ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh keahlian *Chief Financial Officer* (CFO) yang diproksikan dengan latar belakang pendidikan, pengalaman di bidang keuangan, masa jabatan, dan sertifikasi profesional akuntansi serta *financial stability* terhadap kecurangan laporan keuangan. Penelitian ini juga menguji kemampuan kualitas audit dalam memoderasi pengaruh keahlian CFO dan *financial stability* terhadap kecurangan laporan keuangan. Populasi penelitian adalah perusahaan sektor infrastruktur yang terdaftar di Bursa Efek Indonesia periode 2022–2025. Data yang digunakan merupakan data sekunder yang diperoleh dari laporan tahunan dan laporan keuangan perusahaan. Teknik pengambilan sampel menggunakan *purposive sampling*. Analisis data dilakukan menggunakan regresi logistik dan *Moderated Regression Analysis* (MRA) dengan bantuan program *IBM SPSS Statistics*. Hasil penelitian menunjukkan bahwa latar belakang pendidikan CFO berpengaruh positif signifikan, pengalaman CFO di bidang keuangan berpengaruh negatif signifikan, masa jabatan CFO, sertifikasi profesional akuntansi tidak berpengaruh signifikan dan *financial stability* berpengaruh positif signifikan terhadap kecurangan laporan keuangan. Selain itu, kualitas audit tidak mampu memoderasi pengaruh latar belakang pendidikan CFO, pengalaman CFO di bidang keuangan, masa jabatan CFO, sertifikasi profesional akuntansi, dan *financial stability* terhadap kecurangan laporan keuangan.

Kata Kunci : Keahlian *Chief Financial Officer*, *Financial stability*, Kualitas Audit, Kecurangan Laporan Keuangan.

ABSTRACT

This study aims to analyze the influence of the Chief Financial Officer's (CFO) expertise, which is proxied by educational background, experience in finance, tenure, and professional accounting certifications, as well as financial stability on financial statement fraud. The study also examines the ability of audit quality to moderate the effect of CFO expertise and financial stability on financial statement fraud. The research population consists of infrastructure sector companies listed on the Indonesia Stock Exchange during the 2022–2025 period. The data used is secondary data obtained from annual reports and company financial statements. The sampling technique used is purposive sampling. Data analysis is carried out using logistic regression and Moderated Regression Analysis (MRA) with the help of IBM SPSS Statistics. The research results show that the educational background of the CFO has a significant positive effect, the CFO's experience in finance has a significant negative effect, the CFO's tenure and professional accounting certifications have no significant effect, and Financial stability has a significant positive effect on financial statement fraud. In addition, audit quality is unable to moderate the influence of the CFO's educational background, the CFO's experience in finance, tenure, professional accounting certifications, and financial stability on financial statement fraud.

Keywords: *Chief Financial Officer Expertise, Financial Stability, Audit Quality, Financial Statement Fraud.*