

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *financial target*, *extrenal pressure*, komite audit, dewan komisaris, *nature of industry*, *change auditor*, *change director* terhadap kecurangan pelaporan keuangan. Serta menguji moderasi dari kepemilikan institusional terhadap hubungan *financial target*, *extrenal pressure*, *nature of industry*, *change auditor* terhadap kecurangan pelaporan keuangan. Populasi dari penelitian ini adalah perusahaan perbankan yang tercatat di Bursa Efek Indonesia (BEI) periode 2015 – 2019. Pengambilan sampel dilakukan dengan menggunakan metode *purposive sampling* sebanyak 200 perusahaan.

Hasil dari penelitian ini menunjukkan bahwa variabel *external pressure*, dewan komisaris, *nature of industry* memiliki pengaruh signifikan terhadap kecurangan pelaporan keuangan. Sedangkan variabel *financial target*, komite audit, *change auditor*, dan *change director* tidak memiliki pengaruh terhadap kecurangan pelaporan keuangan, sedangkan variabel moderasi yaitu kepemilikan institusional memoderasi variabel *nature of industry* terhadap kecurangan pelaporan keuangan, namun kepemilikan institusional tidak moderasi hubungan antara *financial target*, *external pressure*, dan *change auditor* terhadap kecurangan pelaporan keuangan.

Kata kunci : *Fraud diamond*, kepemilikan institusional, kecurangan pelaporan keuangan.

ABSTRACT

This research aims to examine the effect of financial target, external pressure, audit committee, board of commissioners, nature of industry, change auditor, change director on fraudulent financial reporting and examine the moderating institutional ownership on financial target, external pressure, nature of industry, change auditor to fraudulent financial reporting. This study sampled the population of banking companies listed on the Indonesia Stock Exchange (IDX) for the period 2015 - 2019. The sampling was carried out using a purposive sampling method of 200 companies.

The result of this study indicates that the variables of external pressure, board of commissioners, nature of industry have a significant effect on fraudulent financial reporting. Meanwhile, financial target, audit committee, change auditor, and change director did not affect fraudulent financial reporting. While the moderating variables were institutional ownership, moderate nature of industry to fraudulent financial reporting. The moderating variable is not moderate the relationship between financial target, external pressure, and change auditor of fraudulent financial reporting.

Keywords: Fraud diamond, institutional ownership, fraudulent financial reporting.