

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *financial target*, *extrenal pressure*, komite audit, dewan komisaris, *nature of industry*, *change auditor*, *change director*, dan *Frequent Number Of CEO's Pic* terhadap kecurangan pelaporan keuangan. Serta menguji moderasi dari kepemilikan institusional terhadap hubungan *financial target*, *extrenal pressure*, komite audit, dewan komisaris, *nature of industry*, *change auditor*, *change director*, dan *Frequent Number Of CEO's Pic* 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.

Penelitian ini membuktikan pengaruh *nature of industry* memiliki pengaruh negatif terhadap kecurangan pelaporan keuangan. Variabel *Director Change* berpengaruh positif terhadap kecurangan pelaporan keuangan. Variabel *Nature Of Industry* berpengaruh negative. Sedangkan variabel *financial target*, *external pressure*, komite auditor independent, dewan komisaris, *Change in Auditor*, dan *CEO's Pic* tidak berpengaruh terhadap kecurangan pelaporan keuangan. variabel moderasi yaitu kepemilikan institusional memoderasi hubungan secara negatif antara *nature of industry* dan *director change* terhadap kecurangan pelaporan keuangan, serta memoderasi secara positif antara *external pressure* dan rasio dewan komisaris. kepemilikan institusional tidak moderasi hubungan antara *financial target*, *change auditor*, *komite audit independent*, dan *CEO's Pic* terhadap kecurangan pelaporan keuangan.

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

ABSTRACT

This research is aimed to examine the relationship and the effect of financial target, external pressure, audit committee, board of commissioners, nature of industry, change auditor, change director, and Frequent Number Of CEO's Pic over fraudulent financial reporting. As well as testing the moderation of institutional ownership on the relationship of financial targets, external pressure, audit committee, board of commissioners, nature of industry, change auditor, change director, and Frequent Number Of CEO's Pic to fraudulent financial reporting. this research use banking companies that listed on the Indonesia Stock Exchange (IDX) for the period 2015 – 2019 as its population. Purposive sampling method of 200 companies is used for this research.

This research proves that the nature of industry has a negative effect on fraudulent financial reporting. The Director Change variable has a positive effect on fraudulent financial reporting. The Nature Of Industry variable has a negative effect. While the financial target variables, external pressure, independent auditor committee, board of commissioners, Change in Auditor, and CEO's Pic have no effect on fraudulent financial reporting. the moderating variable is institutional ownership which moderates the negative relationship between the nature of industry and director change on fraudulent financial reporting, and positively moderates the relationship between external pressure and the ratio of the board of commissioners. institutional ownership does not moderate the relationship between financial targets, change auditors, independent audit committees, and CEO's Pic on fraudulent financial reporting

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