

## ABSTRAK

Tujuan penelitian ini adalah untuk menganalisis pengaruh profitabilitas, leverage, kepemilikan institusional terhadap *financial restatement* dengan kualitas audit sebagai variabel pemoderasi pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2016-2020. Metode yang digunakan adalah metode kuantitatif dengan jenis penelitian eksplanatif. Populasi dalam penelitian ini adalah seluruh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2016 sampai dengan tahun 2020 sebanyak 160 perusahaan. Penentuan jumlah sampel dilakukan menggunakan teknik *purposive sampling* dan ditetapkan sebanyak 129 perusahaan. Metode analisis data yang digunakan adalah regresi logit. Hasil penelitian menunjukkan bahwa profitabilitas berpengaruh negatif terhadap probabilitas terjadinya *financial restatement*, leverage tidak berpengaruh terhadap probabilitas terjadinya *financial restatement*, kepemilikan institusional tidak berpengaruh terhadap probabilitas terjadinya *financial restatement*, kualitas audit tidak dapat memoderasi pengaruh profitabilitas terhadap probabilitas terjadinya *financial restatement*, kualitas audit tidak dapat memoderasi pengaruh leverage terhadap probabilitas terjadinya *financial restatement*, kualitas audit tidak dapat memoderasi pengaruh kepemilikan institusional terhadap probabilitas terjadinya *financial restatement*.

**Kata Kunci** : Profitabilitas, *Leverage*, Kepemilikan Institusional, Kualitas Audit, *Financial Restatement*

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## ABSTRACT

The purpose of this study was to analyze the effect of profitability, leverage, and institutional ownership on financial restatement with audit quality as a moderating variable in manufacturing companies listed on the Indonesia Stock Exchange for the 2016-2020 period. The method used is a quantitative method with the type of explanatory research. The population in this study were all manufacturing companies listed on the Indonesia Stock Exchange from 2016 to 2020 as many as 160 companies. Determination of the number of samples was carried out using purposive sampling technique and determined as many as 129 companies. The data analysis method used is logit regression. The results showed that profitability had a negative effect on the probability of financial restatement, leverage had no effect on the probability of financial restatement, institutional ownership had no effect on the probability of financial restatement, audit quality could not moderate the influence of profitability on the probability of financial restatement, audit quality could not moderate the effect of leverage on the probability of the occurrence of financial restatement, audit quality cannot moderate the effect of institutional ownership on the probability of the occurrence of financial restatement.

Keywords : Profitability, Leverage, Institutional Ownership, Audit Quality, Financial Restatement

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