

ABSTRACT

Financial statement fraud is a serious and constructive problem for external parties of the company. Many studies regarding factors that influence fraud financial statements have been carried out. This study aims to analyze and obtain empirical evidence about the influence of financial targets, efektivitas monitoring, auditor switching, and political connections of financial statement fraud with potocial connections as a moderating variable. This research is expected to contribute to the decision making of financial statement users and be a reference for further research.

The data in this study were obtained from the annual reports of transportation companies listed on the Indonesia Stock Exchange (IDX) for the period 2017-2019. The sampling technique in this research was purposive sampling which produced 25 companies for 3 years, bringing the total analysis unit to 75 units. Data analysis methods used are descriptive statistical analysis and statistical analysis with absolute difference regression analysis and using the IBM SPSS 25 program.

The results of this research indicated that financial target and effectiveness monitoring affected on financial statement fraud, while auditor switching and political connections had no effect on financial statement fraud. In addition, political connections is able to weaken the effect of effectiveness monitoring on financial statement fraud and political connections is not able to moderate independent variables; financial targets and auditor switching on the financial statement fraud. This research is expected to be able to contribute in determining the policies of users of financial statements as well as being a reference for further research development. To ensure that the financial reports presented are correct and serve as a basis for decisions and policies as well as a form of information transparency for businesses and other stakeholders, organizations must enhance their vigilance in responding to financial statement fraud.

Keyword: *Financial statement fraud, financial target, efektivitas monitoring, auditor switching, political connections*

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ABSTRAK

Kecurangan laporan keuangan merupakan masalah yang serius dan menjadi ancaman bagi pihak-pihak eksternal perusahaan. Beberapa penelitian mengenai faktor faktor yang berpengaruh pada kecurangan laporan keuangan telah banyak dilakukan. Penelitian ini bertujuan untuk menganalisis dan mendapatkan bukti empiris mengenai pengaruh *financial targets*, *efektivitas monitoring*, *auditor switching*, dan koneksi politik terhadap kecurangan laporan keuangan dengan menambahkan pula koneksi politik sebagai variabel moderasi. Penelitian ini diharapkan mampu memberikan kontribusi dalam pengambilan keputusan pengguna laporan keuangan serta menjadi referensi untuk penelitian selanjutnya.

Data dalam penelitian ini diperoleh dari laporan tahunan perusahaan transportasi yang terdaftar di Bursa Efek Indonesia (BEI) periode tahun 2017-2019. Teknik pengambilan sampel pada penelitian ini adalah *purposive sampling* yang menghasilkan 25 perusahaan selama 3 tahun, sehingga total unit analisis sebanyak 75 unit. Metode analisis data yang digunakan yaitu analisis statistik deskriptif dan analisis regresi selisih nilai mutlak dan menggunakan program IBM SPSS 25.

Hasil penelitian menunjukkan bahwa *financial target* berpengaruh positif terhadap kecurangan laporan keuangan, *efektivitas monitoring* berpengaruh negatif terhadap kecurangan laporan keuangan dan sementara *auditor switching* dan koneksi politik tidak berpengaruh terhadap kecurangan laporan keuangan. Selain itu, koneksi politik mampu memperlemah pengaruh *efektivitas monitoring* terhadap kecurangan laporan keuangan dan koneksi politik terbukti tidak mampu memoderasi *financial targets* dan *auditor switching* terhadap kecurangan laporan keuangan.

Kata kunci: Kecurangan laporan keuangan, *financial target*, *efektivitas monitoring*, *auditor switching*, koneksi politik.

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