

**Pengaruh *Financial Target*, *Financial Stability*, *Ineffective Monitoring*,
Pergantian Auditor, Pergantian Direksi Terhadap *Fraudulent Financial
Statement* (Studi Empiris pada Perusahaan Perbankan yang Terdaftar di
Bursa Efek Indonesia Periode 2010-2016)**

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *financial target*, *financial stability*, *ineffective monitoring*, pergantian auditor, pergantian direksi, *frequent number of CEO's picture* terhadap *fraudulent financial statement* yang diprosikan dengan manajemen laba. Sampel yang digunakan dalam penelitian ini adalah 42 perusahaan perbankan yang terdaftar di Bursa Efek Indonesia selama periode 2010-2016. Jenis data yang digunakan yaitu data sekunder yang diperoleh dari laporan tahunan dan laporan keuangan perusahaan periode 2010-2016. Analisis data yang digunakan adalah regresi data panel dengan *Software Eviews 10*. Hasil penelitian menunjukkan *financial target* yang diukur menggunakan rasio tingkat pengembalian atas aset (ROA), *financial stability* yang diukur menggunakan rasio pertumbuhan aset (ACHANGE), *ineffective monitoring* yang diukur menggunakan rasio komisaris non independen (BDOUT) berpengaruh terhadap *fraudulent financial statement*. Sedangkan variabel pergantian auditor yang diukur dengan variabel dummy, variabel pergantian direksi yang diukur dengan variabel dummy dan *frequent number of CEO's picture* tidak berpengaruh terhadap *fraudulent financial statement*.

Kata Kunci : *Financial Stability*, *Financial Target*, *Fraudulent Financial Statement*, *Frequent Number of CEO's Picture*, *Ineffective Monitoring*, Pergantian Auditor, Pergantian Direksi

***Influence of Financial Target, Financial Stability, Ineffective Monitoring,
Change of Auditor, Change of Directors Against Fraudulent Financial
Statement (Empirical Study on Banking Companies Listed on Indonesia Stock
Exchange Period 2010-2016)***

ABSTRACT

This study aims to determine the effect of financial targets, financial stability, ineffective monitoring, auditor turnover, change of directors, and frequent number of CEO's picture against fraudulent financial statements that are proxied by earnings management. The sample used in this study is 42 banking companies listed on the Indonesia Stock Exchange during the period 2010-2016. The type of data used is secondary data obtained from annual reports and company financial statements for the period 2010-2016. Analysis of the data used is panel data regression with Software Eviews 10. The results showed that financial targets measured using the ratio of return on assets (ROA), financial stability measured using asset growth ratios (ACHANGE), measured monitoring using a non commissioner ratio independent (BDOUT) has an effect on fraudulent financial statements. Whereas auditor change variables are measured by dummy variables, directors change variables measured by dummy variables and frequent number of CEO's picture do not affect the fraudulent financial statement.

Keywords : Auditor Turnover, Change of Directors, Fraudulent Financial Statement, Frequent Number of CEO's Picture, Financial Stability, Financial Target, Ineffective Monitoring