

## ABSTRAK

Penelitian ini bertujuan untuk menguji Pengaruh Dewan Komisaris Independen, Komite Audit, dan Kepemilikan Institusional terhadap Kecurangan Laporan Keuangan dengan Profitabilitas sebagai variabel moderasi pada perusahaan *Property* dan *Real Estate* yang terdaftar di Bursa Efek Indonesia (BEI) pada periode tahun 2020-2022. Kelima variabel di atas diukur menggunakan Dewan Komisaris Independen (DKI), Komite Audit (KA), Kepemilikan Institusional (KI), *Return on Assets* (ROA), dan *Fraud Financial Statement* (FFS). Jenis penelitian ini adalah penelitian kuantitatif dan menggunakan data sekunder berupa laporan keuangan tahunan perusahaan. Sampel penelitian ini menggunakan metode *purposive sampling* untuk memilih 30 perusahaan yang memenuhi kriteria dan diperoleh 90 data analisis dengan 6 data *outlier* sehingga menjadi 84 data analisis. Teknik analisis data yang digunakan adalah *Moderated Regression Analysis* (MRA). Hasil penelitian menunjukkan bahwa dewan komisaris independen berpengaruh negatif terhadap kecurangan laporan keuangan. Komite audit tidak ada pengaruh terhadap kecurangan laporan keuangan. Kepemilikan institusional berpengaruh positif terhadap kecurangan laporan keuangan. Profitabilitas tidak dapat memoderasi hubungan dewan komisaris independen, komite audit, dan kepemilikan institusional terhadap kecurangan laporan keuangan.

**Kata Kunci:** Tata Kelola Perusahaan, Profitabilitas, dan Kecurangan Keuangan.

## **ABSTRACT**

*This research aimed to examine the effect of the independent commissioner board, audit committees, and institutional ownership on the fraud of financial statements with profitability as a moderating variable at the Property and Real Estate companies listed on the Indonesia Stock Exchange (IDX) during 2020-2022. Moreover, the variables were measured by independent commissioner board, audit committee, institutional ownership, Return On Asset (ROA), and Fraud Financial Statement (FFS). The research was quantitative with secondary data, in the form of companies' annual financial statements. Furthermore, the data collection technique used purposive sampling with 30 companies fulfilled as the sample. In total, there were 90 data samples with 6 outlier data. Therefore, the data became 84 data. Additionally, the data analysis technique used Moderated Regression Analysis (MRA). The result showed that the independent commissioner board negatively affected financial statement fraud. However, the audit committee did not affect financial statement fraud. On the other hand, institutional ownership had a positive effect on financial statement fraud. In addition, profitability did not moderate the correlation between the independent commissioner board, audit committee, and institutional ownership on the financial statements fraud.*

**Keywords:** *Company's Management, Profitability, Financial Statements Fraud*



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