

## **ABSTRACT**

*This study aims to provide empirical evidence on financial targets, financial stability, external pressure, institutional ownership, ineffective monitoring, auditor quality, change in auditors, directors change, frequent number of CEO's picture, and CEO politicians in detecting fraudulent financial reporting. The sample used in this study amounted to 99 companies listed on the Indonesia Stock Exchange and entered continuously in the Indonesia Stock Exchange (BEI) in 2013-2015 by using purposive sampling technique. This type of research is a quantitative method using secondary data obtained from Indonesia Stock Exchange and annual financial report during the period 2013-2015 sample companies published by Indonesia Stock Exchange at [www.idx.co.id](http://www.idx.co.id). This research uses multiple linear regression model and using SPSS 24 application.*

*The results showed that institutional ownership, directors change, and frequent number of CEO's picture have a significant influence in detecting fraudulent financial reporting. While financial targets, financial stability, external pressure ineffective monitoring, auditor quality, change in auditors, and CEO politicians do not show a significant influence in detecting fraudulent financial reporting.*

*Keywords: fraud, financial targets, financial stability, external pressure, institutional ownership, ineffective monitoring, auditor quality, change in auditor, change of directors, frequent number of CEO's picture, and CEO politic, fraudulent financial reporting.*

## ABSTRAKSI

Penelitian ini bertujuan untuk memberikan bukti empiris mengenai *financial target*, *financial stability*, *external pressure*, *institutional ownership*, *ineffective monitoring*, kualitas auditor, *change in auditor*, pergantian direksi, *frequent number of CEO's picture*, dan politisi CEO dalam mendeteksi *fraudulent financial reporting*. Sampel yang digunakan dalam penelitian ini berjumlah 99 perusahaan yang terdaftar di Bursa Efek Indonesia dan masuk secara terus-menerus di Bursa Efek Indonesia (BEI) tahun 2013-2015 dengan menggunakan teknik *purposive sampling*. Jenis penelitian ini adalah metode kuantitatif dengan menggunakan data sekunder yang diperoleh dari Bursa Efek Indonesia dan laporan keuangan tahunan selama periode 2013-2015 perusahaan-perusahaan sampel yang dipublikasikan oleh Bursa Efek Indonesia di [www.idx.co.id](http://www.idx.co.id). Penelitian ini menggunakan model regresi linear berganda dan menggunakan aplikasi SPSS 24.

Hasil penelitian menunjukkan bahwa *institutional ownership*, pergantian direksi, dan *frequent number of CEO's picture* berpengaruh signifikan dalam mendeteksi *fraudulent financial reporting*. Sedangkan *financial target*, *financial stability*, *external pressure*, *ineffective monitoring*, kualitas auditor, *change in auditor*, dan politisi CEO tidak menunjukkan pengaruh yang signifikan dalam mendeteksi *fraudulent financial reporting*.

Kata kunci : *fraud*, *financial target*, *financial stability*, *external pressure*, *institutional ownership*, *ineffective monitoring*, kualitas auditor, *change in auditor*, pergantian direksi, *frequent number of CEO's picture*, dan politisi CEO, *fraudulent financial reporting*.