

***THE INFLUENCE OF MANAGERIAL OWNERSHIP, AUDIT QUALITY, AUDIT  
TENURE, AND FINANCIAL TARGET ON FRAUDELENT FINANCIAL REPORTING  
(Case Study of Indonesian and Malaysian Banking Companies 2021-2023)***

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**ABSTRACT**

*This research aims to determine and analyze the influence of managerial ownership, audit quality, audit tenure and financial targets on fraudulent financial reporting (case study of Indonesian and Malaysian banking companies 2021-2023). This research design is causal associative with a quantitative approach. The population in this research is Indonesian and Malaysian banking companies registered on the BEI and KLSE. The sampling technique used was purposive sampling and resulted in 18 samples, 11 samples from Indonesian Banking Companies and 7 from Malaysian Banking Companies. From a total of 105 Indonesian Banking Companies and 36 Malaysian Banking Companies. Data analysis was carried out through a descriptive approach, inner model analysis, outer model analysis, and hypothesis testing using SmartPS v.3.2.9 software. The research results show that the variables Managerial Ownership, Audit Quality have a negative influence on Fraudulent Financial Reporting in Indonesian and Malaysian Banking Companies. However, Audit Tenure has a negative influence on Fraudulent Financial Reporting in Indonesian Banking Companies and has a positive influence on Fraudulent Financial Reporting in Malaysian Banking Companies. And Financial Target has a positive influence on Fraudulent Financial Reporting in Indonesian and Malaysian Banking Companies.*

*Keywords: Managerial Ownership, Audit Quality, Audit Tenure, Financial Target, Fraudulent Financial Reporting*

# **PENGARUH KEPEMILIKAN MANAJERIAL, KUALITAS AUDIT, *AUDIT TENURE*, DAN *FINANCIAL TARGET* TERHADAP *FRAUDELENT FINANCIAL REPORTING***

**(Studi Kasus Pada Perusahaan Perbankan Indonesia dan Malaysia 2021-2023)**

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## **ABSTRAK**

Penelitian ini bertujuan untuk mengetahui dan menganalisis Pengaruh Kepemilikan Manajerial, Kualitas Audit, *Audit Tenure*, dan *Financial Target* terhadap *Fraudulent Financial Reporting* (Studi Kasus Pada Perusahaan Perbankan Indonesia dan Malaysia 2021-2023). Desain penelitian ini bersifat asosiatif kausal dengan pendekatan kuantitatif. Populasi dalam penelitian ini adalah Perusahaan Perbankan Indonesia dan Malaysia yang terdaftar di BEI dan KLSE. Teknik pengambilan sampel yang digunakan adalah *purposive sampling* dan menghasilkan 18 sampel, 11 sampel dari Perusahaan Perbankan Indonesia dan 7 dari Perusahaan Perbankan Malaysia. Dari total 105 Perusahaan Perbankan Indonesia dan 36 Perusahaan Perbankan Malaysia. Analisis data dilakukan melalui pendekatan analisis deskriptif, analisis *inner model*, analisis *outer model*, dan pengujian hipotesis menggunakan perangkat lunak SmartPS v.3.2.9. hasil penelitian menunjukkan variabel Kepemilikan Manajerial, Kualitas Audit memiliki pengaruh negatif terhadap *Fraudulent Financial Reporting* pada Perusahaan Perbankan Indonesia dan Malaysia. Namun, *Audit Tenure* memiliki pengaruh negatif terhadap *Fraudulent Financial Reporting* pada Perusahaan Perbankan Indonesia dan memiliki pengaruh Positif terhadap *Fraudulent Financial Reporting* pada Perusahaan Perbankan Malaysia. Dan *Financial Target* memiliki pengaruh positif terhadap *Fraudulent Financial Reporting* pada Perusahaan Perbankan Indonesia dan Malaysia.

Kata Kunci : Kepemilikan Manajerial, Kualitas Audit, *Audit Tenure*, *Financial Target*, *Fraudulent Financial Reporting*