ABSTRAK

Penelitian ini bertujuan untuk mengetahui besarya pengaruh *Leverage*, Kepemilikan Manajerial, dan Pergantian Auditor terhadap Indikasi *Fraudulent Financial Reporting* pada Perusahaan Sub-Sektor Perbankan yang terdaftar di Bursa Efek Indonesia tahun 2019-2023.

Pendekatan penelitian yang digunakan dalam penelitian ini adalah analisis deskriptif dan analisis verifikatif dengan menggunakan data sekunder. Populasi dalam penelitian ini adalah Perusahaan Sub-Sektor Perbankan dengan jumlah sampel yang diambil sebanyak 42 perusahaan. metode pengambilan sampel dalam penelitian ini menggunakan *non Probability Sampling* dengan teknik *purposive sampling*. Analisis statistic yang digunakan dalam penelitian ini adalah uji multikolinearitas, uji heteroskedastisitas, analisis regresi logistik, analisis koefisien korelasi, analisis koefisien determinasi, uji hipotesis parsial, uji hipotesis simultan dengan bantuan program IBM SPSS *Statistic* versi 25.

Berdasarkan hasil penelitian Perusahaan Sub-Sektor Perbankan yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2019-2023, dapat diketahui bahwa *Leverage* berpengaruh terhadap Indikasi *Fraudulent Financial Reporting* sebesar 24.7%, Kepemilikan Manajerial berpengaruh terhadap Indikasi *Fraudulent Financial Reporting* sebesar 24.2%, dan Pergantian Auditor berpengaruh terhadap Indikasi *Fraudulent Financial Reporting* sebesar 26.9%, serta *Leverage*, Kepemilikan Manajerial, dan Pergantian Auditor secara simultan berpengaruh terhadap Indikasi *Fraudulent Financial Reporting* sebesar 75.8%.

Kata Kunci : *Leverage,* Kepemilikan Manajerial, Pergantian Auditor, *Fraudulent Financial Reporting*.

ABSTRACT

This study aims to determine the effect of Leverage, Managerial Ownership, and Auditor Change on Indications of Fraudulent Financial Reporting in Banking Sub-Sector Companies listed on the Indonesia Stock Exchange in 2019-2023.

The research approach used in this research is descriptive analysis and verification analysis using secondary data. The population in this study were Banking Sub-Sector Companies with the number of samples taken as many as 42 companies. the sampling method in this study used non-probability sampling with purposive sampling technique. The statistical analysis used in this study is multicollinearity test, heteroscedasticity test, logistic regression analysis, correlation coefficient analysis, determination coefficient analysis, partial hypothesis test, simultaneous hypothesis test with the help of the IBM SPSS Statistic version 25 program.

Based on the results of research on Banking Sub-Sector Companies listed on the Indonesia Stock Exchange (IDX) in 2019-2023, it can be seen that Leverage affects the Indication of Fraudulent Financial Reporting by 24.7%, Managerial Ownership affects the Indication of Fraudulent Financial Reporting by 24.2%, and Auditor Change affects the Indication of Fraudulent Financial Reporting by 26.9%, and Leverage, Managerial Ownership, and Auditor Change simultaneously affect the Indication of Fraudulent Financial Reporting by 75.8%.

Keywords: Leverage, Managerial Ownership, Auditor Change, Fraudulent Financial Reporting.