

## Abstrak

Penelitian ini bertujuan untuk meneliti faktor-faktor yang mempengaruhi kecurangan laporan keuangan perusahaan BUMN di Bursa Efek Indonesia. Faktor-faktor yang mempengaruhi kecurangan laporan keuangan perusahaan BUMN di Bursa Efek Indonesia yaitu kepemilikan saham eksekutif, *CEO education* dan pergantian auditor. Penelitian ini menggunakan pendekatan kuantitatif. Populasi dalam penelitian ini sebanyak 25 perusahaan BUMN di Bursa Efek Indonesia. Teknik pengambilan sampel menggunakan metode *purposive sampling* dengan kriteria tertentu sehingga diperoleh sampel sebanyak 24 perusahaan BUMN. Data dalam penelitian ini dianalisis menggunakan bantuan IBM SPSS versi 25 dengan pengujian analisis regresi linier berganda. Hasil penelitian ini menunjukkan bahwa kepemilikan saham secara parsial berpengaruh terhadap kecurangan laporan keuangan perusahaan BUMN. Sedangkan hasil *CEO education* dan pergantian auditor secara parsial tidak berpengaruh terhadap kecurangan laporan keuangan perusahaan BUMN. Serta kepemilikan saham eksekutif, *CEO education* dan pergantian auditor secara simultan berpengaruh terhadap kecurangan laporan keuangan perusahaan BUMN.

**Kata kunci:** Kepemilikan Saham Eksekutif, *CEO Education*, Pergantian Auditor Dan Kecurangan Laporan Keuangan.

## Abstract

This study aimed to examine the factors that influenced the fraudulent financial statements of state-owned companies (BUMN) on the Indonesia Stock Exchange. The factors that influenced the fraudulent financial statements of state-owned companies on the Indonesia Stock Exchange were executive share ownership, CEO education and auditor changes. This study used a quantitative approach. The population in this study were 25 state-owned companies in the Indonesia Stock Exchange. The sampling technique used purposive sampling method with certain criteria in order to obtain a sample of 24 state-owned companies. The data in this study were analyzed using the help of IBM SPSS version 25 by testing multiple linear regression analysis. The results of this study indicated that share ownership partially affected the fraudulent financial statements of BUMN companies. Meanwhile, the results of CEO education and replacement of auditors partially had no effect on fraudulent financial statements of BUMN companies. As well as executive share ownership, CEO education and replacement of auditors simultaneously affected the fraud in the financial statements of BUMN companies.

**Keywords:** *Executive Share Ownership, CEO Education, Auditor Replacement And Fraudulent Financial Statements.*