

***THE EFFECT OF CORPORATE GOVERNANCE CHARACTERISTICS ON
THE FINANCIAL RESTATEMENT***

By

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Abstract

This study was conducted to examine the effect of proportion of independent board, audit committee's financial expertise and institutional ownership on the financial restatement. The samples for study using 49 financial companies listed in Indonesia Stock Exchange period 2014-2018 with purposive sampling method. Data obtained from the company's financial statements that have been publication. The number of samples was obtained from 49 companies with total 242 sample. The analysis technical that used in this study is logistic regression with a significance level of 5%. The results in this study indicates that (1) proportion of independent board has significant not affect on Financial Restatement (2) financial expertise negative affect the Financial Restatement, and (3) institutional ownership does not affect the Financial Restatement

Keywords: *proportion of independent board, audit committee's financial expertise and institutional ownership, financial restatement*

**PENGARUH KARAKTERISTIK *CORPORATE GOVERNANCE*
TERHADAP *RESTATEMENT* LAPORAN KEUANGAN**

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Abstrak

Penelitian ini dilakukan untuk menguji pengaruh variabel Dewan Komisaris Independen, Keahlian Keuangan Komite Audit dan Kepemilikan Saham Institusional Terhadap Restatement Laporan Keuangan. Sampel dalam penelitian ini berjumlah 49 perusahaan sector keuangan yang terdaftar di Bursa Efek Indonesia periode 2014-2018 yang dipilih dengan menggunakan *purposive sampling*. Data yang diperoleh sampel sebanyak 49 perusahaan dengan total sampel 242. Teknik analisis yang digunakan adalah analisis regresi logistic dengan tingkat signifikan sebesar 5%. Hasil penelitian ini menunjukkan bahwa (1) Dewan Komisaris Independen tidak berpengaruh terhadap *restatement* laporan keuangan (2) Keahlian Komite Audit berpengaruh terhadap *restatement* laporan keuangan dan (3) Kepemilikan saham Institusional tidak berpengaruh terhadap *restatement* laporan keuangan.

Kata Kunci: Dewan Komisaris Independen, Keahlian Keuangan Komite Audit, Kepemilikan Saham Institusional, *Restatement* Laporan Keuangan