

## ABSTRAK

Shella Ayu Puspitasari Sugiharto (02012170002)

### **PENGARUH *POLITICAL CONNECTION* DAN *MILITARY CONNECTION* TERHADAP INDIKASI *FRAUDULENT FINANCIAL STATEMENT* MELALUI *AUDIT DELAY***

(xv + 82 halaman: 8 gambar; 6 tabel; 5 lampiran)

Penelitian ini menganalisis pengaruh *Political Connection* dan *Military Connection* terhadap indikasi *Fraudulent Financial Statement* melalui *audit delay*. Penelitian ini meneliti dua pengaruh yaitu pengaruh langsung dan tidak langsung dengan *audit delay* sebagai variabel antara. Objek penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2016-2018. Jumlah sampel terpilih adalah 37 perusahaan selama tiga tahun berturut-turut. Teknik pemilihan sampel menggunakan *purposive sampling* yang kemudian pengujian hipotesis dilakukan dengan Uji Bootstrapping dari program PLS. Hasil penelitian menunjukkan bahwa *political connection* berpengaruh terhadap *audit delay*, *audit delay* berpengaruh terhadap indikasi *fraudulent financial statement*. hasil penelitian untuk Uji Mediasi menunjukkan bahwa variabel *political connection* tidak berpengaruh langsung terhadap indikasi *fraudulent financial statement* tetapi melalui *audit delay* terlebih dahulu. variabel *military connection* tidak berpengaruh terhadap *audit delay* dan indikasi *fraudulent financial statement*.

Referensi : 13 (2000-2017)

Kata Kunci : ***Political Connection, Military Connection, Audit delay, Indikasi Fraudulent Financial Statement***

## ABSTRACT

Shella Ayu Puspitasari Sugiharto (02012170002)

***THE EFFECT OF POLITICAL CONNECTION AND MILITARY CONNECTION ON THE INDICATION OF THE FRAUDULENT FINANCIAL STATEMENT THROUGH AUDIT DELAY.***

(xv + 82 pages: 8 picture; 6 tables; 5 appendices)

This study analyzes the effect of Political Connection and Military Connection on the indication of the fraudulent financial statement through audit delay. This study examines two effect, the direct and indirect effect with audit delay as an intervening variable. The object of this research is manufacturing companies listed on the Indonesia Stock Exchange in 2016-2018. The number of samples selected was 37 companies for three consecutive years. The sample selection technique used purposive sampling, then hypothesis testing using the bootstrapping test of the PLS program. The results showed that political connection has an effect on audit delay, audit delay has an effect on indications of fraudulent financial statements. The results of the research for the mediation test showed that the political connection variable did not have a direct effect on the indication of fraudulent financial statements but through audit delay first. Military connection variable has no effect on audit delay and indication of fraudulent financial statement.

References : 13 (2000-2017)

Keywords : **Political Connection, Military Connection, Audit delay, Indication Fraudulent Financial Statement**