

ABSTRACT

The importance of the role of financial reports for companies makes some management sometimes cover up the real situation with the aim that their performance looks positive by committing fraud in preparing financial reports. Financial statement fraud is an act that can harm the company's reputation and can make investors no longer trust the company. the purpose of this research is to find out the factors of managerial ownership, institutional ownership and company size that can influence companies to commit fraudulent acts of financial reporting on companies in the transportation and logistics sector that are listed on the Indonesia Stock Exchange for the 2017-2021 period. The data was processed using Eviews 12 and the results obtained were managerial ownership, institutional ownership and firm size variables having a simultaneous effect on fraudulent financial reporting. The results of managerial ownership have no significant effect on fraudulent financial reporting. Meanwhile, institutional ownership has a significant effect on fraudulent financial statements and company size has no significant effect on fraudulent financial statements. The results of this study are expected to be a reference for investors and company management. In addition, for future researchers it is recommended to use different calculations in calculating fraudulent financial statements in order to obtain more varied results.

Keywords: *fraudulent financial statements, managerial ownership, institutional ownership, company size*