

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh homogenitas latar belakang fungsional, homogenitas usia, dan pengalaman kerja bersama tim eksekutif terhadap penyajian kembali laporan keuangan serta peran moderasi kualitas audit. Populasi pada penelitian ini adalah perusahaan manufaktur yang terdaftar di BEI selama periode 2015-2017. Hipotesis pada penelitian ini diuji dengan regresi logistik menggunakan *Moderated Regression Analysis (MRA)* melalui *software* pengolahan data SPSS 22.0. Teknik pemilihan sampel dilakukan dengan *purposive sampling* dan memperoleh sampel sebanyak 347 perusahaan. Hasil penelitian menunjukkan bahwa homogenitas latar belakang fungsional, homogenitas usia, dan pengalaman kerja bersama tim eksekutif tidak berpengaruh signifikan terhadap penyajian kembali laporan keuangan. Kualitas audit tidak mampu memoderasi pengaruh homogenitas latar belakang fungsional dan homogenitas usia tim eksekutif terhadap penyajian kembali laporan keuangan. Pada pengaruh pengalaman kerja bersama tim eksekutif, kualitas audit meningkatkan terjadinya penyajian kembali laporan keuangan.

Kata Kunci : homogenitas latar belakang fungsional, homogenitas usia, pengalaman kerja bersama, tim eksekutif, kualitas audit, penyajian kembali laporan keuangan

ABSTRACT

This study aims to examine the effect of functional background homogeneity, age homogeneity, and shared working experience of the top management team towards the financial restatement and moderating role of audit quality. The population in this study consists of all manufacturing companies listed on the Indonesian Stock Exchange from 2015 until 2017. Hypotheses being formulated in this research were tested by logistic regression using Moderated Regression Analysis through SPSS 22.0 data processing software. The sampling method used in this research is purposive sampling, in which it produces 347 companies as the research sample. The result of this research shows that functional background homogeneity, age homogeneity, and shared working experience of the top management team did not have a significant effect on the financial restatement. Audit quality has no ability to moderate the effect of functional background homogeneity and age homogeneity of the top management team on the financial restatement. In terms of the effect of the shared working experience of the top management team, audit quality had enhanced the presentation of the financial restatement.

Keywords : functional background homogeneity, age homogeneity, shared working experience, top management team, audit quality, financial restatement