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***Pengaruh Corporate Reputation dan Business Strategy terhadap
Financial Reporting Quality BUMN Dimoderasi oleh Political
Patronage***

SKRIPSI

Diajukan untuk memenuhi salah satu syarat untuk memperoleh gelar Sarjana
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***PENGARUH CORPORATE REPUTATION DAN BUSINESS STRATEGY TERHADAP FINANCIAL REPORTING QUALITY
DIMODERASI OLEH POLITICAL PATRONAGE***

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PERNYATAAN KEASLIAN NASKAH

Dengan ini saya menyatakan bahwa skripsi dengan judul “**Pengaruh *Corporate Reputation* dan *Business Strategy* terhadap *Financial Reporting Quality* BUMN Dimoderasi oleh *Political Patronage*” ini beserta seluruh isinya adalah benar-benar karya saya sendiri. Saya tidak melakukan penjiplakan atau pengutipan dengan cara-cara yang tidak sesuai dengan etika ilmu yang berlaku dalam masyarakat keilmuan. Atas pernyataan ini, saya siap menanggung risiko/sanksi apabila di keilmuan hari ditemukan adanya pelanggaran etika keilmuan atau ada klaim dari pihak lain terhadap keaslian karya saya ini.**

Bandung, 07 Juni 2021



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ABSTRAK

BUMN merupakan perusahaan yang sebagian besar modalnya dimiliki oleh negara. Sangat penting bagi BUMN untuk menjaga kualitas laporan keuangannya. Karena BUMN harus menyediakan informasi bernilai tinggi, sebagai bentuk pertanggungjawaban terhadap negara (pemilik perusahaan), dan pengambilan keputusan yang tepat guna. BUMN mempunyai keuntungan dan reputasi tersendiri dalam masyarakat. Kontribusinya pada perekonomian negara mengharuskan BUMN menghasilkan profit. Namun mereka juga mengemban tanggung jawab terhadap kesejahteraan rakyat dengan menyediakan barang/jasa yang berkualitas dan terjangkau harganya. Sementara itu, praktik *political patronage* terus-menerus terjadi di badan organisasi BUMN. Skandal laporan keuangan juga sering kali terungkap. Oleh karena itu, penelitian ini ditujukan untuk meneliti lebih lanjut pengaruh *corporate reputation* dan *business strategy* terhadap *financial reporting quality* BUMN, dan pengaruh variabel moderasi *political patronage*. Penelitian ini menggunakan pendekatan kuantitatif. Metode yang digunakan adalah *Partial Least Square* dengan *software WarpPLS v.07*. *Financial reporting quality* diukur dengan model DISCA dan ACCQU. Dari 53 sampel BUMN dan 159 pengamatan selama tahun 2016-2018, hasil penelitian menunjukkan tidak adanya pengaruh *corporate reputation* dan *business strategy* terhadap *financial reporting quality* BUMN dalam kedua model. Sedangkan variabel moderasi *political patronage* diketahui dapat mempengaruhi hubungan antara variabel eksogen dan endogennya. Pengaruh moderasi yang diberikan berupa perubahan arah dan kekuatan hubungan. Hasil penelitian juga menunjukkan masih rendahnya kemampuan model penelitian untuk dapat memprediksi *financial reporting quality*. Oleh karena itu, diperlukan variabel eksogen lain yang dapat lebih mempengaruhi *financial reporting quality* BUMN.

Kata kunci: BUMN, *financial reporting quality*, *corporate reputation*, *business strategy*, dan *political patronage*

ABSTRACT

SOEs are companies that most of their capital are owned by the state. It is very important for SOEs to protect the quality of their financial reports. Because SOEs must provide high-value information. As a form of accountability to the state (corporate owner), and to make appropriate decisions. SOEs have their own advantages and reputation in society. Its contribution to the country's economy requires SOEs to generate profits. However, they also have the responsibility to people's welfare by providing quality goods/services at affordable prices. Meanwhile, the practice of political patronage perpetually occurred in SOE's organizational bodies. Financial statement scandals are often revealed too. Therefore, this study aims to further examine the effect of corporate reputation and business strategy on the financial reporting quality of SOEs, and the effect of political patronage as moderating variables. This study uses a quantitative approach. The method used is Partial Least Square with WarpPLS v.07 software. Financial reporting quality is measured by the DISCA and ACCQU models. From 53 samples of SOEs and 159 observations during 2016-2018, the results of the study show that there is no influence of corporate reputation and business strategy on the financial reporting quality of SOEs in both models. While the moderating variable of political patronage is known affected to the relationship between exogenous and endogenous variables. The moderating effect given is a change in the direction and strength of the relationship. The results also show that the research model's ability to predict financial reporting quality is still low. Therefore, other exogenous variables that have stronger affect to the financial reporting quality of SOEs are needed.

Keywords: *SOE, financial reporting quality, corporate reputation, business strategy, and political patronage*

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