

ABSTRACT

This study aims to provide empirical evidence of the effect of ownership structure, independence commissioner, and dividend policy on tunneling. The study uses secondary data, in the form of financial statements of customer goods sector available on the IDX 2018-2022. Based on purposive sampling technique, 180 financial statement observation data were obtained. The results showed that the managerial ownership, ROA, and Lev had a positive effect on financial statement fraud. While other variables such as independence commissioner had a negative effect. Institutional ownership, foreign ownership, public ownership, dividend policy and size proved have no effect on tunneling.

Keywords: Tunneling, Ownership Structure, dividend policy, independence commissioner