

**PENGARUH *FINANCIAL STABILITY*, *EXTERNAL PRESSURE* DAN  
*FINANCIAL TARGET* TERHADAP *FINANCIAL STATEMENT FRAUD*  
(Study Empiris pada Perusahaan Manufaktur yang terdaftar di Bursa Efek  
Indonesia tahun 2016-2018)**

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**ABSTRAK**

Penelitian ini bertujuan untuk mengetahui pengaruh *financial stability*, *external pressure* dan *financial target* terhadap *financial statement Fraud* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2016-2018. Variabel dependen dalam penelitian ini adalah *financial statement fraud*. Variabel independen dalam penelitian ini adalah *financial stability*, *external pressure* dan *financial target*. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2016-2018. Jumlah sampel yang digunakan adalah 77 perusahaan. teknik pengambilan sampel pada penelitian ini menggunakan *purposive sampling*. Penelitian ini dilakukan dengan menggunakan metode uji statistic deskriptif, uji normalitas, uji multikolinearitas, uji autokorelasi, uji heterokedastisitas, analisis linier berganda, uji koefisien determinasi ( $R^2$ ), uji F, uji t. program olah data menggunakan program *software* SPSS versi 20. Hasil dari penenlitian ini menyatakan bahwa *financial stability* berpengaruh terhadap *financial statement fraud*. Sedangkan *external pressure* dan *financial target* tidak berpengaruh terhadap *financial statement fraud*.

**Kata Kunci :** *Financial Statement Fraud*, *Financial Stability*, *External Pressure*, *Financial Target*.

**THE EFFECT OF FINANCIAL STABILITY, EXTERNAL PRESSURE AND  
FINANCIAL TARGETS ON FRAUDULENT FINANCIAL STATEMENT  
(Empirical Study of listed Manufacturing Companies on Indonesia Stock  
Exchange in 2016-2018)**

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**ABSTRACT**

The purpose of this study was to determine the effect of financial stability, external pressure, and financial targets on financial statement fraud on listed manufacturing companies on Indonesia Stock Exchange in 2016-2018. The dependent variable in this study was financial statement fraud. The independent variables in this study were financial stability, external pressure, and financial targets. The population in this study was listed manufacturing companies on Indonesia Stock in 2016-2018. The number of samples was 77 companies. The sampling technique used purposive sampling. The method of this study used descriptive statistical test methods, normality test, multicollinearity test, autocorrelation test, heteroskedasticity test, multiple linear analysis, coefficient of determination test ( $R^2$ ), F test, and t-test. Furthermore, the data processing program used SPSS version 20 software program. The result of this study found that financial stability affected financial statement fraud. Meanwhile, external pressure and financial targets did not affect financial statement fraud.

**Keywords: Financial Statement Fraud, Financial Stability, External Pressure,  
Financial Targets**