

**FAKTOR-FAKTOR YANG MEMPENGARUHI FRAUDULENT
FINANCIAL STATEMENT PADA PERUSAHAAN MANUFAKTUR
YANG TERDAFTAR DI BEI**

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ABSTRAK

Penelitian ini bertujuan untuk membuktikan secara empiris mengenai Faktor-Faktor yang Mempengaruhi *Fraudulent Financial Statement* pada Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia. Dalam penelitian ini terdapat 7 variabel independen yang diuji, yaitu *Financial Target*, *External Pressure*, *Ineffective Monitoring*, *Quality of External Audit*, *Change in Auditor*, Pergantian direksi dan *Dualism Position* serta variabel dependen *Fraudulent Financial Statement*. Populasi dari penelitian ini adalah Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia periode 2017-2019. Teknik sampling yang digunakan adalah *purposive sampling*, sehingga dapat memperoleh sampel sebanyak 76 perusahaan. Penelitian ini dilakukan pada tahun 2017-2019, sehingga jumlah data dalam penelitian ini sebanyak 228 data. Metode analisis yang digunakan adalah analisis regresi logistik dengan alat SPSS V.20. Penelitian ini menghasilkan bahwa *Financial Target* dan Pergantian Direksi berpengaruh terhadap *Fraudulent Financial Statement*. Sedangkan *External Pressure*, *Ineffective Monitoring*, *Quality of External Audit*, *Change in Auditor*, dan *Dualism Position* tidak berpengaruh terhadap *Fraudulent Financial Statement*.

Kata Kunci: *Financial Target*, *External Pressure*, *Ineffective Monitoring*, *Quality of External Audit*, *Change in Auditor*, Pergantian Direksi, *Dualism Position* dan *Fraudulent Financial Statement*.

**THE AFFECTING FACTORS OF FINANCIAL STATEMENT FRAUD ON
LISTED MANUFACTURING COMPANIES ON INDONESIA STOCK
EXCHANGE**

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ABSTRACT

The purpose of this study was to find empirically the Affecting Factors of Financial Statement Fraud Statements in listed Manufacturing Companies on the Indonesia Stock Exchange. In this study, there were 7 independent variables tested, namely Financial Target, External Pressure, Ineffective Monitoring, Quality of External Audit, Change in Auditor, Change of Directors, and Dualism Position. The dependent variable was Financial Statement Fraud. The population of this study was listed manufacturing companies on the Indonesia Stock Exchange in 2017-2019. The sampling technique used purposive sampling with 76 companies. This study was conducted in 2017-2019 with 228 data. The analytical method used logistic regression analysis with SPSS V.20. The result of this study found that Financial Target and Change of Directors had an effect on Fraudulent Financial Statements. Meanwhile, External Pressure, Ineffective Monitoring, Quality of External Audit, Change in Auditor, and Dualism Position had no effect on the Fraudulent Financial Statement.

Keywords: **Financial Target, External Pressure, Ineffective Monitoring, Quality of External Audit, Change in Auditor, Change of Directors, Dualism Position, Financial Statement Fraud**

