

DETERMINAN KECURANGAN LAPORAN KEUANGAN
(Studi kasus perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia
pada tahun 2018 – 2020)

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ABSTRAK

Penelitian ini bertujuan untuk memperoleh bukti secara empiris mengenai determinan kecurangan laporan keuangan. Dalam penelitian ini terdapat 6 variabel independen yang di uji, yaitu target keuangan, tekanan eksternal, stabilitas keuangan, efektivitas pengawasan, pergantian auditor dan *nature of industry*. Penelitian ini menggunakan data sekunder berupa laporan tahunan yang berjumlah 123 sampel pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2018-2020, dengan metode *purposive sampling*. Model penelitian ini ialah regresi liner berganda. Analisis data yang dilakukan dengan program SPSS ver 25. Hasil penelitian menunjukkan bahwa target keuangan, Stabilitas Keuangan, *nature of industry* berpengaruh terhadap kecurangan laporan keuangan. Sedangkan variabel tekanan eksternal, efektivitas pengawasan, pergantian auditor tidak berpengaruh terhadap kecurangan laporan keuangan.

Keyword : Kecurangan Laporan Keuangan, Target Keuangan, Tekanan Eksternal, Stabilitas Keuangan, Efektivitas Pengawasan, Pergantian Auditor, *Nature of Industry*.

DETERMINANTS OF FINANCIAL STATEMENT FRAUD
(A Case Study on Manufacturing Companies Indexed in Indonesia
Stock Exchange for the periods of 2018 - 2020)

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ABSTRACT

The objective of this research was obtaining the determinants of the financial statement fraud. There were 6 independent variables examined in this research e.g., financial targets, external pressure, financial stability, effectiveness of supervision, auditor turnover, and nature of industry. The type of the data used in this research was the secondary data in the form of annual reports. The sampling technique used in this research was through the purposive sampling. The number of sample of this research was 123 manufacturing companies indexed in Indonesia Stock Exchange (IDX) for the period of 2018-2020. The data analyzing technique used in this research was through the multiple linear regression. The analytical tool used in this research was through the SPSS version of 25. The result of this research was that the financial targets, the financial stability, and the nature of the industry affected the financial statement fraud; however, the external pressure, the effectiveness of supervision, and the auditor turnover did not affect the financial statement fraud.

Keywords :Financial Statement Fraud, Financial Targets, External Pressure, Financial Stability, Effectiveness of Supervision, Auditor Turnover, Nature of Industry.

