

ABSTRAK

Penelitian ini bertujuan untuk mengetahui faktor – faktor yang mempengaruhi kecurangan laporan keuangan. Terdapat beberapa faktor antara lain *financial stability pressure*, *financial target*, *external pressure*, dan *ineffective monitoring* terhadap kecurangan laporan keuangan pada perusahaan industry dasar dan kimia yang terdaftar di Bursa Efek Indonesia periode tahun 2015 – 2019. Penelitian ini menggunakan pendekatan kuantitatif. Populasi penelitian ini sebanyak 80 perusahaan. Teknik pengambilan sampel dengan menggunakan metode *purpove sampling* diperoleh 25 perusahaan yang memenuhi kriteria selama tahun 2015 – 2019. Alat analisis yang digunakan dalam penelitian ini adalah analisis regresi linear berganda menggunakan SPSS *version 24*. Hasil penelitian ini menunjukkan bahwa *financial stability pressure* tidak berpengaruh terhadap kecurangan laporan keuangan, *financial target* tidak berpengaruh terhadap kecurangan laporan keuangan, *external pressure* berpengaruh tidak signifikan terhadap kecurangan laporan keuangan, dan *ineffective monitoring* tidak berpengaruh terhadap kecurangan laporan keuangan.

Kata kunci: *financial stability pressure*, *financial target*, *external pressure*, *ineffective monitoring* dan kecurangan laporan keuangan.



ABSTRACT

The study aims to discuss the factors that affect the financial statement fraud. There are several factors used include financial stability pressure, financial target, external pressure, and ineffective monitoring on financial statement fraud in mining companies listed on the Indonesia Stock Exchange in 2015 – 2019. The study uses a quantitative approach method. The population of the study were 80 companies. The sampling technique using the purposive sampling method was obtained by 25 companies that the criteria during 2015 – 2019. The analytical tool used in this study is multiple linear regression analysis by the SPSS Version 24. The results showed that financial stability pressure does not significant effect on the financial statement fraud, the results showed that financial target does not significant effect on financial statement fraud, external pressure have effect but does not significant on financial statement fraud, and the results showed that ineffective monitoring does not significant effect on financial statement fraud.

Key words: financial stability pressure, financial target, external pressure, ineffective monitoring, and financial statement fraud.

