ABSTRAK

Studi ini bermaksud guna menguji likuiditas,*financial stability,dan financial targets* pada *financial statement fraud* di perusahaan sub *sektor food and beverage* yang tercatat di bei tahun 2020-2022. Populasi pada studi ini berjumlah 84 perusahaan sub sektor *food and beverage* periode 2020-2022. Pengambilan sampel yang diaplikasikan yakni metode *purposive sampling*. Sampel yang diperoleh pada studi ini bernilai 46 perusahaan sub sektor *food and beverage* dikali 3 tahun,sehingga terdapat data 138 sampel. Analisis yang diaplikasikan pada studi ini yakni analisis liniear berganda. Temuan studi ini mendapati akan maksud item likuiditas,*fianancial targets* tak berdampak pada *financial statement fraud* yakni bernilai Sig 0,365 dan 0,852. Sedangkan variabel *financial stability* berdampak pada *financial statement fraud* bernilai Sig 0,000.

Kata kunci : Likuiditas,*Financial Stability,Financial Targets,dan Financial Statement Fraud* .

ABSTRAC

Examining financial stability, liquidity, and financial targets for financial statement fraud in food and beverage sub-sector companies listed on BEI between 2020 and 2022 is the goal of this research. 84 businesses in the food and beverage subsector for the 2020–2022 period made up the study's population. Purposive sampling was the technique employed for the sample. This study yielded data for 138 samples, which were the product of 46 food and beverage sub-sector enterprises multiplied by three years. Multiple linear analysis was the method of analysis employed in this study. The study's findings, which have Sig values of 0.365 and 0.852, demonstrate that financial targets, which are related to liquidity, have little bearing on financial statement fraud. Financial statement fraud is influenced by the financial stability variable, which has a Sig value of 0.000.

Keywords: Liquidity, Financial Stability, Financial Targets, and Financial Statement Fraud