

## ABSTRAK

Tujuan dari penelitian ini yaitu mengetahui dan menganalisa pengaruh *External Pressure*, *Nature of Industry*, *Rationalization*, Pergantian Direksi dan *CEO Duality* terhadap Kecurangan Laporan Keuangan pada perusahaan Industri Barang dan Konsumsi yang terdaftar di Bursa Efek Indonesia (BEI) pada periode 2019-2021 melalui situs [www.idx.co.id](http://www.idx.co.id). Dalam penelitian ini kecurangan laporan keuangan menggunakan *fraud score* model (F-Score). Pengambilan sampel yang digunakan adalah metode *purposive sampling*, sampel yang didapat yaitu 51 perusahaan industri barang dan konsumsi dikali 3 tahun pengamatan sehingga data sampel diperoleh sebanyak 153 sampel. Jumlah data yang di outlier sebanyak 49 data outlier, sehingga data sampel dalam penelitian ini sebanyak 104 data. Analisis yang digunakan dalam penelitian ini yaitu memakai metode analisis linier berganda dan diolah dengan SPSS. Hasil penelitian ini menyimpulkan bahwa : *External Pressure* (LEV) berpengaruh terhadap kecurangan laporan keuangan, sedangkan *Nature of Industry* (INVENTORY), *Rationalization* (TATA), Pergantian Direksi (DCHANGE) dan *CEO Duality* (DCD) tidak berpengaruh terhadap kecurangan laporan keuangan.

**Kata Kunci :** *External Pressure*, *Nature of Industry*, *Rationalization*, Pergantian Direksi, *CEO Duality*, dan Kecurangan Laporan Keuangan (F-Score)

## **ABSTRACT**

*The purpose this is study is to finding out and analyze External Pressure, Nature of Industry, Rationalization, Change of Directors and CEO Duality on Financial Statement Fraud in Goods and Consumer Industry companies listed on the Indonesia Stock Exchange (IDX) in the 2019-2021 period through the website [www.idx.co.id](http://www.idx.co.id). In this study fraudulent financial statements used the fraud score model (F-Score). The sample used was purposive sampling method, the samples obtained were 51 consumers good and industry companies multiplied by 3 years of observation so that the sample data obtained were 153 samples. The number of outlier data is 49 outlier data, so that the sample data in this study are 104 data. The analysis used in this research is using multiple linear analysis methods and processed with SPSS. The results of this study conclude that External Pressure (LEV) has an effect on fraudulent financial statements, while Nature of Industry (INVENTORY), Rationalization (TATA), Change of Directors (DCHANGE), and CEO Duality (DCD) have no effect on fraudulent financial statements.*

**Keywords :** *External Pressure, Nature of Industry, Rationalization, Change of Directors, CEO Duality, and Fraudulent Financial Statement (F-Score)*

