

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *financial stability* dan *external pressure* terhadap *financial statements fraud*. Penelitian ini menggunakan data sekunder berupa laporan keuangan tahunan perusahaan yang dapat diakses di *website* Bursa Efek Indonesia dengan periode penelitian dari tahun 2018 – 2020. Populasi dalam penelitian ini sebanyak 191 perusahaan manufaktur, dengan metode pengambilan sampel menggunakan *purposive sampling* didapatkan sampel perusahaan manufaktur sebesar 50 perusahaan yang terdaftar di Bursa Efek Indonesia. Indikator *financial statements fraud* diukur dengan *f-score* dan teknik analisis yang digunakan adalah regresi linear berganda. Analisis dilakukan menggunakan *software* EViews 12.

Kata Kunci : *Financial Stability, External Pressure, Financial Statement Fraud*

ABSTRACT

This study aims to examine the effect of the financial stability and external pressure on indications of fraud in financial statements. This study uses secondary data in the form of the company's annual financial statements that can be accessed on the Indonesia Stock Exchange website with a research period from 2018 - 2020. The population in this study was 191 manufacturing companies, with the sampling method using purposive sampling obtained a sample of 50 manufacturing companies listed on the Indonesia Stock Exchange. Indicators of financial statement fraud are measured by the F-Score and the analytical technique used is multiple linear regression. The analysis was carried out using the EViews 12 software.

Keywords : *Financial Stability, External Pressure, Financial Statements Fraud*