

ABSTRAK

PENGARUH TEKANAN EKSTERNAL, KETIDAKEFEKTIFAN PENGAWASAN DAN KONDISI INDUSTRI TERHADAP KECURANGAN LAPORAN KEUANGAN PERUSAHAAN (*FRAUD*)

**(Pada Perusahaan Manufaktur Sektor Industri Dasar dan Kimia yang
Terdaftar di Bursa Efek Indonesia Periode 2019-2021)**

Penelitian ini bertujuan untuk mengetahui sejauh mana menguji pengaruh tekanan eksternal, ketidakefektifan pengawasan dan kondisi industri terhadap kecurangan laporan keuangan. Penelitian ini menggunakan data sekunder berupa laporan keuangan tahunan perusahaan yang dapat diakses di *website* Bursa Efek Indonesia dengan periode penelitian 2019-2021. Populasi dalam penelitian ini sebanyak 79 perusahaan manufaktur sektor industri dasar dan kimia, dengan metode pengambilan sampel yaitu menggunakan *purposive sampling* dan didapatkan sampel perusahaan manufaktur sektor industri dasar dan kimia sebanyak 23 perusahaan yang terdaftar di Bursa Efek Indonesia. Indikator kecurangan laporan keuangan diukur dengan Beneish *M-Score* dan teknik analisis yang digunakan adalah regresi linier berganda. Analisis dilakukan menggunakan *software EViews 12*.

Kata Kunci : Kecurangan laporan keuangan (*fraud*), Tekanan Eksternal, Ketidakefektifan Pengawasan, Kondisi Industri

ABSTRACT

THE INFLUENCE OF EXTERNAL PRESSURE, INEFFECTIVENESS OF SUPERVISION AND INDUSTRY CONDITIONS ON COMPANY FINANCIAL STATEMENT FRAUD (FRAUD)

(In Basic Industry and Chemical Sector Manufacturing Companies Listed on the Indonesia Stock Exchange for the 2019-2021 Period)

This study aims to determine the extent of external pressure, ineffective monitoring and nature of industry on financial statements fraud. This study uses secondary data in the form of company annual financial reports which can be accessed on the Indonesia Stock Exchange website with a research period of 2019-2021. The population in this study were 79 manufacturing companies in the basic and chemical industry sectors, with the sampling method using purposive sampling and obtained a sample of 23 manufacturing companies in the basic and chemical industry sectors which were listed on the Indonesia Stock Exchange. The indicator of financial statement fraud is measured by the Beneish M-Score and the analysis technique used is multiple linear regression. Analysis was performed using EViews 12 software.

Keywords: Financial Statements Fraud, External Pressure, Ineffective Monitoring, Nature of Industry