

## ABSTRAK

Nama : Nurul Khairunnisa  
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Judul Skripsi : Pengaruh *Financial Stability*, *External Pressure*, Dan *Financial Target* Terhadap *Financial Statements Fraud* Pada Perusahaan Sektor Kontruksi yang terdaftar di Bursa Efek Indonesia (BEI) Periode 2021-2024

Penelitian ini bertujuan untuk menguji dan menganalisis Pengaruh *Financial Stability*, *External Pressure* dan *Financial Target* terhadap *Financial Statement Fraud*. Penelitian ini berfokus pada Perusahaan Konstruksi yang terdaftar di Bursa Efek Indonesia (BEI) pada periode 2021-2024. Sampel dipilih menggunakan metode purposive sampling, sehingga diperoleh 19 perusahaan dengan total 76 observasi. Data penelitian diperoleh dari laporan keuangan yang dipublikasikan melalui Bursa Efek Indonesia dan situs resmi masing-masing perusahaan. Data di analisis menggunakan regresi data panel. Hasil Penelitian menunjukkan bahwa *Financial Stability* tidak berpengaruh signifikan terhadap *Financial Statements Fraud*. *External Pressure* tidak berpengaruh signifikan terhadap *Financial Statements Fraud* dan *Financial Target* berpengaruh positif dan signifikan terhadap *Financial Statements Fraud*.

Kata Kunci: *Financial Stability*, *External Pressure*, *Financial Target*, *Financial Statements Fraud*.

## ***ABSTRACT***

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*Thesis Title : The Effect of Financial Stability, External Pressure, and Financial Targets on Financial Statement Fraud in Construction Companies Listed on the Indonesia Stock Exchange (IDX) for the 2021-2024 Period*

*This study aims to examine and analyze the effect of financial stability, external pressure, and financial target on financial statements fraud. The research focuses on construction sector companies listed on the Indonesia Stock Exchange (IDX) during the 2021-2024 period. The sample was selected using a purposive sampling method, resulting in 19 companies with a total of 76 observations. Research data were obtained from financial statements fraud published by the Indonesia Stock Exchange and the official websites of the respective companies. Data were analyzed using panel data regression. The results show that financial stability has no significant effect on financial statements fraud, external pressure has no significant effect on financial statements fraud, and financial target has a positive and significant effect on financial statements fraud.*

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