ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *External Pressure, Ineffective Monitoring, Rationalization, Financial Stability* dan *Audit Opinion* terhadap kecurangan laporan keuangan pada perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia periode 2022-2025. Penelitian menggunakan metode kuantitatif dengan data sekunder yang bersumber dari laporan keuangan dan *annual report* perusahaan. Populasi penelitian terdiri dari 91 perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia selama periode 2022-2025. Sampel penelitian menggunakan teknik *purposive sampling* dengan jumlah 231 data observasi *unbalanced data*. Analisis data dilakukan menggunakan regresi data panel dengan bantuan perangkat lunak EViews 13. Hasil penelitian menunjukkan bahwa *External Pressure* berpengaruh negatif dan signifikan terhadap kecurangan laporan keuangan, dan *Financial Stability* berpengaruh negatif dan signifikan terhadap kecurangan laporan keuangan. Sementara itu, *Ineffective Monitoring*, *Rationalization*, dan *Audit Opinion* tidak berpengaruh signifikan terhadap kecurangan laporan keuangan.

Kata Kunci: *External Pressure, Ineffective Monitoring, Rationalization, Financial Stability, Audit Opinion*, Kecurangan Laporan Keuangan

ABSTRACT

This study aims to examine the effect of External Pressure, Ineffective Monitoring, Rationalization, Financial Stability, and Audit Opinion on financial statement fraud in energy sector companies listed on the Indonesia Stock Exchange (IDX) during the 2022–2025 period. This study employs a quantitative method using secondary data obtained from companies' financial statements and annual reports. The population consists of 91 energy sector companies listed on the Indonesia Stock Exchange during the 2022–2025 period. The sample was selected using a purposive sampling technique, resulting in 231 unbalanced panel data observations. Data analysis was conducted using panel data regression with the assistance of EViews 13 software. The results show that External Pressure has a negative and significant effect on financial statement fraud, while Financial Stability also has a negative and significant effect on financial statement fraud. Meanwhile, Ineffective Monitoring, Rationalization, and Audit Opinion do not have a significant effect on financial statement fraud.

***Keywords**: External Pressure, Ineffective Monitoring, Rationalization, Financial Stability, Audit Opinion, Financial Statement Fraud*