

ABSTRAK

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Program Studi : Akuntansi
Judul : Pengaruh *Financial Stability*, *External Pressure* Dan *Financial Target* Terhadap *Fraudulent Financial Statement* (Studi Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia (BEI) Periode 2020-2022).

Penelitian ini bertujuan untuk mengetahui pengaruh *financial stability*, *external pressure* dan *financial target* terhadap *fraudulent financial statement* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2020-2022. Penelitian ini merupakan penelitian kuantitatif menggunakan sumber data sekunder. Teknik pengumpulan data dalam penelitian ini menggunakan metode dokumentasi. Analisis data menggunakan analisis statistik deskriptif dengan alat analisis *evIEWS* 13. Sampel penelitian ini berjumlah 121 perusahaan dengan 363 pengamatan, pengambilan sampel menggunakan metode *purposive sampling*. Hasil penelitian menunjukkan bahwa *financial stability* dan *financial target* berpengaruh positif tidak signifikan terhadap *fraudulent financial statement*, sedangkan *external pressure* berpengaruh positif signifikan terhadap *fraudulent financial statement* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2020-2022.

Kata Kunci: *fraudulent financial statement*, *financial stability*, *external pressure*, *financial target*

ABSTRACT

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Title : *The Influence of Financial Stability, External Pressure and Financial Targets on Fraudulent Financial Statements (a Study of Manufacturing Companies Listed on the Indonesian Stock Exchange (IDX) from 2020 to 2022).*

This study aims to determine the influence of financial stability, external pressure, and financial targets on fraudulent financial statements in manufacturing companies listed on the Indonesian Stock Exchange from 2020 to 2022. It is a quantitative research study using secondary data sources. The data collection technique used in this research is the documentation method. Data analysis employed descriptive statistical analysis with the eviews 13 analysis tool. The sample for this research consisted of 121 companies with 363 observation, using the purposive sampling method. The results indicate that financial stability and financial targets do not significantly and positively affect fraudulent financial statements. Meanwhile, external pressure significantly and positively affects fraudulent financial statements in manufacturing companies listed on the Indonesian Stock Exchange (IDX) from 2020 to 2022.

Keywords: *fraudulent financial statement, financial stability, external pressure, financial target.*