

## **ABSTRAK**

**Fadila Lestari U. Abas, 2022.** Deteksi *Financial Statement Fraud* Dengan Analisis *Fraud Triangle* Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2016-2020. Ketua Komisi: Dwi Yana Amalia S. F, Anggota Komisi: Resmiyati Ansar

Tujuan penelitian ini adalah untuk menganalisis pengaruh *financial stability*, *personal financial need*, *external pressure*, *financial target*, *nature of industry*, *ineffective monitoring*, dan *rationalization* terhadap *financial statement fraud*. Metode pengumpulan data menggunakan *purposive* sampling. Populasi dalam penelitian ini adalah seluruh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI). Maka diperoleh jumlah sampel penelitian adalah 11 perusahaan. Alat analisis yang digunakan adalah EViews 10. Hasil penelitian menunjukkan bahwa *external pressure* dan *ineffective monitoring* berpengaruh positif terhadap *financial statement fraud*. Sedangkan *financial stability*, *personal financial need*, *financial target*, *nature of industry* dan *rationalization* tidak berpengaruh positif terhadap *financial target*.

**Kata Kunci:** *Financial Stability, Personal Financial Need, External Pressure, Financial Target, Nature Of Industry, Ineffective Monitoring, Rationalization, Financial Statement Fraud*

## **ABSTRACT**

**Fadila Lestari U. Abas, 2022.** *Fraud Financial Statement Detection With Fraud Triangle Analysis in Manufacturing Companies Listed on Bursa Efek Indonesia 2016-2020. Chairman of the Commission: Dwi Yana Amalia S. F, Member of the Commission: Resmiyati Ansar.*

*The purpose of this research was to analyze the effect of financial stability, personal financial need, external pressure, financial targets, nature of industry, ineffective monitoring, and rationalization on financial statement fraud. The data collection method used purposive sampling. The population in this study are all manufacturing companies listed on Bursa Efek Indonesia (BEI). Then the number of research samples obtained is 11 companies. The analytical tool used is EVIEWS 10. The results show that external pressure and ineffective monitoring have a positive effect on financial statement fraud. Meanwhile, financial stability, personal financial need, financial target, nature of industry and rationalization do not have a effect on the financial statement fraud.*

**Keywords:** *financial stability, personal financial need, external pressure, financial target, nature of industry, ineffective monitoring, rationalization, financial statement fraud.*