

ABSTRAK

Penelitian ini dilatarbelakangi seringnya terjadi kecurangan yang dilakukan oleh pihak manajer dalam melakukan manajemen keuangan, sehingga diperlukan pengawasan yang ketat dari pihak investor maupun pimpinan agar dapat meminimalkan terjadinya kecurangan dalam melakukan manajemen keuangan. Sehingga peneliti bertujuan untuk mendeteksi pengaruh *fraudulent financial statement* studi empiris perusahaan indeks LQ45 yang terdaftar di Bursa Efek Indonesia periode 2019. Metode penelitian menggunakan teknik *purpose sampling* dan diperoleh 24 perusahaan yang dijadikan. Variabel independent yang digunakan untuk memprediksi kecurangan *fraudulent financial statement* adalah financial stability, financial targets, pergantian audit, ineffective of monitoring, personal financial need, pergantian direksi, dan tekanan ekstral. Teknik analisa data menggunakan analisis regresi linier dengan syarat memnuhi data normal.

Hasil analisis data menunjukkan bahwa: secara pasrsial variabel pergantian audit, personal financial need, tekanan ekstral berpengaruh terhadap kecurangan *fraudulent financial statement* dan *financial stability, financial targets, ineffective of monitoring*, pergantian direksi tidak berpengaruh terhadap kecurangan *fraudulent financial statement*. Sedangkan, secara simultan seluruh variabel independent dapat mempengaruhi kecurangan *fraudulent financial statement*

ABSTRACT

This research background is often happened by the insincerity by manager activity in finance management, so that needed a tight observation from party of investor and also head of minimization can the happening of insincerity in doing manajemen finance. So that researcher aim to to detect the influence of empirical fraudulent financial statement study is make an index to the LQ45 company enlisted in Effect Exchange of period Indonesia 2019. Research method use the technique of purpose sampling and obtained by 24 company of taken as. variable Independent used for the detected of insincerity of fraudulent financial statement is financial stability, financial targets, commutation make an audit of the, ineffective of monitoring, personal financial need, board of directors commutation, and pressure ekstral. Technique analyse the data use the linear analysis regresi on condition that normal memnuhi data.

Result of data analysis indicate that: by pasrsial is commutation variable make an audit of the, personal financial need, pressure ekstral have an effect on to insincerity of fraudulent financial statement and financial stability, financial targets, ineffective of monitoring, commutation of board of directors do not have an effect on to insincerity of fraudulent financial statement. While, by simultan entire/all variable independent can influence the insincerity of fraudulent financial statement