

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *Financial Stability*, *External Pressure* dan *Ineffective Monitoring* terhadap *Financial Statement Fraud*. Sampel dalam penelitian ini adalah perusahaan perbankan yang terdaftar di BEI. Metode penelitian yang dipergunakan adalah metode analisis regresi berganda dengan desain penelitian kausal.

Berdasarkan hasil penelitian ini menunjukkan bahwa *Financial Stability* dan *External Pressure* tidak berpengaruh signifikan terhadap *Financial Statement Fraud*. Hal ini dibuktikan dengan hasil *Financial Stability* dengan nilai uji t  $0,899 > 0,05$  dan *External Pressure* dengan nilai uji t  $0,190 > 0,05$ . Sedangkan Penilaian *Ineffective Monitoring* berpengaruh signifikan terhadap *Financial Statement Fraud* dengan memperoleh nilai  $0,00 < 0,05$ . Dan hasil uji F dengan nilai signifikan  $0,000 < 0,05$ , *Financial Stability*, *External Pressure* dan *Ineffective Monitoring* terhadap *Financial Statement Fraud*.

**Kata Kunci :** Perusahaan Perbankan, *Financial Stability*, *External Pressure* dan *Ineffective Monitoring*, *Financial Statement Fraud*



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## **ABSTRACT**

*This research aims to know the influence of Financial Stability, External Pressure and Ineffective Monitoring of Financial Statement Fraud. The sample in this research is the banking company registered in BEI. The research method used is multiple regression analysis method with causal research design.*

*Based on the results of this study indicate that Financial Stability and External Pressure has no effect significantly to Financial Statement Fraud. This is proved by the results of Financial Stability with a value of the t-test  $0.899 > 0.05$  and External Pressure test value  $t\ 0.190 > 0.05$  Whereas assessment of the Ineffective Monitoring effect significantly to Financial Statement Fraud by obtaining a value of  $0.00 < 0.05$ , And test results with significant value  $F\ 0,00 < 0,005$ . Financial stability, External pressure and ineffective Monitoring of Financial Sstatement Fraud*

***Keywords: Corporate Banking, Financial Stability, External Pressure and Ineffective Monitoring, Financial Statement Fraud***

