

ABSTRACT

The aim of this research is to analyze the effects of financial stability, financial target, personal financial need, nature of industry, and rationalization on financial statement fraud with indicator accrual earnings management. The sample of this research are property, real estate and building construction companies listed on Indonesia Stock Exchange (IDX) in 2015 to 2017 periods. The results of these research indicate Financial Stability ,with 0,000 and giving a significant value. Meanwhile, precentaage of financial target,Personal financial need,nature of industry and Rationalization has no significant impact on financial statement fraud (accrual earnings management).

Keywords: *Financial Statement Fraud, Accrual Earnings Management, Fraud Triangle, Financial Stability, Financial Target, Personal Financial Need, Nature of Industry, Rationalization.*



ABSTRAK

Tujuan dari penelitian ini adalah untuk menganalisis pengaruh *Financial Stability, Financial Target, Personal Financial Need, Nature of Industry, dan Rationalization* pada *Financial Statement Fraud* dengan indikator manajemen laba akrual. Sampel dalam penelitian ini adalah perusahaan properti, real estat dan konstruksi bangunan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2015-2017. Hasil penelitian ini menunjukkan *Financial Stability*, dengan 0,000 memberikan nilai yang signifikan. Sementara itu, *Financial Target, Personal Financial Need, Nature of Industry* dan *Rationalization* tidak memiliki dampak yang signifikan terhadap *Financial Statement Fraud* (manajemen laba akrual).

Kata Kunci: *Financial Statement Fraud, Accrual Earnings Management, Fraud Triangle, Financial Stability, Financial Target, Personal Financial Need, Nature of Industry, Rationalization.*

