

ABSTRAK

Penelitian ini bertujuan untuk menganalisa Pengaruh Financial Stability, Financial Target, Personal Financial Need, dan Ineffective Monitoring Dalam Mendeteksi Kecurangan Laporan Keuangan Studi Pada Perusahaan Jasa Utilitas, Infrastruktur, dan Transportasi Yang Terdaftar Di Bursa Efek Indonesia Tahun 2014-2018. Data yang diperoleh sebanyak 12 Perusahaan dengan kurun waktu 2014-2018 dan dihubungkan dengan 5 Variabel, yaitu : 4 variabel independen :

Financial Stability (ACHANGE) , Financial Target (ROA) , Personal Financial Need (OSHIP), dan Ineffective Monitoring (BDOUT) , 1 variabel dependen : Kecurangan Laporan Keuangan (F-Score). Metode analisis data yang digunakan adalah uji normalitas, uji multikorelasi, uji heteroskedastisitas, uji autokorelasi, uji determinasi, uji F dan uji T.

Pengambilan sample dilakukan dengan metode purposive sampling dan diperoleh 12 perusahaan yang memenuhi kriteria dari tahun 2014-2018. Teknik analisis data yang digunakan dalam penelitian ini adalah analisis regresi linear berganda. Hasil penelitian menunjukkan bahwa Personal Financial Need dan Ineffective Monitoring berpengaruh secara signifikan terhadap kecurangan laporan keuangan. Sementara dua variabel lainnya Financial Stability dan Financial Target tidak berpengaruh secara signifikan terhadap kemungkinan terjadinya Kecurangan Laporan Keuangan.

Kata Kunci: *Financial Stability, Financial Target, Personal Financial Need, Ineffective Monitoring, dan Kecurangan Laporan Keuangan*

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ABSTRACT

This study aims to analyze the Influence of Financial Stability, Financial Targets, Personal Financial Needs, and Ineffective Monitoring in Detecting Study Financial Statement Fraud on Utility, Infrastructure and Transportation Service Companies Listed on the Indonesia Stock Exchange in 2014-2018. The data obtained were 12 companies from 2014-2018 and linked to 5 variables, namely: 4 independent variables:

Financial Stability (ACHANGE), Financial Target (ROA), Personal Financial Need (OSHIP), and Ineffective Monitoring (BDOUT), 1 dependent variable: Fraudulent Financial Statements (F-Score). Data analysis methods used were normality test, multicorrelation test, heteroscedasticity test, autocorrelation test, determination test, F test and T test.

Sampling was done by purposive sampling method and obtained 12 companies that meet the criteria from 2014-2018. The data analysis technique used in this study is multiple linear regression analysis. The results showed that the Personal Financial Need and Effective Monitoring had a significant effect on financial statement fraud. While the other two variables Financial Stability and Financial Target do not significantly influence the likelihood of Financial Statement Fraud.

Keywords: *Financial Stability, Financial Target, Personal Financial Need, Ineffective Monitoring, dan Financial Statement Fraud*

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