THE EFFECT OF EXTERNAL PRESSURE, NATURE OF INDUSTRY, AND FINANCIAL TARGET ON FINANCIAL STATEMENT FRAUD IN CONSUMER GOODS COMPANIES LISTED ON IDX (2021-2024)

UNDERGRADUATE THESIS

Submitted as one of the requirements to obtain

Sarjana Akuntansi

By:

Anak Agung Sagung Paramita Kusuma Wardhani

008202200052

FACULTY OF BUSINESS

ACCOUNTING STUDY PROGRAM

CIKARANG

SEPTEMBER, 2025

PLAGIARISM CHECK RESULT

turnitin ch 1-5.docx

ORIGINALITY REPORT

15%	11%	14%	9%
SIMILARITY INDEX	INTERNET SOURCES	PUBLICATIONS	STUDENT PAPERS

PRIMARY SOURCES

1	Arief Hidayatullah Khamainy, Mahrus Ali, M. Arif Setiawan. "Detecting financial statement fraud through new fraud diamond model: the case of Indonesia", Journal of Financial Crime, 2021 Publication	2%
2	scipg.com Internet Source	1%
3	e-journal.uajy.ac.id Internet Source	1%
4	eudl.eu Internet Source	1%
5	Masno Marjohan, Nugroho Adhe Purnomo, Guruh Dwi Pratama. "The Effect of Financial Reporting on Company Value The Impact of Company Financial Statement Fraud", Benefit: Jurnal Manajemen dan Bisnis, 2023 Publication	1%
6	eprints.unram.ac.id Internet Source	1%
7	Submitted to Liverpool John Moores University Student Paper	1%
8	repository.president.ac.id Internet Source	1%
9	Submitted to Universitas Jambi Student Paper	1%

AI CHECK RESULT

turnitin Page 2 of 31 - AI Writing Overview Submission ID trn:oid:::3618:113965948

*% detected as AI

AI detection includes the possibility of false positives. Although some text in this submission is likely AI generated, scores below the 20% threshold are not surfaced because they have a higher likelihood of false positives.

Caution: Review required.

It is essential to understand the limitations of AI detection before making decisions about a student's work. We encourage you to learn more about Turnitin's AI detection capabilities before using the tool.

Disclaimer
Our AI writing assessment is designed to help educators identify text that might be prepared by a generative AI tool. Our AI writing assessment may not always be accurate (i.e., our AI models may produce either false positive results or false negative results), so it should not be used as the sole basis for adverse actions against a student. It takes further scrutiny and human judgment in conjunction with an organization's application of its specific academic policies to determine whether any academic misconduct has occurred.

Frequently Asked Questions

How should I interpret Turnitin's AI writing percentage and false positives?
The percentage shown in the AI writing report is the amount of qualifying text within the submission that Turnitin's AI writing detection model determines was either likely AI-generated text from a large-language model or likely AI-generated text that was likely revised using an AI paraphrase tool or word spinner.

False positives (incorrectly flagging human-written text as AI-generated) are a possibility in AI models.

AI detection scores under 20%, which we do not surface in new reports, have a higher likelihood of false positives. To reduce the likelihood of misinterpretation, no score or highlights are attributed and are indicated with an asterisk in the report (*%).

The AI writing percentage should not be the sole basis to determine whether misconduct has occurred. The reviewer/instructor should use the percentage as a means to start a formative conversation with their student and/or use it to examine the submitted assignment in accordance with their school's policies.

What does 'qualifying text' mean?
Our model only processes qualifying text in the form of long-form writing. Long-form writing means individual sentences contained in paragraphs that make up a longer piece of written work, such as an essay, a dissertation, or an article, etc. Qualifying text that has been determined to be likely AI-generated will be highlighted in cyan in the submission, and likely AI-generated and then likely AI-paraphrased will be highlighted purple.

Non-qualifying text, such as bullet points, annotated bibliographies, etc., will not be processed and can create disparity between the submission highlights and the percentage shown.

TABLE OF CONTENTS

LIST OF FIGURES

LIST OF TABLES

ABSTRACTS

This study aims to analyze the effect of external pressure, nature of industry, and financial target on financial statement fraud in manufacturing companies in the consumer goods subsector listed on the Indonesia Stock Exchange for the 2021-2024 period. Financial statement fraud was measured using the F-Score with a total of 92 samples and tested using SPSS software. The data analysis method used was multiple regression analysis. The results showed that only nature of industry significantly affect financial statement fraud, while external pressure and financial targets did not affect financial statement fraud.

Key words: *External Pressure, Nature of Industry, Financial Target, Financial Statement Fraud*

INTISARI

Penelitian ini bertujuan untuk menganalisis pengaruh variable tekanan eksternal, kondisi industri, dan target keuangan terhadap kecurangan laporan keuangan pada perusahaan manufaktur dengan sub sektor barang konsumsi yang terdaftar di Bursa Efek Indonesia periode 2021-2024. Kecurangan laporan keuangan diukur menggunakan F Score dengan total 92 sampel dan diuji menggunakan software SPSS. Metode analisis data yang digunakan yaitu analisis regresi berganda. Hasil penelitian menunjukkan bahwa hanya variabel kondisi industri berpengaruh signifikan terhadap kecurangan laporan keuangan, sedangkan tekanan eksternal dan target kuangan tidak berpengaruh signifikan.

Kata Kunci: *Tekanan Eksternal, Kondisi Industri, Target Keuangan, Kecurangan Laporan Keuangan*