



**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

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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 keuangan tidak berpengaruh signifikan.

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