ABSTRACT

ANALYSIS OF FINANCIAL STABILITY, FINANCIAL TARGET, NATURE OF INDUSTRY, AUDIT QUALITY AND CAPABILITY ON FINANCIAL STATEMENT FRAUD

(Survey at Manufacture Corporates listed on LQ 45 Indonesia Stock Exchange in 2013-2017)

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This study aims to analyze of Financial Stability, Financial Target, Nature of Industry, Audit Quality, Capability and Financial Statement Fraud at Manufacture Corporates listed on LQ 45 Indonesia Stock Exchange in 2013-2017. Datas were analyzed using panel regression model selection. The procedures of data collection was using secondary data through the official website of Indonesia Stock Exchange (Bursa Efek Indonesia) and quantitative data from annual financial report finished on December 2017. Sampling method was using Non-probability with Purposive Sampling approach. The results of this study indicate that the profitability effect on Financial Stability, Financial Target, and Capability have a significant positive effect on Risk of Financial Statement Fraud. Meanwhile Nature of Industry has significant negative effect on Risk of Financial Statement Fraud and Audit Quality has un-significant positive effect on Financial Statement Fraud.

Keywords: Financial Statement Fraud, Financial Stability, Financial Target, Nature of Industry, Audit Quality, Capability.

ABSTRAK

**ANALISIS *FINANCIAL STABILITY*, *FINANCIAL TARGET*,
NATURE OF INDUSTRY, *AUDIT QUALITY*, DAN *CAPABILITY*
TERHADAP *FINANCIAL STATEMENT FRAUD***

**(Survei pada Perusahaan Manufaktur yang Terdaftar di LQ 45 dalam BEI
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Penelitian ini bertujuan untuk menganalisis *Financial Stability, Financial Target, Nature of Industry, Audit Quality, Capability* dan *Financial Statement Fraud* pada perusahaan Manufaktur yang terdaftar di LQ 45d dalam Bursa Efek Indonesia pada tahun 2013-2017. Metode yang digunakan dalam penelitian ini adalah metode deskriptif analisis dengan pendekatan survey. Analisis data yang digunakan adalah regresi data panel. Prosedur pengumpulan data diperoleh dari situs resmi Bursa Efek Indonesia dengan data kuantitatif dari laporan keuangan tahunan yang berakhir pada Desember 2017. Pengambilan sampel dilakukan dengan metode *non-probability* dengan pendekatan *purposive sampling*. Hasil penelitian menunjukkan bahwa *Financial Stability, Financial Target,* dan *Capability* berpengaruh positif signifikan, *Nature of Industry* berpengaruh negatif signifikan, serta *Audit Quality* berpengaruh positif tidak signifikan terhadap *Financial Statement Fraud*.

Kata kunci: *Financial Statement Fraud, Financial Stability, Financial Target, Nature of Industry, Audit Quality, Capability*