

THE INFLUENCE OF FINANCIAL TARGET, FINANCIAL STABILITY, EXTERNAL PRESSURE AND PERSONAL FINANCIAL NEED ON FRAUD OF FINANCIAL REPORTS

(Survey on registered Manufacturing Companies on the Indonesia Stock Exchange in 2021)

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ABSTRACT

This study aims to determine the effect of (1) Financial targets, financial stability, external pressure, personal financial need and fraudulent financial statements in manufacturing companies listed on the Indonesia Stock Exchange (IDX) in 2021. (2) The partial effect of financial targets, financial stability, external pressure and personal financial need on financial statement fraud in manufacturing companies listed on the Indonesia Stock Exchange (IDX) in 2021. (3) The simultaneous effect of financial targets, financial stability, external pressure and personal financial need on financial statement fraud in manufacturing companies listed on the Indonesia Stock Exchange (IDX) in 2021. The data used is in the form of annual reports for each each company. The population used is Manufacturing Companies listed on the Indonesia Stock Exchange in 2021. The method used in this research is quantitative. The analysis used is logistic regression analysis with SPSS tools. The results of the study show that (1) Financial Target, had low targets. Financial Stability was unstable. External Pressure, had high external pressure. Financial Need, companies had financial need. (2) Financial Target partially has a negative and significant effect on Fraudulent Financial Statements. Financial Stability partially has a positive and significant effect on Fraudulent Financial Statements. External Pressure partially has no significant effect on Financial Statement Fraud. Financial Need partially has a positive and significant effect on Financial Statement Fraud. (3) Simultaneously financial targets, financial stability, external pressure and personal financial need affect fraudulent financial reports in manufacturing companies listed on the Indonesia Stock Exchange (IDX) in 2021.

Keywords: *financial target, financial stability, external pressure, personal financial need, financial reporting fraud*