ABSTRACT

THE EFFECT OF FINANCIAL TARGET, NATURE OF INDUSTRY, AND RELATED PARTY TRANSACTION ON THE POTENTIAL FOR FINANCIAL STATEMENT FRAUD

(*A Case Study of Infrastructure Companies Listed on the IDX for the Period 2020-2024*)

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This study aims to determine: (1) The relationship between financial target, nature of industry, related party transaction, and the potential for financial statement fraud among infrastructure companies listed on the Indonesia Stock Exchange (IDX) during the 2020–2024 period. (2) How financial target, nature of industry, and related party transaction affect, both simultaneously and partially, the potential for financial statement fraud in infrastructure companies listed on the IDX during the 2020–2024 period. The research method used in this study is a quantitative method utilizing secondary data obtained from the official IDX website and the official websites of each company. The data analysis techniques used are panel data and hypothesis testing using EViews 12. The results of the study indicate that (1) financial target, nature of industry, and the potential for financial statement fraud fluctuate annually. Meanwhile, related party transaction decrease each year. (2) Financial target, nature of industry, and related party transaction simultaneously influence the potential for financial statement fraud. Financial target have a positive partial effect on financial statement fraud. Meanwhile, nature of industry and related party transaction do not have a positive partial effect on the potential for financial statement fraud.

Keywords*: financial target, nature of industry, related party transaction, and potential for financial statement fraud*

ABSTRAK

PENGARUH *FINANCIAL TARGET*, *NATURE OF INDUSTRY*, DAN *RELATED PARTY TRANSACTION* TERHADAP POTENSI KECURANGAN LAPORAN KEUANGAN

(Studi Kasus pada Perusahaan Infrastruktur yang Terdaftar di BEI Periode 2020-2024)

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Penelitian ini bertujuan untuk mengetahui: (1) Bagaimana tingkat *financial target*, *nature of industry*, *related party transaction*, dan potensi kecurangan laporan keuangan pada perusahaan infrastruktur yang terdaftar di BEI periode 2020-2024. (2) Bagaimana pengaruh *financial target*, *nature of industry*, dan *related party transaction* secara simultan maupun parsial terhadap potensi kecurangan laporan keuangan pada perusahaan infrastruktur yang terdaftar di BEI periode 2020-2024. Metode penelitian yang digunakan dalam penelitian ini adalah metode kuantitatif dengan menggunakan data sekunder yang diperoleh dari situs resmi BEI dan situs resmi masing-masing perusahaan. Teknik analisis data yang digunakan adalah data panel dan pengujian hipotesis menggunakan *EViews* 12. Hasil penelitian menunjukkan bahwa (1) *financial target*, *nature of industry*, dan potensi kecurangan laporan keuangan mengalami fluktuasi setiap tahunnya. Sedangkan *related party transaction* mengalami penurunan setiap tahunnya. (2) *financial target*, *nature of industry*, dan *related party transaction* secara simultan berpengaruh terhadap potensi kecurangan laporan keuangan. *Financial target* secara parsial berpengaruh positif terhadap kecurangan laporan keuangan. Sedangkan *nature of industry* dan *related party transaction* secara parsial tidak berpengaruh positif terhadap potensi kecurangan laporan keuangan.

Keywords: *financial target*, *nature of industry*, *related party transaction*, dan potensi kecurangan laporan keuangan