

ABSTRAK

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Pengaruh Stabilitas Keuangan, Target Keuangan, Tekanan Eksternal dan *Nature of Industry* Terhadap Kecurangan Laporan Keuangan pada Masa Sebelum dan Saat Pandemi Covid-19 (Studi pada Perusahaan Pertambangan Batubara yang Terdaftar di Bursa Efek Indonesia Tahun 2018-2021)

xiv + 142 halaman, 19 tabel + 4 gambar, dan 19 lampiran

Uraian Abstrak

Penelitian ini bertujuan untuk menguji pengaruh stabilitas keuangan, target keuangan, tekanan eksternal, dan *nature of industry* terhadap kecurangan laporan keuangan serta mengetahui apakah terdapat perbedaan yang terjadi pada masa sebelum dan saat pandemi covid-19 menggunakan uji *Wilcoxon Signed Rank Test*. Stabilitas keuangan diukur menggunakan proksi *ACHANGE*, target keuangan diukur menggunakan proksi ROA, tekanan eksternal diukur menggunakan proksi *LEVERAGE*, dan *nature of industry* diukur menggunakan proksi *RECEIVABLE*. Penelitian ini menggunakan sampel perusahaan pertambangan batubara yang terdaftar di Bursa Efek Indonesia tahun 2018-2021. Teknik pengambilan sampel dalam penelitian ini *purposive sampling* dan di dapat sampel berjumlah 20 perusahaan. Penelitian ini menggunakan data sekunder yaitu laporan keuangan perusahaan yang diperoleh dari situs resmi *Indonesian Stock Exchange (IDX)*. Hasil penelitian ini menunjukkan bahwa target keuangan berpengaruh positif signifikan terhadap kecurangan laporan keuangan. *Nature of industry* berpengaruh negatif signifikan terhadap kecurangan laporan keuangan. Sedangkan stabilitas keuangan dan tekanan eksternal tidak berpengaruh terhadap kecurangan laporan keuangan. Uji perbedaan yang dilakukan pada penelitian ini menunjukkan bahwa terdapat perbedaan yang signifikan antara data tekanan eksternal pada masa sebelum dan saat pandemi covid-19. Serta secara keseluruhan dalam sudut pandang Islam bahwa pengaruh stabilitas keuangan, target keuangan, tekanan eksternal, dan *nature of industry* memiliki sisi positif dan negatifnya masing-masing sebagaimana yang dijelaskan dalam Al-Quran dan Hadits.

Kata Kunci : Stabilitas Keuangan, Target Keuangan, Tekanan Eksternal, *Nature of Industry*, Kecurangan Laporan Keuangan

ABSTRACT

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The Influence of Financial Stability, Financial Targets, External Pressure, and Nature of Industry on Fraudulent Financial Statements Before and During the Covid-19 Pandemic (Study of Coal Mining Companies Listed on the Indonesia Stock Exchange in 2018-2021)

xiii + 142 pages, 19 tables + 4 pictures, and 19 attachments

Abstract Description

This study aims to examine the effect of financial stability, financial targets, external pressure, and the nature of the industry on financial statement fraud and find out whether there are differences between before and during the Covid-19 pandemic using the Wilcoxon Signed Rank Test. Financial stability is measured using the ACHANGE proxy, financial targets are measured using the ROA proxy, external pressure is measured using the LEVERAGE proxy, and the nature of industry is measured using the RECEIVABLE proxy. This study uses a sample of coal mining companies listed on the Indonesia Stock Exchange in 2018-2021. The sampling technique in this study was purposive sampling and a sample of 20 companies was obtained. This study uses secondary data, namely company financial reports obtained from the official website of the Indonesian Stock Exchange (IDX). The results of this study indicate that financial targets have a significant positive effect on fraudulent financial statements. Nature of industry has a significant negative effect on fraudulent financial reporting. Meanwhile, financial stability and external pressure have no effect on fraudulent financial statements. The difference test conducted in this study showed that there were significant differences between the external pressure data before and during the COVID-19 pandemic. As a whole, from an Islamic point of view, the influence of financial stability, financial targets, external pressures, and the nature of the industry has its positive and negative sides, as explained in the Al-Quran and Hadith.

Keyword : Financial Stability, Financial Targets, External Pressure, Nature of Industry, Fraudulent Financial Statement