

ABSTRACT

Analysis of the Effect of Industrial Conditions, External Pressure, and Financial Stability on Fraudulent Financial Statements (Study on Consumer Goods Sector Companies Listed on the Indonesia Stock Exchange in 2017-2020)

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This study aims to examine the effect of industrial conditions, external pressures and financial stability on fraudulent financial statements. The data used are the financial statements of consumer goods sector companies listed on the Indonesia Stock Exchange for the period 2017 to 2020. Analysis using statistical package for the social science (SPSS) version 23.0. Based on the calculation results, it can be seen that the coefficient of determination R obtained is 11.2%. This value means that the variables of industry conditions, external pressures, and financial stability simultaneously influence financial statement fraud, however, the remaining 88.8% is influenced by other factors.

Keywords: Nature of industry, external pressures, financial stability, financial statement fraud