

## ABSTRACT

***The Influence of Financial Stability, Industry Characteristics, Accrual Values, and Opportunistic Behavior on Fraudulent Financial Statement Detection (an Empirical Study on Indonesian State-Owned Enterprises in the Years 2019-2022)***

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*This research aims to examine, explain, and provide empirical evidence on the influence of Financial Stability, Industry Characteristics, Accrual Quality, and Opportunistic Behavior on Fraudulent Financial Statements in Indonesian State-Owned Enterprises (BUMN) during the period 2019-2022. The study employs Financial Stability, Industry Characteristics, Accrual Quality, and Opportunistic Behavior as independent variables, Firm Size as a control variable, and Fraudulent Financial Statements as the dependent variable. The population of this study encompasses all BUMN companies operating between 2019 and 2022. The sample data comprises the financial statements of BUMN companies during the same period. The analysis reveals a coefficient of determination (R-squared) value of 55.9%, indicating that Financial Stability, Industry Characteristics, Accrual Quality, Opportunistic Behavior, and the control variable Firm Size collectively influence the detection of Fraudulent Financial Statements. The remaining 44.1% of the variance is attributed to factors not included within the scope of this study.*

***Keywords:*** *Financial Stability, Industry Characteristics, Accrual Values, and Opportunistic Behavior, Financial Statement Fraud, Agency Theory, Theory of Planned Behavior.*

*References :*

*Publication Years :*