

ABSTRAK

Penelitian ini bertujuan untuk mengetahui (1) Pengaruh *Financial Stability Pressure* terhadap *Financial Statement Fraud* pada Perusahaan Property dan Real Estate yang terdaftar di Bursa Efek Indonesia periode 2020-2022. (2) Pengaruh *Financial Distress* terhadap *Financial Statement Fraud* pada perusahaan Property dan Real Estate yang terdaftar di Bursa Efek Indonesia periode 2020-2022. (3) Pengaruh *Financial Target* terhadap *Financial Fraud* pada Perusahaan Property dan Real Estate yang terdaftar di Bursa Efek Indonesia periode 2020-2022. Teknik pengambilan sampel pada penelitian ini menggunakan documenter dan studi kepustakaan perusahaan real estate dan property yang terdaftar di Bursa Efek Indonesia (BEI) selama periode penelitian 2020-2022. Metode pengambilan sampel yang digunakan dalam penelitian ini adalah *Purposive Sampling Methode*. Alat uji analisis yang digunakan adalah *SPSS For Window Version 25*. Hasil penelitian ini menunjukkan bahwa (1) *Financial Stability Pressure* secara simultan berpengaruh positif terhadap *Financial Statement Fraud* pada Perusahaan Property dan Real Estate yang terdaftar di Bursa Efek Indonesia periode 2020-2022. (2) *Financial Distress* berpengaruh positif terhadap *Financial Statement Fraud* pada perusahaan Property dan Real Estate yang terdaftar di Bursa Efek Indonesia periode 2020-2022. (3). *Financial Target* berpengaruh positif terhadap *Financial Fraud* pada perusahaan Property dan Real Estate yang terdaftar di Bursa Efek Indonesia periode 2020-2022.

Kata Kunci : *Financial Stability Pressure, Financial Distress, Financial Target, Financial Statement Fraud*

ABSTRACT

This research aims to determine (1) the influence of financial stability pressure on financial statement fraud in property and real estate companies listed on the Indonesia Stock Exchange for the 2020-2022 period. (2) The effect of financial distress on financial statement fraud in property and real estate companies listed on the Indonesia Stock Exchange for the 2020-2022 period. (3) The influence of financial targets on financial fraud in property and real estate companies listed on the Indonesia Stock Exchange for the 2020-2022 period. The sampling technique in this research used documentaries and literature studies of real estate and property companies listed on the Indonesia Stock Exchange (BEI) during the 2020-2022 research period. The sampling method used in this research is the Purposive Sampling Method. The analysis test tool used is SPSS For Window Version 25. The results of this research show that (1) Financial Stability Pressure simultaneously has a positive effect on Financial Statement Fraud in Property and Real Estate Companies which listed on the Indonesian Stock Exchange for the 2020-2022 period. (2) Financial Distress has a positive effect on Financial Statement Fraud in Property and Real Estate companies listed on the Indonesia Stock Exchange for the 2020-2022 period. (3). Financial Target has a positive effect on Financial Fraud in Property and Real Estate companies listed on the Indonesia Stock Exchange for the 2020-2022 period.

Keywords : Financial Stability Pressure, Financial Distress, Financial Target, Financial Statement Fraud