

## ABSTRAK

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### **KECENDERUNGAN PRAKTIK *FINANCIAL FRAUDULENT* BERDASARKAN *PRESSURE* DAN *OPPORTUNITY***

(xv + 78 halaman; 1 gambar; 11 tabel; 2 lampiran)

Penelitian ini dilakukan untuk menguji faktor tekanan dan kesempatan yang menimbulkan kecenderungan praktik kecurangan. *Financial statement fraudulent* diproksikan menggunakan *Beneish M Score*. Tekanan diproksikan menggunakan *sales growth*, *earnings quality*, *debt to equity ratio*, *return on asset*, *return on equity*, *current ratio*, *quick ratio*, dan *institutional ownership* serta kesempatan diproksikan menggunakan *whistleblowing system*, *nature of industry*, dan *cash flow adequacy*. Penelitian ini menggunakan data sekunder dengan total sampel 115 perusahaan dengan teknik pengumpulan *purposive sampling*. Penelitian menggunakan perusahaan sektor manufaktur dengan kategori *Consumer Discretionary*, *Consumer Staples*, *Energy*, *Healthcare*, *Industrials*, *Materials* dan sektor non-manufaktur dengan kategori *Consumer Discretionary*, *Consumer Staples*, *Energy*, *Materials* yang tercatat pada S&P Capital IQ tahun 2020-2022. Hasil dari penelitian ini, tekanan yang diwakili oleh proksi *sales growth*, *earnings quality*, dan *return on asset* serta kesempatan yang diwakili oleh proksi *nature of industry* serta *cash flow adequacy* secara positif menimbulkan kecenderungan praktik kecurangan.

Referensi: 69 (1953-2023)

**Kata Kunci:** tekanan, kesempatan, kecurangan laporan keuangan, beneish m score

## **ABSTRACT**

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### ***TENDENCY OF FINANCIAL FRAUDULENT PRACTICES BASED ON PRESSURE AND OPPORTUNITY***

*(xv + 78 pages, 1 images; 11 tables; 2 appendices)*

*This research aims to examine pressure and opportunity that arise a tendency of financial fraudulent practices. The financial statement fraudulent is measured with Beneish M Score. Pressure is measured with sales growth, earnings quality, debt to equity ratio, return on asset, return on equity, current ratio, quick ratio, and institutional ownership, and opportunity is measured with whistleblowing systems, nature of industry, and cash flow adequacy. This research was conducted using secondary data from 115 companies with purposive sampling method. This research used company from manufacture sector which are Consumer Discretionary, Consumer Staples, Energy, Healthcare, Industrials, Materials and non-manufacture sector which are Consumer Discretionary, Consumer Staples, Energy, and Materials at S&P Capital IQ for period 2020-2022. This result of study finds that pressure that measured with sales growth, earnings quality, and return on asset, also opportunity that measured with nature of industry and cash flow adequacy has positively arise tendency of financial fraudulent.*

*References: 69 (1953-2023)*

**Keywords:** *pressure, opportunity, fraudulent financial statement, beneish m score*