

## TABLE OF CONTENT

	Page
<b>SKRIPSI.....</b>	<b>i</b>
<b>SKRIPSI.....</b>	<b>i</b>
<b>APPROVAL PAGE BY FINAL PAPER ADVISOR .....</b>	<b>iv</b>
<b>APPROVAL PAGE BY FINAL PAPER DEFENSE COMMITTEE.....</b>	<b>v</b>
<b>ABSTRACT .....</b>	<b>vi</b>
<b>ABSTRAK.....</b>	<b>vii</b>
<b>PREFACE.....</b>	<b>viii</b>
<b>LIST OF TABLES .....</b>	<b>xiv</b>
<b>LIST OF FIGURES .....</b>	<b>xv</b>
<b>LIST OF APPENDICES .....</b>	<b>xvi</b>
<b>CHAPTER I INTRODUCTION</b>	
1.1    Background of Study .....	1
1.2    Problem Formulation .....	11
1.3    Objectives of The Research .....	11
1.4    Benefit of The Research.....	12
1.4.1    Theoretical Benefit .....	12
1.4.2    Practical Benefit .....	12
1.4.2.1    For Investors .....	12
1.4.2.1    For Companies .....	12
1.4.2.2    For The Next Researchers.....	13
1.5    Problem Limitations.....	13

## **CHAPTER II LITERATURE REVIEW**

2.1	Theoretical Background .....	14
2.1.1	Agency Theory .....	14
2.1.2	Fraud.....	16
2.1.2.1	Definition of Fraud .....	16
2.1.2.2	Fraud Measurement .....	23
2.1.3	Financial Stability.....	25
2.1.3.1	Definition of Financial Stability .....	25
2.1.3.2	Financial Stability Measurement .....	26
2.2	Previous Research .....	26
2.3	Research Model .....	32
2.4	Hypothesis Development .....	32

## **CHAPTER III RESEARCH METHODOLOGY**

3.1	Population, Sample and Data Sources .....	34
3.1.1	Population.....	34
3.1.2	Sample .....	34
3.1.3	Research Design .....	36
3.2	Data Collection Method .....	37
3.3	Empirical Research Model.....	38
3.4	Operational Variable .....	39
3.4.1	Dependent Variable (Y) .....	40
3.4.2	Independent Variable (X1) .....	41
3.4.3	Control Variable .....	42
3.5	Data Analysis Method.....	44
3.5.1	Descriptive Statistics .....	44

3.5.2	Correlation Test .....	45
3.5.3	Classical Assumption Test .....	46
3.5.3.1	Normality Test .....	47
3.5.3.2	Multicollinearity Test.....	48
3.5.3.3	Heteroscedasticity Test .....	48
3.5.3.4	Autocorrelation Test .....	49
3.5.4	Model Specifications Test .....	50
3.5.4.1	Simultaneous Hypothesis Testing (F-Test).....	50
3.5.4.2	Coefficient of Determination (R2).....	51
3.5.5	Hypothesis Testing .....	51

## **CHAPTER IV RESEARCH RESULTS AND DISCUSSION**

4. 1	Descriptive Statistic .....	53
4. 2	Correlation Test .....	54
4. 3	Classical Assumption Test.....	57
4.3.1	Normality Test.....	57
4.3.2	Multicollinearity Test.....	60
4.3.3	Heteroscedasticity Test.....	62
4.3.4	Autocorrelation Test.....	64
4. 4	Result of Test Model Specification.....	65
4.4.1	Coefficient of Determination (R2) .....	66
4.4.2	Simultaneous Hypothesis Testing (F-Test Analysis) .....	67
4. 5	Hypothesis Testing (T-Test Analysis) .....	67
4. 6	Discussion .....	68

## **CHAPTER V CONCLUSION AND RECOMMENDATION**

5. 1	Conclusion .....	71
5. 2	Implications.....	72
5. 3	Research Limitations .....	73
5. 4	Recommendation .....	73
<b>REFERENCE .....</b>		<b>75</b>



## LIST OF TABLES

	<b>Page</b>
Table 1.1 The Phenomena of Financial Stability, External Pressure, Financial Target, Firm Size, Liquidity and Financial Statement Fraud in Energy Sector listed on the Indonesia Stock Exchange from the period of 2015-2023 .....	6
Table 2. 1 Summary of Previous Research .....	27
Table 3. 1 Criteria of Sample .....	36
Table 3. 2 Table of Operational Variable .....	39
Table 3. 3 Indicator of Financial Statement Fraud.....	40
Table 4. 1 Descriptive Statistics.....	53
Table 4. 2 Pearson Correlations .....	55
Table 4. 3 Normality Test Result Before Outlier.....	58
Table 4. 4 Normality Test Result After Outlier .....	59
Table 4. 5 Multicollinearity Test .....	61
Table 4. 6 Heteroscedasticity Test using Glejser Test.....	63
Table 4. 7 Durbin Watson Test for Autocorrelation .....	64
Table 4. 8 Run Test for Autocorrelation Test .....	65
Table 4. 9 Coefficient of Determination (Adjusted R <sup>2</sup> ) .....	66
Table 4. 10 Simultaneous Hypothesis Testing (F-Test).....	67
Table 4. 11 Partial Hypothesis Testing (T-Test).....	67

## LIST OF FIGURES

	<b>Page</b>
Figure 1.1 ACFE Report to the Nations 2022.....	3
Figure 2. 1 The Fraud Triangle .....	20
Figure 2. 2 The Fraud Diamond.....	21
Figure 2. 3 The New Fraud Diamond .....	22
Figure 2. 4 The Crowe Fraud Pentagon .....	23
Figure 2. 5 Research Model .....	32
Figure 4. 1 Histogram graph for The Normality Test.....	59
Figure 4. 2 Normal P-Plot Graph for The Normality Test.....	60
Figure 4. 3 Heteroscedasticity Test using Scatterplot.....	62

## LIST OF APPENDICES

	Page
APPENDICES A: LIST OF POPULATION AND SAMPLE OF ENERGY SECTOR COMPANIES LISTED IN THE INDONESIA STOCK EXCHANGE FROM 2015 – 2023 .....	A-1
APPENDICES B: AUTOCORRELATION TEST CALCULATION .....	B-1
APPENDICES C: DURBIN-WATSON TABLE .....	C-1
APPENDICES D: R-DISTRIBUTION TABLE .....	D-1
APPENDICES E: SPSS OUTPUT RESULT .....	E-1
APPENDICES F: TURNITIN RESULT .....	F-1

