

ABSTRAK

Penelitian ini bertujuan untuk mengetahui *factor risiko fraud* yang terjadi terhadap pelaksanaan *fraudulent financial reporting* pada perusahaan BUMN yang terdaftar di BEI periode 2015-2018. Teknik analisis data menggunakan analisis regresi berganda. Metode penelitian yang digunakan adalah deskriptif kuantitatif dengan data sekunder meliputi *annual report* masing-masing perusahaan yang didapat dari website perusahaan maupun dari *idx.com*. objek penelitian ini adalah perusahaan BUMN yang terdaftar di BEI. Metode pemilihan sampel dengan menggunakan Teknik *purposive sampling*. Hasil penelitian secara simultan menunjukkan bahwa tidak memiliki pengaruh terhadap *fraudulent financial reporting*. Sementara hasil penelitian ini secara parsial menunjukkan bahwa *financial distress* berpengaruh terhadap pelaksanaan *fraudulent financial reporting*, sementara variabel lain *ineffective monitoring*, *auditor change*, *change of director* dan *frequent Number of CEO's Picture* tidak memiliki pengaruh terhadap pelaksanaan *fraudulent financial reporting*.

Kata Kunci : *Fraudulent financial reporting*, *Financial distress*, *Ineffective Monitoring*

ABSTRACT

This research aims to find out the risk factor of fraud that occurs in the implementation of fraudulent financial reporting in state-owned enterprises registered in IDX for the period 2015-2018. Data analysis techniques use multiple regression analysis. The research method used is quantitative descriptive with secondary data covering each company's annual report obtained from the company's website as well as from idx.com. This research object is a state-owned enterprise registered with IDX. Sample selection method using purposive sampling technique. The results of the study simultaneously showed that it had no effect on fraudulent financial reporting. While the results of this study partially show that financial distress affects the implementation of fraudulent financial reporting, while other variables of ineffective monitoring, auditor change, change of director and frequent Number of CEO's Picture have no effect on the implementation of fraudulent financial reporting.

Keywords : *Fraudulent financial reporting, Financial distress, Ineffective Monitoring*

