Investigation of Fraud of Financial Statements in Banking and Energy Companies in Indonesia

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Abstract

This study aims to examine whether there is an effect of financial targets, total accruals to total assets and nature of industry on fraud of financial statements in banking and energy companies, as well as to test whether there is a difference between the average independent variables in banking companies and the average the independent variables that are in energy companies. This study uses secondary data and panel data type, where the data used comes from 43 banking companies and 66 energy companies in 2017-2019. The sampling technique used was purposive sampling and the data analysis technique used multiple linear regression. The results show that financial targets have an effect on fraud of financial statements in banking companies, while they have no effect on energy companies. Then, total accrual to total assets has no effect on fraud of financial statements in both banking and energy companies. Meanwhile, the nature of industry also has a negative influence on fraud of financial statements in banking and energy companies. Then, the financial target variables, total accruals to total assets and the nature of industry in banking companies have an average difference with energy companies.

Keywords : financial target, total accrual to total asset, nature of industry, fraud of financial statement.

Investigasi *Fraud of Financial Statement* pada Perusahaan Perbankan dan Energi di Indonesia

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Abstrak

Penelitian ini bertujuan untuk menguji apakah adanya pengaruh *financial target, total accrual to total asset* dan *nature of industry* terhadap *fraud of financial statement* pada perusahaan perbankan dan energi, serta menguji apakah adanya perbedaan antara rata-rata variabel independen yang berada di perusahaan perbankan dengan rata-rata variabel independen yang berada di energi. Penelitian ini menggunakan data sekunder dan berjenis data panel, dimana data yang digunakan berasal dari 43 perusahaan perbankan dan 66 perusahaan energi pada 2017-2019. Teknik pengambilan sampel menggunakan *purposive sampling* dan teknik analisis data menggunakan regresi linear berganda. Hasil penelitian menunjukkan bahwa *financial target* berpengaruh terhadap *fraud of financial statement* pada perusahaan perbankan, sedangkan tidak berpengaruh pada perusahaan energi. Kemudian*, total accrual to total asset* tidak memiliki pengaruh terhadap *fraud of financial statement* baik di perusahaan perbankan maupun energi. Sedangkan, *nature of industry* juga memiliki pengaruh negatif terhadap *fraud of financial statement* di perusahan perbankan dan energi. Kemudian, variabel *financial target, total accrual to total asset* dan *nature of industry* pada perusahaan perbankan memiliki perbedaan rata-rata dengan perusahaan energi.

Kata kunci : *financial target, total accrual to total asset, nature of industry, fraud of financial statement.*