

***ANALYSIS OF FACTORS INFLUENCING FRAUDULENT FINANCIAL STATEMENTS IN INFRASTRUCTURE SECTOR COMPANIES LISTED ON THE INDONESIAN STOCK EXCHANGE***

By Fadilla Ulul Albab

**Abstract**

*This research aims to analyze the factors influencing the possibility of fraudulent financial statements. The study uses independent variables, namely financial stability, financial targets, nature of industry, and rationalization. The sample in this research were 46 infrastructure sector companies listed on the Indonesia Stock Exchange for the period 2020-2022, selected using the purposive sampling method. This research uses logistic regression analysis and showed the results that the financial target, nature of industry, and rationalization had an influence on fraudulent financial statements, while the financial stability variable has no influence on fraudulent financial statements.*

**Keywords:** *Fraudulent Financial Statement, Financial Stability, Financial Target, Nature of Industry, Rationalization*

**ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI *FRAUDULENT  
FINANCIAL STATEMENT* PADA PERUSAHAAN SEKTOR  
INFRASTRUKTUR YANG TERDAFTAR DI BEI**

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**Abstrak**

Penelitian ini bertujuan untuk menganalisis faktor-faktor yang mempengaruhi kemungkinan terjadinya *fraudulent financial statement*. Penelitian ini menggunakan variabel independen yaitu *financial stability*, *financial target*, *nature of industry*, serta *rationalization*. Sampel dalam penelitian ini adalah 46 perusahaan sektor infrastruktur yang terdaftar di Bursa Efek Indonesia periode 2020-2022 yang dipilih menggunakan metode *purposive sampling*. Penelitian ini menggunakan analisis regresi logistik dan menampilkan hasil bahwa variabel *financial target*, *nature of industry*, dan *rationalization* memiliki pengaruh terhadap kecurangan laporan keuangan, sementara variabel *financial stability* tidak berpengaruh terhadap kecurangan laporan keuangan.

**Kata Kunci:** *Fraudulent Financial Statement, Financial Stability, Financial Target, Nature of Industry, Rationalization*