

ABSTRACT

This research is used to analyse which factors from the pressure element are the most appropriate measurements such as financial targets, financial stability, external pressure, and personal financial need to detect financial statement fraud.

This study uses secondary data taken from fraud reports and annual reports listed on the Indonesia Stock Exchange (IDX) during the period 2021-2023. The method in this study uses purposive sampling with a total of 117 companies, and a detailed sample of 351 samples for 3 years of research. The analysis method used is the logistic regression analysis method.

The results of the research that has been done show that financial targets have a significant positive effect, financial stability, and external pressure have a significant negative effect, and finally personal financial need has no effect on financial statement fraud. So, the most appropriate measurement for pressure on financial statement fraud is financial targets.

Keywords : financial statement fraud, financial target, financial stability, external pressure, personal financial need.