

ABSTRACT

The financial report is a source of information on the company's performance for a full year, which is presented to internal and external parties as the center of responsibility. A healthy financial report is the main goal that the company wants to achieve, therefore managers will do everything they can to achieve these goals. It can lead to fraudulent incidents (fraud) by manipulating financial reports, thus showing healthy financial reports for users. One of the phenomena of fraud is at PT. Hanson International. Tbk. which applied income on a full accrual basis in the 2016 financial statements and the company did not disclose the sale and purchase agreement for the Ready-to-Build Plots in the Serpong Kencana housing in 2016 related to sales in the financial statements of the same year.

This study aims to see the effect of pressure (pressure), opportunity (opportunity), and rationalization (rationalization) of fraudulent financial reporting (fraudulent financial reporting) in property and real estate sub-sector companies in 2015-2019, both simultaneously and parisally.

The method used in this research is quantitative method. The sampling technique used in this study was purposive sampling technique which obtained 21 research samples with an observation period of 5 years, in order to obtain 105 sample units. The data analysis method used in this study was logistic regression analysis using Eviews version 9 software.

The results of this study indicate that financial stability, nature of industry and auditor opinion simultaneously affect fraudulent financial reporting. Partially financial stability has a positive effect and the nature of industry has a negative effect on fraudulent financial reporting, while the auditor's opinion has no effect on fraudulent financia lreporting.

Keywords: pressure, opportunity, rationalization, and fraudulent financial reporting.