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statements. When financial targets continue to increase, this creates excessive pressure on employees, especially managers. Return on Assets (ROA), which is used to measure financial targets, describes the level of company profit. The higher the ROA, the higher the profit that must be achieved; this pressures managers to achieve these targets. If not achieved, managers will take actions such as manipulating or committing fraud on financial reports. The results of this study support the research conducted by Omukaga (2020), Setiawati & Baningrum (2018), and Noble (2019), found that financial targets increase financial statement fraud.

The Effect of External Pressure on Fraudulent Financial Statement

The research results show that external pressure negatively and significantly affects fraudulent financial statements. The high debt faced by the company does not create pressure for managers to commit fraud. When a company has high debt, creditors have high trust in the company. Creditors' considerations in providing loans are explained by Kurnia & Anis (2017), such as the company's track record in repayment of previous debts, the company's good name, and good relations between creditors and the company. In line with what is explained in stakeholder theory, the stronger the company's relationship with stakeholders, the better the company's business will be. Strong relationships with stakeholders are created based on trust, respect, and cooperation. This research supports the research conducted by Larum et al. (2021), who found that external pressure negatively and significantly affects fraudulent financial statements.

The Effect of Director Experience on Fraudulent Financial Statement

The study results show that the director's experience does not affect fraudulent financial statements. Based on the data in this study, the average tenure of the board of directors is five years, meaning that the work experience of the board of directors is low, so they are considered not to have much information or loopholes to commit acts of fraud. The low term of office causes the board of directors unable to identify weaknesses in internal control and weaknesses in the company's business processes. In addition, the board of directors is considered not to have sufficient skills and experience to commit fraud. Even though there is pressure and opportunity that arises to encourage fraud, when individuals cannot do so, it cannot happen. The results of this study support Dewi & Anisykurlillah (2021) research, which found that director experience does not affect fraudulent financial statements.

The Effect of Political Connection on Fraudulent Financial Statement

The study's results prove that political connections cannot influence fraudulent financial reporting. The average political connection in this study is low; this means that most of the companies in this study have no



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Kuat Waluyo Jati <kuatwaluyojati.unnes@mail.unnes.ac.id>

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Title	Fraudulent Financial Statement on The Property and Real Estate Sector in Indonesia and Malaysia
Section	Articles
Editor	Ain Hajawiyah

Peer Review

Round 1

Review Version	47482-122202-1-RV.DOCX 2023-09-07
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Editor Decision

Decision	Accept Submission 2024-02-12
Notify Editor	Editor/Author Email Record 2023-11-02
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Fraudulent Financial Statement on The Property and Real Estate Sector in Indonesia and Malaysia

Kuat Waluyo Jati⁽¹⁾, Nur Anisa' Setiyani⁽²⁾,

DOI: <https://doi.org/10.15294/jda.v15i2.47482>



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Abstract

Purposes: The research aims to test and determine the influence of the components in the fraud hexagon on fraudulent financial statements.

Methods: The population in this research are property and real estate sector companies listed on the Indonesia Stock Exchange and Malaysia Stock Exchange in 2020-2022. The study's sampling technique used purposive sampling to obtain 77 companies with 187 units of analysis. Data were analyzed by panel data regression analysis using Eviews 12.

Findings: The results show that financial targets, the nature of the industry, and ineffective monitoring positively and significantly affect fraudulent financial statements. Meanwhile, external pressure and the frequent number of CEO pictures reduce fraudulent financial statements. As for director experience, political connections and changes in auditors do not affect fraudulent financial statements.

Novelty: Novelty in this research, namely the use of populations in Indonesia and Malaysia. The proxy used to represent the capability element also uses the director experience variable, which is rarely used in previous research.

Keywords

Fraudulent Financial Statement, Fraud Hexagon, Director Experience

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