

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *leverage*, *liquidity*, *total asset turnover*, dan *financial stability* terhadap kecurangan laporan keuangan pada perusahaan BUMN non-keuangan yang terdaftar di Bursa Efek Indonesia periode 2020–2024. Penelitian ini menggunakan pendekatan kuantitatif dengan teknik purposive sampling dan data sekunder berupa laporan keuangan tahunan perusahaan. Analisis dilakukan menggunakan regresi. Hasil penelitian menunjukkan bahwa leverage dan liquidity tidak berpengaruh terhadap kecurangan laporan keuangan, sedangkan total asset turnover dan financial stability berpengaruh terhadap kecurangan laporan keuangan. Secara simultan, keempat variabel tersebut berpengaruh terhadap kecurangan laporan keuangan pada perusahaan BUMN non-keuangan periode 2020–2024.

Kata Kunci: *Leverage, Liquidity, Total Asset Turnover, Financial Stability,*
Kecurangan Laporan Keuangan

ABSTRACT

This study aims to analyze the influence of leverage, liquidity, total asset turnover, and financial stability on financial statement fraud in non-financial state-owned enterprises listed on the Indonesia Stock Exchange for the 2020–2024 period. This study uses a quantitative approach with purposive sampling and secondary data in the form of the company's annual financial reports. The analysis was conducted using regression. The results show that leverage and liquidity have no effect on financial statement fraud, while total asset turnover and financial stability do. Simultaneously, these four variables influence financial statement fraud in non-financial state-owned enterprises for the 2020–2024 period.

***Keywords: Leverage, Liquidity, Total Asset Turnover, Financial Stability,
Financial Statement Fraud***