

## CHAPTER V CONCLUSION

### 5.1 Conclusion

Based on testing and discussion that has been done about influence Pressure External , Stability Finance , and Financial Targets to Fraud Report Finance in companies operating in the field industry construction listed on the Indonesia Stock Exchange in 2020-2022, then in the section end from study This can taken conclusion as following :

1. Pressure External calculated use ratio *leverage is debt to assets ratio* has an effect to fraud report finance . This is due to Because big difference between total liabilities and total equity company that shows company the in conditions that are not Good .
2. Stability Calculated finances with use ratio total asset change influential to fraud report finance . This is show that increase in total assets of the company will raise risk the occurrence fraud report finance so that become pressure for party management company For manipulate report finance because of condition finances that are not stable .
3. Financial Targets counted with use ratio *return on assets (ROA)* has an effect to fraud report finance . This is show that height company's ROA value in the year Then indicates profitability company high and in the year next companies must also to obtain high profit For achieve the same minimum profit target with expected benefits acquired in the year previously , therefore That management motivated For do fraud report finance .

**Table 5.11 Summary Testing Hypothesis**

<b>Hypothesis</b>	<b>Accepted</b>	<b>Rejected</b>
<b>H1:</b> Pressure External influential to Fraud Report Finance	✓	
<b>H2:</b> Stability Finance influential to Fraud Report Finance	✓	
<b>H3:</b> Financial Targets influential to Fraud Report Finance	✓	

## 5.2 Suggestion

Based on results discussion and conclusions that have been explained , suggestions that can be given researcher give For study furthermore related study This is :

1. Study furthermore expected can utilise more Lots sample from a number of other sectors such as mining , chemical , and sectors others in order to be able to reach maximum results .
2. Researcher furthermore can find other variables that can influence risk fraud report finance .
3. Researcher furthermore can measure fraud report finance besides using F-Score for give diversity in future research .

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