

ABSTRAK

Nurul Hidayah, 7141220026. Analisis Financial Statement Fraud Dengan Diamond Perspective Pada Perusahaan Manufaktur Yang Terdaftar Di BEI Periode 2014-2016. Skripsi Jurusan Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan, 2018.

Permasalahan dalam penelitian ini adalah ada banyak celah dalam laporan keuangan yang dapat menjadi peluang bagi manajemen dan pasti pihak-pihak yang melakukan penipuan atas laporan keuangan. Penelitian ini bertujuan untuk menganalisis efek variabel *fraud diamond* yaitu apakah *financial stability*, *financial target*, *external pressure*, *effectife monitoring*, *rationalization* dan *capability* dapat mendeteksi terjadi *fraud* dalam laporan keuangan.

Populasi dan sampel penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia dari tahun 2014-2016. Metode pengambilan sampel dengan metode *purposive sampling* dan diperoleh sampel sebanyak 33 perusahaan. Teknik pengumpulan data dilakukan dengan mengambil data dari situs Bursa Efek Indonesia (www.idx.co.id) dan situs www.sahamoke.com. Data dianalisis dengan uji regresi berganda setelah dinyatakan normal dengan uji normalitas dan olah menggunakan SPSS 20.

Hasil penelitian ini menunjukkan bahwa variabel *financial stability*, *financial target*, *external pressure*, *effectife monitoring* dan *rationalization* tidak berpengaruh terhadap terjadinya *financial statement fraud*. Sedangkan variabel *capability* berpengaruh terhadap terjadinya *financial statement fraud*. Hasil uji F menunjukkan $0,165 > 0,05$. Nilai adjusted R square 0,034 hal ini berarti bahwa variabel dependen mampu dijelaskan variabel independen sebesar 3,4% sedangkan sisanya 96,6% dipengaruhi oleh variabel lain diluar penelitian.

Kesimpulan penelitian ini adalah hanya variabel *Capability* yang diproaksikan pergantian CEO yang terbukti berpengaruh psitif signifikan dalam mendeteksi kecurangan dalam laporan keuangan. Sedangkan variabel *Pressure* yang diproaksikan dengan *financial stability*, *financial targets*, dan *external pressure* ; variabel *oppportunity* yang diproaksikan dengan *effective monitoring* dan variabel *rationalization* yang diproaksikan dengan opini audit tidak berpengaruh dalam mendeteksi kecurangan laporan keuangan.

Kata Kunci: *Fraud Diamond, financial stability, financial target, external pressure, effectife monitoring, rationalization, capability, financial statement fraud.*

ABSTRACT

Nurul Hidayah, 7141220026. Analysis of Financial Statement Fraud With Diamond Perspective On Manufacturing Companies Listed In IDX Period 2014-2016. Thesis Department of Accounting, Faculty of Economics, State University of Medan, 2018.

The problem in this research is there are many loopholes in the financial statements that can be an opportunity for management and certainly the parties who commit fraud over the financial statements. This study aims to analyze the effect of variable diamond fraud whether financial stability, financial targets, external pressure, effective monitoring, rationalization and capability can detect fraud in the financial statements.

The population and sample of this study are manufacturing companies listed on the Indonesia Stock Exchange from 2014-2016. Sampling method with purposive sampling method and obtained sample of 33 companies. Technique of data collecting is done by taking data from Indonesia Stock Exchange website (www.idx.co.id) and situs www.sahamoke.com. Data were analyzed by multiple regression test after it was stated normal with normality test and if using SPSS 20.

The results of this study indicate that the variable financial stability, financial targets, external pressure, effective monitoring and rationalization does not affect the occurrence of financial statement fraud. While the variable capability effect on the occurrence of financial statement fraud. F test results show $0.165 > 0.05$. Adjusted value of R square 0.034 this means that the dependent variable is able to explain the independent variable of 3.4% while the rest 96.6% is influenced by other variables outside the research.

The conclusion of this study is that only Capability variables exhibited by CEO turnover proved to have significant psychological influence in detecting fraud in the financial statements. While the Pressure variables are audited with financial stability, financial targets, and external pressure; the opportunity variables that are being tested with effective monitoring and rationalization variables that are audited with audit opinion have no effect in detecting fraudulent financial statements.

Keywords : Fraud Diamond, financial stability, financial target, external pressure, effective monitoring, rationalization, capability, financial statement fraud.