

ABSTRAK

Samuel Putra, 7133220062. Analisis *Fraud Diamond* dalam Mendeteksi *Financial Statement Fraud* : Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia (BEI) Tahun 2015

Terdapat banyak celah dalam laporan keuangan yang dapat menjadi ruang bagi manajemen dan oknum tertentu untuk melakukan kecurangan (*Fraud*) pada laporan keuangan. Penelitian ini dilakukan dengan tujuan untuk menganalisis pengaruh variabel-variabel dari Pengembangan *Fraud triangle* Cressey yakni *fraud diamond* yang dikemukakan oleh Wolfe dan Hermanson (2009) yakni *financial target*, *financial stability*, *external pressure*, *nature of industry*, *ineffective monitoring*, *change in auditor*, *rationalization* dan *capability* terhadap *financial statement fraud* yang diprosikan dengan manajemen laba.

Sampel penelitian yang digunakan adalah sebanyak 55 perusahaan manufaktur yang listing di Bursa Efek Indonesia tahun 2015. Jenis datayang digunakan adalah data sekunder, yang berupa laporan tahunan perusahaan yang listing di BEI tahun 2014 & 2015. Pengujian hipotesis dilakukan dengan metode regresi linier berganda dengan software SPSS 23. Penelitian ini dilakukan menggunakan metode analisis regresi linier.

Hasil penelitian menunjukkan bahwa variabel *external pressure* dan variabel *nature of industry* terbukti berpengaruh terhadap *financial statement fraud*. Penelitian ini tidak membuktikan bahwa variabel *financial target*, *financial stability*, variabel *ineffective monitoring*, variabel *rationalization* yang, *change in auditor*, dan *Capability* memiliki pengaruh terhadap *financial statement fraud*.

Kata Kunci : *Fraud triangle*, SAS 99, *Fraud Diamond*, *Financial Statement Fraud*, *Fraud*.



ABSTRACT

Samuel Putra, 7133220062. Analisis *Fraud Diamond* in Detection *Financial Statement Fraud* : Empiric Study on Manufacture Company has Been Listed on Indonesian Stock Exchange (IDX) Year 2015

There are many loopholes in the financial statements which can become a chance for the management and certain parties to commit fraud on the financial statements. This study was conducted to analyze the effect of the Development variables of fraud triangle by Cressey, the fraud diamond proposed by Wolfe and Hermanson (2009) that financial targets, financial stability, external pressure, nature of industry, ineffective monitoring, change in auditors, rationalization and capability towards the financial statement fraud which proxied by earnings management .

The samples used in this study are 55 manufactured company that listed in Indonesia Stock Exchange year 2015. The type of data used are secondary data, in the form of annual reports of companies listed on the Stock Exchange year 2014 & 2015 . Hypothesis testing was conducted using multiple linear regression with SPSS 23 software .

The results showed that the variables of external pressure variables and nature of the industry shown to affect the financial statement fraud. This study does not prove that financial targets, financial stability, ineffective monitoring variable, rationalization variables, change in auditors, and capability has an influence on the financial statement fraud .

Keyword : Fraud triangle, SAS 99, Fraud Diamond, Financial Statement Fraud, Fraud