ABSTRAK

Yesicha Sinulingga, 7163220066. Analisis Fraud Diamond dalam Mendeteksi Fraudulent Financial Statement Pada Perusahaan Property dan Real estate yang Terdaftar di BEI (Bursa Efek Indonesia) Tahun 2017 - 2018. Skripsi, Program Studi Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan, 2020.

Permasalahan dalam penelitian ditemukan peningkatan pada pengaduan kasus hukum sektor property dan real estate oleh konsumen ke Yayasan Lembaga Konsumen Indonesia. Sektor property dan real estate masuk ketiga pengaduan terbesar sebanyak 642 pengaduan 9% diantaranya tentang kecurangan laporan keuangan.Penelitian ini bertujuan untuk menguji pengaruh *fraud diamond* terhadap *Fraudulent Financial Statement*.

Penelitian ini menggunakan sampel perusahaan property dan real estate yang terdaftar di BEI (Bursa Efek Indonesia) Tahun 2017 sampai 2018. Jumlah perusahaan yang dijadikan sampel penelitian ini adalah 40 perusahaan dengan pengamatan selama 2 tahun. Berdasarkan metode *purposive sampling*, total sampel yang diperoleh adalah 80. Metode analisis data penelitian ini menggunakan metode analisis regresi logistik. Data yang digunakan dalam penelitian ini adalah data sekunder berupa laporan keuangan tahunan yang diunduh dari www.idx.co.id. Analisis data yang digunakan adalah regresi logistik menggunakan alat bantu SPSS24.0.

Hasil pengujian penelitian ini menunjukkan nilai signifikansi bahwa *financial stability*0.649, *external pressure*0.142, *financial target 0.658, nature of industry 0.750,* opini audit 0.999, dan pergantian direksi 0.545.

Kesimpulan penelitian ini adalah bahwa *financial stability, external pressure, financial target, nature of industry,* opini audit, dan pergantian direksi tidak berpengaruh terhadap *fraudulent financial statement*.

Kata Kunci: *Fraudulent Financial Statement , Beneish M-Score, Fraud Triangle, Fraud Diamond, Financial Stability, Financial Target, External Pressure, Nature of Industry, Rationalization, Capability*

ABSTRACT

Yesicha Sinulingga, 7163220066. Analysis Of Fraud Diamond In Detecting Fraudulent Financial Statement On Property And Real Estate Company Registered At Indonesia Stock Exchange Year 2017-2018. Essay, Accounting Program, Faculty Of Economics, State University Of Medan, 2020.

The problem of this study there increase in complaints of legal cases in the property and real estate sector by consumers to the Indonesian Consumers Foundation. The property and real estate sector is the third biggest complaint with 642 complaints, 9% of which are about fraudulent financial statement. The aim of this research was to test the effects of fraud diamond on fraudulent financial statement.

The samples of this research is property and real estate companies listed on Indonesia Stock Exchange (IDX) in 2017 to 2018 periods. The number of companies were 40 companies with 2 years observation. Based on purposive sampling method, sample total is 80. The data analysis methods used logistic regressions. Data were collected using a secondary data in the form of annual report that were downloaded from www.idx.co.id. The method of data analysis used in this study was logistic regression using SPSS 26.0 .

The results of these research indicate that financial stability0.649, external pressure 0.142, financial target 0.658, nature of industry 0.750, audit opinion 0.999 and director change 0.545 .

This study concludes that financial stability, external pressure, financial target, nature of industry ratio, audit opinion and director change has no significant impact on fraudulent financial statement.

Keywords: Fraudulent Financial Statement , Beneish M-Score , Fraud Triangle, Fraud Diamond, Financial Stability, Financial Target, External Pressure, Nature of Industry, Rationalization, Capability