

ABSTRACT

This study aims to test and provide empirical evidence of the influence of fraud diamond on the financial statement fraud. The concept of diamond fraud consists of four elements: pressure, opportunity, rationalization, and capability. The sample used is 114 manufacturing companies listed in Indonesia Stock Exchange (BEI) in the period 2014-2016 by using purposive sampling technique

Research data in the form of secondary data, namely financial statement data, annual reports obtained from www.idx.co.id. Data were analyzed using Logistic Regression through SPSS application. Testing of research data with feasibility test of regression model, test of whole model, test of coefficient of determination, classification matrix, and logistic regression coefficient test.

The results of this study indicate that financial stability, financial targets, effective monitoring, change in auditors and change of directors do not affect the financial statement fraud. While the nature of industry and rationalization have a positive effect on financial statement fraud, and external pressure negatively affect the financial statement fraud.

Keywords: fraud diamond, financial statement fraud, financial stability, financial target, external pressure, effective monitoring, nature of industry, rationalization, change in auditor, capability

ABSTRAK

Penelitian ini bertujuan untuk menguji dan memberikan bukti empiris pengaruh *fraud diamond* terhadap *financial statement fraud*. Konsep *fraud diamond* terdiri dari 4 elemen yaitu *pressure*, *opportunity*, *rationalization*, dan *capability*. Sampel yang digunakan adalah 114 perusahaan manufaktur yang terdaftar dalam Bursa Efek Indonesia (BEI) pada periode 2014-2016 dengan menggunakan teknik *purposive sampling*

Data penelitian berupa data sekunder yaitu data laporan keuangan, laporan tahunan yang diperoleh dari www.idx.co.id. Data dianalisis menggunakan Regresi Logistik melalui aplikasi SPSS. Pengujian data penelitian dengan uji kelayakan model regresi, uji keseluruhan model, uji koefisien determinasi, matrik klasifikasi, dan uji koefisien regresi logistik.

Hasil penelitian ini menunjukkan bahwa *financial stability*, *financial target*, *effective monitoring*, *change in auditor* dan pergantian direksi tidak berpengaruh terhadap *financial statement fraud*. Sedangkan *nature of industry* dan rasionalisasi berpengaruh positif terhadap *financial statement fraud*, dan *external pressure* berpengaruh negatif terhadap *financial statement fraud*.

Kata-kata kunci : *fraud diamond*, *financial statement fraud*, *financial stability*, *financial target*, *external pressure*, *effective monitoring*, *nature of industry*, *rationalization*, *change in auditor*, *capability*