

ABSTRACT

This study aims to find empirical evidence about the effect of variables in the triangle fraud theory on fraudulent financial reporting, whether it can be used as a detection tool or not. The variables in the fraud triangle used are financial stability, personal financial needs, external pressure, financial targets, nature of industry, ineffective monitoring, changes in external auditors and auditor opinion.

The population of this sample are manufacturing companies listed on the Indonesia Stock Exchange in 2015 until 2017. The total sample of this study was 71 companies with three years of observation. Data analysis was done by logistic regression test.

The results of this study indicate that the target financial variables with a ROA proxy affect fraudulent financial reporting. While variable financial stability (ACHANGE), personal financial need (OSHIP), external pressure (LEV), nature of industry (RECEIVABLE), ineffective monitoring (ACSIZE), external auditor change (AUDCHANGE), and auditor opinion (AUDREPORT) have no effect on fraudulent financial reporting.

Keywords: *fraud triangle, fraudulent financial reporting, auditor opinion.*

ABSTRAK

Penelitian ini bertujuan untuk menemukan bukti empiris mengenai pengaruh variabel dalam teori *fraud triangle* terhadap *fraudulent financial reporting*, apakah dapat digunakan sebagai alat deteksi atau tidak. Variabel dalam *fraud triangle* yang digunakan adalah *financial stability*, *personal financial need*, *external pressure*, *financial target*, *nature of industry*, *ineffective monitoring*, pergantian auditor eksternal dan opini auditor.

Populasi dari sampel ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2015 sampai dengan tahun 2017. Total sampel penelitian ini adalah 71 perusahaan dengan tiga tahun pengamatan. Analisa data dilakukan dengan uji regresi logistik.

Hasil penelitian ini menunjukkan bahwa variabel financial target dengan proksi ROA berpengaruh terhadap *fraudulent financial reporting*. Sedangkan variabel *financial stability* (ACHANGE), personal financial need (OSHIP), *external pressure* (LEV), *nature of industry* (RECEIVABLE), *ineffective monitoring* (ACSIZE), pergantian auditor eksternal (AUDCHANGE), dan opini auditor (AUDREPORT) tidak berpengaruh terhadap *fraudulent financial reporting*.

Kata Kunci : *fraud triangle*, *fraudulent financial reporting*, opini auditor