

ABSTRACT

Financial statements become an important instrument in the operations of a company. Company's financial condition may be reflected in the financial statements. However, 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 about detection fraudulent financial statement by using financial target, financial stability, external pressure, ineffective monitoring, nature of industry, changes in auditor, change of directors, and frequent number of CEO's picture.

The samples used in this study are 123 manufactured company that listed at LQ 45 in Indonesia Stock Exchange during the period 2012-2016. The type of data used are secondary data, in the form of annual reports of companies listed at LQ 45 in the Stock Exchange during the period 2012-2016. Hypothesis testing was conducted using multiple linear regression with SPSS 21 software.

The results showed that the variables of financial targets variables which proxied by ROA (Return On Asset), and ineffective monitoring variable which proxied by the ratio of independent board shown to affect the financial statement fraud. This study does not prove that financial stability which proxied by change in total assets ratio, external pressure variables which proxied by leverage ratio, nature of the industry which is proxied by the change in receivables ratio and rationalization variables which proxied by the change in total accruals ratio change in auditors, capability which is proxied by the change of directors, and arrogance which is proxied by sum of CEO's Photo at yearly report has an influence on the financial statement fraud.

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

ABSTRAK

Laporan keuangan menjadi suatu instrumen penting dalam operasional suatu perusahaan. Kondisi perusahaan secara finansial dapat tercermin dalam laporan keuangan perusahaan. Namun, 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 tentang pendeteksian kecurangan laporan keuangan dengan menggunakan *financial target*, *financial stability*, *external pressure*, *ineffective monitoring*, *nature of industry*, *changes in auditor*, *change of directors*, dan *frequent number of CEO's picture*.

Sampel penelitian yang digunakan adalah sebanyak 123 perusahaan jasa yang termasuk dalam LQ 45 di Bursa Efek Indonesia periode 2012-2016. Jenis data yang digunakan adalah data sekunder, yang berupa laporan tahunan perusahaan yang termasuk dalam LQ 45 di BEI selama periode 2012-2016. Pengujian hipotesis dilakukan dengan metode regresi linier berganda dengan software SPSS 21.

Hasil penelitian menunjukkan bahwa variabel *financial target* yang diproksikan dengan *Return on Assets*, dan *ineffective monitoring* yang diproksikan dengan rasio dewan komisaris independen terbukti berpengaruh terhadap kecurangan laporan keuangan. Penelitian ini tidak menunjukkan bahwa variabel *financial stability* yang diproksikan dengan rasio perubahan total asset, variabel *external pressure* yang diproksikan dengan *leverage ratio*, variabel *nature of industry* yang diproksikan dengan rasio perubahan piutang, variabel *rationalization* yang diproksikan dengan *change in auditor*, variabel *capability* yang diproksikan dengan *change of directors*, dan variabel *arrogance* diproksikan dengan *frequent number of CEO's picture* berpengaruh terhadap kecurangan laporan keuangan.

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