

ABSTRAK

Judul penelitian “Analisis *Fraud Diamond* Dalam Mendeteksi *Financial Statement Fraud*”. Konflik keagenan antara pemegang saham dan manajemen melatarbelakangi kecurangan laporan keuangan, dengan wewenang yang dimiliki manajemen untuk keuntungan pribadinya dan merugikan pemegang saham. Elemen-elemen dari *fraud diamond* dapat mendeteksi *financial statement fraud*. *Fraud diamond* dalam penelitian ini menggunakan 8 (delapan) variabel pengukuran yang terdiri atas *financial stability*, *external pressure*, *financial targets*, *nature of industry*, *effective monitoring*, *change in auditor*, *rationalization* dan *capability* apakah berpengaruh terhadap *financial statement fraud*.

Jenis penelitian kuantitatif, data sekunder dan sampel penelitian dipilih menggunakan metode *purposive sampling*, populasi penelitian di perusahaan indeks LQ45 di Bursa Efek Indonesia (BEI), dengan sampel sebanyak 128 perusahaan. Analisis data yang digunakan statistik deskriptif, uji asumsi klasik (uji normalitas, uji multikolonieritas, uji autokorelasi, uji heteroskedastisitas), analisis regresi linier berganda, uji t, uji statistik F dan uji koefisien determinasi (*adjusted R²*).

Hasil uji normalitas data terdistribusi normal, tidak terjadi multikolonieritas, tidak terjadi autokorelasi dan tidak terjadi heteroskedastisitas. Hasil uji t menunjukkan bahwa variabel *financial stability* dan *rationalization* berpengaruh positif terhadap *financial statement fraud*. Variabel *external pressure* dan *financial targets* berpengaruh negatif terhadap *financial statement fraud*. Variabel *nature of industry*, *effective monitoring*, *change in auditor* dan *capability* tidak berpengaruh terhadap *financial statement fraud*.

Kata kunci : *Fraud diamond*, *financial stability*, *external pressure*, *financial targets*, *nature of industry*, *effective monitoring*, *change in auditor*, *rationalization*, *capability*, dan *financial statement fraud*.

ABSTRACT

The little of research “Analysis Fraud Diamond to Detect Financial Statement Fraud”. Agency conflicts between shareholders and management behind financial statement fraud, with authority has management for profit personal and harm of shareholders. Elements of fraud diamond this research use eight independent variables of financial stability, external pressure, financial targets, nature of industry, effective monitoring, change in auditor, rationalization and capability to affect the financial statement fraud.

The type of research using quantitative methods, sekunder data and sample were selected using purposive sampling method, the study population in LQ45 index companies listed in Indonesian Stock Exchange (ISE), with sample 128 companies. Data analysis methods uses descriptive statistics, and classical assumption test (normality test, multicollinearity test, authocorrelation test, heteroscedasticity test), multiple linier regression, t tes, statistic F test and coeffisient of determination test (adjusted R²).

The results of data processing is obtained, by the classic assumption test in the normality test shows the data is normally distributed, there is no multicollinearity, there is no authocorrelation and there is no heteroscedasticity. t test shows that variables financial stability and rationalization have positive effect on financial statement fraud. Variables external pressure and financial targets have negative effect on financial statement fraud. Variables nature of industry, effective monitoring, change in auditor and capability have not effect on financial statement fraud.

Keywords : Fraud diamond, financial stabiliy, external pressure, financial targets, nature of industry, effective monitoring, change in auditor, rationalization, capability, dan financial statement fraud.