

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. The fraud diamond proposed by Wolfe and Hermanson (2009) that financial targets, financial stability, external pressure, nature of industry, ineffective monitoring, change in auditors, rationalization, capability and personal financial need towards the financial statement fraud which proxied by earnings management.

The samples used in this study are 51 manufactured company that listed in Indonesia Stock Exchange during the period 2013-2014. The type of data used are secondary data, in the form of annual reports of companies listed on the Stock Exchange during the period 2013-2014. Hypothesis testing was conducted using multiple linear regression with SPSS 21 software.

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

Keywords: Financial Statement Fraud, Financial Stability, Financial Targets, Ineffective Monitoring, Nature of Industry

ABSTRAKSI

Laporan keuangan menjadi instrumen penting dalam operasi perusahaan. Kondisi keuangan perusahaan dapat tercermin dalam laporan keuangan. Namun, ada banyak celah dalam laporan keuangan yang dapat menjadi kesempatan bagi manajemen dan pihak-pihak tertentu untuk melakukan kecurangan terhadap laporan keuangan *Fraud Diamond* yang diusulkan oleh Wolfe Dan Hermanson (2009) bahwa *Financial Targets, Financial Stability, External Pressure, Nature Of Industry, Ineffective Monitoring, Change In Auditor, Rationalization, Capability dan Personal Financial Need* menuju kecurangan laporan keuangan yang ditunjukkan oleh manajemen laba.

Sampel yang digunakan dalam penelitian ini adalah 51 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia selama periode 2013-2014. Jenis data yang digunakan adalah data sekunder, berupa laporan tahunan perusahaan yang terdaftar di Bursa Efek Indonesia selama periode 2013-2014. Pengujian hipotesis dilakukan dengan menggunakan regresi linier berganda dengan software SPSS 21.

Hasil penelitian menunjukkan bahwa variabel *Financial Stability* yang ditunjukkan oleh perubahan dalam total aktiva, *Nature Of Industry* yang proksikan oleh perubahan rasio piutang terbukti mempengaruhi kecurangan laporan keuangan. Penelitian ini tidak membuktikan bahwa variabel *Financial Targets* yang ditunjukkan oleh ROA (*Return On Asset*), variabel *External Pressure* yang ditunjukkan oleh rasio *leverage*, variabel *Ineffective Monitoring* yang ditunjukkan oleh rasio dewan independen, *Change In Auditor*, variabel *Rationalization* yang ditunjukkan oleh rasio perubahan total akrual, *Capability* yang ditunjukkan oleh perubahan direksi dan *Personal Financial Need* yang ditunjukkan oleh kepemilikan saham memiliki pengaruh pada penipuan laporan keuangan.

Kata kunci: *Financial Statement Fraud, Financial Stability, Financial Targets, Ineffective Monitoring, Nature of Industry*