

ABSTRAK

ANALISIS *FRAUD DIAMOND* DALAM PENGUJIAN *FINANCIAL STATEMENT FRAUD* PADA INDUSTRI SEKTOR MANUFAKTUR DI INDONESIA

Laporan keuangan berisi informasi mengenai keadaan perusahaan tersebut. Kompetisi antar perusahaan manufaktur sangatlah ketat. Salah satu cara yang dilakukan oleh perusahaan agar dapat berkompetisi dengan melakukan *financial statement fraud*. *Association of Certified Fraud Examiners (ACFE)* pada tahun 2020 mencatat terdapat 185 kasus *financial statement fraud* pada sektor manufaktur dan menjadikan sektor manufaktur berada dalam urutan ketiga terbanyak. Faktor yang menjadi alasan perusahaan melakukan *financial statement fraud* terdapat dalam *fraud diamond theory*.

Tujuan penelitian ini adalah untuk menganalisis pengaruh variabel *fraud diamond* terhadap *financial statement fraud*. *Fraud diamond* terdiri dari 4 variabel yaitu *pressure*, *opportunity*, *rationalization* dan *capability* yang diprosikan menjadi *financial stability*, *external pressure*, *financial target*, *nature of industry*, *ineffective monitoring*, *change in auditor* dan *change in director*. Sampel yang digunakan dalam penelitian ini adalah 65 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia selama periode 2016 -2019. Pengumpulan data menggunakan data sekunder yang berasal dari laporan keuangan perusahaan. Analisis data menggunakan regresi linier berganda dengan menggunakan bantuan SPSS versi 25. Hasil penelitian membuktikan bahwa *financial target* dan *nature of industry* berpengaruh positif terhadap *financial statement fraud*. *Financial stability*, *external pressure*, *ineffective monitoring*, *change in auditor* dan *change in director* tidak berpengaruh terhadap *financial statement fraud*.

Kata kunci : *fraud*, *fraud diamond*, *financial statement fraud*, *earning management*

ABSTRACT

ANALYSIS OF FRAUD DIAMOND IN TESTING FINANCIAL STATEMENTS OF FRAUD IN THE MANUFACTURING INDUSTRY SECTOR IN INDONESIA

Financial statements contain information about the state of the company. Competition between manufacturing companies are strict. One ways that companies can compete is to commit fraudulent financial statements. Association of Certified Fraud Examiners (ACFE) in 2020 recorded 185 cases of financial statement fraud in the manufacturing sector and placed the manufacturing sector in third place for the most. Factors that become reasons for companies to commit financial statement fraud are contained in the fraud diamond theory.

The purpose of this research is to analyze the effect of the fraud diamond variable on financial statement fraud. Fraud diamond consists of 4 variables they are pressure, opportunity, rationalization and capability which are proxied to be financial stability, external pressure, financial targets, nature of industry, ineffective monitoring, change in auditor and change in director. The samples used in this study were 65 manufacture companies listed on the Indonesia Stock Exchange during the 2016 -2019 period. Data collection using secondary data derived from the company's financial statements. Data analysis used multiple linear regression using SPSS version 25. The results of the study proved that financial targets and the nature of industry had a positive effect on financial statement fraud. Financial stability, external pressure ineffective monitoring, change in auditors and change in directors have no effect on financial statement fraud.

Keyword : fraud, fraud diamond, financial statement fraud, earning management