

Nur Indah Fitriani, 15321042, ***Fraud Diamond dalam Mendeteksi Financial Statement Fraud***, Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Gresik, Juni,2019

### **Abstrak**

Penelitian ini bertujuan melakukan pengujian *fraud diamond* (*financial stability*, *financial target*, *external pressure*, *nature of industry*, *change in auditor*, dan *capability*) dalam mendeteksi *financial statement fraud*. Dengan menggunakan 140 sampel laporan keuangan perusahaan untuk menganalisis *financial statement fraud* yang terdaftar pada Bursa Efek Indonesia. Data diuji menggunakan metode regresi logistic. Hasil penelitian menunjukkan bahwa *financial Stability* yang diproksikan dengan perubahan total asset dan *Nature of Industry* yang diproksikan dengan piutang tak tertagih berpengaruh signifikan dengan *financial statement fraud*. Sedangkan untuk variabel *financial target* yang diproksikan dengan *return on asset*, *external pressure* yang diproksikan dengan *change in auditor*, dan *capability* yang diproksikan dengan perubahan dewan direksi tidak berpengaruh signifikan dengan *financial statement fraud*.

Kata Kunci : *financial*, *financial statement Fraud*, *fraud diamond*

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### **Abstract**

*This research aims to analyze the influence of fraud diamond (financial stability, financial target, external pressure, nature of industry, change in auditor, and capability) in detecting phenomenon of financial statement frauds. This research used 140 observation annual financial statement to analyze the financial statement fraud . in this research, the hypothesis were analyzed using logistic regression analysis. The result of this research is financial stability as proxied by changes in total assets and Nature of Industry that are proxied by receivable is significantly related to financial statement fraud. Whereas for the financial target variable that is proxied by return on asset, external pressure is proxied by leverage, rationalization is proxied by change in auditor and capability is proxied by change in the board of directors.*

*Key Words : financial, financial statement, fraud, fraud diamonds*