

Rizqi Fauziah, 15321059, **Analisis Variabel Anteseden Terhadap *Financial Statement Fraud***, Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Gresik, April 2019

ABSTRAKSI

Penelitian ini bertujuan untuk menganalisis pengaruh variabel anteseden (komposisi aset, *leverage*, *profitabilitas*, perputaran modal, arus kas, dan jumlah komite audit berlatar belakang keuangan) terhadap *financial statement fraud*. Penelitian ini menggunakan pendekatan kuantitatif dengan jenis data sekunder. Dengan populasi penelitian merupakan perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia, yang kemudian dipisahkan menggunakan metode purposive sampling berdasarkan kriteria tertentu. Dan kemudian diperoleh jumlah sampel sebanyak 161 perusahaan. Terdapat 20 perusahaan yang tidak mempublish laporan keuangan, dan 1 perusahaan yang datanya tidak lengkap, sehingga total sampel yang dapat digunakan sebanyak 140 perusahaan. Penelitian ini menggunakan regresi logistic untuk menganalisis data karena variabel dependen merupakan variabel dummy. Hasil regresi menunjukkan bahwa komposisi aset, *leverage*, *profitabilitas*, perputaran modal, dan arus kas berpengaruh negatif terhadap *financial statement fraud*. Dan hanya variabel jumlah komite audit berlatar belakang keuangan yang berpengaruh positif terhadap *financial statement fraud*.

Kata kunci : Komposisi aset, *Leverage*, *Profitabilitas*, Perputaran Modal, Arus Kas, Jumlah Komite Audit Berlatar Belakang Keuangan, *Financial Statement Fraud*.

Rizqi Fauziah, 15321059, *Analysis Of Antecedent Variables To Financial Statement Fraud*, Accounting, Faculty of Economics and Business, Muhammadiyah University Of Gresik, April 2019

ABSTRACT

This study aimed to analysis the effect of antecedent variables (asset composition, leverage, profitability, capital turnover, cash ratio, and number of audit committees with financial background) to financial statement fraud. The research was conducted by quantitative methods using secondary data. This research population is manufacturing company listed on the Indonesian Stock Exchange, and then the samples is separeted using a purposive sampling method based on certain criteria. The number of samples obtained was 161 company, 20 company not reported, 20 companies did not publish financial report. And 1 company data is incomplete. So that the total sample that can be used is 140 companies. This study uses logistic regression statistical tools because the dependent variable was dummy. Logistic regression was used to analyze asset composition, leverage, profitability, capital turnover, and cash ratio negatively affect the financial statement fraud. And only number of audit committees with financial background positive significant affect the financial statement fraud.

Keywords : asset composition, leverage, profitability, capital turnover, cash ratio, number of audit committees with financial background, financial statement fraud