

ABSTRACT

ANALYSIS OF FRAUD DIAMOND IN DETECT FINANCIAL STATEMENT FRAUD (Empirical Study On Manufacturing Company Which is Listed on the Indonesia Stock Exchange Effect in 2012-2014)

By:

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This research is motivated by many events of fraud in financial report occurred in the companies. The cheating is based on the existence of earnings management practices committed by the manager or CEO with the ability to intentionally commit fraud, where it is intended to maintain the good name of the company to make the financial performance of company is good in the public. The case in Indonesia is PT Kimia Farma Tbk convicted of manipulating financial report.

This research analyzes the variables that influence the occurrence of fraud in the financial statements using Diamond Fraud concept proposed by Wolfe and Hermanson (2004). The concept consists of four elements, namely the first element is pressure (pressure) with variable Financial Stability, Financial Targets and External Pressure. The second element is Opportunity (opportunity) with variable Effective Monitoring. The third element is Rationalization (rationalization) with variable Auditor Change and rationalization proxied by TATA. The fourth element is Capability (capability) with variable capability that proxied by CEO turnover

The sample of this research using 32 manufacturing company which is listed on the Indonesia Stock Exchange Effect in 2012 – 2014. The data used is secondary data in the form of annual reports of company that become research sample. The test equipment data using software SPSS 21 includes descriptive statistical analysis, classic assumption test, the coefficient of determination test, simultaneous significant test, and hypothesis test.

The results of this study prove that financial stability variables, external pressure, auditor change and capability has no effect on the financial statement fraud. The variable of financial targets, effective monitoring and rationalization impact to the financial statement fraud. The result of this research hoped to be a reference for further research as well as useful for auditors and other users of financial information in detecting fraudulent of financial report

Keyword: Fraud Diamond, financial stability, financial target, external pressure, effective monitoring, auditor change, rationalization, capability, financial statement fraud

ABSTRAK

ANALISIS FRAUD DIAMOND DALAM MENDETEKSI FINANCIAL STATEMENT

FRAUD

(Studi Empiris Perusahaan Manufaktur Pada Bursa Efek Indonesia Tahun 2012-2014)

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Penelitian ini dilatarbelakangi banyaknya peristiwa kecurangan pada laporan keuangan yang terjadi pada perusahaan-perusahaan. Kecurangan tersebut didasari oleh adanya praktik manajemen laba yang dilakukan para manager ataupun CEO dengan kemampuannya tersebut sengaja melakukan kecurangan dimana hal tersebut bertujuan untuk mempertahankan nama baik perusahaan agar performa keuangan perusahaan terlihat baik di mata publik. Kasus yang terjadi di Indonesia PT Kimia Farma Tbk terbukti melakukan manipulasi laporan keuangan. Penelitian ini menganalisis variabel-variabel yang mempengaruhi terjadinya kecurangan pada laporan keuangan dengan menggunakan konsep *Fraud Diamond* yang dikemukakan oleh Wolfe dan Hermanson (2004). Konsep tersebut terdiri dari empat elemen ,yaitu elemen pertama *pressure* (tekanan) dengan variabel *Financial stability*, *Financial Target* dan *External Pressure*. Elemen kedua *Opportunity* (Kesempatan) dengan variabel *Effectife Monitoring*. Elemen ketiga *Rationalization* (rasionalisasi) dengan variabel *Auditor Change* dan *Rationalization* yang diprosikan dengan TATA. Dan keempat Elemen *Capability* (kemampuan) dengan variabel *capability* yang diprosikan dengan pergantian CEO.

Sampel penelitian ini menggunakan 32 Perusahaan manufaktur yang terdaftar di Bursa Efek Indoesia pada tahun 2012-2014. data yang digunakan adalah data sekunder yang berupa laporan tahunan perusahaan yang dijadikan sampel penelitian. Alat uji data menggunakan software SPSS 21 meliputi analisis statistik deskriptif, uji asumsi klasik, uji koefisien determinasi, uji signifikan simultan, dan uji hipotesis.

Hasil penelitian ini membuktikan variabel *financial stability*, *external pressure*, *auditor change* dan *capability* tidak berpengaruh terhadap terjadinya *financial statement fraud*. Variabel *financial target*, *effectife monitoring* dan *rationalization* berpengaruh terhadap terjadinya *financial statement fraud*. Hasil penelitian ini diharapkan dapat menjadi referensi bagi penelitian selanjutnya serta berguna bagi auditor dan pengguna informasi keuangan lainnya dalam mendeteksi kecurangan laporan keuangan

Kata kunci: *Fraud Diamond*, *financial stability*, *financial target*, *external pressure*, *effectife monitoring*, *auditor change*, *rationalization*, *capability*, *financial statement fraud*.