

## ABSTRACT

### **ANALYSIS OF FRAUD DIAMOND IN DETECTING FINANCIAL STATEMENT FRAUD IN MANUFACTURING COMPANIES USING FRAUD SCORE MODELS (PERIOD 2010-2013)**

By

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The objective of this research is to analyzed influence of variables of Cressey fraud triangle development, the fraud diamond that develop by Wolfe and Hermanson (2004), pressure which proxied by financial stability and external pressure, opportunity which proxied by nature of industry and ineffective monitoring, rationalization, and capability to financial statement fraud which measured with fraud score model (F-Score Model).

The sample used in this research are 45 manufactured companies that listed in Indonesian Stock Exchange during the period 2010 – 2013. The type data that used are secondary data, in the form of annual report of companies listed on the Stock Exchange during the period 2010-2013. Hypothesis testing was conducted using multiple linear regression with SPSS 20 software that before it do classical assumption test to test propered of the data.

The result of this research showed that nature of industry variable that measured with change in inventory ratio and capability variable that measured with change of directors has an influence on the financial statement fraud. This research does not prove that financial stability which measured with change in total asset ratio, external pressure which measured with leverage ratio, ineffective monitoring which measured with change in audit committee, and rationalization which measured with change in independent auditor has an influence on the financial statement fraud.

**Keyword: fraud, fraud triangle, fraud diamond, financial statement fraud, F-Score model.**