ABSTRACT

ANALYSIS OF FACTORS THAT INFLUENCE FINANCIAL STATEMENT FRAUD WITH FRAUD DIAMOND PERSPECTIVE
(Emphirical Study in LQ-45 Companies that Has Been Listed in Indonesian Stock Exchange in 2009-2013)

By

AGUNG PRASASTIE

This Research caused by many kinds of phenomenons, like financial statement fraud that happen in some companies that have been done by CEO and company's manager, like Enron company's case, financial statement manipulation, earning management and etc. This Research analyzes the influencing of variabels from fraud diamond that has been developed by Wolfe and Hermanson (2004), that pressure element with financial stability variabel, opportunity element with using effectivity of monitoring variabel, rationalization element with variabel external auditor changing, and capability element with capability variabel toward financial statement fraud that are measured by discretionary accrual.

Research sampel is used 20 LQ-45 companies that already listed in Indonesian Stock Exchange and always listed in LQ-45 index in 2009-2013. The type of data that is used is secondary data, that is company annual report that already used as research sampel. Data testing instrument uses SPSS 21 software that consist of descriptive statistic analyzes, classical assumption test, determination coefficient, simultaneous significant test, and hypothesis test.

The result of research show that financial stability variabel proved that it has positive influencing and monitoring effectivity variabel has negative influencing toward financial statement fraud. Whereas external auditor changing variabel and capability are not giving proofs that there are positive influencing toward financial statement fraud. The result of research is expected can be a reference for the next research and can be useful for auditors and the other financial information users to detect the financial statement fraud.

Keyword: Fraud Diamond, financial stability, effectivity of monitoring, external auditor changing, capability, financial statement fraud.