

Analisis Pengaruh Fraud Triangle terhadap Kecurangan Laporan Keuangan (Studi Empiris pada Perusahaan sektor *Basic Industry and Chemicals, Infrastructure Utilities and Transportation*, dan *Trade Services and Investment*)

Oleh:
Muhammad Faiz Hardiansyah
5160111355

Penelitian ini bertujuan untuk menguji secara empiris pengaruh *fraud triangle* terhadap kecurangan laporan keuangan. Penelitian dilakukan pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2017-2018 pada sektor *Basic Industry and Chemicals, Infrastructure Utilities and Transportation*, dan *Trade Services and Investment*. Sampel yang diperoleh sebanyak 178 perusahaan dengan metode *purposive sampling*. *Fraud triangle* terdiri dari tekanan, peluang, dan rasionalisasi. Tekanan diukur dengan *financial stability*, *external pressure*, dan *financial target*. Peluang diukur dengan *ineffective monitoring*. Rasionalisasi diukur dengan *total accrual ratio*. Kecurangan laporan keuangan diukur dengan *fraud score model*. Hasil penelitian menunjukkan bahwa *financial stability*, *external pressure*, dan *ineffective monitoring* berpengaruh signifikan secara negatif terhadap kecurangan laporan keuangan, yang berarti semakin stabil kondisi keuangan, semakin tinggi tekanan dari luar, semakin banyak jumlah dewan komisaris independen pada perusahaan maka akan mengurangi kecurangan laporan keuangan yang dilakukan. *Financial target* berpengaruh signifikan secara positif terhadap kecurangan laporan keuangan, yang berarti semakin tinggi target keuangan maka dapat meningkatkan tingkat kecurangan laporan keuangan. Sedangkan *total accrual ratio* tidak berpengaruh signifikan terhadap kecurangan laporan keuangan.

Kata kunci: *Fraud triangle*, *financial stability*, *external pressure*, *financial target*, *ineffective monitoring*, *total accrual ratio*, kecurangan laporan keuangan.

Analysis of the Effect of the Fraud Triangle on Financial Statement Fraud (Empirical Study on Companies in the Basic Industry and Chemicals sector, Infrastructure Utilities and Transportation, and Trade Services and Investment)

Muhammad Faiz Hardiansyah
5160111355

This study aims to test empirically the effect of the fraud triangle on fraudulent financial statements. The research was conducted at manufacturing companies listed on the Indonesia Stock Exchange (IDX) in 2017-2018 in the Basic Industry and Chemicals sector, Infrastructure Utilities and Transportation, and Trade Services and Investment. The samples obtained were 178 companies with purposive sampling method. The fraud triangle consists of pressure, opportunity and rationalization. Pressure is measured by financial stability, external pressure, and financial targets. Opportunity is measured by ineffective monitoring. Rationalization is measured by the total accrual ratio. Financial statement fraud is measured by the fraud score model. The results showed that financial stability, external pressure, and ineffective monitoring had a significant negative effect on fraudulent financial statements, which means that the more stable the financial condition, the higher the pressure from outside, the more the number of independent board of commissioners in the company will reduce fraudulent financial statements. done. Financial targets have a significant positive effect on fraudulent financial statements, which means that the higher the financial targets, the higher the level of fraudulent financial statements. Meanwhile, the total accrual ratio has no significant effect on fraudulent financial statements.

Keywords: Fraud triangle, financial stability, external pressure, financial target, ineffective monitoring, total accrual ratio, fraudulent financial statement.