

ABSTRAK

Analisis Pengaruh *Fraud Triangle Theory* terhadap Prediksi Manipulasi Laporan Keuangan (Studi Empiris pada Perusahaan Sektor *Consumers Goods Industry* dan Sektor Infrastruktur, Utilitas, dan Transportasi yang Terdaftar di BEI pada Periode 2015-2019)

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Penelitian ini bertujuan untuk menguji secara empiris pengaruh *fraud triangle theory* terhadap prediksi manipulasi laporan keuangan pada perusahaan di sektor *consumers good industry* dan sektor infrastruktur, utilitas, & transportasi. Variabel dependen dalam penelitian ini adalah prediksi manipulasi laporan keuangan yang merupakan penerapan dari *Beneish M Score*, dimana perusahaan diprediksi memanipulasi laporan keuangan jika hasil *Beneish M Score* lebih besar dari -1,78. Sedangkan jika hasil *Beneish M Score* kurang dari -1,78 maka perusahaan tersebut digolongkan sebagai perusahaan yang tidak melakukan manipulasi laporan keuangan. Perusahaan yang melakukan manipulasi laporan keuangan diberi skor 1 dan yang tidak melakukan manipulasi laporan keuangan diberi skor 0. Variabel independen pada penelitian ini terdiri dari *financial stability*, *personal financial need*, *external pressure*, *financial targets*, *nature of industry*, efektivitas monitoring, dan *audit quality*. Penelitian dilakukan pada perusahaan yang diprediksi memanipulasi laporan keuangan pada tahun 2015-2019. Sampel yang diperoleh sebanyak 320 *annual report* dari 64 perusahaan. Teknik pengambilan sampel menggunakan metode *purposive sampling*. Analisis data dilakukan menggunakan metode regresi logistik yang terdiri dari panel A untuk menguji sampel keseluruhan, panel B untuk menguji sampel sektor infrastruktur, utilitas, & transportasi, dan panel C untuk menguji sampel sektor *consumers good industry*. Hasil penelitian menunjukkan bahwa variabel *financial stability*, *external pressure*, *financial targets*, *nature of industry*, dan *audit quality* tidak dapat memprediksi manipulasi laporan keuangan. Variabel *personal financial need* pada panel A dan B berpengaruh secara negatif dan dapat memprediksi manipulasi laporan keuangan, sedangkan pada panel C variabel *personal financial need* berpengaruh negatif namun tidak dapat memprediksi manipulasi laporan keuangan. Variabel efektivitas monitoring pada panel A dan C berpengaruh positif dan dapat memprediksi manipulasi laporan keuangan, sedangkan panel B menunjukkan variabel efektivitas monitoring berpengaruh positif namun tidak dapat memprediksi manipulasi laporan keuangan.

Kata kunci: *fraud triangle*, prediksi manipulasi laporan keuangan, *beneish m score*

ABSTRACT

***Analysis Of Fraud Triangle Theory Effect On Prediction Of Financial Statement Manipulation
(Empirical Study on Companies in the Consumer Goods Industry Sector and Infrastructure, Utilities, and Transportation Sector Listed on the IDX in the 2015-2019 Period)***

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This study aims to empirically examine the effect of fraud triangle theory on the prediction of financial statement manipulation in companies in the consumer goods industry sector and the infrastructure, utilities, & transportation sectors. The dependent variable in this study is the prediction of financial statement manipulation which is the application of the Beneish M Score, where the company is predicted to manipulate the financial statements if the result of the Beneish M Score is greater than -1.78. Meanwhile, if the Beneish M Score is less than -1.78, the company is classified as a company that does not manipulate financial statements. Companies that manipulate financial statements are given a score of 1 and those that do not manipulate financial statements are given a score of 0. The independent variables in this study consist of financial stability, personal financial need, external pressure, financial targets, nature of industry, monitoring effectiveness, and audit quality. The research was conducted on companies that are predicted to manipulate financial statements in 2015-2019. The samples obtained were 320 annual reports from 64 companies. The sampling technique used a purposive sampling method. Data analysis was carried out using the logistic regression method consisting of panel A to test the overall sample, panel B to test the sample of the infrastructure, utilities, & transportation sectors, and panel C to test the sample of the sector consumer goods industry. The results showed that variables financial stability, external pressure, financial targets, nature of industry, and audit quality could not predict the manipulation of financial statements. The variable personal financial need in panels A and B has a negative effect and can predict financial statement manipulation, while in panel C the variable personal financial need has a negative effect but cannot predict financial statement manipulation. The monitoring effectiveness variable in panels A and C has a positive effect and can predict financial statement manipulation, while panel B shows the monitoring effectiveness variable has a positive effect but cannot predict financial statement manipulation.

Keywords: fraud triangle, prediction of financial statement manipulation, beneish m score