

## ABSTRAK

**ANALISIS PENGARUH FAKTOR-FAKTOR *FRAUD DIAMOND* TERHADAP *FINANCIAL STATEMENT FRAUD***

(Studi Emipis Pada Perusahaan BUMN yang Konsisten Terdaftar di Bursa Efek Indonesia Selama Periode 2017-2019)

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Penelitian ini bertujuan untuk mengetahui pengaruh positif antara variabel independen yang merupakan komponen *fraud diamond* terhadap *financial statement fraud* yang merupakan variabel dependen. Teori *fraud diamond* yang dikemukakan oleh Wolfe dan Hermanson (2004) menyatakan bahwa terdapat empat kondisi yang selalu hadir dalam pemicu terjadinya kecurangan yaitu *pressure*, *opportunity*, *razionalization*, dan *capability*.

Jenis penelitian yang digunakan adalah studi empiris. Penelitian ini menggunakan populasi yaitu perusahaan BUMN yang konsisten terdaftar di Bursa Efek Indonesia selama periode 2017 hingga periode 2019. Teknik pemilihan sampel dilakukan dengan metode *purposive sampling*. Penelitian ini menggunakan sampel sebanyak 13 perusahaan BUMN. Jenis data yang digunakan dalam penelitian ini adalah data sekunder berupa laporan keuangan dan laporan tahunan. Faktor-faktor yang menjadi variabel independen pada penelitian ini adalah *financial stability*, *financial target*, *personal financial need*, *external pressure*, *nature of industry*, *ineffective monitoring*, *rationalization*, dan *capability*. Variabel dependen pada penelitian ini adalah *financial statement fraud* yang diproksikan dengan *earnings management*. Pengujian hipotesis dilakukan dengan menggunakan analisis regresi berganda.

Berdasarkan hasil pengujian hipotesis dapat disimpulkan bahwa *financial stability* dan *nature of industry* berpengaruh positif terhadap *financial statement fraud*. Sedangkan, *financial target*, *personal financial need*, *external pressure*, *ineffective monitoring*, *rationalization* dan *capability* tidak berpengaruh positif terhadap *financial statement fraud*.

Kata Kunci: kecurangan laporan keuangan, *fraud diamond*, manajemen laba.

**ABSTRACT**

**ANALYSIS OF THE INFLUENCE OF FRAUD  
DIAMOND FACTORS ON FINANCIAL STATEMENT  
FRAUD**

(Empiris Study of State-Owned Enterprises that are Consistently Listed in  
Indonesia Stock Exchange During The 2017-2019 Period)

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This study aims to determine the positive effect between the components of the fraud diamond as the independent variables towards financial statement fraud as the dependent variable. Fraud diamond theory proposed by Wolfe and Hermanson (2004) states that there are four conditions that are always present in triggering fraud, namely pressure, opportunity, razionalization, and capability.

The type of this research is an empirical study. This study used State-Owned Enterprises (SOEs) as the population in which they are consistently listed in Indonesia Stock Exchange from 2017 to 2019. The sample selection technique was done by purposive sampling method. This study used a sample of 13 State-Owned Enterprises. The type of data used in this research is secondary data in the form of financial statement and annual report. The factors that become independent variable in this research are financial stability, financial target, personal financial need, external pressure, nature of industry, ineffective monitoring, rationalization, and capability. The dependent variable in this study is financial statement fraud proxied by earnings management. The hypothesis testing was done by multiple regression analysis.

Based on the results of the hypothesis testing, it can be concluded that financial stability and nature of industry had positive influence to financial statement fraud. On the other hand, financial target, personal financial need, external pressure, ineffective monitoring, rationalization and capability had no positive influence to financial statement fraud.

Keywords: financial statement fraud, fraud diamond, earnings management