

ABSTRAK

Adventa Intan Pramesthi (01012180032)

ANALISIS PENGARUH FRAUD TRIANGLE TERHADAP KECURANGAN LAPORAN KEUANGAN PADA S&P CAPITAL IQ UNTUK ASEAN

(xv. 53 halaman: 4 gambar; 12 tabel; 11 lampiran)

Penelitian ini bertujuan menguji pengaruh komponen *fraud triangle* terhadap kecurangan laporan keuangan pada S&P Capital IQ untuk ASEAN. Kecurangan laporan keuangan diukur menggunakan *fraud score model*. Sedangkan komponen *fraud triangle* yakni *pressure* diukur dengan *financial stability*, *external pressure*, dan *financial target*. *Opportunity* diukur menggunakan *nature of industry* dan *rationalization* menggunakan *total accruals to total assets*. Penelitian ini menggunakan *purposive sampling* dalam pengambilan sampel dan menggunakan model regresi linear berganda. Terdapat data observasi sebanyak 331 perusahaan atau 993 firm-year dari seluruh perusahaan publik yang bergerak di bidang industri manufaktur pada sektor *consumer* di ASEAN yang terdaftar di S&P Capital IQ pada periode 2018 hingga 2020. Penelitian ini menemukan bukti bahwa *financial stability*, *external pressure*, *financial target*, dan *total accruals to total assets* berpengaruh positif terhadap kecurangan laporan keuangan. Sedangkan *nature of industry* tidak berpengaruh terhadap kecurangan laporan keuangan.

Referensi: 28 (1953-2020)

Kata kunci: *fraud triangle*, kecurangan laporan keuangan, *financial stability*, *external pressure*, *financial target*, *nature of industry*, *total accruals to total assets*

ABSTRACT

Adventa Intan Pramesthi (01012180032)

ANALYSIS OF THE EFFECT OF FRAUD TRIANGLE ON FINANCIAL STATEMENT FRAUD ON S&P CAPITAL IQ FOR ASEAN

(xv. 53 pages : 4 figure; 12 tables 11 appendices)

This study aims to examine the effect of the fraud triangle component on financial statement fraud on S&P Capital IQ for ASEAN. Financial statement fraud is measured using the fraud score model. While the components of the fraud triangle, namely pressure, are measured by financial stability, external pressure, and financial targets. Opportunity is measured using the nature of industry and rationalization using total accruals to total assets. This study uses purposive sampling in sampling and uses multiple linear regression models. There are observational data of 331 companies or 993 firm-years from all public companies engaged in the manufacturing industry in the consumer sector in ASEAN that are registered with S&P Capital IQ in the period 2018 to 2020. This study found evidence that financial stability, external pressure, financial targets, and total accruals to total assets have a positive effect on financial statement fraud. Meanwhile, the nature of the industry has no effect on fraudulent financial statements.

References : 28 (1953-2020)

Keyword : *fraud triangle, fraudulent financial statements, financial stability, external pressure, financial target, nature of industry, total accruals to total assets*