

ABSTRAK

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ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI *FINANCIAL STATEMENT FRAUD* MENGGUNAKAN PERSPEKTIF *FRAUD DIAMOND*: SEBELUM DAN PADA PERIODE COVID-19

(xiii + 75 halaman: 1 gambar; 13 tabel)

Penelitian ini bertujuan untuk menguji secara empiris faktor-faktor yang mempengaruhi *financial statement fraud* dalam perspektif *fraud diamond* dengan proksi manajemen laba. Penelitian ini menguji variabel *pressure* dengan proksi *financial stability*, variabel *opportunity* dengan proksi *nature of industry*, variabel *rationalization* dengan proksi *rationalization*, dan variabel *capability* dengan proksi *change in director*. Dalam penelitian ini menggunakan data sekunder dari laporan keuangan tahunan perusahaan dengan populasi perusahaan manufaktur yang terdaftar di S&P Capital IQ Indonesia pada periode 2018-2020. Didasarkan pada teknik *purposive sampling*, ada 94 perusahaan sebagai sampel penelitian. Metode analisis data menggunakan regresi logistik. Hasil penelitian ini menunjukkan bahwa *financial stability*, *nature of industry*, dan *change in director* tidak berpengaruh terhadap *financial statement fraud* sedangkan *rationalization* berpengaruh terhadap *financial statement fraud*. Pada periode COVID-19 *financial stability* berpengaruh terhadap *financial statement fraud* sedangkan *nature of industry*, *rationalization*, dan *change in director* tidak berpengaruh terhadap *financial statement fraud*.

Kata kunci: *financial statement fraud*, *fraud diamond* dan manufaktur.

Referensi: 32 (2009-2022)

ABSTRACT

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(xiii + 75 pages: 1 image; 13 tables)

The purpose of this research was to empirically examined the factors that influence financial statement fraud in the perspective of fraud diamond with earnings management proxy. This research examined the pressure variable with the financial stability proxy, the opportunity variable with the nature of industry proxy, the rationalization variable with the rationalization proxy, and the capability variable with the change in director proxy. This research used secondary data from the annual financial statements of companies with a population of manufacturing companies listed on S&P Capital IQ Indonesia in the 2018-2020 period. Based on the purposive sampling technique, there were 94 companies as the research sample. The data analysis method used logistic regression. The results of this research indicated that financial stability, nature of industry, rationalization, and change management have no effect on financial statement fraud. The results of this research indicate that financial stability, nature of industry, and change in director have no effect on financial statement fraud, while rationalization has no effect on financial statement fraud. During the COVID-19 period, financial stability had an effect on financial statement fraud, while the nature of industry, rationalization, and change in directors had no effect on financial statement fraud.

Keywords: *financial statement fraud, fraud diamond and manufactur.*

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