ABSTRAK

Penelitian ini bertujuan untuk menguji kemampuan *Fraud Diamond Theory* yang dikemukakan oleh Wolfe dan Hermanson (2004) dalam mendeteksi *financial statement fraud*. Terdapat sembilan kategori dalam *Fraud Diamond Theory* antara lain *financial stability*, *external pressure*, *personal financial need*, *financial targets*, *nature of industry*, *ineffective monitoring*, *organizational structure*, *rationalization*, dan *capability*. *Financial statement fraud* dalam penelitian ini diproksikan dengan *earnings management* yang dihitung menggunakan *discretionary revenue* milik Stubben (2010).

Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2013 – 2017. Pemilihan sampel dilakukan dengan menggunakan teknik *purposive sampling* sehingga diperoleh 90 perusahaan atau 450 *firm years*. Metode analisis yang digunakan adalah analisis logistik dengan menggunakan program SPSS versi 25.

Hasil penelitian menunjukkan bahwa *financial stability*, *external pressure*, *personal financial need*, *financial targets,* dan *rationalization* tidak berpengaruh signifikan terhadap terjadinya *financial statement fraud*. Variabel *nature of industry* dan *ineffective monitoring* terbukti berpengaruh signifikan negatif, sedangkan *organizational structure* dan *capability* terbukti berpengaruh signifikan positif terhadap kemungkinan terjadinya *financial statement fraud*.

Kata kunci: *Fraud Diamond Theory, Financial Statement Fraud, Discretionary Revenue*.

ABSTRACT

This research aimed to examine the capability of Fraud Diamond Theory which stated by Wolfe and Hermanson (2004) in order to detect the financial statement fraud. While, there were nine categories of Fraud Diamond Theory among others, namely financial stability, external pressure, personal financial need, financial targets, nature of industry, ineffective monitoring, organizational structure, rationalization, and capability. Moreover, financial statement fraud was referred to earnings management which examined by discretionary revenue from Stubben (2010).

The population was manufacturing company which were listed on Indonesia Stock Exchange 2013 – 2017. Furthermore, the data collection technique used purposive sampling. In line with, there were 90 companies as sample with 450 firm years. In addition, the data analysis technique used logistic analysis with SPSS 25.

The research result concluded financial stability, external pressure, personal financial need, financial targets, and rationalization had insignificant effect on the financial statement fraud. Meanwhile, the nature of industry and ineffective monitoring had negative and significant effect on the financial statement fraud. On the other hand, the organizational structure and capability had positive and significant effect on the financial statement fraud.

Keywords*: Fraud Diamond Theory, Financial Statement Fraud, Discretionary Revenue.*