

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *Fraud Triangle* terhadap pengaruh adanya kecurangan laporan keuangan. Faktor-faktor dalam *fraud Triangle* terdiri dari tiga indikator diantaranya meliputi (1) *Pressure* diproksikan dengan *financial target* (ROA) dan *financial stability* (AChange), (2) *Opportunity* diproksikan dengan *Nature of Industry* (Receivable) dan *Ineffective Monitoring* (IND), (3) *Rationalization* diproksikan dengan *change in auditor* (CiA). Terdapat 5 (lima) variabel independen yang dihipotesiskan berpengaruh terhadap kecurangan laporan keuangan dan variabel dependen kecurangan (*F-score*) digunakan untuk mengetahui adanya kecurangan laporan keuangan.

Penelitian ini menggunakan pendekatan kuantitatif dengan sampel terdiri dari 180 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode pengamatan 2016-2020 dengan metode purposive sampling dan analisis linier berganda menggunakan *software* SPSS versi 16.

Hasil penelitian menunjukkan bahwa variabel *financial stability* (AChange) berpengaruh positif, *Nature of Industry* (Receivable) berpengaruh negatif, dan *Ineffective Monitoring* (IND), berpengaruh negatif, terhadap kecurangan laporan keuangan. Sedangkan pada variabel *financial target* (ROA) dan *change in auditor* (CiA), tidak berpengaruh terhadap kecurangan laporan keuangan pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2016-2020.

Kata Kunci: Kecurangan laporan keuangan, *Fraud Triangle*, F-Score

ABSTRACT

This research aimed to find out the effect of Fraud Triangle on the indication of financial statements fraud. There are three factors in Fraud Triangle consisting of (1) Pressure which referred to financial target (ROA) and financial stability (AChange), (2) Opportunity which referred to Nature of Industry (Receivable) and Ineffective Monitoring (IND), and (3) Rationalization which referred to Change in Auditor (CIA). While there were 5 independent variables which were hypothesized affected financial statements fraud. Meanwhile, the dependent variable, namely Fraud (F-score) was used to find out the indication of financial statements fraud. The research was quantitative with 18 manufacturing companies which were listed on Indonesia Stock Exchange (IDX) during 2016-2020 as the sample. Moreover, the data collection technique used purposive sampling. Furthermore, the data analysis technique used SPSS 16. The research result concluded that financial stability (AChange) had a positive effect on financial statements fraud. On the other hand, Nature of Industry (Receivable) had a negative effect on financial statements fraud. In contrast, financial target (ROA) as well as Change In Auditor (CIA) did not affect financial statements fraud of manufacturing companies which were listed on IDX during 2016-2020.

Keywords: *Financial Statements Fraud, Fraud Triangle, F-Score*

