ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *fraud triangle* terhadap kecurangan laporan keuangan. *Fraud triangle* dalam penelitian ini yaitu tekanan (*preasure*) yang terdiri atas *financial target* dan *financial stability*, peluang (*opportunity*) yang terdiri atas *ineffective monitoring* dan *nature of industry*, dan rasionalisasi (*rationalization*).

Jenis penelitian ini adalah kuantitatif. Populasi penelitian ini adalah perusahaan industri yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2019 – 2021. Teknik pengambilan sampel menggunakan *purposive sampling* yaitu pengambilan sampel dengan kriteria tertentu. Total sampel yang diperoleh sebanyak 96 sampel kemudian dilakukan *outlier* sehingga menjadi 70 sampel. Teknik pengolahan data yang digunakan adalah analisis regresi linier berganda dengan bantuan program *Statistical Package for the Social Sciences* (SPSS) versi 26.

Hasil penelitian ini menunjukan bahwa *financial target* berpengaruh positif terhadap kecurangan laporan keuangan, *financial stability* berpengaruh positif terhadap kecurangan laporan keuangan, *ineffective monitoring* tidak berpengaruh terhadap kecurangan laporan keuangan, *nature of industry* tidak berpengaruh terhadap kecurangan laporan keuangan dan *rationalization* tidak berpengaruh terhadap kecurangan laporan keuangan.

Kata Kunci: *Fraud triangle, preasure, opportunity, rationalization,* kecurangan laporan keuangan

ABSTRACT

This research aimed to examine the effect of fraud triangle on the financial statements fraud. Fraud triangle were defined as pressure which consisted of target and financial stability, opportunity which consisted of ineffective monitoring and nature of industry, and rationalization.

The research was quantitative. The population was industry companies listed on the Indonesia Stock Exchange (IDX) 2019-2021. Furthermore, the data collection technique used purposive sampling, in which the sample was based on determined criteria. In line with that, there were 96 samples. However, there were some outliers. In total, the sample becomes 70. Moreover, the data analysis technique used multiple linear regressionwith with Statistical Package for the Social Sciences (SPSS) 26 version.

The result showed that financial target had a positive effect on the financial statements fraud. Likewise, financial stability had a positive effect on the financial statements fraud. However, ineffective monitoring did not affect the financial statements fraud. In contrast, nature of industry did not affect the financial statements fraud. On contrary, rationalization did not affect the financial statements fraud.

Keywords: Fraud Triangle, Pressure, Opportunity, Rationalization, Financial Statements Fraud

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