

ABSTRAK

Fakultas Ekonomi dan Bisnis
Program Studi S-1 Akuntansi
2020

Moudyah Rahmawati
121.2015.065

Pengaruh *Fraud Triangle* Terhadap Kecurangan Laporan Keuangan dan Tinjauannya Dari Sudut Pandang Islam (Studi Pada Perusahaan Manufaktur Sektor Industri Barang Konsumsi Yang Terdaftar Di Bursa Efek Indonesia Tahun 2014-2018)

Uraian Abstrak

Penelitian ini bertujuan untuk menguji pengaruh *Fraud Triangle* terhadap Kecurangan Laporan Keuangan. Variabel-variabel dari *fraud triangle* adalah tekanan, peluang dan rasionalisasi, yang kemudian dibagi menjadi enam sub variabel independen yakni *financial stability* dengan proksi rasio perubahan aset (*ACHANGE*), *external pressure* yang diproksikan dengan rasio *leverage (LEV)*, *financial target* yang diproksikan *return on asset (ROA)*, *nature of industry* yang diproksikan dengan rasio perubahan persediaan (*INVENTORY*) *ineffective monitoring* yang diproksikan dengan rasio dewan komisaris (*IND*) dan *audit opinion* yang diproksikan dengan opini audit (*AO*). Populasi dari penelitian ini adalah perusahaan manufaktur sektor *industry* barang konsumsi yang terdaftar di Bursa Efek Indonesia tahun 2014 sampai dengan 2018. Total sampel penelitian ini sebanyak 21 perusahaan. Metode analisis data yang digunakan adalah regresi berganda dengan SPSS versi 23. Hasil penelitian ini menunjukkan bahwa *fraud triangle* secara simultan berpengaruh signifikan terhadap kecurangan laporan keuangan. Secara parsial variabel *financial stability*, *audit opinion* berpengaruh terhadap kecurangan laporan keuangan. Sedangkan variabel *external pressure*, *nature of industry*, *financial target* dan *ineffective monitoring* tidak berpengaruh terhadap kecurangan laporan keuangan.

Kata kunci : *Fraud triangle, financial stability, external pressure, financial target, nature of industry, ineffective monitoring, audit opinion*, kecurangan laporan keuangan.

ABSTRACT

*Faculty of Economics and Business
Undergraduated Program Bachelor of Accounting
2020*

Moudyah Rahmawati
121.2015.065

The Influence of the Fraud Triangle on Financial Statement Fraud and its Assessment From the Islamic Viewpiont (Study in Consumer Goods Industry Sector Manufacture Companies Listed on The Indonesia Stock Exchange in 2014-2018)

Abstract Description

This study aims to examine the effect of the Fraud Triangle on Financial Statement Fraud. The variables of the fraud triangle are pressure, opportunity and rationalization, which are then divided into six independent sub-variables namely financial stability with a proxy for the ratio of changes in assets (ACHANGE), external pressure which is proxied by a leverage ratio (LEV), financial targets which are proxied by return on assets (ROA), nature of industry proxied by an ineffective monitoring ratio of inventory change (INVENTORY) proxied by the board of commissioners ratio (IND) and audit opinion proxied by audit opinion (AO). The population of this study is the manufacturing companies in the consumer goods industry sector which were listed on the Indonesia Stock Exchange from 2014 to 2018. The total sample of this study were 21 companies. The data analysis method used is multiple regression with SPSS version 23. The results of this study indicate that fraud triangle simultaneously has a significant effect on financial statement fraud. Partially, the variable financial stability, audit opinion affects the financial statement fraud. Whereas external pressure, nature of industry, financial target and ineffective monitoring variables do not affect financial statement fraud.

Keywords : *Fraud triangle, financial stability, external pressure, financial target, nature of industry, ineffective monitoring, audit opinion, fraudulent financial statements*