

## ABSTRAK

Penelitian ini bertujuan untuk menganalisa Pengaruh Fraud Diamond Dalam Mendeteksi Financial Statement Fraud Studi Pada Perusahaan Industri Barang Konsumsi Yang Terdaftar Di Bursa Efek Indonesia Tahun 2014-2017. Data yang diperoleh sebanyak 22 Perusahaan dengan kurun waktu 2014-2017 dan dihubungkan dengan 9 Variabel, yaitu : 8 variabel independen : *Financial Target* ( ROA ) , *Financial Stability* ( ACHANGE ) , *External Pressure* ( LEV ) , *Nature of Industri* ( RECEIVABLE ) , *Ineffective Monitoring* ( BDOOUT ) , *Change in Auditor*, *Rationalization* ( TACC ) , *Capability*, dan 1 variabel dependen : *Financial Statement Fraud* ( DAit ) . Metode analisis data yang digunakan adalah uji normalitas, uji multikorelasi, uji heteroskedastisitas, uji autokorelasi, uji determinasi, uji F dan uji T.

Pengambilan sample dilakukan dengan metode *purposive sampling* dan diperoleh 22 perusahaan yang memenuhi kriteria dari tahun 2014-2017. Teknik analisis data yang digunakan dalam penelitian ini adalah analisis regresi logistic. Hasil penelitian menunjukkan bahwa *Financial Target*, *Financial Stability* dan *Rationalization* berpengaruh secara signifikan terhadap Financial Statement Fraud. Sementara kelima variabel lainnya *External Pressure* , *Nature of Industri* , *Ineffective Monitoring* , *Change in Auditor* , *Capability* tidak berpengaruh secara signifikan terhadap kemungkinan terjadinya *Financial Statement Fraud*.

Kata Kunci : *Financial Target*, *Financial Stability* , *External Pressure* , *Nature of Industri* , *Ineffective Monitoring* , *Change in Auditor* , *Rationalization*, *Capability* dan *Financial Statement Fraud*.

## ABSTRACT

*This study aims to analyze the Effect of Fraud Diamond in Detecting Financial Statements of the Fraud Study on Consumer Goods Industry Companies Listed on the Indonesia Stock Exchange in 2014-2017. The data obtained were 22 companies with a period of 2014-2017 and associated with 9 variables, namely: 8 independent variables: Financial Target (ROA), Financial Stability (ACHANGE), External Pressure (LEV), Nature of Industry (RECEIVABLE), Ineffective Monitoring (BDOUT), Change in Auditor, Rationalization (TACC), Capability, and 1 dependent variable: Financial Statement Fraud (DAit). Data analysis methods used are normality test, multicorrelation test, heteroscedasticity test, autocorrelation test, determination test, F test and T test.*

*Sampling was done by purposive sampling method and obtained 22 companies that met the criteria from 2014-2017. The data analysis technique used in this study is logistic regression analysis. The results showed that Financial Target, Financial Stability and Rationalization had a significant effect on Fraud's Financial Statement. While the five other variables External Pressure, Nature of Industry, Ineffective Monitoring, Change in Auditor, Capability do not significantly influence the possibility of Fraud's Financial Statement.*

*Keywords: Financial Target, Financial Stability, External Pressure, Nature of Industry, Ineffective Monitoring, Change in Auditor, Rationalization, Capability and Financial Statement of Fraud.*

