

## ABSTRAK

Penelitian ini bertujuan untuk menguji unsur-unsur kecurangan dalam teori fraud triangle dalam mendeteksi kecurangan laporan keuangan. Fraud triangle diprosikan dengan lima variabel yang terdiri dari tiga elemen tekanan (stabilitas keuangan, tekanan eksternal, target keuangan), satu elemen variabel peluang (multi jabatan dewan direksi) dan satu elemen variabel rasionalisasi (pergantian auditor) yang dihipotesiskan mempengaruhi kecurangan laporan keuangan. Restatement digunakan untuk menentukan financial statement fraud.

Penelitian ini sampel dipilih menggunakan metode purposive sampling dari 52 perusahaan consumer goods yang terdaftar di Bursa Efek Indonesia (BEI) pada periode 2015 sampai 2018. Pengujian hipotesis menggunakan model analisis regresi logistik dengan menggunakan SPSS untuk menguji pengaruh dari stabilitas keuangan, tekanan eksternal, target keuangan, multi jabatan dewan direksi dan pergantian auditor terhadap financial statement fraud.

Hasil penelitian menunjukkan bahwa stabilitas keuangan berpengaruh positif signifikan terhadap kecurangan laporan keuangan. Sedangkan tekanan eksternal, target keuangan, multi jabatan dewan direksi dan pergantian auditor tidak berpengaruh terhadap kecurangan laporan keuangan.

**Kata Kunci:** Fraud triangle, stabilitas keuangan, tekanan eksternal, target keuangan, multi jabatan dewan direksi, pergantian auditor.



## ABSTRACT

*This study aims to examine the elements of fraud in the fraud triangle theory in detecting financial statement fraud. Fraud triangle is proxied by five variables consisting of three elements of pressure (financial stability, external pressure, financial targets), one element of opportunity variable (multi-position board of directors) and one element of rationalization variable (auditor turnover) which is hypothesized to influence fraudulent financial statements. Restatement is used to determine financial statement fraud.*

*This research sample was selected using a purposive sampling method from 52 consumer goods companies listed on the Indonesia Stock Exchange (BEI) in the period 2015 to 2018. Hypothesis testing uses a logistic regression analysis model using SPSS to test the effects of financial stability, external pressures, financial targets, multi-position board of directors and auditor turnover for financial statement fraud.*

*The results showed that financial stability had a significant positive effect on financial statement fraud. While external pressures, financial targets, multi-position boards of directors and change of auditors have no effect on financial statement fraud*

***Keywords: Fraud triangle, financial stability, external pressure, financial targets, multi-position board of directors, auditor change.***



UNIVERSITAS  
MERCU BUANA