

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *pressure*, *opportunity*, *rationalization* dan *capability* terhadap deteksi *fraudulent financial statement*. Penelitian ini menggunakan data sekunder dengan populasi perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2015-2017. Dengan menggunakan metode *purposive sampling* yang dilakukan dalam penelitian ini, maka didapatkan 105 jumlah observasi selama 3 tahun. Penelitian ini menggunakan metode analisis regresi data panel untuk menguji hipotesis dengan tingkat signifikansi 5% dan menggunakan Eviews Version 10.

Berdasarkan uji hasil analisis regresi data panel yang telah dilakukan, maka dapat disimpulkan bahwa *external pressure* berpengaruh positif terhadap deteksi *fraudulent financial statement*, sementara *nature of industry* berpengaruh negatif terhadap deteksi *fraudulent financial statement*. Sedangkan *financial stability*, *personal financial need*, *financial target*, *ineffective monitoring*, *total accrual to total asset* dan *director change* tidak berpengaruh terhadap deteksi *fraudulent financial statement*.

Kata Kunci: *Fraudulent Financial Statement, Fraud Score, Pressure, Opportunity, Rationalization dan Capabiliy.*

ABSTRACT

Afrindah Eka Ramadhani, 2019: The Influence of Fraud Diamond's Factors on Detection Fraudulent Financial Statement. Universitas Negeri Jakarta.

This study aims to examine the effect of pressure, opportunity, rationalization dan capability to detection fraudulent financial statament. This study used secondary data with population of manufacturing company that listed on Indonesia Stock Exchange in 2015-2017. By using purposive sampling method in this research, then got 105 observations for 3 years. This research used regression panel data analysis method to test the hyphotesis with 5% significant level and using EvIEWS Version 10.

According to the result, we can concluded that external pressure has positive significant effect to detection fraudulent financial statement, while nature of industry has negative significant effect to detection fraudulent financial statement. However financial stability, personal financial need, financial target, ineffective monitoring, total accrual to total asset and director change doen't has significant effect to detection fraudulent financial statement.

Kata Kunci: *Fraudulent Financial Statement, Fraud Score, Pressure, Opportunity, Rationalization dan Capability.*