

ABSTRAK

Penelitian ini bertujuan untuk menganalisis dan menguji determinan dalam pendeteksian kecurangan laporan keuangan berdasarkan teori *Fraud Diamond*. Penelitian ini diukur melalui FSCORE Model dengan variabel *Financial Target*, *Financial Stability*, *External Pressure*, *Institutional Ownership*, *Ineffective Monitoring*, *Quality of External Auditor*, *Change in Auditor*, *Change of Director*. Populasi dalam penelitian ini adalah seluruh Perusahaan *Property, Real Estate, and Building Construction* yang terdaftar dalam BEI selama periode 2014-2018. Terdapat 41 perseroan yang memenuhi kriteria untuk dijadikan sebagai objek penelitian setiap tahun.

Hasil pengujian dan analisis menunjukkan hasil bahwa *External Pressure* berpengaruh negatif yang signifikan terhadap kemungkinan terjadinya kecurangan laporan keuangan. *Institutional Ownership* menunjukkan efek dengan arah positif yang signifikan terhadap kecurangan laporan keuangan. *Financial Target*, *Financial Stability*, *Quality of External Auditor*, *Ineffective Monitoring*, *Change in Auditor*, dan *Change of Director* tidak menunjukkan adanya pengaruh yang signifikan terhadap kemungkinan terjadinya kecurangan laporan keuangan.

Kata Kunci: Kecurangan Laporan Keuangan, Fraud Diamond, FSCORE Model.

ABSTRACT

The research aims to analyze and test the determinants in the detection of financial report fraud based on Fraud Diamond's theory. This research was measured through the FSCORE Model with the variables of Financial Target, Financial Stability, External Pressure, Institutional Ownership, Ineffective Monitoring, Quality of External Auditors, Change in Auditors, Change of Director. The population in this study were all Property, Real Estates, and Building Construction Companies registered on the IDX during the 2014-2018 period. There are 41 companies that meet the criteria to be made research objects every year.

The results of testing and analysis show that External Pressure has significant negative effect on the possibility of fraudulent financial statements. The Institutional Ownership shows an effect with a positive direction that is significant to financial statement fraud. Financial Targets, Financial Stability, Quality of External Auditor, Ineffective Monitoring, Change in Auditor, and Change of Director do not show any significant influence on the likelihood of financial statement fraud.

Key Words: Fraud of Financial Statements, Fraud Diamond, FSCORE Model.