

Fraud triangle dan probabilitas terjadinya kecurangan pada laporan keuangan = Fraud triangle and the probability of financial statement fraud

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Abstrak

Penelitian ini bertujuan untuk menguji pengaruh fraud triangle yaitu pressure, opportunity dan rationalization terhadap kemungkinan terjadinya fraud pada laporan keuangan. Penelitian ini berdasarkan penelitian yang dilakukan oleh Skousen (2004). Sampel penelitian terdiri dari 16 perusahaan yang melakukan fraud pada laporan keuangan dan 16 perusahaan yang tidak melakukan fraud pada laporan keuangan selama kurun waktu 2000-2012. Penelitian ini menggunakan metode binary logistic. Hasil penelitian menunjukkan bahwa variabel financial target dengan proksi ROA (pressure), organizational structure dengan proksi CEOTURN (opportunity) dan rationalization dengan proksi TATA (rationalization) berpengaruh signifikan terhadap kemungkinan terjadinya fraud pada laporan keuangan.

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The purpose of this research is to examine the influence the fraud triangle which is pressure, opportunity, and rationalization in the probability of financial statement fraud. This study is based on a research by Skousen (2004). The sample of this research consists of 16 companies which were committed in financial statement fraud and 16 companies which not committed in financial statement fraud during 2000-2012. This research using binary logistic as a method. The result of this research shows that variable financial target using ROA as proxy (pressure), organizational structure using CEOTURN as proxy (opportunity) and rationalization using TATA as proxy (rationalization) which significantly in detect the probability of financial statement fraud.