

Pengaruh faktor keuangan dan non keuangan terhadap probabilitas fraud = The effect of financial and non financial factor on the probability of fraud / Mutia Kemala

Mutia Kemala, author

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Abstrak

[ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh faktor keuangan yaitu rasio imbal hasil atas aset dan rasio perputaran aset, serta faktor non keuangan yaitu spesialisasi audit, struktur kepemilikan, dan perubahan abnormal jumlah karyawan terhadap probabilitas fraud. Metode yang digunakan dalam penelitian ini adalah analisis regresi logistik dengan sampel penelitian terdiri atas 39 perusahaan fraud yang dikenakan sanksi oleh Bapepam-LK dan 39 perusahaan non fraud pada periode 2004-2012. Berdasarkan hasil pengujian, ditemukan bahwa rasio perputaran aset, kepemilikan institusional, dan perubahan abnormal jumlah karyawan merupakan faktor yang memengaruhi probabilitas fraud. Semakin besar rasio perputaran aset pada periode sebelum fraud maka semakin kecil kemungkinan perusahaan untuk melakukan fraud. Kepemilikan institusional ditemukan memiliki pengaruh positif terhadap probabilitas fraud, yaitu semakin besar proporsi kepemilikan saham oleh institusional pada periode sebelum fraud maka semakin tinggi probabilitas perusahaan untuk melakukan fraud. Semakin besar perubahan abnormal jumlah karyawan pada tahun fraud maka semakin kecil kemungkinan bahwa terdapat fraud dalam laporan keuangan. Sedangkan, rasio imbal hasil atas aset, spesialisasi audit, dan kepemilikan keluarga tidak berpengaruh terhadap probabilitas fraud.

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ABSTRACT

The purpose of this study is to investigate the effect of financial factors which are return on asset ratio and total asset turnover ratio, and non financial factors which are auditor industry specialization, ownership structure, and abnormal employees change on the probability of fraud. This study use logistics regression to test it's hypothesis with a sample consisted of 39 fraudulent companies that received sanction from Bapepam-LK and 39 non fraudulent companies in year 2004-2012. The result shows that total aset turnover, abnormal employees change, and institutional ownership have significant influence on probability of fraud. The higher total aset turnover ratio in the year preceding the year in which the fraud was reported to have occurred, the lesser the probability of firm to commit fraudulent financial statement. Institutional ownership has positive and significant effect on probability of fraudulent financial statement, that is the higher the proportion of institutional ownership in the year preceding the year in which the fraud was reported to have occurred, the higher the probability of firm to commit fraudulent financial statement. The higher abnormal employees change in the year of fraud, the lesser the probability of fraudulent financial statement. There is no significant effect of return on asset ratio, auditor industry specialization, and family ownership on probability of fraud.

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