

## Analisis elemen capability pada perspektif fraud diamond terhadap kecenderungan fraudulent financial reporting = Analysis of element capability on fraud diamond perspective toward tendency of fraudulent financial reporting

Harpa Sugiharti, author

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### Abstrak

Capability diartikan sebagai sifat-sifat pribadi dan kemampuan seseorang yang menjadi faktor utama dalam melakukan fraud ketika terdapat elemen fraud triangle (Wolfe dan Hermanson, 2004). Penelitian ini mengevaluasi bagaimana perbedaan kecenderungan Eksekutif yang memiliki capability dan Eksekutif yang kurang memiliki capability terhadap fraudulent financial reporting dalam kondisi perusahaan terdapat elemen fraud triangle (pressure, opportunity dan rationalization).

Metode penelitian yang digunakan adalah eksperimen, dengan jumlah partisipan sebanyak 120 (seratus dua puluh) mahasiswa program Magister rumpun Ilmu Ekonomi dan Bisnis yang dipilih secara random assignment. Uji statistika pada penelitian ini meliputi statistik deskriptif, uji asumsi Anova dan uji beda. Dikarenakan data tidak memenuhi salah satu uji asumsi Anova, maka uji beda yang digunakan adalah statistik non-parametrik, yaitu Mann-Whitney U.

Hasil penelitian menunjukkan bahwa Eksekutif yang memiliki capability cenderung melakukan fraudulent financial reporting lebih tinggi dibandingkan dengan Eksekutif yang kurang memiliki capability dalam kondisi perusahaan terdapat elemen fraud triangle.

.....Capability is defined as personal traits and the ability of a person who becomes a major factor in commit fraud when there are elements of the fraud triangle (Wolfe and Hermanson, 2004). This study evaluates how the differences of an Executive who has a tendency of capability and Executive who lacks of capability on fraudulent financial reporting when the corporate has the elements of fraud triangle (pressure, opportunity and rationalization).

The method that used in this research was experiment, the number of participants are 120 (one hundred and twenty) students of Magister program of Economics and Business that selected by random assignment. The statistics test in the research include descriptive statistics, the test of Anova assumptions and the test different. Because of the data did not meet one of the assumptions of Anova test, then the test different that used was non-parametric statistics, namely the Mann-Whitney U.

The results showed that an Executive who has the capability tends to be higher on fraudulent financial reporting than an Executive who lacks capability when the corporate has the elements of fraud triangle.