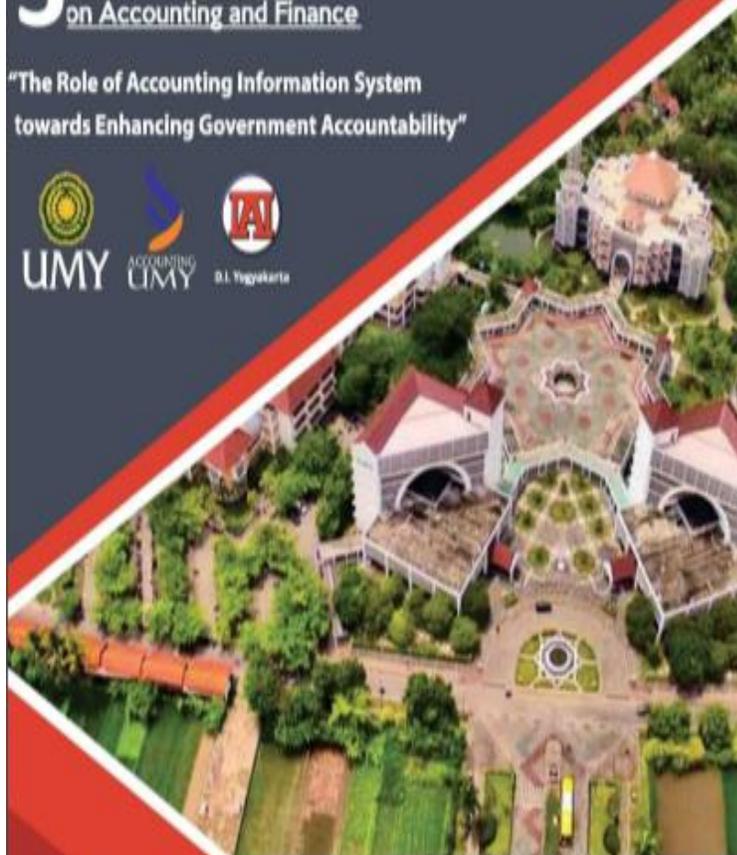


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TABLE OF CONTENT

PREFACE	i
TABLE OF CONTENT	ii
RUNDOWN 3rd ICAF UMY 2017	ix
SCHEDULE CONCURRENT (PARALLEL) SESSION	xi
FINANCIAL ACCOUNTING & CAPITAL MARKET	
<i>The Effect of Audit Quality on The Relationship Between Politics and Real Earnings Management</i> <i>Eva Herianti dan Hartanto</i>	1
<i>The Analysis of Financial Performance Before and After Right Issue</i> <i>Kholifah Fil Ardhi dan Bambang Jatmiko</i>	2
<i>Pengaruh IFRS Convergence, Corporate Governance, dan Ownership Structure terhadap Tingkat Kepatuhan Mandatory Disclosure</i> <i>Rahmi Dwi Yuliana dan Barbara Gunawan</i>	3
<i>Pengaruh Pengungkapan Corporate Social Responsibility terhadap Kinerja Keuangan Perusahaan (Studi Empiris pada Perusahaan Pertambangan yang terdaftar di BEI Tahun 2014)</i> <i>Eskasari Putri; Arief Budhi Dharmas; Rina Trisnawati</i>	4
<i>Analisis Penggunaan Informasi Laporan Keuangan untuk Memprediksi Kebangkrutan Perusahaan Farmasi yang Terdaftar di Bursa Efek Indonesia dengan Model Grover, Altman Z-Score, Springate, Zmijewski dan Ohlson</i> <i>Halkadri Fitra</i>	5
<i>The Comparison between Education Sector of Corporate Social Responsibility at PT. KAO and PT. Bukaka Teknik</i> <i>Sri Suryaningsum; Mohammad Irhas Effendi; Raden Hendri Gusaptono</i>	6
<i>Pengaruh Fraud Indicators terhadap Fraudulent Financial Statement (Studi Empiris pada Perusahaan yang Listed di BEI Tahun 2013-2015)</i> <i>Rizal Saputra dan Erni Suryandari</i>	7

FACM-007

**PENGARUH FRAUD INDICATORS TERHADAP FRAUDULENT
FINANCIAL STATEMENT**

(Studi Empiris Pada Perusahaan yang *Listed* di BEI Tahun 2013-2015)

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ABSTRACT

The purpose of this study is to examine the effect of fraud indicators against fraudulent financial statement on non-financial public companies. The population in this study are non-financial companies listed on the Indonesian Stock Exchange (BEI) in 2013-2015. The sampling technique in this study is using purposive sampling method with the non-financial company's criteria, have the required data in the study, increased sale and profit and presented a report to the rupiah currency in order to obtain a total sample of 47 companies listed on the Indonesian Stock Exchange (BEI) in 2013-2015. This study uses multiple linear regression statistical tools. The results showed that the fraud indicators of financial stability, debt, and changes in directors positive influence on fraudulent financial statements, while financial targets, external pressure, liquidity, level of performance, watchdog effectiveness, quality of the external auditor and changes in auditor have no effect on fraudulent financial statement.

Keywords: *Indicators of Fraud, Fraudulent Financial Statements, Fraud Triangle, Diamond Fraud, F-Score*