**LAPORAN PENELITIAN KEMITRAAN**



# ANALISIS KOMPARASI MODEL PREDIKSI
# DALAM MENDETEKSI KECURANGAN KEUANGAN

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**HALAMAN PENGESAHAN**
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Judul Penelitian            :   Analisis Komparasi Model Prediksi Dalam Mendeteksi Kecurangan Keuangan

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**ABSTRACT**

The purpose of this study is to compare various models of financial fraud by analyzing various factors that influence the tendency of fraudulent financial statements using the diamond fraud model. This model of financial fraud research also includes moderation in the form of company characteristics that consist of corporate governance and corporate culture. The variables in predicting financial fraud used the diamond fraud model that are Pressure, Opportunity, Rationalization and Capability. This research data uses secondary data derived from the annual reports of companies listed on the Indonesia Stock Exchange during the period 2013 - 2016. This study used a purposive sampling method and used PLS statistical tools. The test results showed that only corporate governance variable that influenced the relationship between opportunity and fraudulent financial statements, while other tests could not influence financial fraud.

Keywords: *Financial Statement of Fraud, Diamond Fraud, Fraud Score, corporate governance, organizational culture.*