

INTISARI

Penelitian ini bertujuan untuk menganalisis *Fraud Triangle*, Manajemen Laba, Asimetri Informasi dan Spesialisasi Auditor terhadap *Financial Statement Fraud*. Penelitian ini mereplikasi penelitian yang dilakukan oleh Tiffani dan Marfuah (2015) yakni Deteksi *Financial Statement Fraud* dengan Analisis *Fraud Triangle* pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia dengan menambahkan variabel independen manajemen laba, asimetri informasi serta spesialisasi auditor dimana penelitian sebelumnya hanya menggunakan model *Fraud Triangle*.

Dalam penelitian ini sampel yang digunakan adalah seluruh perusahaan manufaktur yang listing di Bursa Efek Indonesia periode 2013-2014. Jenis data yang digunakan dalam penelitian ini adalah data sekunder, yaitu data laporan keuangan, data anggota komite audit dan data auditor eksternal yang terdapat pada annual report perusahaan serta data harga saham. Pengujian hipotesis dilakukan dengan menggunakan model regresi logistik.

Berdasarkan analisis yang telah dilakukan diperoleh hasil bahwa *financial stability* berpengaruh positif dan signifikan terhadap *financial statement fraud*. *Personal financial need* berpengaruh positif dan tidak signifikan terhadap *financial statement fraud*. *External pressure* tidak berpengaruh positif dan tidak signifikan terhadap *financial statement fraud*. *Financial target* berpengaruh positif dan signifikan terhadap *financial statement fraud*. *Effective monitoring* berpengaruh negatif dan signifikan terhadap *financial statement fraud*. *Rationalization* tidak berpengaruh positif dan tidak signifikan terhadap *financial statement fraud*. Manajemen laba berpengaruh positif dan tidak signifikan terhadap *financial statement fraud*. Asimetri informasi berpengaruh positif dan signifikan terhadap *financial statement fraud*. Spesialisasi auditor berpengaruh negatif dan signifikan terhadap *financial statement fraud*.

Kata Kunci : *Fraud*, *Fraud Triangle*, Manajemen Laba, Asimetri Informasi, Spesialisasi Auditor, *Financial Statement Fraud*

ABSTRACT

This study aims to analyze the Fraud Triangle, Earnings Management, Information Asymmetry and the Auditor Specialization on Financial Statement Fraud. This study replicated research conducted by Tiffani and Marfuah (2015) entitled the detection of Financial Statement Fraud with Analytical Fraud Triangle in Manufacturing Companies Listed in Indonesia Stock Exchange by adding independent variable earnings management, information asymmetry and specialization auditor, the previous studiy only used Fraud Triangle models.

In this study, the samples used were all manufacturing companies listed in Indonesia Stock Exchange 2013-2014 period. The data used in this research was secondary data, such as financial report, the data of members of the audit committee and external auditors which contained in the annual report and the company's stock price data. The analysis tool in order to test the hypothesis was done by using a logistic regression model.

Based on the analysis which has been done shows that the financial stability has significant and positive effect on the financial statement fraud. Personal financial need has no significantly effect on the financial statement fraud. External pressure has no significantly on the financial statement fraud. Financial targets has significant and positive effect on the financial statement fraud. Effective monitoring has significant and negative effect on the financial statement fraud. Rationalization has not significantly effect on financial statement fraud. Earnings management has not significantly effect on the financial statement fraud. Information asymmetry has significant and positive effect on the financial statement fraud. Specialization auditor has positive and significant effect on the financial statement fraud.

Keywords: *Fraud, Fraud Triangle, Earnings Management, Information Asymmetry, Auditor Specialization, Financial Statement Fraud.*