

ABSTRAK

PENGARUH *FRAUD DIAMOND* DALAM MENDETEKSI POTENSI KECURANGAN LAPORAN KEUANGAN PADA PERUSAHAAN SUBSEKTOR MAKANAN DAN MINUMAN DI BURSA EFEK INDONESIA TAHUN 2019-2022

Penelitian ini bertujuan menguji teori *fraud diamond* terhadap potensi kecurangan laporan keuangan. *Fraud diamond* merupakan teori yang menjelaskan faktor-faktor penyebab seseorang dapat melakukan kecurangan, faktor tersebut yaitu tekanan, kesempatan, rasionalisasi dan kemampuan. Faktor tekanan diproksikan dengan target keuangan, faktor kesempatan diproksikan dengan sifat industry, faktor rasionalisasi diproksikan dengan pergantian auditor dan kemampuan diproksikan dengan pergantian direksi. Potensi kecurangan laporan keuangan dalam penelitian ini diukur menggunakan rumus *f-score*. Pemilihan sampel dalam penelitian ini menggunakan metode *purposive sampling* sehingga diperoleh 56 data laporan keuangan perusahaan sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia Tahun 2019-2022. Analisis data penelitian ini menggunakan metode regresi linier berganda. Hasil penelitian menunjukkan variabel target keuangan dan sifat industri berpengaruh positif signifikan terhadap potensi kecurangan laporan keuangan. Variabel pergantian auditor dan pergantian direksi tidak berpengaruh terhadap potensi kecurangan laporan keuangan.

Kata kunci: Target keuangan, Sifat Industri, Pergantian Auditor, Pergantian Direksi

ABSTRACT

THE EFFECT OF FRAUD DIAMOND IN DETECTING POTENTIAL FINANCIAL STATEMENT FRAUD IN FOOD AND BEVERAGE SUB SECTOR COMPANIES ON THE INDONESIAN STOCK EXCHANGE IN 2019-2022

This study aims to test the diamond fraud theory against the potential for financial statement fraud. Diamond fraud is a theory that explains the factors that cause someone to commit fraud, these factors are pressure, opportunity, rationalization and ability. The pressure factor is proxied by financial targets, the opportunity factor is proxied by the nature of the industry, the rationalization factor is proxied by the change of auditors and the ability is proxied by the change of directors. The potential for financial statement fraud in this study was measured using the f-score formula. The sample selection in this study used the purposive sampling method so that 56 financial statement data of food and beverage sub-sector companies listed on the Indonesia Stock Exchange for 2019-2022 were obtained. Data analysis of this study used multiple linear regression method. The results showed that the variables of financial targets and the nature of the industry had a significant positive effect on the potential for financial statement fraud. The variables of auditor turnover and board of directors change do not affect the potential for financial statement fraud.

Key words : Financial Target, Nature Of Industry, Change In Auditor, Change In Director