

Greska Redielano Ramadan, 170251100009, **The Determinant of Financial Statement Fraud and It's Impact on Accounting Information Quality and Investor Reaction**, Magister of Accounting, Economic Faculty, University of Trunojoyo Madura, April, 2020

ABSTRACT

This reseach examined the determinant and advance implications of financial statement fraud. This research rely on fraud diamond theory and prospect theory to analyze both relations. According to Wolfe & Hermanson (2004), the determinant variables including several factor that present in fraud cases namely pressure, opportunity, rationalization and capability. Furthermore, the advance implication variables consists of implication toward investor's reactions and accounting information quality. The populations and samples that used in this research are non-financial company which listed in Indonesian Stock Exchange (Idx) during 2013-2017. The result of multiple regression analysis for model 1 showed that pressure, opportunity and capability empirically are determinant of financial statement fraud. However, the rationalization isn't the determinant of financial statement fraud. Meanwhile, the result of regression analysis of model 2 regarding the consequences of financial statement fraud indicate that there are negative impact on investor reaction and accounting information quality caused by this type of fraud.

Keyword: Determinant, Fraud, Information and Accounting

Greska Redielano Ramadan, 170251100009, **Determinan Kecurangan Laporan Keuangan dan Pengaruhnya terhadap Kualitas Informasi Akuntansi dan Reaksi Investor**, Magister Akuntansi, Fakultas Ekonomi, Universitas Trunojoyo Madura, April, 2020

ABSTRAKSI

Tujuan penelitian ini adalah menguji determinan dan pengaruh lanjutan dari kecurangan laporan keuangan. Penelitian ini merujuk pada kerangka teoritis dari teori *fraud diamond* dan teori prospek. Berdasarkan Wolfe & Hermanson (2004), determinan kecurangan meliputi beberapa unsur yang hadir dalam tindakan *fraud* yakni tekanan, kesempatan, rasionalisasi dan kapabilitas. Selanjutnya, pengaruh lanjutan mencakup dampak *fraud* terhadap reaksi investor dan kualitas informasi akuntansi. Populasi dan sampel yang diuji adalah perusahaan non-keuangan yang terdaftar di Bursa Efek Indonesia (BEI) selama tahun 2013-2017. Hasil uji regresi multipel pada model 1 menunjukkan bahwa secara empiris tekanan, kesempatan dan kapabilitas merupakan determinan kecurangan laporan keuangan. Namun, rasionalisasi secara empiris bukan merupakan determinan kecurangan. Selanjutnya, hasil uji model 2 mengindikasikan bahwa kecurangan laporan keuangan membawa dampak negatif terhadap reaksi investor dan kualitas informasi akuntansi.

Keyword: Determinan, Kecurangan, Informasi dan Akuntansi