

ABSTRAK

Tujuan penelitian ini adalah untuk mengetahui pengaruh *fraud diamond* terhadap *fraudulent financial reporting*. Populasi dalam penelitian ini adalah Laporan Keuangan Tahunan bank yang terdaftar di BEI periode 2017-2019 dan teknik pengambilan sampel dilakukan menggunakan metode *purposive sampling*.

Berdasarkan kriteria yang telah ditentukan maka jumlah sampel diperoleh sebanyak 60 sampel dari 20 perusahaan perbankan. Pengujian hipotesis penelitian data yang sudah dikumpulkan dianalisis dengan menggunakan analisis regresi logistik dengan bantuan aplikasi SPSS. Hasil penelitian ini menunjukkan bahwa variabel *financial target* dan *ineffective monitoring* memiliki pengaruh terhadap *fraudulent financial reporting*. Sedangkan *external pressure*, *rationalization* dan *capability* tidak berpengaruh terhadap *fraudulent financial reporting*.

Kata Kunci : *Fraud Diamond*, *Fraudulent Financial Reporting*, *Financial Target*, *External Pressure*, *Ineffective Monitoring*, *Rtionalization*, dan *Capability*

ABSTRACT

The purpose of this study is to determine the effect of fraud diamond of fraudulent financial reporting. The population of this study is the annual report of bank listed on the BEI in the period of 2017-2019. The sampling technique is using purposive sampling method.

Based on predetermined criteria, the number of samples obtained as many as 60 samples from 20 banking companies. Testing the research hypothesis the data collected was analyzed using logistic regression analysis with the help of the SPSS application. The results of this study indicated that the financial target, and ineffective monitoring affected the detection of fraudulent financial reporting. While external pressure, rationalization and capability does not affected the detection of fraudulent financial reporting.

Keywords: Fraud Diamond, Fraudulent Financial Reporting, Financial Target, External Pressure, Innefective Monitoring, Rtionalization, dan Capability.