

ABSTRAK

Dalam menyajikan laporan keuangan, perusahaan pasti ingin menunjukkan bahwa perusahaannya dalam kondisi yang baik. Tujuannya adalah agar keputusan yang diambil oleh pengguna laporan keuangan sesuai harapan. Untuk itu, guna mencapai hal tersebut terkadang laporan keuangan sengaja dimanipulasi dan tindakan kecurangan tersebut disebut *fraud*. Penelitian ini bertujuan untuk memperoleh bukti empiris mengenai pengaruh *fraud triangle* yaitu, *financial stability*, *external pressure*, *personal financial need*, *financial target*, *nature of industry*, *ineffective monitoring*, dan opini audit terhadap kemungkinan kecurangan laporan keuangan di perusahaan bersaham syariah yang terdaftar di *Jakarta Islamic Index (JII)* periode 2016-2018. Teknik sampling yang digunakan adalah metode *purposive sampling* dan diperoleh 11 sampel. Analisis data menggunakan teknik analisis regresi logistik dan diolah dengan software IBM SPSS *Statistic 21*. Hasil dari penelitian ini adalah variabel *financial stability*, *external pressure*, *personal financial need*, *financial target*, *nature of industry*, *ineffective monitoring*, dan opini audit tidak berpengaruh positif terhadap kecurangan laporan keuangan.

Kata Kunci: *financial stability*, *external pressure*, *personal financial need*, *financial target*, *nature of industry*, *ineffective monitoring*, opini audit, kecurangan laporan keuangan.

ABSTRACT

In presenting the financial statements, the company would want to show that the company is in good condition. The aim is that the decisions taken by users of financial statements are as expected. To that end, in order to achieve this sometimes financial statements are deliberately manipulated and the act of fraud is called fraud. This study aims to obtain empirical evidence about the influence of the fraud triangle, namely, financial stability, external pressure, personal financial needs, financial targets, nature of industry, ineffective monitoring, and audit opinion on the possibility of cheating financial statements in Islamic companies listed in Islamic Jakarta Index (JII) for 2016-2018. The sampling technique used was purposive sampling method and obtained 11 samples. Data analysis using logistic regression analysis techniques and processed with IBM SPSS Statistics 21 software. The results of this study are the variables of financial stability, external pressure, personal financial need, financial targets, nature of industry, ineffective monitoring, and audit opinion do not have a positive effect on fraud financial statements.

Keywords: financial stability, external pressure, personal financial need, financial targets, nature of industry, ineffective monitoring, audit opinion, financial statement fraud.

