

**PENGARUH *FRAUD TRIANGLE* TERHADAP *FRAUD* PELAPORAN
KEUANGAN PADA PERUSAHAAN KELUARGA YANG TERDAFTAR
DI BURSA EFEK INDONESIA TAHUN 2016-2020**

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INTISARI

Penelitian ini dilakukan untuk memberikan bukti empiris terkait asosiasi tekanan, peluang, dan rasionalisasi sebagai komponen *fraud triangle* terhadap terjadinya *fraud* pelaporan keuangan pada perusahaan keluarga non sektor keuangan yang terdaftar di Bursa Efek Indonesia tahun 2016-2020. Penelitian ini menggunakan pendekatan kuantitatif. Sampel ditentukan berdasarkan *purposive sampling*. Kemudian terpilih 85 perusahaan keluarga dengan *market capitalization* terbesar yang dikelompokkan berdasarkan indikasi fraud-nya menggunakan *Beneish Model M-score*. Pengaruh tekanan diproksikan dengan *financial leverage* (LEV) dan *financial target* (ROA). Pengaruh peluang diproksikan dengan *composition of independent commissioner* (COM), *ratio of family director* (DIR), dan *ratio of inventory* (INV). Sementara pengaruh rasionalisasi diproksikan dengan *auditor change* (AC). Uji hipotesis dilakukan menggunakan analisis regresi logistik. Hasil penelitian ini menunjukkan bahwa tidak terdapat pengaruh yang signifikan antara tekanan, peluang, dan rasionalisasi sebagai komponen *fraud triangle* terhadap terjadinya fraud pelaporan keuangan di perusahaan keluarga.

Kata kunci: tekanan, peluang, rasionalisasi, *fraud triangle*, perusahaan keluarga.

**THE EFFECT OF FRAUD TRIANGLE ON FINANCIAL STATEMENT
FRAUD IN FAMILY CORPORATIONS LISTED ON
THE INDONESIA STOCK EXCHANGE IN 2016-2020**

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ABSTRACT

This study was conducted to provide empirical evidence regarding the association of pressure, opportunity, and rationalization as component of the fraud triangle on financial statement fraud in non-financial family corporations listed on the Indonesia Stock Exchange in 2016-2020. This study uses a quantitative approach. The sample of this study was determined based on purposive sampling. The 85 family corporations with the largest market capitalization were selected and grouped based on indication of fraud using the Beneish Model M-score. The effect of pressure is proxied by financial leverage (LEV) and financial target (ROA). The effect of opportunity is proxied by composition of independent commissioner (COM), ratio of family directors (DIR), and ratio of inventory (INV). Meanwhile, the effect of rationalization is proxied by auditor change (AC). Research hypothesis testing was performed using logistic regression analysis. The results of this study indicate that there is no significant effect between pressure, opportunity, and rationalization as components of the fraud triangle on financial statement fraud in family corporations.

Keywords: *pressure, opportunity, rationalization, fraud triangle, family corporations.*