

## INTISARI

Penelitian ini menguji dan memperoleh bukti empiris mengenai pengaruh antara *fraud triangle* terhadap kecurangan laporan keuangan yang diproksikan dengan M-Score dengan menggunakan ukuran kantor akuntan publik sebagai variabel moderasi. *Fraud triangle* yang terdiri dari tekanan diproksikan menggunakan *leverage*, elemen peluang diproksikan dengan *account receivable ratio* sedangkan elemen rasionalisasi diproksikan dengan pergantian auditor. Sampel perusahaan dari penelitian ini terdiri dari 95 perusahaan manufaktur yang terdaftar di BEI tahun 2012 – 2016, sehingga total observasi sebanyak 475 observasi. Pengambilan sampel menggunakan metode *purposive sampling* dan pengujian hipotesis menggunakan *moderated regression analysis*.

Hasil hipotesis menunjukkan bahwa ketiga faktor *fraud triangle* berpengaruh positif dan signifikan terhadap kecurangan laporan keuangan. Namun, ukuran kantor akuntan publik tidak memoderasi hubungan antara *fraud triangle* terhadap kecurangan laporan keuangan.

**Kata kunci:** *Fraud Triangle*, M-Score, Ukuran KAP

### ***ABSTRACT***

*This study aim to examine and obtain empirical evidence about the effect of fraud triangle towards fraudulent financial statement proxied by M-Score by using the size of public accounting firm as a moderating variable. Fraud triangle which consist of pressure is proxied by leverage, opportunity is proxied by account receivable ratio, and rationalization is proxied by change of auditor. The sample of this study consisted of 95 manufacturing companies listed on The Indonesian Stock Exchange during 2012-2016, with total 475 observation. The sample was selected by using the purposive sampling method and moderated regression analysis was used to test the hypothesis.*

*The result of this study show that the three of fraud triangle elements are positive and significantly affect fraudulent financial statement. Nevertheless, the size of public accounting firm does not moderate the relationship between fraud triangle towards fraudulent financial statement.*

***Keywords: Fraud Triangle, M-Score, Size of Public Accounting Firm***