

RINGKASAN

Penelitian ini bertujuan untuk menguji pengaruh elemen-elemen *fraud* dalam teori *fraud diamond* terhadap indikasi *financial statement fraud* yang terjadi di sektor pertambangan Indonesia pada tahun 2017-2019. *Fraud diamond* merupakan pengembangan lebih lanjut dari teori *fraud triangle* yang mencakup *financial targets*, *financial stability*, *ineffective monitoring*, *change in auditor*, dan *change in director*.

Indikasi adanya *financial statement fraud* yang ditunjukkan dengan adanya praktik manajemen laba yang merupakan variabel dependen dalam penelitian ini. Sampel dipilih dengan menggunakan metode *purposive sampling*, yaitu dari 9 perusahaan sektor pertambangan yang terdaftar di Bursa Efek Indonesia selama periode tahun 2017-2019 dengan total 27 perusahaan observasi. Analisis data dilakukan dengan menggunakan metode regresi berganda.

Hasil penelitian ini menunjukkan bahwa (1) *financial targets*, (2) *financial stability* berpengaruh dan (3) *ineffective monitoring*, (4) *change in auditor*, dan (5) *change in director* tidak memiliki pengaruh terhadap terjadinya *financial statement fraud*.

Kata Kunci: *financial statement fraud*, *fraud diamond*

SUMMARY

This study aimed to examine the elements of fraud in fraud diamond theory against indications of financial statement fraud mining sector in Indonesia at 2017-2019. Fraud diamond model is a further development of classical fraud triangle theory. It includes financial targets, financial stability, ineffective monitoring, change in auditor and change in director.

The indication of financial statement fraud that proxied by earnings management serves as dependent variable. Sample were selected using purposive sampling method from 9 listed companies in Indonesia Stock Exchange in the mining sector during year period 2017-2019, resulted in 27 data-observation. data analysis was conducted using the multilinear regression method.

The results of this study show that (1) financial targets, (2) financial stability had influence to the occurrence of financial statement fraud, and (3) ineffective monitoring, (4) change in auditor, and (5) change in director had no influence to the occurrence of financial statement fraud.

Keywords: financial statement fraud, fraud diamond