

ANALYSIS FRAUD DIAMOND IN DETECTING FRAUDULENT FINANCIAL STATEMENTS IN REAL ESTATE AND PROPERTY LISTED IN INDONESIA STOCK EXCHANGE (IDX) YEAR 2015-2017

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Abstract

This study has the purpose to analyze the effect of diamond fraud against fraudulent financial statements on the company's property and real estate. Measurement fraudulent financial statements using the F-SCORE. The population of this research is company property and real estate listed in Indonesia Stock Exchange (BEI) in 2015-2017. The study sample consisted of 20 companies. Data were analyzed using multiple linear regression using SPSS. Data used secondary data. The test results showed that in partial Financial targets (ROA) influence positively against fraud in the financial statements with significant value 0.027 and Substitution of Directors (Capability) shows a positive influence on the financial reporting fraud with significant value 0.035.

Keywords:

Diamond Fraud, Financial Statements, Financial Stability, External Pressure, Financial Targets, Nature of Industry, Opinion Audit, Change of Directors

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