

**Pengaruh *Fraud Triangle* Terhadap Kecurangan Laporan Keuangan Pada  
Perusahaan Sektor Industri Barang Konsumsi Yang Terdaftar Di BEI  
Sub Sektor Farmasi Tahun 2016-2020**

**ABSTRAKSI**

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Penelitian ini bertujuan untuk mengetahui pengaruh secara langsung *fraud triangle* (*pressure, opportunity, rationalization*) terhadap kecurangan laporan keuangan. Penelitian ini terdiri dari delapan variabel independen. Variabel *pressure* terdiri dari empat indikator (*financial stability, external pressure, personal financial need, financial target*). Variabel *opportunity* terdiri dari tiga indikator (*nature of industry, ineffective monitoring, organizational structure*). Variabel *rationalization* dengan satu indikator (*audit opinion*). Penelitian ini menggunakan manajemen laba untuk mengukur potensi kecurangan laporan keuangan. Populasi penelitian ini adalah seluruh perusahaan sub sektor farmasi yang terdaftar di Bursa Efek Indonesia Tahun 2016-2020. Penelitian ini menggunakan metode *purposive sampling* dan berdasarkan kriteria tersebut diperoleh sampel sebanyak 10 perusahaan. Analisa data dalam penelitian ini menggunakan metode SEM-PLS melalui software WarpPLS 7.0. Hasil penelitian menunjukkan bahwa *Pressure* dengan indikator *financial stability, external pressure, personal financial need, financial target* terbukti berpengaruh positif signifikan terhadap kecurangan laporan keuangan. Sedangkan *Opportunity* dengan indikator *nature of industry, ineffective monitoring, organizational structure* serta *Rationalization* dengan indikator *audit opinion* tidak berpengaruh signifikan terhadap kecurangan laporan keuangan.

**Kata Kunci : *Fraud Triangle, Pressure, Opportunity, Rationalization, Kecurangan Laporan Keuangan***

***The Effect of Fraud Triangle on Financial Statement Fraud in Consumer Goods Industry Sector Companies Listed on The Indonesia Stock Exchange Pharmaceutical Sub Sector for The Period 2016-2020***

**ABSTRACT**

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*This study aims to determine the direct influence of fraud triangle (pressure, opportunity, rationalization) on financial statement fraud. The study consisted of eight independent variables. The pressure variable consists of four indicators (financial stability, external pressure, personal financial need, financial target). The opportunity variable consists of three indicators (nature of industry, ineffective monitoring, organizational structure). Rationalization variables with one indicator (audit opinion). This study uses profit management to measure the potential for financial statement fraud. The population of this study is all pharmaceutical sub-sector companies listed on the Indonesia Stock Exchange in 2016-2020. This study used the purposive sampling method and based on these criteria, a sample of 10 companies was obtained. Data analysis in this study used the SEM-PLS method through WarpPLS 7.0 software. The results showed that Pressure with indicators of financial stability, external pressure, personal financial need, financial targets has proven to have a significant positive effect on financial statement fraud. Meanwhile, Opportunity with indicators of nature of industry, ineffective monitoring, organizational structure and Rationalization with audit opinion indicators does not have a significant effect on financial statement fraud.*

***Keywords: Fraud Triangle, Pressure, Opportunity, Rationalization, Fraudulent Financial Statement***