

ABSTRACT

The Impact of Fraud Diamond To Detection of Fraudulent Financial Statement

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This study aims to examine and analyze the effect of diamond fraud on the detection of fraudulent financial statements in the banking sector companies listed on the Indonesia Stock Exchange in the period of 2016-2017, amounting to 44 companies. The sample used in this study was 38 companies with observations of 76 company data. The type of data used is secondary data and data sources obtained from the company's annual financial statements listed on the Indonesia Stock Exchange in 2016-2017. Data analysis method uses partial test (t) and simultaneous test (f) with SPSS 22. The results show that weak supervision variables have a significant positive effect on fraudulent financial statements, while financial stability variables, auditor turnover and director turnover have no effect on report fraud finance.

Keywords: Financial Statement Fraud, Financial Stability, Ineffective Monitoring, Change In Auditor, Change In Director.

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