

ABSTRAK

Nabila Siti Rosya, 71160313044, Analisis Pressure, Opportunity dan Rationalization dalam Perspektif Fraud Triangel Terhadap Manajemen Laba (Earning Management) Pada Perusahaan Manufaktur yang Terdaftar Di Bursa Efek Indonesia (BEI).

Pembimbing I : Mas'ut.,SE.,M.Si, Pembimbing II : Yusrita Pulungan.,SE.,M.M,2020

Permasalahan dalam penelitian ini adalah adanya elemen yang mempengaruhi fraud triangle yaitu Tekanan (*finansial stability, external pressure, dan finansial target*), Kesempatan (*nature of industry*), dan Rasionalisasi (total accrual) dalam mendeteksi kecurangan laporan keuangan yang ditawarkan secara simultan berpengaruh terhadap *earning management* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia. Dalam penelitian ini bertujuan apakah adanya pengaruh *pressure, opportunity, dan rationalization* terhadap *earning management* pada perusahaan manufaktur terdaftar di Bursa Efek Indonesia. Pemilihan sampel dalam penelitian ini dilakukan dengan menggunakan metode *purposive sampling*. Yang menjadikan sampel 10 perusahaan untuk tahun 2017-2019. Sumber data dalam penelitian adalah data sekunder yang diperoleh dari situs www.idx.co.id. Metode analisis yang digunakan adalah statistik deskriptif. Dari hasil penelitian ini bahwa Achange, Leverage, ROA, RECEIVABLE dan TATA menunjukkan adanya pengaruh yang signifikan terhadap *earning management*.

Kata Kunci : Perspektif Fraud Triangel, Pressure, Opportunity, Rationalization, Kecurangan Laba, Manajemen Laba.

ABSTRAK

Nabila Siti Rosya, 71160313044, Pressure Opportunity Analysis and rationalization in the perspective of Fraud Triangel on Earning Management in Manufacturing companies listed on the Indonesian Stock Exchange (IDX).

Advisor I: Mas'ut., SE., M.Si, Supervisor II: Yusrita Pulungan., SE., M.M, 2020

The problem in this study is that there are elements that affect the fraud triangle, namely pressure(finansial stability, external pressure, and finansial target), Opportunity (nature of industry)and Rationalization (total accrual)in Detecting fraudulent financial statements offered simultaneously affect the management management of manufacturing companies listed in Indonesia stock exchange. This research aims to determine whether there is an effect of pressure, opportunity, and rationalization on earnings management in companies listed on the Indonesia Stock Exchange. The sample selection in the study was carried out using a positive sampling method. Which makes a sample of 10 companies for 2017-2019. Sources of data in this study are secondary data obtained from the website www.idx.co.id. The analytical method used is descriptive statistics. From the results of this study that Achange, Leverage, ROA, RECEIVABLE and TATA show a significant effect on earning management.

Keywords: Fraud Triangle, Pressure, Opportunity, Rationalization, Profit Fraud, Earnings Management.