ABSTRACT

This study has a purpose to analyze the factors of financial that influence to detect fraudulent financial statement. Financial ratio (GPM, ACHANGE, SALTA, INVSAL, NCFO, LEV, OSHIP, ROA, INVENT), changing of directors, audit’s changing, and auditor’s responsibility is expected to detect fraudulent financial statement.

This research used secondary data from website IDX. Data samples used in this paper were selected using purposive sampling method. This research uses companies data from 2012 until 2016. The statistic method used to test on the research, outlier test, this study uses classic assumption test, normality test, autocorrelation test, multikolinieritas test, heteroskedastisitas test, hypothesis test, T test and F test. Data is analyzed using SPSS version 21.

The result of this study indicate that the risk of fraud triangle which financial stability, personal financial need, financial target, nature industry, and rationalization show the significant impact on detecting fraudulent financial statement in both positive and negative ways. On other hand, the results of the net cash flow operating are not able to detect fraudulent financial statement significantly.

Kata kunci: fraudulent financial statement, financial ratio, risk factor.