

## DAFTAR ISI

	Halaman
HALAMAN PERSETUJUAN SKRIPSI.....	ii
HALAMAN PENGESAHAN KELULUSAN.....	iii
PERNYATAAN ORISINALITAS SKRIPSI.....	iv
<i>ABSTRACT</i> .....	v
ABSTRAK.....	vi
KATA PENGANTAR.....	vii
MOTTO DAN PERSEMBAHAN.....	xi
DAFTAR ISI.....	xii
DAFTAR GAMBAR.....	xvii
DAFTAR TABEL.....	xviii
BAB I PENDAHULUAN.....	1
1.1 Latar Belakang Masalah .....	1
1.2 Rumusan Masalah .....	11
1.3 Tujuan dan Manfaat Penelitian .....	13
1.3.1 Tujuan Penelitian.....	13
1.3.2 Manfaat Penelitian.....	13
1.4 Sistematika Penulisan.....	14
BAB II TELAAH PUSTAKA.....	16
2.1 Landasan teori.....	16
2.1.1 <i>Fraud</i> .....	16
2.1.1.1 Definisi <i>Fraud</i> .....	16
2.1.1.2 Klasifikasi <i>Fraud (Fraud Tree)</i> .....	17

2.1.2 <i>Financial Statement Fraud</i> .....	20
2.1.2.1 Definisi <i>Financial Statement Fraud</i> .....	20
2.1.2.2 Pelaku <i>Financial Statement Fraud</i> .....	21
2.1.2.3 Jenis <i>Financial Statement Fraud</i> .....	21
2.1.3 Teori Fraud Pentagon ( <i>Crowe's fraud pentagon theory</i> ).....	22
2.1.3.1 <i>Pressure</i> (Tekanan).....	22
2.1.3.2 <i>Opportunity</i> (Peluang).....	23
2.1.3.3 <i>Rationalization</i> (Rasionalisasi).....	23
2.1.3.4 <i>Competence</i> (Kompetensi) .....	24
2.1.3.5 <i>Arrogance</i> (Arogansi) .....	25
2.2 Penelitian Terdahulu.....	26
2.3 Kerangka Pemikiran.....	32
2.4 Hipotesis Penelitian.....	34
2.4.1 Pengaruh <i>Financial Stability</i> Terhadap <i>Financial Statement Fraud</i> .....	34
2.4.2 Pengaruh <i>Financial Target</i> Terhadap <i>Financial Statement Fraud</i> .....	35
2.4.3 Pengaruh <i>Eksternal Pressure</i> Terhadap <i>Financial Statement Fraud</i> .....	36
2.4.4 Pengaruh <i>Nature of Industry</i> Terhadap <i>Financial Statement Fraud</i> .....	37
2.4.5 Pengaruh <i>Ineffective Monitoring</i> Terhadap <i>Financial Statement Fraud</i> .....	38

2.4.6 Pengaruh <i>Change in Auditor</i> Terhadap <i>Financial Statement</i>	
<i>Fraud</i> .....	40
2.4.7 Pengaruh Pergantian Direksi Terhadap <i>Financial Statement</i>	
<i>Fraud</i> .....	40
2.4.8 Pengaruh <i>Frequent Number of CEO's Picture</i> Terhadap	
<i>Financial Statement Fraud</i> .....	42
<b>BAB III METODOLOGI PENELITIAN</b> .....	44
3.1 Variabel Penelitian dan Definisi Operasional Variabel.....	44
3.1.1 Variabel Penelitian.....	44
3.1.2 Definisi Operasional Variabel.....	44
3.1.2.1 <i>Financial Stability</i> .....	44
3.1.2.2 <i>Financial Target</i> .....	45
3.1.2.3 <i>Eksternal Pressure</i> .....	46
3.1.2.4 <i>Nature of Industry</i> .....	46
3.1.2.5 <i>Ineffective Monitoring</i> .....	47
3.1.2.6 <i>Change in Auditor</i> .....	47
3.1.2.7 Pergantian Direksi.....	48
3.1.2.8 <i>Frequent Number of CEO's Picture</i> .....	48
3.2 Populasi dan Sampel.....	49
3.2.1 Populasi.....	49
3.2.2 Sampel.....	49
3.3 Jenis dan Sumber Data.....	50
3.4 Metode Pengumpulan Data.....	51

3.5 Metode Analisis.....	51
3.5.1 Uji Statistik Deskriptif.....	51
3.5.2 Uji Multikolonieritas.....	52
3.5.3 Uji Regresi Logistik.....	52
BAB IV HASIL DAN ANALISIS.....	57
4.1 Deskripsi Penelitian.....	57
4.1.1 Deskripsi Objek Penelitian.....	57
4.1.2 Sampel Berdasarkan Tahun.....	58
4.1.3 Sampel Berdasarkan Jenis Industri.....	59
4.2 Analisis Data.....	60
4.2.1 Analisis Statistik Deskriptif.....	63
4.2.2 Uji Multikolinearitas.....	69
4.2.3 Analisis Regresi Logistik.....	64
4.2.3.1 Uji Kelayakan Keseluruhan Model ( <i>Overall Fit Model Test</i> ).....	64
4.2.3.2 Uji Kelayakan Model ( <i>Goodness of Fit Test</i> ).....	65
4.2.3.3 Uji Koefisien Determinasi ( <i>Cox &amp; Snell R Square dan Nagelkerke R Square</i> ).....	66
4.2.3.4 <i>Classification Result</i> .....	66
4.2.3.5 Estimasi Parameter.....	67
4.3 Interpretasi Hasil.....	68
4.3.1 Pengaruh <i>Financial Stability</i> Terhadap <i>Financial Statement Fraud</i> .....	69

4.3.2 Pengaruh <i>Financial Target</i> Terhadap <i>Financial Statement</i>	
<i>Fraud</i> .....	70
4.3.3 Pengaruh <i>Eksternal Pressure</i> Terhadap <i>Financial Statement</i>	
<i>Fraud</i> .....	71
4.3.4 Pengaruh <i>Nature of Industry</i> Terhadap <i>Financial Statement</i>	
<i>Fraud</i> .....	71
4.3.5 Pengaruh <i>Ineffective Monitoring</i> Terhadap <i>Financial</i>	
<i>Statement Fraud</i> .....	72
4.3.6 Pengaruh <i>Change in Auditor</i> Terhadap <i>Financial Statement</i>	
<i>Fraud</i> .....	73
4.3.7 Pengaruh Pergantian Direksi Terhadap <i>Financial Statement</i>	
<i>Fraud</i> .....	74
4.3.8 Pengaruh <i>Frequent Number of CEO's Picture</i> Terhadap	
<i>Financial Statement Fraud</i> .....	75
BAB V PENUTUP.....	77
5.1 Kesimpulan.....	87
5.2 Keterbatasan Penelitian.....	80
5.3 Saran Penelitian Mendatang.....	80
DAFTAR PUSTAKA.....	81
LAMPIRAN.....	84