

## ABSTRACT

This experimental study aims to predict the influence of fraud model which built from different fraud theory will produce different fraud risk judgment. Fraud diamond model which is more complex with capability factor will show greater fraud risk judgment level than fraud triangle model. Other than that, this study also predict that CEO risk (risk that comes from top management) can stimulate the effect of fraud risk model to its fraud risk judgment.

This paper is replication from Boyle et al., (2015). This study use factorial design 2 x 2 with manipulation of fraud model (fraud triangle and fraud diamond) and CEO risk (high and low). This study choose the subject with random sampling using 60 accounting profesion students (PPA) in Semarang. ANCOVA analysis using SPSS program is used for testing the hypothesis.

The result show that both hypothesis are accepted. The utilization of different fraud model will influence the fraud risk judgment judged by participant, and participant who is using fraud diamond model make higher fraud risk judgment level rather than participant in fraud triangle group. CEO risk is also found significantly increase the effect from fraud model to fraud risk judgment.

Key word : *Fraud Risk Judgment, Fraud Model, Fraud Diamond, Fraud Triangle, CEO risk,*