

ABSTRAK
PENGARUH *FRAUD TRIANGLE* TERHADAP PENINGKATAN
KECURANGAN AKUNTANSI
(STUDI PADA PERUSAHAAN PERTAMBANGAN YANG TERDAFTAR
DI BURSA EFEK INDONESIA PERIODE 2020-2021)

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Penelitian ini dilakukan untuk mengetahui pengaruh variabel dari *fraud triangle* yaitu: *financial stability*, *financial target*, *ineffective monitoring*, dan *rationalization* terhadap peningkatan kecurangan akuntansi pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia periode 2020-2021. Jumlah sampel dalam penelitian ini sebanyak 30 data dari 15 perusahaan. Metode analisis data yang digunakan yaitu analisis regresi linear berganda dengan bantuan alat uji SPSS 26. Hasil penelitian menunjukkan bahwa *financial stability* dan *financial target* berpengaruh signifikan terhadap peningkatan kecurangan akuntansi, sedangkan *ineffective monitoring* dan *rationalization* tidak berpengaruh terhadap peningkatan kecurangan akuntansi.

Kata Kunci: *Fraud triangle*, Kecurangan akuntansi, *financial stability*, *financial target*, *ineffective monitoring*, *rationalization*.

ABSTRACT

**THE EFFECT OF THE FRAUD TRIANGLE ON THE INCREASE IN
ACCOUNTING FRAUD (STUDY ON MINING COMPANIES LISTED ON
THE INDONESIA STOCK EXCHANGE FOR THE 2020-2021 PERIOD)**

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This study was conducted to determine the influence of the variables of the fraud triangle, namely: financial stability, financial targets, ineffective monitoring, and rationalization on the increase in accounting fraud in mining companies listed on the Indonesia Stock Exchange for the 2020-2021 period. The number of samples in this study is 30 data from 15 companies. The data analysis method used is multiple linear regression analysis with the help of the SPSS 26 test tool. The results showed that financial stability and financial targets had a significant effect on increasing accounting fraud, while ineffective monitoring and rationalization did not affect the improvement of accounting fraud.

Kata Kunci: *Fraud triangle, Accounting fraud, financial stability, financial target, ineffective monitoring, rationalization.*