

Study of Potential Fraud with Triangle Theory in Industrial Financial Reports Sharia Banking in Indonesia

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ABSTRACT

This research aims to examine the influence of Fraud Triangle factors in detecting the condition of financial reports in Islamic banking in Indonesia. This research is descriptive in nature with a quantitative approach. The type of data used is secondary data, namely aggregate Islamic banking financial report data from 2000-2019. Meanwhile, the analytical tool in this research is econometrics. The research results show that financial stability has no effect on the condition of the financial statements. Meanwhile, financial targets, external pressures and ineffective supervision have a significant impact on the condition of financial reports.

Kata Kunci: Fraud triangle, Financial stability, financial targets, external pressure, ineffective monitoring, rationalisation, financial fraudulent reporting