

## Detecting Model Financial Statement Fraud by Auditor Industry Specialization with Fraud Triangle Analysis

**Authors :** Reskino Resky

**Abstract :** This research purposes to create a model to detecting financial statement fraud. This research examines the variable of fraud triangle and auditor industry specialization with financial statement fraud. This research used sample of company which is listed in Indonesian Stock Exchange that have sanctions and cases by Financial Services Authority in 2011-2013. The number of company that were became in this research were 30 fraud company and 30 non-fraud company. The method of determining the sample is by using purposive sampling method with judgement sampling, while the data processing methods used by researcher are mann-whitney u and discriminants analysis. This research have two from five variable that can be process with discriminant analysis. The result shows the financial targets can be detect financial statement fraud, while financial stability can't be detect financial statement fraud.

**Keywords :** fraud triangle analysis, financial targets, financial stability, auditor industry specialization, financial statement fraud

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