

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *external pressure*, *ineffective monitoring*, *rationalization* terhadap potensi kecurangan pelaporan keuangan pada perusahaan infrastruktur, utilities, dan transportasi yang terdaftar di Bursa Efek Indonesia tahun 2017-2019. Populasi yang digunakan dalam penelitian ini adalah perusahaan infrastruktur, *utilities*, dan *transportasi* yang terdaftar di Bursa Efek Indonesia selama periode 2017-2019. Teknik analisis data menggunakan analisis regresi logistic. Hasil pengujian hipotesis dapat disimpulkan bahwa *External pressure*, *Ineffective monitoring*, *Rationalization* tidak berpengaruh terhadap potensi kecurangan pelaporan keuangan

Kata kunci: *fraud triangle* dan Kecurangan Pelaporan Keuangan.

ABSTRACT

This study aims to determine the effect of external pressure, ineffective monitoring, rationalization on the potential for fraudulent financial reporting in infrastructure, utilities, and transportation companies listed on the Indonesia Stock Exchange in 2017-2019. The population used in this study are infrastructure, utilities, and transportation companies listed on the Indonesia Stock Exchange during the 2017-2019 period. The data analysis technique used multiple logistic regression analysis. The results of hypothesis testing can be concluded that External pressure, Ineffective monitoring, Rationalization has a not effect on the potential for fraudulent financial reporting

Keywords: fraud triangle and Financial Reporting Fraud.