

## ABSTRAK

Penelitian ini bertujuan untuk menganalisis variabel yang mempengaruhi terjadinya *financial statement fraud* dengan menggunakan *Fraud diamond theory*, yaitu *pressure* dengan *proxy financial target, personal financial need, financial stability, external pressure*. Selanjutnya *opportunity* dengan *proxy nature of industry, ineffective monitoring*. Lalu *rationalization* dengan *proxy change in auditor, rationalization*, dan yang terakhir *capability* dengan *proxy pergantian direksi*. Populasi dari penelitian ini adalah perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2017-2020. Penelitian ini dilakukan dengan pengambilan sampel dengan teknik *purposive sampling* sebanyak 352 perusahaan. Hasil dari penelitian ini menunjukkan bahwa variabel *Financial Target, Personal Need, Financial Stability, External Pressure, Rationalization* memiliki pengaruh positif terhadap *Financial Statement Fraud*, Sedangkan variabel *Nature of Industry, Ineffective Monitoring, Change in Auditor, Capability* tidak berpengaruh terhadap *Financial Statement Fraud*.

**Kata kunci** : *Financial Statement Fraud, Fraud Diamond Theory*

## **ABSTRACT**

*This study aims to analyze the variables that influence the occurrence of financial statement fraud using the Fraud diamond theory, namely pressure with a financial target proxy, personal financial need, financial stability, external pressure. Next is opportunity with proxy nature of industry, ineffective monitoring. Then rationalization with proxy change in auditor, rationalization, and finally capability with proxy change of directors. The population of this study is Manufacturing companies listed on the Indonesia Stock Exchange (IDX) in 2017-2020. This research was conducted by sampling with purposive sampling technique as many as 352 companies. The results of this study indicate that the variables Financial Target, Personal Need, Financial Stability, External Pressure, Rationalization have a positive effect on Financial Statement Fraud, while the variables Nature of Industry, Ineffective Monitoring, Change in Auditor, Capability have no effect on Financial Statement Fraud.*

**Keyword : Financial Statement Fraud, Fraud Diamond Theory**