

ABSTRACT

The phenomenon of Fraud is still become a serious problem, especially financial statement fraud which has the highest loss compared to other types of fraud. This study aims to examine the influence of Gender CFO, executive compensation, and fraud triangle theory to financial statement fraud . The component of the fraud triangle theory used is financial target, external pressure, opportunity proxied by nature of industry, and rationalization proxied by change in auditor. The results of this study show that the gender of CFO, executive compensation and nature industry has a negative effect, change in auditor has a positive effect, while external pressure and financial targets have no effect financial statement fraud .

Keywords : Financial statement fraud, gender CFO, executive compensation, external pressure, financial target, nature of industry, change in auditor