

**THE EFFECT OF PRESSURE, OPPORTUNITY,
AND RATIONALIZATION TO THE
OCCURRENCE OF FINANCIAL STATEMENT
FRAUD**

**(Evidence from Indonesia Mining Companies
Listed in 2017-2019 Period)**



THESIS

Submitted as a requirements to complete the
Bachelor Degree (S1) of Accounting Department at
Faculty of Economics and Businesses
Diponegoro University

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SEMARANG
2020**