

ABSTRACT

AN ANALYSIS OF FRAUD DIAMOND DIMENSION IN THE FINANCIAL STATEMENT FRAUD DETECTION AT MANUFACTURING COMPANY LISTED ON THE INDONESIAN STOCK EXCHANGE

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The aim of this research is to analyze and give the empirical evidence of the influence between fraud dimension such as Pressure, Opportunity, rationalization, and Capability against *Financial Statement Fraud*. The population of this research is the manufacturing company listed on the Indonesian stock exchange in the periode of 2017-2019. The researcher used purposive sampling as the methode of choosing the sample with 302 data selections. For the data analysis, the researcher used multiple linear regression.

The result of this research proved that financial stability has influenced to the financial statement fraud. The variable of eksternal pressure has not influenced to the financial statement fraud. Then the variabel of financial targets has influenced with the financial statement fraud. Variabel of nature of industry has influenced to the financial statement fraud. Next, the variabel of monitoring effectiveness has not influenced to the financial statement fraud. The variable related party transaction has not influenced to the financial statement fraud. The variabel of auditor change has not influenced to the financial statement fraud. The variable director change has not influenced to the financial statement fraud.

Kata Kunci : *Fraud Diamond, Pressure, Opportunity, Rationalization, dan Capability, Financial Statement Fraud*