

## ABSTRAK

Penelitian ini bertujuan untuk menguji faktor-faktor penyebab kecurangan laporan berdasarkan teori *fraud diamond*. Objek dari penelitian ini adalah perusahaan makanan dan minuman yang terdaftar pada bursa efek ASEAN pada tahun 2018 – 2020. Melalui teknik pemilihan sampel *purposive sampling*, didapati perusahaan sampel sejumlah 135 perusahaan, yang dianalisa menggunakan analisis regresi linear berganda, yang diolah menggunakan program SPSS. Hasil penelitian menunjukkan bahwa (1) *financial target* berpengaruh positif signifikan terhadap *financial statement fraud*, (2) *nature of industry* berpengaruh negatif signifikan terhadap *financial statement fraud*, (3) *rationalization* berpengaruh positif signifikan terhadap *financial statement fraud*, dan (4) pergantian direksi berpengaruh *negatif* tidak signifikan terhadap *financial statement fraud*.

**Kata Kunci:** *fraud diamond, financial target, nature of industry, rationalization, pergantian direksi*



## ABSTRACT

*This study aims to test the effects of financial statement fraud based on the fraud diamond theory. The object of this study are the food and beverages companies listed on the stock exchange of ASEAN during the year 2018 – 2020. Through the purposive sampling technique, a number of 135 companies was found, which were analyzed through multiple regression linear analysis using the SPSS program. The result showed that, (1) financial target had a positive significant effect on the financial statement fraud, (2) nature of industry had a negative significant effect on the financial statement fraud, (3) rationalization had a positive significant effect on the financial statement fraud, and (4) change in director had a negative not significant effect on the financial statement fraud.*

**Keywords:** *fraud diamond, financial target, nature of industry, rationalization, change in director*

