

EMPIRICAL STUDY: FRAUD TRIANGLE AS A DETERMINANT OF FRAUDULENT FINANCIAL STATEMENTS RISK

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ABSTRACT

This study aims to analyze the influence of the Fraud triangle components, namely pressure, opportunity, and rationalization. The sample and population of this study are primary consumer goods manufacturing companies listed on the Indonesia Stock Exchange (IDX) in the period 2022–2024. The sample was selected using purposive sampling technique consisting of 141 companies. This study uses secondary data with a quantitative method and multiple linear regression hypothesis testing using STATA 16 software. The results show that financial stability, nature of industry, and change in auditors do not have a significant effect on fraudulent financial statement risk.

Keywords: *Fraud triangle, pressure, opportunity, rationalization, fraudulent financial statement risk, manufactur sector company.*

**STUDI EMPIRIS: *FRAUD TRIANGLE* SEBAGAI
DETERMINAN *FRAUDULENT FINANCIAL STATEMENT*
*RISK***

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh komponen *fraud triangle*, yaitu *pressure*, *opportunity*, dan *rationalization*. Sampel dan populasi penelitian ini adalah perusahaan manufaktur sektor barang konsumsi primer yang terdaftar di Bursa Efek Indonesia (BEI) pada periode 2022–2024. Sampel dipilih menggunakan teknik *purposive sampling* sebanyak 141 perusahaan. Penelitian ini menggunakan data sekunder metode kuantitatif dengan uji hipotesis regresi linier berganda menggunakan perangkat lunak STATA 16. Hasil penelitian menunjukkan bahwa *financial stability*, *nature of industry*, dan *change in auditors* tidak berpengaruh signifikan terhadap *fraudulent financial statement risk*.

Kata kunci: *Fraud triangle*, *pressure*, *opportunity*, *rationalization*, *fraudulent financial statement risk*, perusahaan manufaktur.