

ABSTRACT

Fraud is an intentional act of a person or group to make a advantage. Financial statement fraud is one type of fraud that often occurs. Financial statement fraud is done by presenting financial statement better or worse than actual. Companies basic industry and chemical tend to have a greater risk of fraud than other types of manufacturing companies.

This study aims to examine the effect of Financial Stability (ACHANGE), External Pressure (LEV), Ineffective Monitoring (BDOUT), and Audit Opinion (AUDREPORT) on Financial Statement Fraud at Mining Company listed on Indonesia Stock Exchange during 2013 – 2017. The data used in this study was obtained from financial statement data.

The population in this study are the Mining Company listed in Indonesia Stock Exchange. Sample selection technique used is purposive sampling and acquired 36 company with the 2013 – 2017 study period. Methods of data analysis in this research is logistic regression using SPSS software version 23.

The results showed that simultaneous Financial Stability (ACHANGE), External Pressure (LEV), Ineffective Monitoring (BDOUT), and Audit Opinion (AUDREPORT) have a significant effect on Financial Statement Fraud. While partially, Ineffective Monitoring (BDOUT) have a significant positive effect on Financial Statement Fraud, while Financial Stability (ACHANGE), External Pressure (LEV), and audit opinion (AUDREPORT) has no effect on Financial Statement Fraud.

Keywords : *Financial Stability, External Pressure, Ineffective Monitoring, Audit Opinion, Financial Statement Fraud*