

## ABSTRACT

*Financial statements are records of a company's financial information used for internal and external decision-making, including short-term and long-term planning in operations, funding, and investments. But sometimes, whether on purpose or by accident, firm management engages in accounting fraud, leading to substantial financial losses. This fraud involves manipulating and changing financial statement data and supporting documents for manipulation and changes to financial statement data and supporting documents for personal gain.*

*This research seeks to analyze the relations and the effect of pressure, opportunity, rationalization, capability, arrogance, and collusion on financial statement fraud in food and beverage companies listed on the Indonesia Stock Exchange for the period 2020-2022. The data used for this study are annual financial reports obtained from the Indonesia Stock Exchange (IDX) website. The population used in this study consists of food and beverage companies listed on the Indonesia Stock Exchange for the period 2020-2022. The number of samples for this study were 33 companies for 3 years, so that 99 samples were obtained. This study uses descriptive research with logistic regression techniques using SPSS 23 software.*

*The results of this study indicate that the variables of pressure, opportunity, rationalisation, capability, arrogance, and collusion simultaneously affect financial statement fraud. Partially arrogance has a positive effect on fraudulent financial statements, while pressure, opportunity, rationalization, capability, and collusion partially have no effect on fraudulent financial statements.*

*This research is expected to provide additional knowledge insights or information for academics regarding financial statement fraud. In addition, for future researchers, it is recommended to conduct research with a broad scope. Using proxies that have not been studied before and utilising data and time periods that have not been studied.*

**Keywords:** *financial statement fraud, fraud hexagon*