

ABSTRACT

The transportation and logistics sector is one of the important sectors for society because it provides services that support people's daily mobility and supports other sectors through the provision of logistics services for the movement of goods, services and resources needed in the operational activities of a company.

In running its business, the company needs large funds for capital business activities, so many transportation and logistics companies are trying to enter the capital market with the aim of attracting investors to invest in the company. As a go public company, the company must have good performance to attract investors to provide funding to the company. This can allow company management to try to commit fraud by manipulating financial statements to display good company performance results. Financial statement fraud is the act of eliminating or manipulating information in financial statements which results in misleading users of financial statements.

This study aims to examine the simultaneous and partial effects of external pressure variables, financial targets, nature of industry, rationalization, and change of directors on financial statement fraud variables in transportation and logistics sector companies listed on the Indonesia Stock Exchange for the period 2018-2023.

The population in this study are transportation and logistics sector companies listed on the Indonesia Stock Exchange for the period 2018-2023. This research uses quantitative methods with secondary data. The sampling technique used purposive sampling technique and obtained 72 samples consisting of 12 companies with a sample period of six years. The analysis method used in this research is logistic regression analysis using SPSS 26.

The results of this study indicate that simultaneously external pressure, financial target, nature of industry, rationalization, and change of directors affect financial statement fraud. Partially, the rationalization has a positive effect on fraudulent financial statements. While external pressure, financial target, nature of industry, and change of directors partially have no effect on financial statement fraud.

Keywords: Financial Statement Fraud, Fraud Diamond, External Pressure, Financial Target, Nature of Industry, rationalization, Change of Directors