ABSTRACT

Financial statement fraud is a deliberate, negligent, or reckless act of misrepresenting financial statements, which is material in nature and can harm financial statement users. This study aims to examine the influence of the fraud triangle on the potential for financial statement fraud in infrastructure companies listed on the Indonesia Stock Exchange (IDX) from 2019 to 2023.

The population of this study consists of infrastructure sector companies listed on the IDX during the 2019-2023 period. The sampling technique used was purposive sampling, resulting in a total sample of 170 observations, comprising 34 companies over a 5-year research period. Data analysis was conducted using panel data regression analysis with EViews 12 software, involving several testing stages.

The findings indicate that pressure has a positive and significant influence on financial statement fraud when examined partially. In contrast, opportunity and rationalization do not show a significant partial effect. However, when tested simultaneously, the variables of pressure, opportunity, and rationalization collectively have a significant influence on financial statement fraud.

Based on the results, it is recommended that future researchers conduct similar studies with different objects, periods, or additional variables to further validate the findings. Investors and creditors are advised to exercise greater caution in decision-making due to the risk of financial statement fraud.

Keywords: Financial Statement Fraud, Pressure, Opportunity, Rationalization.