

ABSTRACT

MAYA INDAH SOSILAWATI. *Analysis of Fraud Triangle Influence on Financial Report Fraud on Food and Beverage Companies Listed on the Indonesia Stock Exchange (BEI) year 2014-2017 (In Guidance by the Mother of Dra. Retno Suliati Suleiman, Akt, MM).*

This study aims to find the effect of Financial stability, External pressure, Financial targets and Ineffective monitoring as independent proxy. For Financial Report Cheating proxies this study uses the Beneish M-Score as the dependent variable.

The object studied was 52 companies in the Food and Beverage Company Listed on the Indonesia Stock Exchange (BEI) 2014-2017. The analytical method used is Binary Logistic.

The test results show there are significant simultaneous effects of Financial Stability, External Pressure, Financial Targets, and Ineffective Monitoring on Financial Report Fraud. There is a significant partial effect of Financial Stability on Financial Report Fraud. There is no significant influence partially on the External Pressure on Financial Report Fraud. There is no significant partial effect of Financial Targets on Financial Report Fraud. There is no significant effect in part on the Ineffective Monitoring of Financial Report Fraud.

Keywords: *Financial Stability, External Pressure, Financial Targets, Ineffective Monitoring and Financial Report Fraud*