ANALISIS *FRAUD DIAMOND THEORY* DALAM MENDETEKSI KECURANGAN LAPORAN KEUANGAN PADA INDUSTRI MANUFAKTUR SUBSEKTOR MAKANAN DAN MINUMAN YANG TERDAFTAR DI BEI

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ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *fraud diamond theory* terhadap kecurangan laporan keuangan yang diukur menggunakan *F-Score* Model. *Fraud Diamond* terdiri dari empat elemen utama yang mana setiap elemen akan diproksi untuk memudahkan pengukuran, yaitu tekanan diproksi ke *external pressure*, kesempatan ke *ineffective monitoring*, rasionalisasi ke *change in auditor*, dan kemampuan ke *change in director*. Penelitian ini menggunakan pendekatan kuantitatif dengan populasi penelitian yang mencakup perusahaan subsektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia pada periode 2023–2024. Dengan metode *purposive sampling*, diperoleh total 88 sampel observasi yang dianalisis menggunakan regresi linier berganda dengan aplikasi SPSS versi 26. Sebelum analisis, dilakukan uji statistik deskriptif dan asumsi klasik seperti uji normalitas, multikolinearitas, heteroskedastisitas, dan autokorelasi. Hasil penelitian menunjukkan bahwa (1) *external pressure* berpengaruh terhadap kecurangan laporan keuangan pada industri manufaktur subsektor makanan dan minuman yang terdaftar di BEI tahun 2023-2024, (2) *ineffective monitoring* dan *change in auditor* tidak berpengaruh terhadap kecurangan laporan keuangan pada industri manufaktur subsektor makanan dan minuman yang terdaftar di BEI tahun 2023-2024, dan (3) *change in director* berpengaruh terhadap kecurangan laporan keuangan pada industri manufaktur subsektor makanan dan minuman yang terdaftar di BEI tahun 2023-2024.

Kata kunci: *external pressure*, *ineffective monitoring*, *change in auditor*, *change in director*, kecurangan laporan keuangan

ANALYSIS OF THE FRAUD DIAMOND THEORY IN DETECTING FINANCIAL STATEMENT FRAUD IN FOOD AND BEVERAGE MANUFACTURING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE

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ABSTRACT

This study aims to examine the effect of the Fraud Diamond Theory on financial statement fraud, which is measured using the F-Score Model. The Fraud Diamond Theory consists of four main elements, each represented by a proxy to facilitate measurement: pressure is proxied by external pressure, opportunity by ineffective monitoring, rationalization by change in auditor, and capability by change in director. This study employed a quantitative research approach with a population consisting of food and beverage manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the 2023–2024 period. Using a purposive sampling method, a total of 88 firm-year observations were obtained and analyzed using multiple linear regression with SPSS version 26. Prior to the regression analysis, descriptive statistical analysis and classical assumption tests, including normality, multicollinearity, heteroscedasticity, and autocorrelation tests, were conducted. The results indicate that (1) external pressure has a significant effect on financial statement fraud in food and beverage manufacturing companies listed on the Indonesia Stock Exchange during the 2023–2024 period; (2) ineffective monitoring and change in auditor do not have a significant effect on financial statement fraud in food and beverage manufacturing companies listed on the Indonesia Stock Exchange during the 2023–2024 period; and (3) change in director has a significant effect on financial statement fraud in food and beverage manufacturing companies listed on the Indonesia Stock Exchange during the 2023–2024 period.

*Keywords**:** external pressure, ineffective monitoring, change in auditor, change in director, financial statement fraud.*