**ABSTRAK**

Penelitian ini bertujuan untuk mendeteksi kecurangan laporan keuangan berdasarkan analisis *fraud triangle.*Teori *fraud triangle* yang dikemukakan oleh Cressey (1953) menyatakan bahwa terdapat tiga kondisi yang selalu hadir dalam setiap kejadian *fraud.* Ketiga kondisi tersebit adalah *pressure, opportunity* dan *rationalization*. Berdasarkan teori *fraud triangle* yang dikembangkan oleh Cressey, peneliti mengembangkan variabel yang dapat digunakan untuk proksi atau pengukuran dari komponen *fraud triangle* tersebut. Kecurangan pada laporan keuangan atau *financial statement fraud* dalam penelitian ini diproksikan dengan manajemen laba atau *earning management.*

Populasi penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2013-2017. Pemilihan sampel dilakukan dengan metode *purposive sampling* dan didapatkan sampel penelitian sebanyak 30 perusahaan. Alat analisis data dilakukan dengan uji asumsi klasik dan pengujian hipotesis dengan metode regresi berganda, penelitian ini dengan menggunakan SPSS 24.0.

Hasil penelitian menunjukkan bahwa variabel *personal financial needs*, variabel *nature of industry* dan variabel *rationalization* terbukti berpengaruh terhadap *financial statement fraud.* Penelitian ini tidak membuktikan bahwa variabel *financial stability*, variabel *external pressure*, variabel *financial targets*, variabel *innefective monitoring* memiliki pengaruh terhadap *financial statement fraud*.

Kata Kunci: *Fraud Triangle, Financial Statement Fraud*

***ABSTRACT***

*This study aims to detect financial statements fraud based on fraud triangle analysis. The fraud triangle theory proposed by Cressey (1953) states that there are three conditions that are always present in every fraud incident. The three conditions are pressure, opportunity and rationalization. Based on the fraud triangle theory developed by Cressey, researchers develop variables that can be used for proxy or measurement of the fraud triangle component. Fraud in financial statements or financial statement fraud in this study is proxied by earnings management or earnings management.*

*The study population is a manufacturing company listed on the Indonesia Stock Exchange (IDX) in 2013-2017. Sample selection is done by purposive sampling method and obtained as many as 30 research samples. Data analysis tools were carried out by testing the classical assumptions and testing hypotheses with multiple regression methods, this study using SPSS 24.0.*

*The results showed that personal financial needs, nature of industry and rationalization proved to have an effect on financial statement fraud. This study does not prove that the variables of financial stability, external pressure, financial target, effective monitoring have an influence on financial statement fraud.*

*Keywords: Fraud Triangle, Fraud Financial Statement*