

## ABSTRACT

### ***The Impact of Fraud Triangle of Fraudulent Financial Statement (Study on Food and Beverage Companies for the Year 2017-2020 Listed on the Indonesia Stock Exchange)***

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*This study aims to explain whether there is an effect of the fraud triangle on financial statement fraud by taking a study of food and beverage companies in 2017-2020 listed on the Indonesia Stock Exchange. The research object used is the fraud triangle, financial stability which represents pressure, ineffective supervision that represents opportunity, rationalization, and fraudulent financial statements. The population in this study are food and beverage sector companies listed on the Indonesia Stock Exchange in 2017-2020. The research sample is a company in the food and beverage sector which is assessed as a company that will continue to experience growth because along with the increasing population growth and Indonesia's economic conditions are not too good as well as staple goods that continue to increase does not affect consumer demand. The analysis in this study uses the Statistical Package for The Social Science (SPSS) version 26. Based on the results of the study, seen from the coefficient of determination, it shows that it is 31.5%, which means that the independent variable has an effect on the dependent variable. For the remaining 68.5% influenced by other factors that come from outside this research.*

**.Keywords:** *fraud triangle, financial statement fraud, financial stability, ineffective monitoring, rationalization*

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