

ABSTRACT

This study aimed to examine fraud diamond which is pressure, opportunity, rationalization, and capability in fraudulent financial statement.

This type of research is descriptive verification causality. The unit of analysis is mining company listed in Indonesia Stock Exchange 2011-2015. The data collection technique is purposive sampling and obtained 35 samples of data. This study uses logistic analysis techniques.

The result is pressure, opportunity, rationalization, and capability are effect on the fraudulent financial statement in simultaneous for Partially, only leverage which is pressure's indicator were effect to fraudulent financial statement. Roa, change of receivable, independent, rationalization, and capability were not effect to fraudulent financial statement..

Keywords: fraud diamond, fraudulent financial statement.