

ABSTRACT

Fraud is an intentional act of a person or group to get profit. Financial statements fraud is one type of fraud that often occurs. Financial statements fraud are done by presenting financial statements that are better and worse than they really are.

This study aims to determine the effect of External Pressure (LEV), Ineffective Monitoring (BDOUT) and Change in Auditor (AUDCHANGE) on the detection of financial statement fraud on mining companies listed on the Indonesia Stock Exchange in 2015-2017. Data used in the study were obtained from financial statements .

The population in this study is the Mining Company. The sample selection technique used was purposive sampling and obtained 14 companies in the 2015-2017 period. The data analysis method in this study was panel data regression using EVIEWS 10 software.

The results of this study indicate that simultaneous External Pressure (LEV), Effective Monitoring (BDOUT) and Change in Auditor (AUDCHANGE) have no significant effect on the detection of financial statement fraud. While partially, External Pressure (LEV) affects the detection of Financial Statement Fraud, and Ineffective Monitoring (BDOUT), Change in Auditor (AUDCHANGE) does not affect the detection of Financial Statement Fraud.

Keywords: *External Pressure, Ineffective Monitoring, Change in Auditor, Detection of Financial Statement Fraud*