

## ABSTRACT

*Financial statement fraud is an act that can be detrimental to a company's reputation and can distrust investors. In addition to having a negative impact on corporate reputation, sanctions and investor distrust, fraudulent financial reporting is a criminal offence. Management commits acts of fraud aimed at improving the performance of financial statements so that investors are interested in investing in the company.*

*The purpose of this research is to find out the factors of profitability, liquidity, and capital turnover that can affect companies in carrying out financial statement fraud in food and beverage sub-sector companies listed on the Indonesia Stock Exchange for the 2019-2021 period.*

*The research method used is quantitative method. The data used in this study is data on food and beverage sub-sector companies listed on the Indonesia Stock Exchange for 2019-2021. The technique used in this study was purposive sampling and produced a sample of 18 companies over a period of 3 years so that 54 sample units were obtained in the food and beverage sub-sector companies listed on the Indonesia Stock Exchange for 2019-2021. This research uses logistic regression analysis method and SPSS 26.0 software.*

*Obtained test results using SPSS 26.0 if the independent variables of profitability, liquidity, and capital turnover have a simultaneous effect on financial statement fraud. Partial test results show that liquidity has a negative effect on fraudulent financial statements, and capital turnover has a positive effect on fraudulent financial statements. While profitability has no significant effect on fraudulent financial statements.*

*The results of this study are expected to be used as a reference for company management or investors in making decisions and it is hoped that this research can add insight and knowledge regarding acts of fraudulent financial statements.*

*Keywords: Profitability, Liquidity, Capital Turnover, Fraudulance Financial Reporting*