

**ANALYSIS THE POSSIBILITY OF FRAUDULENT MISSTATEMENTS
USING THE FRAUD DIAMOND THEORY AMONG TRANSPORTATION
AND LOGISTICS SECTOR LISTED IN INDONESIA STOCK
EXCHANGE DURING 2019-2022**

THESIS

Presented as Partial Fulfillment of the Requirements for the Degree of
Sarjana Akuntansi (S1) in Accounting Program

Faculty of Business Economics Universitas Atma Jaya Yogyakarta



Compiled by:

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FACULTY OF BUSINESS AND ECONOMICS

UNIVERSITAS ATMA JAYA YOGYAKARTA

2023

STATEMENT OF APPROVAL

**ANALYSIS THE POSSIBILITY OF FRAUDULENT MISSTATEMENTS
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AND LOGISTICS SECTOR LISTED IN INDONESIA STOCK
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August 15th, 2023

THESIS

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DURING 2019 - 2022**

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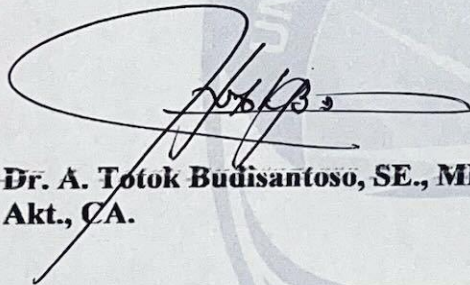
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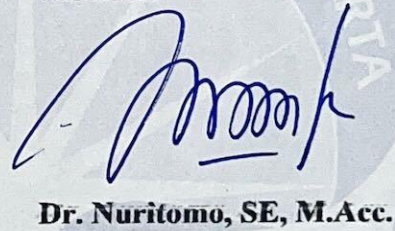
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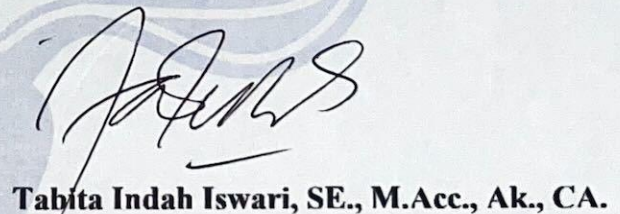


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AUTHENTICITY ACKNOWLEDGEMENT

I hereby declare that the thesis with the title:

**ANALYSIS THE POSSIBILITY OF FRAUDULENT MISSTATEMENTS
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Is really my own thinking and writing, I fully knowledge that my writing does not contain other or parts of others writing, except for those that have been cited and mentioned in the references.

Yogyakarta, August 20th 2023



Tabita Egalita

MOTTO

*¹⁰“So do not fear, for I am with you;
do not be dismayed, for I am your God.*

*I will strengthen you and help you;
I will uphold you with my righteous right hand.”*

*¹³“For I am the LORD, your God,
who takes hold of your right hand and says to you, do not fear;*

I will help you.”

(Isaiah 41: 10 & 13)

This thesis is dedicated to:

Jesus Christ

My beloved family

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The researchers realize that this thesis has limitations and is not free from errors and deficiencies. Therefore, the authors expect all criticism and suggestions that can make the research better. Finally, the researcher would like to thank and hope that this thesis can be useful for readers.

Yogyakarta, August 20th 2023



Tabita Egalita

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ABSTRACTS

This research aims to empirically prove the effect of fraud diamond proxied by external pressure, ineffective monitoring, auditor change, and director change on financial statement fraud in transportation and logistics companies listed on the Indonesia Stock Exchange in the period 2019 – 2022. This research uses the secondary data, namely annual reports in 2019 – 2022. In this study, financial statement fraud is measured using the Beneish M-Score. This study used logistic regression analysis by examining fifty-nine companies using purposive sampling. The results of this study indicate that external pressure has a significant positive effect on fraudulent misstatements, ineffective monitoring has a significant positive effect on fraudulent misstatements, auditor change has no effect on fraudulent misstatements, and director change has no effect on fraudulent misstatements.

Keywords: *Fraud Diamond, Financial Statement Fraud, External Pressure, Ineffective Monitoring, Auditor Change, Director Change, Beneish M-Score.*