

ABSTRACT

This study aims to determine the determinants of financial statement fraud: the perspective of pentagon fraud theory. This study used quantitative methods by applying secondary data on Property and Real Estate companies listed on the IDX for the period 2020 to 2023. Employing purposive sampling, the study gathered 249 observational data. Data analysis used logistic regression with SPSS 21. The results of this study analysis are financial statement fraud can be indicated due to external pressure and existence of director's expertise in the field of accounting or finance. Meanwhile, ineffective monitoring, audit fee, and president director's tenure are not sufficient to indicate the occurrence of fraud. Theoretically, this study helps to improve the understanding of how situational related to financial statement fraud and the fraud pentagon framework. External auditors must stay independence when carrying out the duties and roles.

Keywords : *Financial statement fraud, Fraud pentagon theory, Property and real estate*

