

ABSTRACT

This research aims to determine the fraud diamond perspective on the possibility of financial statement fraud with the opportunity factor as a moderating variable. State-owned companies listed on the Indonesia Stock Exchange (BEI) are the population of this study. Annual reports for five years were used in this research, then using the census method produced 94 observation data. The data analysis model used is multiple regression and moderated regression analysis. The results of his research show that capabilities have a positive effect on the possibility of financial statement fraud and the existence of a small opportunity makes the influence of capability on the possibility of financial statement fraud also smaller. Meanwhile, pressure and rationalization factors have no effect on financial statement fraud as well as the opportunity of fraud is unable to moderate the influence of pressure and rationalization on the possibility of financial statement fraud.

Keywords: *Pressure, Rationalization, Capability, Opportunity of Fraud, Possibility of Financial Statement Fraud*

