ABSTRAK

Larisa Valiandra, NIM 7163220031, Pengaruh Keberadaan *Fraud Pentagon* Terhadap Kecenderungan Kecurangan Pelaporan Keuangan (Studi Empiris Pada Emiten Yang Terdaftar Di Bursa Efek Indonesia).

Tindakan *fraud* pada laporan keuangan saat ini semakin meningkat. Dampak dari tindakan tersebut tidak hanya dirasakan oleh para investor secara individual namun juga berdampak terhadap stabilitas ekonomi secara global. Telah banyak dilakukan penelitian terkait *fraud* dengan menggunakan *fraud triangle* yang terdiri dari *pressure, opportunity,* dan *rationalization.* Selanjutnya berkembang menjadi *fraud diamond* yang menambahkan *capability*. Saat ini juga telah muncul *fraud pentagon* yang menambahkan *arrogance*. Penelitian ini bertujuan untuk menganalisis pengaruh variabel-variabel *fraud pentagon* yaitu *pressure* dengan proksi *financial target, external pressure,* dan *financial stability, opportunity* dengan proksi *nature of industry, ineffective monitoring* dan *organizational structure, rationalization* dengan proksi *auditor's change* dan *auditor's opinion, capability* dengan proksi *CEO's education* dan *arrogance* dengan proksi *ownership by management, political connection,* dan *CEO's tenure* terhadap kecenderungan kecurangan pelaporan keuangan *(financial statement fraud).*

Populasi didalam penelitian ini terdiri dari 677 perusahaan, sampel yang digunakan dalam penelitian ini adalah 106 sampel yang listing di Bursa Efek Indonesia periode 2017-2018. Jenis data yang digunakan adalah data sekunder, yang berupa laporan tahunan perusahaan. Teknik analisis yang digunakan adalah statistik deskriptif, uji multikoleniaritas, analisis regresi logistik dengan software SPSS 25.

Hasil dari penelitian ini adalah *financial stability* dan *external pressure* berpengaruh dalam mendeteksi kecurangan pelaporan keuangan sedangkan dan *financial target* tidak berpengaruh dalam mendeteksi kecurangan pelaporan keuangan. *Ineffective monitoring* berpengaruh dalam mendeteksi kecurangan pelaporan keuangan sedangkan *nature of industry* dan *organization structure* tidak berpengaruh dalam mendeteksi kecurangan pelaporan keuangan. *Audit opinion* berpengaruh dalam mendeteksi kecurangan pelaporan keuangan sedangkan *change in auditor* tidak berpengaruh dalam mendeteksi kecurangan pelaporan keuangan. *Capability* (kemampuan) yang diproksikan dengan *CEO's education* berpengaruh dalam mendeteksi kecurangan pelaporan keuangan. *Ownership by management* berpengaruh dalam mendeteksi kecurangan pelaporan keuangan sedangkan *political management* dan *CEO's tenure* tidak berpengaruh dalam mendeteksi kecurangan pelaporan keuangan.

Kesimpulan dalam penelitian ini adalah hanya enam variabel independen yang berpengaruh terhadap variabel dependen. Secara umum model *fraud pentagon* berpengaruh terhadap kecurangan pelaporan keuangan dengan bobot yang tidak terlalu kuat.

Kata Kunci : *Fraud, Fraud Pentagon, Financial Statement Fraud,* Kecurangan Pelaporan Keuangan.

ABSTRACT

Larisa Valiandra, NIM 7163220031, The Effect of the Pentagon Fraud's Existence on the Tendency to Fraud Financial Reporting (Empirical Study of Issuers Listed on the Indonesia Stock Exchange).

Acts of fraud in the current financial statements are increasing. The impact of these actions is not only felt by individual investors but also has an impact on global economic stability. There have been many studies related to fraud by using the fraud triangle which consists of pressure, opportunity, and rationalization. Furthermore, it developed into a diamond fraud that adds capability. At this time pentagon fraud has also emerged which adds arrogance. This study aims to analyze the influence of pentagon fraud variables, namely pressure with target financial proxy, external pressure, and financial stability, opportunity with nature of industry proxy, ineffective monitoring and organizational structure, rationalization with proxy's auditor's change and auditor's opinion, capability with proxy CEO's education and arrogance with ownership by management, political connection, and CEO's tenure proxies towards financial statement fraud (financial statement fraud).

The population in this study consisted of 677 companies, the sample used in this study were 106 samples that were listed on the Indonesia Stock Exchange for the 2017-2018 period. The type of data used is secondary data, in the form of company annual reports. The analysis technique used is descriptive statistics, multicolliniarity test, logistic regression analysis with SPSS 25 software.

The results of this study are financial stability and external pressure have an effect on detecting fraudulent financial reporting while financial targets do not have an effect on detecting fraudulent financial reporting. Ineffective monitoring has an effect on detecting financial reporting fraud while the nature of industry and organization structure has no effect on detecting financial reporting fraud. Audit opinion is influential in detecting fraudulent financial reporting while change in auditor has no effect in detecting fraudulent financial reporting. Capability proxied by CEO's education has an effect in detecting fraudulent financial reporting. Ownership by management is influential in detecting financial reporting fraud while political management and CEO's tenure has no effect in detecting financial reporting fraud.

The conclusion in this study is only six independent variables that affect the dependent variable. In general, the pentagon fraud model influences financial reporting fraud with a weight that is not too strong.

Keywords : Fraud, Fraud Pentagon, Financial Statement Fraud, Fraudulent Financial Reporting.