ABSTRAK

Sriwanti Manurung, NIM: 7173220038. Pengaruh *Fraud Pentagon* dan Kepemilikan Institusional Terhadap *Fraudulent Financial Statement* (Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2018-2020).

Penelitian ini bertujuan untuk menguji pengaruh *fraud pentagon* dan kepemilikan institusional terhadap *Fraudulent Financial Statement*. Penelitian ini menggunakan sampel perusahaan manufaktur yang terdaftar di BEI (Bursa Efek Indonesia) Tahun 2018 sampai 2020. Jumlah perusahaan yang dijadikan sampel penelitian ini adalah 50 perusahaan dengan pengamatan selama 3 tahun. Berdasarkan metode *purposive sampling*, total sampel yang diperoleh adalah 150. Metode analisis data penelitian ini menggunakan metode analisis regresi logistik. Data yang digunakan dalam penelitian ini adalah data sekunder berupa laporan keuangan tahunan yang diunduh dari www.idx.co.id. Analisis data yang digunakan adalah regresi logistik menggunakan alat bantu SPSS 25.

Hasil penelitian ini menunjukan bahwa *financial stability* berpengaruh terhadap *fraudulent financial statement* dengan nilai signifikansi 0,000. Sementara *financial target, external pressure, ineffective monitoring,* pergantian auditor, pergantian direksi, *frequent number of ceo's picture* dan kepemilikan institusional tidak berpengaruh terhadap *fraudulent financial statement* dengan nilai signifikansi 0.462, 0.363, 0.850, 0.977, 0.649, 0.316 dan 0.273.

Kata Kunci: *Fraudulent Financial Statement* , *Beneish M-Score, Fraud Pentagon, Financial Stability, Financial Target, External Pressure, Inneffective Monitoring, Change in Auditor, Change in Director, Frequent Number of CEO's Picture*, Kepemilikan Institutional.

ABSTRACT

Sriwanti Manurung, NIM: 7173220038. The Effect of Fraud Pentagon and Institutional Ownership on Detecting Fraudulent Financial Statement (Empirical Study on Manufacturing Companies Listed on the Indonesia Stock Exchange in 2018-2020).

The aim of this research was to test the effects of fraud pentagon on fraudulent financial statement. The samples of this research is manufacturing companies listed on Indonesia Stock Exchange (IDX) in 2018 to 2020. The number of companies were 50 companies with 3 years observation. Based on purposive sampling method, sample total is 150. The data analysis methods used logistic regressions. Data were collected using a secondary data in the form of annual report that were downloaded from www.idx.co.id. The method of data analysis used in this study was logistic regression using SPSS 25.

The results of these research indicate that financial stability has an effect on fraudulent financial statements with significance value of 0,000. Meanwhile, financial targets, external pressure, ineffective monitoring, chane in auditor, change in directors, frequent number of CEO's picture and institutional ownership have no effect on fraudulent financial statements with significance values of 0.462, 0.363, 0.850, 0.977, 0.649, 0.316 and 0.273.

Keywords: Fraudulent Financial Statement, Beneish M-Score, Fraud Pentagon, Financial Stability, Financial Target, External Pressure, Ineffective Monitoring, Change in Auditor, Change in Director, Frequent Number of CEO's Picture, Institutional Ownership.