

ABSTRACT

Saadi Syahrian Iskandar NIM: 7181220013. *Analysis of Factors Influencing Fraudulent financial reporting With the Perspective of Crowe's Fraud Pentagon Theory in Pharmaceutical Companies Listed on the Indonesia Stock Exchange in 2019-2021. Thesis of the Accounting Study Program, Faculty of Economics, State University of Medan 2023.*

The problem of this research is fraud in financial reporting (fraudulent financial reporting) which often occurs in companies so this research examines the influence of the factors that influence it. This study aims to analyze the factors that influence fraudulent financial reporting with the perspective of Crowe's Fraud Pentagon Theory in pharmaceutical companies listed on the Indonesia Stock Exchange.

The population of this study is all pharmaceutical companies listed on the IDX for the 2019-2021 period, namely 11 companies. The sampling method used was purposive sampling method, so that 11 sample companies were obtained for 3 years of observation with 33 observations. Research data were obtained from annual reports, sample data were taken from the website www.idx.co.id. The data analysis technique used is descriptive statistics and Multiple Linear Regression Analysis. Hypothesis testing is carried out using a partial test (t test) and simultaneous test (F test).

The results of testing the financial stability hypothesis show a significance level of 0.0585, so that the variable has no effect on fraudulent financial reporting. The nature of industry shows a significance level of 0.024, so that the variable influences fraudulent financial reporting. Change in auditor shows a significance level of 0.703, so that the variable has no effect on fraudulent financial reporting. Change in director shows a significance level of 0.504, so that the variable has no effect on fraudulent financial reporting. The frequent number of CEO's pictures shows a significance level of 0.103, so the variable has no effect on fraudulent financial reporting.

The conclusion of this study is that the nature of industry has an effect on fraudulent financial reporting, while financial stability, Change in Auditor, change in director, frequent number of CEO's picture has no effect on fraudulent financial reporting.

Keywords: Financial Stability, Nature of Industry, Change in Auditor, Change in Director, Frequent Number of CEO's Picture, Fraudulent Financial Reporting.

ABSTRAK

Saadi Syahrian Iskandar NIM: 7181220013. Analisis Faktor-Faktor Yang Mempengaruhi *Fraudulent financial reporting* Dengan Perspektif Crowe's *Fraud Pentagon Theory* Pada Perusahaan Farmasi Yang terdaftar Di Bursa Efek Indonesia Tahun 2019-2021. Skripsi Jurusan Akuntansi Program Studi Akuntansi, Fakultas Ekonomi Universitas Negeri Medan 2023.

Permasalahan penelitian ini adalah kecurangan dalam laporan keuangan (*fraudulent financial reporting*) yang sering terjadi pada perusahaan sehingga penelitian ini meneliti pengaruh faktor-faktor yang mempengaruhinya. Penelitian ini bertujuan untuk menganalisis faktor-faktor yang mempengaruhi *fraudulent financial reporting* dengan perspektif *Crowe's Fraud Pentagon Theory* pada perusahaan farmasi yang terdaftar di Bursa Efek Indonesia.

Populasi penelitian ini adalah seluruh perusahaan farmasi yang terdaftar di BEI periode 2019-2021 yaitu sebanyak 11 perusahaan. Metode pengambilan sampel yang digunakan adalah metode purposive sampling, sehingga diperoleh 11 perusahaan sampel kali 3 tahun pengamatan dengan 33 observasi. Data penelitian diperoleh dari laporan tahunan, data sampel diambil dari situs www.idx.co.id. Teknik analisis data yang digunakan adalah statistik deskriptif dan Analisis Regresi Linier Berganda, Uji Hipotesis dilakukan dengan menggunakan uji parsial (uji t) dan uji simultan (uji F).

Hasil pengujian hipotesis *financial stability* menunjukkan tingkat signifikansi 0,0585, sehingga variabel tidak berpengaruh terhadap *fraudulent financial reporting*. *Nature of industry* menunjukkan tingkat signifikansi sebesar 0,024, sehingga variabel berpengaruh terhadap *fraudulent financial reporting*. *Change in auditor* menunjukkan tingkat signifikansi sebesar 0,703, sehingga variabel tidak berpengaruh terhadap *fraudulent financial reporting*. *Change in director* menunjukkan tingkat signifikansi sebesar 0,504, sehingga variabel tidak berpengaruh terhadap *fraudulent financial reporting*. *Frequent number of CEO's picture* menunjukkan tingkat signifikansi sebesar 0,103, sehingga variabel tidak berpengaruh terhadap *fraudulent financial reporting*.

Kesimpulan dari penelitian ini adalah *nature of industry* berpengaruh terhadap *fraudulent financial reporting*, sedangkan *financial stability*, *Change in Auditor*, *change in director*, *frequent number of CEO's picture* tidak berpengaruh terhadap *fraudulent financial reporting*.

Kata Kunci: *Financial Stability, Nature of Industry, Change in Auditor, Change in Director, Frequent Number of CEO's Picture, Fraudulent Financial Reporting.*