

## ABSTRACT

**Muhammad Afif Harefa, NIM 7172220017, The Influence of Pressure, Opportunity, Rationalization, Competence, Arrogance and Information Asymmetry on Financial Statements Fraud in Manufacturing Companies on the Indonesia Stock Exchange in 2019-2021. Thesis, Department of Accounting, Accounting Study Program, Faculty of Economics, Medan State University 2023.**

The purpose of this study was to determine the effect of pentagon fraud and information asymmetry on financial statement fraud partially or simultaneously in manufacturing companies listed on the Indonesia Stock Exchange in the 2019-2021 period. In the pentagon fraud itself consists of several factors including pressure, opportunity, rationalization, competence and arrogance. Each independent variable has its own proxies including pressure with financial targets, opportunity with ineffective monitoring, rationalization with change in auditors, competence with change in directors, arrogance with the frequency of CEO images or photos appearing, and information asymmetry with the bid ask spread. Secondary data is taken through the website of the Indonesia Stock Exchange in the form of financial statements and annual reports that are reported. In selecting the sample, a purposive sampling technique was used which resulted in 73 companies being sampled in the 2019-2021 range. Multiple linear regression was used to test the hypothesis using SPSS 26 to test the effect of financial targets, ineffective monitoring, change in auditors, change in directors, frequency of appearance of CEO images or photos, and bid ask spread. From the results of the study it was found that ineffective monitoring, change in directors, bid ask spread had an effect on financial statement fraud. As for financial targets, change in auditors, and the appearance of pictures or photos of the CEO have no effect on financial statement fraud. However, simultaneously all the independent variables in this study have an effect on financial statement fraud.

**Keywords : Pressure, Opportunity, Rationalization, Competence, Arrogance, Information Asymmetry, and Financial Statement Fraud.**

## ABSTRAK

**Muhammad Afif Harefa, NIM 7172220017, Pengaruh *Pressure, Opportunity, Rationalization, Competence, Arrogance* dan Asimetri Informasi terhadap *Financial Statement Fraud* pada Perusahaan Manufaktur di Bursa Efek Indonesia Tahun 2019-2021. Skripsi, Jurusan Akuntansi, Progam Studi Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan 2023.**

Tujuan penelitian ini untuk mengetahui pengaruh *fraud pentagon* dan asimetri informasi terhadap *financial statement fraud* secara parsial maupun simultan pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia rentang tahun 2019-2021. Dalam *fraud pentagon* sendiri terdiri dari beberapa faktor diantaranya *pressure, opportunity, rationalization, competence dan arrogance*. Masing masing variabel independen memiliki proksi masing masing diantaranya *pressure* dengan *financial target*, *opportunity* dengan *ineffective of monitoring*, *rationalization* dengan *change in auditor*, *competence* dengan *change in director*, *arrogance* dengan frekuensi kemunculan gambar atau foto CEO, dan asimetri informasi dengan *bid ask spread*. Data bersifat sekunder yang diambil melalui situs web Bursa Efek Indonesia berupa *financial statement* dan *annual report* yang dilaporkan. Dalam pemilihan sampel digunakan teknik *purposive sampling* yang menghasilkan 73 perusahaan yang menjadi sampel dengan rentang tahun 2019-2021. Regresi linear berganda digunakan untuk menguji hipotesis dengan menggunakan SPSS 26 untuk dilakukannya uji pengaruh dari *financial target, ineffective of monitoring, change in auditor, change in director*, frekuensi kemunculan gambar atau foto CEO, dan *bid ask spread*. Dari hasil penelitian terdapat bahwa *ineffective of monitoring, change in director, bid ask spread* berpengaruh terhadap *financial statement fraud*. Sedangkan untuk *financial target, change in auditor*, dan kemunculan gambar atau foto CEO tidak berpengaruh terhadap *financial statement fraud*. Akan tetapi secara simultan semua variabel independen pada penelitian ini berpengaruh terhadap *financial statement fraud*.

**Kata Kunci :** *Pressure, Opportunity, Rationalization, Competence, Arrogance, Asimetri informasi, dan Financial Statement Fraud.*