ABSTRAK

Ega Priscilla Rumapea, 7213520006, Pengaruh *Fraud Pentagon* Terhadap *Fraudulent Financial Statement* Pada Perusahaan Sektor Energi di Bursa Efek Indonesia Tahun 2021-2024. Skrispi, Jurusan Akuntansi, Program Studi Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan 2025.

Permasalahan dalam penelitian ini adalah terdapat celah dalam sistem laporan keuangan yang salah satu penyebabnya adalah penyimpangan informasi keuangan yang dilakukan pihak perusahaan untuk memberikan citra positif kepada investor. Penelitian ini bertujuan untuk mengidentifikasi, mengkaji dan menjelaskan Pengaruh *Fraud Pentagon* Terhadap *Fraudulent Financial Statement*.

Populasi dalam penelitian ini adalah perusahaan sektor energi di Bursa Efek Indonesia Tahun 2021-2024. Teknik pengambilan sampel yang digunakan adalah *purposive sampling* sehingga diperoleh sampel penelitian sebanyak 35 perusahaan. Teknik analisis data dalam penelitian ini adalah analisis regresi linier berganda dengan menggunakan software IBM SPSS 30.

Hasil penelitian menunjukkan Tekanan yang diproksikan dengan *financial target* berpengaruh terhadap *fraudulent financial statement*, Peluang yang diproksikan dengan *ineffective monitoring* tidak berpengaruh terhadap *fraudulent financial statement*, rasionalisasi yang diproksikan dengan *quality of external auditor* berpengaruh negatif terhadap *fraudulent financial statement*, kompetensi yang diproksikan dengan *change of director* tidak berpengaruh terhadap *fraudulent financial statement*, arogansi yang diproksikan dengan *frequent number of CEO* tidak berpengaruh terhadap *fraudulent financial statement*. Serta *financial target, ineffective monitoring, quality of external auditor, change of director, dan frequent number of CEO* berpengaruh secara simultan terhadap *fraudulent financial statement.*

Kesimpulan pada penelitian ini adalah *financial* berpengaruh terhadap *fraudulent financial statement. Quality of external auditor* berpengaruh negatif terhadap *fraudulent financial statement. Ineffective monitoring, change of director, frequent number of CEO* tidak berpengaruh terhadap *fraudulent financial statement*. *Financial target, ineffective monitoring, quality of external auditor, change of director, frequent number of CEO* berpengaruh secara simultan terhadap *fraudulent financial statement.*

Kata Kunci : Financial Target, Ineffective Monitoring, Quality Of External Auditor, Change Of Director, Frequent Number Of CEO, Fraudulent Financial Statement

ABSTRACT

Ega Priscilla Rumapea, 7213520006, The Influence Of Fraud Pentagon On Fraudulent Financial Statement in the Energy Sector Companies on the Indonesia Stock Exchange 2021-2024. Thesis, Department of Accounting, Accounting Study Program, Faculty of Economics, State University of Medan, 2025

The problem in this study is that there is a gap in the financial reporting system, one of the causes of which is the deviation of financial information carried out by the company to provide a positive image to investors. This study aims to identify, examine and explain the Influence of Pentagon Fraud on Fraudulent Financial Statements.

The population in this study were energy companies on the Indonesia Stock Exchange in 2021-2024. The sampling technique used was purposive sampling so that a sample of 35 companies was obtained. The data analysis technique in this study was multiple linear regression analysis using IBM SPSS 30 software.

The results of the study showed that pressure proxied by financial targets had an effect on fraudulent financial statements, opportunities proxied by ineffective monitoring had no effect on fraudulent financial statements, rationalization proxied by quality of external auditors had an effect on fraudulent financial statements, competence proxied by change of director had no effect on fraudulent financial statements, arrogance proxied by frequent number of CEOs had no effect on fraudulent financial statements. And financial target, ineffective monitoring, quality of external auditor, change of director, and frequent number of CEO have a simultaneous effect on fraudulent financial statement.

The conclusion of this study is that financial target has an effect on fraudulent financial statement. Quality of external auditor has an negative effect on fraudulent financial statement. Ineffective monitoring, change of director, frequent number of CEO has no effect on fraudulent financial statement. Financial target, ineffective monitoring, quality of external auditor, change of director, frequent number of CEO has a simultaneous effect on fraudulent financial statement

Keywords: Financial Target, Ineffective Monitoring, Quality Of External Auditor, Change Of Director, Frequent Number Of CEO, Fraudulent Financial Statement