

ABSTRAK

Pengaruh *Fraud Pentagon* dalam Mendeteksi Kecurangan Laporan Keuangan

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Penelitian ini bertujuan untuk menguji secara empiris pengaruh *fraud pentagon* dalam mendeteksi kecurangan laporan keuangan. Sampel yang digunakan adalah perusahaan manufaktur sektor yang terdaftar di Bursa Efek Indonesia periode 2017-2019. Jumlah sampel dalam penelitian ini sebanyak 286. Teknik pengambilan sampel menggunakan metode *purposive sampling*. Data merupakan data sekunder berupa *annual report* dan *fact book* 2017. Teknik pengumpulan data menggunakan metode dokumentasi. Selain itu, teknik analisis data menggunakan uji regresi linier berganda. Variabel dependen dalam penelitian ini adalah kecurangan laporan keuangan yang diproksikan dengan *Fraud Score Model*. Sedangkan variabel independen adalah *fraud pentagon* yang terdiri dari tekanan, peluang, rasionalisasi, kapabilitas, dan arogansi. Tekanan yang terdiri dari *financial stability*, *external pressure*, dan *financial target*. *Financial stability* yang diukur dengan rasio perubahan total aset, *external pressure* diukur dengan *leverage*, *financial target* diukur dengan ROA. Peluang yang diproksikan dengan *ineffective monitoring* yang dapat diukur dengan komposisi dewan komisaris independen. Rasionalisasi yang diproksikan *change in auditor*. Kapabilitas yang diproksikan *change in director*. Arogansi yang diproksikan dengan *frequent number of CEO's picture*. Variabel kontrol dalam penelitian ini adalah KAP yang berafiliasi dengan BIG4. Hasil penelitian menunjukkan bahwa H₁ yaitu *financial stability* berpengaruh secara negatif terhadap kecurangan laporan keuangan terdukung secara statistik. H₂ dan H₃ tidak terdukung secara statistik karena menunjukkan bahwa *external pressure* dan *financial target* signifikan tetapi berpengaruh negatif. Sedangkan H₄, H₅, H₆, dan H₇ tidak terdukung secara statistik karena *ineffective monitoring*, *change in auditor*, *change in director*, dan *frequent number of CEO's picture* tidak berpengaruh signifikan terhadap kecurangan laporan keuangan. Variabel kontrol Reputasi Kantor Akuntan Publik tidak berpengaruh signifikan terhadap kecurangan laporan keuangan.

Kata Kunci: Kecurangan Laporan Keuangan, Teori *Fraud Pentagon*, dan *Fraud Score Model*

ABSTRACT

The Effect of Pentagon Fraud in Detecting Fraudulent Financial Statements

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This study aims to empirically examine the effect of the fraud pentagon in detecting fraudulent financial statements. The sample used is manufacturing sector companies listed on the Indonesia Stock Exchange for the period 2017-2019. The number of samples in this study were 286. The sampling technique used the purposive sampling method. The data is secondary data in the form of annual reports and fact books 2017. The data collection technique uses the documentation method. In addition, the data analysis technique used multiple linear regression test. The dependent variable in this study is financial statement fraud as proxied by the Fraud Score Model. While the independent variable is the fraud pentagon which consists of pressure, opportunity, rationalization, capability, and arrogance. Pressure consisting of financial stability, external pressure, and financial targets. Financial stability is measured by the ratio of changes in total assets, external pressure is measured by leverage, financial targets are measured by ROA. Opportunities that are proxied by ineffective monitoring that can be measured by the composition of the independent board of commissioners. Rationalization proxied by change in auditor. Capabilities proxied by change in director. Arrogance proxied by frequent number of CEO's picture. The control variable in this study was KAP affiliated with BIG4. The results showed that H1, namely financial stability, had a negative effect on financial statement fraud, which was statistically supported. H2 and H3 are not supported statistically because they show that external pressure and financial targets are significant but have a negative effect. While H4, H5, H6, and H7 are not supported statistically because ineffective monitoring, change in auditor, change in director, and frequent number of CEO's picture have no significant effect on financial statement fraud. Control variable Public Accounting Firm Reputation has no significant effect on financial statement fraud.

Keywords: Financial Statement Fraud, Pentagon Fraud Theory, and Fraud Score Model