ABSTRAK

Penelitian ini bertujuan untuk menguji secara empiris pengaruh teori *fraud pentagon* dalam medeteksi kecurangan laporan keuangan. *Fraud pentagon* diproksikan dengan tujuh variabel yang terdiri dari tiga variabel dari elemen *pressure (financial stability, financial target, external pressure)*, satu variabel dari elemen *opportunity (nature of industry)*, satu variabel dari elemen *rationalization (total accrual),* satu variabel dari elemen *competence (change in directors),* dan satu variabel dari elemen *arrogance (frequent number of CEO's pictures)*. F-Score digunakan untuk menentukan *fraudulent financial reporting.*

Terdapat 91 sampel penelitian yang dipilih menggunakan metode *purposive sampling* dari perusahaan yang masuk dalam indeks LQ45 yang terdaftar di Bursa Efek Indonesia (BEI) pada periode 2016 - 2020 berturut-turut. Pengujian hipotesis menggunakan model analisis regresi berganda dengan menggunakan SPSS.

Hasil penelitian menunjukkan bahwa *external pressure*, *nature of industry*, dan *total accrual* berpengaruh terhadap kecurangan laporan keuangan. Sedangkan *financial stability, financial target, change in directors,* dan *frequent number of CEO's pictures* tidak berpengaruh terhadap kecurangan laporan keuangan.

Kata kunci: *Fraudulent Financial Reporting, Fraud Pentagon, financial stability, financial target, external pressure, nature of industry, total accrual, change in directors, frequent number of CEO's pictures*

ABSTRACT

This study aims to empirically examine the effect of the pentagon fraud theory in detecting fraud financial statement. The pentagon fraud is proxied by seven variables consisting of three variable from the elements of pressure (financial stability, financial target, external pressure), one variable from the element of opportunity (nature of industry), one variable from the element of rationalization (total accrual), one variable from the element of competence (change in directors), and one variable from the element of arrogance (frequent number of CEO's pictures). F-Score is used to determine fraudulent financial reporting.

There were 91 research samples selected using the purposive sampling method from companies included in the LQ45 index listed on the Indonesia Stock Exchange (IDX) in the 2016 - 2020 period, respectively. Hypothesis testing use multiple regression analysis model using SPSS.

The results showed that external pressure, nature of industry, and total accruals had an effect on fraudulent financial statements. Meanwhile, financial stability, financial targets, change in directors, and frequent number of CEO's pictures have no effect on fraudulent financial statements.

Keywords: Fraudulent Financial Reporting, Fraud Pentagon, financial stability, financial target, external pressure, nature of industry, total accrual, change in directors, frequent number of CEO's pictures