

ABSTRAK

Tujuan penelitian ini adalah untuk menguji dan menganalisis faktor-faktor kecurangan dalam teori *fraud pentagon* dalam mendeteksi kecurangan laporan keuangan. *Fraud pentagon* diproksikan dengan sepuluh variabel yang terdiri dari empat elemen *pressure* (*financial target*, *financial stability*, *external pressure*, *institutional ownership*), dua variabel dari elemen *opportunity* (*ineffective monitoring* dan *quality of auditor external*), satu variabel dari elemen *rationalization* (*change in auditor*), satu variabel dari elemen *capability* (*change in directors*), dan tiga variabel dari elemen *arrogance* (*frequent number of CEO's pictures* dan *dualism position*) yang dihipotesiskan mempengaruhi *financial statement fraud*. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) pada periode 2014-2016. Teknik pengambilan sampel yang digunakan adalah purposive sampling dengan sampel yang diperoleh adalah 45 perusahaan manufaktur yang memenuhi kriteria, sehingga diperoleh 135 pengamatan di periode 2014-2016. Metode analisis data yang digunakan dalam penelitian ini adalah regresi logistik.

Hasil dari penelitian ini menunjukkan *financial target* berpengaruh negatif dan tidak signifikan dalam memprediksi *financial statement fraud*, *financial stability* berpengaruh negatif dan tidak signifikan dalam memprediksi *financial statement fraud*, *external pressure* berpengaruh positif dan signifikan dalam memprediksi *financial statement fraud*, *institutional ownership* berpengaruh positif dan signifikan dalam memprediksi *financial statement fraud*, *ineffective monitoring* berpengaruh positif dan tidak signifikan dalam memprediksi *financial statement fraud*, *quality of auditor external* berpengaruh negatif dan signifikan dalam memprediksi *financial statement fraud*, *change in auditor* berpengaruh negatif dan tidak signifikan dalam memprediksi *financial statement fraud*, *change of director* berpengaruh negatif dan tidak signifikan dalam memprediksi *financial statement fraud*, *frequent number of CEO's picture* berpengaruh negatif dan tidak signifikan dalam memprediksi *financial statement fraud*, *dualism position*

berpengaruh negatif dan tidak signifikan dalam memprediksi *financial statement fraud*.

Kata kunci: *Financial Statement Fraud, Fraud Pentagon, Financial Target, Financial Stability, External Pressure, Institutional Ownership, Ineffective Monitoring, Quality of auditor External, Change in Auditor, Change of Director, Frequent Number of CEO's Picture, Dualisme Potition.*

ABSTRACT

The purpose of this study is to examine and analyze fraud factors in the Pentagon fraud theory in detecting fraudulent financial statements. Fraud pentagon is proxied by ten variables consisting of four elements of pressure (financial targets, financial stability, external pressure, institutional ownership), two variables of opportunity elements (ineffective monitoring and quality of external auditors), one variable from the rationalization element (change in auditor), one variable from the capability element (change in directors), and three variables from arrogance elements (frequent number of CEO's pictures and dualism potential) hypothesized to influence financial statement fraud. The population in this study are manufacturing companies listed on the Indonesia Stock Exchange (IDX) in the 2014-2016 period. The sampling technique used was purposive sampling with the samples obtained were 45 manufacturing companies that met the criteria, so that 135 observations were obtained in the 2014-2016 period. The data analysis method used in this study is logistic regression.

The results of this study show that financial targets have a negative effect and are not significant in predicting financial statement fraud, negative financial stability and not significant in predicting financial statement fraud, external pressure has a positive and significant effect in predicting financial statement fraud, institutional ownership has a positive and significant effect on predicting financial statement fraud, ineffective monitoring has a positive and not significant effect in predicting fraudulent financial statements, quality of external auditors has a negative and significant effect in predicting fraudulent financial statements, change in auditor has a negative and insignificant effect in predicting financial statement fraud, influential change of director negative and not significant in predicting fraud financial statements, frequent number of CEO's picture has a negative effect and is not significant in predicting financial statement fraud, dualism potential has a negative effect and is not significant in predicting financial statement fraud.

Keywords: Fraud's Financial Statement, Fraud Pentagon, Financial Target, Financial Stability, External Pressure, Institutional Ownership, Ineffective Monitoring, External Quality of Auditors, Change in Auditor, Change of Director, Frequent Number of CEO's Picture, Dualism Potition.