

ABSTRACT

Miftachul Farid, 170221100188, Fraudulent Financial Reporting Viewed from the Fraud Pentagon Perspective (Study on the Company PT Garuda Indonesia, Tbk. 2017-2021 Period).

Under the guidance of Dr. Rita Yuliana, S.E., MSA., Ak., CA.

The study aims to determine fraudulent financial reporting with agency theory and fraud pentagon at PT Garuda Indonesia Tbk. The research method used is qualitative method. The population used in this study is PT Garuda Indonesia, the sample obtained using the annual report of PT Garuda Indonesia, Tbk. 2017-2021, this study uses descriptive analysis techniques in analyzing items and is processed using the help of Microsoft Excel. The results and conclusions of this study indicate that financial stability, financial targets, external pressure, ineffective monitoring, change in auditors, change in directors show that there are indications of fraudulent financial reporting, while the frequent number of CEO's pictures has not been able to show any indications of fraudulent financial reporting.

Keyword: *fraudulent financial reporting, fraud, fraud pentagon theory dan agency theory.*

ABSTRAK

Miftachul Farid, 170221100188, *Fraudulent Financial Reporting* Ditinjau Dari Perspektif *Fraud Pentagon* (Studi pada Perusahaan PT Garuda Indonesia, Tbk. Periode 2017-2021).

Dibawah bimbingan Dr. Rita Yuliana, S.E., MSA., Ak., CA.

Penelitian bertujuan untuk mengetahui *fraudulent financial reporting* dengan teori agensi dan fraud pentagon pada PT Garuda Indonesia Tbk. Metode penelitian yang digunakan yaitu metode kualitatif. Populasi yang digunakan pada penelitian ini adalah PT Garuda Indonesia, sampel yang diperoleh dengan menggunakan *annual report* PT Garuda Indonesia, Tbk. Tahun 2017-2021, penelitian ini menggunakan teknik analisis deskriptif dalam menganalisis item dan diolah dengan menggunakan bantuan microsoft excel. Hasil dan kesimpulan dari penelitian ini menunjukan bahwa *financial stability, financial target, external pressure, ineffective monitoring, change in auditor, change in directors* menunjukkan terdapat adanya indikasi *fraudulent financial reporting*, sedangkan *frequent number of CEO's picture* belum mampu menunjukkan adanya indikasi *fraudulent financial reporting*.

Kata kunci: *fraudulent financial reporting, fraud*, teori fraud pentagon dan teori agensi.