

## **ABSTRACT**

**Fidyah Quraini**, *Determinant of Fraudulent Financial Reporting with Pentagon Fraud Analysis. Under the guidance of Yuni Rimawati, S.E., M.S.Ak., Ak., CA.*

*This study aims to determine the factors of fraudulent financial reporting by using pentagon fraud analysis. This study analyzes the effect of financial targets, financial stability, external pressure, institutional ownership, ineffective monitoring, quality of external auditors, change in auditor, change director, and CEO's picture number on fraudulent financial reporting. In this study, a sample of 14 state-owned companies went public in the 2013-2017 period. The source of this research data is secondary data in the form of annual reports on the official website of the Indonesia Stock Exchange. Testing the hypothesis of this study using logistic regression method.*

*The results of this study indicate that external pressure influences expect fraudulent financial reporting, while financial target variables, financial stability, institutional ownership, ineffective monitoring, quality of external auditors, change in auditor, change director, and frequent number of CEO's picture have no effect on fraudulent financial reporting.*

**Keywords:** *fraudulent financial reporting, fraud pentagon, financial targets, financial stability, external pressure, institutional ownership, ineffective monitoring, quality of external auditors, change in auditors, change directors, frequent number of CEO's picture.*

## ABSTRAK

**Fidyah Quraini**, Determinan *Fraudulent Financial Reporting* dengan Analisis *Fraud Pentagon*. Di bawah bimbingan Yuni Rimawati, S.E., M.S.Ak., Ak., CA.

Penelitian ini bertujuan untuk mengetahui faktor-faktor kecurangan pelaporan keuangan dengan menggunakan analisis *fraud pentagon*. Penelitian ini menganalisis pengaruh *financial target*, *financial stability*, *external pressure*, *institutional ownership*, *ineffective monitoring*, *quality of external auditor*, *change in auditor*, *change director*, dan *frequent number of CEO's picture* terhadap *fraudulent financial reporting*. Pada penelitian ini mendapatkan sampel sebanyak 14 perusahaan BUMN *go public* pada periode 2013-2017. Sumber data penelitian ini adalah data sekunder yang berupa laporan tahunan pada website resmi Bursa Efek Indonesia. Pengujian hipotesis penelitian ini menggunakan metode regresi logistik.

Hasil penelitian ini menunjukkan bahwa variabel *external pressure* berpengaruh terhadap *fraudulent financial reporting*, sedangkan variabel *financial target*, *financial stability*, *institutional ownership*, *ineffective monitoring*, *quality of external auditor*, *change in auditor*, *change director*, dan *frequent number of CEO's picture* tidak berpengaruh terhadap *fraudulent financial reporting*.

Kata Kunci: *fraudulent financial reporting*, *fraud pentagon*, *financial target*, *financial stability*, *external pressure*, *institutional ownership*, *ineffective monitoring*, *quality of external auditor*, *change in auditor*, *change director*, *frequent number of CEO's picture*.