

ABSTRAK

Maulidi Muhammad, Pengaruh Fraud Pentagon Dalam Mendeteksi Fraudulent Financial Reporting Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia (BEI) Tahun 2013-2017. Dibawah bimbingan Anita Carolina, S.E., M.BusAdv., Ak., QIA., CA.

Penelitian ini bertujuan untuk menguji pengaruh antara elemen *pressure* yang diproksikan dengan variabel *financial target*, *financial stability*, *institutional ownership*, *external pressure*, dan *liquidity*, elemen *opportunity* yang diproksikan dengan variabel *ineffective monitoring* dan *external auditor quality*, elemen *rationalization* yang diproksikan dengan variabel *change in auditor*, elemen *competence* yang diproksikan dengan variabel *director change*, elemen *arrogance* yang diproksikan dengan variabel *frequent number of CEO's picture* dalam mendeteksi *fraudulent financial reporting* pada perusahaan manufaktur di indonesia.

Metode yang digunakan dalam penelitian ini adalah kuantitatif. Teknik pengambilan sampel penelitian ini menggunakan purposive sampling dan teknik analisis data menggunakan regresi logistik yang diolah dengan software SPSS 23.

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

Kata kunci: *fraud pentagon, fraudulent financial reporting.*

ABSTRACT

Maulidi Muhammad, *The Effects of Fraud Pentagon to Detect Fraudulent Financial Reporting Manufacturing Company that Registered to Indonesia Stock Exchange 2013-2017. Under the guidance of Anita Carolina, S.E., M.BusAdv., Ak., QIA., CA.*

This research aims to test the effect between element pressure proxied to variables financial target, financial stability, institutional ownership, external pressure, and liquidity, element opportunity proxied to variables ineffective monitoring and external auditor quality, element rationalization proxied to variable change in auditor, element competence proxied to variable director change, element arrogance proxied to variable frequent number of CEO's picture to detect Fraudulent Financial Reporting to manufacturing company in Indonesia.

Method of data collection of this research using quantitative method. The sampling technique of this research using a purposive sampling and techniques of data analysis using logistic regression which is processed with SPSS 23 software.

The results and conclusions of this research shows that variable financial target and institutional ownership give effect to fraudulent financial reporting. Meanwhile variable financial stability, external pressure, liquidity, ineffective monitoring, external auditor quality, change in auditor, director change, frequent number of CEO's picture have no effect to fraudulent financial reporting.

Keywords : fraud pentagon, fraudulent financial reporting.