ABSTRACT

This study aims to examine the elements of fraud found in the pentagon fraud theory in detecting fraud in the company's financial statements. Fraud pentagon is proxied with ten variables consisting of four elements of pressure (external pressure, financial stability, financial targets, and personal financial need), three variables of opportunity elements (ineffective monitoring, nature of industry, and quality of external audit), one variable from the element of rationalization (change in auditor), one variable from the capability (change in directors) element, and one variable from the arrogance element (frequent number of CEO's pictures) which is hypothesized to influence fraudulent financial statements. This study uses the F-Score to determine fraud in financial statements. The population in this study were manufacturing companies listed on the Indonesia Stock Exchange in 2015 - 2017. Sampling used a purposive sampling of 103 companies. This research was conducted using quantitative methods, the analytical techniques used were multiple regression analysis and hypothesis testing using t test, f test and test coefficient of determination. The results showed that financial targets, financial stability, external pressure, ineffectiveness of supervision, external auditor quality, auditor turnover, change of directors, the number of photographs displayed had a significant positive effect on fraudulent financial statements.

Keywords: Financial Statement Fraud, Pentagon Fraud, F-scores, Change of Directors, Number of Photos Displayed.

ABSTRAK

Penelitian ini bertujuan untuk menguji unsur unsur kecurangan yang terdapat dalam teori *fraud pentagon* dalam mendeteksi kecurangan dalam laporan keuangan perusahaan. *Fraud pentagon* diproksikan dengan sepuluh variabel yang terdiri dari empat elemen *pressure* (*external pressure, financial stability, financial target,*dan *personal financial need*), tiga variabel dari elemen *opportunity* (*ineffective monitoring, nature of industry,* dan *quality of external audit)*, satu variabel dari elemen *rationalization (change in auditor)*, satu variabel dari elemen *capability (change in directors)*, dan satu variabel dari elemen *arrogance (frequent number of CEO's pictures)* yang dihipotesiskan mempengaruhi kecurangan laporan keuangan. Penelitian ini menggunakan F-Score untuk menentukan kecurangan

dalam laporan keuangan. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di BEI tahun 2015 – 2017. Pengambilan sampel menggunakan purposive sampling sebanyak 103 perusahaan. Penelitian ini dilakukan menggunakan metode kuantitatif, teknik analisis yang digunakan yaitu analisis regresi berganda dan uji hipotesis menggunakan uji t, uji f serta uji koefisien determinasi. Hasil penelitian menunjukkan bahwa target keuangan, stabilitas keuangan, tekanan eksternal, ketidak efektifan pengawasan, kualitas eksternal auditor, pergantian auditor, pergantian direksi, jumlah foto yang terpampang berpengaruh positif signifikan terhadap kecurangan laporan keuangan.

Kata Kunci : *Financial Statement Fraud*, *Fraud Pentagon*, *F-score* , Pergantian Direksi, Jumlah Foto Yang Terpampang.