

ABSTRAK

Banyaknya kasus kecurangan pelaporan keuangan yang terjadi mendorong kita untuk mengetahui faktor-faktor apa saja yang mendasari hal tersebut. Penelitian ini, “Fraudulent Financial Reporting: Pengujian Teori *Fraud pentagon* Pada Sektor Keuangan di Indonesia (Studi Kasus Pada Perusahaan Sektor Keuangan yang Terdaftar di BEI Tahun 2017-2019)” bertujuan untuk mengetahui apakah *financial target*, *financial stability*, *external pressure*, *ineffective monitoring*, *change in auditor*, *change of director*, dan *frequent number of CEO’s picture* berpengaruh terhadap *fraudulent financial reporting*. Semua variabel tersebut adalah bagian dari *fraud pentagon theory* yang merupakan pengembangan dari *fraud triangle theory*. Penelitian ini berjenis kuantitatif dengan menggunakan program analisis data SPSS versi 27. Hasil penelitian menunjukkan bahwa hanya faktor *financial target* dan *financial stability* saja yang berpengaruh terhadap *fraudulent financial reporting*. Faktor lainnya yaitu *external pressure*, *ineffective monitoring*, *change in auditor*, *change of director*, dan *frequent number of CEO’s picture* tidak berpengaruh terhadap *fraudulent financial reporting*.

Keyword: fraud, fraud pentagon, fraudulent financial reporting

ABSTRACT

Many cases of fraudulent financial reporting that happened encourages us to find out what factors underlie that. This study, “Fraudulent Financial Reporting: Testing Of Fraud Pentagon Theory In Financial Sector In Indonesia (Case Study In Financial Sector Companies Listed On IDX During The Period 2017-2019)” aims to find out whatever financial targets, financial stability, external pressure, ineffective monitoring, change in auditor, change of director, and frequent number of CEO's picture affect fraudulent financial reporting. All of these variables are part of the fraud pentagon theory which is the development of the fraud triangle theory. This is a quantitative research using SPSS version 27 data analysis program. The results show that only financial target and financial stability factors that affect fraudulent financial reporting. Other factors, which is external pressure, ineffective monitoring, change in auditor, change of director, and frequent number of CEO's picture have no effect on fraudulent financial reporting.

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