

ABSTRAK

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THE EFFECT OF FRAUD PENTAGON IN DETECTING THE POTENTIAL OCCURENCE OF FINANCIAL STATEMENT FRAUD

(xiv + 118 halaman: 4 gambar; 12 tabel; 2 lampiran)

Penelitian ini bertujuan untuk mengkaji efektivitas dari penggunaan *fraud pentagon* dalam mendeteksi potensi terjadinya *financial statement fraud*. Populasi yang digunakan dalam penelitian ini adalah perusahaan non-finansial yang terdaftar di Bursa Efek Indonesia pada tahun 2015-2019. Teknik pengambilan sampel yang digunakan adalah *purposive sampling*, menghasilkan jumlah observasi sebesar 1,455 observasi. Pengolahan data melalui metode regresi logistik menunjukkan bahwa stabilitas finansial, natur industri, perubahan auditor eksternal, dan gambar CEO dalam laporan tahunan dapat meningkatkan potensi terjadinya *financial statement fraud*, sedangkan target finansial ditemukan menurunkan potensi tersebut. Tekanan pihak luar, pengawasan tidak efektif, perubahan direksi, serta koneksi politik anggota dewan disisi lain tidak berpengaruh terhadap potensi terjadinya *financial statement fraud*. Berdasarkan hasil penelitian, *fraud pentagon* secara keseluruhan dinilai dapat digunakan untuk mendeteksi kecurangan laporan keuangan.

The purpose of this study was to test the effectiveness of fraud pentagon in detecting financial statement fraud. The population used were non-financial companies listed in the Indonesia Stock Exchange during the year 2015-2019. The sampling technique used in this study is purposive sampling, resulting in a total of 1,455 observations. The logistic regression used in this study has found financial stability, nature of industry, change in external auditor, and number of CEO pictures in yearly reports significant in increasing the probability of financial statement fraud, while financial target is found to decrease the probability. External pressure, ineffective monitoring, change in director, and political connection of board committees on the other hand has no effect in detecting financial statement fraud. Based on the results of the research, fraud pentagon as a whole can be used to detect the probability of financial statement fraud.

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Kata kunci: *financial statement fraud, fraud pentagon*