

ABSTRAK

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Pendeteksian *Fraudulent Financial Reporting* Menggunakan Analisis *Fraud Pentagon* Pada Perusahaan Keluarga Yang Terdaftar Di Bursa Efek Indonesia

(xv + 90 halaman, 4 gambar, 21 tabel, 4 lampiran)

Penelitian ini mengkaji dan menelaah kecurangan laporan keuangan menggunakan model *fraud pentagon* pada perusahaan keluarga yang terdaftar di Bursa Efek Indonesia tahun 2017-2019. Variabel independen yang digunakan dalam penelitian ini diantaranya adalah *financial stability*, *external pressure*, *executive financial need*, *management control*, *related party transaction*, *change in auditor*, *audit report*, *director education*, dan *executive compensation*. Di Indonesia sebagian besar perusahaan merupakan perusahaan keluarga, penelitian ini berfokus untuk meneliti kecurangan pelaporan keuangan pada perusahaan keluarga yang ada di Indonesia. Berdasarkan pengetahuan penulis, masih belum terdapat penelitian yang menganalisis kecurangan laporan keuangan berdasarkan model *fraud pentagon* khususnya pada perusahaan keluarga di Indonesia. Regresi data panel dengan pendekatan *common effect model* digunakan dalam menganalisis 354 data observasi. Hasil penelitian ini menunjukkan bahwa *financial stability*, dan *executive financial need* berpengaruh positif dan signifikan terhadap *fraudulent financial reporting*, *external pressure* berpengaruh negatif dan signifikan terhadap *fraudulent financial reporting*.

Kata kunci : Kecurangan laporan keuangan, *fraud pentagon*, perusahaan keluarga

ABSTRACT

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Fraudulent Financial Reporting Using Fraud Pentagon Analysis In Family Business That Listed In Indonesia Stock Exchange

(xv + 90 pages, 4 picture, 21 table, 4 attachments)

This study examines fraudulent financial reporting using the pentagon fraud model in family companies listed on the Indonesia Stock Exchange in 2017-2019. The independent variables used in this study include financial stability, external pressure, executive financial need, management control, related party transactions, change in auditors, audit reports, director education, and executive compensation. The majority of Indonesian companies are family companies. Therefore, this study focuses on examining fraudulent financial reporting in family companies in Indonesia. Based on the author's knowledge, research that analyzed financial statement fraud based on the pentagon fraud model for family companies in Indonesia has not yet been done. Panel data regression with the common effect model approach was used to analyze 354 observational data. The results of this study indicate that financial stability and executive financial need have a positive and significant effect on fraudulent financial reporting, external pressure has a negative and significant effect on fraudulent financial reporting.

Keyword : *Fraudulent financial reporting, fraud pentagon, family business*