ABSTRACT

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FRAUDULENT FINANCIAL REPORTING DETECTION USING PENTAGON FRAUD ANALYSIS ON CONSUMER CYCLICALS SECTOR COMPANIES LISTED ON INDONESIA STOCK EXCHANGE

This research aims to detect fraudulent financial reporting using fraud analysis at non-cyclicals consumer sector companies listed on the Indonesia Stock Exchange in 2018-2020. This study is an associative study using quantitative data with the number of samples used in this study amounting to 57 companies. Based on the test results, it is known that the pressure has a positive effect on fraudulent financial reports and the ability to negatively affect fraudulent financial reports in the non-cyclicals consumer sector listed on the Indonesia Stock Exchange for the period 2018-2020. While opportunity, rationality and arrogance have no effect on fraudulent financial reports on the non-cyclicals consumer sector listed on the Indonesia Stock Exchange for the period 2018-2020.

Keywords: pressure, opportunity, rationality, arrogance, ability, fraudulent financial report