

**A B S T R A K**

**ANALISIS PENGARUH FRAUD PENTAGON TERHADAP  
POTENSI KECURANGAN LAPORAN KEUANGAN**

(Studi Empiris Pada Perusahaan Sektor *Basic Material* yang Terdaftar di Bursa Efek Indonesia Periode 2017-2019)

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Penelitian ini bertujuan untuk mengetahui pengaruh *fraud pentagon* terhadap potensi kecurangan laporan keuangan. *Fraud pentagon* terdiri dari lima elemen yaitu tekanan, peluang, rasionalisasi, kompetensi, dan arogansi. Pada penelitian ini tekanan diukur dengan variabel *asset growth* dan *external pressure*, peluang diukur dengan variabel *ineffective monitoring*, rasionalisasi diukur dengan variabel *change in auditor*, kompetensi diukur dengan variabel *change in director*, dan arogansi diukur dengan variabel *dualism position*.

Penelitian ini menggunakan studi empiris dan metode kuantitatif. Populasi pada penelitian ini adalah perusahaan sektor *basic material* yang terdaftar di Bursa Efek Indonesia periode 2017-2019. Penelitian ini menggunakan data sekunder dan teknik pengambilan sampel dengan teknik *purposive sampling*. Jumlah perusahaan yang menjadi sampel pada penelitian ini adalah 13 perusahaan dengan pengamatan selama 3 tahun. Dalam penelitian ini *F-Score* model digunakan untuk melihat potensi kecurangan laporan keuangan. Teknik analisis data yang digunakan dalam penelitian ini adalah analisis regresi linier berganda.

Hasil penelitian ini menunjukkan bahwa *asset growth* berpengaruh positif terhadap potensi kecurangan laporan keuangan dan *external pressure* berpengaruh negatif terhadap potensi kecurangan laporan keuangan. Sedangkan hasil uji hipotesis yang lain menunjukkan bahwa *ineffective monitoring*, *change in auditor*, *change in director*, dan *dualism position* tidak berpengaruh terhadap potensi kecurangan laporan keuangan.

Kata Kunci: *fraud pentagon*, potensi kecurangan laporan keuangan, *asset growth*, *external pressure*, *ineffective monitoring*, *change in auditor*, *change in director*, *dualism position*

**ABSTRACT**

**ANALYSIS OF THE INFLUENCE OF FRAUD PENTAGON ON  
POTENTIAL FRAUDULENT FINANCIAL STATEMENTS**

*(An Empirical Study on the Basic Materials Sector Companies Listed on the  
Indonesia Stock Exchange for the Period 2017-2019)*

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*This study aims to determine the influence of the fraud pentagon on the potential fraud of financial statements. Fraud pentagon consists of five elements, namely pressure, opportunity, rationalization, competence, and arrogance. In this study, pressure is measured by asset growth and external pressure variables, opportunity is measured by ineffective monitoring variable, rationalization is measured by change in auditor variable, competence is measured by change in director variable, and arrogance is measured by dualism position variable.*

*This research uses empirical studies and quantitative methods. The population in this study are basic material sector companies listed on the Indonesia Stock Exchange for the 2017-2019 period. This study uses secondary data and sampling technique with purposive sampling technique. The number of companies that were sampled in this study were 13 companies with 3 years of observation. In this study the F-Score model is used to see the potential for fraudulent financial statements. The data analysis technique used in this research is multiple linear regression analysis.*

*The results of this study indicate that asset growth has a positive influence on the potential for fraudulent financial statements and external pressure has a negative influence on the potential for fraudulent financial statements. Meanwhile, the results of other hypothesis tests indicate that ineffective monitoring, change in auditors, change in directors, and dualism positions have no influence on the potential for fraudulent financial statements.*

*Keywords: fraud pentagon, potential fraudulent financial statement, asset growth, external pressure, ineffective monitoring, change in auditor, change in director, dualism position*