

A B S T R A K

**ANALISIS PENGARUH FAKTOR-FAKTOR *FRAUD*
PENTAGON DALAM MENDETEKSI POTENSI
KECURANGAN LAPORAN KEUANGAN**

(Studi Empiris pada Perusahaan Manufaktur Sektor Industri Barang Konsumsi yang Terdaftar di Bursa Efek Indonesia Tahun 2019-2021)

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Penelitian ini bertujuan untuk mengetahui pengaruh *fraud pentagon* terhadap potensi kecurangan laporan keuangan. *Fraud pentagon* terdiri dari lima faktor yaitu tekanan, peluang, rasionalisasi, kompetensi, dan arogansi. Pada penelitian ini tekanan diukur dengan variabel *financial stability*, *financial target* dan *external pressure*, peluang diukur dengan variabel *effective 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 dengan metode kuantitatif. Populasi pada penelitian ini adalah perusahaan sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia (BEI) periode 2019-2021. Penelitian ini menggunakan data sekunder dan teknik pengambilan sampel dengan teknik *purposive sampling*. Jumlah perusahaan yang menjadi sampel pada penelitian ini adalah 15 perusahaan dengan masa pengamatan selama 3 tahun. Penelitian ini menggunakan F-Score model untuk mendeteksi potensi kecurangan laporan keuangan. Teknik analisis data yang digunakan dalam penelitian ini adalah analisis regresi linier berganda.

Hasil penelitian ini menunjukkan bahwa *financial stability*, *financial target*, *external pressure*, *change in directors* dan *dualism position* berpengaruh terhadap potensi kecurangan laporan keuangan. Sementara untuk *effective monitoring*, dan *change in auditor* tidak berpengaruh terhadap potensi kecurangan laporan keuangan.

Kata kunci: *fraud pentagon*, potensi kecurangan laporan keuangan, *financial stability*, *financial target*, *external pressure*, *effective monitoring*, *change in auditor*, *change in director*, *dualism position*

ABSTRACT

ANALYSIS OF THE INFLUENCE OF FRAUD PENTAGON FACTORS ON DETECTING POTENTIAL FRAUDULENT FINANCIAL STATEMENTS

*(An Empirical Study on the Comsumer Goods Industry Sector Companies Listed
on the Indonesia Stock Exchange for the Period 2019-2021)*

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This study aims to determine the effect of pentagon fraud on the potential for fraudulent financial statements. The fraud pentagon consists of five factors, namely pressure, opportunity, rationalization, competence, and arrogance. In this study, pressure is measured by the variables financial stability, financial target and external pressure, opportunities are measured by the variable effective monitoring, rationalization is measured by the variable change in auditor, competence is measured by the variable change in director, and arrogance is measured by the dualism position variable.

This research uses empirical studies and quantitative methods. The population in this study are companies in the consumer goods industry sector that are listed on the Indonesia Stock Exchange (IDX) for the 2019-2021 period. This research uses secondary data and a sampling technique with a purposive sampling technique. The number of companies that were sampled in this study was 15 companies with an observation period of 3 years. This study uses the F-Score model to detect potential fraudulent financial statements. The data analysis technique used in this study is multiple linear regression analysis.

The results of this study indicate that financial stability, financial targets, external pressure, change in directors and dualism position have an effect on the potential for fraudulent financial reporting. Meanwhile, effective monitoring and change in auditors have no effect on the potential for fraudulent financial reporting.

Keywords: fraud pentagon, fraudulent financial statements, financial stability, financial target, external pressure, effective monitoring, change in auditor, change in director, dualism position.