

ABSTRAKSI

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**PENGARUH *FRAUD PENTAGON* DALAM MENDETEKSI
KECURANGAN PELAPORAN KEUANGAN PADA PERUSAHAAN
MANUFAKTUR SUB SEKTOR INDUSTRI *FOOD AND BEVERAGES*
YANG TERDAFTAR DI BURSA EFEK INDONESIA (BEI) PERIODE 2018
- 2020**

Skripsi. Program Studi Akuntansi. 2022

Kata Kunci: *Fraud Pentagon, Financial Target, Financial Stability, External Pressure, Ineffective Monitoring, Nature of Industry, Change in Auditor, Change in Directors, Frequent Number of CEO's Picture, Fraudulent Financial Reporting*

(v + 158 + lampiran)

Tujuan penelitian ini adalah untuk mengetahui pengaruh *Fraud* dengan *Pentagon Theory* terhadap *Fraudulent Financial Reporting* dengan metode menggunakan *F-Score* pada perusahaan Sektor Industri *Food and Beverages* yang terdaftar di Bursa Efek Indonesia periode 2018-2020. Pada penelitian ini menganalisa Pengaruh *Financial Target, Financial Stability, External Pressure, Ineffective Monitoring, Nature of Industry, Change in Auditor, Change in Directors, Frequent Number of CEO's Picture* terhadap *Fraudulent Financial Reporting*. Jumlah perusahaan Sektor Industri *Food and Beverages* yang dijadikan sampel adalah 14 perusahaan yang diambil berdasarkan metode *purposive sampling*. Berdasarkan kriteria yang telah ditetapkan diperoleh 14 perusahaan dengan periode penelitian 3 tahun yaitu tahun 2018 – 2020 sehingga terdapat 42 sampel. Metode analisis yang digunakan adalah uji asumsi klasik, pengujian hipotesis, uji regresi linier berganda, uji t (parsial), uji f (simultan), dan koefisien determinisasi dengan menggunakan *software SPSS 26*. Hasil penelitian ini menunjukkan bahwa *Financial Target, Financial Stability, External Pressure, Ineffective Monitoring, Nature of Industry, Change in Auditor, Change in Directors* dan *Frequent Number of CEO's Picture* berpengaruh secara simultan. Secara parsial *Financial Target, Financial Stability, Ineffective Monitoring, Change in Auditor, Change in Directors* dan *Frequent Number of CEO's Picture* tidak memiliki pengaruh yang signifikan terhadap *Fraudulent Financial Reporting*. Sedangkan *External Pressure* dan *Nature of Industry* memiliki pengaruh yang signifikan terhadap *Fraudulent Financial Reporting*.

ABSTRACTION

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THE EFFECT OF PENTAGON'S FRAUD IN DETECTING FINANCIAL REPORTING FRAUD IN THE FOOD AND BEVERAGES INDUSTRY SUB-SECTOR MANUFACTURING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE (IDX) FOR THE 2018 - 2020 PERIOD

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Keywords: Fraud Pentagon, Financial Target, Financial Stability, External Pressure, Ineffective Monitoring, Nature of Industry, Change in Auditor, Change in Directors, Frequent Number of CEO's Picture, Fraudulent Financial Reporting

(v + 158 + attachment)

The purpose of this study was to determine the effect of Fraud with the Pentagon Theory on Fraudulent Financial Reporting by using the F-Score method in Food and Beverages Industrial Sector companies listed on the Indonesia Stock Exchange for the 2018-2020 period. This study analyzes the influence of Financial Target, Financial Stability, External Pressure, Ineffective Monitoring, Nature of Industry, Change in Auditor, Change in Directors, Frequent Number of CEO's Picture on Fraudulent Financial Reporting. The number of companies in the Food and Beverages Industry Sector that were used as samples were 14 companies which were taken based on the purposive sampling method. Based on the predetermined criteria, 14 companies were obtained with a 3 year research period, namely 2018 - 2020 so that there were 42 samples. The analytical method used is the classical assumption test, hypothesis testing, multiple linear regression, t test (partial), f test (simultaneous), and coefficient of determination using SPSS 26 software. The results of this study indicate that Financial Target, Financial Stability, External Pressure, Ineffective Monitoring, Nature of Industry, Change in Auditor, Change in Directors and Frequent Number of CEO's Picture influence simultaneously. Partially Financial Target, Financial Stability, Ineffective Monitoring, Change in Auditor, Change in Directors and Frequent Number of CEO's Picture do not have a significant influence on Fraudulent Financial Reporting. Meanwhile, External Pressure and Nature of Industry have a significant influence on Fraudulent Financial Reporting.