

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh faktor-faktor kecurangan pada teori *pentagon* untuk mendeteksi kecurangan pelaporan keuangan. Faktor-faktor dalam *fraud pentagon* terdiri dari 5 (lima) elemen yaitu *Pressure* diproksikan dengan *financial stability*, *Opportunity* diproksikan dengan *nature of industry*, *Rationalization* diproksikan dengan *change in auditor*, *Capability* diproksikan dengan *change of directors*, dan *Arrogance* diproksikan dengan *frequents number of CEO'S pictures*. Terdapat lima variabel independen dan variabel dependen yang digunakan teori *pentagon* untuk mendeteksi kecurangan pelaporan keuangan.

Jenis penelitian ini adalah kuantitatif dengan sampel terdiri dari 35 perusahaan Pertambangan yang terdaftar di Bursa Efek Indonesia periode tahun 2016-2019. Teknik pengambilan sampel menggunakan metode *purposive sampling*, dan teknik analisis data menggunakan analisis regresi linier berganda.

Hasil penelitian menunjukkan bahwa *nature of industry*, *change of directors*, dan *frequents number of CEO'S pictures* berpengaruh signifikan terhadap kecurangan pelaporan keuangan. Sedangkan *financial stability* dan *change in auditor* tidak berpengaruh signifikan terhadap kecurangan pelaporan keuangan.

Kata Kunci: Kecurangan pelaporan keuangan, *financial stability*, *nature of industry*, *change in auditor*, *change of directors*, *frequents number of CEO'S pictures*.

ABSTRACT

This research aimed to examine the effect of fraud's factors of Pentagon's theory in order to detect financial reporting's fraud. the factors in fraud pentagon consist of 5 elements, namely Pressure which was referred to financial stability, Opportunity which was referred to nature of industry, Capability which was referred to change of directors, and Arrogance which was referred to frequents number of CEO's pictures. Those 5 independent variables affected fraud in financial reporting. Meanwhile, f-score which belongs to dependent variable was used to detect financial reporting fraud.

The research was quantitative. Moreover, there were 35 mining companies which were listed on Indonesia Stock Exchange during 2016-2019, as the sample. Furthermore, the data collection technique used purposive sampling. Additionally, the data analysis technique used multiple linear regression.

The research result concluded that the nature of industry, change of directors, and frequents number of CEO's picture had a significant effect on financial reporting fraud. on the other hand, financial stability as well as charge in auditor had insignificant effect on financial reporting fraud.

Keyword: Financial Reporting Fraud, Financial Stability, Nature Of Industry, Change In Auditor, Change Of Directors, Frequents Number Of CEO's Picture.