ABSTRAK

Penelitian ini bertujuan untuk mendeteksi kecurangan pada laporan keuangan menggunakan teori *Fraud Pentagon*. *Fraud pentagon* terdiri dari lima elemen yaitu: Tekanan, Kesempatan, Rasionalisasi, Kompetensi, dan Arogansi. Kelima elemen dalam *Fraud Pentagon* tersebut terdapat 10 (sepuluh) variabel independen yang digunakan dalam penelitian ini yaitu: *Financial Stability*, *Financial Target*, *Personal Financial Need*, *External Pressure*, *Nature of Industry*, *Ineffective Monitoring*, *Change in Auditor*, *Rationalization*, *Change of Director*, dan *Frequent Number of CEO's Picture* sedangkan variabel dependen menggunakan *Fraudulent Financial Reporting*.

Sampel pada penelitian ini adalah menggunakan teknik *purposive sampling* di sektor manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2017-2019, data yang dapat diolah sebanyak 258 perusahaan (86 perusahaan x 3 tahun). Alat analisis yang digunakan adalah analisis regresi logistik dengan bantuan aplikasi *Statistical Product and Service Solutions for Windows* (SPSS) *Version* 22.0.

Berdasarkan hasil pengujian penelitian ini menunjukkan bahwa terdapat tiga variabel independen yaitu: *Financial Stability*, *Change in Auditor*, dan *Rationalization* berpengaruh positif signifikan terhadap *Fraudulent Financial Reporting*. Sedangkan tujuh variabel independen lainnya yaitu: *Financial Target*, *Personal Financial Need*, *External Pressure*, *Nature of Industry*, *Change of Director*, *Ineffective Monitoring* dan *Frequent Number Of CEO's Picture* tidak berpengaruh terhadap *Fraudulent Financial Reporting*.

Kata Kunci: ***Fraudulent Financial Reporting, Financial Stability, Financial Target, Personal Financial Need, External Pressure, Nature of Industry, Ineffective Monitoring, Change in Auditor, Rationalization, Change of Director*, dan *Frequent Number of CEO's Picture.***

ABSTRACT

This study aims to detect in fraudulent financial reporting by using the Fraud Pentagon theory. The Fraud Pentagon consists that is pressure, opportunity, rationalization, competence, and arrogance. This five elements in the Fraud Pentagon exist 10 (ten) independent variables used in this study, namely: Financial Stability, Financial Target, Personal Financial Need, External Pressure, Nature of Industry, Ineffective Monitoring, Change in Auditor, Rationalization, Change in Director, and Frequent Number of CEO's Picture while dependent variable uses Fraudulent Financial Reporting.

The sample in this research uses purposive sampling technique on manufacturing companies listed in Indonesian Stock Exchange for the year of 2017-2019. This data that can be processed is 258 companies (86 companies x 3 years). The analytical tool used is logistic regression analysis with a assistance of Stasictical Product and Service for Windows (SPSS) Version 22.0.

Based on the results of this research shows that there are three independent variables, namely: Financial Stability, Change in Auditor, and Rationalization which has a significant positive effect on Fraudulent Financial Reporting. Meanwhile there are seven independent variables, namely: Financial Target, Personal Financial Need, External Pressure, Nature of Industry, Ineffective Monitoring, Change in Directors, and Frequent Number of CEO's Picture have no effect on Fraudulent Financial Reporting.

Keywords**: **Fraudulent Financial Reporting, Financial Stability, Financial Target, Personal Financial Need, External Pressure, Nature of Industry, Ineffective Monitoring, Change in Auditor, Rationalization, Change of Director,** and **Frequent Number of CEO's Picture.