

ABSTRAK

Elemen *fraud* pentagon adalah *pressure, opportunity, rationalization, competence dan arrogance*. Penelitian ini bertujuan untuk mengetahui apakah elemen *fraud pentagon* tersebut berpengaruh terhadap *fraudulent financial reporting*. Elemen *fraud pentagon* dijelaskan menggunakan variabel *financial target, financial stability, eksternal pressure, institutional ownership, ineffective monitoring, nature of industry, change in auditor, change of director, CEO picture* dan *fraudulent financial reporting* dijelaskan menggunakan *financial statement restatement*. Sampel yang digunakan dalam penelitian ini adalah 181 perusahaan *property dan real estate* yang terdaftar di BEI periode 2016-2019. Analisis data yang digunakan dalam penelitian ini adalah analisis regresi logistik dengan tingkat signifikansi sebesar 0.05. Data diambil dari annual report melalui situs idx dan web perusahaan. Hasil penelitian ini menunjukkan bahwa variabel *financial stability* berpengaruh signifikan terhadap *fraudulent financial reporting*.

Kata kunci : *Fraud, Fraud Pentagon, Fraudulent Financial Reporting*

ABSTRACT

The elements of the fraud pentagon are pressure, opportunity, rationalization, competence and arrogance. This study aims to determine whether the element of the fraud pentagon has an effect on fraudulent financial reporting. The elements of the fraud pentagon are explained using financial target variables, financial stability, external pressure, institutional ownership, ineffective monitoring, nature of industry, change in auditor, change of director, CEO picture and fraudulent financial reporting explained using financial statement restatement. The sample used in this study were 181 property and real estate companies listed on the IDX for the 2016-2019 period. Data analysis used in this study is logistic regression analysis with a significance level of 0.05. The data is taken from the annual report through the idx website and the company's website. The results of this study indicate that the financial stability variable has a significant effect on fraudulent financial reporting.

Keywords: Fraud, Fraud Pentagon, Fraudulent Financial Reporting