

INTISARI

Penelitian ini bertujuan untuk mengetahui bagaimana pengaruh *fraud pentagon*, asimetris informasi dan *going concern* terhadap terjadinya kecurangan laporan keuangan. Faktor *fraud pentagon* yang diteliti dalam penelitian ini yaitu *financial target*, *financial stability*, *personal financial need*, *external pressure*, *nature of industry*, *ineffective monitoring*, *rationalization*, *capability* dan *arrogance*. Subjek dalam penelitian ini yaitu perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2015-2017. Sampel penelitian ditentukan menggunakan *purposive sampling*. Penelitian ini memiliki sampel 52 perusahaan dengan total data yang diolah sebanyak 139 data. Data diolah menggunakan program statistik SPSS dan dianalisis menggunakan regresi logistik.

Berdasarkan hasil analisis data yang dilakukan diketahui bahwa hanya variabel *financial stability* dan *nature of industry* yang berpengaruh positif terhadap kecurangan laporan keuangan. Sementara itu variabel *financial target*, *personal financial need*, *external pressure*, *ineffective monitoring*, *rationalization*, *capability*, *arrogance*, asimetris informasi dan *going concern* tidak berpengaruh terhadap terjadinya kecurangan laporan keuangan.

Kata kunci: Kecurangan Laporan Keuangan, *Fraud Pentagon*, Asimetris Informasi dan *Going Concern*.

ABSTRACT

This study aims to determine how the influence of pentagon fraud, asymmetric information and going concern on the occurrence of financial statement fraud. The pentagon fraud factor examined in this study is financial targets, financial stability, personal financial needs, external pressure, the nature of industry, ineffective monitoring, rationalization, capability and arrogance. The subjects in this study were manufacturing companies listed on the Indonesia Stock Exchange in 2015-2017. The research sample was determined using purposive sampling. This study has a sample of 52 companies with a total of 139 data processed. Data was processed using the SPSS statistical program and analyzed using logistic regression.

Based on the results of data analysis, it is known that only financial stability and nature of industry variables have a positive effect on fraudulent financial statements. Meanwhile, financial target variables, personal financial need, external pressure, ineffective monitoring, rationalization, capability, arrogance, asymmetric information and going concern do not affect the occurrence of financial statement fraud.

Keywords: Financial statement fraud, Pentagon Fraud, Asymmetrical Information and Going Concern.