

INTISARI

Penelitian ini bertujuan untuk mengetahui bagaimana pengaruh *fraud pentagon*, kepemilikan institusional dan asimetris informasi terhadap kecurangan laporan keuangan. Faktor *fraud pentagon* yang diteliti dalam penelitian ini yaitu stabilitas keuangan, ketidakefektifan pengawasan, *rationalization*, *capability* dan *arrogance*. Subjek dalam penelitian ini yaitu perusahaan perbankan yang terdaftar di Bursa Efek Indonesia tahun 2015-2017. Sampel penelitian ditentukan menggunakan *purposive sampling*. Penelitian ini memiliki sampel 37 perusahaan dengan total data yang diolah sebanyak 111 data. Data diolah menggunakan program statistik SPSS dan dianalisis menggunakan regresi logistik.

Berdasarkan hasil analisis data yang dilakukan, diketahui bahwa variabel stabilitas keuangan, ketidakefektifan pengawasan dan *capability* berpengaruh terhadap kecurangan laporan keuangan, namun *rationalization*, *arrogance*, kepemilikan institusional dan asimetris informasi tidak berpengaruh terhadap terjadinya kecurangan laporan keuangan.

Kata kunci: Kecurangan Laporan Keuangan, *Fraud Pentagon*, Kepemilikan Institusional dan Asimetris Informasi.

ABSTRACT

This study aims to determine how the influence of pentagon fraud, institutional ownership and asymmetric information on fraudulent financial statements. The pentagon fraud factor studied in this study was financial stability, ineffectiveness of supervision, rationalization, capability and arrogance. The subjects in this study were banking companies listed on the Indonesia Stock Exchange in 2015-2017. The research sample was determined using purposive sampling. This study has a sample of 37 companies with a total of 111 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 the variables of financial stability, ineffective monitoring and capability have an effect on fraudulent financial statements, but rationalization arrogance, institutional ownership and asymmetric information have no effect on the occurrence of fraudulent financial statements.

Keywords: Financial Statement Fraud, Fraud Pentagon, Institutional Ownership and Asymmetric Information.