

## INTISARI

Penelitian ini bertujuan untuk menganalisis peran mekanisme *corporate governance* yang terdiri dari ukuran dewan komisaris, anggota dewan dengan pengalaman internasional, efektivitas komite audit, efektivitas audit internal, sedangkan *fraud pentagon* terdiri dari stabilitas keuangan, tekanan eksternal, target keuangan, kepemilikan institusi, *Frequent number of CEO's picture* dan *innefective monitoring*, serta spesialisasi audit terhadap kecurangan dalam pelaporan keuangan. Populasi dari penelitian ini adalah perusahaan non keuangan yang terdaftar di Bursa Efek Indonesia yang mengungkapkan laporan tahunan pada tahun 2017. Total sampel sebanyak 172 perusahaan yang diperoleh dari *purposive sampling*. Metode analisis penelitian ini menggunakan analisis regresi logistik dengan program IBM SPSS.

Hasil penelitian ini menunjukkan bahwa ukuran dewan komisaris, anggota dewan dengan pengalaman internasional, efektivitas komite audit, efektivitas audit internal, tekanan eksternal, kepemilikan institusi, *Frequent number of CEO's picture* dan *innefective monitoring*, serta spesialisasi audit tidak berpengaruh terhadap kecurangan dalam pelaporan keuangan. Sedangkan stabilitas keuangan dan target keuangan berpengaruh terhadap kecurangan dalam pelaporan keuangan.

Kata kunci : kecurangan dalam pelaporan keuangan, ukuran dewan komisaris, anggota dewan dengan pengalaman internasional, efektivitas komite audit, efektivitas audit internal, stabilitas keuangan, tekanan eksternal, target keuangan, kepemilikan institusi, *Frequent number of CEO's picture* dan *innefective monitoring*, serta spesialisasi.

## ABSTRACT

*This study aims to analyze the role of corporate governance mechanism consists of board commissioners, board members with international experience, effectiveness of audit committees, effectiveness of internal audits, while fraud pentagon consists of financial stability, external pressure, financial targets, institutional ownership, Frequent number of CEO's picture and ineffective monitoring and the specialization audits on the Fraudulent Financial Reporting. The population of this study are non-financial companies listed in the Indonesia Stock Exchange which disclose their annual report on 2017. The total sample of 172 companies was obtained from purposive sampling. The analysis method of this study uses logistic regression analysis with the IBM SPSS program.*

*The results of this study indicates that the size of the board commissioners, board members with international experience, the effectiveness of the audit committee, the effectiveness of internal audits, external pressure, institutional ownership, Frequent number of CEO's picture and effective monitoring, and audit specialization have no effect on on the Fraudulent Financial Reporting. While financial stability and financial targets have a positive effects on the Fraudulent Financial Reporting*

*Keywords: fraudulent financial reporting, board size, board members with international experience, effectiveness of audit committees, effectiveness of internal audit, financial stability, external pressure, financial targets, institutional ownership, Frequent number of CEO's picture and ineffective monitoring, and specialization.*