

INTISARI

Penelitian ini bertujuan untuk menganalisis *fraud pentagon theory* dan *financial distress* untuk mendeteksi *fraudulent financial reporting* pada sektor perbankan di Indonesia yang terdaftar di BEI tahun 2012-2017. Teknik pengambilan sampel menggunakan *purposive sampling* dengan sampel sebanyak 30 perusahaan. Pengujian hipotesis dilakukan dengan analisis regresi linear berganda menggunakan alat uji SPSS 15.0. Hasil penelitian ini menunjukkan bahwa kualitas auditor eksternal berpengaruh signifikan positif terhadap *fraudulent financial reporting*, *change in auditor* berpengaruh signifikan negatif terhadap *fraudulent financial reporting*, *director change* berpengaruh signifikan positif terhadap *fraudulent financial reporting*, *frequent number of CEO picture* berpengaruh signifikan positif terhadap *fraudulent financial reporting*, *financial distress* berpengaruh secara signifikan dan positif terhadap *fraudulent financial reporting*. Variabel lain yakni *financial stability*, *external pressure* tidak berpengaruh signifikan terhadap *fraudulent financial reporting*.

Kata kunci: *Fraud Pentagon Theory*, *Financial Distress* dan *Fraudulent Financial Reporting*.

ABSTRACT

This study aims to analyze the fraud pentagon theory and financial distress for detecting fraudulent financial reporting in banking sector in Indonesia listed on the Stock Exchange in 2012-2017. The sampling technique used purposive sampling with the sample of 30 companies. Hypotesis testing has done by testing multiple linier regression model which were processed using SPSS 15.0. The result shows that quality of external auditor has a positive influence on fraudulent financial reporting, change in auditor has a negative influence on fraudulent financial reporting, director change has a positive influence on fraudulent financial reporting, frequent number of CEO picture has a positive influence on fraudulent financial reporting, financial distress has a positive influence on fraudulent financial reporting. The other variables which are financial stability and external pressure have no effect on fraudulent financial reporting.

Keywords: Fraud Pentagon Theory, Financial Distress and Fraudulent Financial Reporting.