

## INTISARI

Tujuan penelitian ini adalah untuk menguji pengaruh *fraud pentagon* terhadap *fraudulent financial reporting*. Faktor *fraud pentagon* yang diteliti dalam penelitian ini yaitu *financial target*, *financial stability*, *personal financial need*, *external pressure*, *ineffective monitoring*, *nature of industry*, *quality of external auditor*, *change in auditor*, *change in director* dan *frequent number of CEO's photos*. Populasi dalam penelitian ini adalah perusahaan manufaktur di Indonesia dan Malaysia tahun 2017-2018. Pengambilan sampel dilakukan dengan menggunakan metode purposive sampling sehingga diperoleh total sampel 120 perusahaan manufaktur di Indonesia dan 118 perusahaan manufaktur di Malaysia. Metode analisis data yang digunakan yaitu regresi linear berganda.

Hasil penelitian menunjukkan bahwa variabel *financial target*, *financial stability* dan *quality of external auditor* berpengaruh terhadap *fraudulent financial reporting* di Indonesia. Sedangkan variabel *personal financial need*, *external pressure*, *ineffective monitoring*, *nature of industry*, *change in auditor*, *change in director* dan *frequent number of CEO's photos* tidak berpengaruh terhadap *fraudulent financial reporting*. Hasil ini berbeda dengan di Malaysia yang menunjukkan bahwa variabel *financial stability*, *external pressure* dan *nature of industry* terbukti berpengaruh terhadap *fraudulent financial reporting* di Malaysia. Sedangkan untuk variabel *financial target*, *personal financial need*, *ineffective monitoring*, *quality of external auditor*, *change in auditor*, *change in director* dan *frequent number of CEO's photos* tidak berpengaruh terhadap *fraudulent financial reporting*. Selain itu, pada penelitian ini juga menemukan bahwa terdapat perbedaan tingkat *fraudulent financial reporting* di Indonesia dan Malaysia.

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

## ABSTRACT

*The purpose of this study is to examine the influence of pentagon fraud on fraudulent financial reporting. The pentagon fraud factors examined in this study are financial target, financial stability, personal financial need, external pressure, ineffective monitoring, nature of industry, quality of external auditor, change in auditor, change in director and frequent number of CEO's photos. The population in this study is manufacturing companies in Indonesia and Malaysia 2017-2018. Sampling in this study using purposive sampling method, total sample of 120 manufacturing companies in Indonesia and 118 manufacturing companies in Malaysia. Data analysis method used in this study is multiple linear regression.*

*The results showed that financial target, financial stability and quality of external auditor variables have an effect on fraudulent financial reporting in Indonesia. While personal financial need, external pressure, ineffective monitoring, nature of industry, change in auditor, change in director dan frequent number of CEO's photos variables have no effect on fraudulent financial reporting. These results are different from those in Malaysia which show that financial stability, external pressure and nature of industry variables proved to have an effect on fraudulent financial reporting in Malaysia. While, financial target, personal financial need, ineffective monitoring, quality of external auditor, change in auditor, change in director and frequent number of CEO's photos variables did not affect the fraudulent financial reporting. The study also found differences fraudulent financial reporting level in Indonesia and Malaysia.*

*Keywords: Pentagon Fraud, Fraudulent Financial Reporting*