

INTISARI

Penelitian ini bertujuan untuk mengetahui bagaimana pengaruh *fraud pentagon* terhadap *fraudulent financial reporting*. Faktor *fraud pentagon* yang diteliti dalam penelitian ini yaitu *financial target*, *financial stability*, *external pressure*, *ineffective monitoring*, kualitas auditor eksternal, *change in auditor*, pergantian direksi perusahaan, *frequent number of ceo's*. Subjek dalam penelitian ini yaitu perusahaan perbankan yang terdaftar di Bursa Efek Indonesia tahun 2015-2017. Sampel ditentukan menggunakan *pusposive sampling*. Penelitian ini memiliki sampel 31 perusahaan dengan total data yang diolah sebanyak 93 data. Data diolah menggunakan program statistic SPSS dan dianalisis menggunakan regresi logistik. Berdasarkan hasil analisis yang dilakukan, diketahui bahwa variabel perubahan direksi dan *frequent number of ceo's* berpengaruh terhadap *fraudulent financial reporting*, namun *financial target*, *financial stability*, *external pressure*, *ineffective monitoring*, kualitas auditor eksternal, *change in auditor* tidak berpengaruh terhadap *fraudulent financial reporting*.

Kata Kunci: *fraudulent financial reporting*, *fraud pentagon*.

ABSTRACT

This study aims to determine how the influence of pentagon fraud on fraudulent financial reporting. The pentagon fraud factors studied in this study was financial target, financial stability, external pressure, ineffective monitoring, quality auditor eksternal, change in auditor, quality of direction, and frequent number of ceo's. The subject 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 31 companies with a total of 93 data processed. Data was processed using SPSS statistical program and analyzed using logistic regression. Based on the result of data analysis, it is known that the variables of quality of direction and frequent number of ceo's have an effect in fraudulent financial reporting, but financial target, financial stability, external pressure, quality of auditor, ineffective monitoring, change in auditor have no effect on the fraudulent financial reporting.

Keywords: *fraudulent financial reporting, fraud pentagon.*