

ABSTRAK

Penelitian ini bertujuan untuk mengetahui besarnya pengaruh faktor-faktor *pentagon fraud* yakni *pressure*, *opportunity*, *rationalization*, *capability*, dan *arrogance* terhadap kecurangan laporan keuangan pada perusahaan *food and beverages* yang terdaftar di Bursa Efek Indonesia tahun 2017-2021. *Pressure*, *Opportunity*, *Rationalization*, *Capability*, dan *Arrogance* sebagai variabel independen, dan Kecurangan Laporan Keuangan sebagai variabel dependen.

Pendekatan penelitian yang digunakan dalam penelitian ini adalah analisis deskriptif dan verifikatif dengan menggunakan data sekunder. Teknik sampling yang digunakan adalah *purposive sampling*. Dari kriteria yang ditetapkan, diperoleh jumlah sampel sejumlah 15 perusahaan. Analisis statistik yang digunakan dalam penelitian ini adalah uji asumsi klasik, analisis regresi linier sederhana, analisis regresi linier berganda, koefisien korelasi, koefisien determinasi, uji t dan uji f.

Pada penelitian ini, *pressure* diproksikan dengan *financial stability*, *financial target*, *external pressure*, dan *personal financial needs*. *Opportunity* diproksikan dengan *nature of industry*, *ineffective monitoring*, *organizational structure*, dan *internal control*. *Rationalization* diproksikan dengan pergantian auditor. *Capability* diproksikan dengan pergantian direksi, Kemudian *arrogance* diproksikan dengan frekuensi kemunculan gambar CEO dan *dualism position*.

Hasil penelitian ini menunjukkan bahwa *financial target* dan *nature of industry* secara parsial berpengaruh signifikan terhadap kecurangan laporan keuangan. *Financial stability*, *external pressure*, *personal financial needs*, *ineffective monitoring*, *organizational structure*, pergantian auditor, pergantian direksi, frekuensi kemunculan gambar CEO, dan *dualism position* secara parsial tidak memberikan pengaruh signifikan terhadap kecurangan laporan keuangan. Sedangkan *internal control* masuk ke dalam *excluded variables*. Secara simultan variabel *pressure*, *opportunity*, *rationalization*, *capability*, dan *arrogance* memiliki pengaruh signifikan sebesar 38,6% terhadap kecurangan laporan keuangan.

Kata Kunci: *Pentagon Fraud*, *Pressure*, *Opportunity*, *Rationalization*, *Capability*, *Arrogance*, Kecurangan Laporan Keuangan

ABSTRACT

This study aims to determine the magnitude of the influence of pentagon fraud factors, namely pressure, opportunity, rationalization, capability, and arrogance on financial statement fraud in food and beverages companies listed on the Indonesia Stock Exchange in 2017-2021. Pressure, Opportunity, Rationalization, Capability, and Arrogance used as independent variables, and Financial Statement Fraud as the dependent variable.

The research approach used in this research is descriptive analysis and verification using secondary data. The sampling technique used is purposive sampling. From the specified criteria, the number of samples obtained is 15 companies. The statistical analysis used in this study is the classical assumption test, simple linear regression analysis, multiple linear regression analysis, correlation coefficient, coefficient of determination, t test and f test.

In this research, pressure is proxied by financial stability, financial targets, external pressure, and personal financial needs. Opportunity is proxied by the nature of industry, ineffective monitoring, organizational structure, and internal control. Rationalization is proxied by a change of auditors. Capability is proxied by the change of directors, then arrogance is proxied by the frequency of CEO images and dualism position.

The results of this study indicate that financial targets and the nature of industry partially have a significant effect on financial statement fraud. Financial stability, external pressure, personal financial needs, ineffective monitoring, organizational structure, change of auditors, change of directors, frequency of CEO images appearing, and dualism position do not have a significant effect on fraudulent financial statements. Meanwhile, internal control is included in the excluded variables. Simultaneously the pressure, opportunity, rationalization, capability, and arrogance variables have a significant influence of 38.6% on financial statement fraud.

Keywords: Pentagon Fraud, Pressure, Opportunity, Rationalization, Capability, Arrogance, Financial Statement Fraud