

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh komponen *fraud pentagon theory* yaitu *pressure*, *opportunity*, *rationalization*, *competence*, dan *arrogance* terhadap *fraudulent financial statement* dengan secara parsial maupun simultan. Variabel independen yang digunakan dalam penelitian ini meliputi *financial stability*, *financial target*, *external pressure*, *personal financial need*, *institutional ownership*, *nature of industry*, *ineffective monitoring*, *quality of external audit*, *change in auditor*, *change in director*, dan *frequent number of CEO's picture*. Sampel dalam penelitian ini adalah seluruh perusahaan Badan Usaha Milik Negara (BUMN) yang telah *go public* dan terdaftar di Bursa Efek Indonesia periode tahun 2016 hingga 2019, diperoleh 23 perusahaan BUMN. Teknik analisis data yang digunakan adalah analisis statistik deskriptif dan analisis regresi logistik dengan menggunakan *software* SPSS 25. Hasil penelitian ini menunjukkan bahwa secara simultan seluruh variabel independen berpengaruh signifikan terhadap *fraudulent financial statement*. Hasil pengujian secara parsial menunjukkan bahwa variabel *financial stability*, *financial target*, *external pressure*, *personal financial need*, *institutional ownership*, *nature of industry*, *ineffective monitoring*, *quality of external audit*, *change in auditor*, *change in director* tidak memiliki pengaruh yang signifikan terhadap *fraudulent financial statement*. Sedangkan variabel *frequent number of CEO's picture* berpengaruh signifikan terhadap *fraudulent financial statement* dalam laporan keuangan perusahaan BUMN yang terdaftar di Bursa Efek Indonesia periode tahun 2016 hingga tahun 2019.

Kata-Kata Kunci: *Fraud Pentagon; Pressure; Opportunity; Rationalization; Competence; Arrogance; Fraudulent Financial Statement.*

ABSTRACT

This study aims to analyze the effect of the fraud pentagon theory components, namely pressure, opportunity, rationalization, competence, and arrogance on fraudulent financial statements partially or simultaneously. The independent variables used in this study include financial stability, financial target, external pressure, personal financial need, institutional ownership, nature of industry, ineffective monitoring, quality of external audit, change in auditor, change in director, and frequent number of CEO's picture. The sample in this study is all State-Owned Enterprises (BUMN) that have gone public and are listed on the Indonesia Stock Exchange for the period 2016 to 2019, obtained 23 state-owned companies. The data analysis technique used is descriptive statistical analysis and logistic regression analysis using SPSS 25 software. The results of this study indicate that simultaneously all independent variables have a significant effect on fraudulent financial statements. The partial test results show that the variables of financial stability, financial target, external pressure, personal financial need, institutional ownership, nature of industry, ineffective monitoring, quality of external audit, change in auditor, change in director have no significant effect on fraudulent financial statements. While the frequent number of CEO's picture variable has a significant effect on fraudulent financial statements in the financial statements of state-owned companies listed on the Indonesia Stock Exchange for the period 2016 to 2019.

Keywords: *Fraud Pentagon; Pressure; Opportunity; Rationalization; Competence; Arrogance; Fraudulent Financial Statement.*