

ABSTRAK

Ahmad Fauzi Syamsul, 2021. Pengaruh *Fraud Pentagon* dalam mendeteksi *Fraudulent Financial Reporting*. Ketua komisi : Yustiana Djaelani, Anggota Komisi : Nurdin.

Tujuan penelitian ini adalah: Untuk menganalisis *Financial Target, Financial Stability, External Pressure, Ineffective Monitoring, Nature of Industry, Change in Auditor, Rationalization, Change of Directors, Frequent Number of CEO's Picture, Political Connection* dan *Dualism Position* berpengaruh terhadap *Fraudulent Financial Reporting*. Populasi dalam penelitian ini adalah seluruh perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2016-2020. Sampel dalam penelitian adalah sebanyak 459 yang diambil menggunakan teknik *purposive sampling*. Alat uji yang digunakan adalah analisis regresi logistik (*Logistic Regression*) dengan menggunakan EVIEWS 10 sebagai alat uji statistik.

Hasil penelitian ini menunjukkan bahwa: *Financial Target, Financial Stability, External Pressure, Ineffective Monitoring, Nature of Industry, Change in Auditor, Rationalization, Change of Directors, Frequent Number of CEO's Picture, Political Connection* dan *Dualism Position* tidak berpengaruh terhadap *Fraudulent Financial Reporting*

Kata Kunci : *Fraud Pentagon, Financial Target, Financial Stability, External Pressure, Ineffective Monitoring, Nature of Industry, Change in Auditor, Rationalization, Change of Directors, Frequent Number Of CEO's Picture, Political Connection* dan *Dualism Position*.

ABSTRACT

Ahmad Fauzi Syamsul, 2021. *The Effect Fraud Pentagon in detecting Financial Reporting Fraudulent.* Chairman: Yustiana Djaelani, Member: Nurdin.

The purpose of this study are: To analyze Financial Target, Financial Stability, External Pressure, Ineffective Monitoring, Nature of Industry, Change in Auditor, Rationalization, Change of Directors, Frequent Number of CEO's, Political Connection and Dualism Position the is effect on the Fraudulent Financial Reporting. The population in this study were all Manufacturing companies listed on the Indonesia Stock Exchange period 2016-2020. Samples in this study were 459 taken using purposive sampling technique. The test tool used was logistic regression analysis (Logistic Regression) using EVIEWS 10 as a statistical test tool.

The results showed that: Financial Target, Financial Stability, External Pressure, Ineffective Monitoring, Nature of Industry, Change in Auditor, Rationalization, Change of Directors, Frequent Number of CEO's, Political Connection and Dualism Position has no effect on the occurrence of Fraudulent Financial Reporting.

keywords : *Fraud Pentagon, Financial Target, Financial Stability, External Pressure, Ineffective Monitoring, Nature of Industry, Change in Auditor, Rationalization, Change of Directors, Frequent Number Of CEO's Picture, Political Connection dan Dualism Position.*