

ABSTRACT

FRAUDULENT FINANCIAL REPORTING: TESTING OF THE THEORY

FRAUD PENTAGON MANUFACTURING SECTOR IN INDONESIA

By

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This study aimed to examine the effect of fraud indicators in fraud pentagon theory against the detection of fraudulent financial reporting on manufacturing company. Independent variables in this research were variable pressure which proxied by financial stability, external pressure, and financial target, opportunity which proxied by nature of industry, rationalization which proxied by total accrual, capability which proxied by change of directors, and arrogance which proxied by ownership by management. While the dependent variable was fraudulent financial reporting that proxied by fraud score.

The sample of this research using 59 manufacturing company which is listed on the Indonesia Stock Exchange Effect in 2013 – 2015. The data used is secondary data in the form of annual reports of company that become research sample. The test equipment data using software SPSS 22 includes descriptive statistical analysis, classic assumption test, the coefficient of determination test, simultaneous significant test, and hypothesis test.

The result of this research show that rationalization variables which proxied by the total accruals ratio and capability which is proxied by the change of directors has an influence on the the fraudulent financial reporting. While the pressure variable which proxied by financial stability which measured with current ratio, external pressure which measured with leverage ratio, financial target which measured with ROA, opportunity variable which proxied by nature of industry variable that measured with change in inventory ratio, and arrogance which proxied by ownership by management has not an influence on financial statement fraud.

Keywords: Fraud, Fraud Pentagon, Fraudulent Financial Reporting.

ABSTRAK

FRAUDULENT FINANCIAL REPORTING : PENGUJIAN TEORI FRAUD PENTAGON PADA SEKTOR MANUFAKTUR DI INDONESIA

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Penelitian ini bertujuan untuk menguji pengaruh indikator *fraud* dalam teori *fraud pentagon* terhadap *fraudulent financial reporting* pada perusahaan manufaktur. Variabel independen yang digunakan dalam penelitian ini adalah variabel *pressure* dengan proksi *financial stability*, *external pressure*, *financial target*, *opportunity* dengan proksi *nature of industry*, *razionalization* dengan proksi total akrual, *capability* dengan proksi pergantian direksi, dan *arrogance* dengan proksi kepemilikan saham manajerial. sedangkan variabel dependen yang digunakan adalah *fraudulent financial reporting* yang diproksikan dengan *fraud score*.

Sampel penelitian ini menggunakan 59 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2013-2015. Data yang digunakan adalah data sekunder yang berupa laporan tahunan perusahaan yang dijadikan sampel penelitian. Alat uji data menggunakan software SPSS 22 meliputi analisis statistik deskriptif, uji asumsi klasik, uji koefisien determinasi, uji signifikan simultan, dan uji hipotesis.

Hasil penelitian menunjukkan bahwa variabel *rationalization* yang proksikan dengan rasio total akrual dan variabel *capability* yang diproksikan menggunakan perubahan direksi terbukti berpengaruh terhadap *fraudulent financial reporting*. Sementara variabel *pressure* dengan proksi *financial stability* yang diukur dengan menggunakan *current ratio*, variabel *external pressure* yang diukur menggunakan *leverage ratio*, *financial target* yang diukur dengan ROA, variabel *opportunity* dengan proksi *nature of industry* yang diukur menggunakan rasio perubahan dalam piutang dan variabel *arrogance* yang diproksikan dengan kepemilikan saham manajerial tidak berpengaruh terhadap kecurangan laporan keuangan.

Kata Kunci: *Fraud, Fraud Pentagon, Fraudulent Financial Reporting.*