

ABSTRAK

ANALISIS FRAUD PENTAGON DALAM MENDETEKSI FRAUDULENT FINANCIAL REPORTING MENGGUNAKAN BENEISH M-SCORE MODEL

(Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2014-2016)

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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 stabilitas keuangan, tekanan pihak eksternal, *opportunity* dengan proksi ketidakefektifan pengawasan, *rationalization* dengan proksi opini auditor, *capability* dengan proksi pergantian direksi, dan *arrogance* dengan proksi frekuensi kemunculan gambar CEO. Sedangkan variabel dependen yang digunakan adalah *fraudulent financial reporting* yang diproksikan dengan Beneish M-Score Model.

Sampel penelitian ini menggunakan 22 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2014-2016. Data yang digunakan adalah data sekunder yang berupa laporan tahunan perusahaan yang dijadikan sampel penelitian. Alat uji data menggunakan software SPSS 23. Hasil penelitian menunjukkan bahwa variabel *rationalization* yang proksikan dengan opini auditor terbukti berpengaruh terhadap *fraudulent financial reporting*. Sementara variabel *pressure* dengan proksi stabilitas keuangan, tekanan pihak eksternal, *opportunity* dengan proksi ketidakefektifan pengawasan, *capability* dengan proksi pergantian direksi, dan *arrogance* dengan proksi frekuensi kemunculan gambar CEO tidak berpengaruh terhadap kecurangan laporan keuangan.

Kata Kunci: *Beneish M-Score, Fraud, Fraud Pentagon, Fraudulent Financial Reporting.*

ABSTRACT

ANALYSIS OF FRAUD PENTAGON IN DETECT FRAUDULENT FINANCIAL REPORTING USED BENEISH M-SCORE MODEL

(Empirical Study on Manufacturing Companies Listed in the Indonesia Stock Exchange in 2014-2016)

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 and external pressure, opportunity which proxied by ineffective monitoring, rationalization which proxied by auditor opinion, capability which proxied by change of directors, and arrogance which proxied by the frequent number of CEO's picture. While the dependent variable was fraudulent financial reporting that proxied by Beneish M-Score.

The sample of this research using 22 manufacturing company which is listed on the Indonesia Stock Exchange Effect in 2014 – 2016. 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 23. The result of this research show that rationalization variables which proxied by auditor opinion has an influence on the fraudulent financial reporting. While the variable pressure which proxied by financial stability and external pressure, opportunity which proxied by ineffective monitoring, capability which proxied by change of directors, and arrogance which proxied by the frequent number of CEO's picture has not an influence on fraudulent financial reporting.

Keywords: Beneish M-Score, Fraud, Fraud Pentagon, Fraudulent Financial Reporting.