Analisis *Fraud Pentagon Theory* dalam Mendeteksi *Fraudulent Financial Statement*

(Studi pada perusahaan Manufaktur Sektor Industri Barang Konsumsi yang terdaftar di Bursa Efek Indonesia 2019-2022)

ABSTRAK

Penelitian ini bertujuan untuk menguji apakah kelima elemen *fraud pentagon* berguna dalam mendeteksi *fraudulent financial statement*. Kelima elemen ini tidak dapat diukur secara langsung dan memerlukan variabel proksi untuk mengukurnya. *Pressure* diukur melalui *external pressure*. *Opportunity* diukur dengan *nature of industry*. *Rationalization* diukur dengan *AUDCHANGE*. *Capability* diukur dengan perubahan direksi. Dan *arrogance* diukur dengan *CEO picture*. Pengujian pada 23 perusahaan manufaktur dalam kategori barang konsumsi yang terdaftar di Bursa Efek Indonesia periode 2019–2022. Sampel penelitian terdiri dari laporan keuangan dan laporan tahunan sebagai data sekunder. Data dianalisis menggunakan regresi logistik, dan sampel dipilih melalui *purposive sampling*. Hasil penelitian menunjukkan pengaruh yang signifikan dari *pressure, opportunity, rationalization* dan *arrogance* terhadap *fraudulent financial statement*. Dan untuk variabel *capability* menunjukkan hasil tidak berpengaruh terhadap *fraudulent financial statement*

Keywords: *kecurangan laporan keuangan, industry barang konsumsi, deteksi kecurangan keuangan*

Analysis of *Fraud Pentagon Theory* to Detecting
Fraudulent Financial Statement
(Study on Manufacturing Companies in the Consumer Goods Industry Sector Listed on the Indonesia Stock Exchange 2019-2022)

ABSTRACT

The study aims to test whether the five elements of the Fraud Pentagon are useful in detecting fraud in financial reports. These five elements require proxy variables for analysis and cannot be directly measured. Pressure is measured through external pressure. The nature of industry can be used to measure opportunity. Rationalization is measured by AUDCHANGE. Capability is measured through DCHANGE. Arrogance is measured through the CEO's picture. 23 manufacturing enterprises in the consumer goods category on the IDX were included in the study sample for the 2019–2022 period. The research samples consist of financial statements and annual reports as secondary data. The data was analyzed using logistic regression, and the samples were chosen through purposive sampling. Results showed the significant impact of opportunity, pressure, rationalization, and arrogance on financial report fraud. And for the variable of capability, it showed that it has no effect on fraudulent financial statements.

***Keywords**: fraudulent financial statement, consumer goods; detection of financial fraud*