

**PENDETEKSIAN KECURANGAN PELAPORAN KEUANGAN DENGAN
MENGUNAKAN *PENTAGON FRAUD* PADA BUMN YANG
TERDAFTAR DI BURSA EFEK INDONESIA**

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Abstrak

Penelitian ini memiliki tujuan untuk menganalisis pengaruh variabel tekanan, peluang, rasionalisasi, kompetensi dan arogansi baik secara simultan dan parsial dalam pendeteksian kecurangan pelaporan keuangan. Data yang dipakai yakni data sekunder berupa laporan tahunan serta laporan keuangan BUMN yang terdaftar di BEI periode 2014-2018. Teknik memilih sampel memakai *purposive sampling* sehingga memperoleh sampel berjumlah 17 BUMN. Analisis data yang dipakai yakni statistik deskriptif dan analisis regresi logistik dengan program SPSS 20. Hasil penelitian ini menyatakan bahwa secara simultan tekanan, peluang, rasionalisasi, kompetensi dan arogansi berpengaruh signifikan dalam pendeteksian kecurangan pelaporan keuangan. Hasil pengujian secara parsial menunjukkan bahwa frekuensi jumlah foto CEO yang menjadi proksi variabel arogansi berpengaruh positif signifikan, variabel tekanan (Rasio *leverage*) berpengaruh negatif signifikan, sedangkan peluang (persentase jumlah komite audit independen), rasionalisasi (pergantian akuntan publik) serta kompetensi (pergantian direksi) tidak berpengaruh dalam pendeteksian kecurangan pelaporan keuangan.

Kata kunci : *Pentagon fraud*, kecurangan pelaporan keuangan

***Detection Of Fraudulent Financial Reporting By Using Pentagon Fraud Of
The State-Owned Companies Listed On The Indonesia Stock Exchange***

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Abstract

This study aimed at analyzing the effects of pressure, opportunity, rationalization, competence and arrogance both concurrently and relatively on fraudulent financial reporting on state-owned companies registered on the Indonesia Stock Exchange in the 2014-2018 period. The secondary data acquired from yearly reports and financial statements of the state-owned companies listed on the Stock Exchange in the 2014-2018 period were applied in this study. The sample representative method used purposive sampling so that 17 companies were used in this study. Data analysis method used in this study were descriptive statistical analysis and logistic regression analysis using SPSS 20. The results of this study convey the simultaneous the pressure, the opportunity, the rationalization, the competence, and the arrogance influence the detection of fraudulent financial reporting notably. The trial results partially indicate that arrogance which is substituted by the frequency of the number of CEO photos has a significant positive outcome in distinguishing fraudulent financial reporting, while the pressure variable (leverage ratio), the opportunity (percentage of the number of independent audit board), the rationalization (change of public accountants) and the competence (changes directors) partially has no effect in the detection of fraudulent financial reporting.

Keyword : *Pentagon fraud, fraudulent financial reporting.*