



**DEPARTMENT OF ACCOUNTING  
FACULTY OF ECONOMICS  
ANDALAS UNIVERSITY**

**THESIS**

**THE ANALYSIS OF FRAUD PENTAGON THEORY IN DETECTING  
FRAUDULENT FINANCIAL REPORTING: EMPIRICAL STUDY OF  
CONSUMER GOODS INDUSTRY LISTED IN INDONESIA STOCK  
EXCHANGE**

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**“THE ANALYSIS OF FRAUD PENTAGON THEORY IN DETECTING FRAUDULENT FINANCIAL REPORTING: EMPIRICAL STUDY OF CONSUMER GOODS INDUSTRY LISTED IN INDONESIA STOCK EXCHANGE”**

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**ABSTRACT**

*Fraudulent Financial Statement is the type of fraud with the most detrimental impact. This is due to the importance of the information contained in the financial statements for stakeholders and shareholders. Fraud Pentagon Theory is used to analyze and detect fraud that occurs in companies. The samples in this study are companies that are included in the consumer goods industry which are listed on the Indonesia Stock Exchange (BEI) in 2017-2019. Determination of the sample using purposive sampling method with a total of 111 data. The research method used is Partial Least Square (PLS) using software WarpPLS 7.0. This study itself aims to determine whether the elements in the Fraud Pentagon Theory can be used to analyze fraud that may occur in the sample companies. The test results show that the Pressure element with indicators of financial targets, financial stability, and external pressure has a positive and significant effect on fraudulent financial statements. While the elements of Opportunity, Rationalization, Competence, and Arrogance do not affect the possibility of fraudulent financial statements in the sample companies.*

**Keywords :** *Fraudulent financial reporting, fraud pentagon theory, F-Score model*

## ABSTRAK

Kecurangan laporan keuangan merupakan jenis kecurangan yang dampaknya paling merugikan. Hal ini disebabkan oleh pentingnya informasi yang ada dalam laporan keuangan itu sendiri bagi para stakeholders maupun shareholders. Fraud Pentagon Theory digunakan untuk menganalisa serta mendeteksi kecurangan yang terjadi pada perusahaan. Sampel dalam penelitian ini adalah perusahaan yang termasuk dalam industri barang konsumen yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2017-2019. Penentuan sampel menggunakan metode purposive sampling dengan total data 111. Metode penelitian yang digunakan adalah Partial Least Square (PLS) menggunakan bantuan software WarpPLS 7.0. Penelitian ini sendiri bertujuan untuk mengetahui apakah elemen-elemen dalam Fraud Pentagon Theory dapat digunakan untuk menganalisa kecurangan yang mungkin terjadi di perusahaan sampel. Hasil pengujian menunjukkan bahwa elemen Pressure dengan indikator target keuangan, stabilitas keuangan, dan tekanan eksternal berpengaruh positif dan signifikan terhadap kecurangan laporan keuangan. Sedangkan Opportunity, Rationalization, Competence, dan Arrogance tidak mempengaruhi kemungkinan kecurangan laporan keuangan pada perusahaan sampel

**Kata kunci:** Kecurangan laporan Keuangan, teori kecurangan pentagon, model F-Score

