ABSTRAK

Kecurangan laporan keuangan menjadi perhatian serius, terutama di sektor infrastruktur yang terdampak tekanan ekonomi, kenaikan biaya bahan baku, dan pandemi COVID-19. Penelitian ini bertujuan menganalisis pengaruh Fraud Pentagon Theory terhadap kecenderungan kecurangan laporan keuangan pada perusahaan infrastruktur yang terdaftar di BEI periode 2021–2023. Lima elemen diuji, yaitu: external pressure, opportunity, rationalization, competence, dan arrogance. Penelitian ini menggunakan pendekatan kuantitatif dengan analisis regresi dan model klasifikasi sebagai alat deteksi fraud. Sampel diperoleh melalui purposive sampling dari 65 perusahaan. Hasil menunjukkan bahwa external pressure, nature of industry, dan rationalization tidak berpengaruh signifikan, sedangkan pergantian direksi dan CEO duality berpengaruh signifikan terhadap kecurangan. Model deteksi fraud menunjukkan akurasi tinggi sebesar 98,4% dalam mendeteksi fraud, namun hanya 20,3% untuk non-fraud, dengan rata-rata akurasi keseluruhan 71,4%. Temuan ini mengindikasikan bahwa kasus fraud lebih dominan dalam sampel yang dianalisis.

Kata Kunci : Tekanan Eksternal, Peluang, Rasionalisasi, Kemampuan, Arogansi, Kecurangan Laporan Keuangan.

ABSTRACT

Financial statement fraud is a serious concern, particularly in the infrastructure sector, which has been impacted by economic pressures, rising raw material costs, and the COVID-19 pandemic. This study aims to analyze the influence of the Fraud Pentagon Theory on the likelihood of financial statement fraud in infrastructure companies listed on the Indonesia Stock Exchange (IDX) for the 2021–2023 period. Five elements were tested: external pressure, opportunity, rationalization, competence, and arrogance. This study used a quantitative approach with regression analysis and a classification model as fraud detection tools. The sample was obtained through purposive sampling from 65 companies. The results showed that external pressure, nature of the industry, and rationalization had no significant effect, while changes in directors and CEO duality significantly influenced fraud. The fraud detection model demonstrated a high accuracy of 98.4% in detecting fraud, but only 20.3% for non-fraud, with an average overall accuracy of 71.4%. These findings indicate that fraud cases were more prevalent in the analyzed sample.

Keywords: External Pressure, Opportunity, Rationalization, Ability, Arrogance, Financial Report Fraud.