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Lampiran 1 Seleksi Sampel

NO	PERUSAHAAN	K1	K2	K3	K4	KET
1.	INTP	Ya				
2.	SMBR	Ya	Tidak	-	-	Tidak Terpilih
3.	SMCB	Ya	Ya	Tidak	-	Tidak Terpilih
4.	SMGR	Ya	Tidak	-	-	Tidak Terpilih
5.	WSBP	Tidak	-	-	-	Tidak Terpilih
6.	WTON	Ya	Ya	Ya	Ya	Terpilih
7.	SULI	Ya		Tidak	-	Tidak Terpilih
8.	TIRT	Ya	Ya	Ya	Ya	Terpilih
9.	AMFG	Ya	Ya	Ya	Ya	Terpilih
10.	ARNA	Ya	Ya	Ya	Ya	Terpilih
11.	CAKK	Tidak	-	-	-	Tidak Terpilih
12.	IKAI	Ya	Ya	Ya	Ya	Terpilih
13.	KIAS	Ya	Ya	Ya	Ya	Terpilih
14.	MARK	Tidak	-	-	-	Tidak Terpilih
15.	MLIA	Ya	Tidak	-	-	Tidak Terpilih
16.	TOTO	Ya	Ya	Ya	Ya	Terpilih
17.	AKPI	Ya	Ya	Ya	Ya	Terpilih
18.	APLI	Ya	Tidak	-	-	Tidak Terpilih
19.	BRNA	Ya	Tidak	-	-	Tidak Terpilih
20.	FPNI	Ya	Ya	Tidak	-	Tidak Terpilih
21.	IGAR	Ya	Ya	Ya	Ya	Terpilih
22.	IMPC	Ya	Ya	Ya	Ya	Terpilih
23.	IPOL	Ya	Tidak	-	-	Tidak Terpilih
24.	PBID	Tidak	-	-	-	Tidak Terpilih
25.	TALF	Tidak	-	-	-	Tidak Terpilih
26.	TRST	Ya	Tidak	-	-	Tidak Terpilih
27.	YPAS	Ya	Tidak	-	-	Tidak Terpilih
28.	ALDO	Ya	Tidak	-	-	Tidak Terpilih
29.	FASW	Ya	Tidak	-	-	Tidak Terpilih
30.	INKP	Ya	Ya	Tidak	-	Tidak Terpilih
31.	INRU	Ya	Ya	Tidak	-	Tidak Terpilih

32.	KBRI	Ya	Ya	Ya	Ya	Terpilih
33.	KDSI	Ya	Ya	Ya	Ya	Terpilih
34.	SPMA	Ya	Ya	Ya	Ya	Terpilih
35.	SWAT	Tidak	-	-	-	Tidak Terpilih
36.	TKIM	Ya	Ya	Tidak	-	Tidak Terpilih
37.	ADMG	Ya	Ya	Tidak	-	Tidak Terpilih
38.	AGII	Tidak	-	-	-	Tidak Terpilih
39.	BRPT	Ya	Ya	Tidak	-	Tidak Terpilih
40.	DPNS	Ya	Tidak	-	-	Tidak Terpilih
41.	EKAD	Ya	Ya	Ya	Ya	Terpilih
42.	ETWA	Ya	Ya	Ya	Ya	Terpilih
43.	INCI	Ya	Ya	Ya	Ya	Terpilih
44.	MDKI	Tidak	-	-	-	Tidak Terpilih
45.	MOLI	Tidak	-	-	-	Tidak Terpilih
46.	SRSN	Ya	Ya	Ya	Ya	Terpilih
47.	TDPM	Tidak	-	-	-	Tidak Terpilih
48.	TPIA	Ya	Ya	Tidak	-	Tidak Terpilih
49.	UNIC	Ya	Ya	Tidak	-	Tidak Terpilih
50.	ALKA	Ya	Ya	Ya	Ya	Terpilih
51.	ALMI	Ya	Ya	Ya	Ya	Terpilih
52.	BAJA	Ya	Ya	Ya	Ya	Terpilih
53.	BTON	Ya	Ya	Ya	Ya	Terpilih
54.	CTBN	Ya	Ya	Tidak	-	Tidak Terpilih
55.	GDST	Ya	Ya	Ya	Ya	Terpilih
56.	INAI	Ya	Ya	Ya	Ya	Terpilih
57.	ISSP	Ya	Ya	Ya	Ya	Terpilih
58.	JKSW	Ya	Ya	Tidak	-	Tidak Terpilih
59.	KRAS	Ya	Ya	Tidak	-	Tidak Terpilih
60.	LION	Ya	Tidak	-	-	Tidak Terpilih
61.	LMSH	Ya	Ya	Ya	Ya	Terpilih
62.	NIKL	Ya	Ya	Tidak	-	Tidak Terpilih
63.	PICO	Ya	Ya	Ya	Ya	Terpilih
64.	TBMS	Ya	Ya	Tidak	-	Tidak Terpilih
65.	CPIN	Ya	Ya	Ya	Ya	Terpilih
66.	CPRO	Ya	Ya	Ya	Ya	Terpilih

67.	JPFA	Ya	Tidak	-	-	Tidak Terpilih
68.	MAIN	Ya	Ya	Ya	Ya	Terpilih
69.	SIPD	Ya	Ya	Ya	Ya	Terpilih
70.	KMTR	Tidak	-	-	-	Tidak Terpilih
71.	ADES	Ya	Ya	Ya	Ya	Terpilih
72.	AISA	Ya	Tidak	-	-	Tidak Terpilih
73.	ALTO	Ya	Ya	Ya	Ya	Terpilih
74.	BTEK	Ya	Ya	Ya	Ya	Terpilih
75.	BUDI	Ya	Ya	Ya	Ya	Terpilih
76.	CAMP	Tidak	-	-	-	Tidak Terpilih
77.	CEKA	Ya	Ya	Ya	Ya	Terpilih
78.	CLEO	Tidak	-	-	-	Tidak Terpilih
79.	DLTA	Ya	Ya	Ya	Ya	Terpilih
80.	GOOD	Tidak	-	-	-	Tidak Terpilih
81.	HOKI	Tidak	-	-	-	Tidak Terpilih
82.	ICBP	Ya	Ya	Ya	Ya	Terpilih
83.	IIKP	Ya	Ya	Ya	Ya	Terpilih
84.	INDF	Ya	Ya	Ya	Ya	Terpilih
85.	MGNA	Ya	Tidak	-	-	Tidak Terpilih
86.	MLBI	Ya	Ya	Ya	Ya	Terpilih
87.	MYOR	Ya	Tidak	-	-	Tidak Terpilih
88.	PANI	Tidak	-	-	-	Tidak Terpilih
89.	PCAR	Tidak	-	-	-	Tidak Terpilih
90.	PSDN	Ya	Tidak	-	-	Tidak Terpilih
91.	ROTI	Ya	Ya	Ya	Ya	Terpilih
92.	SKLT	Ya	Tidak	-	-	Tidak Terpilih
93.	STTP	Ya	Tidak	-	-	Tidak Terpilih
94.	ULTJ	Ya	Ya	Ya	Ya	Terpilih
95.	GGRM	Ya	Ya	Ya	Ya	Terpilih
96.	HMSP	Ya	Ya	Ya	Ya	Terpilih
97.	RMBA	Ya	Ya	Ya	Ya	Terpilih
98.	WIIM	Ya	Ya	Ya	Ya	Terpilih
99.	DVLA	Ya	Ya	Ya	Ya	Terpilih
100.	INAF	Ya	Tidak	-	-	Tidak Terpilih
101.	KAEF	Ya	Ya	Ya	Ya	Terpilih

102.	KLBF	Ya	Ya	Ya	Ya	Terpilih
103.	MERK	Ya	Tidak	-	-	Tidak Terpilih
104.	PEHA	Tidak	-	-	-	Tidak Terpilih
105.	PYFA	Ya	Tidak	-	-	Tidak Terpilih
106.	SCPI	Ya	Tidak	-	-	Tidak Terpilih
107.	SIDO	Ya	Ya	Ya	Ya	Terpilih
108.	TSPC	Ya	Ya	Ya	Ya	Terpilih
109.	KINO	Ya	Tidak	-	-	Tidak Terpilih
110.	KPAS	Tidak	-	-	-	Tidak Terpilih
111.	MBTO	Ya	Ya	Ya	Ya	Terpilih
112.	MRAT	Ya	Ya	Ya	Ya	Terpilih
113.	TCID	Ya	Ya	Ya	Ya	Terpilih
114.	UNVR	Ya	Ya	Ya	Ya	Terpilih
115.	CINT	Ya	Ya	Ya	Ya	Terpilih
116.	KICI	Ya	Ya	Ya	Ya	Terpilih
117.	LMPI	Ya	Ya	Ya	Ya	Terpilih
118.	WOOD	Tidak	-	-	-	Tidak Terpilih
119.	HRTA	Tidak	-	-	-	Tidak Terpilih
120.	ASII	Ya	Tidak	-	-	Tidak Terpilih
121.	AUTO	Ya	Ya	Ya	Ya	Terpilih
122.	BOLT	Ya	Ya	Tidak	-	Tidak Terpilih
123.	BRAM	Ya	Ya	Tidak	-	Tidak Terpilih
124.	GDYR	Ya	Ya	Tidak	-	Tidak Terpilih
125.	GJTL	Ya	Tidak	-	-	Tidak Terpilih
126.	IMAS	Ya	Ya	Ya	Ya	Terpilih
127.	INDS	Ya	Ya	Ya	Ya	Terpilih
128.	LPIN	Ya	Tidak	-	-	Tidak Terpilih

129.	MASA	Ya	Ya	Tidak	-	Tidak Terpilih
130.	NIPS	Ya	Tidak	-	-	Tidak Terpilih
131.	PRAS	Ya	Ya	Ya	Ya	Terpilih
132.	SMSM	Ya	Ya	Ya	Ya	Terpilih
133.	ARGO	Ya	Ya	Tidak	-	Tidak Terpilih
134.	BELL	Tidak	-	-	-	Tidak Terpilih
135.	CNTX	Ya	Tidak	-	-	Tidak Terpilih
136.	ERTX	Ya	Ya	Tidak	-	Tidak Terpilih
137.	ESTI	Ya	Ya	Tidak	-	Tidak Terpilih
138.	HDTX	Ya	Tidak	-	-	Tidak Terpilih
139.	INDR	Ya	Ya	Tidak	-	Tidak Terpilih
140.	MYTX	Ya	Ya	Ya		Terpilih
141.	PBRX	Ya	Ya	Tidak	-	Tidak Terpilih
142.	POLY	Ya	Ya	Tidak	-	Tidak Terpilih
143.	RICY	Ya	Ya	Ya		Terpilih
144.	SRIL	Ya	Ya	Tidak	-	Tidak Terpilih
145.	SSTM	Ya	Ya	Ya	Ya	Terpilih
146.	STAR	Ya	Ya	Ya	Ya	Terpilih
147.	TFCO	Ya	Ya	Tidak	-	Tidak Terpilih
148.	TRIS	Ya	Ya	Ya	Ya	Terpilih
149.	UNIT	Ya	Ya	Ya	Ya	Terpilih
150.	ZONE	Tidak	-	-	-	Tidak

						Terpilih
151.	GMFI	Tidak	-	-	-	Tidak Terpilih
152.	KPAL	Tidak	-	-	-	Tidak Terpilih
153.	AMIN	Ya	Ya	Ya	Ya	Terpilih
154.	KRAH	Ya	Ya	Ya	Ya	Terpilih
155.	PTSN	Ya	Ya	Tidak	-	Tidak Terpilih
156.	JSKY	Tidak	-	-	-	Tidak Terpilih
157.	IKBI	Ya	Ya	Tidak	-	Tidak Terpilih
158.	JECC	Ya	Ya	Ya	Ya	Terpilih
159.	KBLI	Ya	Ya	Ya	Ya	Terpilih
160.	KBLM	Ya	Ya	Ya	Ya	Terpilih
161.	SCCO	Ya	Tidak	-	-	Tidak Terpilih
162.	VOKS	Ya	Ya	Tidak	-	Tidak Terpilih
163.	BIMA	Ya	Ya	Ya	Ya	Terpilih
164.	BATA	Ya	Tidak	-	-	Tidak Terpilih

Lampiran: 2 Lampiran Ringkasan Penelitian Terdahulu

No.	Judul dan Tahun	Variabel	Metode Penelitian	Hasil Penelitian
1.	<p>Desi Elviani, Syahri I Ali, Rahmat Kurniawan (2019)</p> <p>Pengaruh kecurangan laporan terhadap Nilai Perusahaan Ditinjau dari perspektif <i>Fraud Pentagon</i> (kasus di Indonesia)</p>	<p>Variabel</p> <p>Dependen</p> <p>Kecurangan laporan keuangan</p> <p>Varibel</p> <p>Independen</p> <p>Faktor-Faktor Kecurangan</p> <p>Variabel</p> <p>Intervening</p> <p>Nilai Perusahaan</p>	<p>Metode purposive sampling dengan analisis Statistik Deskriptif</p>	<p>Hasil penelitian menunjukkan bahwa dari lima variable pentagon hanya dua variable yang berpengaruh positif dan signifikan yaitu variable opportunity dan arrogance yang berpengaruh terhadap <i>fraudulent Financial Reporting</i></p>
2.	<p>Oman Rusmana, Hendra Tanjung (2019)</p> <p>Identifikasi Kecurangan Laporan Keuangan Dengan <i>Fraud Pentagon</i> Studi Empiris BUMN Terdaftar di BEI</p>	<p>Variabel</p> <p>Dependen</p> <p>Kecurangan laporan keuangan</p> <p>Varibel</p> <p>Independen</p> <p>Stabilitas keuangan, Tekanan Eksternal, Target Keuangan, Pengawasan yang Tidak efektif, Pergantian</p>	<p>Metode purposive sampling dengan analisis Regresi logistic, Statistik deskriptif</p>	<p>Hasil penelitian ini menunjukkan bahwa pengujian dari delapan hipotesis hanya variable tekanan eksternal yang diukur rasio leverage berpengaruh terhadap kecurangan laporan keuangan sementara variable Stabilitas keuangan, target keuangan, pengawasan, pergantian auditor, pergantian direktur, gambaran CEO tidak berpengaruh</p>

		Auditor, Pergantian Direktur, Gambar CEO		
3.	Aaron M.A Simanjuntak, Sylvia Christina Daat. (2018) Pengujian Teori <i>Fraud Pentagon</i> Terhadap <i>Fraudelent Financial Reporting</i> (Studi Empiris Perusahaan yang terdaftar di BEI Tahun 2011-2015)	Variabel Dependen <i>Fraudulent Financial Reporting</i> Variabel Independen <i>Financial target, Financi al Stability, External pressure, institutional ownership, ineffective monitoring,ku alitas auditor eksternal, Change in Auditor, pergantian Direksi, Frequent Number of CEO's Picture</i>	Metode purposive sampling dengan analisis Regresi Berganda	Hasil penelitian ini membuktikan bahwa stabilitas keuangan dan seringnya gambar CEO berpengaruh signifikan terhadap pelaporan keuangan yang curang.namun, target keuangan, tekanan eksternal, kepemilikan institusional, pemantauan yang tidak efektif, kualitas audit eksternal, perubahan auditor dan perubahan direksi tidak berpengaruh signifikan terhadap palaporan keuanagan
4.	Ferica, dkk. (2018) Analisis Pengaruh <i>Fraud</i>	Variabel Dependen Kecurangan Laporan	Metode purposive sampling dengan analisis	Hasil dari penelitian ini adalah yang berpengaruh signifikan terhadap laporan keuangan hanya pergantian

	<p><i>Pentagon Terhadap Kecurangan Laporan Keuangan Menggunakan Beneish Model (Studi Empiris Pada Perusahaan Pertambangan Yang Terdaftar Dalam BEI Periode 2015-2017)</i></p>	<p>Keuangan</p> <p>Variabel Independen</p> <p>COMIC, CHIA, AGROW, LEV, ACCPOL, SIZE</p>	<p>regresi linier berganda</p>	<p>ketua internal auditor yang diproksikan dengan adanya pergantian ketua audit internal selama periode pengamatan. Sedangkan yang tidak berpengaruh signifikan terhadap kecurangan laporan keuangan adalah variabel efektivitas pengawasan, stabilitas keuangan, tekanan pihak eksternal, pergantian kebijakan akuntansi perusahaan, opini audit.</p>
5.	<p>Stefanus Heru Santoso (2019)</p> <p>Fenomena Kecurangan Laporan Keuangan Pada Perusahaan Terbuka Di Indonesia</p>	<p>Variabel Dependen</p> <p>Kecurangan Laporan Keuangan</p> <p>Variabel Independen</p> <p>financial target, ketidak efektifan pengawasan, perubahan auditor, perubahan direksi dan arogansi</p> <p>Variabel Moderasi</p> <p>Komite Audit</p>	<p><i>Metode hypothesis testing dengan Moderated Regression Analysis</i></p>	<p>Hasil penelitian telah menunjukkan bahwa <i>financial target</i>, perubahan auditor dan arogansi berpengaruh positif terhadap kecurangan laporan keuangan pada perusahaan sektor industri dasar dan kimia, aneka industri dan industri barang konsumsi yang terdaftar di BEI, sedangkan ketidakefektifan pengawasan dan perubahan direksi tidak berpengaruh positif terhadap kecurangan laporan keuangan pada perusahaan sektor industri dasar dan kimia, aneka industri dan industri barang konsumsi yang terdaftar di BEI. Penelitian juga menunjukkan</p>

				<p>bahwa komite audit sebagai pemoderasi memperlemah hubungan antara financial target dan perubahan auditor terhadap kecurangan laporan keuangan, sedangkan komite audit sebagai pemoderasi tidak memperlemah ketidakefektifan pengawasan, perubahan direksi dan arogansi terhadap kecurangan laporan keuangan.</p>
6	<p>Kartini (2018) <i>Developing fraud prevention model in regional public hospital in West Sulawesi province</i></p>	<p>Variabel Dependen <i>Pressure, Rationalization, Accountability, Opportunity,</i> Variabel Independen <i>Opportunity, Fraud Prevention</i></p>	<p>Metode cluster sampling dan alat analisis yang digunakan adalah Struktural Equation Modeling (SEM)</p>	<p>Hasil analisis menunjukkan bahwa variabel tekanan dan rasionalisasi positif dan berpengaruh signifikan terhadap peluang, sehingga perbaikan dalam tekanan variabel dan rasionalisasi akan buat peningkatan dalam peluang variabel. Variabel tekanan, rasionalisasi, dan peluang memiliki efek positif dan signifikan pada pencegahan penipuan, sehingga peningkatan tekanan, rasionalisasi, dan peluang variabel akan membuat peningkatan dalam pencegahan penipuan variabel. Variabel akuntabilitas memiliki negatif dan efek signifikan pada pencegahan penipuan, sehingga semakin tinggi nilai</p>

				pertanggungjawaban akan menurunkan nilai penipuan pencegahan
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Lampiran 3 Data Statistik Variabel

NO	PERUSAHAAN	Kode	Tahun	X1	X2	X3	X4	X5	Y	Z
				ROA	Kualitas Auditor	Perubahan Auditor	Pergantian Direksi	<i>Frequent Number of CEO's Picture</i>	NILAI PERUSAHAAN	Z score
1	PT. Kabelindo Murni Tbk	KBLM	2018	0,03	0	0	1	1	4,75	2.45
2	PT. Kabelindo Murni Tbk		2017	0,39	0	1	0	1	5,56	2.46
3	PT. Kabelindo Murni Tbk		2016	0,03	1	0	1	1	11,68	3.00
4	PT. KMI Wire and Cable Tbk	KBLI	2018	0,09	1	0	1	0	0,60	2.77
5	PT. KMI Wire and Cable Tbk		2017	0,11	1	0	1	0	0,96	3.12
6	PT. KMI Wire and Cable Tbk		2016	0,17	1	0	1	1	0,82	3.34
7	PT. Jembo Cable Company Tbk	JECC	2018	0,00	1	0	0	1	1,65	2.87
8	PT. Jembo Cable Company Tbk		2017	0,00	1	1	1	1	0,13	2.46
9	PT. Jembo Cable Company Tbk		2016	0,00	0	0	0	1	1,13	2.84
10	PT. Nusantara Inti Corpora Tbk	UNIT	2018	0,00	0	1	1	0	0,15	1.35
11	PT. Nusantara Inti Corpora Tbk		2017	0,00	0	1	1	0	0,13	1.32
12	PT. Nusantara Inti Corpora Tbk		2016	0,00	1	0	0	0	0,20	1.29
13	PT. Trisula International Tbk	TRIS	2018	0,03	0	0	1	1	4,24	2.94

14	PT. Trisula International Tbk		2017	0,04	0	0	1	1	5,81	3.14
15	PT. Trisula International Tbk		2016	0,03	0	1	1	1	6,69	3.02
16	PT Buana Artha Anugerah Tbk	STAR	2018	0,00	0	0	0	0	0,84	2.34
17	PT Buana Artha Anugerah Tbk		2017	0,00	0	1	1	0	0,97	2.29
18	PT Buana Artha Anugerah Tbk		2016	0,00	0	0	0	0	0,55	1.74
19	PT. Ricky Putra Globalindo Tbk	RICY	2018	0,01	0	0	0	1	0,24	2.57
20	PT. Ricky Putra Globalindo Tbk		2017	0,01	0	0	0	1	0,22	2.27
21	PT. Ricky Putra Globalindo Tbk		2016	0,01	0	0	0	1	0,24	2.05
22	PT. Selamat Sempurna Tbk	SMSM	2018	0,00	1	0	0	1	0,42	4.13
23	PT. Selamat Sempurna Tbk		2017	0,00	1	0	1	1	0,44	3.98
24	PT. Selamat Sempurna Tbk		2016	0,00	1	0	0	1	0,40	1.25
25	PT. Indospring Tbk	INDS	2018	0,05	1	0	0	1	0,66	4.97
26	PT. Indospring Tbk		2017	0,05	1	0	0	1	3,85	4.75
27	PT. Indospring Tbk		2016	0,06	1	0	0	1	0,26	3.41
28	PT. Astra Otoparts Tbk	AUTO	2018	0,00	1	0	0	1	0,63	2.54
29	PT. Astra Otoparts Tbk		2017	0,00	1	0	0	1	0,92	3.87
30	PT. Astra Otoparts Tbk		2016	0,00	1	0	0	1	0,94	2.46
31	PT. Chitose Internasional Tbk.	CINT	2018	0,03	0	0	0	1	0,70	2.95
32	PT. Chitose Internasional Tbk.		2017	0,06	0	1	0	1	0,87	3.23
33	PT. Chitose Internasional Tbk.		2016	0,05	0	0	0	1	0,96	3.46

34	PT. Unilever Indonesia Tbk.	UNVR	2018	0,45	1	0	1	1	5,64	5.30
35	PT. Unilever Indonesia Tbk.		2017	0,37	1	0	0	1	6,00	5.00
36	PT. Unilever Indonesia Tbk.		2016	0,38	1	0	1	1	4,80	5.24
37	PT. Mandom Indonesia Tbk.	TCID	2018	0,07	1	0	0	0	1,64	3.90
38	PT. Mandom Indonesia Tbk.		2017	0,08	1	0	0	1	2,04	3.85
39	PT. Mandom Indonesia Tbk.		2016	0,07	1	0	0	0	1,48	4.14
40	PT. Tempo Scan Pacific Tbk.	TSPC	2018	0,07	1	0	1	1	1,21	3.14
41	PT. Tempo Scan Pacific Tbk.		2017	0,07	1	0	0	1	1,59	3.17
42	PT. Tempo Scan Pacific Tbk.		2016	0,08	1	0	1	1	0,95	3.38
43	PT. Industri Jamu dan Farmasi Sido	SIDO	2018	0,20	1	0	1	0	4,31	5.05
44	PT. Industri Jamu dan Farmasi Sido		2017	0,17	1	0	0	1	2,80	6.71
45	PT. Industri Jamu dan Farmasi Sido		2016	0,16	1	0	0	0	2,75	7.20
46	PT. Kalbe Farma Tbk.	KLBF	2018	0,14	1	0	1	0	4,87	4.62
47	PT. Kalbe Farma Tbk.		2017	0,80	1	0	1	1	5,96	4.63
48	PT. Kalbe Farma Tbk.		2016	0,78	1	0	0	0	5,96	4.50
49	PT. Kimia Farma Tbk.	KAEF	2018	0,05	0	0	0	0	0,34	1.61
50	PT. Kimia Farma Tbk.		2017	0,05	0	0	0	0	0,43	1.94
51	PT. Kimia Farma Tbk.		2016	0,06	0	0	0	0	0,65	2.66
52	PT. Indo Acidatama Tbk	SRSN	2018	0,09	1	0	0	1	0,79	2.72
53	PT. Indo Acidatama Tbk		2017	0,02	1	0	1	1	0,72	2.23

54	PT. Indo Acidatama Tbk		2016	0,09	1	0	0	1	0,75	2.01
55	PT. Kedawung Setia Industrial Tbk	KDSI	2018	0,06	1	0	0	1	0,73	3.00
56	PT. Kedawung Setia Industrial Tbk		2017	0,05	1	0	0	1	0,46	3.03
57	PT. Kedawung Setia Industrial Tbk		2016	0,04	1	0	1	1	0,34	3.00
58	PT. Champion Pacific Indonesia Tbk.	IGAR	2018	0,08	1	0	0	1	0,77	4.71
59	PT. Champion Pacific Indonesia Tbk.		2017	0,14	1	0	1	1	0,83	3.10
60	PT. Champion Pacific Indonesia Tbk.		2016	1,58	1	0	0	1	1,35	5.01
61	PT. Surya TOTO Indonesia Tbk.	TOTO	2018	0,12	1	0	0	1	1,86	2.64
62	PT. Surya TOTO Indonesia Tbk.		2017	0,10	1	0	0	1	2,49	2.37
63	PT. Surya TOTO Indonesia Tbk.		2016	0,07	1	0	0	1	3,37	2.27
64	PT. Asahimas Flat Glass Tbk	AMFG	2018	0,00	1	0	0		0,45	1.15
65	PT. Asahimas Flat Glass Tbk		2017	0,01	1	0	0		0,73	1.53
66	PT. Asahimas Flat Glass Tbk		2016	0,05	1	0	0		0,82	2.06
67	PT. Darya-Varia Laboratoria Tbk.	DVLA	2018	0,12	1	0	0	1	1,80	3.86
68	PT. Darya-Varia Laboratoria Tbk.		2017	0,10	1	0	0	1	1,96	2.70
69	PT. Darya-Varia Laboratoria Tbk.		2016	0,10	1	0	1	1	1,81	3.57
70	PT. Wismilak Inti Makmur Tbk.	WIIM	2018	0,04	1	0	0	1	0,29	3.61

71	PT. Wismilak Inti Makmur Tbk.		2017	0,03	1	0	1	1	0,58	3.61
72	PT. Wismilak Inti Makmur Tbk.		2016	0,08	1	0	0	0	0,93	3.44
73	PT. H.M. Sampoerna Tbk.	HMSP	2018	0,29	1	0	0	0	12,20	5.81
74	PT. H.M. Sampoerna Tbk.		2017	0,29	1	0	0	0	16,13	6.07
75	PT. H.M. Sampoerna Tbk.		2016	0,30	1	0	1	1	12,39	6.16
76	PT. Gudang Garam Tbk.	GGRM	2018	0,11	1	0	1	1	3,57	3.39
77	PT. Gudang Garam Tbk.		2017	0,12	1	0	0	1	3,82	3.20
78	PT. Gudang Garam Tbk.		2016	0,11	1	0	1	0	3,11	3.09
79	PT. Ultra Jaya Milk Industry & Tra	ULTJ	2018	0,13	1	0	0	0	2,92	4.28
80	PT. Ultra Jaya Milk Industry & Tra		2017	0,14	1	0	1	1	3,52	10.38
81	PT. Ultra Jaya Milk Industry & Tra		2016	0,17	1	0	0	1	4,24	10.85
82	PT. Nippon Indosari Corpindo Tbk.	ROTI	2018	0,03	1	0	1	1	0,68	1.95
83	PT. Nippon Indosari Corpindo Tbk.		2017	0,03	1	0	0	0	0,70	1.85
84	PT. Nippon Indosari Corpindo Tbk.		2016	0,10	1	0	0	1	1,72	1.98
85	PT. Multi Bintang Indonesia Tbk.	MLBI	2018	0,42	1	0	0	0	28,86	4.43
86	PT. Multi Bintang Indonesia Tbk.		2017	0,53	1	0	1	0	27,77	5.04
87	PT. Multi Bintang Indonesia Tbk.		2016	0,43	1	0	1	0	30,28	4.50
88	PT. Indofood Sukses Makmur Tbk.	INDF	2018	0,05	1	0	0	1	13,10	2.12
89	PT. Indofood Sukses Makmur Tbk.		2017	0,05	1	0	0	1	14,21	2.09
90	PT. Indofood Sukses Makmur Tbk.		2016	0,06	1	0	1	1	15,84	2.25

91	PT. Indofood CBP Sukses Makmur Tbk	ICBP	2018	0,01	1	0	1	1	2,44	3.08
92	PT. Indofood CBP Sukses Makmur Tbk		2017	0,00	1	0	0	0	5,11	3.02
93	PT. Indofood CBP Sukses Makmur Tbk		2016	0,00	1	0	0	0	5,41	3.12
94	PT. Delta Djakarta Tbk.	DLTA	2018	0,22	1	0	1	0	3,43	4.81
95	PT. Delta Djakarta Tbk.		2017	0,21	1	0	0	0	3,21	4.89
96	PT. Delta Djakarta Tbk.		2016	0,21	1	0	0	1	3,95	4.79
97	PT. Wilmar Cahaya Indonesia Tbk.	CEKA	2018	0,08	1	0	1	0	0,84	6.30
98	PT. Wilmar Cahaya Indonesia Tbk.		2017	0,08	1	0	0	0	0,85	5.01
99	PT. Wilmar Cahaya Indonesia Tbk.		2016	0,18	1	0	0	1	0,90	5.21
100	PT. Budi Starch & Sweetener Tbk.	BUDI	2018	0,01	0	0	0	1	0,35	1.59
101	PT. Budi Starch & Sweetener Tbk.		2017	0,02	0	0	0	1	0,35	1.60
102	PT. Budi Starch & Sweetener Tbk.		2016	0,01	0	0	0	1	0,34	1.59
103	PT. Akasha Wira International Tbk.	ADES	2018	0,07	1	0	1	1	1,36	2.50
104	PT. Akasha Wira International Tbk.		2017	0,05	1	0	0	1	1,25	2.10
105	PT. Akasha Wira International Tbk.		2016	0,06	1	0	1	0	1,54	2.14
106	PT Sierad Produce Tbk	SIPD	2018	1,19	1	0	1	1	1,79	2.34
107	PT Sierad Produce Tbk		2017	-0,16	1	0	0	1	1,57	0.24

108	PT Sierad Produce Tbk		2016	0,01	1	0	0	0	0,80	0.51
109	PT. Malindo Feedmill Tbk.	MAIN	2018	6,56	1	0	1	1	0,16	0.57
110	PT. Malindo Feedmill Tbk.		2017	1,07	1	1	0	1	0,12	0.48
111	PT. Malindo Feedmill Tbk.		2016	4,14	1	0	0	1	0,24	0.55
112	PT Charoen Pokphand Indonesia Tbk	CPIN	2018	0,16	1	0	0	1	6,11	4.19
113	PT Charoen Pokphand Indonesia Tbk		2017	0,10	1	0	0	1	3,13	3.70
114	PT Charoen Pokphand Indonesia Tbk		2016	0,09	1	0	0	1	3,58	3.18
115	Pelangi Indah Canindo Tbk	PICO	2018	0,02	0	0	0	1	0,10	1.99
116	Pelangi Indah Canindo Tbk		2017	0,03	0	0	0	1	0,10	2.39
117	Pelangi Indah Canindo Tbk		2016	0,00	0	0	0	1	0,12	0.51
118	PT Lionmesh Prima Tbk	LMSH	2018	0,02	1	0	0	1	0,42	4.12
119	PT Lionmesh Prima Tbk		2017	0,08	1	0	0	1	0,47	4.01
120	PT Lionmesh Prima Tbk		2016	0,04	1	0	0	1	0,48	2.85
121	PT Steel Pipe Industry Of Indonesia Tbk.	ISSP	2018	0,01	0	1	0	0	0,21	1.63
122	PT Steel Pipe Industry Of Indonesia Tbk.		2017	0,00	1	0	0	0	0,29	1.46

123	PT Steel Pipe Industry Of Indonesia Tbk.		2016	0,02	1	0	0	0	0,57	1.53
124	PT. Indal Aluminium Industry Tbk	INAL	2018	0,03	1	0	0	1	0,85	2.18
125	PT. Indal Aluminium Industry Tbk		2017	0,03	1	0	0	1	0,86	2.07
126	PT. Indal Aluminium Industry Tbk		2016	0,03	1	0	0	1	0,79	2.09
127	PT. Betonjaya Manunggal Tbk.	BTON	2018	0,13	1	1	0	1	0,90	4.09
128	PT. Betonjaya Manunggal Tbk.		2017	0,06	1	0	0	1	0,53	3.68
129	PT. Betonjaya Manunggal Tbk.		2016	-0,34	1	0	0	1	0,63	2.61
130	PT. Alkasa Industrindo Tbk.	ALKA	2018	0,04	1	1	0	1	1,58	7.01
131	PT. Alkasa Industrindo Tbk.		2017	0,05	0	0	0	1	2,10	7.76
132	PT. Alkasa Industrindo Tbk.		2016	0,00	0	0	0	0	2,33	9.30
133	PT. Intanwijaya Internasional Tbk	INCI	2018	0,04	1	1	0	1	0,35	3.50
134	PT. Intanwijaya Internasional Tbk		2017	0,05	0	0	0	1	0,28	6.79
135	PT. Intanwijaya Internasional Tbk		2016	0,11	0	0	1	1	0,23	6.57
136	PT. Ekadharna Internasional Tbk.	EKAD	2018	0,09	0	0	0	0	1,11	4.14
137	PT. Ekadharna Internasional Tbk.		2017	0,10	0	0	0	0	0,75	3.82
138	PT. Ekadharna Internasional Tbk.		2016	0,13	0	1	0	0	0,67	4.11
139	PT. Impack PratamaIndustri Tbk.	IMPC	2018	0,04	1	0	0	1	1,92	1.74
140	PT. Impack PratamaIndustri Tbk.		2017	0,04	1	0	0	1	2,30	1.53
141	PT. Impack PratamaIndustri Tbk.		2016	0,06	1	0	0	1	2,18	1.57

142	PT. Argha Karya Prima Industry. Tbk.	AKPI	2018	0,05	1	0	0	1	3,84	13.62
143	PT. Argha Karya Prima Industry. Tbk.		2017	0,03	1	1	0	1	4,38	12.14
144	PT. Argha Karya Prima Industry. Tbk.		2016	0,05	0	0	0	1	0,55	12.22
145	PT Arwana Citramulia Tbk	ARNA	2018	0,02	1	0	0	1	2,86	3.77
146	PT Arwana Citramulia Tbk		2017	0,05	1	0	0	1	2,44	3.06
147	PT Arwana Citramulia Tbk		2016	0,06	1	0	0	1	4,03	2.57
148	PT Tirta Mahakam Resources Tbk	TRIT	2018	-0,04	0	0	0	1	0,72	1.82
149	PT Tirta Mahakam Resources Tbk		2017	0,00	0	0	0	1	0,73	1.83
150	PT Tirta Mahakam Resources Tbk		2016	0,04	0	0	0	1	1,00	6.31
151	PT Wijaya Karya Beton Tbk.	WTON	2018	0,05	1	1	1	1	1,04	2.06
152	PT Wijaya Karya Beton Tbk.		2017	0,05	0	0	0	1	1,59	1.85
153	PT Wijaya Karya Beton Tbk.		2016	0,01	0	0	1	1	2,89	0.62

Lampiran 4 Hasil Pengujian Normalitas

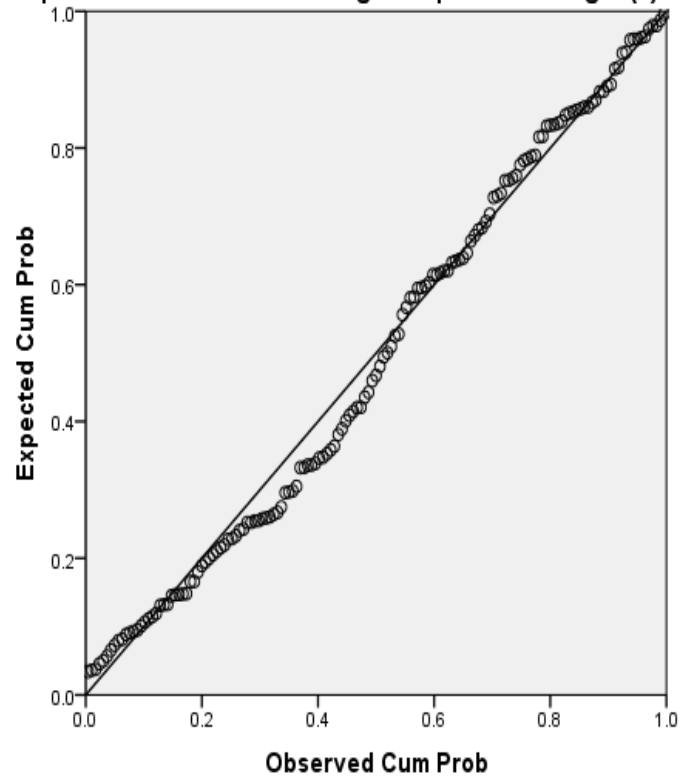
One-Sample Kolmogorov-Smirnov Test

N		
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.19468398
Most Extreme Differences	Absolute	.070
	Positive	.070
	Negative	-.045
Test Statistic		.070
Asymp. Sig. (2-tailed)		.066 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance

Normal P-P Plot of Regression Standardized Residual**Dependent Variable: Kecurangan Laporan keuangan(Z)**

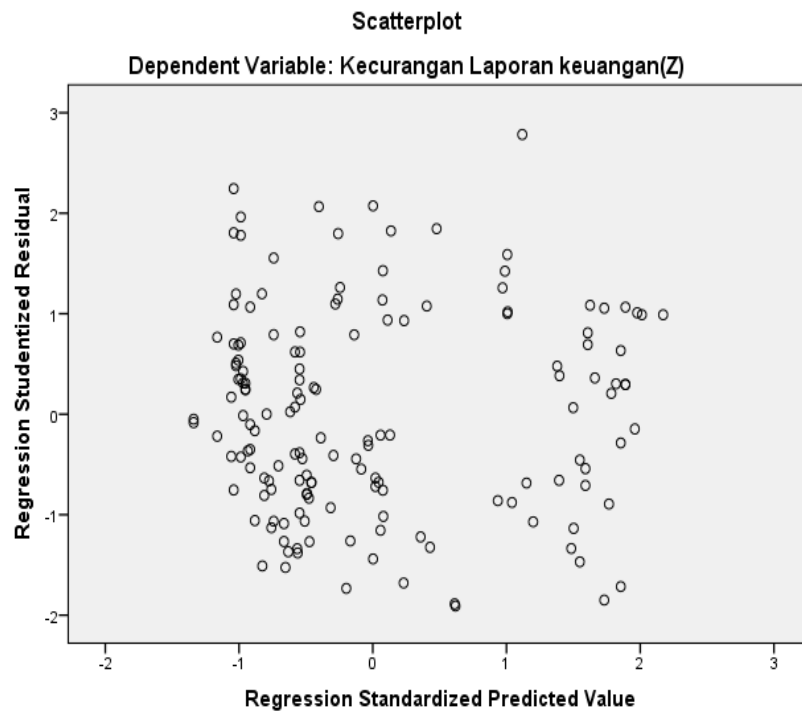
Lampiran 5 Hasil Pengujian Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	6.258	.220		28.484	.000		
Financial Target (X1)	-2.223	.784	-.179	-2.835	.005	.803	1.246
Kualitas Auditor(X2)	-1.152	.330	-.303	-3.495	.001	.428	2.338
Perubahan Auditor(X3)	-.164	.335	-.046	-.489	.626	.367	2.723
Pergantian Direksi(X4)	-.956	.357	-.259	-2.675	.008	.343	2.914
Frequent Number of CEO's Picture(X5)	-.604	.226	-.168	-2.673	.008	.814	1.229

a. Dependent Variable: Kecurangan Laporan keuangan(Z)

Lampiran 6 Hasil Pengujian Heteroskedastisitas



Lampiran 7 Hasil Pengujian Autokorelasi

Model Summary (1)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.726 ^a	.528	.512	1.21483

a. Predictors: (Constant), Frequent Number of CEO's

Picture(X5), Financial Target(X1), Pergantian

Direksi(X4), Kualitas Auditor(X2), Perubahan

Auditor(X3)

Model Summary(2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.359 ^a	.129	.123	1.64276

a. Predictors: (Constant), Kecurangan Laporan keuangan(Z)

b. Predictors: (Constant), Kecurangan Laporan keuangan(Z)

Lampiran 9 Hasil Pengujian T

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	6.258	.220		28.484	.000
Financial Target(X1)	-2.223	.784	-.179	-2.835	.005
Kualitas Auditor(X2)	-1.152	.330	-.303	-3.495	.001
Perubahan Auditor(X3)	-.164	.335	-.046	-.489	.626
Pergantian Direksi(X4)	-.956	.357	-.259	-2.675	.008
Frequent Number of CEO's Picture(X5)	-.604	.226	-.168	-2.673	.008

a. Dependent Variable: Kecurangan Laporan keuangan(Z)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	3.387	.324		10.463	.000
Kecurangan Laporan keuangan(Z)	-.362	.077	-.359	-4.722	.000

a. Dependent Variable: Nila Perusahaan(Y)



Antesedential Beliefs of Financial Statements and Its Impact on Company Value

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ABSTRACT: This study aims to examine how the effect of Financial Statement Fraud on Firm Value in terms of Antecedent factors proxied in the fraud pentagon with a research sample of 51 manufacturing companies, which are listed on the Indonesia Stock Exchange in 2016-2018. The sample selection used purposive sampling method. Firm value is measured by price book value, fraudulent financial statements are measured by Z-score models. There are four variables that have a negative effect, namely the variable Financial Target, audit quality, change of directors, frequent number of CEO's picture, these four variables represent one of the five elements of the fraud pentagon, on the other hand, one variable changes in auditors does not affect financial statement fraud.

KEYWORDS: The value of the company; Financial Report Fraud; Pentagon fraud

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I. INTRODUCTION

The company's financial report is one of the most important information. The importance of information in financial statements because it can describe the condition of the company at a certain time. Especially for public companies, financial statements that are submitted voluntarily are a form of communication and accountability to stakeholders. These stakeholders include: management, company owners, creditors, investors, suppliers, who use the information contained in the financial statements. So business actors are expected to be able to provide information that is truly accurate and relevant so that all parties who will use the information do not feel disadvantaged in making decisions.

Firm value is the investor's perception of the company's success rate in managing its resources at the end of the current year, which is reflected in the company's stock price. The higher the stock price, the higher the company value, on the other hand, the lower the stock price, the lower the company value or the less good company performance. The company value is measured by price to book value (PBV), which is a ratio that measures the value of the company by comparing the share price per share. According to Febrina (2010), company value is a growing value for shareholders, the value of the company will be reflected in the market price of its shares. Firm value according to Rika and Islahudin (2008: 7) is defined as market value. Firm value can provide maximum shareholder wealth if share prices increase.

So companies are competing to advance their respective companies, but under certain conditions the performance results are not as expected, so that it can encourage and force management to manipulate in certain parts, so that the financial statements look good. Then the information presented is inappropriate, which indicates the occurrence of fraudulent practices and will harm various parties because this affects economic decisions. Various parties have been disadvantaged by this action because the information they received was not really accurate and relevant, which is even more disadvantaged, namely the investors because they have made the wrong decision to invest their capital.

Fraud in financial statements is commonly called fraud. The Association of Certified Fraud Examiners (ACFE, 2016) reveals that fraud is any attempt to deceive or deceive other parties with the aim of obtaining personal benefits. Efforts made by the perpetrator of fraud include committing acts that are not in accordance with the law, abuse or fraud. Various accounting scandals that indicate fraud have developed and are a business issue that has captured the public's attention because it is related to accounting information needed by many parties and has a wide impact. An example of a well-known case occurred in the United States, namely the case

of Enron and the Public Accounting Firm (KAP) Arthur Andersen (2001). Enron was proven to have manipulated financial statements by recording a profit of US \$ 600 million even though the company suffered a loss. Profit manipulation is caused by the company's desire to keep investors interested in shares. After this fraud was exposed, as a result Enron went bankrupt, thousands of people lost their jobs. Not only that, the KAP that examined Enron, namely KAP Arthur Andersen, encountered a problem, many clients cut ties and Arthur Andersen was closed. Then, the world of accounting and auditing received a consequence to comply with the regulations stipulated in the Sarbanes-Oxley Act / Sarbox / SOX which further tightened the regulations on financial reporting for public and non-public companies. The moral hazard behavior carried out by Enron was manipulating the profits stated in the financial statements of US \$ 600 million when in fact the Enron company suffered a loss. As a result of this fraudulent practice, Enron went bankrupt and left a sizeable debt of US \$ 31.2 billion. Not only done by the company, cases of fraudulent financial statements, such as Enron Corporation (Bloomberg, 2001), Worldcom (Tran, 2002), cause huge losses. In response to this, ACFE (2016) nominated financial statement fraud as the most destructive type of fraud.

Financial Statement Fraud is a crucial issue that cannot be underestimated. Various cases of fraud are still occurring today. The role of the auditor profession is needed to detect possible fraud. Auditors must specifically assess the risk of material misstatement in the financial statements as a result of fraud and must consider this risk assessment in designing audit procedures to be performed (Diany, 2014).

The auditor must be able to consider the possibility of fraud by using fraud risk factors from various perspectives. One theory that is still frequently applied by practitioners as an approach to detecting fraud is the fraud triangle theory coined by Cressey (1953). Cressey sparked a theory of fraud which is often known as the fraud triangle theory by categorizing the existence of 3 factors that can influence the occurrence of fraud, namely pressure, opportunity, and attitude / rationalization.

The development of the theory of fraud does not stop there, as time goes on, the theory of fraud is increasingly being equipped. (Wolfe and Hermanson, 2004) come up with a theory *fraud diamond* developed from theory *fraud triangle* Cressey added one element of fraud risk: "ability (*capability*)". This element is capability. This theory is known as the Fraud Diamond Theory. In this theory, the main role of fraud is the characteristics and abilities of the individual. A person cannot commit fraud if he does not have the ability to do so. In accordance with the times, the theory of fraud has also changed. The development of the fraud theory which explains that the element of arrogance is also influential in detecting the occurrence of fraud. Without leaving the elements in the triangle theory. Crowe (2011) refines the theory put forward by Cressey. Crowe found a study that the element of arrogance (arrogance) also affects the occurrence of fraud. Crowe's research includes the fraud triangle theory and competence elements in it, so that the fraud model found by Crowe consists of five indicator elements, namely pressure, opportunity, rationalization, competence.), and arrogance (arrogance). The theory presented by Crowe (2011) is called Crowe's fraud pentagon theory.

This study applies the Crowe's fraud pentagon theory, a theory which explains that there are five elements that underlie a person committing fraud, namely pressure proxied by financial targets, opportunity proxied by audit quality, rationalization proxied by changes in auditors, competence proxied by a change of directors, and arrogance is proxied by the Frequent number of CEO's picture. This theory is the latest theory from the development of the fraud triangle theory put forward by Cressey (1953). Previous research on fraud was still dominated by the fraud triangle model. There is still little research done to discuss this case using Crowe's fraud pentagon theory. Based on the background above,

The theory that supports this research is the agency theory put forward by Jensen and Meckling (1976), namely the contractual relationship between the principal who orders the agent to perform a service on behalf of the principal. Agents have more information than owners, resulting in information asymmetry (Hendriksen, 2001). The difference in vision and mission also creates conflicts within the company. The owner wants a large return, while the agent wants to prosper himself. If the incentive obtained is measured based on the company's performance. The agent will try to display the best data or manipulate financial reports. Therefore, to detect or prevent fraudulent financial reporting due to information asymmetry,

II. LITERATURE REVIEW

Agency Theory

Agency theory explains the conflict of interest between agents and principals (Jensen and Meckling, 1976). On the one hand, management is required to make strategic decisions that maximize investment returns, in the form of dividend payments and capital gains. On the other hand, management also has a mission to enrich itself (Scott, 2015). As a consequence, management often creates situations and conditions, one of which is by manipulating financial reports, so that bonus incentives can be maximized. Conflicts of interest generate agency costs and monitoring costs. Agency costs are costs incurred, in the form of large salaries, bonuses, and shares, by shareholders to suppress management's desire to commit fraud (Jensen and Meckling, 1976). Meanwhile,

Antecedent Factors

The Pentagon Fraud Theory was developed by Jonathan T. Marks (2009). This theory is a development of the theory of Cressey's Fraud Triangle (1953). Marks considers that in developing conditions, the business environment and changes in human behavior during the last 60 years, three elements of the fraud triangle are pressure (pressure), opportunities (opportunities), rationalization (rationalization) are not sufficient to explain the fraudulent behavior that occurs (Marks, 2014) .Therefore, Marks adds two other important competency elements (competence) and arrogance (arrogance). a new model and way of thinking that became known as the crowe fraud pentagon.

The value of the company

Firm value is the investor's perception of the company's success rate which is often associated with stock prices (Soebiantoro, 2007). The higher the share price, the higher the company value (Hermuningsih, 2012). Firm value is an important concept for investors because firm value is an indicator of how the market assesses a company as a whole (Salvatore, 2005), the goal of a company that goes public is to increase the welfare of its owner through increasing firm value. . Firm value is measured by price book value, which is the market ratio to measure performance by comparing stock market prices with book value (Jogijayanto, 2003).

Definition of Fraud

Cheating is an act against the law. Actions called fraud contain elements of intent, malicious intent, deception, concealment, abuse, trust (violation of trust).

Fraudulent Financial Reports

Association of Certified Fraud Examiners (2000) describes Financial Reporting that contains Fraud or financial reporting that contains fraud, as follows.

"Intentional misstatement of the financial condition of an enterprise by means of intentional misstatement or omission of amounts or disclosures in financial statements to deceive users of financial statements."

What is meant by misstatement of the company's financial condition through a false statement due to intentionally or negligence in calculating the amount or negligence in disclosing financial statements in order to deceive report users.

Research Hypothesis

H1 = Financial target has a positive effect on fraudulent financial statements.

H2 = Auditor quality has a negative effect on fraudulent financial statements.

H3 = Changes in auditors have a positive effect on fraudulent financial statements.

H4 = Change of company directors has a positive effect on accounting fraud reports.

H5 = Frequent number of iCEO's picture has a positive effect on fraudulent financial statements

H6 = Fraudulent financial statements have a negative effect on firm value.

III. RESEARCH METHODS

Types of research

This type of research is an association research which is a type of research with problem characteristics in the form of a relationship between two or more variables.

Data types and sources

In this study, the type of data used is quantitative data, using panel data by combining time series and cross section data obtained from the official website of the Indonesia Stock Exchange (www.idx.co.id), and www.financeyahoo.com. . The data collected is in the form of financial reports, daily share prices, and company annual reports from 2015-2018.

Method of collecting data

The data collection technique used is documentation technique. The data collected in this study are secondary data from manufacturing companies listed on the Indonesia Stock Exchange during the study period.

Population and Sample

The population in this study are companies that are classified as companies engaged in manufacturing and listed on the IDX from 2015 to 2018.

Data analysis technique

The data analysis technique used in this research is statistical analysis method using SPSS Statistics 25. Data analysis in this study uses regression analysis.

Normality test

According to Ghozali (2011), "The normality test aims to test whether in the regression model, confounding or residual variables have a normal distribution". The normality test in this study was carried out using the Kolmogorov Smirnov test with a significant level of 0.05 or 5%. The data is said to be normally distributed if the resulting significance is > 0.05 .

Heteroscedasticity Test

According to Nawari (2010), "The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to another". There are several ways you can do the heteroscedasticity test, namely the plot graph test, Park test, Glejser test, and white test. The basis for decision making is if there is a certain pattern such as dots that form a certain pattern that is drawn (wavy, widened then narrowed) then heteroscedasticity occurs and if there is no clear pattern such as dots that spread above and below the figure. 0 on the Y axis there is no heteroscedasticity.

Multicollinearity Test

According to Sugiyono (2013), "multicollinearity tests the linear relationship between the independent variables in multiple regression". There are several methods to detect the presence or absence of multicollinearity problems in multiple regression models. The method used is the correlation test, additional regression and the client method. In multicollinearity test research using the correlation test method. Multicollinearity test can be detected by looking at the linear correlation between the independent variables in the regression. If the correlation coefficient is high enough, which is above 0.85, it is assumed that there is multicollinearity in the model and vice versa.

Hypothesis test

The analysis model used to test the hypothesis uses Moderated Regression Analysis (MRA). This regression analysis was carried out in two stages of testing. The first stage is multiple regression which is carried out in the absence of a moderating variable. The second stage is regression which is carried out through the interaction between variables and independent variables. The model developed for this analysis is as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + b_5X_5 + e$$

IV. RESULT

Normality test

Normality test

The statistical normality test was carried out by using the normal probability plot (np plot) test. Based on this figure, the data distribution is around the diagonal line. Therefore, the data collected is stated to meet the normality assumption and can be used to test the hypothesis

Heteroscedasticity Test

Based on the scatterplot graph, it can be seen that the data (points) are spread out on the zero line and without forming a certain pattern, the data can be said to be free from heteroscedasticity.

Multicollinearity Test

The multicollinearity test aims to test the relationship between independent or independent variables. It is hoped that the independent variables in the multiple regression model are not related to each other so that there is no bias in the results of hypothesis testing. Multicollinearity assumption criteria are based on the tolerance value (> 0.1) and the VIF value (< 10). Vice versa, namely the tolerance value (< 0.1) and the VIF value (> 10), it can be concluded that multicollinearity occurs. Good research results indicate that there is no multicollinearity in the results of the study. The following are the results of the multicollinearity assumption test.

Heteroscedasticity Test

In the data distribution chart (scatterplot), you can see a graph that does not show a certain pattern and is spread above and below the origin (number 0). So it can be stated that the data collected does not meet the heteroscedasticity element and can be used to test the hypothesis.

Simple Regression Analysis

A. Based on the analysis above, it is known that the financial target is measured by ROA. From the results of the above analysis, it can be concluded that the financial target variable has a negative coefficient value, that a decrease in the financial target will affect the fraudulent financial statements. This can be seen from the regression equation which shows a value of -2,223. That means, every 1% increase in the ratio of total

liabilities to total assets will reduce the risk of fraudulent financial statements by 2,223. The results of this hypothesis testing indicate that the financial target has a significant effect but cannot affect the fraudulent financial statements. This can be seen from the statistically significant value, namely p-value $0.005 < 0.05$ and it can be seen that the hypothesis in the conceptual framework must have a positive effect.

B. Based on the results of the analysis above, it is known that the quality of auditors has a negative coefficient value, that a decrease in the quality of auditors will affect fraudulent financial statements. This can be seen from the regression equation which shows a value of -1,152. It means, if the value of the auditor quality variable increases by 1% will reduce the risk of financial report fraud by 1,152. The results of this hypothesis testing indicate that the quality of auditors has a negative effect on fraudulent financial statements. This can be seen from the statistically significant value, namely p-value $0.001 < 0.05$. This happens because manufacturing companies in 2016-2018 in this study have good quality auditor quality, it is proven that most of them have KAP services that are affiliated with KAP-Big ten so that they are able to suppress the occurrence of fraudulent acts of financial statements. The higher the quality of the auditors, the lower the occurrence of fraud.

C. Based on the results of the above analysis, it is known that changes in auditors have a negative coefficient value, that a decrease in auditor quality will affect fraudulent financial statements. This can be seen from the regression equation which shows a value of - .164. That means, every 1% increase in the ratio of total liabilities to total assets will reduce the risk of fraudulent financial statements by 164. This means that there is a change. auditors, the quality of auditors will be better and more able to maintain their independence so that the financial statements will be better. Auditor change can be caused by the company's dissatisfaction with the performance of auditors who perform audits and can also be caused by the policy of the public accounting firm itself. This is because the regression coefficient value shows a negative effect and the value is not sig 0.626.

D. Based on the results of testing the change of directors variable, the results of the above analysis can be concluded that the change of directors variable has a significant negative effect on fraudulent financial statements in manufacturing companies in Indonesia. This is because the regression coefficient value shows a negative effect which is equal to -0,956 That means, if the value of the change of directors variable increases by 1% will reduce the risk of financial statement fraud by 956 and for the value which has a significant effect but cannot affect the fraudulent financial statements, this can be seen from the statistically significant value, namely p-value $0.008 < 0.05$. This happens because the company's board of directors is a group of people. people who have the competence to carry out the Fraud scheme than other stakeholders in the corporate environment. The board of directors is believed to be capable of committing a fraudulent scheme due to their favorable position and position in company management. Changes in the board of directors may indicate political interests in the management of the company, thus triggering an increase in fraudulent financial statements committed by company management.

E. Based on the results of testing the change of directors variable, the results of the above analysis can be concluded that the change of directors variable has a significant negative effect on fraudulent financial statements in manufacturing companies in Indonesia. This is because the regression coefficient value shows a negative effect, which is equal to -0.604 That means, if the variable value *Frequent number of CEO's picture* increased by 1% will reduce the risk of financial statement fraud by 604 and for the value that has a significant effect but cannot affect the fraudulent financial statements, this can be seen from the statistically significant value, namely p-value $0.008 < 0.05$ and it can be seen that the hypothesis in the conceptual framework must have a positive effect. , while the results of the SPSS calculation have a negative effect, namely the value of -0.604. This happens because the frequency of appearance of CEO photos in manufacturing companies in 2016-2018 in this study shows a high frequency, this indicates that there is arrogance / superiority that is owned by managers. From these characteristics, managers will usually feel that the existing regulations will not ensnare him,

Intervening Regression Analysis

Pinfluence the company's value on fraudulent financial reports. Based on the test results, the variable of financial statement fraud has a negative effect on firm value. This is because the regression coefficient value shows a negative effect of -0.362 That means, if the value of the change of directors variable increases by 1% will reduce the risk of financial statement fraud by 362 and for the value that has a significant effect but cannot affect the fraudulent financial statements, this can be seen from the statistically significant value, namely the p-value of $0.000 < 0.05$ and it can be seen that the hypothesis in the conceptual framework must have a positive effect. , while the results of the SPSS calculation have a negative effect, namely the value of -362. The results of this study have proven that companies that have been indicated to have committed fraud have a negative effect on firm value.

V. DISCUSSION

Financial targetshas a negative effect on fraudulent financial statements

The first hypothesis based on the test results is rejected, meaning that the lower the ROA value indicates the lower the profit generated so that the company's performance looks bad, so the possibility of financial statement fraud is quite high.

Auditor quality has a negative effect on fraudulent financial statements

The second hypothesis based on the test results is accepted. This means that the better the role of the auditor, the lower the potential for fraud by employees, conversely, the lower the audit quality of a company, the higher the fraudulent financial reporting will be.

Changes in auditors have a negative effect on fraudulent financial statements.

The third hypothesis based on the test results is rejected. This shows that the more often companies change auditors, it means that fraudulent financial reporting in the company will be less likely to be detected, because changes in auditors will of course make new auditors take longer to study the company's financial statements and find out if there are indications of fraudulent financial reporting. in the company

Changes in company directors have a negative effect on fraudulent accounting reports

The fourth hypothesis based on the test results is rejected. This indicates that the amount of change of directors has no effect on fraudulent financial statements. The reason for this finding does not support the hypothesis because of the effective supervision of the board of commissioners on each management performance

A number of photos of the CEOhas a negative effect on fraudulent financial statements

This is because the photos of the CEO that are displayed in the annual report are intended to introduce the leader to the public, especially the stakeholders who are the CEOs of the company in the company and many of the photos displayed are mostly photos of the activities carried out by the company to prove that the CEO participated. in every activity carried out by the company so that the public is able to assess the seriousness, tenacity and responsibility of the CEO in leading the company.

Financial reports that contain fraud have a negative effect on firm value

The first hypothesis based on the test results is rejected, meaning that the higher the stock price, the higher the value of a company. If earnings management is negative, the greater the decline in earnings and the smaller the firm value. This phenomenon will indicate the direction of the negative relationship.

VI. CONCLUSION

1. *Financial targetshas* a negative effect on fraudulent financial statements.
2. Auditor quality has a negative effect on fraudulent financial statements
3. Changes in auditors have a negative effect on fraudulent financial statements.
4. Changes in company directors have a negative effect on fraudulent accounting reports.
5. *A number of photos of the CEOhas* a negative effect on fraudulent financial statements
6. Financial reports that contain fraud have a negative effect on firm value.

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