ABSTRAK

Penelitian ini bertujuan untuk menguji elemen-elemen dari *fraud* dalam teori *fraud pentagon* terhadap indikasi adanya *fraudulent financial reporting* dengan menambahkan Kembali komite audit sebagai variabel moderasi dalam penelitian ini. Variabel independen yang digunakan dalam penelitian ini adalah *financial stability, ineffective monitoring, change in auditor, change in directors,* dan *frequent number frequency of CEO's picture.* Sedangkan variabel dependen yang digunakan adalah *fraudulent financial reporting.* Penelitian ini menggunakan 168 sampel yang berasal dari 42 perusahaan sektor *property, real estate,* dan bangunan yang tercatat di Bursa Efek Indonesia pada tahun 2021-2024. Penelitian ini dilakukan dengan metode kuantitatif menggunakan data sekunder. Data sekunder tersebut berasal dari *annual report* yang diunduh dari *website* Perusahaan dan BEI. Metode penentuan sampel menggunakan *purposive sampling.* Hasil penelitian ini menunjukkan bahwa terdapat 1 variabel berpengaruh positif dalam mendeteksi terjadinya *fraudulent financial reporting,* antara lain *financial stability.* Sedangkan terdapat 4 variabel tidak berpengaruh dalam mendeteksi terjadinya *fraudulent financial reporting,* antara lain *ineffective monitoring, change in auditor, change in director,* dan *frequent number frequency of ceo's picture.* Komite audit dapat memoderasi *financial stability.* Dan komite audit tidak dapat memoderasi *ineffective monitoring. change in auditor, change in director,* dan *frequent number frequency of CEO's picture.*

Kata Kunci: *Fraud Pentagon,* Komite Audit, *Fraudulent Financial Reporting*

ABSTRACT

This study aims to examine the elements of fraud in the fraud pentagon theory against indications of fraudulent financial reporting by reintroducing the audit committee as a moderating variable. The independent variables used in this study are financial stability, ineffective monitoring, change in auditors, change in directors, and the frequency of CEO portraits. The dependent variable is fraudulent financial reporting. This study used 168 samples from 42 companies in the property, real estate, and construction sectors listed on the Indonesia Stock Exchange in 2021-2024. This study used quantitative methods using secondary data. The secondary data came from annual reports downloaded from the company's website and the IDX. The sampling method used purposive sampling. The results of this study indicate that one variable has a positive effect on detecting fraudulent financial reporting, namely financial stability. Meanwhile, four variables have no effect on detecting fraudulent financial reporting, namely ineffective monitoring, change in auditors, change in directors, and the frequency of CEO portraits. The audit committee can moderate financial stability. And the audit committee cannot moderate ineffective monitoring, change in auditor, change in director, and frequent number frequency of CEO's picture.

Keywords: Pentagon Fraud, Audit Committee, Fraudulent Financial Reporting