

**FRAUD PENTAGON AND FINANCIAL DISTRESS ON FRAUDULENT
FINANCIAL REPORTING: COMPARATIVE ANALYSIS OF
MANUFACTURING COMPANIES IN INDONESIA AND MALAYSIA
2020-2023**

**FRAUD PENTAGON DAN FINANCIAL DISTRESS TERHADAP
KECURANGAN LAPORAN KEUANGAN: ANALISIS PERBANDINGAN
PERUSAHAAN MANUFAKTUR DI INDONESIA DAN MALAYSIA
2020-2023**

THESIS



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2024

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UNDERGRADUATE THESIS

**This Undergraduate Thesis is submitted to obtain the Bachelor of Accounting
degree at the International Program of Accounting Department, Faculty of
Economics and Business, Universitas Muhammadiyah Yogyakarta**



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DECLARATION PAGE

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I hereby declare that this undergraduate thesis entitled **"FRAUD PENTAGON AND FINANCIAL DISTRESS ON FRAUDULENT FINANCIAL REPORTING: COMPARATIVE ANALYSIS OF MANUFACTURING COMPANIES IN INDONESIA AND MALAYSIA 2020-2023"** is my own research to fulfill the requirement for bachelor's degree in faculty of economics and business, Universitas Muhammadiyah Yogyakarta and i did not plagiarize or do any quotation in ways that are inconsistent with the prevailing ethic in the scientific community. No works or opinions have been written or published by others in this thesis except those referred to in the manuscript and listed in the bibliography. Therefore, if any violation of intellectual rights is found in this study, I agree to accept any relevant academic consequences.

Yogyakarta, August 1st, 2024



Farradiptya Fathansyah

MOTTO

“If Allah helps you, none can defeat you. But if He denies you help, then who else can help you? So in Allah let the believers put their trust”

Q.S Ali ‘Imran/3:160

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Praise be to Allah Swt., who has given us his guidance and opportunities so that we can complete the thesis with the title “**FRAUD PENTAGON AND FINANCIAL DISTRESS ON FRAUDULENT FINANCIAL REPORTING: COMPARATIVE ANALYSIS OF MANUFACTURING COMPANIES IN INDONESIA AND MALAYSIA 2020-2023**”. Sholawat and salam belong to the Prophet Muhammad Saw., who has brought us from the jahiliyyah era to an era full of knowledge nowadays. I would not have been able to complete this thesis without the support, prayers, and encouragement of my loved ones. Therefore, I dedicate this thesis to:

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