

ABSTRAK

Penelitian ini bertujuan untuk mendeteksi adanya potensi kecurangan laporan keuangan menggunakan teori *hexagon fraud* yang terdiri dari *pressure*, *opportunity*, *rationalization*, *capability*, *arrogance*, dan *collusion*. Keenam elemen tersebut diukur menggunakan variabel *financial target*, *financial stability*, *external pressure*, *ineffective monitoring*, *nature of industry*, *auditor change*, *director change*, *political connection*, dan proyek kerjasama dengan pemerintah. Sedangkan kecurangan terhadap laporan keuangan diukur menggunakan *F-Score Model*.

Jenis penelitian ini adalah penelitian kuantitatif. Sampel dalam penelitian ini diperoleh dengan menggunakan metode *purposive sampling*, yaitu pemilihan sampel dengan kriteria-kriteria yang telah ditetapkan. Berdasarkan metode *purposive sampling* tersebut diperoleh sebanyak 65 sampel dari 13 perusahaan BUMN yang terdaftar di Bursa Efek Indonesia selama tahun 2016-2020. Metode analisis yang digunakan adalah analisis regresi linear berganda dengan menggunakan program SPSS versi 25.

Hasil penelitian menunjukkan bahwa *external pressure* dan *nature of industry* berpengaruh negatif terhadap kecurangan laporan keuangan. Sedangkan *financial target*, *financial stability*, *ineffective monitoring*, *auditor change*, *director change*, *political connection*, dan proyek kerjasama dengan pemerintah tidak berpengaruh terhadap kecurangan laporan keuangan.

Kata Kunci: Kecurangan Laporan Keuangan, Teori *Hexagon Fraud*, *Financial Target*, *Financial Stability*, *External Pressure*, *Ineffective Monitoring*, *Nature of Industry*, *Auditor Change*, *Director Change*, *Political Connection*, Proyek Kerjasama Dengan Pemerintah

ABSTRACT

This research aimed to detect the fraud potency of financial statements with hexagon fraud theory which consisted of pressure, opportunity, rationalization, capability, arrogance, and collusion. Moreover, the sixth element was measured with the variables of the financial target, financial stability, external pressure, ineffective monitoring, nature of the industry, auditor change, director change, political connection, and cooperation projects with the government. Meanwhile, the financial statement fraud was measured with the F-Score Model.

This research was quantitative. Furthermore, the research sample was obtained with the purposive sampling method, i.e., a sample selection with certain criteria given. Based on the purposive sampling method it obtained 65 samples from 13 BUMN companies listed on Indonesia Stock Exchange during the 2016-2020 periods. Moreover, the research analysis method used multiple linear regressions with the SPSS program 25 version.

The research result showed that external pressure and the nature of industry had a negative effect on the fraud of financial statements. Meanwhile, financial target, financial stability, ineffective monitoring, auditor change, director change, political connection, and cooperation projects with the government did not affect the fraud of financial statements.

Keywords: *Fraud of Financial Statement, Hexagon Fraud Theory, Financial Target, Financial Stability, External Pressure, Ineffective Monitoring, Nature of Industry, Auditor Change, Director Change, Political Connection, Cooperation Projects With The Government.*



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M. Faisal, S.Pd., M.Pd

STIESIA Language Center
Menur Pumpungan 30 Surabaya 60118, Indonesia