

ABSTRAK

Penelitian ini bertujuan untuk mendeteksi adanya potensi kecurangan laporan keuangan menggunakan *Fraud Hexagon Theory* yang terdiri dari *pressure*, *opportunity*, *rationalization*, *capability arrogance*, dan *collusion*. Keenam elemen tersebut diukur menggunakan variabel *financial target*, *nature of industry*, *auditor change*, *director change*, *frequent number of CEO's pictures*, dan proyek kerjasama dengan pemerintah.

Jenis penelitian ini adalah penelitian kuantitatif. Populasi penelitian ini adalah perusahaan BUMN yang terdaftar di Bursa Efek Indonesia (BEI). Proses pengambilan sampel menggunakan metode *purposive sampling*, yaitu pemilihan sampel dengan kriteria-kriteria yang telah ditentukan. Berdasarkan metode *purposive sampling* diperoleh sampel sebanyak 12 perusahaan BUMN. Data penelitian diambil selama 5 tahun yaitu 2017-2021, sehingga diperoleh 60 data. Namun dari 60 data tersebut terdapat 2 data outlier sehingga penelitian ini menguji sebanyak 58 data pengamatan. Teknik analisis data dilakukan dengan menggunakan regresi linier berganda dengan bantuan program SPSS versi 26.

Hasil penelitian ini menunjukkan *financial target* berpengaruh positif terhadap kecurangan laporan keuangan. *Nature of industry* dan proyek kerjasama dengan pemerintah berpengaruh negatif terhadap kecurangan laporan keuangan. Sedangkan *auditor change*, *director change*, dan *frequent number of CEO's pictures* tidak berpengaruh terhadap kecurangan laporan keuangan.

Kata kunci: Kecurangan, Keuangan, *Fraud*, *Financial*, *Hexagon*

ABSTRACT

This research aimed to detect the fraud potency of financial statements using the Fraud Hexagon Theory which consists of pressure, opportunity, rationalization, capability arrogance, and collusion. The sixth element measured by the variables of the financial target, nature of the industry, auditor change, director change, frequent number of CEO's pictures, and the cooperation project with the government.

The research was quantitative. Moreover, the population was BUMN companies listed on the Indonesia Stock Exchange (IDX). The data collection technique used purposive sampling in which the sample was based on the criteria given. In line with that, there were 12 BUMN companies as the sample during 5 years (2017-2021). In total, there were 60 data. However, there were 2 outlier data, so this research examined 58 observational data. Furthermore, the data analysis technique used multiple linear regressions with SPSS 26.

The result showed that financial targets had a positive effect on financial statement fraud. In contrast, both nature of industry and cooperation projects with the government had a negative effect on financial statement fraud. Meanwhile, the auditor change, a director change, and a frequent number of CEO's pictures did not affect financial statement fraud.

Keywords: *Fraud, Financial, Hexagon*



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