

ABSTRAK

Penelitian ini bertujuan untuk menguji *fraud hexagon theory* dalam mendeteksi kecurangan laporan keuangan. Sampel yang digunakan pada penelitian adalah perusahaan manufaktur subsektor *Food and Beverage* yang terdaftar di Bursa Efek Indonesia (BEI) selama tahun 2018-2021.

Jenis penelitian adalah kuantitatif. Teknik yang digunakan pada pengambilan sampel penelitian ini dengan menggunakan metode *purposive sampling*. Berdasarkan kriteria yang telah ditetapkan maka diperoleh sebanyak 48 sampel dari 12 perusahaan. Teknik analisis yang digunakan adalah analisis regresi linear berganda.

Hasil penelitian menunjukkan bahwa *financial target*, *change in auditor*, *change in director*, dan *frequent number of CEO's picture* tidak berpengaruh terhadap kecurangan laporan keuangan. *Financial stability* dan *nature of industry* berpengaruh negatif terhadap kecurangan laporan keuangan. Sedangkan *ineffective monitoring*, *political connection*, dan *proyek dengan pemerintah* berpengaruh positif terhadap kecurangan laporan keuangan.

Kata Kunci : *Fraud Hexagon Theory*, Kecurangan Laporan Keuangan, *Financial Target*, *Financial Stability*, *Nature of Industry*, *Ineffective Monitoring*, *Change in Auditor*, *Change in Director*, *Political Connection*, *Frequent Number of CEO's Pictures*, Proyek dengan Pemerintah

ABSTRACT

This research aimed to examine the fraud hexagon theory in detecting financial statements fraud. Moreover, the population was Food and Beverage manufacturing companies listed on the Indonesia Stock Exchange (IDX) during 2018-2021.

The research was quantitative. Furthermore, the data collection technique used purposive sampling. Based on the determined criteria it obtained 48 samples from 12 companies. Additionally, the data analysis technique used multiple linear regression.

The research result showed that financial target, change in auditor, change in director, and a frequent number of CEO's pictures did not affect the financial statements fraud of Food and Beverage manufacturing companies. On the other hand, both financial stability and the nature of the industry had a negative effect on the financial statements fraud of Food and Beverage manufacturing companies. In contrast, the ineffective monitoring, political connection, and government project had a positive effect on the financial statements frauds of Food and Beverage manufacturing companies.

Keywords: *Fraud Hexagon Theory, Financial Statements Fraud, Financial Target, Financial Stability, Nature of Industry, Ineffective Monitoring, Change in Auditor, Change in Director, Political Connection, Frequent Number of CEO's Pictures, Project with the Government*

