

THE INFLUENCE OF FRAUD HEXAGON FACTORS ON FRAUDULENT FINANCIAL STATEMENT

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ABSTRACT

This research is a quantitative study which aims to analyze the influence of fraud hexagon factors with the S.C.C.O.R.E model consisting of financial stability, change in directors, project collaboration, nature of industry, change in auditors and frequent number of CEO's picture on fraudulent financial statement. This research uses samples from the population of infrastructure sector companies listed on the IDX during the 2020-2022 period using purposive sampling techniques to obtain 141 research samples. Hypothesis testing used in this research is multiple linear regression analysis using the STATA 13.1 application. The results of the hypothesis testing carried out in this research show that financial stability has a significant negative effect and the nature of industry has a significant positive effect on fraudulent financial statement. Meanwhile, change in directors, project collaboration, change in auditors and frequent number of CEO's picture do not have a significant effect on fraudulent financial statement.

Keywords : *fraud hexagon, fraudulent financial statement, infrastucture sector company, S.C.C.O.R.E model*

PENGARUH FAKTOR-FAKTOR *FRAUD HEXAGON* TERHADAP *FRAUDULENT FINANCIAL STATEMENT*

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ABSTRAK

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk menganalisis pengaruh dari faktor-faktor *fraud hexagon* dengan model *S.C.C.O.R.E* yang terdiri dari *financial stability*, *change in directors*, *project collaboration*, *nature of industry*, *change in auditors* and *frequent number of CEO's picture* terhadap *fraudulent financial statement*. Penelitian ini menggunakan sampel dari populasi perusahaan sektor infrastruktur yang tercatat di BEI selama periode tahun 2020-2022 dengan menggunakan teknik *purposive sampling* sehingga diperoleh 141 sampel penelitian. Pengujian hipotesis yang digunakan pada penelitian ini adalah dengan analisis regresi linear berganda menggunakan aplikasi STATA 13.1. Hasil dari uji hipotesis yang dilakukan pada penelitian ini menunjukkan bahwa *financial stability* berpengaruh signifikan negatif dan *nature of industry* berpengaruh signifikan positif terhadap *fraudulent financial statement*. Sedangkan *change in directors*, *project collaboration*, *change in auditors* dan *frequent number of CEO's picture* tidak berpengaruh signifikan terhadap *fraudulent financial statement*.

Kata kunci : *fraud hexagon*, *fraudulent financial statement*, model *S.C.C.O.R.E*, perusahaan sektor infrastruktur