

DETECTING FRAUDULENT FINANCIAL STATEMENTS BASED ON FRAUD HEXAGON FACTORS

By Malika Putri Azzahra

Abstract

This study aims to determine the effect of fraud hexagon factors reviewed through financial targets, change of director, nature of industry, accrual policy, frequent number of CEO's pictures, and projects with government on fraudulent financial statements. The population of this study is infrastructure sector companies listed on the Indonesia Stock Exchange (IDX) in 2021-2023 and a research sample was obtained with a total of 156 observations selected using purposive sampling. This study uses a quantitative method with a testing method, namely multiple linear regression analysis using the STATA version 17 and Microsoft Excel applications. The results of hypothesis testing show that financial targets as a proxy for pressure have a positive effect and nature of industry as a proxy for opportunity has a negative effect on fraudulent financial statements. Meanwhile, change of director proxy of capability, accrual policy proxy of rationalization, frequent number of CEO's picture proxy of arrogance, and project with government proxy of collusion have no effect on fraudulent financial statements.

Keywords : *fraudulent financial statement, fraud hexagon, financial target, change of director, nature of industry, accrual policy, frequent number of CEO's picture, project with government, model F-Score.*

MENDETEKSI *FRAUDULENT FINANCIAL STATEMENTS* BERDASARKAN FAKTOR *FRAUD HEXAGON*

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Abstrak

Penelitian ini bertujuan untuk mengetahui adanya pengaruh antara faktor *fraud hexagon* yang ditinjau melalui *financial target*, *change of director*, *nature of industry*, *accrual policy*, *frequent number of CEO's picture*, dan *project with government* terhadap *fraudulent financial statement*. Populasi dari penelitian ini yaitu perusahaan sektor infrastruktur yang tercatat dalam Bursa Efek Indonesia (BEI) pada tahun 2021-2023 dan didapatkan sampel penelitian dengan jumlah 156 observasi yang dipilih dengan menggunakan *purposive sampling*. Penelitian ini menggunakan metode kuantitatif dengan metode pengujian yaitu analisis regresi linear berganda menggunakan aplikasi STATA versi 17 dan Microsoft Excel. Hasil dari pengujian hipotesis menunjukkan bahwa *financial target* sebagai proksi dari *pressure* berpengaruh positif dan *nature of industry* sebagai proksi *opportunity* berpengaruh negatif terhadap *fraudulent financial statement*. Sementara, *change of director* proksi dari *capability*, *accrual policy* proksi dari *rationalization*, *frequent number of CEO's picture* proksi dari *arrogance*, dan *project with government* proksi dari *collusion* tidak berpengaruh terhadap *fraudulent financial statement*.

Kata kunci: kecurangan laporan keuangan, *fraud hexagon*, target keuangan, pergantian direksi, sifat industri, kebijakan akrual, kuantitas foto CEO, model F-Score.