

ABSTRAK

DINA AULIA. 2023. Pengaruh *Fraud Hexagon Theory* terhadap Deteksi Faktor Kecurangan Laporan Keuangan pada Perusahaan BUMN yang Terdaftar di BEI 2018-2022. Skripsi. Jurusan Akuntansi. Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh : Masrullah dan Sitti Zulaeha.

Kecurangan laporan keuangan merupakan sebuah paradigma yang sering terjadi di Indonesia, dan menyebabkan banyak kerugian. Maka dari itu, tujuan dari penelitian ini untuk mendeteksi munculnya potensi kecurangan terhadap laporan keuangan dengan menggunakan *hexagon fraud theory*. Dalam *hexagon fraud theory* terdapat enam faktor dominan yang dapat memicu munculnya kecurangan terhadap laporan keuangan, yaitu tekanan, peluang, rasionalisasi, kemampuan, arogansi dan kolusi. Tekanan (*pressure*) yang diproksikan dengan *financial target*, *financial stability* dan *financial need*, peluang (*opportunity*) yang diproksikan oleh *nature of industry* dan *ineffective monitoring*, rasionalisasi (*rationalization*) diproksikan dengan *change auditor* sebagai proksi dari kapabilitas (*capability*) diproksikan menjadi *change in director*, arogansi diproksikan dengan *political connection* dan *frequent number of ceo,s picture* dan kolusi (*collusion*) diproksikan dengan proyek dengan pemerintah. Pada penelitian ini, variabel dependen diukur menggunakan Model Jones. Teknik *purposive sampling* digunakan pada penelitian ini, guna mendapatkan sampel populasi dengan kriteria perusahaan BUMN yang terdaftar di Bursa Efek Indonesia, selama 5 tahun terakhir yaitu, 2018 – 2022. Metode kuantitatif didukung oleh teknik analisis regresi berganda alat analisis SPSS 26 pada penelitian ini.

Hasil dari penelitian ini menunjukkan bahwa variabel *Financial target*, *financial stability*, *personal financial need*, *nature of industry*, *ineffective monitoring*, *change in auditor*, *change in directors* dan *political connection* tidak memiliki pengaruh terhadap potensi kecurangan laporan keuangan. *Frequent number of CEO picture* dan proyek Kerjasama dengan pemerintah berpengaruh positif dan signifikan terhadap potensi kecurangan laporan keuangan.

Kata kunci: *Kecurangan, Laporan Keuangan, Fraud Hexagon, Financial Target, Financial Stability, Personal Financial Need, Nature of Industry, Ineffective Monitoring, Change in Auditor, Change in Directors, Political Connection, Frequent Number of COE. Kerjasama Pemerintah*

ABSTRACT

DINA AULIA. 2023. *The Effect of Fraud Hexagon Theory on the Detection of Financial Report Fraud Factors in BUMN Companies Listed on the IDX 2018–2022. Thesis. Accounting major. Faculty of Economics and Business, Muhammadiyah Makassar University Supervised by: Masrullah and Sitti Zulaeha.*

Financial statement fraud is a paradigm that often occurs in Indonesia and causes many losses. Therefore, the purpose of this study is to detect potential fraudulent financial statements by using the hexagon fraud theory. In the hexagonal fraud theory, there are six dominant factors that can trigger the emergence of fraud against financial statements: pressure, opportunity, rationalisation, ability, arrogance, and collusion. Pressure is proxied by financial target, financial stability, and financial need; opportunity is proxied by the nature of industry and ineffective monitoring; rationalisation is proxied by the change auditor as a proxy for capability and change in directors; arrogance is proxied by political connections and the frequent number of CEO's pictures; and collusion is proxied by projects with the government. In this study, the dependent variable is measured using the Jones Model. A purposive sampling technique was used in this study in order to obtain a population sample with the criteria of BUMN companies listed on the Indonesia Stock Exchange for the last 5 years, namely, 2018–2022. The quantitative method is supported by multiple regression analysis techniques using the SPSS 26 analysis tool in this study.

The results of this study show that the variables financial targets, financial stability, personal financial need, nature of industry, ineffective monitoring, change in auditors, change in directors, and political connections have no effect on the potential for fraudulent financial reporting. The frequent number of CEO pictures and cooperation projects with the government have a positive and significant effect on the potential for fraudulent financial reporting.

Keywords: *Fraud, Financial Statement, Fraud Hexagon, Financial Targets, Financial Stability, Personal Financial Need, Nature of Industry, Ineffective Monitoring, Change in Auditors, Change in Directors, Political Connections, Frequent Number of COE, Government Partnership Project.*