ABSTRAK

PENDETEKSIAN *FRAUDULENT FINANCIAL STATEMENT* DALAM PERSPEKTIF *FRAUD HEXAGON* PADA PERUSAHAAN KONSTRUKSI DI NEGARA ASEAN

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Penelitian ini bertujuan untuk mengetahui apakah konsep *fraud hexagon* mampu mendeteksi *fraudulent financial statement* pada perusahaan sektor konstruksi yang terdaftar di Bursa Efek di negara-negara ASEAN. Metode dalam penelitian ini menggunakan metode kuantitatif dan teknik pengumpulan data yaitu analisis dokumen. Populasi dalam penelitian ini adalah perusahaan sektor konstruksi yang terdaftar di Bursa Efek negara-negara ASEAN. Berdasarkan kriteria penelitian diperoleh sampel sebanyak 120 perusahaan. Teknik analisis data yang digunakan adalah analisis statistik deskriptif, uji asumsi klasik, analisis regresi linier berganda, koefisien determinasi, uji F dan uji t. Hasil penelitian menunjukkan bahwa *financial target* (ROA) berpengaruh positif terhadap *fraudulent financial statement*. Di sisi lain, pergantian direksi, *related party transaction*, *ineffective monitoring*, pergantian auditor, dan CEO dualism tidak berpengaruh terhadap *fraudulent financial statement*. Koefisien determinasi sebesar 0,046 menunjukkan kemampuan ROA, pergantian direksi, *related party transaction*, *ineffective monitoring*, pergantian auditor, dan CEO dualism dalam menjelaskan perubahan kecurangan laporan keuangan sebesar 4,6 persen, sedangkan sisanya sebesar 95.4 persen dijelaskan oleh faktor lain.

Kata kunci: *fraud Hexagon*, *fraudulent financial statement*, ASEAN.

ABSTRACT

DETECTION OF FRAUDULENT FINANCIAL STATEMENTS IN THE PERSPECTIVE OF FRAUD HEXAGON IN CONSTRUCTION COMPANIES IN ASEAN COUNTRIES

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This study aims to determine whether the hexagon fraud concept can detect fraudulent financial statements in construction sector companies listed on the Stock Exchange in ASEAN countries. The method in this study uses quantitative methods and data collection techniques, namely document analysis. The population in this study are construction sector companies listed on the Stock Exchanges of ASEAN countries. Based on the research criteria, a sample of 120 companies was obtained. The data analysis technique used is descriptive statistical analysis, classical assumption test, multiple linear regression analysis, coefficient of determination, F test, and t-test. The results of the study show that the financial target (ROA) has a positive effect on fraudulent financial statements. On the other hand, changes in directors, related party transactions, ineffective monitoring, auditor changes, and CEO dualism do not affect fraudulent financial statements. The coefficient of determination of 0.046 shows the ability of ROA, changes in directors, related party transactions, ineffective monitoring, auditor changes, and CEO dualism in explaining changes in fraudulent financial reporting by 4.6 percent, while the remaining 95.4 percent is explained by other factors.

Key words: *fraud hexagon*, *fraudulent financial statement*, ASEAN.