ABSTRACT

ANALYSIS OF INDICATION OF FINANCIAL STATEMENT FRAUD: A FRAUD HEXAGON APPROACH

By

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Financial statement fraud is common in Indonesia, especially in the financial sector. This study focuses on evaluating whether the six elements of the fraud hexagon theory influence financial statement fraud in companies in the financial industry. These six elements are proxied by the variables pressure (financial stability), capability (change of directors), opportunity (ineffective supervision), rationalization (change of auditors), arrogance (dual positions), and collusion (whistleblowing system). The study population includes all companies committing financial statement fraud listed on the Indonesia Stock Exchange between 2000 and 2023 with a 5-year observation period. A purposive sampling method was used for sample selection, and a total of 100 data points from 20 companies were collected. Data analysis included regression model fit testing and overall model testing, multivariate and univariate hypothesis testing, logistic regression analysis, and descriptive statistical analysis. The results show that the variables capability, opportunity, and collusion significantly influence financial statement fraud, while the variables pressure, rationalization, and arrogance have no effect on financial statement fraud.

Keywords*: Fraud, Fraud Hexagon, Fraudulent Financial Statement*

ABSTRAK

ANALISIS INDIKASI KECURANGAN LAPORAN KEUANGAN SUATU PENDEKATAN FRAUD HEXGAON THEORY

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Kecurangan laporan keuangan merupakan hal yang umum di Indonesia, terutama di sektor keuangan. Penelitian ini berfokus pada evaluasi apakah enam elemen teori fraud hexagon memengaruhi kecurangan laporan keuangan pada perusahaan di industri keuangan. Keenam elemen ini diproksikan oleh variabel tekanan (stabilitas keuangan), kapabilitas (pergantian direksi), kesempatan (ketidak efeketifan pengawasan), rasionalisasi (pergantian auditor), arogansi (rangkap jabatan), dan kolusi (whistleblowing system). Populasi penelitian mencakup semua perusahaan yang melakukan kecurangan laporan keuangan yang terdaftar di Bursa Efek Indonesia antara tahun 2000 dan 2023 dengan 5 tahun periode pengamatan. Metode purposive sampling digunakan untuk pemilihan sampel, dan total 100 titik data dari 20 perusahaan dikumpulkan. Analisis data meliputi pengujian kecocokan model regresi dan pengujian model keseluruhan, pengujian hipotesis multivariat dan univariat, analisis regresi logistik, dan analisis statistik deskriptif. Hasil penelitian menunjukkan bahwa variabel kapabilitas, kesempatan dan kolusisecara signifikan memengaruhi kecurangan laporan keuangan, sedangkan variabel tekanan, rasionalisasi, dan arogansi tidak berpengaruh terhadap kecurangan laporan keuangan.

Kata kunci: Fraud, Fraud Hexagon, Kecurangan Laporan Keuangan