

ABSTRACT

Ainul Yakin, Analysis of Detection of Fraud Financial Statements Using Hexagon Fraud Theory (Empirical Study of BUMN Companies Listed on the Indonesia Stock Exchange in 2014-2018). Under the guidance of Achdiar Redy Setiawan, S.E., MSA., AK., CA.

This study tries to agree on the elements of fraud in Hexagon fraud theory in the application of financial statement fraud. The hexagon fraction is proxied by variables consisting of three stimulus elements (financial targets, financial stability, and external pressure), one variable from the ability element (director change), one variable from the collusion element (external auditor independence), one variable from the element opportunity (ineffective monitoring), one variable from the rationalization element (total accrual assets), one variable from the ego element (the number of CEO frequencies).

The sample used in this study proves 55 state-owned companies listed on the Indonesia Stock Exchange during 2014-2018. This sample was selected using the purposive sampling method. Financial Statements using the F-Score and as many as 8 hypotheses proposed in this study using multiple linear regression analysis.

The results showed that financial targets, external pressures, and total accrual assets negatively affect the frequency of CEO frequencies that have a positive effect on financial statement fraud. While financial stability, director changes, independence of external auditors, and ineffective monitoring do not have an impact on financial statement fraud.

Keywords: financial statement fraud, hexagon fraud, stimulus, ability, collusion, opportunity, rationalization, ego

ABSTRAK

Ainul Yakin, Analisis Pendeteksian *Financial Statement Fraud* Menggunakan Teori *Fraud Hexagon* (Studi Empiris Pada Perusahaan BUMN Yang Terdaftar di Bursa Efek Indonesia Tahun 2014-2018). Dibawah bimbingan Achdiar Redy Setiawan, S.E., MSA., AK., CA.

Penelitian ini bertujuan untuk menguji elemen-elemen kecurangan dalam teori *fraud hexagon* dalam mendeteksi *financial statement fraud*. *Fraud hexagon* diproksikan dengan delapan variable yang terdiri dari tiga elemen *stimulus* (*financial target*, *financial stability*, dan *external pressure*), satu variable dari elemen *capability* (*change in director*), satu variable dari elemen *collusion* (*independence of external auditors*), satu variable dari elemen *opportunity* (*ineffective monitoring*), satu variable dari elemen *rationalization* (*total asset accruals*), satu variable dari elemen *ego* (*frequency numbers of CEO*).

Sampel yang digunakan dalam penelitian ini berjumlah 55 perusahaan BUMN yang terdaftar dalam Bursa Efek Indonesia selama tahun 2014-2018. Sampel ini dipilih dengan menggunakan metode *purposive sampling*. *Financial Statement Fraud* diukur menggunakan *F-Score* dan sebanyak 8 hipotesis diuji dalam penelitian ini menggunakan analisis regresi linear berganda.

Hasil penelitian menunjukkan bahwa *financial target*, *external pressure*, dan *total asset accruals* berpengaruh negatif serta *frequency numbers of CEO* berpengaruh positif terhadap *financial statement fraud*. Sedangkan *financial stability*, *change in director*, *independence of external auditors*, dan *ineffective monitoring* tidak berpengaruh terhadap *financial statement fraud*.

Kata Kunci: kecurangan laporan keuangan, *fraud hexagon*, stimulus, kemampuan, kolusi, kesempatan, rasionalisasi, ego