

ABSTRAK

Susiani, Pengaruh *Fraud Hexagon* dan Proporsi *Gender* Direksi Terhadap Kecurangan Laporan Keuangan (Studi Kasus Perusahaan Sektor Perbankan yang Terdaftar Di Bei Tahun 2019-2021). Dibawah bimbingan Dr. Rita Yuliana, S.E., M.SA., Ak., CA.

Tujuan penelitian ini adalah untuk mengetahui pengaruh *fraud hexagon* dan proporsi *gender* direksi terhadap kecurangan laporan keuangan. *Fraud hexagon* terdiri dari *pressure* yang diproksikan dengan *financial stability* dan *external pressure*, *capability* yang diproksikan dengan *change in director*, *collusi* yang diproksikan oleh *state owned enterprise*, *opportunity* yang diproksikan oleh *effective monitoring*, *rationalization* yang diproksikan oleh *change in auditor*, dan *ego/arrogance* yang diproksikan oleh *frequent number of CEO's picture*.

Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder yang diperoleh dari laporan keuangan dan laporan tahunan perusahaan perbankan melalui website BEI dan website resmi perusahaan. Populasi dalam penelitian ini adalah perusahaan sektor perbankan yang terdaftar di BEI tahun 2019-2021. Teknik pengambilan sampel menggunakan *purposive sampling*, dan diperoleh jumlah sampel sebanyak 128 data. Analisis data menggunakan program SPSS 25 dan analisis regresi linier berganda .

Hasil penelitian menunjukkan bahwa *external pressure* berpengaruh negatif terhadap kecurangan laporan keuangan, sedangkan *financial stability*, *change in director*, *state owned enterprise*, *effective monitoring*, *change in auditor*, *frequent number of CEO's picture*, dan proporsi *gender* direksi tidak mampu menjelaskan indikasi kecurangan laporan keuangan.

Kata kunci: *Fraud hexagon*, *gender*, direksi, dan kecurangan laporan keuangan.

ABSTRACT

Susiani, *The Effect of Hexagon Fraud and the Gender Proportion of Directors on Financial Statement Fraud (Case Study of Banking Sector Companies Listed on the IDX in 2019-2021)*. Under the guidance of Dr. Rita Yuliana, S.E., M.SA., Ak., CA.

The purpose of this study was to determine the effect of hexagon fraud and the proportion of directors' gender on financial statement fraud. Fraud hexagon consists of pressure proxied by financial stability and external pressure, capability proxied by change in director, collusion proxied by state owned enterprise, opportunity proxied by effective monitoring, rationalization proxied by change in auditor, and ego/arrogance proxied by frequent number of CEO's picture.

This research uses a quantitative approach with secondary data obtained from financial statements and annual reports of banking companies through the IDX website and the company's official website. The population in this study is banking sector companies listed on the IDX in 2019-2021. The sampling technique used purposive sampling, and obtained a total of 128 data. Data analysis using the SPSS 25 program and multiple linear regression analysis.

The results showed that external pressure negatively affects financial statement fraud, while financial stability, change in director, state owned enterprise, effective monitoring, change in auditor, frequent number of CEO's picture, and gender proportion of directors are unable to explain indications of financial statement fraud.

Keywords: Fraud hexagon, gender, directors, and financial statement fraud.