

ABSTRACT

This study aims to detect fraud in the company's financial statements using the fraud hexagon theory both partially. This research uses a quantitative approach. The data collection technique used is documentation. This study uses secondary data types. The study was conducted on state-owned companies listed on the IDX for the 2016-2020 period. The object of the research is the detection of financial statements regarding financial stability, external pressure, collusion, change in auditor, change of directors, audit quality, and frequency number of CEO's picture on fraudulent financial reports. The sampling technique used is purposive sampling with a final sample of 16 from 115 companies. The data analysis method used is the panel data regression analysis method using the Eviews 12 program.

The results of this study indicate that (1) partially financial stability has a significant positive effect on financial statement fraud. (2) External pressure has a positive and significant effect on the potential for fraud in the company's financial statements. (3) collusion has a significant positive effect on the potential for fraudulent financial statements. (4) the change of directors has no significant effect on the potential for fraud in the company's financial statements. (5) auditor turnover does not affect the potential for fraud in the company's financial statements. (6) audit quality has no effect on the potential for fraudulent financial statements. (7) The frequency number of CEO picture has no significant effect on the company's financial statement fraud. Simultaneously, financial stability, external pressure, collusion, change of directors, auditor turnover, audit quality, frequency number of CEO's picture have a significant effect on fraudulent company financial statements.

Keywords: financial stability, external pressure, collusion, change of directors, auditor turnover, audit quality, frequency number of CEO's picture. Financial statement fraud.

ABSTRAK

Penelitian ini bertujuan untuk mendeteksi kecurangan laporan keuangan perusahaan menggunakan fraud hexagon theory baik secara parsial. Penelitian ini memakai pendekatan Kuantitatif. Teknik pengumpulan data yang dipakai adalah dokumentasi. Penelitian ini menggunakan jenis data sekunder. Penelitian dilakukan pada perusahaan BUMN yang terdaftar di BEI periode 2016-2020. Obyek Penelitian adalah deteksi laporan keuangan mengenai financial stability, external pressure, collusion, change in auditor, pergantian direksi, kualitas audit, dan frequen number of CEO's picture terhadap Kecurangan laporan keuangan. Teknik pengambilan sampel yang digunakan ialah Purposive Sampling dengan jumlah sampel akhir 16 dari 115 perusahaan. Metode analisis data yang digunakan adalah metode analisis regresi data panel dengan menggunakan program Eviews 12.

Hasil penelitian ini menunjukkan bahwasanya (1) secara parsial financial stability berpengaruh positif signifikan terhadap kecurangan laporan keuangan. (2) External pressure berpengaruh positif dan signifikan terhadap potensi kecurangan laporan keuangan perusahaan. (3) kolusi berpengaruh positif signifikan terhadap potensi kecurangan laporan keuangan. (4) pergantian direksi tidak berpengaruh signifikan terhadap potensi kecurangan laporan keuangan perusahaan. (5) pergantian aduitor tidak berpengaruh terhadap potensi kecurangan laporan keuangan perusahaan. (6) kualitas audit tidak berpengaruh terhadap potensi kecurangan laporan keuangan. (7) Frequens Number Of CEO picture tidak berpengaruh signifikan terhadap kecurangan laporan keuangan perusahaan. financial stability, external pressure, kolusi, pergantian direksi, pergantian auditor, kualitas audit, frequens number of CEO's picture berpengaruh signifikan terhadap kecurangan laporan keuangan persahaan.

Kata kunci: Stabilitas keuangan, External pressure, Collusion, Pergantian direksi, Pergantian auditor, Kualitas audit, Frequens number of CEO's picture, Kecurangan laporan keuangan.