

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *fraud hexagon* yang diprosikan dengan Target keuangan, *Ineffective monitoring*, Pergantian auditor, Pergantian direksi, *Frequent number of CEO's picture* dan Kerja sama dengan proyek pemerintah terhadap kecurangan laporan keuangan. Populasi dalam penelitian ini adalah perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia periode 2019-2022. Sampel dalam penelitian ini dipilih melalui metode purposive sampling dengan jumlah sebanyak 188 sampel. Penelitian menggunakan analisis regresi logistic. Hasil penelitian menunjukkan bahwa target keuangan berpengaruh signifikan terhadap kecurangan laporan keuangan. Sedangkan *Ineffective monitoring*, Pergantian auditor, Pergantian direksi, *Frequent number of CEO's picture* dan Kerja sama dengan proyek pemerintah tidak berpengaruh signifikan terhadap kecurangan laporan keuangan. Secara simultan Target keuangan, *Ineffective Monitoring*, Pergantian auditor, Pergantian direksi, *Frequent number of CEO's picture* dan Kerja sama dengan Proyek Pemerintah berpengaruh terhadap kecurangan laporan keuangan.

Kata kunci: *fraud hexagon model*, kecurangan laporan keuangan

ABSTRACT

This research aims to determine the effect of the fraud hexagon which is proxied by financial targets, ineffective monitoring, change of auditors, change of directors, frequent number of CEO's picture and cooperation with government projects on financial statement fraud. The population in this research is energy sector companies listed on the Indonesia Stock Exchange for the 2019-2022 period. The sample in this research was selected using a purposive sampling method with a total of 188 samples. The research uses logistic regression analysis. The research results show that financial targets have a significant effect on financial report fraud. Meanwhile, Ineffective monitoring, Change of auditor, Change of directors, Frequent number of CEO's picture and Cooperation with Government Projects do not have a significant effect on fraudulent financial statements. Simultaneously financial targets, Ineffective monitoring, Change of auditor, Change of directors, Frequent number of CEO's picture and Cooperation with Government Projects influence financial report fraud

Keyword: fraud hexagon model, financial statement fraud