

ABSTRAK

Penelitian ini bertujuan menguji pengaruh komponen fraud hexagon terhadap fraudulent financial statement menggunakan model F-score. Variabel yang diteliti mencakup *financial target*, *financial stability*, *external pressure*, *ineffective monitoring*, *change in auditor*, *change in director*, *frequent number of CEO's picture*, dan *market performance* dihipotesiskan akan memberikan pengaruh terhadap adanya kecurangan laporan keuangan. Populasi penelitian terdiri dari perusahaan-perusahaan IDX30 yang terdaftar di BEI tahun 2019-2023. Sampel penelitian ini melibatkan 16 perusahaan yang diamati selama 5 tahun menghasilkan total 80 data yang dipilih melalui teknik *purposive sampling*. Sumber data yang digunakan adalah data sekunder yang diperoleh dari laporan keuangan tahunan yang dipublikasikan di situs resmi BEI. Metode analisis data yang diterapkan dalam penelitian ini adalah analisis regresi data panel yang diolah menggunakan *software* Eviews versi 12. Hasil penelitian menunjukkan bahwa *financial stability*, *external pressure*, *change in auditor*, *change in director*, dan *frequent number of CEO's picture* berpengaruh terhadap *fraudulent financial statement*. Sedangkan *financial target*, *ineffective monitoring*, dan *market performance* tidak berpengaruh terhadap *fraudulent financial statement*.

Kata kunci: *fraud hexagon*, *fraudulent financial statement*, perusahaan IDX30

ABSTRACT

This research aims to examine the influence of the hexagon fraud component on financial statement fraud using the F-score model. The variables studied include financial targets, financial stability, external pressure, ineffective monitoring, change of auditor, change of director, frequency of number of CEOs, and market performance which are hypothesized to have an influence on the condition of the financial statements. The research population consists of IDX30 companies listed on the IDX in 2019-2023. This research sample involved 16 companies which were observed for 5 years resulting in a total of 80 data selected through purposive sampling techniques. The data source used is secondary data obtained from the annual financial report published on the official IDX website. The data analysis method applied in this research is panel data regression analysis which is processed using Eviews version 12 software. The research results show that financial stability, external pressure, change of auditors, change of directors, and frequent number of CEOs influence financial report fraud. Meanwhile, financial targets, ineffective monitoring and market performance have no effect on financial statement fraud.

Keywords: *fraud hexagon, fraudulent financial statement, IDX30 company*