

## ABSTRAK

Kecurangan laporan keuangan merupakan sebuah masalah yang sering terjadi di Indonesia, dan menyebabkan banyak kerugian. Maka dari itu, tujuan dari penelitian ini untuk mendeteksi munculnya potensi kecurangan terhadap laporan keuangan dengan menggunakan *hexagon fraud analysis*. Dalam *hexagon fraud analysis* terdapat enam faktor dominan yang dapat memicu munculnya kecurangan terhadap laporan keuangan, yaitu tekanan, peluang, rasionalisasi, kemampuan, arogansi dan kolusi. Tekanan diproksikan dengan *financial target* dan *personal financial need*, peluang diproksikan dengan *nature of industry* dan *audit quality*, rasionalisasi diproksikan dengan *auditor opinion*, kemampuan diproksikan dengan *CEO tenure*, arogansi diproksikan dengan *CEO duality* dan kolusi diproksikan dengan *political connection*. Pada penelitian ini, variabel dependen diukur menggunakan *F-Score Model* untuk bisa mengetahui seberapa besar potensi timbulnya kecurangan terhadap laporan keuangan. Pada penelitian ini, sampel populasi ditentukan dengan kriteria perusahaan BUMN yang terdaftar di Bursa Efek Indonesia, selama 5 tahun terakhir yaitu, 2017--2021 yang selalu melakukan pelaporan atas laporan keuangannya dalam mata uang rupiah. Metode kuantitatif didukung oleh teknik analisis regresi data panel serta uji hipotesis menggunakan uji T, serta uji koefisien determinasi menjadi metode yang digunakan dalam penelitian ini. Hasil dari penelitian ini menunjukkan bahwa variabel *financial target*, *personal financial need*, *nature of industry*, *audit quality*, *auditor opinion*, *CEO tenure*, *CEO duality* dan *political connection* tidak memiliki pengaruh terhadap potensi munculnya kecurangan terhadap laporan keuangan.

Kata-Kata Kunci: Kecurangan Laporan Keuangan, *Fraud Hexagon*, *F-Score*.

## ABSTRACT

*Financial statement fraud is a problem that often occurs in Indonesia and causes many losses. Therefore, the purpose of this study is to detect the emergence of potential fraud against financial statements using hexagon fraud analysis. Hexagon fraud analysis there are six dominant factors that can trigger the emergence of fraud against financial statements, namely pressure, opportunity, rationalization, capability, arrogance, and collusion. Pressure is projected with financial targets and personal financial needs, opportunities are projected with the nature of industry and audit quality, rationalization is projected with auditor opinions, the ability to be projected with CEO tenure, arrogance is projected with CEO duality and collusion is projected with political connection. The dependent variables in this study were measured using the F-Score Model to find out how much potential for fraud on financial statements. In this study, the population sample was determined by the criteria of state-owned companies listed on the Indonesia Stock Exchange, for the last 5 years, namely, 2017--2021 which have always reported their financial statements in rupiah. Quantitative methods are supported by panel data regression analysis techniques as well as hypothesis tests using the T test, as well as the determination coefficient test being the method used in this study. The results of this study show that financial targets, personal financial needs, nature of industry, audit quality, opinion auditors, CEO tenure, CEO duality and political connection have no influence on the potential emergence of fraud against financial statements.*

*Keywords: Financial Statement Fraud, Fraud Hexagon, F-Score.*