ABSTRAK

ANALISIS PENGARUH *FRAUD* HEXAGON TERHADAP POTENSI KECURANGAN PADA LAPORAN KEUANGAN

Studi Empiris Pada Perusahaan BUMN Yang Terdaftar Di BEI
Tahun (2022-2024)

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Penelitian ini bertujuan untuk menganalisis pengaruh stabilitas keuangan, pengawasan tidak efektif, pergantian auditor, pergantian direksi, rangkap jabatan CEO, dan koneksi politik terhadap potensi kecurangan laporan keuangan pada perusahaan Badan Usaha Milik Negara (BUMN) yang terdaftar di Bursa Efek Indonesia (BEI) periode 2022-2024. Pentingnya penelitian ini didasarkan pada masih terjadinya kasus kecurangan laporan keuangan pada perusahaan BUMN yang dapat menurunkan kepercayaan investor, merugikan negara, serta mengganggu stabilitas perekonomian. Penelitian ini menggunakan perspektif *fraud hexagon* karena dinilai mampu menjelaskan faktor-faktor yang mendorong terjadinya kecurangan laporan keuangan melalui enam elemen, yaitu tekanan, kesempatan, rasionalisasi, kemampuan, arogansi, dan kolusi.

Penelitian ini menggunakan pendekatan kuantitatif dengan metode studi empiris. Populasi penelitian adalah perusahaan BUMN yang terdaftar di Bursa Efek Indonesia (BEI) periode 2022–2024. Teknik pengambilan sampel menggunakan *purposive sampling* sehingga diperoleh 21 perusahaan dengan total 63 data observasi. Data yang digunakan merupakan data sekunder berupa laporan keuangan dan laporan tahunan perusahaan. Teknik pengumpulan data menggunakan metode dokumentasi, sedangkan analisis data dilakukan menggunakan regresi linear berganda dengan perangkat lunak IBM SPSS Statistics. Potensi kecurangan laporan keuangan diukur menggunakan Beneish *M-Score*.

Hasil penelitian menunjukkan bahwa stabilitas keuangan, pengawasan tidak efektif, pergantian direksi, dan rangkap jabatan CEO berpengaruh terhadap potensi kecurangan laporan keuangan. Sementara itu, pergantian auditor dan koneksi politik tidak berpengaruh terhadap potensi kecurangan laporan keuangan.

Kata kunci: kecurangan, laporan keuangan, beneish *M-Score*, *fraud hexagon.*

ABSTRACT

ANALYSIS OF THE EFFECT OF FRAUD HEXAGON ON THE POTENTIAL FOR FRAUD IN FINANCIAL STATEMENTS

Empirical Study on State Owned Enterprises Listed on the Indonesian
Stock Exchange For Period (2022-2024)

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This study aims to analyze the effect of financial stability, ineffective monitoring, change in auditor, changes in directors, CEO duality, and political connections on the potential for financial statement fraud in State Owned Enterprises listed on the Indonesia Stock Exchange (IDX) during the 2022–2024 period. The importance of this research is based on the continuing occurrence of financial statement fraud in state owned enterprises, which can reduce investor confidence, cause financial losses to the state, and disrupt economic stability. This study uses the Fraud Hexagon perspective, because it is considered capable of explaining the factors that drive financial statement fraud through six elements: pressure, opportunity, rationalization, capability, arrogance, and collusion.

This study employs a quantitative approach using an empirical research method. The population consists of state owned enterprises listed on the Indonesia Stock Exchange (IDX) during the 2022–2024 period. The sample was selected using purposive sampling, resulting in 21 companies with a total of 63 observations. The study uses secondary data obtained from companies financial statements and annual reports. Data were collected through the documentation method and analyzed using multiple linear regression with IBM SPSS Statistics software. The potential for financial statement fraud was measured using the Beneish M-Score.

The results of the study indicate that financial stability, ineffective monitoringt, change in directors, and CEO duality influence the potential for financial statement fraud. Meanwhile, change in auditor, and political connections have no effect on the potential for financial statement fraud.

Keywords: fraud, financial statements, beneish M-Score, fraud hexagon.