ABSTRAK

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FRAUD HEXAGON THEORY : DETEKSI *FINANCIAL STATEMENT FREUDULENT* DENGAN *GOOD CORPORATE GOVERNANCE* SEBAGAI MODERATOR
(xii + 86 halaman: 2 gambar, 11 tabel, 3 lampiran)

Fraud hexagon theory terdiri atas *pressure*, *opportunity*, *rationalization*, *capability, arrogance,* dan *collusion* (Vousinas, 2019) sedangkan *good corporate governance* bertujuan untuk mecegah resiko signifikan dalam perusahaan. Penelitian ini bertujuan untuk membuktikan pengaruh dari *fraud hexagon theory* dan *good corporate governance* dalam *fraudulent financial statement*. Penelitian ini menggunakan data sekunder berupa laporan keuangan dari 344 sampel yang diobservasi pada 172 perusahaan pada tahun 2020-2021. Penelitian ini menggunakan metode kuantitatif dengan *moderated regression analysis* dan menggunakan software stata versi 17 dalam membatu menganalisis data. Hasil penelitian ini menunjukan *arrogance* berpengaruh positif sedangkan *pressure* dan *collusion* berpengaruh negatif serta *opportunity, rationalization,* dan *capability* tidak berpengaruh terhadap *financial statement fraudulent*. Penelitian ini juga menunjukkan jika *good corporate governance* mampu memperlemah pengaruh *opportunity* dan *arrogance*. Serta memperkuat pengaruh *capability* serta tidak berpengaruh terhadap *pressure*, *rationalization*, dan *collusion* dalam *financial statement fraudulent*. Berdasarkan hasil penelitian ini, perusahaan dapat menambah pengawasan disamping *good corporate governance* untuk mencegah *fraud*.

Kata Kunci: *fraud hexagon, good corporate governance*

Referensi: 27 (1953-2022)

ABSTRACT

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FRAUD HEXAGON THEORY : DETECTION OF FINANCIAL STATEMENT FREUDULENT WITH GOOD CORPORATE GOVERNANCE AS MODERATOR

(xii + 86 pages: 2 figures, 11 tables, 3 appendices)

Fraud hexagon theory consists of pressure, opportunity, rationalization, capability, arrogance, and collusion (Vousinas, 2019) while good corporate governance aims to prevent significant risks in the company. This study aims to prove the influence of fraud hexagon theory and good corporate governance in fraudulent financial statements. This study used secondary data in the form of financial statements from 344 samples observed in 172 companies in 2020-2021. This study used quantitative methods with moderated regression analysis and used version 17 stata software in helping to analyze data. The results of this study show that arrogance has a positive effect while pressure and collusion have a negative effect and opportunity, rationalization, and capability do not affect financial statement fraudulent. This research also shows that good corporate governance can weaken the influence of opportunity and arrogance. As well as strengthening the influence of capability and not affecting pressure, rationalization, and collusion in financial statement fraudulent. Based on the results of this study, companies can increase supervision in addition to good corporate governance to prevent fraud.

Keywords: fraud hexagon, good corporate governance

Reference: 27 (1953-2022)