

**ANALISIS PENGARUH *FRAUD HEXAGON MODEL* TERHADAP
*FINANCIAL STATEMENT FRAUD***
**(Studi Kasus Perusahaan BUMN yang Terdaftar di BEI Sektor Infrastruktur
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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *Fraud Hexagon Model* terhadap *Financial Statement Fraud*. Penelitian ini merupakan penelitian asosiatif dengan pendekatan kuantitatif, menggunakan jenis data penelitian data sekunder. Populasi penelitian berasal dari perusahaan BUMN yang terdaftar pada BEI periode 2020-2023 dengan jumlah sampel sebanyak 9 perusahaan selama 4 tahun (2020-2023). Sehingga, jumlah total data penelitian berjumlah 36. Data diolah menggunakan SPSS versi 26 dengan metode analisis regresi linear berganda. Hasil penelitian menunjukkan bahwa *financial target*, *ineffective monitoring*, *change in auditor*, dan *frequent number of CEO's picture* berpengaruh positif dan *financial stability*, proyek pemerintah, serta *CEO education* berpengaruh negatif terhadap *Financial Statement Fraud* pada perusahaan BUMN yang terdaftar di BEI periode 2020-2023.

Kata Kunci: *Financial Statement Fraud*, *Fraud Hexagon Model*, BUMN

ANALYSIS THE INFLUENCE OF THE HEXAGON FRAUD MODEL ON FINANCIAL STATEMENT FRAUD

**(Case Study of BUMN Companies Listed on the IDX in the Infrastructure
Sector from 2020-2023)**

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ABSTRACT

This research aims to determine the effect of the Fraud Hexagon Model on Financial Statement Fraud. This research is associative with a quantitative approach, using secondary data research types. The research population comes from BUMN companies enterprises listed on the Indonesia Stock Exchange during the period 2020-2023, with a sample size of 9 companies over 4 years (2020-2023). Thus, the total number of research data is 36. The data is processed using SPSS version 26 with multiple linear regression analysis methods. The research results show that financial targets, ineffective monitoring, changes in auditors, and frequent numbers of CEO's pictures have a positive effect, while financial stability, government projects, and CEO education have a negative effect on Financial Statement Fraud in BUMN companies enterprises listed on the Indonesia Stock Exchange during the period 2020-2023.

Key Words: Financial Statement Fraud, Fraud Hexagon Model, BUMN