

Intisari

Laporan keuangan yang dimanipulasi berdampak negatif bagi semua *stakeholder* karena laporan keuangan merupakan sumber informasi utama stabilitas keuangan, aktivitas ekonomi dan kesehatan keuangan perusahaan. Mengingat pentingnya laporan keuangan, tidak jarang manajemen memanipulasi atau melakukan salah saji (*fraud*) laporan keuangan agar perusahaan dipandang sehat oleh *stakeholder*. *Fraud* laporan keuangan diukur menggunakan *F-Score Model*. Tujuan dari penelitian ini adalah deteksi probabilitas *fraud* laporan keuangan dengan menggunakan model *fraud hexagon* yang terdiri atas variabel *pressure*, *opportunity*, *rationalization*, *competence*, *arrogance* & *collusion*.

Penelitian ini menggunakan perusahaan yang terdaftar di BEI secara khusus menetapkan sampel perusahaan yang terbukti melakukan *fraud* laporan keuangan. Penelitian ini menggunakan teknik estimasi regresi logistik dibantu dengan STATA 14 sebagai *statistic package*.

Hasil penelitian ini menunjukkan bahwa *pressure* diproksi oleh stabilitas keuangan, *rationalization* diproksi oleh total akrual dan *collusion* diproksi oleh *state owned enterprises* (SOEs) berpengaruh positif dan signifikan terhadap probabilitas *fraud* laporan keuangan juga menunjukkan bahwa perusahaan non-syariah memiliki probabilitas *fraud* laporan keuangan lebih tinggi daripada perusahaan syariah. Sebaliknya, *change of receivables*, *change of directors*, *CEO education*, *CEO narcissism*, *managerial ownership* dan *CEO duality* berpengaruh negatif terhadap probabilitas *fraud* laporan keuangan. Sementara itu, *external pressure*, *financial target*, *ineffective monitoring* dan *auditor switching* tidak berpengaruh terhadap probabilitas *fraud* laporan keuangan.

Implikasi dari hasil penelitian yaitu manajemen diharapkan memperhatikan stabilitas keuangan dan total akrual sebagai metode pencatatan karena rentan terhadap *fraud* laporan keuangan. Penelitian selanjutnya disarankan untuk menambah proksi pada variabel *collusion*.

Kata Kunci: *Fraud*, laporan keuangan, Model *Fraud Hexagon*

Abstract

Misleading financial reporting has a negative impact on all stakeholders since financial records are the primary source of information on financial stability, economic activity, and financial health of any company. Given, importance information of financial report many managements manipulated their financial reports presented look always good by stakeholders. Fraud financial reporting measures utilize F-Score Model. The purpose of this research is to detect probability of fraud financial report using fraud hexagon model consists of pressure, opportunity, rationalization, competence, arrogance and collusion.

This research using companies listed in Indonesian Stock Exchange specially companies that are proven carried out financial reporting fraud. This research using logistic regression method and STATA 14 as statistic package.

The result demonstrates that pressure proxied by financial stability, rationalization proxied by total accrual and collusion proxied by state owned enterprises (SOEs) has significantly positive effect on probability of financial reporting fraud, additionally non-shariah companies has highest probability of financial reporting fraud compared to counterparts. On the contrary, change of receivables, change of directors, CEO education, CEO narcissism, managerial ownership and CEO duality has negative effect on probability of financial reporting fraud. Meanwhile, external pressure, financial target, ineffective monitoring and auditor switching has no effect on probability of financial reporting fraud.

Implication of results are management suggested to concern and focus on financial stability and total accrual because those are vulnerable variables to carried out fraud financial report. Next research suggested to add more proxies specially on collusion variable on fraud hexagon model.

Keywords: Fraud, Financial Report, Fraud Hexagon Model