

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *fraud hexagon* terhadap *financial statement fraud* pada perusahaan sektor barang konsumen primer (*consumer non-cyclicals*) yang terdaftar pada Bursa Efek Indonesia periode 2020-2022. Sampel dalam penelitian ini adalah perusahaan sektor barang konsumen primer (*consumer non-cyclicals*) yang terdaftar pada Bursa Efek Indonesia. Dalam penarikan sampel, penulis menggunakan teknik *purposive sampling* yaitu teknik yang digunakan dengan menentukan kriteria khusus terhadap sampel. Data yang digunakan diperoleh dari publikasi Bursa Efek Indonesia dan website resmi masing-masing perusahaan. Penelitian ini menggunakan 16 sampel dengan 3 tahun pengamatan sehingga totalnya sebanyak 48 observasi dengan estimasi regresi data panel. Hasil penelitian menunjukkan bahwa variabel *financial targets* berpengaruh negatif dan signifikan terhadap *financial statement fraud*, variabel *external pressure*, *ineffective monitoring*, *rationalization*, *directure change* dan koneksi politik berpengaruh positif dan signifikan terhadap *financial statement fraud* sedangkan variabel *financial stability* dan *nature of industry* tidak berpengaruh terhadap *financial statement fraud*.

Kata Kunci: *financial targets*, *financial stability*, *external pressure*, *nature of industry*, *ineffective monitoring*, *rationalization*, *directure change*, koneksi politik dan *financial statement fraud*.

ABSTRACT

This study aims to examine the effect of fraud hexagon on financial statement fraud in primary consumer goods sector companies (consumer non-cyclicals) listed on the Indonesia Stock Exchange for the period 2020-2022. The sample in this study is primary consumer goods sector companies (consumer non-cyclicals) listed on the Indonesia Stock Exchange. In sampling, the author used a purposive sampling technique, a technique used by determining specific criteria for the sample. The data used were obtained from the Indonesia Stock Exchange publication and the official website of each company. This study used 16 samples with 3 years of observation, so that the total was 48 observations with panel data regression estimation. The results of the study indicate that the financial targets variable has a negative and significant effect on financial statement fraud, the external pressure, ineffective monitoring, rationalization, direction change and political connections variables have a positive and significant effect on financial statement fraud, while the financial stability and nature of industry variables have no effect on financial statement fraud.

Keywords: Financial targets, financial stability, external pressure, nature of industry, ineffective monitoring, rationalization, director change, political connections and financial statement fraud.