

## **Pengaruh *Fraud Hexagon* Terhadap *Fraudulent Financial Statement***

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### **Abstrak**

Penelitian ini bertujuan untuk membuktikan secara empiris Pengaruh *Fraud Hexagon* Terhadap *Fraudulent Financial Statement*. Variabel dalam penelitian ini adalah *Financial Target*, *Financial Stability*, *External Pressure*, *Institutional Ownership*, *Ineffective Monitoring*, *Capability*, *Rationalization*, *Arrogance* dan *Collusion*. Populasi dari penelitian ini adalah perusahaan Keuangan yang terdaftar di Bursa Efek Indonesia Tahun 2019-2021. Dengan menggunakan tehnik purposive sampling, diperoleh sampel sebanyak 28 perusahaan yang telah memenuhi kriteria. Berdasarkan hasil analisis dan pembahasan maka kesimpulan yang dapat diambil adalah *Institutional Ownership* dan *Collusion* berpengaruh terhadap *fraudulent financial statement*. Sedangkan *Financial Target*, *Financial Stability*, *External Pressure*, *Ineffective Monitoring*, *Capability*, *Rationalization* dan *Arrogance* tidak berpengaruh terhadap *fraudulent financial statement*.

**Katakunci:** *Financial Target*, *Financial Stability*, *External Pressure*, *Institutional ownership*, *Ineffective Monitoring*, *Capability*, *Rationalization*, *Arrogance*, *Collusion*, *Fraudulent Financial Statement*

## **The Effect of Hexagon Fraud on Fraudulent Financial Statement**

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### **Abstract**

This study aims to empirically prove the Effect of Hexagon Fraud on Fraudulent Financial Statements. The variables in this study are Financial Target, Financial Stability, External Pressure, Institutional ownership, Ineffective Monitoring, Capability, Rationalization, Arrogance and Collusion. The population of this study are Financial companies listed on the Indonesia Stock Exchange in 2019-2021. Using purposive sampling techniques, a sample of 28 companies that met the criteria was obtained. Based on the results of the analysis and discussion, the conclusion that can be drawn is that Institutional Ownership and Collusion affect fraudulent financial statements. While Financial Target, Financial Stability, External Pressure, Ineffective Monitoring, Capability, Rationalization and Arrogance do not affect fraudulent financial statements.

**Keywords: Financial Target, Financial Stability, External Pressure, Institutional ownership, Ineffective Monitoring, Capability, Rationalization, Arrogance, Collusion, Fraudulent Financial Statement**