

ABSTRAK

Penelitian ini bertujuan untuk memberikan bukti empiris terkait pengaruh *fraud hexagon* terhadap *fraudulent financial reporting* dengan komite audit sebagai variabel moderasi. Populasi yang digunakan dalam penelitian ini merupakan perusahaan Badan Usaha Milik Negara (BUMN) yang terdaftar di Bursa Efek Indonesia tahun 2018-2022. Metode pemilihan sampel yang digunakan dalam penelitian ini adalah *purposive sampling*. Berdasarkan kriteria yang telah ditetapkan, diperoleh jumlah sampel sebanyak 20 perusahaan dengan total data observasi sebanyak 100 data. Penelitian ini merupakan penelitian kuantitatif dengan menggunakan data sekunder. Data yang diperoleh kemudian dianalisis dengan menggunakan metode *Analisis Regresi Berganda* dan *Moderated Regression Analysis* (MRA) menggunakan alat bantu program IBM SPSS versi 25. Dalam penelitian ini, *fraudulent financial reporting* diproksikan dengan metode F-Score dan *fraud hexagon* ditinjau dengan variabel *financial stability*, *ineffective monitoring*, *total accrual to total asset*, *change in director*, *frequent number of CEO's picture*, dan *political connection*. Hasil penelitian membuktikan bahwa hanya variabel *total accrual to total asset* yang berpengaruh terhadap *fraudulent financial reporting* dan komite audit hanya mampu memoderasi pengaruh *financial stability* terhadap *fraudulent financial reporting*. Variabel lainnya tidak terbukti berpengaruh terhadap *fraudulent financial reporting*. Selain itu, komite audit tidak mampu memoderasi pengaruh variabel lain terhadap *fraudulent financial reporting*.

Kata kunci: F-Score, Komite Audit, *Financial Stability*, *Ineffective Monitoring*, *Total Accrual to Total Asset*, *Change In Director*, *Frequent Number of CEO's Picture*, dan *Political Connection*.

ABSTRACT

This study aims to provide empirical evidence regarding the effect of the fraud hexagon on fraudulent financial reporting with the audit committee as a moderating variable. The population used in this study is a State-Owned Enterprise (BUMN) company listed on the Indonesia Stock Exchange in 2018-2022. The sample selection method used in this study was purposive sampling. Based on the predetermined criteria, a sample size of 20 companies was obtained with a total of 100 observational data. This research is a quantitative study using secondary data. The data obtained was then analyzed using the Multiple Regression Analysis and Moderated Regression Analysis (MRA) methods using the IBM SPSS version 25 program tools. In this study, fraudulent financial reporting is proxied by the F-Score method and fraud hexagon is reviewed with variables of financial stability, ineffective monitoring, total accrual to total assets, change in director, frequent number of CEO's picture, and political connection. The results prove that only the total accrual to total assets variable has an effect on fraudulent financial reporting and the audit committee is only able to moderate the effect of financial stability on fraudulent financial reporting. Other variables have no proven effect on fraudulent financial reporting. In addition, the audit committee is unable to moderate the effect of other variables on fraudulent financial reporting.

Keywords: F-Score, Audit Committee, Financial Stability, Ineffective Monitoring, Total Accrual to Total Asset, Change in Director, Frequent Number of CEO's Picture, and Political Connection.