

ABSTRAK

Penelitian ini bertujuan untuk menguji secara empiris efektivitas komite audit dalam memoderasi hubungan antara faktor-faktor *hexagon fraud*, *governance and culture* terhadap kecurangan laporan keuangan pada perusahaan sektor perbankan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2020-2023. Populasi dalam penelitian ini adalah seluruh perusahaan sektor perbankan yang terdaftar di BEI selama periode 2020-2023. Sampel penelitian berjumlah 41 perusahaan yang dipilih menggunakan teknik *purposive sampling*. Data yang digunakan merupakan data sekunder yang diperoleh dari laporan tahunan perusahaan. Metode analisis yang digunakan adalah regresi linier berganda. Hasil penelitian menunjukkan bahwa faktor-faktor *hexagon fraud*, yaitu tekanan, rasionalisasi, kolusi, serta *governance dan culture*, berpengaruh terhadap kecurangan laporan keuangan. Selain itu, komite audit mampu memoderasi hubungan antara tekanan, rasionalisasi, serta *governance dan culture* terhadap kecurangan laporan keuangan. Sedangkan faktor-faktor *hexagon fraud* yaitu kesempatan, kapabilitas, dan ego tidak menunjukkan pengaruh terhadap kecurangan laporan keuangan.

Kata kunci: Komite audit, *hexagon fraud*, *governance and culture*, dan kecurangan laporan keuangan.

ABSTRACT

This study aims to empirically examine the effectiveness of the audit committee in moderating the relationship between hexagon fraud factors, governance, and culture on financial statement fraud in banking sector companies listed on the Indonesia Stock Exchange (IDX) from 2020 to 2023. The population of this study includes all banking sector companies listed on the IDX during the 2020-2023 period. The research sample consists of 41 companies selected using the purposive sampling technique. The data used are secondary data obtained from the companies' annual reports. The analysis method employed is multiple linear regression. The results of the study indicate that hexagon fraud factors, namely pressure, rationalization, collusion, as well as governance and culture, had a effect on financial statement fraud. Additionally, the audit committee is proven to moderate the relationship between pressure, rationalization, as well as governance and culture on financial statement fraud. On the other hand, other hexagon fraud factors, namely opportunity, capability, and ego, do not show a effect on financial statement fraud.

Keywords: Audit committee, hexagon fraud, governance and culture, and financial statement fraud.