FAKTOR YANG MEMPENGARUHI *FINANCIAL STATEMENT FRAUD* MELALUI KOMITE AUDIT SEBAGAI MODERASI DENGAN ANALISIS *FRAUD HEXAGON THEORY* (PERUSAHAAN BUMN YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2017-2021)

ABSTRAK

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Penelitian ini bertujuan untuk mempengaruhi pengaruh analisis *fraud hexagon* ysng terdiri dari *external pressure* yang diproksikan dengan rasio *leverage, ineffective monitoring* yang diukur dengan rasio BDOUT, *change in auditor, change of director, frequent number of CEO's picture* dan *political connection* terhadap *financial statement fraud* dengan komite audit sebagai pemoderasi. Populasi penelitian ini merupakan Perusahaan BUMN yang terdaftar di Bursa Efek Indonesia periode 2017-2021. Dengan teknik *purposive sampling,* diperoleh jumlah sampel penelitian sebanyak 17 perusahaan dari 20 perusahaan. Pendekatan penelitian yang diterapkan adalah pendekatan kuantitatif yang bersifat *explanatory.* Data yang digunakan dalam penelitian merupakan data sekunder yaitu laporan tahunan perusahaan yang dikumpulkan dengan cara dokumentasi dan dianalisis menggunakan metode analisis data *Partial Least Square* dengan bantuan program SmartPLS. Hasil penelitian ini menunjukkan bahwa e*xternal pressure* bepengaruh negatif terhadap *financial statement fraud. change in Auditor* dan *frequent number of CEO's picture* bepengaruh positif terhadap *financial statement fraud.* Sedangkan *ineffective monitoring, Change of director* dan *political connection* tidak bepengaruh terhadap *financial statement fraud.* Selain itu, komite audit tidak mampu memoderasi pengaruh *external pressure, ineffective monitoring, change in auditor, change of director, frequent number of CEO's picture,* dan *political connection* terhadap *financial statement fraud* pada perusahaan BUMN yang terdaftar di Bursa Efek Indonesia periode 2017-2021. Bagi peneliti selanjutnya, diharapkan dapat meneliti pengaruh variabel lain terhadap *financial statement fraud.*

Kata Kunci : *Fraud Hexagon Model, Financial Statement Fraud,* Komite Audit

FACTORS AFFECTING FINANCIAL STATEMENT FRAUD THROUGH AUDIT COMMITTEE AS MODERATION WITH ANALYSIS OF FRAUD HEXAGON THEORY (BUMN COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE IN 2017-2021 PERIOD)

ABSTRACT

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This research aims to determine the effect of fraud hexagon analysis, namely external pressure which is proxied by leverage ratio, ineffective monitoring that is measured by BDOUT ratio, change in auditor, change of director, frequent number of CEO's picture and political connection to financial statement fraud with audit committee as moderating. The population in this research is BUMN Companies listed on Indonesia Stock Exchange in 2017-2021. By purposive sampling method, is obtained the research's sample as much as 17 companies from 20 companies. The approach that used in this study is quantitative research which is explanatory research. Type data which is used in this study was secondary data, consists of annual reports that is collected through documentation and analysed with Partial Least Square data analysis method by SmartPLS program. The result of this research showed that external pressure has a negative effect on financial statement fraud. Change in Auditor and frequent number of CEO's picture has a positive effect to financial statement fraud. While ineffective monitoring, change of director and political connection didn't have a effect on financial statement fraud. In addition, audit committee wasn't able to moderate the effect of external pressure, ineffective monitoring, change in auditor, change of director, frequent number of CEO's picture, and political connection to financial statement fraud in BUMN companies that listed on Indonesia Stock Exchange in 2017-2021 period. For further researchers, it is suggested to exemanie the effect of other variables on financial statement fraud.

Keywords : Fraud Hexagon Model, Financial Statement Fraud, Audit Committee