

ABSTRACT

This research aims to provide empirical evidence of the influence of the fraud hexagon element in detecting fraudulent financial statements. The research uses secondary data, in the form of financial reports of LQ 45 index companies that were listed on the Indonesia Stock Exchange for the 2021 - 2023 period. Research data was obtained using a purposive sampling technique totaling 192 with 64 companies in the 3 years of research. Data analysis uses logistic regression. The results of the research show that pressure which is proxied by the leverage ratio, opportunity which is proxied by the ratio of independent board of commissioners, arrogance which is proxied by frequent CEO's picture, collusion which is proxied by dualism position or having multiple positions has a positive and significant effect on indicators of report fraud. financial statements, while rationalization as proxied by changing auditors has a negative and significant effect on indicators of financial statement fraud and ability as proxied by directors' financial expertise has no effect on indicators of financial report fraud.

Keywords: Fraud Hexagon, Indicators of Financial Report Fraud