

ABSTRACT

This study aims to investigate the effect of fraud hexagon on financial statement fraud with audit quality as a moderating variable. The population in this study are banking companies listed on the Indonesia Stock Exchange (IDX) in 2018-2022. The sampling technique in this study used purposive sampling method. The result was a total of 193 samples included in the sample criteria. This study uses the SPSS version 26 programme as a testing tool. This study found that (1) pressure, opportunity and rationalisation affect financial statement fraud; (2) competence, arrogance and collusion have no effect on financial statement fraud; (3) audit quality successfully moderates the relationship between pressure, opportunity and arrogance on financial statement fraud; (4) audit quality cannot moderate the relationship between rationalisation, competence and collusion on financial statement fraud.

Keywords : fraud hexagon, financial statement fraud and audit quality