

Original Research

FINANCIAL STATEMENT FRAUD IN HEXAGON AND GENDER FRAUD PERSPECTIVE AS MODERATING VARIABLES IN BANKING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE

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Abstract

FINANCIAL STATEMENTS ARE USUALLY DESIGNED AS AN INDICATOR OF FINANCIAL PERFORMANCE, THE ENTITY'S CASH FLOWS AND FINANCIAL POSITION, GOOD FINANCIAL REPORTS WILL HAVE AN IMPACT ON THE COMPANY'S PERFORMANCE WHICH CAN BE ONE OF THE CAUSES OF THE POSSIBILITY OF FRAUD IN THE FINANCIAL STATEMENTS. THE FINANCIAL AND BANKING SECTOR IS A SECTOR THAT HAS EXPERIENCED MANY CASES OF FRAUD COMPARED TO OTHER SECTORS AFTER THE GOVERNMENT SECTOR. THIS STUDY AIMS TO ANALYZE AND DETERMINE THE VARIABLES THAT AFFECT FINANCIAL STATEMENT FRAUD WITH GENDER AS MODERATING VARIABLE. THE POPULATION AND SAMPLE IN THIS STUDY ARE 53 BANKING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE. SAMPLING TECHNIQUE USING PURPOSIVE SAMPLING TECHNIQUE. THIS RESEARCH DATA USES SECONDARY DATA. THROUGH THIS METHOD, THERE ARE 29 COMPANIES WHOSE FINANCIAL STATEMENTS ARE COMPLETE AND PUBLISHED ON THE INDONESIA STOCK EXCHANGE WITH DATA ANALYSIS TECHNIQUES USING SEM PLS. THE RESULTS OF THIS STUDY INDICATE THAT 1 VARIABLE THAT AFFECTS THE FINANCIAL STATEMENT FRAUD IS THE FREQUENT NUMBER OF CEO PICTURE, WHERE THE LARGE NUMBER OF CEO PHOTOS IS ONE OF THE CAUSES OF FINANCIAL STATEMENT FRAUD.

Keywords

FINANCIAL STATEMENT FRAUD, FRAUD HEXAGON, GENDER, SEM PLS

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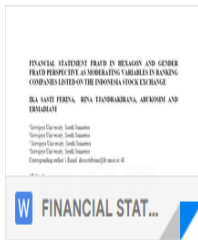
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