**ABSTRAK**

Tujuan penelitian ini adalah untuk mengetahui pengaruh unsur-Unsur *Fraud Hexagon Theory* yang dikembangkan oleh (Vousinas 2019) guna mendeteksi tindakan kecurangan dalam laporan keuangan dengan objek penelitian pada perusahaan manufaktur sektor industri dan kimia tahun 2016-2020. Penelitian ini menggunakan sampel 41 perusahaan dan 205 pengamatan pada perusahaan yang terdaftar di BEI. *Fraud Hexagon Theory* terdiri dari enam komponen variabel, yaitu tekanan, peluang, rasionalisasi, kapabilitas, ego/arogansi, dan kolusi. Hasil penelitian yang diuji dengan analisis regresi linear berganda menggunakan perhitungan statistik program SPSS versi 25 menunjukkan bahwa stabilitas keuangan, tekanan eksternal, target keuangan, sifat industri, pergantian auditor, perubahan direksi, *frequent number of CEO’s picture*, dan proyek pemerintah tidak berpengaruh terhadap kecurangan laporan keuangan. Sementara itu variabel ketidakefektifan pengawasan berpengaruh terhadap kecurangan laporan keuangan.

**Kata Kunci :**Kecurangan Laporan Keuangan, *Fraud Hexagon* *Theory*.

***ABSTRACT***

The purpose of this study was to determine the effect of the Fraud Hexagon Theory elements developed by (Vousinas 2019) in order to detect fraudulent acts in financial statements with the object of research in manufacturing companies in the industrial and chemical sectors in 2016-2020. This study uses a sample of 41 companies and 205 observations on companies listed on the IDX. Fraud Hexagon Theory consists of six variable components, namely pressure, opportunity, rationalization, capability, ego/arrogance, and collusion. The results of the study which were tested with multiple linear regression analysis using statistical calculations of the SPSS version 25 program showed that financial stability, external pressure, financial target, nature of the industry, change in auditor, change in directors, frequent number of CEO's picture, and government projects had no effect on fraudulent financial statement. Meanwhile, the variable ineffectiveness of supervision has an effect on fraudulent financial statements.

**Keywords:** *Fraudulent Financial Statement, Fraud Hexagon Theory.*