AKRUAL: Jurnal Akuntansi *Vol 17, issue 1, October 2025*
p-ISSN: 2085-9643 DOI: 10.26740/jaj.v17n1.p.243-251
e-ISSN: 2502-6380 https://journal.unesa.ac.id/index.php/aj

The Fraud Hexagon Model to Detect Financial Reporting Fraud in Mining Companies Listed on the Indonesia Stock Exchange

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Abstract

Research Background: The mining sector ranks third among the industries most affected by fraud, accounting for 5.0% of reported cases, following the financial and banking sector and government institutions. Instances of fraudulent financial reporting have also occurred within Indonesia's mining sector. **Introduction/Main Objectives:** This study aims to examine whether financial targets, board changes, political ties, weak monitoring mechanisms, auditor turnover, and CEO duality affect financial statement fraud. **Methods:** The research focuses on mining companies listed on the Indonesia Stock Exchange (IDX) between 2018 and 2022. A total of 42 firms were selected through purposive sampling. Multiple linear regression analysis was employed using SPSS 25. **Results:** The findings show that financial targets and CEO duality positively influence financial statement fraud, while changes in directors have a negative effect. Meanwhile, political connections, ineffective monitoring, and auditor changes do not exhibit a significant impact on fraudulent financial reporting. **Conclusion:** Companies should enhance their corporate governance frameworks, particularly by limiting excessive CEO power and ensuring that leadership roles remain structurally independent. Organizations should also encourage leadership rotation to reduce opportunities for long-term manipulation.

Keywords: Auditor changes; CEO duality; Changes of director; Financial targets; Fraudulent financial reporting; Fraud hexagon model; Ineffective monitoring; Political connections

JEL Classification: M41, R10, H30, M48

Article History: Received: September, 18th 2024 Revised: March, 5th 2025 Accepted: July, 6th 2025 Published: October, 01st 2025

How to cite: Retnowati, W. et al. (2025). The Fraud Hexagon Model to Detect Financial Reporting Fraud in Mining Companies Listed on the Indonesia Stock Exchange. *AKRUAL: Jurnal Akuntansi*, *17*(1). DOI: 10.26740/jaj.v17n1.p.243-251

Conflict of Interest Statement: here is no conflict of interest in the articles resulting from this research

INTRODUCTION

Financial statements are documents prepared by an organization to present its financial condition over a specific reporting period. As noted by Ratnasari and Solikhah (2019), these statements also serve as a medium through which management demonstrates its accountability to stakeholders and shareholders. Companies frequently rely on financial reports to attract potential investors, prompting them to portray their performance in the most favorable manner possible. In practice, however, such efforts do not always succeed, which may motivate some firms to engage in financial statement fraud by altering figures in certain sections of the reports so they no longer reflect the company's true condition (Wicaksono & Suryandari, 2021).

Fraud refers to an intentional and unlawful act carried out to obtain personal benefit (ACFE, 2022). It can also be understood as a deliberate action involving deceit for personal gain that causes harm to others (Sagala & Siagian, 2021). The ACFE classifies fraud into three primary categories: corruption, asset misappropriation, and financial statement fraud. Asset misappropriation accounts for 86% of reported cases, corruption for 50%, and financial

statement fraud for 9%. Despite being the least frequent, financial statement fraud results in the highest average loss at approximately $593,000, compared to average losses of $100,000 for corruption and $150,000 for asset misappropriation.

The mining sector ranks third among the industries most affected by fraud, accounting for 5.0% of reported cases, following the financial and banking sector and government institutions (ACFE Indonesia, 2020). According to the 2020 Report to the Nations, the mining industry recorded 26 fraud incidents, whereas the banking and government sectors reported 379 and 193 cases, respectively. Despite having fewer occurrences, the mining industry experienced higher average losses, amounting to $475,000 per case, compared with an average loss of $100,000 in both the banking and government sectors (ACFE, 2020).

Instances of fraudulent financial reporting have also occurred within Indonesia's mining sector. One notable example is the case involving PT Timah Tbk, which was suspected of engaging in fraud in 2015 by presenting misleading financial statements for the first half of that year. The company's weak financial performance was allegedly concealed through the issuance of falsified financial reports (tambang.co.id).

The fraud triangle theory introduced by Cressey (1953) is one of the foundational frameworks used to explain why individuals engage in fraudulent behavior. This theory identifies three core drivers of fraud: pressure, opportunity, and rationalization. Wolfe and Hermanson (2004) later expanded this model into the fraud diamond theory by adding capability as an additional factor influencing fraudulent actions. Crowe (2011) further refined the concept into the fraud pentagon theory by incorporating ego as another motivating element.

Building on these earlier frameworks, Vousinas (2019) formulated the fraud hexagon theory, which extends the fraud pentagon by introducing collusion as a key component that facilitates fraudulent behavior. The fraud hexagon consists of six elements: pressure, capability, collusion, opportunity, rationalization, and ego. In this study, pressure is represented by financial targets, capability by director changes, collusion by political connections, opportunity by ineffective monitoring, rationalization by auditor changes, and ego by CEO duality.

Director changes are generally intended to enhance company performance by appointing new leadership (Yanti & Riharjo, 2021). However, the organizational instability that often accompanies leadership transitions can be exploited by management to commit fraud, as they may possess the capability to identify the most opportune timing for such actions (Aviantara, 2021). A director's authority and level of understanding may also provide avenues to perpetrate fraud without detection by other employees (Setyono et al., 2023). Prior research by Dewi and Yuliati (2022) indicates that director turnover is significantly associated with financial statement fraud.

Political connection is defined as a close relationship between businesses and individuals who participate in government politics, or public officials (Imtikhani & Sukirman, 2021). Political connections between companies and the government can be considered as a special relationship that can increase the possibility of collusion and can be used by an irresponsible number to commit fraudulent acts (Febrianto & Suryandari, 2022). Political connections between companies and the government make it easier for companies to get loans which can cause financial distress for companies and encourage management to commit fraud (Sagala & Siagian, 2021). Research (Kusumosari & Solikhah, 2021) states that political connections are positively correlated with financial statement fraud.

Ineffective monitoring refers to the absence of proper oversight mechanisms that evaluate and supervise a company's performance. Fraud is more likely to occur when supervisory functions are weak. The board of commissioners plays a crucial role in directly overseeing

p-ISSN: 2085-9643 DOI: 10.26740/jaj.v17n1.p.243-251
e-ISSN: 2502-6380 https://journal.unesa.ac.id/index.php/aj

managerial activities. Independent commissioners, who are neither pressured by the company nor involved in its day-to-day operations, are expected to provide objective and unbiased supervision. A greater proportion of independent commissioners generally enhances the quality of management oversight. Research by Alfina and Amrizal (2020) indicates that ineffective monitoring has a positive effect on financial statement fraud.

Auditor turnover occurs when a company replaces its external auditor, which may be done to remove traces of prior audit findings or irregularities identified by the previous auditor (Carla & Pangestu, 2021). Auditor changes can be mandatory or voluntary. Mandatory rotation is regulated under the Minister of Finance Regulation No. 12/PMK.01/2008, which limits public accounting firms to a maximum engagement period of six consecutive years with the same client, and individual auditors to three consecutive years. Voluntary auditor rotation, however, may signal potential fraud within the company, as the change can be used to obscure existing irregularities. Findings by Lastanti et al. (2020) show a positive correlation between auditor turnover and financial statement fraud.

CEO duality refers to a condition in which an individual holds roles on both the board of directors and the board of commissioners. A CEO who occupies both positions may develop excessive power and autonomy, increasing the likelihood of committing fraud. In Indonesia, such dual roles are prohibited due to the implementation of a two-tier board system. Accordingly, CEO duality in Indonesia is indicated by family relationships between members of the board of directors and the board of commissioners (Carla & Pangestu, 2021). Research by Kanza et al. (2021) demonstrates that CEO duality is positively associated with financial statement fraud**.**

RESEARCH METHOD

This study employs a quantitative research approach. The research subjects consist of mining companies listed on the Indonesia Stock Exchange (IDX) during the period 2018–2022. From a total population of 55 firms, samples were selected using a purposive sampling method. The sampling criteria include: mining companies that were listed on the IDX between 2018 and 2022, companies that were not delisted during this period, companies that published both annual and financial reports for 2018–2022, and companies whose financial statements were complete and contained the data required for this study. The dependent and independent variables in this research are defined as follows:

Table 1. Variable Measurement

Variable	Measurement	Scale
Financial Statement Fraud (Y)	*F-Score = Accrual Quality + Financial Peformance*	Ratio
Financial Target (X_1)	ROA = $\frac{Net\ Profit}{Total\ Asset}$	Ratio
Political Connection (X_2)	1 = independent commissioner/president commissioner who has a political relationship 0 = independent commissioner/president commissioner who does not have a political.	Nominal
Change Of Director (X_3)	1 = companies that change directors during the study period, 0 = companies that did not change directors during the study period.	Nominal
Ineffective Monitoring (X_4)	BDOUT = $\frac{JNumber\ of\ independent\ commissioners}{Total\ board\ of\ commissioners}$	Ratio
Auditor Changes (X_5)	1 = companies that experienced a director change during the study period 0 = companies that did not experience a director change during the study period	Nominal

Variable	Measurement	Scale
CEO Duality (X_6)	1 = a CEO who also holds a position on the board of commissioners, or a CEO and board of commissioners who have a familial relationship 0 = a CEO who does not sit on the board of commissioners, or a CEO and board of commissioners who have no familial relationship	Nominal

Source: data processed

RESULTS AND DISCUSSION

The normality test is conducted to assess whether the distribution of data within a dataset or variable follows a normal distribution pattern (Ghozali, 2018). If the Asymp. Sig. (2-tailed) value is greater than 0.05, the data are considered to be normally distributed. Table 2 presents the normality test results for this study. The Asymp. Sig. (2-tailed) value obtained was 0.152, which is above the 0.05 threshold, indicating that the dataset meets the assumption of normality.

Table 2. Normality Test

			Unstandardized Residual
N			140
Normal Parameters[a,b]	Mean		0.00
	Std. Deviation		0.486
Most Extreme Differences	Absolute		0.099
	Positive		0.099
	Negative		-0.076
Test Statistic	Sig.		0.120
Monte Carlo Sig (2-tailed)	99% Confidence Interval	Lower Bound	0.112
		Upper Bound	0.129

Source: Processed Data (2024)

The F-test for model fit is widely used in regression analysis to determine whether the overall model provides a significantly better explanation of the data compared to a model without predictors. This test evaluates the ratio between explained and unexplained variance and examines the null hypothesis that all regression coefficients are simultaneously equal to zero. A significant F-statistic (p-value < 0.05) suggests that the model accounts for a meaningful proportion of the variance in the dependent variable and can therefore be considered a good fit.

Table 3 presents the F-test results for this study. The model's significance level is 0.003, which is below the 0.05 threshold, indicating that the regression model is appropriate and can be further analyzed.

Table 3. F-Test

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1,318	6	0,220	3,557	0,003[b]
	Residual	8,217	133	0,062		
	Total	9,536	139			

Source: Processed Data (2024)

p-ISSN: 2085-9643 DOI: 10.26740/jaj.v17n1.p.243-251
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The t-test was employed to assess whether each independent variable has an individual effect on the dependent variable. Table 4 presents the results of this partial (t-test) analysis.

Table 4. T-Test

Model	Unstandardized Coefficient		Standard Coefficients	t	Sig.	Conclusion
	B	Std. Error	Beta			
Financial Target	1,911	0,342	0,219	2,664	0,009	Accepted
Changes Of Director	-0,100	0,044	-0,195	-2,335	0,021	Rejected
Political Connection	-0,040	0,043	-0,077	-0,933	0,353	Rejected
Ineffective Monitoring	0,360	0,211	0,139	1,707	0,090	Rejected
Auditor Changes	0,023	0,087	0,022	0,266	0,790	Rejected
CEO Duality	0,165	0,060	0,221	2,729	0,007	Accpeted

Source: Processed Data (2024)

The significance value of 0.009 is below the 0.05 threshold, and the calculated t-value (2.664) exceeds the critical t-table value (1.65581). Therefore, H1—which posits that financial targets positively influence financial statement fraud—is accepted. The significance value of 0.009 indicates that financial targets are positively associated with financial statement fraud. Higher profit benchmarks established by the company can increase the pressure on management, prompting them to manipulate reported earnings. When ROA targets are set at high levels, managers experience greater performance pressure, motivating them to engage in fraudulent reporting practices to demonstrate their ability to utilize company assets efficiently and generate strong profitability.

This variable has a significance value of 0.021, indicating statistical significance. However, the t-calculated value (-2.335) is smaller than the t-table value (1.65581), resulting in the rejection of H2, which states that director changes positively affect financial statement fraud. These results show that director changes negatively influence financial statement fraud. Frequent turnover in the board of directors may cause newly appointed directors to refrain from engaging in fraud due to concerns about job security (Syavira & Aliyah, 2023). Companies often replace directors with more experienced individuals to improve performance. Additionally, OJK Regulation No. 33/POJK.04/2014 stipulates that board members may serve a maximum term of five years or until the closing of the GMS, contributing to periodic leadership changes.

The significance level is 0.353, greater than 0.05, and the t-statistic (-0.933) is below the critical value. Thus, H3—claiming a positive impact of political connections on financial statement fraud—is not supported. With a significance value of 0.353, political connections do not show an effect on financial statement fraud. Larger companies often require wider external support (Wicaksono & Suryandari, 2021). Relationships between firms and government entities are typically established to facilitate product development, licensing, or administrative processes and do not directly influence the manipulation of financial statements.

The significance value of 0.090 exceeds the 0.05 benchmark. Although the t-value (1.706) is slightly higher than the t-table value (1.65581), H4—which asserts that ineffective monitoring positively impacts financial statement fraud—is rejected because the significance criterion is not met. The significance value of 0.090 suggests that ineffective monitoring does not influence financial statement fraud. This implies that the number of independent commissioners is not the primary determinant; rather, the effectiveness of the board's supervisory function is more important. OJK Regulation No. 33/POJK.04/2014 (Article 20,

Paragraph 3) requires that boards consist of more than two members and include at least 30% independent commissioners. Because these structural requirements are standardized, determining fraud likelihood solely based on the number of independent commissioners becomes difficult.

With a significance value of 0.790—far above the 0.05 threshold—and a t-value of 0.266 that is lower than the t-table value, H5—stating that auditor changes positively influence financial statement fraud—is rejected. This variable yields a significance value of 0.790, showing no relationship between auditor changes and financial statement fraud. Auditor turnover may occur not because the company intends to conceal fraud, but due to dissatisfaction with the previous audit firm's performance. Companies may also replace auditors in compliance with PP No. 22/2015 concerning Public Accountant Practices, which limits audit engagements to five consecutive years.

The variable shows a significance level of 0.007, well below 0.05, and the t-calculated value (2.729) exceeds the t-table value. Consequently, H6—proposing that CEO duality has a positive effect on financial statement fraud—is accepted. The significance value of 0.007 demonstrates that CEO duality has a positive effect on financial statement fraud. When a CEO holds dual roles, corporate governance weakens because decision-making may prioritize personal interests over organizational integrity. Additionally, family ties between members of the board of directors and the board of commissioners reduce the effectiveness of oversight, thereby increasing the risk of fraudulent financial reporting.

CONCLUSION

The findings of this study demonstrate that financial targets and CEO duality significantly increase the likelihood of financial statement fraud. High profit expectations place substantial pressure on management, motivating earnings manipulation, while CEO duality weakens governance structures and reduces the effectiveness of oversight. Conversely, changes in directors show a negative relationship with fraudulent reporting, suggesting that leadership turnover may discourage fraudulent behavior and promote better accountability. Political connections, ineffective monitoring, and auditor changes were found to have no significant effect on financial statement fraud, indicating that these factors do not directly contribute to fraudulent practices within mining companies during the study period.

Companies should enhance their corporate governance frameworks, particularly by limiting excessive CEO power and ensuring that leadership roles remain structurally independent. Organizations should also encourage leadership rotation to reduce opportunities for long-term manipulation. Management and boards must establish performance indicators—especially financial targets—that reflect reasonable expectations. Unrealistically high profit goals can create harmful pressure that increases the risk of fraudulent reporting. Although ineffective monitoring showed no significant statistical effect, companies must prioritize the quality—not merely the quantity—of their supervisory bodies. Independent commissioners should be equipped with sufficient training, authority, and information access to carry out effective oversight. Even though auditor turnover did not significantly affect fraud, companies should ensure transparency during audit rotations and avoid changes that could create perceptions of concealment or bias.

Regulators such as OJK may consider implementing more rigorous monitoring frameworks for industries with elevated fraud risk, particularly sectors characterized by complex operations such as mining. Given the positive association between CEO duality and fraud, mandatory disclosure of familial ties or overlapping authority within boards could

p-ISSN: 2085-9643 DOI: 10.26740/jaj.v17n1.p.243-251
e-ISSN: 2502-6380 https://journal.unesa.ac.id/index.php/aj

improve transparency and reduce governance risks. Policy makers may encourage firms to adopt balanced performance metrics that reduce pressure-driven manipulation, aligning incentives more closely with long-term sustainability rather than short-term profit goals.

Future studies are encouraged to explore additional proxies within the fraud hexagon framework, such as external pressure, financial stability, CEO characteristics, and collusion indicators. Investigating other sectors—such as manufacturing, government, or financial institutions—may also provide broader insights into fraud determinants across industries. Researchers are further advised to employ alternative fraud detection models, including the Beneish M-Score, earnings management metrics, or machine-learning–based fraud prediction tools, to improve measurement accuracy and comparative validity.

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