

**ANALISIS *BENEISH M-SCORE* DALAM MENDETEKSI
KECURANGAN LAPORAN KEUANGAN PADA
PERUSAHAAN BADAN USAHA MILIK NEGARA (BUMN)
TAHUN 2016-2019**

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ABSTRAK

Penelitian ini dilakukan untuk menguji: (1) Pengaruh *Days Sales In Receivable Index* (DSRI) terhadap pendekteksian kecurangan laporan keuangan; (2) Pengaruh *Gross Margin Index* (GMI) terhadap pendekteksian kecurangan laporan keuangan; (3) Pengaruh *Asset Quality Index* (AQI) terhadap pendekteksian kecurangan laporan keuangan; (4) Pengaruh *Sales Growth Index* (SGI) terhadap pendekteksian kecurangan laporan keuangan; (5) Pengaruh *Depreciation Index* (DEPI) terhadap pendekteksian kecurangan laporan keuangan; (6) Pengaruh *Sales, General, and Administrative Expenses Index* (SGAI) terhadap pendekteksian kecurangan laporan keuangan; (7) Pengaruh *Leverage Index* (LVGI) terhadap pendekteksian kecurangan laporan keuangan; (8) Pengaruh *Total Accrual to Total Asset* (TATA) terhadap pendekteksian kecurangan laporan keuangan.

Populasi penelitian ini adalah perusahaan Badan Usaha Milik Negara (BUMN) tahun 2016-2019 sebanyak 134 perusahaan. Berdasarkan metode purposive sampling, total sampel penelitian adalah 41 perusahaan. Pengujian hipotesis yang dilakukan dalam penelitian ini menggunakan analisis regresi logistik dengan alat statistic software SPSS versi 25.

Hasil penelitian menunjukkan bahwa (1) *Days Sales in Receivable Index* (DSRI) berpengaruh terhadap pendekteksian kecurangan laporan keuangan. (2) *Gross Margin Index* (GMI) berpengaruh terhadap pendekteksian kecurangan laporan keuangan. (3) *Asset Quality Index* (AQI) berpengaruh terhadap pendekteksian kecurangan laporan keuangan. (4) *Sales Growth Index* (SGI) berpengaruh terhadap pendekteksian kecurangan laporan keuangan. (5) *Depreciation Index* (DEPI) tidak berpengaruh terhadap pendekteksian kecurangan laporan keuangan. (6) *Sales General and Administrative Index* (SGAI) tidak berpengaruh terhadap pendekteksian kecurangan laporan keuangan (7) *Leverage Index* (LVGI) tidak berpengaruh terhadap pendekteksian kecurangan laporan keuangan (8) *Total Acrual to Total Asset* (TATA) berpengaruh terhadap pendekteksian kecurangan laporan keuangan

Kata Kunci: Pendekteksian Kecurangan Laporan Keuangan, Regresi Logistik.

**ANALYSIS BENEISH M-SCORE TO DETECTING
FINANCIAL STATEMENT FRAUD ON STATE-OWNED
ENTERPRISE COMPANY YEAR 2016-2019**

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ABSTRACT

This research was conducted to test: (1) The effect of Days Sales in Receivable Index (DSRI) on detection financial statement fraud; (2) The effect of Gross Margin Index (GMI) on detection financial statement fraud; (3) The effect of Asset Quality Index (AQI) on detection financial statement fraud; (4) The effect of Sales Growth Index (SGI) on detection financial statement fraud (5) The effect of Depreciation Index (DEPI) on detection financial statement fraud (6) The effect of Sales General and Administrative Index (SGAI) on detection financial statement fraud (7) The effect of Leverage Index (LVGI) on detection financial statement fraud; (8) The effect of Total Acrual to Total Asset (TATA) on detection financial statement fraud.

The population of this study is state-owed enterprise year 2016-2019 was 134 companies. Based on the purposive sampling method, the total sample of the study was 41 companies. Hypothesis testing is carried out in this study using logistic regression analysis with the help of SPSS version 25 software.

The results showed that (1) Days Sales in Receivable Index (DSRI) has an effect on detection financial statement fraud. (2) Gross Margin Index (GMI) has an effect on detection financial statement fraud. (3) Asset Quality Index (AQI) has an effect on detection financial statement fraud (4) Sales Growth Index (SGI) has an effect on detection financial statement fraud (5) Depreciation Index (DEPI) has no effect on detection financial statement fraud (6) Sales General and Administrative Index (SGAI) has no effect on detection financial statement fraud (7) Leverage Index (LVGI) has no effect on detection financial statement fraud (8) Total Acrual to Total Asset (TATA) has an effect on detection financial statement fraud

Keywords: Detection Financial Statement Fraud, Logistic Regressions.