THE EFFECT OF THE EIGHT BENEISH VARIABLES TO THE M-SCORE RESULT ON THE PROPERTY AND REAL ESTATE SECTOR IN 2019-2023

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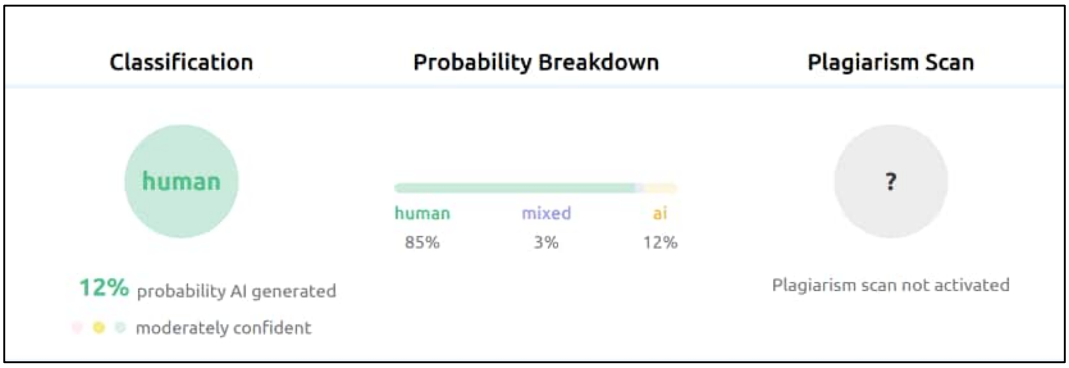

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ABSTRACT

The Beneish M-Score exist as a model highly deployed in financial statement fraud research. A diversity of results in previous research has brought up a concern about the effectiveness of its formula. The author aims to research whether the variables affect the M-Score result both partially and simultaneously. The sample utilized within author's research is sector from the Property and Real Estate from 2019 until 2023. The method of testing will be using the t-test and f-test to comprehend reaction from its variables to M-Score result. The author limits this research only to the Property and Real Estate sector from 2019 until 2023. By any chance future research will be conducted, the researcher is suggested to use a different sector to see its relevance among sectors or use a different time range to see its relevance among periods.

Keywords: *Beneish M-Score, Financial Statement Fraud, Property and Real Estate*

INTISARI

Beneish M-Score hadir sebagai model yang banyak digunakan pada penilitian penipuan laporan keuangan. Keberagaman hasil dari penelitian sebelumnya membawa kekhawatiran tentang keampuhan rumusnya. Penulis bertujuan untuk meneliti apakah variabel-variable dari rumus Beneish dapat mempengaruhi hasil M-Score secara sebagian dan secara serentak. Sampel yang digunakan dalam penelitian penulis adalah sektor Properti dan Real Estate dari tahum 2019 sampai 2023. Metode pengujian akan menggunakan uji t dan uji f untuk memahami reaksi dari variabel-variabel Beneish kepada hasil M-Score. Penulis membatasi penelitian ini hanya dengan menggunakan sektor Properti dan Real Estate pada tahun 2019 sampai dengan 2023. Jika suatu saat akan dilakukan penelitian lebih lanjut, penulis menyarankan agar menggunakan sektor lain untuk melihat relevansinya di antara sektor, atau menggunakan rentang waktu terbaru untuk melihat relevansinya di antara periode.

Kata Kunci: *Beneish M-Score, Penipuan Laporan Keuangan, Properti dan Real Estate*