



**ANALYSIS OF FRAUD-DETECTING FINANCIAL
REPORTING USING THE M BENEISH SCORE METHOD
IN TRANSPORTATION AND LOGISTICS COMPANIES
ON THE INDONESIA STOCK EXCHANGE
IN 2014-2023**

UNDERGRADUATE THESIS
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Sarjana Akuntansi

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PLAGIARISM CHECK RESULT

ANALYSIS OF FRAUD-DETECTING FINANCIAL REPORTING USING THE M BENEISH SCORE METHOD IN TRANSPORTATION AND LOGISTICS COMPANIES ON THE INDONESIA STOCK EXCHANGE IN 2014-2023

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ABSTRACT

I'ah Syariah (2024), “Analysis of Detecting Financial Statement Fraud with the M Beneish Score Method in Transportation and Logistics Companies Listed on the Indonesia Stock Exchange 2014-2023”, under the guidance of Dr. Josep Ginting, PhD, CFA as thesis advisor.

The purpose of this study is to use the Beneish M-Score model to detect, evaluate, and test financial statement fraud. The financial statements of 37 companies in the transportation and logistics sector listed on the Indonesia Stock Exchange between 2014 and 2023 served as the secondary data source for this study. Purposive sampling was used in conjunction with a quantitative strategy to select data. The Beneish M-Score model, which consists of eight variables Days Sales in Receivables Index (DSRI), Leverage Index (LVGI), Asset Quality Index (AQI), Sales Growth Index (SGI), Depreciation Index (DEPI), Sales, General, and Administrative Expense (SGAI), and Total Accrual to Total Assets Index (TATA) was used to conduct the analysis and calculate indices, as well as linear regression using eViews12. With this analysis, it can be found differences between samples that have been manipulated, the possibility of manipulation, and not manipulated and find out whether the ratios used have an effect or not. The results of this study are in the 2014-2023 period 42% of companies detected manipulators and 58% classified as non-manipulators, and there are no companies classified as grey companies according to Beneish M-Score. According to eViews12 processing, the 8 ratio variables used support the Beneish M-Score.

Keywords: *Beneish M-Score, Financial Statement fraud, Manipulator, Non-Manipulators, Grey Company*

INTISARI

I'ah Syariah (2024), “Analisis Mendeteksi Kecurangan Laporan Keuangan dengan Metode M Beneish Score pada Perusahaan Transportasi dan Logistik yang Terdaftar di Bursa Efek Indonesia Tahun 2014-2023”, di bawah bimbingan Dr. Josep Ginting, PhD, CFA sebagai pembimbing thesis.

Tujuan dari penelitian ini adalah menggunakan model Beneish M-Score untuk mendeteksi, mengevaluasi, dan menguji kecurangan laporan keuangan. Laporan keuangan dari 37 perusahaan di sektor transportasi dan logistik yang terdaftar di Bursa Efek Indonesia antara tahun 2014 dan 2023 berfungsi sebagai sumber data sekunder untuk penelitian ini. Pengambilan sampel secara purposif digunakan bersamaan dengan strategi kuantitatif untuk memilih data. Model Beneish M-Score, yang terdiri dari delapan variable Days Sales in Receivables Index (DSRI), Leverage Index (LVGI), Asset Quality Index (AQI), Sales Growth Index (SGI), Depreciation Index (DEPI), Sales, General, and Administrative Expense (SGAI), dan Total Accrual to Total Assets Index (TATA) digunakan untuk melakukan analisis dan indeks hitung, serta regresi linear menggunakan eViews12. Dengan analisis yang dilakukan ini maka dapat ditemukan perbedaan antara sampel yang telah dimanipulasi, kemungkinan terjadinya manipulasi, dan tidak dimanipulasi serta mengetahui apakah rasio yang digunakan berpengaruh atau tidak. Hasil dari penelitian ini adalah pada periode 2014-2023 sebesar 42% perusahaan yang terdeteksi manipulators dan 58% tergolong non-manipulators, dan tidak terdapat Perusahaan yang tergolong grey company menurut Beneish M-Score. Menurut pengolahan eViews12, 8 variabel rasio yang digunakan mendukung Beneish M-Score.

Kata Kunci: *Beneish M-Score, Kecurangan Laporan Keuangan, Manipulator, Non-Manipulators, Grey Company*

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