

EFEKTIVITAS MODEL *BENEISH M-SCORE* DAN MODEL *F-SCORE*
DALAM MENDETEKSI KECURANGAN LAPORAN KEUANGAN
(Studi Empiris Pada Perusahaan Publik Amerika Serikat Periode 1997 – 2017)



UNIVERSITAS TARUMANEGARA
FAKULTAS EKONOMI
JAKARTA

DIAJUKAN OLEH:

NAMA : JASON HUGO

NIM : 127161008

UNTUK MEMENUHI SEBAGIAN DARI SYARAT-SYARAT GUNA
MENCAPAI GELAR MAGISTER AKUNTANSI

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ABSTRAK

Penelitian ini menguji efektivitas model *Beneish M-Score* dan model *F-Score* dalam mendeteksi kecurangan laporan keuangan. Seturut dengan peningkatan skandal kecurangan, pemangku kepentingan memerlukan model deteksi yang dapat diandalkan sehingga mengurangi asimetri informasi dan kerugian. Model *Beneish M-Score* dan model *F-Score* diuji secara empiris untuk mengevaluasi hubungan dan signifikansi kedua model dengan kecurangan laporan keuangan. Hipotesis dalam penelitian ini antara lain: model *Beneish M-Score* dan model *F-Score* secara parsial efektif dalam mendeteksi kecurangan laporan keuangan, dan variabel-variabel dalam model *Beneish M-Score* dan model *F-Score* secara parsial dan simultan memiliki hubungan positif dengan kecurangan laporan keuangan. Menggunakan metode *partial least squares structural equation modelling*, hipotesis diuji menggunakan data emiten yang terdaftar di bursa efek Amerika Serikat. Hasil pengujian menunjukkan bahwa kedua model terbukti efektif dan memiliki korelasi positif yang kuat terhadap kecurangan laporan keuangan. (**Kata-kata kunci:** *Beneish M-Score*, *F-Score*, Kecurangan Laporan Keuangan, Asimetri Informasi).

This research investigates the effectiveness of Beneish M-Score and F-Score models in detecting fraudulent of financial statements. In the rise of financial statement frauds cases, stakeholders require reliable detection model to minimize information asymmetry and damages. These models were empirically tested to evaluate the correlation and significance of both models with the fraudulent of financial statements. The hypotheses of this research were: Beneish M-Score and F-Score models were partially effective in detecting the fraudulent of financial statements, and the variables of the Beneish M and the F-Score models were partially and simultaneously correlated with the fraudulent of financial statements. With the partial least squares structural equation modelling, the hypotheses were tested using data from public companies which were listed in the United States' Stock Exchange. The outcome of this test shows that both models are partially effective and correlated positively with the fraudulent of financial statements. (Key words: Beneish M-Score, F-Score, Fraudulent of Financial Statements, Information Asymmetry).