ABSTRAK

Muhammad Zackie Mazanta, NIM 7133220048, Analisis Rasio Financial Dalam Mendeteksi Fraudulent Financial Reporting Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2012-2016, Skripsi, Program Studi Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan 2017.

Permasalahan dalam penelitian ini adalah untuk menganalisis rasio financial dalam mendeteksi fraudulent financial reporting. Penelitian ini bertujuan untuk mengetahui rasio financial yang dapat mendeteksi fraudulent financial reporting. Pada penelitian ini digunakan data sekunder dalam bentuk mendownload annual report setiap perusahaan melalui situs www.idx.co.id.

Penentuan sampel dilakukan dengan menggunakan metode *purposive sampling*. Sampel dalam penelitian ini adalah perusahaan manufaktur sebanyak 36 perusahaan dengan periode 2012-2016. Analisis data dalam penelitian ini menggunakan pendekatan kuantitatif dengan menguji asumsi klasik, analisis regresi logistik dan uji hipotesis yang dibantu dengan program SPSS.

Hasil uji hipotesis menyatakan bahwa, pertama, hasil uji hipotesis variabel cash ratio, current ratio, return on asset, return on equity dan debt to total equity tidak berpengaruh terhadap fraudulent financial reporting, dan kedua hasil uji hipotesis variabel debt to asset ratio berpengaruh terhadap fraudulent financial reporting. Hal ini bermakna rasio debt to total asset ratio lebih disarankan bagi perusahaan atau investor dalam mendeteksi kecurangan laporan keuangan perusahaan.

Kesimpulannya yaitu terdapat perbedaan antara rasio debt to total asset ratio dengan cash ratio, current ratio, return on asset, return on equity dan debt to total equity. Dan rasio keuangan yang dapat memprediksi yang memiliki tingkat akurasi tertinggi yaitu metode debt to total asset ratio

Kata Kunci : CAR, CUR, ROA, ROE, DAR, DER, Fraudulent Financial Reporting

ABSTRACT

Muhammad Zackie Mazanta*, NIM 7133220048, *Financial Ratio analysis in detecting Fraudulent Financial Reporting at the manufacturing companies listed on the Indonesia stock exchange Years 2012-2016. Thesis, Departmen of Accountancy, Faculty of Economic, State University of Medan 2017.

Problems in the research is to analyse the financial ratio in detecting fraudulent financial reporting. This research aims to know the financial ratios that can detect fraudulent financial reporting. In this study used secondary data in the form to download the annual report each company via the site www.idx.co.id.

Determination of samples is carried out using the method of purposive sampling. The sample in this research is the manufacturing company for as much as 36 companies with a period of 2012-2016. Data analysis in this study uses a quantitative approach with a classic assumption test, logistic regression analysis and test the hypothesis that assisted with the SPSS program.

The results of a test of the hypothesis stated that, first, the results of the test the hypothesis variable cash ratio, current ratio, return on assets, return on equity and debt to total equity have no effect against fraudulent financial reporting, and the second hypothesis test results variable debt to asset ratio to fraudulent financial reporting. This means the ratio of debt to total asset ratio is more recommended for companies or investors in detecting cheating financial report of the company.

The conclusion that is there is a difference between the ratio of debt to total asset ratio with the cash ratio, current ratio, return on assets, return on equity and debt to total equity. And financial ratios that can predict who has the highest degree of accuracy namely methods of debt to total assets ratio

Keywords: CAR, CUR, ROA, ROE, DAR, DER, Fraudulent Financial Reporting