

Abstract

Hariri, Analyze The Fraudulent Accounting Practices Of And The Accounting Treatment Of The Financial Statements XYZ, PT. Under the guidance of Prof. Dr. M. Nizarul Alim, SE., M.Si., Ak., CA and Dr. Tarjo, SE., M.Si., CFE

This research aims to analyze the fraudulent accounting practices of and the accounting treatment of the financial statements XYZ, PT in the period 2010-2013. Based on the results of the analysis indicate that the balance of the financial statements of the period 2010-2013 management has made of accounting fraud practice to achieve its goals. In the financial statement net income (loss) in the year 2010 and 2012 management has made earnings management practices to minimize the income tax loads, where as in 2011 and 2013 management has made creative accounting practices to get a job project tender.

Based on the analysis, management has implemented appropriate accounting treatment of Financial Accounting Standards (GAAP) with the percentage of completion method in internal financial reports, but the management of external financial statements do not use of the accounting method in corporate financial reporting.

From the analysis using the M-Score Model Beniesh an indication that management has made a practice of manipulation of financial statements that are performed continuously in the period 2010-2013. The authors advise on regulatory (tax office), namely that the regulators do a review/inspection directly on the company's assets that has been recorded in the financial statements and the public accounting firms (external auditor) who has been appointed to conduct an examination of the financial statements to be more independent and make the detection of the fraudulent financial statements by using ratio analysis.

Keywords: Accounting fraud practice, earnings management, creative accounting, accounting treatment and Beniesh M-Score Model.