

ABSTRAK

Nur Laili Muthoharoh. Penerapan Model Beneish M-Score dalam Mendeteksi Tax Fraud. Dibawah Bimbingan Dr. Tarjo, S.E., M.Si., CFE., CFrA., CPA. dan Emi Rahmawati, S.E., M.Si.

Tax fraud merupakan suatu kecurangan yang dilakukan oleh wajib pajak baik perorangan maupun perusahaan yang dengan sengaja tidak melakukan perhitungan, pelaporan, dan pembayaran pajak secara tepat. Maraknya kasus kecurangan pajak berdampak pada penurunan penerimaan negara. Sehingga perlu adanya deteksi *fraud* dibidang perpajakan. Salah satu metode yang dapat digunakan untuk mendeteksi *tax fraud* adalah dengan menggunakan analisis model *Beneish M-Score*. Model *Beneish M-Score* ini terdiri dari 8 (delapan) rasio, yaitu *days' sales in receivable index*, *gross margin index*, *asset quality index*, *sales growth index*, *depreciation index*, *sales, general and administrative expenses index*, *leverage index* dan *total accrual to total aset*. Tujuan penelitian ini untuk mendeteksi *tax fraud* dengan menggunakan analisis model *Beneish M-Score*. Pengambilan sampel dalam penelitian ini menggunakan teknik *purposive sampling*, sampel dalam penelitian ini adalah 26 perusahaan kategori *tax fraud* dan 26 perusahaan *non tax fraud*. Analisis data menggunakan uji beda *Mann Whitney U-Test*. Hasil penelitian ini menunjukkan bahwa secara keseluruhan model *Beneish M-Score* dapat mendeteksi *tax fraud*. *Days' sales in receivable index* dan *total accrual to total aset* dapat mendeteksi *tax fraud*. *Gross margin index*, *asset quality index*, *sales growth index*, *sales general and administrative expenses index*, *depreciation index* serta *leverage index* tidak dapat mendeteksi *tax fraud*.

Kata kunci: Deteksi *tax fraud*, *Days sales in receivable index*, *Gross margin index*, *Asset quality index*, *Sales growth index*, *Depreciation index*, *Sales general and administrative expenses index*, *Leverage index*, *Total accrual to total aset*.

ABSTRACT

Nur Laili Muthoharoh. The Application of the Beneish M-Score Model in Detecting Tax Fraud. Under the Guidance of Dr. Tarjo, S.E., M.Si., CFE., CFrA., CPA. and Emi Rahmawati, S.E., M.Si.

Tax fraud is a fraud committed by taxpayers either individuals or companies who intentionally do not do the calculation, reporting, and paying taxes appropriately. The rise of tax fraud cases has resulted in a decline in state revenues. So it is necessary to detect fraud in the field of taxation. One method which can be used to detect tax fraud by using Beneish M-Score model analysis. The Beneish M-Score model consists of 8 (eight) ratios, namely days' sales in receivable index, gross margin index, asset quality index, sales growth index, depreciation index, sales, general and administrative expenses index, leverage index and total accrual to total assets. The purpose of this research is to detect tax fraud by using Beneish M-Score model analysis. The sampling of this research using purposive sampling technique, the sample of this research are 26 tax fraud companies category and 26 non tax fraud companies. The data analysis used a different test of Mann Whitney U-Test. The results of this study indicate that the overall Beneish M-Score model can detect tax fraud. Days' sales in receivable index and total accrual to total assets can detect tax fraud. Gross margin index, asset quality index, sales growth index, general sales and administrative index, depreciation index and leverage index could not detect tax fraud.

Keywords: Tax fraud detection, Days sales in receivable index, Gross margin index, Asset quality index, Sales growth index, Depreciation index, Sales general and administrative expenses index, Leverage index, Total accrual to total aset.