

IABC

The 6th International
Accounting and Business
Conference

2019

THE 6TH INTERNATIONAL ACCOUNTING & BUSINESS CONFERENCE 2019

*Towards Greater Transparency, Accountability
& Sustainability in Financial Governance*

Organized by:



UNIVERSITI
TEKNOLOGI
MARA

Cawangan Johor
Kampus Segamat
Kampus Pasir Gudang

In Cooperation with:



INDONESIA
BANKING
SCHOOL

21 - 22 AUGUST, 2019
INDONESIA BANKING SCHOOL

THE 6TH
INTERNATIONAL ACCOUNTING
&
BUSINESS CONFERENCE

SECRETARIAT OF IABC 2019

MALAYSIA . INDONESIA . 2019

Published by

© UiTM Cawangan Johor, 2019

Jalan Universiti Off KM 12 Jalan Muar, 85000 Segamat, Johor.

Email: iabc@uitm.edu.my

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Email: iabc@uitm.edu.my

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IABC2019-059

**FRAUDULENT FINANCIAL REPORTING THROUGH FINANCIAL RATIOS:
CASE OF BANKING SECTOR IN INDONESIA**Isabella¹, Ossi Ferli²¹Management Department, STIE Indonesia Banking School, Jakarta, Indonesia
*bellabebeng@gmail.com*²Management Department, STIE Indonesia Banking School, Jakarta, Indonesia
*ossi.ferli@ibs.ac.id***Abstract**

Bank is a sector that has the most suspensions list in Indonesia from 2015-2017. This study aims to determine and analyze the financial ratios that influence the Fraudulent Financial Report for bank listed in IDX period 2015 – 2017. Financial ratios suspected to affect Fraudulent Financial Report are leverage, profitability, composition asset, liquidity and capital turnover. The final sample of this research are 40 banks. The technique analysis used in this research is logistic regression analysis. The hypothesis in this study was based on previous research and various other supporting theories. The results of this study showed that leverage and profitability had no significant effect on Banks Fraudulent Financial Report. Composition asset, liquidity and capital turnover has a significant effect on Banks Fraudulent Financial Report. There are no significant different financial ratios between bank with or without suspension, but there are different between fraudulent bank base on suspension data on OJK and fraudulent bank base on Beneish M Score.

Keywords: *fraudulent financial report, financial ratios, banking sector, beneish m score*