

# Evaluasi Indikasi Manipulasi Laporan Keuangan dan Kualitas Pengendalian Internal atas Laporan Keuangan: Studi Kasus pada PT X = Evaluation of Indication of Financial Statement Manipulation and Internal Control over Financial Reporting (ICoFR) Quality: Case Study on PT X

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## Abstrak

Pada tahun 2023 Kementerian BUMN menduga adanya manipulasi laporan keuangan PT X dengan adanya pelaporan laba selama bertahun-tahun namun arus kas negatif, gagal bayar sehingga digugat pailit.

Penelitian bertujuan menganalisis indikasi manipulasi laporan keuangan dan pengendalian internal atas laporan keuangan (ICoFR) di PT X perusahaan dari tahun 2013-2022. Indikasi manipulasi laporan keuangan diperoleh dari perhitungan Beneish M-Score. Analisis ICoFR dilakukan dengan skoring menggunakan *manual content method* terhadap 90 indikator ICoFR *A Compendium of Approaches and Example*s. Hasil penelitian menunjukkan bahwa terdapat indikasi manipulasi laporan keuangan pada PT X kecuali pada tahun 2020 dan 2021 dan pengendalian internal atas laporan keuangan semakin membaik dari tahun ke tahun. Nilai ICoFR yang bagus tidak menjamin laporan keuangan terbebas dari indikasi manipulasi laporan keuangan.

.....In 2023, the Ministry of State-Owned Enterprises suspects that there has been manipulation of the financial reports of PT X, with reporting profits for years but negative cash flow, failure to pay so that it was sued for bankruptcy. The research aims to analyze indications of manipulation of financial reports and internal control over financial reports (ICoFR) at PT X. The research uses secondary data in the form of company annual reports from 2013-2022. Indications of financial report manipulation are obtained from the Beneish M-Score calculation. ICoFR analysis is carried out by scoring using the manual content method of 90 ICoFR *A Compendium of Approaches and Examples* indicators. The research results show that there are indications of manipulation of financial reports except in 2020 and 2021 and internal control over financial reports is getting better from year to year. Good ICoFR score does not guarantee that financial reports are free from indications of manipulation.