

**DETECTION OF FINANCIAL STATEMENT FRAUD AND ITS EFFECT
ON THE TIMELINESS OF FINANCIAL REPORTING FOR THE 2019-
2021 PERIOD**

(Financial Empirical Study on Real Estate and Property Sector Manufacturing
Companies listed on the IDX)

ABSTRACT

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The purpose of this research is to test and analyze financial fraud using the Benish M-Score Model to detect financial statement fraud. This method is used to analyze the relationship between the Beneish M-Score model and financial statement fraud by looking at which factors or variables can significantly affect the dependent variable. The population taken from the research is 80 Manufacturing companies in the Real Estate and Property Sector that are listed on the Indonesia Stock Exchange (IDX) for the 2019-2021 period. The sample used in this research is a Real Estate and Property Sector Manufacturing company listed on the Indonesia Stock Exchange (IDX) for the 2019-2021 period. While the sample selection in this study was by using a purposive sampling method, it was found that the research sample totaled 51 companies. Days Sales in Receivables Index, Gross Margin Index, Sales Growth Index, Sales, General and Administrative, Leverage Index have no effect on the Timeliness of Financial Reporting while the Assets Quality Index, Depreciation Index, Total Accruals to Total Assets have an effect on the Timeliness of Financial Reporting. Future research is expected to be able to examine more sources and references related to educational infrastructure and the effectiveness of the learning process so that research results are better and more complete

Keywords: Financial Statement, Fraud, Timeliness.

