

ABSTRACT

Financial statement fraud is an act carried out by individuals or groups deliberately to hide the truth and important information in financial statements, so that stakeholders, investors and users of financial statements do not know the company's condition correctly.

This study aims to find out the analysis of earnings manipulation shenanigans and F-score. The object of this research is infrastructure sector companies listed on the Indonesia Stock Exchange (IDX) in 2019-2023. The technique used in this study was purposive sampling and produced 160 data used. The researcher used a different test to determine the average of earnings manipulation shenanigans and F-score using IBM SPSS Statistic 23.

The test is different using the wilcoxon signed rank test. The results of the mean difference test of earnings manipulation shenanigans and F-score have different or non-identical mean differences. The earnings manipulation shenanigans method can detect financial statement fraud and F-score cannot detect financial statement fraud.

Based on the results of this study, it is recommended for future researchers to add independent variables, using different proxies, and different research objects, possibly providing results against financial statement fraud. For companies, it is recommended to present financial statements with honesty, relevance, and information disclosure to be considered by investors. Companies are expected to use earnings manipulation shenanigans and F-scores to detect financial statement fraud.

Keywords: cash flow shenanigans, earnings manipulation shenanigans, financial shenanigans , fraudulent financial statement.