FAKULTAS EKONOMI
UNIVERSITAS LAMBUNG MANGKURAT

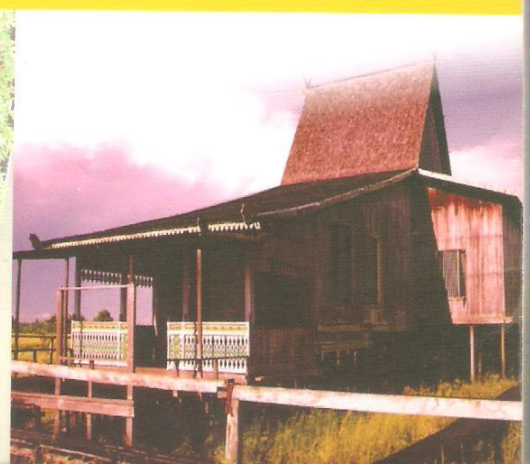# SNA XV BANJARMASIN 2012

FRAUD & FORENSIC :
PERAN AKUNTAN DALAM PEMBERANTASAN KORUPSI

Buku Panduan

BANJARMASIN 2012

RELEVANSI INFORMASI LAPORAN KEUANGAN *CASH MODIFIED BASIS*: KEMAMPUAN RASIO KEUANGAN DALAM MEMPREDIKSI STATUS *FINANCIAL DISTRESS* PEMERINTAH DAERAH DI INDONESIA

Sutaryo
Bambang Sutopo
Rahmawati
Jurusan Akuntansi FE UNS

ABSTRACT

This study develops a statistical model (prediction) to explain the factors that can be used as a predictor of financial distress status of local government. Factors are suspected as a predictor of financial distress is the status of financial ratios in the Local Government Financial Statetement (LKPD) based on the modified cash basis. This study uses a population of all local governments in Indonesia and local governments are divided into two; 319 as the analysis sample and 50 as a holdout sample. This study uses the data of local government financial statetements in 2005-2010 that obtained in the form of softcopy and hardcopy of the Republic Indonesia Supreme Audit Board (BPK-RI) and other media publications. For testing data, this study uses Discriminant Analysis test (DA) with the model testing two years after years of local government financial statement.

Test results show that financial ratios on the financial statements of local governments in Indonesia can be used to predict the status of financial distress, so it can be concluded that the local government financial statement information has a value relevant for economic decision-making to its users. These results demonstrated the feasibility of the developed predictive models and predictive capability in the analysis of samples of 73.7% and accuracy of prediction in the holdout sample was 68%.

Keywords: the status of financial distress, financial ratios, relevant value, local government loans, local government financial statetement information.

Simposium Nasional Akuntansi XV