

## Application First and Second Digits Number in the Benford Law

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**Abstract :** Background: This study aims to explore the fraud that occurred in the financial statements using the Benford distribution law of 1st and 2nd case study of PT AKR Corporindo Tbk. Research Methods: In this study the authors use the first digit of the analysis and the analysis of the second digit of Bedford's law. Having obtained the results of the analysis of the first and second digits, authors will make the difference between implementations using the scale above and below 5%. The number that has the level of difference in the range of 5% above or below, then a financial report in may, to analyse in the followup to the direction of the audit investigation, and authors assume happens a confusion in the financial statements. Findings: From research done, we found that there was a difference in the results of the appearance of the first digit of the number with the proper use of Benford's law, according to PT AKR Corporindo financial reports Tbk for the fiscal year 2006-2010, above and below the level the difference in set 5%. Conclusions: From the research that has been done, it can be concluded that on PT AKR Corporindo financial report 2006, 2007, 2008, 2009 and 2010, there is a level difference of appearance of numbers according to Benford's law is significant, as presented in the table analysis.

**Keywords :** Benford law, first digits, second digits, Indonesian company

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