First Digit Lucas, Fibonacci and Benford Number in Financial Statement

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Abstract : Background: This study aims to explore if there is fraud in the company's financial report distribution using the number first digit Lucas, Fibonacci and Benford. Research methods: In this study, the author uses a number model contained in the first digit of the model Lucas, Fibonacci and Benford, to make a distinction between implementation by using the scale above and below 5%, the rate of occurrence of a difference against the digit number contained on Lucas, Fibonacci and Benford. If there is a significant difference above and below 5%, then the process of follow-up and detection of occurrence of fraud against the financial statements can be made. Findings: From research that has been done can be concluded that the number of frequency levels contained in the financial statements of PT Bank BRI Tbk in a year in the same conscientious results for model Lucas, Fibonacci and Benford.

Keywords : Lucas, Fibonacci, Benford, first digit

Conference Title : ICBER 2017 : International Conference on Business and Economics Review

Conference Location : Zurich, Switzerland

Conference Dates : July 27-28, 2017