

APPLICATION OF LOGISTIC REGRESSION METHOD IN SPREADSHEET SOFTWARE AS SUPPORT TOOL FOR DECISION MAKING (CASE STUDY OF SOE's DATA IN BPK RI)

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ABSTRACT

Decision Support System (DSS) is a computer-based or computational decision making tool to assist management in processing the data into useful information for decision making. DSS is frequently use a model as an abstraction from the real world case. This model is frequently represent as a mathematical or statistical forms to process data into information. BPK RI, primarily on Stated-Owned Enterprise (SOE) units, does not has supporting model to assist management in decision-making for audit planning. Numerous number of SOEs and various type of audit in BPK RI needs an objective assessment in decision-making audit planning using owned data.

SOE data is a financial data which is mandatory to be submitted to BPK RI yearly. Financial data can be processed into a form of financial ratio analysis of data as the basis for SOE assessment. One type model which is used for decision making using financial ratios is a rating model employing logistic regression method to the issuer at the Surabaya Stock Exchange (SSX) by Nur Iriawan (2005). The model can also be applied by BPK RI which has state-owned financial data that can be processed to financial ratios primarily to support the decision of audit planning in BPK RI. Research using data on state-owned financial ratios in BPK RI has not yet been done and the types of decisions that can be supported by such models in the work environment of BPK RI had never been analyzed.

Logistic Regression Method can be used to model BUMN by classification of SOE's healthy level using financial ratio as the predictor. This model produce SOE's ranking, SOE's healthy level shift indicator, and to analyze contribution of each financial ratio to SOE's healthy level. These information can be used by BPK RI as decision support information in planning the audit assignment. This method can be implemented into spreadsheet application as EWS Emiten (Iriawan, 2005b) with som modification to fit the BPK RI's information requirement.

Keywords: Decision Support System (DSS), Data Models, Logistic Regression, Audit Planning Decision Making in BPK RI, SOE Financial Ratio Data.

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