## Lampiran III

**HASIL PENGUJIAN**

**Statistik Deskriptif**

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| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| ACHANGE | 138 | -.148 | 1.031 | .12136 | .184183 |
| LEV | 138 | .001 | .415 | .09754 | .085914 |
| OSHIP | 138 | .000 | .573 | .04799 | .099387 |
| RECEIVABLE | 138 | -.085 | .101 | .00437 | .029528 |
| IND | 138 | .750 | 1.000 | .99457 | .036590 |
| INDCOM | 138 | .20000 | .60000 | .3846377 | .08282564 |
| FOB | 138 | .000 | .670 | .11746 | .160610 |
| Valid N (listwise) | 138 |  |  |  |  |

**Tabel Statistik**

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| --- | --- | --- | --- | --- |
| **Statistics** | | | | |
|  | | FRAUD | AUDCHANGE | DCHANGE |
| N | Valid | 138 | 138 | 138 |
| Missing | 0 | 0 | 0 |
| Mode | | .000 | .000 | .000 |
| Minimum | | .000 | .000 | .000 |
| Maximum | | 1.000 | 1.000 | 1.000 |

**Frekuensi *Fraud***

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| --- | --- | --- | --- | --- | --- |
| **FRAUD** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | Non Fraud | 100 | 72.5 | 72.5 | 72.5 |
| Fraud | 38 | 27.5 | 27.5 | 100.0 |
| Total | 138 | 100.0 | 100.0 |  |

**Frekuensi Perubahan KAP**

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| --- | --- | --- | --- | --- | --- |
| **AUDCHANGE** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | No Change | 129 | 93.5 | 93.5 | 93.5 |
| Change in KAP | 9 | 6.5 | 6.5 | 100.0 |
| Total | 138 | 100.0 | 100.0 |  |

**Frekuensi Perubahan Direksi**

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| **DCHANGE** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | No Change | 115 | 83.3 | 83.3 | 83.3 |
| Change in Director | 23 | 16.7 | 16.7 | 100.0 |
| Total | 138 | 100.0 | 100.0 |  |

**Uji Kesamaan Koefisien**

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| **Variables in the Equation** | | | | | | | |
|  | | B | S.E. | Wald | df | Sig. | Exp(B) |
| Step 1a | ACHANGE | 8.839 | 8.497 | 1.082 | 1 | .298 | 6899.104 |
| LEV | 2.314 | 14.534 | .025 | 1 | .874 | 10.114 |
| OSHIP | 13.801 | 18.010 | .587 | 1 | .443 | 985785.919 |
| RECEIVABLE | 129.869 | 75.605 | 2.951 | 1 | .086 | 2.519E+056 |
| IND | 78.027 | 160771.272 | .000 | 1 | 1.000 | 7701026707069863000000000000000000.000 |
| AUDCHANGE | 41.124 | 40192.975 | .000 | 1 | .999 | 724514895713832700.000 |
| DCHANGE | 6.319 | 7.844 | .649 | 1 | .420 | 555.271 |
| INDCOM | 4.404 | 16.831 | .068 | 1 | .794 | 81.752 |
| FOB | -44.791 | 64.384 | .484 | 1 | .487 | .000 |
| D1 | 2.951 | 227362.304 | .000 | 1 | 1.000 | 19.132 |
| D2 | 166.120 | 227365.566 | .000 | 1 | .999 | 1.396E+072 |
| D1\_ACHANGE | 6.734 | 11.559 | .339 | 1 | .560 | 840.600 |
| D1\_LEV | 7.526 | 16.282 | .214 | 1 | .644 | 1855.643 |
| D1\_OSHIP | -9.541 | 19.239 | .246 | 1 | .620 | .000 |
| D1\_RECEIVABLE | -65.879 | 80.653 | .667 | 1 | .414 | .000 |
| D1\_AUDCHANGE | -41.938 | 40192.977 | .000 | 1 | .999 | .000 |
| D1\_DCHANGE | -10.305 | 16.429 | .393 | 1 | .530 | .000 |
| D1\_FOB | 49.535 | 64.599 | .588 | 1 | .443 | 3257732219072847000000.000 |
| D2\_ACHANGE | -1.272 | 9.241 | .019 | 1 | .891 | .280 |
|  | B | S.E. | Wald | df | Sig. | Exp(B) |
| D2\_LEV | -5.215 | 15.581 | .112 | 1 | .738 | .005 |
| D2\_OSHIP | -14.840 | 18.566 | .639 | 1 | .424 | .000 |
| D2\_RECEIVABLE | -113.339 | 77.198 | 2.156 | 1 | .142 | .000 |
| D2\_IND | -160.493 | 227365.566 | .000 | 1 | .999 | .000 |
| D2\_AUDCHANGE | -36.537 | 40192.975 | .000 | 1 | .999 | .000 |
| D2\_DCHANGE | -5.259 | 7.970 | .435 | 1 | .509 | .005 |
| D2\_INDCOM | -5.651 | 17.710 | .102 | 1 | .750 | .004 |
| D2\_FOB | 37.471 | 64.505 | .337 | 1 | .561 | 18761696675982700.000 |
| Constant | -84.180 | 160771.272 | .000 | 1 | 1.000 | .000 |
| a. Variable(s) entered on step 1: ACHANGE, LEV, OSHIP, RECEIVABLE, IND, AUDCHANGE, DCHANGE, INDCOM, FOB, D1, D2, D1\_ACHANGE, D1\_LEV, D1\_OSHIP, D1\_RECEIVABLE, D1\_IND, D1\_AUDCHANGE, D1\_DCHANGE, D1\_INDCOM, D1\_FOB, D2\_ACHANGE, D2\_LEV, D2\_OSHIP, D2\_RECEIVABLE, D2\_IND, D2\_AUDCHANGE, D2\_DCHANGE, D2\_INDCOM, D2\_FOB. | | | | | | | |

**Menilai Keseluruhan Model**

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| **Iteration Historya,b,c** | | | |
| Iteration | | -2 Log likelihood | Coefficients |
| Constant |
| Step 0 | 1 | 162.564 | -.899 |
| 2 | 162.431 | -.967 |
| 3 | 162.431 | -.968 |
| 4 | 162.431 | -.968 |
| a. Constant is included in the model. | | | |
| b. Initial -2 Log Likelihood: 162.431 | | | |
| c. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001. | | | |

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| **Iteration Historya,b,c,d** | | | | | | | | | | | | |
| Iteration | | -2 Log likelihood | Coefficients | | | | | | | | | |
| Constant | ACHANGE | LEV | OSHIP | RECEIVABLE | IND | AUDCHANGE | DCHANGE | INDCOM | FOB |
| Step 1 | 1 | 114.661 | -1.321 | 2.990 | .407 | .790 | 17.537 | -.573 | 1.922 | .684 | 1.192 | -1.891 |
| 2 | 103.758 | -1.389 | 5.280 | .702 | 1.328 | 28.827 | -1.695 | 3.329 | 1.013 | 2.463 | -2.777 |
| 3 | 101.788 | -1.444 | 7.146 | .445 | 1.449 | 34.874 | -2.408 | 4.141 | 1.159 | 3.550 | -3.368 |
| 4 | 101.681 | -1.480 | 7.749 | .286 | 1.393 | 36.549 | -2.613 | 4.355 | 1.199 | 3.945 | -3.551 |
| 5 | 101.680 | -1.483 | 7.788 | .275 | 1.383 | 36.661 | -2.627 | 4.368 | 1.201 | 3.974 | -3.562 |
| 6 | 101.680 | -1.483 | 7.788 | .275 | 1.383 | 36.662 | -2.627 | 4.368 | 1.201 | 3.974 | -3.562 |
| a. Method: Enter | | | | | | | | | | | | |
| b. Constant is included in the model. | | | | | | | | | | | | |
| c. Initial -2 Log Likelihood: 162.431 | | | | | | | | | | | | |
| d. Estimation terminated at iteration number 6 because parameter estimates changed by less than .001. | | | | | | | | | | | | |

**Kesesuaian Koefisien**

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| **Hosmer and Lemeshow Test** | | | |
| Step | Chi-square | df | Sig. |
| 1 | 12.342 | 8 | .137 |

**Koefisien Determinasi**

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| --- | --- | --- | --- |
| **Model Summary** | | | |
| Step | -2 Log likelihood | Cox & Snell R Square | Nagelkerke R Square |
| 1 | 101.680a | .356 | .515 |
| a. Estimation terminated at iteration number 6 because parameter estimates changed by less than .001. | | | |

**Matriks Klasifikasi**

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| **Classification Tablea** | | | | | |
|  | Observed | | Predicted | | |
|  | FRAUD | | Percentage Correct |
|  | Non Fraud | Fraud |
| Step 1 | FRAUD | Non Fraud | 96 | 4 | 96.0 |
| Fraud | 16 | 22 | 57.9 |
| Overall Percentage | |  |  | 85.5 |
| a. The cut value is .500 | | | | | |
|  | | | | | |

**Koefisien Regresi Logistik**

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| **Variables in the Equation** | | | | | | | |
|  | | B | S.E. | Wald | df | Sig. | Exp(B) |
| Step 1a | ACHANGE | 7.788 | 2.367 | 10.831 | 1 | .001 | 2412.432 |
| LEV | .275 | 3.155 | .008 | 1 | .930 | 1.317 |
| OSHIP | 1.383 | 3.425 | .163 | 1 | .686 | 3.987 |
| RECEIVABLE | 36.662 | 9.999 | 13.442 | 1 | .000 | 8356129605537031.000 |
| IND | -2.627 | 5.318 | .244 | 1 | .621 | .072 |
| AUDCHANGE | 4.368 | 1.328 | 10.816 | 1 | .001 | 78.903 |
| DCHANGE | 1.201 | .701 | 2.935 | 1 | .087 | 3.324 |
| INDCOM | 3.974 | 3.364 | 1.395 | 1 | .237 | 53.200 |
| FOB | -3.562 | 2.073 | 2.954 | 1 | .086 | .028 |
| Constant | -1.483 | 5.251 | .080 | 1 | .778 | .227 |
| a. Variable(s) entered on step 1: ACHANGE, LEV, OSHIP, RECEIVABLE, IND, AUDCHANGE, DCHANGE, INDCOM, FOB. | | | | | | | |