



## LAMPIRAN

### Lampiran 1

#### Data Perusahaan Sampel

| No | Kode | Nama Perusahaan                              | Sektor                  |
|----|------|----------------------------------------------|-------------------------|
| 1  | WSBP | PT Waskita Beton Precast Tbk                 | Basic Material          |
| 2  | ANTM | PT Aneka Tambang Tbk                         | Basic Material          |
| 3  | TINS | PT Timah Tbk                                 | Basic Material          |
| 4  | KRAS | PT Krakatau Steel (Persero) Tbk              | Basic Material          |
| 5  | SMGR | PT Semen Indonesia (Persero)                 | Basic Material          |
| 6  | SMBR | PT Semen Baturaja (Persero)                  | Basic Material          |
| 7  | WSKT | PT Waskita Karya (Persero) Tbk               | Infrastruktur           |
| 8  | ADHI | PT Adhi Karya (Persero) Tbk                  | Infrastruktur           |
| 9  | WTON | PT Wijaya Karya Beton Tbk                    | Infrastruktur           |
| 10 | PTPP | PT PP (Persero) Tbk                          | Infrastruktur           |
| 11 | WIKA | PT Wijaya Karya (Persero) Tbk                | Infrastruktur           |
| 12 | PPRO | PT PP Properti Tbk                           | Infrastruktur           |
| 13 | JSMR | PT Jasa Marga (Persero) Tbk                  | Infrastruktur           |
| 14 | TLKM | PT Telkom Indonesia (Persero) Tbk            | Infrastruktur           |
| 15 | ELSA | PT Elnusa Tbk                                | Energi                  |
| 16 | PGAS | PT Perusahaan Gas Negara (Persero) Tbk       | Energi                  |
| 17 | PTBA | PT Tambang Batubara Bukit Asam (Persero) Tbk | Energi                  |
| 18 | GIAA | PT Garuda Indonesia (Persero) Tbk            | Transportasi & Logistik |
| 19 | KAEF | PT Kimia Farma (Persero) Tbk                 | Kesehatan               |

1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:

- Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
  - Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.

## Lampiran 2

### Data Variabel Dependen

| Tahun | Kode | RSST   | REC   | INV    | SOFT ASSET | CASH SALES | ROA      | F-SCORE | FRAUD |
|-------|------|--------|-------|--------|------------|------------|----------|---------|-------|
| 2017  | WSBP | 0.143  | 0.463 | 0.044  | 1.280      | 0.139      | -0.00045 | 2.07    | 1     |
| 2017  | ANTM | 0.347  | 0.032 | -0.004 | 3.319      | 0.139      | 0.002    | 3.84    | 1     |
| 2017  | TINS | 0.241  | 0.138 | 0.012  | 1.322      | -0.200     | 0.032    | 1.54    | 1     |
| 2017  | SMGR | 0.377  | 0.105 | 0.022  | 1.739      | -0.154     | -0.066   | 2.02    | 1     |
| 2017  | SMBR | 0.467  | 0.086 | 0.006  | 1.856      | -0.460     | -0.037   | 1.92    | 1     |
| 2017  | WSKT | -0.174 | 0.023 | 0.009  | 1.111      | 1.781      | 0.013    | 2.76    | 1     |
| 2017  | ADHI | -0.534 | 0.121 | 0.058  | 1.199      | 0.265      | 0.004    | 1.11    | 1     |
| 2017  | WTON | -0.177 | 0.208 | 0.058  | 1.469      | -0.113     | -0.004   | 1.44    | 1     |
| 2017  | PTPP | -0.443 | 0.178 | -0.017 | 1.363      | -0.059     | 0.002    | 1.02    | 1     |
| 2017  | WIKA | -0.525 | 0.128 | 0.017  | 1.332      | 0.199      | -0.013   | 1.14    | 1     |
| 2017  | PPRO | -0.165 | 0.395 | -0.038 | 1.234      | -0.139     | -0.009   | 1.28    | 1     |
| 2017  | JSMR | -0.257 | 0.174 | 0.001  | 1.100      | 0.242      | -0.008   | 1.25    | 1     |
| 2017  | TLKM | 0.191  | 0.049 | 0.000  | 1.783      | -0.109     | 0.004    | 1.92    | 1     |
| 2017  | ELSA | 0.219  | 0.278 | -0.008 | 1.509      | -0.160     | 0.259    | 2.10    | 1     |
| 2017  | PTBA | 0.112  | 0.263 | 0.003  | 1.444      | -0.294     | 0.110    | 1.64    | 1     |
| 2017  | KAEF | -0.003 | 0.174 | 0.042  | 1.439      | -0.185     | -0.006   | 1.46    | 1     |
| 2017  | KRAS | 0.272  | 0.051 | 0.004  | 1.706      | -0.036     | 0.010    | 2.01    | 1     |
| 2017  | PGAS | 0.205  | 0.084 | -0.001 | 1.434      | 0.003      | -0.016   | 1.71    | 1     |
| 2017  | GIAA | -0.255 | 0.061 | 0.006  | 1.321      | -0.091     | -0.060   | 0.98    | 0     |
| 2018  | WSBP | 0.309  | 0.282 | 0.091  | 1.396      | 0.670      | 0.006    | 2.75    | 1     |
| 2018  | ANTM | 0.329  | 0.029 | 0.024  | 1.733      | 0.550      | 0.023    | 2.69    | 1     |
| 2018  | TINS | 0.243  | 0.146 | 0.099  | 1.367      | -0.085     | -0.008   | 1.76    | 1     |





| Tahun | Kode | RSST   | REC   | INV    | SOFT ASSET | CASH SALES | ROA    | F-SCORE | FRAUD |
|-------|------|--------|-------|--------|------------|------------|--------|---------|-------|
| 2018  | SMGR | 0.307  | 0.115 | -0.003 | 1.743      | -0.060     | 0.026  | 2.13    | 1     |
| 2018  | SMBR | 0.427  | 0.092 | 0.017  | 1.809      | 0.056      | -0.017 | 2.38    | 1     |
| 2018  | WSKT | -0.045 | 0.034 | 0.017  | 1.144      | -0.430     | -0.011 | 0.71    | 0     |
| 2018  | ADHI | -0.439 | 0.115 | 0.023  | 1.161      | -0.097     | 0.001  | 0.76    | 0     |
| 2018  | WTON | -0.218 | 0.152 | 0.022  | 1.429      | 0.232      | 0.003  | 1.62    | 1     |
| 2018  | PTPP | -0.411 | 0.218 | 0.047  | 1.290      | -0.244     | -0.006 | 0.90    | 0     |
| 2018  | WIKA | -0.475 | 0.102 | 0.041  | 1.315      | 0.082      | 0.004  | 1.07    | 1     |
| 2018  | PPRO | -0.146 | 0.414 | 0.133  | 1.165      | -0.356     | -0.009 | 1.20    | 1     |
| 2018  | JSMR | -0.188 | 0.069 | -0.001 | 1.081      | 1.131      | -0.006 | 2.09    | 1     |
| 2018  | TLKM | 0.272  | 0.056 | 0.000  | 1.779      | -0.173     | -0.040 | 1.90    | 1     |
| 2018  | ELSA | 0.177  | 0.299 | 0.013  | 1.434      | 0.049      | -0.003 | 1.97    | 1     |
| 2018  | PTBA | 0.100  | 0.121 | 0.017  | 1.532      | 1.001      | -0.002 | 2.77    | 1     |
| 2018  | KAEF | -0.092 | 0.110 | 0.079  | 1.492      | 0.287      | -0.010 | 1.86    | 1     |
| 2018  | KRAS | 0.281  | 0.052 | 0.011  | 1.704      | -0.068     | 0.021  | 2.00    | 1     |
| 2018  | PGAS | -0.180 | 0.091 | 0.001  | 1.526      | 0.050      | 0.009  | 1.50    | 1     |
| 2018  | GIAA | -0.336 | 0.102 | 0.011  | 1.273      | -0.402     | 0.058  | 0.71    | 0     |
| 2019  | WSBP | 0.281  | 0.160 | -0.044 | 1.385      | 0.629      | -0.021 | 2.39    | 1     |
| 2019  | ANTM | 0.302  | 0.032 | -0.002 | 1.745      | 0.921      | -0.045 | 2.95    | 1     |
| 2019  | TINS | -0.031 | 0.091 | 0.103  | 1.231      | 0.615      | -0.044 | 1.96    | 1     |
| 2019  | SMGR | 0.134  | 0.099 | 0.017  | 1.759      | 0.131      | -0.025 | 2.12    | 1     |
| 2019  | SMBR | 0.485  | 0.087 | 0.009  | 1.782      | 0.017      | -0.009 | 2.37    | 1     |
| 2019  | WSKT | -0.062 | 0.029 | -0.005 | 1.146      | -0.495     | -0.033 | 0.58    | 0     |
| 2019  | ADHI | -0.484 | 0.117 | 0.013  | 1.139      | -0.163     | -0.002 | 0.62    | 0     |
| 2019  | WTON | -0.226 | 0.136 | -0.006 | 1.446      | -0.052     | -0.008 | 1.29    | 1     |
| 2019  | PTPP | -0.367 | 0.192 | 0.030  | 1.279      | -0.060     | -0.020 | 1.05    | 1     |



| Tahun | Kode | RSST   | REC   | INV    | SOFT ASSET | CASH SALES | ROA    | F-SCORE | FRAUD |
|-------|------|--------|-------|--------|------------|------------|--------|---------|-------|
| 2019  | WIKA | -0.337 | 0.074 | 0.014  | 1.250      | 0.055      | 0.004  | 1.06    | 1     |
| 2019  | PPRO | -0.146 | 0.383 | 0.081  | 1.153      | -0.146     | -0.014 | 1.31    | 1     |
| 2019  | JSMR | -0.271 | 0.069 | 0.000  | 1.051      | -0.576     | -0.002 | 0.27    | 0     |
| 2019  | TLKM | 0.221  | 0.055 | -0.001 | 1.792      | 0.003      | -0.004 | 2.07    | 1     |
| 2019  | ELSA | 0.021  | 0.335 | 0.007  | 1.393      | -0.038     | 0.005  | 1.72    | 1     |
| 2019  | PTBA | 0.244  | 0.108 | -0.007 | 1.461      | 0.050      | -0.061 | 1.80    | 1     |
| 2019  | KAEF | 0.223  | 0.143 | 0.049  | 1.580      | -0.274     | -0.068 | 1.65    | 1     |
| 2019  | KRAS | -0.194 | 0.059 | -0.074 | 1.686      | -0.127     | -0.107 | 1.24    | 1     |
| 2017  | PGAS | 0.088  | 0.075 | -0.001 | 1.514      | 0.269      | -0.030 | 1.91    | 1     |
| 2019  | GIAA | -0.450 | 0.058 | 0.004  | 1.324      | 0.200      | 0.058  | 1.19    | 1     |
| 2020  | WSBP | -0.212 | 0.141 | -0.034 | 1.491      | -2.048     | -0.406 | (1.07)  | 0     |
| 2020  | ANTM | 0.220  | 0.043 | 0.027  | 1.701      | -0.450     | 0.031  | 1.57    | 1     |
| 2020  | TINS | 0.046  | 0.069 | -0.164 | 1.793      | 0.081      | 0.015  | 1.84    | 1     |
| 2020  | SMGR | 0.199  | 0.073 | -0.001 | 1.756      | -0.024     | -0.002 | 2.00    | 1     |
| 2020  | SMBR | 0.409  | 0.080 | -0.016 | 1.803      | -0.094     | -0.003 | 2.18    | 1     |
| 2020  | WSKT | -0.086 | 0.039 | -0.002 | 1.086      | -1.135     | -0.092 | (0.19)  | 0     |
| 2020  | ADHI | -0.544 | 0.080 | 0.041  | 1.120      | -0.107     | -0.019 | 0.57    | 0     |
| 2020  | WTON | -0.449 | 0.067 | -0.038 | 1.528      | 0.533      | -0.040 | 1.60    | 1     |
| 2020  | PTPP | -0.303 | 0.095 | 0.005  | 1.274      | -0.549     | -0.014 | 0.51    | 0     |
| 2020  | WIKA | -0.384 | 0.033 | 0.045  | 1.295      | 0.405      | -0.038 | 1.36    | 1     |
| 2020  | PPRO | -0.238 | 0.134 | 0.020  | 1.166      | 0.249      | -0.008 | 1.32    | 1     |
| 2020  | JSMR | 0.001  | 0.043 | 0.001  | 1.051      | -0.503     | -0.023 | 0.57    | 0     |
| 2020  | TLKM | 0.103  | 0.048 | 0.002  | 1.735      | 0.047      | -0.003 | 1.93    | 1     |
| 2020  | ELSA | -0.089 | 0.299 | 0.008  | 1.402      | -0.113     | -0.023 | 1.49    | 1     |
| 2020  | PTBA | 0.220  | 0.079 | -0.023 | 1.507      | 0.114      | -0.065 | 1.83    | 1     |



| Tahun | Kode | RSST   | REC   | INV    | SOFT ASSET | CASH SALES | ROA    | F-SCORE | FRAUD |
|-------|------|--------|-------|--------|------------|------------|--------|---------|-------|
| 2020  | KAEF | 0.167  | 0.085 | -0.022 | 1.607      | 0.447      | 0.000  | 2.28    | 1     |
| 2020  | KRAS | -0.169 | 0.068 | -0.013 | 1.549      | -0.172     | 0.154  | 1.42    | 1     |
| 2020  | PGAS | -0.048 | 0.073 | 0.000  | 1.515      | -0.283     | -0.044 | 1.21    | 1     |
| 2020  | GIAA | -1.816 | 0.015 | -0.008 | 1.889      | -0.811     | -0.315 | (1.05)  | 0     |
| 2021  | WSBP | -1.121 | 0.175 | -0.048 | 1.388      | -0.213     | 0.248  | 0.43    | 0     |
| 2021  | ANTM | 0.262  | 0.045 | 0.015  | 1.667      | 0.217      | 0.020  | 2.23    | 1     |
| 2021  | TINS | -0.064 | 0.128 | 0.009  | 1.356      | -0.403     | 0.109  | 1.14    | 1     |
| 2021  | SMGR | 0.243  | 0.071 | 0.001  | 1.748      | 0.042      | -0.007 | 2.10    | 1     |
| 2021  | SMBR | 0.386  | 0.082 | 0.006  | 1.802      | -0.033     | 0.007  | 2.25    | 1     |
| 2021  | WSKT | -0.230 | 0.028 | 0.005  | 1.179      | -0.100     | 0.063  | 0.95    | 0     |
| 2021  | ADHI | -0.552 | 0.070 | 0.029  | 1.133      | 0.095      | 0.002  | 0.78    | 0     |
| 2021  | WTON | -0.275 | 0.093 | 0.024  | 1.684      | -0.330     | -0.004 | 1.19    | 1     |
| 2021  | PTPP | -0.294 | 0.099 | 0.054  | 1.219      | -0.287     | 0.001  | 0.79    | 0     |
| 2021  | WIKA | -0.288 | 0.033 | 0.016  | 1.228      | 0.031      | -0.002 | 1.02    | 1     |
| 2021  | PPRO | -0.442 | 0.131 | 0.138  | 1.146      | -1.550     | -0.006 | (0.58)  | 0     |
| 2021  | JSMR | 0.018  | 0.020 | 0.000  | 1.070      | 1.271      | 0.009  | 2.39    | 1     |
| 2021  | TLKM | 0.107  | 0.032 | -0.001 | 1.734      | 0.380      | 0.003  | 2.25    | 1     |
| 2021  | ELSA | -0.082 | 0.309 | 0.007  | 1.409      | -0.010     | -0.020 | 1.61    | 1     |
| 2021  | PTBA | 0.263  | 0.103 | 0.013  | 1.352      | -0.083     | 0.171  | 1.82    | 1     |
| 2021  | KAEF | 0.211  | 0.110 | 0.013  | 1.575      | 0.007      | 0.015  | 1.93    | 1     |
| 2021  | KRAS | -0.248 | 0.066 | 0.041  | 1.492      | 0.334      | 0.010  | 1.70    | 1     |
| 2021  | PGAS | -0.010 | 0.063 | -0.002 | 1.553      | 0.206      | 0.077  | 1.89    | 1     |
| 2021  | GIAA | -1.986 | 0.011 | -0.004 | 1.822      | 0.054      | -0.139 | (0.24)  | 0     |
| 2022  | WSBP | -1.312 | 0.043 | -0.060 | 1.657      | 4.274      | 0.388  | 4.99    | 1     |
| 2022  | ANTM | 0.348  | 0.055 | -0.006 | 1.623      | -0.047     | 0.057  | 2.03    | 1     |



| Tahun | Kode | RSST   | REC   | INV    | SOFT ASSET | CASH SALES | ROA    | F-SCORE | FRAUD |
|-------|------|--------|-------|--------|------------|------------|--------|---------|-------|
| 2022  | TINS | 0.179  | 0.071 | -0.012 | 1.361      | 0.733      | -0.014 | 2.32    | 1     |
| 2022  | SMGR | 0.290  | 0.067 | 0.009  | 1.769      | 0.022      | 0.003  | 2.16    | 1     |
| 2022  | SMBR | 0.343  | 0.042 | -0.001 | 1.876      | -0.107     | 0.010  | 2.16    | 1     |
| 2022  | WSKT | -0.157 | 0.019 | -0.001 | 1.154      | 0.758      | 0.001  | 1.77    | 1     |
| 2022  | ADHI | -0.412 | 0.075 | -0.012 | 1.160      | 0.063      | 0.002  | 0.88    | 0     |
| 2022  | WTON | -0.252 | 0.086 | 0.007  | 1.485      | 0.278      | 0.009  | 1.61    | 1     |
| 2022  | PTPP | -0.274 | 0.102 | -0.013 | 1.182      | 0.049      | 0.000  | 1.05    | 1     |
| 2022  | WIKA | -0.228 | 0.039 | 0.015  | 1.186      | -0.028     | -0.003 | 0.98    | 0     |
| 2022  | PPRO | -0.471 | 0.184 | -0.028 | 1.121      | 0.150      | 0.000  | 0.96    | 0     |
| 2022  | JSMR | 0.004  | 0.014 | 0.000  | 1.096      | 0.602      | 0.016  | 1.73    | 1     |
| 2022  | TLKM | 0.129  | 0.031 | 0.001  | 1.746      | 0.013      | -0.029 | 1.89    | 1     |
| 2022  | ELSA | -0.272 | 0.363 | 0.013  | 1.382      | 0.123      | 0.032  | 1.64    | 1     |
| 2022  | PTBA | 0.129  | 0.092 | 0.065  | 1.340      | 0.253      | 0.047  | 1.93    | 1     |
| 2022  | KAEF | 0.208  | 0.096 | -0.082 | 1.592      | -0.275     | -0.022 | 1.52    | 1     |
| 2022  | KRAS | -0.130 | 0.061 | -0.026 | 1.503      | 0.195      | -0.005 | 1.60    | 1     |
| 2022  | PGAS | -0.020 | 0.084 | 0.001  | 1.567      | -0.082     | 0.006  | 1.56    | 1     |
| 2022  | GIAA | -3.751 | 0.042 | -0.002 | 1.816      | 0.284      | 1.999  | 0.39    | 0     |

### Lampiran 3

#### Data Variabel Independen

|      | Kode Emiten | Stimulus | Stimulus | Stimulus | Capability | Colussion   | Opputunity | Rationalization |       | Ego      |
|------|-------------|----------|----------|----------|------------|-------------|------------|-----------------|-------|----------|
|      |             | ACHANGE  | ROA      | LEV      | DCHANGE    | Ln (AUDFEE) | BDOUT      | AUD CHANGE      | TATA  | CEO DUAL |
| 2017 | WSBP        | 0.09     | 0.07     | 0.51     | 1          | 19.34       | 0.25       | 1               | 0.23  | 1        |
| 2017 | ANTM        | 0.00     | 0.00     | 0.38     | 4          | 21.22       | 0.33       | 0               | -0.04 | 0        |
| 2017 | TINS        | 0.24     | 0.04     | 0.49     | 2          | 21.72       | 0.20       | 0               | 0.06  | 0        |
| 2017 | SMGR        | 0.11     | 0.04     | 0.38     | 5          | 22.63       | 0.29       | 1               | -0.01 | 1        |
| 2017 | SMBR        | 0.16     | 0.03     | 0.33     | 5          | 19.54       | 0.20       | 1               | -0.01 | 0        |
| 2017 | WSKT        | 0.59     | 0.04     | 0.77     | 1          | 21.47       | 0.33       | 1               | 0.10  | 0        |
| 2017 | ADHI        | 0.41     | 0.02     | 0.79     | 1          | 20.57       | 0.29       | 1               | 0.13  | 0        |
| 2017 | WTON        | 0.52     | 0.05     | 0.61     | 1          | 19.54       | 0.43       | 1               | -0.03 | 0        |
| 2017 | PTPP        | 0.34     | 0.04     | 0.66     | 0          | 20.72       | 0.33       | 1               | 0.01  | 1        |
| 2017 | WIKA        | 0.46     | 0.03     | 0.68     | 2          | 21.13       | 0.50       | 1               | -0.01 | 1        |
| 2017 | PPRO        | 0.42     | 0.04     | 0.60     | 1          | 19.81       | 0.50       | 1               | 0.03  | 0        |
| 2017 | JSMR        | 0.48     | 0.03     | 0.77     | 3          | 21.38       | 0.33       | 1               | -0.03 | 0        |
| 2017 | TLKM        | 0.11     | 0.16     | 0.44     | 5          | 24.50       | 0.57       | 0               | -0.08 | 1        |
| 2017 | ELSA        | 0.16     | 0.05     | 0.37     | 2          | 21.82       | 0.40       | 0               | -0.03 | 0        |
| 2017 | PTBA        | 0.18     | 0.21     | 0.37     | 3          | 20.83       | 0.33       | 1               | 0.10  | 0        |
| 2017 | KAEF        | 0.32     | 0.05     | 0.58     | 4          | 20.49       | 0.20       | 1               | 0.05  | 0        |
| 2017 | KRAS        | 0.05     | -0.02    | 0.55     | 3          | 21.88       | 0.33       | 1               | -0.07 | 0        |
| 2017 | PGAS        | -0.08    | 0.04     | 0.49     | 2          | 20.71       | 0.33       | 1               | -0.05 | 1        |
| 2017 | GIAA        | 0.01     | -0.06    | 0.75     | 5          | 22.44       | 0.25       | 1               | -0.04 | 1        |
| 2018 | WSBP        | 0.02     | 0.07     | 0.48     | 2          | 20.29       | 0.60       | 1               | -0.05 | 0        |



|         | Kode Emiten | Stimulus | Stimulus | Stimulus | Capability | Colussion   | Opputunity | Rationalization |       | Ego      |
|---------|-------------|----------|----------|----------|------------|-------------|------------|-----------------|-------|----------|
|         |             | ACHANGE  | ROA      | LEV      | DCHANGE    | Ln (AUDFEE) | BDOUT      | AUD CHANGE      | TATA  | CEO DUAL |
| 1. 2018 | ANTM        | 0.11     | 0.03     | 0.41     | 0          | 20.93       | 0.40       | 0               | -0.03 | 0        |
| 2018    | TINS        | 0.27     | 0.04     | 0.57     | 0          | 21.62       | 0.40       | 0               | 0.13  | 0        |
| 2018    | SMGR        | 0.04     | 0.06     | 0.36     | 1          | 21.73       | 0.29       | 1               | -0.03 | 1        |
| 2018    | SMBR        | 0.09     | 0.01     | 0.37     | 1          | 19.54       | 0.40       | 1               | 0.00  | 0        |
| 2018    | WSKT        | 0.27     | 0.04     | 0.77     | 5          | 21.89       | 0.57       | 1               | 0.01  | 0        |
| 2018    | ADHI        | 0.06     | 0.02     | 0.79     | 2          | 20.91       | 0.29       | 1               | 0.02  | 0        |
| 2018    | WTON        | 0.26     | 0.05     | 0.65     | 0          | 19.74       | 0.43       | 1               | -0.03 | 0        |
| 2018    | PTPP        | 0.26     | 0.04     | 0.69     | 1          | 20.21       | 0.33       | 1               | 0.02  | 1        |
| 2018    | WIKA        | 0.30     | 0.04     | 0.71     | 2          | 20.77       | 0.43       | 1               | -0.01 | 1        |
| 2018    | PPRO        | 0.31     | 0.03     | 0.65     | 0          | 19.81       | 0.50       | 1               | 0.03  | 0        |
| 2018    | JSMR        | 0.04     | 0.02     | 0.75     | 1          | 21.28       | 0.29       | 1               | 0.01  | 0        |
| 2018    | TLKM        | 0.04     | 0.13     | 0.43     | 1          | 24.72       | 0.43       | 0               | -0.09 | 1        |
| 2018    | ELSA        | 0.17     | 0.05     | 0.42     | 2          | 21.42       | 0.40       | 0               | -0.01 | 0        |
| 2018    | PTBA        | 0.10     | 0.21     | 0.33     | 1          | 21.07       | 0.33       | 1               | -0.11 | 0        |
| 2018    | KAEP        | 0.55     | 0.04     | 0.65     | 0          | 20.58       | 0.40       | 1               | 0.02  | 0        |
| 2018    | KRAS        | 0.04     | 0.00     | 0.58     | 3          | 21.89       | 0.33       | 1               | 0.02  | 0        |
| 2018    | PGAS        | -0.03    | 0.07     | 0.60     | 2          | 21.36       | 0.33       | 1               | -0.04 | 1        |
| 2018    | GIAA        | 0.16     | 0.00     | 0.79     | 6          | 22.32       | 0.43       | 1               | -0.01 | 1        |
| 2019    | WSBP        | 0.06     | 0.05     | 0.50     | 0          | 20.41       | 0.60       | 1               | 0.11  | 0        |
| 2019    | ANTM        | -0.06    | 0.01     | 0.40     | 3          | 21.14       | 0.33       | 0               | -0.05 | 0        |
| 2019    | TINS        | 0.34     | -0.03    | 0.74     | 1          | 21.92       | 0.40       | 0               | 0.07  | 0        |
| 2019    | SMGR        | 0.57     | 0.03     | 0.55     | 1          | 22.59       | 0.29       | 1               | -0.04 | 1        |
| 2019    | SMBR        | 0.01     | 0.01     | 0.37     | 1          | 19.64       | 0.40       | 1               | -0.01 | 0        |
| 2019    | WSKT        | -0.01    | 0.01     | 0.76     | 1          | 22.06       | 0.57       | 1               | -0.07 | 1        |



|         | Kode Emiten | Stimulus | Stimulus | Stimulus | Capability | Colussion   | Opputunity | Rationalization |       | Ego      |
|---------|-------------|----------|----------|----------|------------|-------------|------------|-----------------|-------|----------|
|         |             | ACHANGE  | ROA      | LEV      | DCHANGE    | Ln (AUDFEE) | BDOUT      | AUD CHANGE      | TATA  | CEO DUAL |
| 1. 2019 | ADHI        | 0.21     | 0.02     | 0.81     | 0          | 21.00       | 0.29       | 1               | 0.00  | 0        |
| 2019    | WTON        | 0.16     | 0.05     | 0.66     | 1          | 19.77       | 0.50       | 1               | -0.06 | 0        |
| 2019    | PTPP        | 0.13     | 0.02     | 0.71     | 0          | 20.31       | 0.33       | 1               | 0.02  | 0        |
| 2019    | WKA         | 0.05     | 0.04     | 0.69     | 6          | 20.75       | 0.43       | 1               | 0.03  | 1        |
| 2019    | PPRO        | 0.19     | 0.02     | 0.69     | 0          | 20.27       | 0.33       | 1               | 0.03  | 0        |
| 2019    | JSMR        | 0.21     | 0.02     | 0.77     | 0          | 21.95       | 0.29       | 1               | -0.01 | 0        |
| 2019    | TLKM        | 0.07     | 0.12     | 0.47     | 6          | 24.80       | 0.50       | 0               | -0.12 | 1        |
| 2019    | ELSA        | 0.20     | 0.05     | 0.47     | 1          | 21.51       | 0.40       | 0               | -0.03 | 0        |
| 2019    | PTBA        | 0.08     | 0.15     | 0.29     | 1          | 21.27       | 0.33       | 1               | -0.01 | 0        |
| 2019    | KAEF        | 0.62     | 0.00     | 0.60     | 5          | 21.13       | 0.33       | 1               | 0.10  | 1        |
| 2019    | KRAS        | -0.08    | -0.15    | 0.89     | 2          | 22.05       | 0.33       | 1               | -0.21 | 1        |
| 2019    | PGAS        | -0.07    | 0.02     | 0.56     | 4          | 21.72       | 0.40       | 1               | -0.09 | 0        |
| 2019    | GIAA        | 0.07     | 0.00     | 0.84     | 6          | 22.66       | 0.60       | 1               | -0.11 | 1        |
| 2020    | WSBP        | -0.35    | -0.45    | 0.89     | 4          | 20.41       | 0.40       | 1               | -0.50 | 0        |
| 2020    | ANTM        | 0.05     | 0.04     | 0.40     | 0          | 21.78       | 0.33       | 0               | -0.03 | 1        |
| 2020    | TINS        | -0.29    | -0.02    | 0.66     | 2          | 22.11       | 0.60       | 0               | -0.40 | 0        |
| 2020    | SMGR        | -0.02    | 0.03     | 0.52     | 0          | 22.77       | 0.29       | 1               | -0.06 | 1        |
| 2020    | SMBR        | 0.03     | 0.00     | 0.41     | 1          | 20.29       | 0.50       | 1               | -0.07 | 0        |
| 2020    | WSKT        | -0.14    | -0.09    | 0.84     | 2          | 21.97       | 0.57       | 1               | -0.09 | 0        |
| 2020    | ADHI        | 0.04     | 0.00     | 0.85     | 2          | 20.39       | 0.33       | 1               | -0.04 | 0        |
| 2020    | WTON        | -0.18    | 0.01     | 0.60     | 1          | 19.84       | 0.40       | 1               | -0.08 | 0        |
| 2020    | PTPP        | -0.05    | 0.00     | 0.74     | 3          | 20.67       | 0.40       | 1               | 0.01  | 0        |
| 2020    | WKA         | 0.10     | 0.00     | 0.76     | 1          | 20.72       | 0.43       | 1               | 0.00  | 1        |
| 2020    | PPRO        | 0.03     | 0.01     | 0.76     | 5          | 20.47       | 0.67       | 1               | 0.03  | 1        |



|         | Kode Emiten | Stimulus | Stimulus | Stimulus | Capability | Colussion   | Opputunity | Rationalization |       | Ego      |
|---------|-------------|----------|----------|----------|------------|-------------|------------|-----------------|-------|----------|
|         |             | ACHANGE  | ROA      | LEV      | DCHANGE    | Ln (AUDFEE) | BDOUT      | AUD CHANGE      | TATA  | CEO DUAL |
| 1. 2020 | JSMR        | 0.04     | 0.00     | 0.76     | 4          | 22.03       | 0.40       | 1               | -0.01 | 1        |
| 2020    | TLKM        | 0.12     | 0.12     | 0.51     | 8          | 24.87       | 0.44       | 0               | -0.14 | 1        |
| 2020    | ELSA        | 0.11     | 0.03     | 0.51     | 3          | 21.53       | 0.50       | 0               | -0.09 | 0        |
| 2020    | PTBA        | -0.08    | 0.10     | 0.30     | 1          | 21.81       | 0.33       | 1               | -0.05 | 0        |
| 2020    | KAEF        | -0.04    | 0.00     | 0.60     | 0          | 20.64       | 0.25       | 1               | -0.06 | 1        |
| 2020    | KRAS        | 0.06     | 0.01     | 0.87     | 0          | 22.17       | 0.33       | 1               | -0.01 | 1        |
| 2020    | PGAS        | 0.02     | -0.03    | 0.61     | 3          | 21.72       | 0.50       | 1               | -0.08 | 0        |
| 2020    | GIAA        | 1.42     | -0.23    | 1.18     | 8          | 22.23       | 0.40       | 1               | -0.24 | 1        |
| 2021    | WSBP        | -0.20    | -0.28    | 1.40     | 3          | 20.41       | 0.40       | 1               | -0.28 | 1        |
| 2021    | ANTM        | 0.04     | 0.06     | 0.37     | 2          | 21.96       | 0.40       | 0               | -0.10 | 0        |
| 2021    | TINS        | 0.01     | 0.09     | 0.57     | 4          | 21.96       | 0.50       | 0               | -0.19 | 0        |
| 2021    | SMGR        | -0.02    | 0.03     | 0.46     | 5          | 22.73       | 0.29       | 1               | -0.06 | 1        |
| 2021    | SMBR        | 0.01     | 0.01     | 0.40     | 0          | 20.29       | 0.40       | 1               | -0.02 | 0        |
| 2021    | WSKT        | 0.03     | -0.02    | 0.85     | 2          | 22.03       | 0.43       | 1               | -0.02 | 0        |
| 2021    | ADHI        | 0.05     | 0.00     | 0.86     | 0          | 21.08       | 0.33       | 1               | -0.04 | 0        |
| 2021    | WTON        | 0.05     | 0.01     | 0.61     | 1          | 19.87       | 0.40       | 1               | 0.00  | 0        |
| 2021    | PTPP        | 0.04     | 0.01     | 0.74     | 2          | 20.72       | 0.33       | 1               | 0.00  | 0        |
| 2021    | WIKA        | 0.02     | 0.00     | 0.75     | 1          | 20.64       | 0.43       | 1               | 0.06  | 1        |
| 2021    | PPRO        | 0.14     | 0.00     | 0.79     | 1          | 20.23       | 0.67       | 1               | 0.01  | 0        |
| 2021    | JSMR        | -0.03    | 0.01     | 0.75     | 4          | 22.03       | 0.33       | 1               | -0.02 | 0        |
| 2021    | TLKM        | 0.12     | 0.12     | 0.48     | 1          | 24.80       | 0.44       | 0               | -0.12 | 1        |
| 2021    | ELSA        | -0.04    | 0.02     | 0.48     | 4          | 21.61       | 0.50       | 0               | -0.12 | 0        |
| 2021    | PTBA        | 0.50     | 0.22     | 0.33     | 3          | 21.97       | 0.33       | 1               | -0.08 | 0        |
| 2021    | KAEF        | 0.01     | 0.02     | 0.59     | 3          | 20.69       | 0.50       | 1               | 0.03  | 0        |

2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.

|      | Kode Emiten | Stimulus | Stimulus | Stimulus | Capability | Colussion   | Opputunity | Rationalization |       | Ego      |
|------|-------------|----------|----------|----------|------------|-------------|------------|-----------------|-------|----------|
|      |             | ACHANGE  | ROA      | LEV      | DCHANGE    | Ln (AUDFEE) | BDOUT      | AUD CHANGE      | TATA  | CEO DUAL |
| 2021 | KRAS        | 0.08     | 0.02     | 0.86     | 0          | 22.17       | 0.33       | 1               | -0.02 | 1        |
| 2021 | PGAS        | 0.00     | 0.05     | 0.56     | 4          | 21.95       | 0.50       | 1               | -0.03 | 0        |
| 2021 | GIAA        | -0.33    | -0.58    | 1.85     | 2          | 22.70       | 0.67       | 1               | -0.59 | 1        |
| 2022 | WSBP        | -0.13    | 0.11     | 1.35     | 2          | 20.41       | 0.50       | 1               | 0.09  | 1        |
| 2022 | ANTM        | 0.02     | 0.11     | 0.30     | 0          | 22.79       | 0.60       | 0               | -0.01 | 1        |
| 2022 | TINS        | -0.11    | 0.08     | 0.46     | 1          | 22.15       | 0.33       | 0               | -0.16 | 0        |
| 2022 | SMGR        | 0.01     | 0.03     | 0.40     | 1          | 24.30       | 0.29       | 1               | -0.04 | 1        |
| 2022 | SMBR        | -0.01    | 0.02     | 0.41     | 3          | 20.29       | 0.50       | 1               | -0.06 | 0        |
| 2022 | WSKT        | -0.05    | -0.02    | 0.85     | 4          | 21.93       | 0.29       | 1               | -0.02 | 0        |
| 2022 | ADHI        | 0.00     | 0.00     | 0.78     | 0          | 21.03       | 0.33       | 1               | -0.03 | 0        |
| 2022 | WTON        | 0.04     | 0.02     | 0.61     | 3          | 19.89       | 0.40       | 1               | 0.02  | 1        |
| 2022 | PTPP        | 0.04     | 0.01     | 0.74     | 0          | 20.77       | 0.33       | 1               | 0.00  | 0        |
| 2022 | WIKA        | 0.08     | 0.00     | 0.77     | 0          | 20.62       | 0.43       | 1               | 0.04  | 1        |
| 2022 | PPRO        | 0.03     | 0.00     | 0.79     | 3          | 21.26       | 0.67       | 1               | 0.01  | 0        |
| 2022 | JSMR        | -0.10    | 0.03     | 0.72     | 0          | 21.36       | 0.33       | 1               | -0.01 | 0        |
| 2022 | TLKM        | -0.01    | 0.10     | 0.46     | 1          | 24.81       | 0.44       | 0               | -0.17 | 1        |
| 2022 | ELSA        | 0.22     | 0.04     | 0.53     | 0          | 21.75       | 0.50       | 0               | -0.12 | 0        |
| 2022 | PTBA        | 0.26     | 0.28     | 0.36     | 0          | 21.86       | 0.33       | 1               | 0.01  | 1        |
| 2022 | KAEF        | 0.15     | -0.01    | 0.54     | 4          | 20.69       | 0.20       | 1               | -0.01 | 1        |
| 2022 | KRAS        | -0.16    | 0.01     | 0.83     | 0          | 22.85       | 0.33       | 1               | -0.09 | 1        |
| 2022 | PGAS        | -0.04    | 0.06     | 0.52     | 0          | 22.11       | 0.50       | 1               | -0.08 | 0        |
| 2022 | GIAA        | -5.57    | 0.60     | 1.25     | 1          | 22.77       | 0.67       | 1               | 0.56  | 1        |



## Lampiran 4

### Hasil Uji Analisis Deskriptif

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| Descriptive Statistics |     |         |         |         |                |
|------------------------|-----|---------|---------|---------|----------------|
|                        | N   | Minimum | Maximum | Mean    | Std. Deviation |
| ACHANGE                | 114 | -5.57   | 1.42    | .0502   | .57671         |
| ROA                    | 114 | -.58    | .60     | .0271   | .11393         |
| LEV                    | 114 | .29     | 2.19    | .6477   | .27941         |
| DCHANGE                | 114 | .00     | 8.00    | 2.0351  | 1.89050        |
| AUDFEE                 | 114 | 19.34   | 24.87   | 21.4271 | 1.20801        |
| BDOUT                  | 114 | .20     | .67     | .4024   | .11027         |
| TATA                   | 114 | -.59    | .56     | -.0339  | .11989         |
| Size                   | 114 | 21.88   | 33.26   | 29.6265 | 3.29578        |
| Valid N (listwise)     | 114 |         |         |         |                |

## Lampiran 5

### Hasil Uji Distribusi Frekuensi Fraud

| FSCORE |       |           |         |                    |
|--------|-------|-----------|---------|--------------------|
|        |       | Frequency | Percent | Cumulative Percent |
| Valid  | .00   | 24        | 21.1    | 21.1               |
|        | 1.00  | 90        | 78.9    | 100.0              |
|        | Total | 114       | 100.0   |                    |

## Lampiran 6

### Hasil Uji Distribusi Frekuensi Change in Auditor

| AUDCHANGE |       |           |         |                    |
|-----------|-------|-----------|---------|--------------------|
|           |       | Frequency | Percent | Cumulative Percent |
| Valid     | .00   | 24        | 21.1    | 21.1               |
|           | 1.00  | 90        | 78.9    | 100.0              |
|           | Total | 114       | 100.0   |                    |

1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:
  - a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
  - b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.

## Lampiran 7

### Hasil Uji Distribusi Frekuensi CEO Duality

| CEODUAL |       |           |         |               |                    |
|---------|-------|-----------|---------|---------------|--------------------|
|         |       | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid   | .00   | 69        | 60.5    | 60.5          | 60.5               |
|         | 1.00  | 45        | 39.5    | 39.5          | 100.0              |
|         | Total | 114       | 100.0   | 100.0         |                    |

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Hak Cipta Dilindungi Undang-Undang

**Institut Bisnis dan Informatika Kwik Kian Gie**

1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:
  - a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
  - b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.





## Lampiran 8

### Hasil Uji Kesamaan Koefisien (Pooling)

**C**

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| Model |              | Coefficients <sup>a</sup>   |            |                           |        |      |
|-------|--------------|-----------------------------|------------|---------------------------|--------|------|
|       |              | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|       |              | B                           | Std. Error | Beta                      |        |      |
| 1     | (Constant)   | -.640                       | 2.917      |                           | -.219  | .827 |
|       | ACHANGE      | -.397                       | 1.277      | -.559                     | -.311  | .757 |
|       | ROA          | .072                        | 2.306      | .020                      | .031   | .975 |
|       | LEV          | -.808                       | 1.231      | -.551                     | -.657  | .515 |
|       | DCHANGE      | -.109                       | .089       | -.502                     | -1.218 | .229 |
|       | AUDFEE       | .038                        | .124       | .112                      | .306   | .761 |
|       | BDOUT        | -.112                       | 1.215      | -.030                     | -.093  | .927 |
|       | AUDCHANGE    | .265                        | .364       | .265                      | .727   | .471 |
|       | TATA         | -.995                       | 1.937      | -.291                     | -.514  | .610 |
|       | CEODUAL      | -.184                       | .256       | -.221                     | -.720  | .475 |
|       | Size         | .052                        | .055       | .416                      | .932   | .356 |
|       | D1           | 3.251                       | 3.647      | 2.972                     | .891   | .377 |
|       | D2           | 4.507                       | 3.850      | 4.120                     | 1.171  | .247 |
|       | D3           | 6.237                       | 3.984      | 5.702                     | 1.566  | .124 |
|       | D4           | 9.598                       | 4.952      | 8.774                     | 1.938  | .058 |
|       | D5           | -.114                       | 4.184      | -.104                     | -.027  | .978 |
|       | D1_ACHANGE   | .861                        | 1.319      | 1.100                     | .652   | .517 |
|       | D1_ROA       | 1.594                       | 2.679      | .251                      | .595   | .555 |
|       | D1_LEV       | .708                        | 1.295      | .473                      | .546   | .587 |
|       | D1_DCHANGE   | .208                        | .109       | .377                      | 1.905  | .063 |
|       | D1_AUDFEE    | .025                        | .161       | .504                      | .157   | .876 |
|       | D1_BDOUT     | -1.611                      | 1.508      | -.652                     | -1.068 | .291 |
|       | D1_AUDCHANGE | -.763                       | .527       | -.633                     | -1.447 | .154 |
|       | D1_TATA      | 2.643                       | 3.646      | .388                      | .725   | .472 |
|       | D1_CEODUAL   | .063                        | .345       | .044                      | .182   | .856 |
|       | D1_Size      | -.121                       | .069       | -3.316                    | -1.769 | .083 |
|       | D2_ACHANGE   | -.081                       | 2.158      | -.012                     | -.037  | .970 |
|       | D2_ROA       | -.006                       | 4.284      | -.001                     | -.001  | .999 |
|       | D2_LEV       | -.707                       | 1.394      | -.531                     | -.507  | .614 |
|       | D2_DCHANGE   | .147                        | .114       | .371                      | 1.286  | .204 |
|       | D2_AUDFEE    | -.074                       | .162       | -1.459                    | -.456  | .651 |
|       | D2_BDOUT     | .020                        | 1.606      | .008                      | .012   | .990 |



| Model                                                                                                             |              | Coefficients <sup>a</sup>   |            |                           | t      | Sig. |
|-------------------------------------------------------------------------------------------------------------------|--------------|-----------------------------|------------|---------------------------|--------|------|
|                                                                                                                   |              | Unstandardized Coefficients |            | Standardized Coefficients |        |      |
|                                                                                                                   |              | B                           | Std. Error | Beta                      |        |      |
| Hak cipta milik IBI KKG (Institut Bisnis dan Informatika Kwik Kian Gie)<br><br>Hak Cipta Dilindungi Undang-Undang | D2_AUDCHANGE | -.299                       | .600       | -.248                     | -.498  | .621 |
|                                                                                                                   | D2_TATA      | .543                        | 2.979      | .088                      | .182   | .856 |
|                                                                                                                   | D2_CEODUAL   | .565                        | .343       | .309                      | 1.646  | .106 |
|                                                                                                                   | D2_Size      | -.102                       | .063       | -2.777                    | -1.620 | .112 |
|                                                                                                                   | D3_ACHANGE   | .291                        | 1.331      | .102                      | .219   | .828 |
|                                                                                                                   | D3_ROA       | 2.618                       | 2.846      | .325                      | .920   | .362 |
|                                                                                                                   | D3_LEV       | -.692                       | 1.379      | -.448                     | -.502  | .618 |
|                                                                                                                   | D3_DCHANGE   | .082                        | .106       | .272                      | .778   | .441 |
|                                                                                                                   | D3_AUDFEE    | -.169                       | .164       | -3.326                    | -1.030 | .308 |
|                                                                                                                   | D3_BDOUT     | 1.348                       | 1.532      | .543                      | .880   | .383 |
|                                                                                                                   | D3_AUDCHANGE | -.193                       | .468       | -.160                     | -.413  | .682 |
|                                                                                                                   | D3_TATA      | -1.212                      | 2.371      | -.198                     | -.511  | .612 |
|                                                                                                                   | D3_CEODUAL   | .755                        | .331       | .499                      | 2.282  | .057 |
|                                                                                                                   | D3_Size      | -.120                       | .063       | -3.282                    | -1.899 | .064 |
|                                                                                                                   | D4_ACHANGE   | .759                        | 1.456      | .175                      | .522   | .604 |
|                                                                                                                   | D4_ROA       | 2.086                       | 4.071      | .131                      | .512   | .611 |
|                                                                                                                   | D4_LEV       | -.007                       | 1.450      | -.004                     | -.005  | .996 |
|                                                                                                                   | D4_DCHANGE   | .101                        | .118       | .289                      | .855   | .397 |
|                                                                                                                   | D4_AUDFEE    | -.253                       | .185       | -4.959                    | -1.369 | .177 |
|                                                                                                                   | D4_BDOUT     | -.145                       | 1.680      | -.056                     | -.087  | .931 |
|                                                                                                                   | D4_AUDCHANGE | -.819                       | .525       | -.679                     | -1.559 | .126 |
|                                                                                                                   | D4_TATA      | 1.469                       | 2.869      | .117                      | .512   | .611 |
|                                                                                                                   | D4_CEODUAL   | .659                        | .548       | .388                      | 1.204  | .234 |
|                                                                                                                   | D4_Size      | -.143                       | .078       | -3.918                    | -1.828 | .074 |
|                                                                                                                   | D5_ACHANGE   | -.013                       | 1.418      | -.003                     | -.010  | .992 |
|                                                                                                                   | D5_ROA       | -.561                       | 3.442      | -.038                     | -.163  | .871 |
|                                                                                                                   | D5_LEV       | .375                        | 1.295      | .268                      | .290   | .773 |
|                                                                                                                   | D5_DCHANGE   | -.113                       | .134       | -.243                     | -.840  | .405 |
|                                                                                                                   | D5_AUDFEE    | .090                        | .174       | 1.737                     | .517   | .608 |
|                                                                                                                   | D5_BDOUT     | 1.783                       | 1.658      | .668                      | 1.075  | .288 |
|                                                                                                                   | D5_AUDCHANGE | -.091                       | .476       | -.076                     | -.192  | .849 |
|                                                                                                                   | D5_TATA      | .250                        | 3.362      | .013                      | .074   | .941 |
|                                                                                                                   | D5_CEODUAL   | .022                        | .331       | .012                      | .067   | .947 |
|                                                                                                                   | D5_Size      | -.093                       | .065       | -2.517                    | -1.416 | .163 |
| a. Dependent Variable: FSCORE                                                                                     |              |                             |            |                           |        |      |

## Lampiran 9

### Hasil Uji Keseluruhan Model (Overall Model Fit) Awal (Blok 0)

| Iteration History <sup>a,b,c</sup>                                                                                                                                                                     |   |                   | Coefficients |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------------------|--------------|
| Iteration                                                                                                                                                                                              |   | -2 Log likelihood | Constant     |
| Step 0                                                                                                                                                                                                 | 1 | 117.866           | 1.158        |
|                                                                                                                                                                                                        | 2 | 117.342           | 1.315        |
|                                                                                                                                                                                                        | 3 | 117.341           | 1.322        |
|                                                                                                                                                                                                        | 4 | 117.341           | 1.322        |
| <p>a. Constant is included in the model.</p> <p>b. Initial -2 Log Likelihood: 117.341</p> <p>c. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001.</p> |   |                   |              |

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## Lampiran 10

### Hasil Uji Keseluruhan Model (Overall Model Fit) Akhir (Blok 1)

| Iteration History <sup>a,b,c,d</sup> |                   |              |         |        |        |         |        |        |           |        |         |       |
|--------------------------------------|-------------------|--------------|---------|--------|--------|---------|--------|--------|-----------|--------|---------|-------|
| Iteration                            | -2 Log likelihood | Coefficients |         |        |        |         |        |        |           |        |         |       |
|                                      |                   | Constant     | ACHANGE | ROA    | LEV    | DCHANGE | AUDFEE | BDOUT  | AUDCHANGE | TATA   | CEODUAL | Size  |
| 1. Iteration                         |                   |              |         |        |        |         |        |        |           |        |         |       |
| 2. Step 1                            | 79.635            | 10.983       | .652    | 4.621  | -2.253 | -.043   | -.221  | -.310  | -.800     | -1.288 | .360    | -.106 |
| 3. Iteration                         | 65.453            | 19.411       | .932    | 9.072  | -4.277 | -.060   | -.423  | -1.133 | -1.462    | -2.764 | .577    | -.163 |
| 4. Iteration                         | 60.335            | 25.458       | 1.411   | 15.424 | -5.739 | -.044   | -.550  | -1.829 | -2.139    | -4.070 | .620    | -.212 |
| 5. Iteration                         | 58.745            | 28.360       | 1.903   | 22.103 | -6.373 | -.028   | -.582  | -2.128 | -2.986    | -5.652 | .646    | -.243 |
| 6. Iteration                         | 58.360            | 29.867       | 2.083   | 25.517 | -6.588 | -.015   | -.592  | -2.209 | -4.041    | -7.189 | .676    | -.247 |
| 7. Iteration                         | 58.260            | 31.133       | 2.105   | 26.421 | -6.629 | -.011   | -.601  | -2.226 | -5.112    | -7.839 | .683    | -.246 |
| 8. Iteration                         | 58.228            | 32.185       | 2.107   | 26.514 | -6.633 | -.010   | -.603  | -2.228 | -6.132    | -7.917 | .684    | -.246 |
| 9. Iteration                         | 58.216            | 33.192       | 2.107   | 26.518 | -6.633 | -.010   | -.603  | -2.228 | -7.138    | -7.920 | .684    | -.246 |
| 10. Iteration                        | 58.212            | 34.195       | 2.107   | 26.518 | -6.633 | -.010   | -.603  | -2.228 | -8.140    | -7.921 | .684    | -.246 |
| 11. Iteration                        | 58.210            | 35.195       | 2.107   | 26.518 | -6.633 | -.010   | -.603  | -2.228 | -9.140    | -7.921 | .684    | -.246 |
| 12. Iteration                        | 58.209            | 36.196       | 2.107   | 26.518 | -6.633 | -.010   | -.603  | -2.228 | -10.141   | -7.921 | .684    | -.246 |
| 13. Iteration                        | 58.209            | 37.196       | 2.107   | 26.518 | -6.633 | -.010   | -.603  | -2.228 | -11.141   | -7.921 | .684    | -.246 |
| 14. Iteration                        | 58.209            | 38.196       | 2.107   | 26.518 | -6.633 | -.010   | -.603  | -2.228 | -12.141   | -7.921 | .684    | -.246 |
| 15. Iteration                        | 58.209            | 39.196       | 2.107   | 26.518 | -6.633 | -.010   | -.603  | -2.228 | -13.141   | -7.921 | .684    | -.246 |
| 16. Iteration                        | 58.209            | 40.196       | 2.107   | 26.518 | -6.633 | -.010   | -.603  | -2.228 | -14.141   | -7.921 | .684    | -.246 |
| 17. Iteration                        | 58.209            | 41.196       | 2.107   | 26.518 | -6.633 | -.010   | -.603  | -2.228 | -15.141   | -7.921 | .684    | -.246 |
| 18. Iteration                        | 58.209            | 42.196       | 2.107   | 26.518 | -6.633 | -.010   | -.603  | -2.228 | -16.141   | -7.921 | .684    | -.246 |
| 19. Iteration                        | 58.209            | 43.196       | 2.107   | 26.518 | -6.633 | -.010   | -.603  | -2.228 | -17.141   | -7.921 | .684    | -.246 |
| 20. Iteration                        | 58.209            | 44.196       | 2.107   | 26.518 | -6.633 | -.010   | -.603  | -2.228 | -18.141   | -7.921 | .684    | -.246 |
| 21. Iteration                        | 58.209            | 45.196       | 2.107   | 26.518 | -6.633 | -.010   | -.603  | -2.228 | -19.141   | -7.921 | .684    | -.246 |

a. Method: Enter  
b. Constant(s) included in the model.  
c. Initial -2 Log Likelihood: 117.341  
d. Estimation terminated at iteration number 20 because maximum iterations has been reached. Final solution cannot be found.



## Lampiran 11

### Hasil Uji Koefisien Determinasi

| Model Summary                                                                                                                |                     |                      |                     |
|------------------------------------------------------------------------------------------------------------------------------|---------------------|----------------------|---------------------|
| Step                                                                                                                         | -2 Log likelihood   | Cox & Snell R Square | Nagelkerke R Square |
| 1                                                                                                                            | 58.209 <sup>a</sup> | .405                 | .630                |
| a. Estimation terminated at iteration number 20 because maximum iterations has been reached. Final solution cannot be found. |                     |                      |                     |

## Lampiran 12

### Hasil Uji Kelayakan Model Regresi

| Hosmer and Lemeshow Test |            |    |      |
|--------------------------|------------|----|------|
| Step                     | Chi-square | df | Sig. |
| 1                        | 4.886      | 8  | .770 |

## Lampiran 13

### Hasil Uji Tabel Klasifikasi 2x2

| Classification Table <sup>a</sup> |                    |           |      |                    |
|-----------------------------------|--------------------|-----------|------|--------------------|
|                                   |                    | Predicted |      | Percentage Correct |
| Observed                          |                    | FSCORE    |      |                    |
|                                   |                    | .00       | 1.00 |                    |
| Step 1                            | FSCORE             | .00       | 14   | 58.3               |
|                                   |                    | 1.00      | 4    | 95.6               |
|                                   | Overall Percentage |           |      | 87.7               |
| a. The cut value is .500          |                    |           |      |                    |

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## Lampiran 14

### Hasil Uji Analisis Regresi Logistik

|           | B       | S.E.     | Wald  | df | Sig. | Exp(B)                       |
|-----------|---------|----------|-------|----|------|------------------------------|
| ACHANGE   | 2.107   | 1.136    | 3.441 | 1  | .064 | 8.220                        |
| ROA       | 26.518  | 12.605   | 4.426 | 1  | .035 | 328721958417.769             |
| LEV       | -6.633  | 2.330    | 8.102 | 1  | .004 | .001                         |
| DCHANGE   | -.010   | .208     | .002  | 1  | .961 | .990                         |
| AUDFEE    | -.603   | .509     | 1.401 | 1  | .237 | .547                         |
| BDOUT     | -2.228  | 3.261    | .467  | 1  | .494 | .108                         |
| AUDCHANGE | -19.141 | 6899.809 | .000  | 1  | .998 | .000                         |
| TATA      | -7.921  | 8.350    | .900  | 1  | .343 | .000                         |
| CEODUAL   | .684    | .770     | .789  | 1  | .374 | 1.981                        |
| Size      | -.246   | .123     | 4.008 | 1  | .045 | .782                         |
| Constant  | 45.196  | 6899.821 | .000  | 1  | .995 | 424847060224469<br>00000.000 |

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