



**SEKOLAH TINGGI ILMU EKONOMI
PUTRA PERDANA INDONESIA**

PROGRAM STUDI S1 AKUNTANSI
PROGRAM STUDI S1 MANAJEMEN

**FORMULIR PENGAJUAN
JUDUL / TOPIK SKRIPSI**

Bersama ini saya,

Nama : Sepriman Laowo

NIM : 1716220061

Program studi : Akuntansi

Kelas :

mengajukan judul / topik skripsi sebagai berikut:

1. Pengaruh Fraud Diamond Dalam Mendeteksi Kecurangan Laporan Keuangan ✓

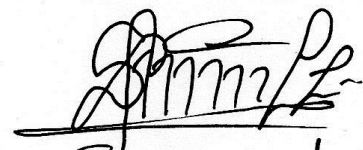
2. Pengaruh Profitabilitas dan Solvabilitas Terhadap Harga Saham Perusahaan Makanan dan Minuman

3. Pengaruh Dana Pihak Ketiga dan Fee Based Income Terhadap Profitabilitas

Disetujui,
Ketua program studi


Sumaryo, S.E., M.Ak.

Tangerang, 07 Maret 2021
Hormat saya,


Sepriman Laowo

Ket:
1. Asli arsip



STIE-PPI

AKUNTANSI - MANAJEMEN
Terakreditasi B

**SURAT KEPUTUSAN
KETUA SEKOLAH TINGGI ILMU EKONOMI
PUTRA PERDANA INDONESIA**

Nomor :079g/01-A.01/43194/III/2022

Tentang
DOSEN PEMBIMBING SKRIPSI TAHUN AKADEMIK 2021/2022 GENAP
PROGRAM STUDI AKUNTANSI

KETUA STIE PUTRA PERDANA INDONESIA,

- Menimbang** : 1. Bahwa untuk menjamin kelancaran penyelesaian proses penyusunan skripsi mahasiswa Program Studi Akuntansi Sekolah Tinggi Ilmu Ekonomi Ppi Tahun Akademik 2021/2022, perlu mengangkat Dosen Pembimbing Skripsi.
2. Bahwa nama yang tercantum dalam surat keputusan ini telah memenuhi syarat ketentuan akademik dan mempunyai kemampuan untuk melaksanakan tugas tersebut.
- Mengingat** : 1. UU No. 12 Tentang Pendidikan Tinggi.
2. Permendikbud No. 3 Tahun 2020 Tentang Standar Nasional Pendidikan Tinggi
3. Permendikbud No. 50 Tahun 2014 Tentang Sistem Penjaminan Mutu Pendidikan Tinggi
4. Statuta Sekolah Tinggi Ilmu Ekonomi Ppi
- Memperhatikan** : Hasil keputusan rapat pimpinan Sekolah Tinggi Ilmu Ekonomi Ppi tentang Penetapan Dosen Pembimbing Skripsi untuk Tahun Akademik 2021/2022 di Sekolah Tinggi Ilmu Ekonomi Ppi Tangerang.

MEMUTUSKAN :

- Menetapkan** : 1. Mengangkat dan menetapkan dosen pembimbing skripsi:

Nama	SUMARYO, S.E., M.Ak.
NIDN	0411087202
Jabatan Fungsional	LEKTOR

Dalam penyusunan Skripsi Mahasiswa:

NAMA	SEPRIMAN LAOWO
NIM	1716220061
Program Studi	AKUNTANSI

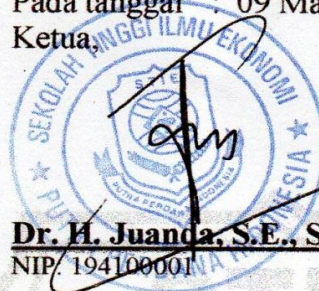


STIE-PPI

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2. Tugas membimbing Skripsi selama 1 (satu) semester dan dapat diperpanjang selama 1 (satu) semester berikutnya.
3. kepadanya diberikan tunjangan honor sesuai dengan ketentuan yang berlaku di Sekolah Tinggi Ilmu Ekonomi Ppi.
4. Surat Keputusan ini berlaku mulai tanggal surat keputusan ini ditetapkan dan apabila dikemudian hari terdapat kekeliruan akan dilakukan perbaikan sebagaimana mestinya.

Ditetapkan di : Tangerang
Pada tanggal : 09 Maret 2022
Ketua,



Dr. H. Juanda, S.E., S.H., M.M
NIP. 194106001

Tembusan :

1. Ketua Yayasan PPI
2. BPH Yayasan PPI
3. Arsip





FORMULIR BIMBINGAN SKRIPSI

Nama Mahasiswa	Sepriman Lawo
NIM	1716220061
Dosen Pembimbing	1. Sumaryo, S. E., M. A. N. 2.
Judul Skripsi	Pengaruh Fraud Diamond Dalam Mendeteksi Kecurangan Laporan Keuangan

Konsultasi ke	Materi (BAB)	Tanggal Konsultasi	Tanda Tangan Pembimbing
I	Bab 1-2	5/7 ²¹	<u>2</u>
II	Bab 1-2	9/7 ²¹	<u>2</u>
III	Bab 2	18/8 ²¹	<u>2</u>
IV	Bab 3	21/8 ²¹	<u>2</u>
V	Bab 3	20/9 ²¹	<u>2</u>
VI	Bab 4	20/11 ²¹	<u>2</u>
VII	Bab 4	24/11 ²¹	<u>2</u>
VIII	Bab 5	24/12 ²¹	<u>2</u>
IX	Bab 5	5/1 ²²	<u>2</u>
X	Bab 1-5. final	10/1 ²²	<u>2</u>

LAMP IRAN

Lampiran 1
Perhitungan data variabel (X1) Pressure Periode 2016-2020

Dinyatakan dalam USD Penuh

No	Nama Perusahaan	Tahun	Laba Bersih	Total Aset
1	ADRO (PT Adaro Energy Tbk)	2016	340.686.000	6.522.257.000
		2017	536.438.000	6.814.147.000
		2018	477.541.000	7.060.755.000
		2019	435.002.000	7.217.105.000
		2020	158.505.000	6.381.566.000
2	ARII (PT Atlas Resources Tbk)	2016	(25.482.000)	330.115.000
		2017	16.717.000	327.055.000
		2018	(28.258.000)	350.065.000
		2019	(5.537.000)	363.952.000
		2020	(16.405.000)	360.802.000
3	BSSR (PT Baramulti Suksessarana Tbk)	2016	27.421.577.000	183.981.910.000
		2017	82.816.929.000	210.137.454.000
		2018	69.388.879.000	245.100.202.000
		2019	30.467.457.000	250.680.316.000
		2020	30.520.269.000	263.343.768.000
4	BUMI (PT Bumi Resources Tbk)	2016	120.255.710	3.102.193.700
		2017	242.746.183	3.696.498.642
		2018	158.218.349	3.906.773.939
		2019	9.470.482	3.611.948.844
		2020	(337.350.969)	3.428.550.327
5	BYAN (PT Bayan Resources Tbk)	2016	18.015.433	824.686.661
		2017	338.017.199	888.813.140
		2018	524.309.273	1.150.863.891
		2019	234.211.277	1.278.040.123
		2020	344.459.870	1.619.725.022
6	DEWA (PT Dharma Henwa Tbk)	2016	549.890	381.339.706
		2017	2.769.140	401.800.150
		2018	2.565.336	415.098.432
		2019	3.773.979	549.518.597
		2020	1.647.892	550.639.564
7	DOID (PT Delta Dunia Makmur Tbk)	2016	37.089.185	882.275.704
		2017	46.747.301	945.581.412
		2018	75.643.300	1.184.094.711
		2019	20.480.591	1.181.911.191
		2020	(23.436.370)	974.449.753
8	DSSA (PT Dian Swastatika Sentosa Tbk)	2016	64.776.826	2.232.507.010
		2017	127.207.700	2.737.228.605
		2018	120.745.047	3.386.790.883
		2019	71.654.412	3.718.973.064
		2020	(57.897.543)	2.900.230.622

Lampiran 1
Perhitungan data variabel (X1) Pressure Periode 2016-2020

Dinyatakan dalam USD Penuh

No	Nama Perusahaan	Tahun	Laba Bersih	Total Aset
9	HRUM (PT Harum Energy Tbk)	2016	17.979.743	413.365.853
		2017	55.748.001	459.443.071
		2018	40.205.422	467.989.195
		2019	20.122.589	447.001.954
		2020	60.292.315	498.702.216
10	INDY (PT Indika Energy Tbk)	2016	(104.230.726)	1.822.333.069
		2017	321.633.157	3.635.705.403
		2018	97.862.189	3.669.952.693
		2019	4.992.434	3.616.163.065
		2020	(103.447.774)	3.493.702.857
11	ITMG (PT Indo Tambangraya Megah Tbk)	2016	130.709.000	1.209.792.000
		2017	252.703.000	1.358.663.000
		2018	258.756.000	1.442.728.000
		2019	126.502.000	1.209.041.000
		2020	37.828.000	1.158.629.000
12	KKGI (PT Resource Alam Indonesia Tbk)	2016	9.472.864	98.708.750
		2017	13.039.517	105.053.598
		2018	(1.243.336)	117.265.221
		2019	5.414.352	126.354.537
		2020	(8.668.015)	108.688.283
13	MBAP (PT Mitrabara Adiperdana Tbk)	2016	27.113.735	116.375.759
		2017	58.635.700	160.778.962
		2018	50.310.702	173.509.262
		2019	35.287.557	192.527.289
		2020	27.467.486	181.973.102
14	MYOH (PT Samindo Resources Tbk)	2016	21.258.853	147.254.262
		2017	12.306.356	136.067.975
		2018	30.928.664	151.326.098
		2019	26.098.429	160.181.748
		2020	22.533.662	151.108.859
15	PTRO (PT Petrosea Tbk)	2016	(7.825.000)	393.425.000
		2017	11.887.000	454.201.000
		2018	23.166.000	555.591.000
		2019	31.324.000	551.044.000
		2020	32.498.000	529.688.000
16	TOBA (PT Toba Bara Sejahtera Tbk)	2016	14.586.772	261.588.159
		2017	41.369.891	348.338.028
		2018	68.089.796	501.883.194
		2019	43.745.700	634.640.456
		2020	35.803.866	771.871.787

Lampiran 2

Perhitungan data variabel (X2) opportunity Periode 2016-2020

No	Nama Perusahaan	Tahun	Jumlah anggota dewan komsaris independen	Jumlah total dewan komisaris	IND
1	ADRO (PT Adaro Energy Tbk)	2016	1	4	0,25
		2017	1	4	0,25
		2018	1	4	0,25
		2019	1	4	0,25
		2020	1	4	0,25
2	ARII (PT Atlas Resources Tbk)	2016	2	6	0,33
		2017	2	5	0,40
		2018	2	5	0,40
		2019	2	4	0,50
		2020	2	4	0,50
3	BSSR (PT Baramulti Suksessarana Tbk)	2016	2	6	0,33
		2017	2	7	0,29
		2018	3	9	0,33
		2019	3	9	0,33
		2020	3	9	0,33
4	BUMI (PT Bumi Resources Tbk)	2016	1	3	0,33
		2017	3	8	0,38
		2018	3	8	0,38
		2019	1	8	0,13
		2020	3	9	0,33
5	BYAN (PT Bayan Resources Tbk)	2016	2	5	0,40
		2017	2	5	0,40
		2018	2	6	0,33
		2019	2	5	0,40
		2020	2	5	0,40
6	DEWA (PT Darma Henwa Tbk)	2016	2	6	0,33
		2017	2	5	0,40
		2018	2	5	0,40
		2019	2	6	0,33
		2020	3	7	0,43
7	DOID (PT Delta Dunia Makmur Tbk)	2016	3	7	0,43
		2017	4	6	0,67
		2018	4	7	0,57
		2019	4	6	0,67
		2020	4	6	0,67
8	DSSA (PT Dian Swastatika Sentosa Tbk)	2016	2	4	0,50
		2017	2	4	0,50
		2018	2	4	0,50
		2019	3	5	0,60
		2020	3	5	0,60

Lampiran 2

Perhitungan data variabel (X2) opportunity Periode 2016-2020

No	Nama Perusahaan	Tahun	Jumlah anggota dewan komsaris independen	Jumlah total dewan komisaris	IND
9	HRUM (PT Harum Energy Tbk)	2016	2	6	0,33
		2017	2	6	0,33
		2018	2	6	0,33
		2019	2	6	0,33
		2020	2	6	0,33
10	INDY (PT Indika Energy Tbk)	2016	1	4	0,25
		2017	2	4	0,50
		2018	2	5	0,40
		2019	2	5	0,40
		2020	2	5	0,40
11	ITMG (PT Indo Tambangraya Megah Tbk)	2016	1	4	0,25
		2017	2	7	0,29
		2018	2	5	0,40
		2019	3	6	0,50
		2020	3	7	0,43
12	KKGI (PT Resource Alam Indonesia Tbk)	2016	2	5	0,40
		2017	2	5	0,40
		2018	2	5	0,40
		2019	2	6	0,33
		2020	2	5	0,40
13	MBAP (PT Mitrabara Adiperdana Tbk)	2016	1	3	0,33
		2017	1	3	0,33
		2018	1	3	0,33
		2019	1	3	0,33
		2020	1	3	0,33
14	MYOH (PT Samindo Resources Tbk)	2016	1	3	0,33
		2017	1	3	0,33
		2018	1	3	0,33
		2019	1	3	0,33
		2020	1	3	0,33
15	PTRO (PT Petrosea Tbk)	2016	2	5	0,40
		2017	2	5	0,40
		2018	2	5	0,40
		2019	2	5	0,40
		2020	2	5	0,40
16	TOBA (PT Toba Bara Sejahtera Tbk)	2016	2	3	0,67
		2017	2	5	0,40
		2018	2	5	0,40
		2019	2	3	0,67
		2020	2	3	0,67

Lampiran 3
Perhitungan data variabel capacity Periode 2016-2020

No	Nama Perusahaan	Tahun	Dchange	Direksi
1	ADRO (PT Adaro Energy Tbk)	2016	0	Garibaldi Thohir
		2017	0	Garibaldi Thohir
		2018	0	Garibaldi Thohir
		2019	0	Garibaldi Thohir
		2020	0	Garibaldi Thohir
2	ARII (PT Atlas Resources Tbk)	2016	0	Andre Abdi
		2017	0	Andre Abdi
		2018	0	Andre Abdi
		2019	0	Andre Abdi
		2020	0	Andre Abdi
3	BSSR (PT Baramulti Suksessarana Tbk)	2016	0	Khoirudin
		2017	1	Slamet Singgih
		2018	0	Slamet Singgih
		2019	1	Ir. H Doddy Imam Hidayat, M.M
		2020	1	Widada
4	BUMI (PT Bumi Resources Tbk)	2016	0	Saptari Hoedaja
		2017	0	Saptari Hoedaja
		2018	0	Saptari Hoedaja
		2019	0	Saptari Hoedaja
		2020	0	Saptari Hoedaja
5	BYAN (PT Bayan Resources Tbk)	2016	0	Chin Wai Fong
		2017	1	Dato Dr Low Tuck Kwong
		2018	0	Dato Dr Low Tuck Kwong
		2019	0	Dato Dr Low Tuck Kwong
		2020	0	Dato Dr Low Tuck Kwong
6	DEWA (PT Darma Henwa Tbk)	2016	0	Wachjudi Martono
		2017	1	Faisal Firdaus
		2018	0	Faisal Firdaus
		2019	1	Saptari Hoedaja
		2020	0	Saptari Hoedaja
7	DOID (PT Delta Dunia Makmur Tbk)	2016	0	Hagianto Kumala
		2017	0	Hagianto Kumala
		2018	0	Hagianto Kumala
		2019	0	Hagianto Kumala
		2020	0	Hagianto Kumala
8	DSSA (PT Dian Swastatika Sentosa Tbk)	2016	0	L. Krisnan Cahya
		2017	0	L. Krisnan Cahya
		2018	0	L. Krisnan Cahya
		2019	0	L. Krisnan Cahya
		2020	0	L. Krisnan Cahya

Lampiran 3
Perhitungan data variabel capacity Periode 2016-2020

No	Nama Perusahaan	Tahun	Dchange	Direksi
9	HRUM (PT Harum Energy Tbk)	2016	0	Ray Antonio Gunara
		2017	0	Ray Antonio Gunara
		2018	0	Ray Antonio Gunara
		2019	0	Ray Antonio Gunara
		2020	0	Ray Antonio Gunara
10	INDY (PT Indika Energy Tbk)	2016	0	M. Arsjad Rasjid P.M
		2017	0	M. Arsjad Rasjid P.M
		2018	0	M. Arsjad Rasjid P.M
		2019	0	M. Arsjad Rasjid P.M
		2020	0	M. Arsjad Rasjid P.M
11	ITMG (PT Indo Tambangraya Megah Tbk)	2016	0	Kirana Limphaphayom
		2017	0	Kirana Limphaphayom
		2018	0	Kirana Limphaphayom
		2019	0	Kirana Limphaphayom
		2020	1	Mulianto
12	KKGI (PT Resource Alam Indonesia Tbk)	2016	0	Pintarso Adijanto
		2017	0	Pintarso Adijanto
		2018	0	Pintarso Adijanto
		2019	0	Pintarso Adijanto
		2020	0	Pintarso Adijanto
13	MBAP (PT Mitrabara Adiperdana Tbk)	2016	0	Ridwan
		2017	1	Widada
		2018	0	Widada
		2019	0	Widada
		2020	1	Khoirudin
14	MYOH (PT Samindo Resources Tbk)	2016	0	Lee, Kang Hyeob
		2017	1	Kim, Jung Gyun
		2018	0	Kim, Jung Gyun
		2019	1	Baek, Weon Son
		2020	0	Baek, Weon Son
15	PTRO (PT Petrosea Tbk)	2016	0	Hanifa Indradjaya
		2017	0	Hanifa Indradjaya
		2018	0	Hanifa Indradjaya
		2019	0	Hanifa Indradjaya
		2020	0	Hanifa Indradjaya
16	TOBA (PT Toba Bara Sejahtera Tbk)	2016	0	Justarina Naiborhu
		2017	0	Justarina Naiborhu
		2018	0	Justarina Naiborhu
		2019	0	Justarina Naiborhu
		2020	0	Justarina Naiborhu

Lampiran 4
Perhitungan data variabel (Y) Financial Statement Fraud Proksi
F-Score Periode 2016-2020

No	Nama Perusahaan	Tahun	Accural Quality	Financial Performance	F-Score
1	ADRO (PT Adaro Energy Tbk)	2016	-8,13	-1,97	-10,11
		2017	-16,93	-3,89	-20,83
		2018	-21,78	-3,55	-25,33
		2019	-17,61	-4,98	-22,60
		2020	3,85	0,14	3,99
2	ARII (PT Atlas Resources Tbk)	2016	-14,83	1,31	-13,52
		2017	-108,62	43,99	-64,64
		2018	22,05	0,12	22,17
		2019	36,48	-7,86	28,62
		2020	-192,08	12,17	-179,91
3	BSSR (PT Baramulti Suksessarana Tbk)	2016	-36392,74	-8,65	-36401,39
		2017	-16059,08	-7,49	-16066,57
		2018	-14010,47	-3,34	-14013,82
		2019	-89793,91	-8,60	-89802,52
		2020	-41568,15	-10,34	-41578,50
4	BUMI (PT Bumi Resources Tbk)	2016	-32,92	18,88	-14,04
		2017	4,83	-1,19	3,65
		2018	12,86	60,85	73,72
		2019	-8,60	1,15	-7,45
		2020	-17,08	-1,02	-18,10
5	BYAN (PT Bayan Resources Tbk)	2016	0,58	3,94	4,52
		2017	-4,72	-15,36	-20,08
		2018	-7,70	-2,67	-10,37
		2019	-17,81	-0,79	-18,60
		2020	-0,71	-2,50	-3,21
6	DEWA (PT Darma Henwa Tbk)	2016	-21,60	-15,94	-37,54
		2017	-6,95	-6,24	-13,19
		2018	-11,01	-10,25	-21,26
		2019	-0,28	-2,28	-2,55
		2020	-82,41	-172,35	-254,76
7	DOID (PT Delta Dunia Makmur Tbk)	2016	5,82	-7,63	-1,82
		2017	13,99	-6,79	7,20
		2018	2,16	-2,56	-0,40
		2019	-195,22	217,28	22,05
		2020	-0,19	1,51	1,32
8	DSSA (PT Dian Swastatika Sentosa Tbk)	2016	-7,50	-0,85	-8,36
		2017	-6,55	-1,12	-7,67
		2018	-1,02	-0,76	-1,78
		2019	-2,78	-1,41	-4,19
		2020	1,16	0,31	1,47

Lampiran 4
Perhitungan data variabel (Y) Financial Statement Fraud Proksi
F-Score Periode 2016-2020

No	Nama Perusahaan	Tahun	Accural Quality	Financial Performance	F-Score
9	HRUM (PT Harum Energy Tbk)	2016	-24,95	-5,70	-30,65
		2017	-14,37	-2,87	-17,24
		2018	-70,68	-13,46	-84,14
		2019	33,56	2,02	35,59
		2020	-16,07	-2,20	-18,26
10	INDY (PT Indika Energy Tbk)	2016	-1,96	0,61	-1,35
		2017	0,12	-2,86	-2,74
		2018	6,71	-17,37	-10,66
		2019	-48,26	18,64	-29,62
		2020	-25,25	7,01	-18,24
11	ITMG (PT Indo Tambangraya Megah Tbk)	2016	-40,63	-17,04	-57,67
		2017	-7,45	-5,94	-13,39
		2018	-11,59	-8,34	-19,93
		2019	4,37	1,25	5,62
		2020	20,86	2,34	23,19
12	KKGI (PT Resource Alam Indonesia Tbk)	2016	-822,46	-217,87	-1040,32
		2017	-21,88	-4,75	-26,63
		2018	-8,93	0,02	-8,91
		2019	-12,82	-5,64	-18,46
		2020	6,55	-0,30	6,25
13	MBAP (PT Mitrabara Adiperdana Tbk)	2016	-18,56	-7,44	-26,00
		2017	-3,44	-2,42	-5,86
		2018	-12,25	-7,60	-19,86
		2019	-10,79	-2,57	-13,36
		2020	17,74	5,02	22,75
14	MYOH (PT Samindo Resources Tbk)	2016	12,26	3,64	15,91
		2017	12,34	4,64	16,98
		2018	-10,70	-7,49	-18,19
		2019	-19,06	-12,52	-31,58
		2020	23,58	10,23	33,81
15	PTRO (PT Petrosea Tbk)	2016	3,93	3,92	7,85
		2017	-1,30	-2,57	-3,87
		2018	1,14	-3,44	-2,30
		2019	-0,15	53,25	53,10
		2020	2,58	7,70	10,28
16	TOBA (PT Toba Bara Sejahtera Tbk)	2016	5,76	1,92	7,68
		2017	-2,16	-1,23	-3,39
		2018	-1,78	-2,62	-4,40
		2019	-2,02	0,13	-1,89
		2020	-2,25	-0,66	-2,91

Lampiran 5
Rincian perhitungan data variabel Financial Statement Fraud Periode 2016-2020

No	Nama Perusahaan	Tahun	Current Assets	Current Liability	Working Capital	Total Assets	Current Asset	Investment and Advances	a (TA-CA-IAA)
1	ADRO (PT Adaro Energy Tbk)	2015							
		2016	1.592.715.000	644.555.000	948.160.000	6.522.257.000	1.592.715.000	84.172.000	4.845.370.000
		2017	1.979.162.000	773.302.000	1.205.860.000	6.814.147.000	1.979.162.000	83.843.000	4.751.142.000
		2018	1.600.294.000	816.443.000	783.851.000	7.060.755.000	1.600.294.000	633.409.000	4.827.052.000
		2019	2.109.924.000	1.232.601.000	877.323.000	7.217.105.000	2.109.924.000	720.621.000	4.386.560.000
		2020	1.731.619.000	1.144.923.000	586.696.000	6.381.566.000	1.731.619.000	622.618.000	4.027.329.000
2	ARII (PT Atlas Resources Tbk)	2015							
		2016	34.783.000	205.700.000	(170.917.000)	330.115.000	34.783.000	10.604.000	284.728.000
		2017	39.409.000	181.402.000	(141.993.000)	327.055.000	39.409.000	10.514.000	277.132.000
		2018	53.517.000	228.514.000	(174.997.000)	350.065.000	53.517.000	10.301.000	286.247.000
		2019	62.695.000	260.384.000	(197.689.000)	363.952.000	62.695.000	21.354.000	279.903.000
		2020	59.545.000	286.093.000	(226.548.000)	360.802.000	59.545.000	20.156.000	281.101.000
3	BSSR (PT Baramulti Suksessarana Tbk)	2015							
		2016	54.182.494	48.895.237	5.287.257	183.981.910.000	54.182.494	-	183.927.727.506
		2017	78.872.989	54.430.580	24.442.409	210.137.454.000	78.872.989	-	210.058.581.011
		2018	90.459.139	74.454.433	16.004.706	245.100.202.000	90.459.139	2.649.828	245.007.093.033
		2019	77.537.334	64.264.652	13.272.682	250.680.316.000	77.537.334	1.279.818	250.601.498.848
		2020	95.968.026	60.853.847	35.114.179	263.343.768.000	95.968.026	6.425.647	263.241.374.327
4	BUMI (PT Bumi Resources Tbk)	2015							
		2016	529.147.220	764.265.922	(235.118.702)	3.102.193.700	529.147.220	971.751.255	1.601.295.225
		2017	758.083.685	1.332.440.615	(574.356.930)	3.696.498.642	758.083.685	699.245.435	2.239.169.522
		2018	460.903.744	1.158.996.222	(698.092.478)	3.906.773.939	460.903.744	1.121.393.912	2.324.476.283
		2019	454.001.034	1.172.847.045	(718.846.011)	3.611.948.844	454.001.034	889.621.927	2.268.325.883
		2020	397.376.705	1.298.664.634	(901.287.929)	3.428.550.327	397.376.705	686.063.159	2.345.110.463
5	BYAN (PT Bayan Resources Tbk)	2015							
		2016	224.009.923	87.981.651	136.028.272	824.686.661	224.009.923	-	600.676.738
		2017	309.947.294	302.639.425	7.307.869	888.813.140	309.947.294	-	578.865.846
		2018	491.460.666	397.223.062	94.237.604	1.150.863.891	491.460.666	-	659.403.225
		2019	519.575.216	580.937.083	(61.361.867)	1.278.040.123	519.575.216	-	758.464.907
		2020	769.275.004	236.695.460	532.579.544	1.619.725.022	769.275.004	-	850.450.018
6	DEWA (PT Darma Henwa Tbk)	2015							
		2016	129.048.673	125.615.941	3.432.732	381.339.706	129.048.673	10.141.510	242.149.523
		2017	117.660.431	140.872.328	(23.211.897)	401.800.150	117.660.431	6.159.032	277.980.687
		2018	108.985.511	47.227.461	61.758.050	415.098.432	108.985.511	5.985.776	300.127.145
		2019	199.332.102	118.216.619	81.115.483	549.518.597	199.332.102	5.985.776	344.200.719
		2020	220.662.767	197.845.919	22.816.848	550.639.564	220.662.767	82.656.940	247.319.857

Lampiran 5
Rincian perhitungan data variabel Financial Statement Fraud Periode 2016-2020

No	Nama Perusahaan	Tahun	Current Assets	Current Liability	Working Capital	Total Assets	Current Asset	Investment and Advances	a (TA-CA-IAA)
7	DOID (PT Delta Dunia Makmur Tbk)	2015							
		2016	299.288.034	219.305.122	79.982.912	882.275.704	299.288.034	18.876.873	564.110.797
		2017	352.913.341	218.393.751	134.519.590	945.581.412	352.913.341	14.910.717	577.757.354
		2018	441.719.196	278.812.380	162.906.816	1.184.094.711	441.719.196	18.906.288	723.469.227
		2019	471.509.645	257.349.435	214.160.210	1.181.911.191	471.509.645	9.122.195	701.279.351
		2020	367.620.154	220.348.158	147.271.996	974.449.753	367.620.154	6.441.088	600.388.511
8	DSSA (PT Dian Swastatika Sentosa Tbk)	2015							
		2016	421.316.010	241.070.594	180.245.416	2.232.507.010	421.316.010	65.474.568	1.745.716.432
		2017	685.557.779	412.999.990	272.557.789	2.737.228.605	685.557.779	97.112.171	1.954.558.655
		2018	793.587.813	651.017.400	142.570.413	3.386.790.883	793.587.813	146.628.495	2.446.574.575
		2019	865.283.201	667.387.770	197.895.431	3.718.973.064	865.283.201	112.080.298	2.741.609.565
		2020	1.124.916.288	724.504.586	400.411.702	2.900.230.622	1.124.916.288	170.655.897	1.604.658.437
9	HRUM (PT Harum Energy Tbk)	2015							
		2016	268.174.019	52.932.232	215.241.787	413.365.853	268.174.019	2.591.874	142.599.960
		2017	314.799.790	55.354.920	259.444.870	459.443.071	314.799.790	12.527.128	132.116.153
		2018	310.761.349	68.153.325	242.608.024	467.989.195	310.761.349	14.464.826	142.763.020
		2019	288.389.905	31.270.572	257.119.333	447.001.954	288.389.905	11.414.067	147.197.982
		2020	249.455.822	24.761.588	224.694.234	498.702.216	249.455.822	108.841.694	140.404.700
10	INDY (PT Indika Energy Tbk)	2015							
		2016	667.436.233	312.981.711	354.454.522	1.822.333.069	667.436.233	281.253.623	873.643.213
		2017	1.353.786.321	659.498.294	694.288.027	3.635.705.403	1.353.786.321	132.062.160	2.149.856.922
		2018	1.459.823.192	670.423.025	789.400.167	3.669.952.693	1.459.823.192	128.386.260	2.081.743.241
		2019	1.431.426.846	711.411.136	720.015.710	3.616.163.065	1.431.426.846	159.094.396	2.025.641.823
		2020	1.394.114.737	707.713.855	686.400.882	3.493.702.857	1.394.114.737	197.305.313	1.902.282.807
11	ITMG (PT Indo Tambangraya Megah Tbk)	2015							
		2016	539.004.000	238.835.000	300.169.000	1.209.792.000	539.004.000	-	670.788.000
		2017	796.996.000	327.508.000	469.488.000	1.358.663.000	796.996.000	42.190.000	519.477.000
		2018	766.450.000	389.897.000	376.553.000	1.442.728.000	766.450.000	45.689.000	630.589.000
		2019	469.389.000	233.288.000	236.101.000	1.209.041.000	469.389.000	51.370.000	688.282.000
		2020	419.933.000	207.300.000	212.633.000	1.158.629.000	419.933.000	48.353.000	690.343.000
12	KKGI (PT Resource Alam Indonesia Tbk)	2015							
		2016	39.530.587	9.758.434	29.772.153	98.708.750	39.530.587	20.863.744	38.314.419
		2017	40.211.048	11.357.496	28.853.552	105.053.598	40.211.048	5.969.116	58.873.434
		2018	29.163.504	19.728.859	9.434.645	117.265.221	29.163.504	6.009.609	82.092.108
		2019	39.197.070	18.033.350	21.163.720	126.354.537	39.197.070	36.519.748	50.637.719
		2020	33.085.205	10.844.104	22.241.101	108.688.283	33.085.205	37.612.296	37.990.782

Lampiran 5

Rincian perhitungan data variabel Financial Statement Fraud Periode 2016-2020

No	Nama Perusahaan	Tahun	Current Assets	Current Liability	Working Capital	Total Assets	Current Asset	Investment and Advances	a (TA-CA-IAA)
13	MBAP (PT Mitrabara Adiperdana Tbk)	2015							
		2016	76.545.728	22.194.952	54.350.776	116.375.759	76.545.728	5.812.734	34.017.297
		2017	108.554.552	34.325.524	74.229.028	160.778.962	108.554.552	7.674.796	44.549.614
		2018	107.855.898	40.887.182	66.968.716	173.509.262	107.855.898	14.643.136	51.010.228
		2019	132.090.716	36.654.975	95.435.741	192.527.289	132.090.716	75.573.154	(15.136.581)
		2020	125.650.152	33.560.298	92.089.854	181.973.102	125.650.152	56.583.940	(260.990)
14	MYOH (PT Samindo Resources Tbk)	2015							
		2016	84.058.269	19.555.540	64.502.729	147.254.262	84.058.269	-	63.195.993
		2017	85.963.275	30.214.626	55.748.649	136.067.975	85.963.275	-	50.104.700
		2018	102.654.561	29.539.108	73.115.453	151.326.098	102.654.561	-	48.671.537
		2019	113.903.995	34.675.727	79.228.268	160.181.748	113.903.995	-	46.277.753
		2020	115.743.411	18.348.172	97.395.239	151.108.859	115.743.411	-	35.365.448
15	PTRO (PT Petrosea Tbk)	2015							
		2016	147.736.000	68.442.000	79.294.000	393.425.000	147.736.000	5.798.000	239.891.000
		2017	178.316.000	103.665.000	74.651.000	454.201.000	178.316.000	5.358.000	270.527.000
		2018	250.174.000	147.864.000	102.310.000	555.591.000	250.174.000	-	305.417.000
		2019	222.064.000	146.671.000	75.393.000	551.044.000	222.064.000	-	328.980.000
		2020	222.014.000	135.578.000	86.436.000	529.688.000	222.014.000	-	307.674.000
16	TOBA (PT Toba Bara Sejahtera Tbk)	2015							
		2016	70.623.720	72.970.943	(2.347.223)	261.588.159	70.623.720	1.337.550	189.626.889
		2017	100.351.180	65.777.586	34.573.594	348.338.028	100.351.180	2.594.453	245.392.395
		2018	141.942.144	115.958.768	25.983.376	501.883.194	141.942.144	1.642.329	358.298.721
		2019	84.538.694	91.929.716	(7.391.022)	634.640.456	84.538.694	82.568.038	467.533.724
		2020	70.359.369	96.121.076	(25.761.707)	771.871.787	70.359.369	73.725.994	627.786.424

Lampiran 5
Rincian perhitungan data variabel Financial Statement Fraud Periode 2016-2020 (Lanjutan)

No	Nama Perusahaan	Tahun	Total Liabilities	Long Term Debt	Total Investment	Total Liabilities	FIN (Financial Accrual)	Beginning Total Assets	End Total Assets
1	ADRO (PT Adaro Energy Tbk)	2015							
		2016	2.736.375.000	1.280.422.000	46.675.000	2.736.375.000	(2.689.700.000)	5.958.629.000	6.522.257.000
		2017	2.722.520.000	1.140.424.000	45.810.000	2.722.520.000	(2.676.710.000)	6.522.257.000	6.814.147.000
		2018	2.758.063.000	1.197.816.000	576.888.000	2.758.063.000	(2.181.175.000)	6.814.147.000	7.060.755.000
		2019	3.233.710.000	662.617.000	685.226.000	3.233.710.000	(2.548.484.000)	7.060.755.000	7.217.105.000
		2020	2.429.852.000	119.461.000	590.528.000	2.429.852.000	(1.839.324.000)	7.217.105.000	6.381.566.000
2	ARII (PT Atlas Resources Tbk)	2015							
		2016	273.848.000	59.879.000	9.829.000	273.848.000	(264.019.000)	351.484.000	330.115.000
		2017	287.290.000	82.106.000	9.739.000	287.290.000	(277.551.000)	330.115.000	327.055.000
		2018	340.079.000	76.867.000	9.851.000	340.079.000	(330.228.000)	327.055.000	350.065.000
		2019	317.894.000	19.002.000	20.912.000	317.894.000	(296.982.000)	350.065.000	363.952.000
		2020	332.588.000	20.156.000	1.841.000	332.588.000	(330.747.000)	363.952.000	360.802.000
3	BSSR (PT Baramulti Suksessarana Tbk)	2015							
		2016	58.636.529	2.239.101	-	58.636.529	(58.636.529)	173.877.318	183.981.910
		2017	60.246.779	-	-	60.246.779	(60.246.779)	183.981.910	210.137.454
		2018	94.820.865	14.374.000	-	94.820.865	(94.820.865)	210.137.454	245.100.202
		2019	80.362.658	11.822.476	-	80.362.658	(80.362.658)	245.100.202	250.680.316
		2020	72.967.723	6.755.848	-	72.967.723	(72.967.723)	250.680.316	263.343.768
4	BUMI (PT Bumi Resources Tbk)	2015							
		2016	5.886.968.507	3.863.798.014	971.751.255	5.886.968.507	(4.915.217.252)	3.394.276.258	3.102.193.700
		2017	3.410.147.622	1.688.086.069	699.245.435	3.410.147.622	(2.710.902.187)	3.102.193.700	3.696.498.642
		2018	3.403.162.098	1.547.048.178	1.121.393.912	3.403.162.098	(2.281.768.186)	3.696.498.642	3.906.773.939
		2019	3.192.870.099	1.506.735.383	889.621.927	3.192.870.099	(2.303.248.172)	3.906.773.939	3.611.948.844
		2020	3.295.912.298	1.596.879.705	686.063.159	3.295.912.298	(2.609.849.139)	3.611.948.844	3.428.550.327
5	BYAN (PT Bayan Resources Tbk)	2015							
		2016	636.535.687	481.432.815	-	636.535.687	(636.535.687)	937.851.728	824.686.661
		2017	373.209.321	8.985.479	-	373.209.321	(373.209.321)	824.686.661	888.813.140
		2018	75.570.495	8.919.015	-	75.570.495	(75.570.495)	888.813.140	1.150.863.891
		2019	78.022.877	10.324.945	-	78.022.877	(78.022.877)	1.150.863.891	1.278.040.123
		2020	758.171.248	17.840.049	-	758.171.248	(758.171.248)	1.278.040.123	1.619.725.022
6	DEWA (PT Darma Henwa Tbk)	2015							
		2016	156.210.034	21.430.682	10.141.510	156.210.034	(146.068.524)	372.974.932	381.339.706
		2017	174.247.616	17.806.612	6.159.032	174.247.616	(168.088.584)	381.339.706	401.800.150
		2018	184.294.296	26.705.578	5.985.776	184.294.296	(178.308.520)	401.800.150	415.098.432
		2019	315.255.563	99.549.823	5.985.776	315.255.563	(309.269.787)	415.098.432	549.518.597
		2020	281.239.286	58.027.950	82.656.940	281.239.286	(198.582.346)	549.518.597	550.639.564

Lampiran 5
Rincian perhitungan data variabel Financial Statement Fraud Periode 2016-2020 (Lanjutan)

No	Nama Perusahaan	Tahun	Total Liabilities	Long Term Debt	Total Investment	Total Liabilities	FIN (Financial Accrual)	Beginning Total Assets	End Total Assets
7	DOID (PT Delta Dunia Makmur Tbk)	2015							
		2016	755.806.919	501.383.197	-	755.806.919	(755.806.919)	831.796.061	882.275.704
		2017	768.413.436	163.382.284	-	768.413.436	(768.413.436)	882.275.704	945.581.412
		2018	922.583.702	422.189.283	-	922.583.702	(922.583.702)	945.581.412	1.184.094.711
		2019	901.340.212	416.755.860	-	901.340.212	(901.340.212)	1.184.094.711	1.181.911.191
		2020	710.718.334	433.543.832	-	710.718.334	(710.718.334)	1.181.911.191	974.449.753
8	DSSA (PT Dian Swastatika Sentosa Tbk)	2015							
		2016	949.178.800	606.961.658	3.668.056	949.178.800	(945.510.744)	1.998.166.402	2.232.507.010
		2017	869.671.901	748.319.683	4.660.786	869.671.901	(865.011.115)	2.232.507.010	2.737.228.605
		2018	1.873.497.037	833.081.872	5.475.861	1.873.497.037	(1.868.021.176)	2.737.228.605	3.386.790.883
		2019	2.080.864.382	1.012.241.028	3.620.891	2.080.864.382	(2.077.243.491)	3.386.790.883	3.718.973.064
		2020	1.311.320.300	292.116.378	75.565.023	1.311.320.300	(1.235.755.277)	3.718.973.064	2.900.230.622
9	HRUM (PT Harum Energy Tbk)	2015							
		2016	5.003.300	5.003.300	2.391.041	5.003.300	(2.612.259)	380.654.005	413.365.853
		2017	63.582.349	5.827.429	5.399.243	63.582.349	(58.183.106)	413.365.853	459.443.071
		2018	79.502.404	7.501.592	-	79.502.404	(79.502.404)	459.443.071	467.989.195
		2019	47.418.441	10.803.304	648.990	47.418.441	(46.769.451)	467.989.195	447.001.954
		2020	43.905.598	12.588.830	100.650.925	43.905.598	56.745.327	447.001.954	498.702.216
10	INDY (PT Indika Energy Tbk)	2015							
		2016	1.081.223.501	28.031.836	271.254.725	1.081.223.501	(809.968.776)	2.150.445.211	1.822.333.069
		2017	2.520.683.083	1.305.527.183	120.355.451	2.520.683.083	(2.400.327.632)	1.822.333.069	3.635.705.403
		2018	2.542.768.572	1.310.012.075	119.140.174	2.542.768.572	(2.423.628.398)	3.635.705.403	3.669.952.693
		2019	2.570.388.847	267.742.958	118.021.775	2.570.388.847	(2.452.367.072)	3.669.952.693	3.616.163.065
		2020	2.626.405.463	251.453.384	159.001.882	2.626.405.463	(2.467.403.581)	3.616.163.065	3.493.702.857
11	ITMG (PT Indo Tambangraya Megah Tbk)	2015							
		2016	302.362.000	33.366.000	-	302.362.000	(302.362.000)	1.178.363.000	1.209.792.000
		2017	400.524.000	39.284.000	-	400.524.000	(400.524.000)	1.209.792.000	1.358.663.000
		2018	472.945.000	36.194.000	-	472.945.000	(472.945.000)	1.358.663.000	1.442.728.000
		2019	324.576.000	1.883.000	-	324.576.000	(324.576.000)	1.442.728.000	1.209.041.000
		2020	312.339.000	40.131.000	-	312.339.000	(312.339.000)	1.209.041.000	1.158.629.000
12	KKGI (PT Resource Alam Indonesia Tbk)	2015							
		2016	14.299.044	6.931	19.493.258	14.299.044	5.194.214	98.541.575	98.708.750
		2017	16.433.699	-	3.190.593	16.433.699	(13.243.106)	98.708.750	105.053.598
		2018	30.558.484	633.318	3.746.782	30.558.484	(26.811.702)	105.053.598	117.265.221
		2019	32.971.463	62.087	34.322.618	32.971.463	1.351.155	117.265.221	126.354.537
		2020	24.437.727	357.712	35.322.625	24.437.727	10.884.898	126.354.537	108.688.283

Lampiran 5
Rincian perhitungan data variabel Financial Statement Fraud Periode 2016-2020 (Lanjutan)

No	Nama Perusahaan	Tahun	Total Liabilities	Long Term Debt	Total Investment	Total Liabilities	FIN (Financial Accrual)	Beginning Total Assets	End Total Assets
13	MBAP (PT Mitrabara Adiperdana Tbk)	2015							
		2016	24.745.376	49.857	5.812.734	24.745.376	(18.932.642)	109.163.029	116.375.759
		2017	38.474.621	153.706	80.389	38.474.621	(38.394.232)	116.375.759	160.778.962
		2018	49.328.008	4.294.884	13.480.505	49.328.008	(35.847.503)	160.778.962	173.509.262
		2019	46.886.899	4.675.058	74.723.822	46.886.899	27.836.923	173.509.262	192.527.289
		2020	43.752.926	-	55.710.438	43.752.926	11.957.512	192.527.289	181.973.102
14	MYOH (PT Samindo Resources Tbk)	2015							
		2016	39.773.001	18.000.000	-	39.773.001	(39.773.001)	161.232.709	147.254.262
		2017	33.526.632	-	-	33.526.632	(33.526.632)	147.254.262	136.067.975
		2018	37.338.363	5.000.000	-	37.338.363	(37.338.363)	136.067.975	151.326.098
		2019	37.882.793	-	-	37.882.793	(37.882.793)	151.326.098	160.181.748
		2020	22.061.137	-	-	22.061.137	(22.061.137)	160.181.748	151.108.859
15	PTRO (PT Petrosea Tbk)	2015							
		2016	222.976.000	115.363.000	5.798.000	222.976.000	(217.178.000)	425.368.000	393.425.000
		2017	265.373.000	116.149.000	5.358.000	265.373.000	(260.015.000)	393.425.000	454.201.000
		2018	364.459.000	115.363.654	-	364.459.000	(364.459.000)	454.201.000	555.591.000
		2019	338.481.000	125.573.000	-	338.481.000	(338.481.000)	555.591.000	551.044.000
		2020	298.248.000	94.323.000	-	298.248.000	(298.248.000)	551.044.000	529.688.000
16	TOBA (PT Toba Bara Sejahtera Tbk)	2015							
		2016	113.843.825	27.302.236	-	113.843.825	(113.843.825)	282.371.637	261.588.159
		2017	173.538.605	95.149.607	-	173.538.605	(173.538.605)	261.588.159	348.338.028
		2018	286.259.322	146.004.159	62.951.275	286.259.322	(223.308.047)	348.338.028	501.883.194
		2019	370.500.569	240.332.549	82.568.038	370.500.569	(287.932.531)	501.883.194	634.640.456
		2020	480.957.627	344.328.724	73.725.994	480.957.627	(407.231.633)	634.640.456	771.871.787

Lampiran 5

Rincian perhitungan data variabel Financial Statement Fraud Periode 2016-2020 (Lanjutan)

No	Nama Perusahaan	Tahun	ATS/2	Accrual Quality	Change in receivable			Change in inventory		
					Receivable	Average Total Asset	Hasil	Inventory	Average Total Asset	Hasil
1	ADRO (PT Adaro Energy Tbk)	2015			198.078.000					
		2016	(281.814.000)	-8,13	305.088.000	(281.814.000)	-1,08	73.417.000	(281.814.000)	-0,26
		2017	(145.945.000)	-16,93	321.447.000	(145.945.000)	-2,20	85.466.000	(145.945.000)	-0,59
		2018	(123.304.000)	-21,78	376.930.000	(123.304.000)	-3,06	112.005.000	(123.304.000)	-0,91
		2019	(78.175.000)	-17,61	319.442.000	(78.175.000)	-4,09	121.030.000	(78.175.000)	-1,55
		2020	417.769.500	3,85	248.243.000	417.769.500	0,59	105.134.000	417.769.500	0,25
2	ARII (PT Atlas Resources Tbk)	2015			17.262.000					
		2016	10.684.500	-14,83	15.149.000	10.684.500	1,42	3.389.000	10.684.500	0,32
		2017	1.530.000	-108,62	18.947.000	1.530.000	12,38	4.291.000	1.530.000	2,80
		2018	(11.505.000)	22,05	32.772.000	(11.505.000)	-2,85	6.219.000	(11.505.000)	-0,54
		2019	(6.943.500)	36,48	30.182.000	(6.943.500)	-4,35	6.675.000	(6.943.500)	-0,96
		2020	1.575.000	-192,08	25.541.000	1.575.000	16,22	4.776.000	1.575.000	3,03
3	BSSR (PT Baramulti Suksessarana Tbk)	2015			24.349.145					
		2016	(5.052.296)	-36392,74	34.895.898	(5.052.296)	-6,91	5.247.018	(5.052.296)	-1,04
		2017	(13.077.772)	-16059,08	42.356.491	(13.077.772)	-3,24	5.545.199	(13.077.772)	-0,42
		2018	(17.481.374)	-14010,47	53.586.152	(17.481.374)	-3,07	15.939.832	(17.481.374)	-0,91
		2019	(2.790.057)	-89793,91	50.555.706	(2.790.057)	-18,12	12.366.729	(2.790.057)	-4,43
		2020	(6.331.726)	-41568,15	55.871.140	(6.331.726)	-8,82	7.587.854	(6.331.726)	-1,20
4	BUMI (PT Bumi Resources Tbk)	2015			516.359.893					
		2016	146.041.279	-32,92	512.067.392	146.041.279	3,51	-	146.041.279	0,00
		2017	(297.152.471)	4,83	265.810.883	(297.152.471)	-0,89	30.604.950	(297.152.471)	-0,10
		2018	(105.137.649)	12,86	264.585.813	(105.137.649)	-2,52	48.139.692	(105.137.649)	-0,46
		2019	147.412.548	-8,60	320.429.447	147.412.548	2,17	28.398.605	147.412.548	0,19
		2020	91.699.259	-17,08	224.941.809	91.699.259	2,45	27.321.324	91.699.259	0,30
5	BYAN (PT Bayan Resources Tbk)	2015			66.601.972					
		2016	56.582.534	0,58	69.801.764	56.582.534	1,23	44.890.607	56.582.534	0,79
		2017	(32.063.240)	-4,72	102.505.440	(32.063.240)	-3,20	84.388.623	(32.063.240)	-2,63
		2018	(131.025.376)	-7,70	108.751.908	(131.025.376)	-0,83	121.300.265	(131.025.376)	-0,93
		2019	(63.588.116)	-17,81	115.774.881	(63.588.116)	-1,82	209.527.382	(63.588.116)	-3,30
		2020	(170.842.450)	-0,71	161.784.434	(170.842.450)	-0,95	87.796.454	(170.842.450)	-0,51
6	DEWA (PT Darma Henwa Tbk)	2015			60.775.882					
		2016	(4.182.387)	-21,60	52.375.034	(4.182.387)	-12,52	15.108.746	(4.182.387)	-3,61
		2017	(10.230.222)	-6,95	43.028.232	(10.230.222)	-4,21	19.788.228	(10.230.222)	-1,93
		2018	(6.649.141)	-11,01	48.186.387	(6.649.141)	-7,25	20.280.877	(6.649.141)	-3,05
		2019	(67.210.083)	-0,28	85.142.547	(67.210.083)	-1,27	31.744.300	(67.210.083)	-0,47
		2020	(560.484)	-82,41	80.616.848	(560.484)	-143,83	18.071.344	(560.484)	-32,24

Lampiran 5

Rincian perhitungan data variabel Financial Statement Fraud Periode 2016-2020 (Lanjutan)

No	Nama Perusahaan	Tahun	ATS/2	Accrual Quality	Change in receivable			Change in inventory		
					Receivable	Average Total Asset	Hasil	Inventory	Average Total Asset	Hasil
7	DOID (PT Delta Dunia Makmur Tbk)	2015			139.219.818					
		2016	(25.239.822)	5,82	146.345.720	(25.239.822)	-5,80	18.293.451	(25.239.822)	-0,72
		2017	(31.652.854)	13,99	177.819.453	(31.652.854)	-5,62	28.427.255	(31.652.854)	-0,90
		2018	(119.256.650)	2,16	229.035.770	(119.256.650)	-1,92	33.427.131	(119.256.650)	-0,28
		2019	1.091.760	-195,22	238.184.080	1.091.760	218,17	54.249.301	1.091.760	49,69
		2020	103.730.719	-0,19	160.236.370	103.730.719	1,54	39.524.439	103.730.719	0,38
8	DSSA (PT Dian Swastatika Sentosa Tbk)	2015			133.462.533					
		2016	(117.170.304)	-7,50	124.089.949	(117.170.304)	-1,06	31.353.014	(117.170.304)	-0,27
		2017	(252.360.798)	-6,55	203.523.260	(252.360.798)	-0,81	71.383.000	(252.360.798)	-0,28
		2018	(324.781.139)	-1,02	236.079.081	(324.781.139)	-0,73	75.446.846	(324.781.139)	-0,23
		2019	(166.091.091)	-2,78	220.257.888	(166.091.091)	-1,33	65.225.440	(166.091.091)	-0,39
		2020	409.371.221	1,16	234.897.076	409.371.221	0,57	89.627.245	409.371.221	0,22
9	HRUM (PT Harum Energy Tbk)	2015			10.498.393					
		2016	(16.355.924)	-24,95	24.398.059	(16.355.924)	-1,49	8.066.496	(16.355.924)	-0,49
		2017	(23.038.609)	-14,37	26.425.954	(23.038.609)	-1,15	11.616.739	(23.038.609)	-0,50
		2018	(4.273.062)	-70,68	36.328.338	(4.273.062)	-8,50	35.258.447	(4.273.062)	-8,25
		2019	10.493.621	33,56	23.721.261	10.493.621	2,26	16.258.147	10.493.621	1,55
		2020	(25.850.131)	-16,07	9.689.293	(25.850.131)	-0,37	11.943.160	(25.850.131)	-0,46
10	INDY (PT Indika Energy Tbk)	2015			167.997.331					
		2016	164.056.071	-1,96	114.354.189	164.056.071	0,70	8.912.188	164.056.071	0,05
		2017	(906.686.167)	0,12	378.542.502	(906.686.167)	-0,42	76.426.790	(906.686.167)	-0,08
		2018	(17.123.645)	6,71	472.843.386	(17.123.645)	-27,61	73.079.903	(17.123.645)	-4,27
		2019	26.894.814	-48,26	552.300.817	26.894.814	20,54	48.158.284	26.894.814	1,79
		2020	61.230.104	-25,25	506.380.088	61.230.104	8,27	41.756.773	61.230.104	0,68
11	ITMG (PT Indo Tambangraya Megah Tbk)	2015			118.763.000					
		2016	(15.714.500)	-40,63	133.986.000	(15.714.500)	-8,53	61.991.000	(15.714.500)	-3,94
		2017	(74.435.500)	-7,45	194.888.000	(74.435.500)	-2,62	108.679.000	(74.435.500)	-1,46
		2018	(42.032.500)	-11,59	235.576.000	(42.032.500)	-5,60	107.868.000	(42.032.500)	-2,57
		2019	116.843.500	4,37	150.197.000	116.843.500	1,29	102.572.000	116.843.500	0,88
		2020	25.206.000	20,86	84.038.000	25.206.000	3,33	60.223.000	25.206.000	2,39
12	KKGI (PT Resource Alam Indonesia Tbk)	2015			9.026.455					
		2016	(83.588)	-822,46	6.198.752	(83.588)	-74,16	8.223.960	(83.588)	-98,39
		2017	(3.172.424)	-21,88	5.896.047	(3.172.424)	-1,86	5.472.444	(3.172.424)	-1,73
		2018	(6.105.812)	-8,93	3.565.900	(6.105.812)	-0,58	11.064.734	(6.105.812)	-1,81
		2019	(4.544.658)	-12,82	8.358.826	(4.544.658)	-1,84	9.131.510	(4.544.658)	-2,01
		2020	8.833.127	6,55	7.874.616	8.833.127	0,89	6.329.654	8.833.127	0,72

Lampiran 5

Rincian perhitungan data variabel Financial Statement Fraud Periode 2016-2020 (Lanjutan)

No	Nama Perusahaan	Tahun	ATS/2	Accrual Quality	Change in receivable			Change in inventory		
					Receivable	Average Total Asset	Hasil	Inventory	Average Total Asset	Hasil
13	MBAP (PT Mitrabara Adiperdana Tbk)	2015			35.118.116					
		2016	(3.606.365)	-18,56	25.085.019	(3.606.365)	-6,96	9.794.590	(3.606.365)	-2,72
		2017	(22.201.602)	-3,44	16.795.743	(22.201.602)	-0,76	21.158.220	(22.201.602)	-0,95
		2018	(6.365.150)	-12,25	29.189.382	(6.365.150)	-4,59	22.828.891	(6.365.150)	-3,59
		2019	(9.509.014)	-10,79	28.430.765	(9.509.014)	-2,99	11.390.183	(9.509.014)	-1,20
		2020	5.277.094	17,74	21.035.154	5.277.094	3,99	13.090.584	5.277.094	2,48
14	MYOH (PT Samindo Resources Tbk)	2015			17.077.894					
		2016	6.989.224	12,26	17.032.552	6.989.224	2,44	13.008.960	6.989.224	1,86
		2017	5.593.144	12,34	19.117.734	5.593.144	3,42	16.522.685	5.593.144	2,95
		2018	(7.629.062)	-10,70	23.060.303	(7.629.062)	-3,02	16.056.569	(7.629.062)	-2,10
		2019	(4.427.825)	-19,06	36.682.569	(4.427.825)	-8,28	21.203.142	(4.427.825)	-4,79
		2020	4.536.445	23,58	29.841.407	4.536.445	6,58	20.729.565	4.536.445	4,57
15	PTRO (PT Petrosea Tbk)	2015			51.236.000					
		2016	15.971.500	3,93	53.120.000	15.971.500	3,33	4.974.000	15.971.500	0,31
		2017	(30.388.000)	-1,30	61.391.000	(30.388.000)	-2,02	7.283.000	(30.388.000)	-0,24
		2018	(50.695.000)	1,14	125.696.000	(50.695.000)	-2,48	9.037.000	(50.695.000)	-0,18
		2019	2.273.500	-0,15	105.928.000	2.273.500	46,59	6.578.000	2.273.500	2,89
		2020	10.678.000	2,58	76.993.000	10.678.000	7,21	4.217.000	10.678.000	0,39
16	TOBA (PT Toba Bara Sejahtera Tbk)	2015			26.527.488					
		2016	10.391.739	5,76	12.763.133	10.391.739	1,23	15.652.971	10.391.739	1,51
		2017	(43.374.935)	-2,16	12.280.765	(43.374.935)	-0,28	24.661.871	(43.374.935)	-0,57
		2018	(76.772.583)	-1,78	32.158.392	(76.772.583)	-0,42	49.794.723	(76.772.583)	-0,65
		2019	(66.378.631)	-2,02	16.999.725	(66.378.631)	-0,26	43.369.309	(66.378.631)	-0,65
		2020	(68.615.666)	-2,25	14.441.989	(68.615.666)	-0,21	23.895.997	(68.615.666)	-0,35

Lampiran 5
Rincian perhitungan data variabel Financial Statement Fraud Periode 2016-2020 (Lanjutan)

No	Nama Perusahaan	Tahun	Change in sales					Change in Earning				Financial Performance
			Sales	Sales-t	Receivable	Receivable-t	Hasil	Earning (t)	Average total Assets	Earning (t-1)	Hasil	
1	ADRO (PT Adaro Energy Tbk)	2015	2.684.476.000		198.078.000			331.881.000				
		2016	2.524.239.000	2.684.476.000	305.088.000	198.078.000	-0,60	340.686.000	(281.814.000)	331.881.000	-0,03	-1,97
		2017	3.258.333.000	2.524.239.000	321.447.000	305.088.000	0,24	536.438.000	(145.945.000)	340.686.000	-1,34	-3,89
		2018	3.619.751.000	3.258.333.000	376.930.000	321.447.000	-0,06	477.541.000	(123.304.000)	536.438.000	0,48	-3,55
		2019	3.457.154.000	3.619.751.000	319.442.000	376.930.000	0,11	435.002.000	(78.175.000)	477.541.000	0,54	-4,98
		2020	2.534.842.000	3.457.154.000	248.243.000	319.442.000	-0,04	158.505.000	417.769.500	435.002.000	-0,66	0,14
2	ARII (PT Atlas Resources Tbk)	2015	28.342.000		17.262.000			(25.922.000)				
		2016	11.641.000	28.342.000	15.149.000	17.262.000	-0,47	(25.482.000)	10.684.500	(25.922.000)	0,04	1,31
		2017	28.731.000	11.641.000	18.947.000	15.149.000	1,22	16.717.000	1.530.000	(25.482.000)	27,58	43,99
		2018	38.161.000	28.731.000	32.772.000	18.947.000	-0,40	(28.258.000)	(11.505.000)	16.717.000	3,91	0,12
		2019	62.803.000	38.161.000	30.182.000	32.772.000	0,72	(5.537.000)	(6.943.500)	(28.258.000)	-3,27	-7,86
		2020	42.160.000	62.803.000	25.541.000	30.182.000	-0,17	(16.405.000)	1.575.000	(5.537.000)	-6,90	12,17
3	BSSR (PT Baramulti Suksessarana Tbk)	2015	259.020.747		24.349.145			26.376.125				
		2016	242.598.535	259.020.747	34.895.898	24.349.145	-0,50	27.421.577	(5.052.296)	26.376.125	-0,21	-8,65
		2017	392.574.134	242.598.535	42.356.491	34.895.898	0,40	82.816.929	(13.077.772)	27.421.577	-4,24	-7,49
		2018	443.432.403	392.574.134	53.586.152	42.356.491	-0,14	69.388.879	(17.481.374)	82.816.929	0,77	-3,34
		2019	418.087.491	443.432.403	50.555.706	53.586.152	0,00	30.467.457	(2.790.057)	69.388.879	13,95	-8,60
		2020	331.463.965	418.087.491	55.871.140	50.555.706	-0,31	30.520.269	(6.331.726)	30.467.457	-0,01	-10,34
4	BUMI (PT Bumi Resources Tbk)	2015	40.506.538		516.359.893			(2.185.480.487)				
		2016	23.372.429	40.506.538	512.067.392	516.359.893	-0,41	120.255.710	146.041.279	(2.185.480.487)	15,79	18,88
		2017	17.366.667	23.372.429	265.810.883	512.067.392	0,22	242.746.183	(297.152.471)	120.255.710	-0,41	-1,19
		2018	1.111.820.412	17.366.667	264.585.813	265.810.883	63,02	158.218.349	(105.137.649)	242.746.183	0,80	60,85
		2019	1.111.566.618	1.111.820.412	320.429.447	264.585.813	-0,21	9.470.482	147.412.548	158.218.349	-1,01	1,15
		2020	790.436.397	1.111.566.618	224.941.809	320.429.447	0,01	(337.350.969)	91.699.259	9.470.482	-3,78	-1,02
5	BYAN (PT Bayan Resources Tbk)	2015	465.007.423		66.601.972			(81.798.054)				
		2016	555.483.921	465.007.423	69.801.764	66.601.972	0,15	18.015.433	56.582.534	(81.798.054)	1,76	3,94
		2017	1.067.376.037	555.483.921	102.505.440	69.801.764	0,45	338.017.199	(32.063.240)	18.015.433	-9,98	-15,36
		2018	1.676.717.292	1.067.376.037	108.751.908	102.505.440	0,51	524.309.273	(131.025.376)	338.017.199	-1,42	-2,67
		2019	1.391.589.834	1.676.717.292	115.774.881	108.751.908	-0,23	234.211.277	(63.588.116)	524.309.273	4,56	-0,79
		2020	1.395.113.268	1.391.589.834	161.784.434	115.774.881	-0,39	344.459.870	(170.842.450)	234.211.277	-0,65	-2,50
6	DEWA (PT Darma Henwa Tbk)	2015	240.123.973		60.775.882			465.754				
		2016	259.095.490	240.123.973	52.375.034	60.775.882	0,22	549.890	(4.182.387)	465.754	-0,02	-15,94
		2017	242.790.874	259.095.490	43.028.232	52.375.034	0,12	2.769.140	(10.230.222)	549.890	-0,22	-6,24
		2018	276.097.099	242.790.874	48.186.387	43.028.232	0,02	2.565.336	(6.649.141)	2.769.140	0,03	-10,25
		2019	344.647.459	276.097.099	85.142.547	48.186.387	-0,52	3.773.979	(67.210.083)	2.565.336	-0,02	-2,28
		2020	303.195.141	344.647.459	80.616.848	85.142.547	-0,07	1.647.892	(560.484)	3.773.979	3,79	-172,35

Lampiran 5
Rincian perhitungan data variabel Financial Statement Fraud Periode 2016-2020 (Lanjutan)

No	Nama Perusahaan	Tahun	Change in sales					Change in Earning				Financial Performance
			Sales	Sales-t	Receivable	Receivable-t	Hasil	Earning (t)	Average total Assets	Earning (t-1)	Hasil	
7	DOID (PT Delta Dunia Makmur Tbk)	2015	565.615.288		139.219.818			8.306.595				
		2016	611.231.812	565.615.288	146.345.720	139.219.818	0,03	37.089.185	(25.239.822)	8.306.595	-1,14	-7,63
		2017	764.608.154	611.231.812	177.819.453	146.345.720	0,04	46.747.301	(31.652.854)	37.089.185	-0,31	-6,79
		2018	892.458.605	764.608.154	229.035.770	177.819.453	-0,12	75.643.300	(119.256.650)	46.747.301	-0,24	-2,56
		2019	881.812.079	892.458.605	238.184.080	229.035.770	-0,05	20.480.591	1.091.760	75.643.300	-50,53	217,28
		2020	601.691.969	881.812.079	160.236.370	238.184.080	0,01	(23.436.370)	103.730.719	20.480.591	-0,42	1,51
8	DSSA (PT Dian Swastatika Sentosa Tbk)	2015	760.258.711		133.462.533			119.506.904				
		2016	712.054.904	760.258.711	124.089.949	133.462.533	0,01	64.776.826	(117.170.304)	119.506.904	0,47	-0,85
		2017	1.321.743.514	712.054.904	203.523.260	124.089.949	0,22	127.207.700	(252.360.798)	64.776.826	-0,25	-1,12
		2018	1.768.840.742	1.321.743.514	236.079.081	203.523.260	0,18	120.745.047	(324.781.139)	127.207.700	0,02	-0,76
		2019	1.666.415.381	1.768.840.742	220.257.888	236.079.081	0,01	71.654.412	(166.091.091)	120.745.047	0,30	-1,41
		2020	1.507.322.128	1.666.415.381	234.897.076	220.257.888	-0,16	(57.897.543)	409.371.221	71.654.412	-0,32	0,31
9	HRUM (PT Harum Energy Tbk)	2015	249.328.849		10.498.393			(18.996.829)				
		2016	217.121.593	249.328.849	24.398.059	10.498.393	-1,45	17.979.743	(16.355.924)	(18.996.829)	-2,26	-5,70
		2017	325.599.861	217.121.593	26.425.954	24.398.059	0,42	55.748.001	(23.038.609)	17.979.743	-1,64	-2,87
		2018	336.707.790	325.599.861	36.328.338	26.425.954	-0,34	40.205.422	(4.273.062)	55.748.001	3,64	-13,46
		2019	262.590.669	336.707.790	23.721.261	36.328.338	0,13	20.122.589	10.493.621	40.205.422	-1,91	2,02
		2020	157.819.047	262.590.669	9.689.293	23.721.261	0,19	60.292.315	(25.850.131)	20.122.589	-1,55	-2,20
10	INDY (PT Indika Energy Tbk)	2015	1.097.296.489		167.997.331			(76.847.028)				
		2016	775.232.931	1.097.296.489	114.354.189	167.997.331	0,03	(104.230.726)	164.056.071	(76.847.028)	-0,17	0,61
		2017	1.098.760.230	775.232.931	378.542.502	114.354.189	-1,89	321.633.157	(906.686.167)	(104.230.726)	-0,47	-2,86
		2018	2.962.860.901	1.098.760.230	472.843.386	378.542.502	1,45	97.862.189	(17.123.645)	321.633.157	13,07	-17,37
		2019	2.782.676.420	2.962.860.901	552.300.817	472.843.386	-0,23	4.992.434	26.894.814	97.862.189	-3,45	18,64
		2020	2.077.212.345	2.782.676.420	506.380.088	552.300.817	-0,17	(103.447.774)	61.230.104	4.992.434	-1,77	7,01
11	ITMG (PT Indo Tambangraya Megah Tbk)	2015	1.589.409.000		118.763.000			63.107.000				
		2016	1.367.498.000	1.589.409.000	133.986.000	118.763.000	-0,27	130.709.000	(15.714.500)	63.107.000	-4,30	-17,04
		2017	1.689.525.000	1.367.498.000	194.888.000	133.986.000	-0,22	252.703.000	(74.435.500)	130.709.000	-1,64	-5,94
		2018	2.007.630.000	1.689.525.000	235.576.000	194.888.000	-0,02	258.756.000	(42.032.500)	252.703.000	-0,14	-8,34
		2019	1.715.592.000	2.007.630.000	150.197.000	235.576.000	0,22	126.502.000	116.843.500	258.756.000	-1,13	1,25
		2020	1.185.336.000	1.715.592.000	84.038.000	150.197.000	0,13	37.828.000	25.206.000	126.502.000	-3,52	2,34
12	KKGI (PT Resource Alam Indonesia Tbk)	2015	111.011.540		9.026.455			5.672.213				
		2016	92.636.624	111.011.540	6.198.752	9.026.455	0,15	9.472.864	(83.588)	5.672.213	-45,47	-217,87
		2017	83.764.246	92.636.624	5.896.047	6.198.752	-0,05	13.039.517	(3.172.424)	9.472.864	-1,12	-4,75
		2018	56.942.510	83.764.246	3.565.900	5.896.047	0,07	(1.243.336)	(6.105.812)	13.039.517	2,34	0,02
		2019	114.851.737	56.942.510	8.358.826	3.565.900	-0,33	5.414.352	(4.544.658)	(1.243.336)	-1,46	-5,64
		2020	72.221.596	114.851.737	7.874.616	8.358.826	-0,31	(8.668.015)	8.833.127	5.414.352	-1,59	-0,30

Lampiran 5
Rincian perhitungan data variabel Financial Statement Fraud Periode 2016-2020 (Lanjutan)

No	Nama Perusahaan	Tahun	Change in sales					Change in Earning			Hasil	Financial Performance
			Sales	Sales-t	Receivable	Receivable-t	Hasil	Earning (t)	Average total Assets	Earning (t-1)		
13	MBAP (PT Mitrabara Adiperdana Tbk)	2015	219.113.608		35.118.116			34.663.066				
		2016	187.155.820	219.113.608	25.085.019	35.118.116	0,14	27.113.735	(3.606.365)	34.663.066	2,09	-7,44
		2017	258.586.097	187.155.820	16.795.743	25.085.019	0,71	58.635.700	(22.201.602)	27.113.735	-1,42	-2,42
		2018	258.138.029	258.586.097	29.189.382	16.795.743	-0,74	50.310.702	(6.365.150)	58.635.700	1,31	-7,60
		2019	260.849.803	258.138.029	28.430.765	29.189.382	0,04	35.287.557	(9.509.014)	50.310.702	1,58	-2,57
		2020	201.207.287	260.849.803	21.035.154	28.430.765	0,03	27.467.486	5.277.094	35.287.557	-1,48	5,02
14	MYOH (PT Samindo Resources Tbk)	2015	226.332.334		17.077.894			24.732.565				
		2016	190.106.455	226.332.334	17.032.552	17.077.894	-0,16	21.258.853	6.989.224	24.732.565	-0,50	3,64
		2017	188.070.083	190.106.455	19.117.734	17.032.552	-0,13	12.306.356	5.593.144	21.258.853	-1,60	4,64
		2018	241.114.622	188.070.083	23.060.303	19.117.734	0,08	30.928.664	(7.629.062)	12.306.356	-2,44	-7,49
		2019	254.454.591	241.114.622	36.682.569	23.060.303	-0,54	26.098.429	(4.427.825)	30.928.664	1,09	-12,52
		2020	173.471.808	254.454.591	29.841.407	36.682.569	-0,13	22.533.662	4.536.445	26.098.429	-0,79	10,23
15	PTRO (PT Petrosea Tbk)	2015	206.834.000		51.236.000			(12.691.000)				
		2016	209.370.000	206.834.000	53.120.000	51.236.000	-0,02	(7.825.000)	15.971.500	(12.691.000)	0,30	3,92
		2017	313.476.000	209.370.000	61.391.000	53.120.000	0,34	11.887.000	(30.388.000)	(7.825.000)	-0,65	-2,57
		2018	465.742.000	313.476.000	125.696.000	61.391.000	-0,56	23.166.000	(50.695.000)	11.887.000	-0,22	-3,44
		2019	476.441.000	465.742.000	105.928.000	125.696.000	0,18	31.324.000	2.273.500	23.166.000	3,59	53,25
		2020	340.688.000	476.441.000	76.993.000	105.928.000	-0,01	32.498.000	10.678.000	31.324.000	0,11	7,70
16	TOBA (PT Toba Bara Sejahtera Tbk)	2015	348.662.183		26.527.488			25.724.095				
		2016	258.271.601	348.662.183	12.763.133	26.527.488	0,26	14.586.772	10.391.739	25.724.095	-1,07	1,92
		2017	310.709.476	258.271.601	12.280.765	12.763.133	0,24	41.369.891	(43.374.935)	14.586.772	-0,62	-1,23
		2018	438.444.319	310.709.476	32.158.392	12.280.765	-1,21	68.089.796	(76.772.583)	41.369.891	-0,35	-2,62
		2019	525.524.499	438.444.319	16.999.725	32.158.392	0,67	43.745.700	(66.378.631)	68.089.796	0,37	0,13
		2020	331.932.404	525.524.499	14.441.989	16.999.725	-0,22	35.803.866	(68.615.666)	43.745.700	0,12	-0,66

Lampiran Hasil Pengujian

IBM SPSS Versi 26

Lampiran 6

Uji Statistik Deskriptif

	N	Min	Max	Mean	Std. Deviation
Pressure	80	-,10	1,32	,1236	,24141
Opportunity	80	,13	,67	,3948	,11249
Capability	80	0	1	,14	,347
Financial Statement Fraud	80	89802,52	73,72	2497,11	11840,29
Valid N(listwise)	80				

Lampiran 7

Uji Normalitas Awal

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		80
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	1,04806289
Most Extreme Differences	Absolute	,136
	Positive	,136
	Negative	-,103
Test Statistic		,136
Asymp. Sig. (2-tailed)		,003 ^c
a. Test distribution is Normal.		
b. Calculated from data.		

Lampiran 8

Uji Normalitas Akhir

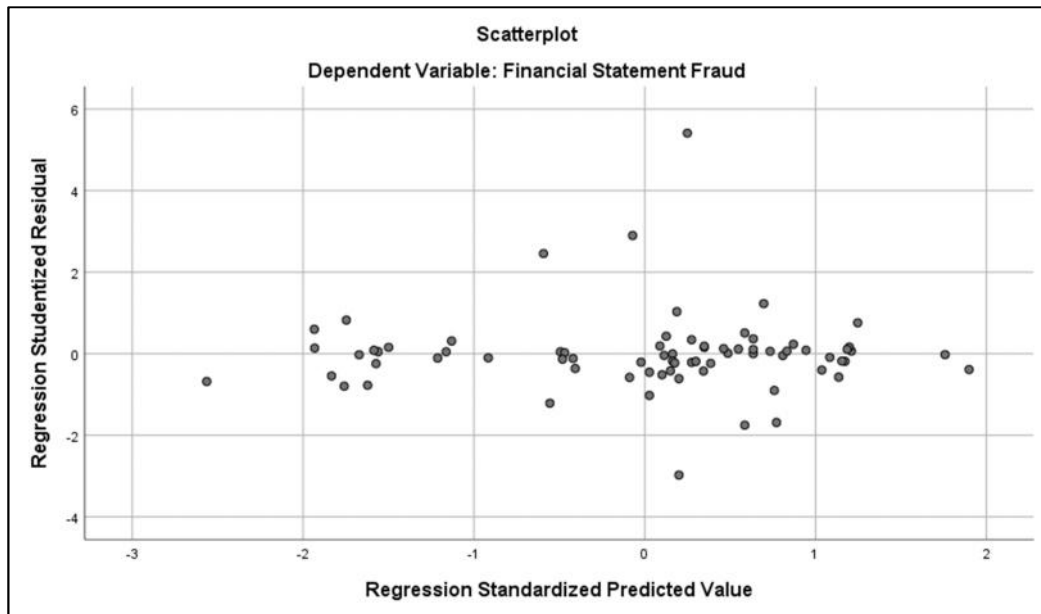
One-Sample Kolmogorov-Smirnov Test			
			Unstandardized Residual
N			80
Normal Parameters ^{a,b}	Mean		,0000000
	Std. Deviation		1,04806289
Most Extreme Differences	Absolute		,136
	Positive		,136
	Negative		-,103
Test Statistic			,136
Asymp. Sig. (2-tailed)			,003 ^c
Monte Carlo Sig. (2-tailed)	Sig.		,135 ^d
	99% Confidence Interval	Lower Bound	,126
		Upper Bound	,144
a. Test distribution is Normal.			

Lampiran 9

Uji Multikolinearitas

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	Pressure	,917	1,090
	Opportunity	,939	1,065
	Capability	,962	1,040

Uji Heteroskedastisitas



Lampiran 11

Uji Autokorelasi

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,246 ^a	,600	,230	10358,67558	2,147
a. Predictors: (Constant), Capability, Opportunity, Pressure					
b. Dependent Variable: Financial Statement Fraud					

Lampiran 12

Uji Parsial (Uji T)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	29,618	18,693		1,584	,117
	Pressure	-3,209	21,132	-,017	-,152	,880
	Opportunity	-38,929	44,823	-,094	-,868	,388
	Capability	48,367	14,898	,359	3,247	,002

a. Dependent Variable: Financial Statement Fraud

Uji Simultan (Uji F)

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	25260,973	3	8420,324	4,360	,007 ^b
	Residual	146769,605	73	1931,179		
	Total	172030,578	76			
a. Dependent Variable: Financial Statement Fraud						
b. Predictors: (Constant), Capability, Opportunity, Pressure						

Lampiran 14

Uji Koefisien Determinasi (R^2)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,246 ^a	,600	,230	,10358,67558

a. Predictors: (Constant), *Capability, Opportunity, Pressure*
b. Dependent Variable : *Financial Statement Fraud*

Lampiran 15

Uji Regresi Linear Berganda

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	29,618	18,693		1,584	,117
	Pressure	-3,209	21,132	-,017	-,152	,880
	Opportunity	-38,929	44,823	-,094	-,868	,388
	Capability	48,367	14,898	,359	3,247	,002

a. Dependent Variable: Financial Statement Fraud