

LAMPIRAN

Lampiran 1

Hasil Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
financial stability	321	-280257664991.00	2.48	-873076837.9424	15642457478.59194
external pressure	321	.00	2.80	.5140	.38022
personal financial need	321	.00	20.18	.1459	1.13770
financial target	321	-.55	2.43	.0438	.16343
nature of industri	321	-190.47	2141894.23	6672.3701	119548.88988
effective monitoring	321	.00	.80	.3794	.13587
rationalization (dummy)	321	.00	1.00	.2212	.41569
organizational (dummy)	321	.00	3.00	.0125	.17634
Fraud	321	.00	1.00	.3427	.47535
Valid N (listwise)	321				

FRAUD

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 0	215	66.2	66.2	66.2
1	110	33.8	33.8	100.0
Total	325	100.0	100.0	

RATIONALIZATION

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 0	252	77.5	77.5	77.5
1	73	22.5	22.5	100.0
Total	325	100.0	100.0	

ORGANIZATIONAL

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 0	323	99.4	99.4	99.4
1	2	.6	.6	100.0
Total	325	100.0	100.0	

Lampiran 2

Hasil Uji Regresi Logistik

Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	325	100.0
	Missing Cases	0	.0
Total		325	100.0
Unselected Cases		0	.0
	Total	325	100.0

a. If weight is in effect, see classification table for the total number of cases.

Dependent Variable Encoding

Original Value	Internal Value
Tidak Fraud	0
Fraud	1

Block 0: Beginning Block

Iteration History^{a,b,c}

Iteration		-2 Log likelihood	Coefficients
			Constant
1		411.868	-.625
Step 0	2	411.835	-.647
	3	411.835	-.647

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 411.835

c. Estimation terminated at iteration number 3 because parameter estimates changed by less than .001.

Classification Table^{a,b}

	Observed		Predicted		
			Fraud		Percentage Correct
			Tidak Fraud	Fraud	
Step 0	Fraud	Tidak Fraud	215	0	100.0
		Fraud	110	0	.0
	Overall Percentage				65.6

a. Constant is included in the model.

b. The cut value is .500

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 0 Constant	-.647	.118	30.184	1	.000	.524

Variables not in the Equation

		Score	df	Sig.
Step 0	Variables			
	Financial_Stability	17.831	1	.000
	External_Pressure	11.176	1	.001
	Personal_Financial_Need	2.165	1	.141
	Financial_Target	40.568	1	.000
	Nature_of_Industry	.094	1	.759
	Effective_Monitoring	.736	1	.391
	rationalization	3.489	1	.062
organizational	.842	1	.359	
Overall Statistics		73.158	8	.000

Block 1: Method = Enter

Iteration History^{a,b,c,d}

Iteration	-2 Log likelihood	Coefficients								
		Constant	Financial_Stability	External_Pressure	Personal_Financial_Need	Financial_Target	Nature_of_Industry	Effective_Monitoring	rationalization	organizational
1	332.231	-1.836	1.033	1.242	-.251	5.896	-.310	.813	.395	-.344
2	312.635	-2.619	1.610	1.841	-.202	11.491	-.588	1.049	.436	-.707
3	310.013	-2.978	1.910	2.176	-.186	14.442	-.711	1.084	.436	-1.188
4	309.887	-3.039	1.963	2.241	-.190	14.978	-.731	1.081	.435	-1.881
5	309.852	-3.041	1.964	2.242	-.192	14.989	-.731	1.084	.434	-2.786
6	309.837	-3.041	1.964	2.241	-.192	14.989	-.731	1.084	.434	-3.775
7	309.831	-3.041	1.964	2.241	-.192	14.989	-.731	1.084	.434	-4.776
8	309.829	-3.041	1.964	2.241	-.192	14.989	-.731	1.084	.434	-5.777
9	309.828	-3.041	1.964	2.241	-.192	14.989	-.731	1.084	.434	-6.778
Step 10	309.828	-3.041	1.964	2.241	-.192	14.989	-.731	1.084	.434	-7.778
11	309.828	-3.041	1.964	2.241	-.192	14.989	-.731	1.084	.434	-8.778
12	309.828	-3.041	1.964	2.241	-.192	14.989	-.731	1.084	.434	-9.778
13	309.828	-3.041	1.964	2.241	-.192	14.989	-.731	1.084	.434	-10.778
14	309.828	-3.041	1.964	2.241	-.192	14.989	-.731	1.084	.434	-11.778
15	309.828	-3.041	1.964	2.241	-.192	14.989	-.731	1.084	.434	-12.778
16	309.828	-3.041	1.964	2.241	-.192	14.989	-.731	1.084	.434	-13.778
17	309.828	-3.041	1.964	2.241	-.192	14.989	-.731	1.084	.434	-14.778
18	309.828	-3.041	1.964	2.241	-.192	14.989	-.731	1.084	.434	-15.778
19	309.828	-3.041	1.964	2.241	-.192	14.989	-.731	1.084	.434	-16.778
20	309.828	-3.041	1.964	2.241	-.192	14.989	-.731	1.084	.434	-17.778

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 411.835

d. Estimation terminated at iteration number 20 because maximum iterations has been reached. Final solution cannot be found

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	102.007	8	.000
	Block	102.007	8	.000
	Model	102.007	8	.000

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	309.828 ^a	.273	.377

a. Estimation terminated at iteration number 20 because maximum iterations has been reached. Final solution cannot be found.

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	14.120	8	.079

Contingency Table for Hosmer and Lemeshow Test

		Fraud = Tidak Fraud		Fraud = Fraud		Total
		Observed	Expected	Observed	Expected	
Step 1	1	30	31.322	2	.678	32
	2	28	28.958	4	3.042	32
	3	30	27.027	2	4.973	32
	4	28	25.234	4	6.766	32
	5	28	23.383	4	8.617	32
	6	22	21.819	10	10.181	32
	7	17	20.069	15	11.931	32
	8	13	17.175	19	14.825	32
	9	10	11.908	22	20.092	32
	10	4	3.105	28	28.895	32

Classification Table^a

	Observed		Predicted		
			Fraud		Percentage Correct
			Tidak Fraud	Fraud	
Step 1	Fraud	Tidak Fraud	192	21	91.4
		Fraud	59	53	48.2
	Overall Percentage				76.6

a. The cut value is .500

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	Financial_Stability	1.964	.548	12.857	1	.000	7.126
	External_Pressure	2.241	.554	16.356	1	.000	9.406
	Personal_Financial_Need	-.192	.839	.052	1	.819	.825
	Financial_Target	14.989	2.547	34.622	1	.000	3231951.930
	Nature_of_Industry	-.731	.551	1.760	1	.185	.481
	Effective_Monitoring	1.084	1.281	.716	1	.397	2.957
	rationalization	.434	.330	1.735	1	.188	1.544
	organizational	-17.778	16515.909	.000	1	.999	.000
	Constant	-3.041	.593	26.253	1	.000	.048

a. Variable(s) entered on step 1: Financial_Stability, External_Pressure, Personal_Financial_Need, Financial_Target, Nature_of_Industry, Effective_Monitoring, rationalization, organizational.

Lampiran 3

Daftar Perusahaan yang Masuk Sampel

No	Kode	Perusahaan
1	ADES	Akasha Wira International Tbk
2	ADMG	Polychem Indonesia Tbk
3	AISA	Tiga Pilar Sejahtera Food Tbk
4	AKKU	PT Anugerah Kagum Karya Utama Tbk
5	AKPI	Argha Karya Prima Ind. Tbk
6	ALDO	Alkindo Naratama Tbk
7	ALKA	Alakasa Industrindo Tbk
8	ALMI	Alumindo Light Metal Industry Tbk
9	ALTO	Tri Banyan Tirta Tbk
10	AMFG	Asahimas Flat Glass Tbk
11	AMIN	PT Ateliers Mecaniques D'Indonesie Tbk

No	Kode	Perusahaan
12	APLI	Asiaplast Insudtries Tbk
13	ARGO	Argo Pantes Tbk
14	ARNA	Arwana Citramulia Tbk
15	ASII	Astra International Tbk
16	AUTO	Astra Otoparts Tbk
17	BAJA	Saranacentral Bajatama Tbk
18	BATA	Sepatu Bata Tbk
19	BIMA	Primarindo Asia Infrastructure Tbk
20	BOLT	PT Garuda Metalindo Tbk
21	BRAM	Indo Kordsa Tbk
22	BRNA	Berlina Tbk
23	BRPT	Barito Pacific Tbk
24	BTON	Betonjaya Manunggal Tbk
25	BUDI	PT Budi Starch & Sweetener Tbk
26	CEKA	PT Wilmar Cahaya Indonesia Tbk
27	CINT	PT Chitose Internasional Tbk
28	CNTX	Centex Tbk
29	CPIN	Charoen Pokphand Indonesia Tbk
30	CTBN	Citra Tubindo Tbk
31	DAJK	PT Dwi Aneka Jaya Kemasindo Tbk
32	DLTA	Delta Djakarta Tbk
33	DPNS	Duta Pertiwi Nusantara Tbk
34	DVLA	Darya Varia Laboratoria Tbk
35	EKAD	Ekadharma Internasional Tbk
36	ERTX	Eratex Djaja Tbk
37	ESTI	PT Ever Shine Tex Tbk
38	ETWA	Eterindo Wahanatama Tbk
39	FASW	Fajar Surya Wisesa Tbk
40	FPNI	PT Lotte Chemical Titan Tbk

No	Kode	Perusahaan
41	GDST	Gunawan Dianjaya Steel Tbk
42	GDYR	Goodyear Indonesia Tbk
43	GGRM	Gudang Garam Tbk
44	GJTL	Gajah Tunggal Tbk
45	HDTX	Panasia Indo Resources Tbk
46	HMSP	HM Sampoerna Tbk
47	ICBP	Indofood CBP Sukses Makmur Tbk
48	IGAR	Champion Pacific Indonesia Tbk
49	IKAI	Intikeramik Alamasri Industri Tbk
50	IKBI	Sumi Indo Kabel Tbk
51	IMAS	Indomobil Sukses Internasional Tbk
52	IMPC	PT Impack Pratama Industri Tbk
53	INAF	Indofarma (Persero) Tbk
54	INAI	Indal Aluminium Industry Tbk
55	INCI	Intanwijaya Internasional Tbk
56	INDF	Indofood Sukses Makmur Tbk
57	INDR	Indorama Synthetics Tbk
58	INDS	Indospring Tbk
59	INKP	Indah Kiat Pulp & Paper Tbk
60	INRU	Toba Pulp Lestari Tbk
61	INTP	Indocement Tunggul Prakarsa Tbk
62	IPOL	Indopoly Swakarsa Industry Tbk
63	JECC	Jembo Cable Company Tbk
64	JKSW	Jakarta Kyoei Steel Work Tbk
65	JPFA	JAPFA Comfeed Indonesia Tbk
66	JPRS	PT Jaya Pari Steel Tbk
67	KAEF	Kimia Farma (Persero) Tbk
68	KBLI	KMI Wire and Cable Tbk
69	KBLM	Kabelindo Murni Tbk

No	Kode	Perusahaan
70	KBRI	Kertas Basuki Rachmat Indonesia Tbk
71	KDSI	Kedawang Setia Industrial Tbk
72	KIAS	Keramika Indonesia Assosiasi Tbk
73	KICI	Kedaung indah Can Tbk
74	KINO	PT Kino Indonesia Tbk
75	KLBF	Kalbe Farma Tbk
76	KRAH	PT Frand Kartech Tbk
77	KRAS	Krakatau Steel (Persero) Tbk
78	LION	Lion Metal Works Tbk
79	LMPI	Langgeng Makmur Industri Tbk
80	LMSH	Lionmesh Prima Tbk
81	LPIN	Multi Prima Sejahtera Tbk
82	MAIN	Malindo Feedmill Tbk
83	MASA	Multistrada Arah Sarana Tbk
84	MBTO	Martina Berto Tbk
85	MERK	Merck Tbk
86	MLBI	Multi Bintang Indonesia Tbk
87	MLIA	Mulia Industrindo Tbk
88	MRAT	Mustika Ratu Tbk
89	MYOR	Mayora Indah Tbk
90	MYTX	PT Asia Pacific Investama Tbk
91	NIKL	Pelat Timah Nusantara Tbk
92	NIPS	Nipress Tbk
93	PBRX	Pan Brothers Tbk
94	PICO	Pelangi Indah Canindo Tbk
95	POLY	PT Asia Pacific Fibers Tbk
96	PRAS	Prima Alloy Steel Universal Tbk
97	PSDN	Prasidha Aneka Niaga Tbk
98	PTSN	Sat Nusapersada Tbk

No	Kode	Perusahaan
99	PYFA	Pyridma Farma Tbk
100	RICY	Ricky Putra Globalindo Tbk
101	RMBA	Bentoel International Investama Tbk
102	ROTI	Nippon Indosari Corpindo Tbk
103	SCCO	Supreme Cable Manufacturing Corporation Tbk
104	SCPI	Merck Sharp Dohme Pharma Tbk
105	SIAP	Sekawan Intipratama Tbk
106	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk
107	SIMA	Siwani Makmur Tbk
108	SIPD	Sierad Produce Tbk
109	SKBM	Sekar Bumi Tbk
110	SKLT	Sekar Laut Tbk
111	SMBR	PT Semen Baturaja (Persero) Tbk
112	SMCB	PT Solusi Bangun Indonesia Tbk
113	SMGR	PT Semen Indonesia (Persero) Tbk
114	SMSM	Selamat Sempurna Tbk
115	SOBI	PT Sorini Agro Asia Corporindo Tbk
116	SPMA	Suparma Tbk
117	SQBB	PT Taisho Pharmaceutical Indonesia Tbk
118	SRIL	PT Sri Rejeki Isman Tbk
119	SRSN	Indo Acidatama Tbk
120	SSTM	Sunson Textile Manufacturer Tbk
121	STAR	PT Star Petrochem Tbk
122	STTP	Siantar Top Tbk
123	SULI	PT SLJ Global Tbk
124	TALF	PT Tunas Alfin Tbk
125	TBMS	Tembaga Mulia Semanan Tbk
126	TCID	Mandom Indonesia Tbk
127	TFCO	Tifico Fiber Indonesia Tbk

No	Kode	Perusahaan
128	TIRT	Tirta Mahakam Resources Tbk
129	TKIM	Pabrik Kertas Tjiwi Kimia Tbk
130	TOTO	Surya Toto Indonesia Tbk
131	TPIA	PT Chandra Asri Petrochemical Tbk
132	TRIS	Trisula Internasional Tbk
133	TRST	Trias Sentosa Tbk
134	TSPC	Tempo Scan Pacific Tbk
135	ULTJ	Ultra Jaya Milk Industry Tbk
136	UNIC	Unggul Indah Cahaya Tbk
137	UNIT	Nusantara Inti Corpora Tbk
138	UNVR	Unilever Indonesia Tbk
139	VOKS	Voksel Electric Tbk
140	WIIM	Wismilak Inti Makmur Tbk
141	WTON	Wijaya Karya Beton
142	YPAS	Yanaprima Hastapersada Tbk

LAMPIRAN 4

Variabel Independen (*financial stability, external pressure, personal financial need, financial target*) 2015

no	nama	financial stability	external pressure	personal financial need	financial target
1	INTP	0.001473282	0.111697678	0	0.039227852
2	SMCB	0.007058311	0.512177046	0	0.035744923
3	SMGR	0.100160729	0.280771817	0	0.14592935
4	AMFG	0.07590846	0.206087898	0	0.108693702
5	ARNA	0.119404384	0.374656617	0	0.183032947
6	IKAI	-0.329461529	0.823011799	0.016426922	-0.067063115
7	KIAS	-0.067716331	0.146350697	0	0.037488697
8	MLIA	-0.013348403	0.843509641	0.00058254	0.018258415
9	TOTO	0.154600376	0.388596869	0	0.121277343
10	ALKA	-0.696055052	0.571091854	0	0.020383914
11	ALMI	-0.469647611	0.741844999	0.016205682	0.001673994
12	BAJA	-0.011344961	0.829629427	0	-0.001729457

no	nama	financial stability	external pressure	personal financial need	financial target
13	BTON	0.049299304	0.185738018	0.095833333	0.041158751
14	GDST	-0.146965907	0.320561893	0	-0.011456688
15	INAI	0.328203345	0.819718679	0.107206439	0.016850456
16	JKSW	-0.142002707	2.660630868	0.013333333	-0.036308331
17	JPRS	-0.02394846	0.084803128	0.155346667	-0.018389778
18	LION	0.053437554	0.288944068	0.002490308	0.076193775
19	LMSH	-0.054209033	0.159522612	0.255885417	0.056846575
20	PICO	-0.034398479	0.592116619	0.000818122	0.026785188
21	BUDI	0.019621564	0.637126334	0	0.016115607
22	DPNS	0.049592546	0.142682799	0.057108818	0.012918767
23	EKAD	-0.014376062	0.317534031	0	0.028689919
24	ETWA	-0.001257026	0.943143818	0.002478578	-0.1063249
25	INCI	0.065025197	0.085501452	0.463645285	-0.013677909
26	SRSN	0.190087408	0.407602082	0.115943297	0.025432842
27	AKKU	-0.010116078	0.987923306	0	0.019143365
28	AKPI	0.227564332	0.61584776	0	0.012021472
29	APLI	0.115007695	0.282091884	0.232599899	0.031401287
30	BRNA	0.267301294	0.545297889	0.101531752	0.0312899
31	IGAR	0.059916185	0.253534945	0	0.038040423
32	IMPC	0.032862235	0.426002062	0.015851867	0.04200922
33	TRST	0.028615942	0.417125068	0.086081716	0.009011856
34	YPAS	-0.14933467	0.461300027	0.003517215	-0.031897127
35	JPFA	0.081617167	0.643946263	0	0.022836725
36	MAIN	0.109004802	0.609147225	0	-0.021413382
37	SIPD	-0.246057413	0.673200985	0	0.001591537
38	TIRT	0.061160994	0.880549159	0.000898749	0.027377114
39	ALDO	0.052829398	0.532994606	0.143216784	0.057569161
40	DAJK	0.049422749	0.383536219	0.0101692	0.009786415
41	FASW	0.201988478	0.65034686	0	0.013083602
42	KDSI	0.184149419	0.678087395	0.052546914	0.038813711
43	SPMA	0.042786004	0.636022818	0	0.02240304
44	ASII	0.038331941	0.484454132	0.000368421	0.090170514
45	AUTO	-0.003379429	0.292604213	0	0.066537323
46	BOLT	0.007627094	0.172093586	0.224	0.125457542
47	GJTL	0.079240904	0.69193064	0.009430383	0.016163564
48	IMAS	0.055796766	0.730618108	0	-0.002609675
49	NIPS	0.220237298	0.606516267	0.060053812	0.032138706
50	PRAS	0.159892556	0.52957867	0.049563117	0.00740368
51	HDTX	0.134016655	0.713846546	0.028842752	-0.021229635

no	nama	financial stability	external pressure	personal financial need	financial target
52	RICY	0.021850721	0.666098238	0	-0.005312251
53	STAR	-0.064329153	0.328309735	0.065501596	0.000660744
54	SSTM	-0.071727822	0.661868921	0.080570368	-0.019460433
55	TRIS	0.09128	0.426812708	0	-0.020753843
56	UNIT	0.043463274	0.4724136	0	0.00076624
57	BATA	0.025610415	0.311937477	0	0.089589078
58	BIMA	0.0449447	2.80342601	0	0.108060317
59	JECC	0.216667377	0.729285254	0	0.017596589
60	KBLI	0.135918682	0.33795461	0	0.046415043
61	KBLM	0.010904978	0.546940937	0.089285714	0.031325319
62	SCCO	0.066061818	0.479820966	0	0.077612915
63	AISA	0.186195222	0.562198853	0	0.041706641
64	DLTA	0.039370015	0.181735965	0	0.27785157
65	ICBP	0.057646838	0.383037424	0	0.09691685
66	MLBI	-0.061973874	0.635157719	0	0.378362027
67	MYOR	0.092104809	0.542044421	0	0.036112929
68	PSDN	-0.003400136	0.477240974	0.203076243	-0.044593361
69	ROTI	0.208189942	0.560830443	0	0.069706499
70	SKBM	0.145860086	0.549909053	0	0.117849863
71	SKLT	0.106542732	0.596816933	0.002417174	0.044697674
72	STTP	0.114277764	0.474460181	0.031901374	0.064407994
73	ULTJ	0.175667613	0.209743241	0.179047266	0.079960948
74	GGRM	0.083002924	0.40150127	0.764669651	0.085546519
75	HMSP	0.253352028	0.157709808	0	0.267847647
76	RMBA	0.145717316	1.248573376	0	-0.177726944
77	WIIM	0.006073773	0.297155769	0.436422888	0.083915811
78	DVLA	0.098118573	0.29264497	0	0.05928871
79	INAF	0.185136153	0.613545291	0	0.000939121
80	KAEF	0.069045107	0.424608192	0	0.079671867
81	KLBF	0.091786775	0.20137612	0	0.154980502
82	MERK	-0.108173235	0.261987641	0	0.235410632
83	PYFA	-0.078810516	0.367170451	0.115384615	0.016636427
84	SCPI	0.124011526	0.933230343	0	-0.041344686
85	SIDO	-0.008641288	0.070740039	0.821426641	0.149318464
86	SQBB	0.010074407	0.236998949	0	0.355168608
87	TSPC	0.107430636	0.309892136	0	0.093208602
88	ADES	0.229988488	0.497310264	0	0.047567144
89	KINO	0.419730807	0.446745741	0.104999995	0.032154425
90	MBTO	0.039909542	0.330846028	0.000938785	0.006487405

no	nama	financial stability	external pressure	personal financial need	financial target
91	MRAT	-0.006132933	0.241533745	0	0.014192017
92	TCID	0.104902426	0.176372857	0.001357779	0.084447871
93	UNVR	0.092134779	0.693110179	0	0.376779448
94	CINT	0.032968281	0.176940587	0.0035	-0.027936451
95	KICI	0.250387745	0.30232168	0.002268696	0.037560745
96	LMPI	-0.019920382	0.494117867	0.000166842	0.0022024

Variabel Independen (*nature of industry, effective monitoring, rationalization, organizational structure*) 2015

no	nama	nature of insutry	effective monitoring	rationalization (dummy)	organizational structure (dummy)
1	INTP	-0.055986131	0.428571429	0	0
2	SMCB	0.00669267	0.428571429	0	0
3	SMGR	0.007460603	0.285714286	1	0
4	AMFG	0.005935291	0.333333333	0	0
5	ARNA	0.076347572	0.666666667	1	0
6	IKAI	0.290149902	0.5	0	0
7	KIAS	0.154808228	0.333333333	0	0
8	MLIA	-0.023386672	0.4	0	0
9	TOTO	-0.026686292	0.4	0	0
10	ALKA	-0.091371496	0	0	0
11	ALMI	-0.051146988	0	0	0
12	BAJA	0.054700764	0.333333333	0	0
13	BTON	0.027397124	0.5	0	0
14	GDST	0.027534105	0.333333333	0	0
15	INAI	0.082893113	0.5	0	0
16	JKSW	-0.769425508	0.5	0	0
17	JPRS	0.651094758	0.333333333	0	0
18	LION	0.036237353	0.333333333	0	0
19	LMSH	0.022787021	0.333333333	0	1
20	PICO	-0.015830924	0.333333333	0	0
21	BUDI	0.303477592	0.333333333	0	0
22	DPNS	-0.146230593	0.333333333	0	0
23	EKAD	-0.1010602	0.333333333	0	0
24	ETWA	0.217404008	0.4	1	0
25	INCI	-0.081493483	0.333333333	0	0
26	SRSN	0.020077361	0.375	0	0

no	nama	nature of insutry	effective monitoring	rationalization (dummy)	organizational structure (dummy)
27	AKKU	18.75349312	0.333333333	0	0
28	AKPI	0.026603749	0.333333333	0	0
29	APLI	-0.037724198	0.333333333	0	0
30	BRNA	0.006568936	0.333333333	0	0
31	IGAR	-0.074274495	0	0	0
32	IMPC	0.099627489	0.5	0.	0
33	TRST	-0.018740584	0.5	0	0.
34	YPAS	0.444817686	0.333333333	0	0
35	JPFA	-0.003563426	0.5	0	0
36	MAIN	-0.012590989	0.6	0	0
37	SIPD	-0.053298317	0.333333333	0	0
38	TIRT	-0.00920651	0.5	1	0
39	ALDO	0.004420101	0.333333333	0	0
40	DAJK	-0.484890327	0.5	0	0
41	FASW	-0.012302988	0.4	0	0
42	KDSI	0.011493719	0.4	0	0
43	SPMA	-0.021696035	0.6	0	0
44	ASII	0.033383336	0.8	1	0
45	AUTO	-0.004421891	0.333333333	1	0
46	BOLT	-0.009054264	0.5	0	0
47	GJTL	0.043662996	0.333333333	0	0
48	IMAS	0.088744478	0.428571429	1	0
49	NIPS	0.00546739	0.333333333	0	0
50	PRAS	-0.080942231	0.333333333	0	0
51	HDTX	0.008464605	0	0	0
52	RICY	0.01061713	0.333333333	0	0
53	STAR	0.375788339	0.5	0	0
54	SSTM	0.008055791	0.4	0	0
55	TRIS	-0.031756884	0.333333333	1	0
56	UNIT	0.028967395	0.5	0	0
57	BATA	-0.001928253	0.4	0	0
58	BIMA	0.047163212	0.333333333	0	0
59	JECC	-0.035394155	0.333333333	0	0
60	KBLI	0.005031607	0.4	0	0
61	KBLM	-0.042964968	0.333333333	1	0
62	SCCO	-0.024916487	0.333333333	0	0
63	AISA	0.067666969	0.4	0	0
64	DLTA	0.012744315	0.666666667	0	0

no	nama	nature of insutry	effective monitoring	rationalization (dummy)	organizational structure (dummy)
65	ICBP	0.008680588	0.285714286	1	0
66	MLBI	-0.050041288	0.428571429	0	0
67	MYOR	0.010604809	0.4	1	0
68	PSDN	-0.04116806	0.333333333	0	0
69	ROTI	0.001720777	0.333333333	1	0
70	SKBM	0.064381385	0.333333333	0	0
71	SKLT	0.005576908	0.333333333	0	0
72	STTP	-0.005885811	0	1	0
73	ULTJ	0.004675535	0.333333333	0	0
74	GGRM	-0.001221235	0.5	1	0
75	HMSP	0.040855175	0.4	1	0.
76	RMBA	-0.016150754	0.6	1	0
77	WIIM	-0.052192404	0.333333333	0	0
78	DVLA	-0.013117976	0	1	0
79	INAF	-0.021335907	0.333333333	1	0
80	KAEF	0.002400796	0.4	0	0
81	KLBF	-0.005840143	0.428571429	0	0
82	MERK	0.006922306	0.333333333	1	0
83	PYFA	-0.039281404	0.5	1	0
84	SCPI	-0.343734422	0.333333333	0	0
85	SIDO	0.00465836	0.333333333	0	0
86	SQBB	0.015713047	0	1	0
87	TSPC	-0.005931042	0.5	0	0
88	ADES	0.007036633	0.333333333	1	0
89	KINO	0.123070554	0.333333333	1	0
90	MBTO	0.033388503	0.333333333	0	0
91	MRAT	0.044551119	0.333333333	0	0
92	TCID	0.072232461	0.5	1	0
93	UNVR	0.010293847	0	0	0
94	CINT	-0.050999873	0.5	0	0
95	KICI	-0.008585174	0.333333333	0	0
96	LMPI	-3.77656E-05	0.5	0	0

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Variabel Independen (*financia stability, external pressure, personal financial need, financia target*) 2016

no	nama	financial stability	external pressure	personal financial need	financial target
1	INTP	0.083322444	0.133061354	0	0.144496756
2	SMBR	0.251828803	0.285684238	0	0.081206237
3	SMCB	0.121046496	0.592139819	0	0.010093946
4	SMGR	0.137332203	0.308692352	0	0.102323279
5	WTON	0.04423169	0.465829238	0	0.036845182
6	AMFG	0.224276053	0.346169678	0.43866129	0.04731139
7	ARNA	0.072858759	0.385641402	0.37322424	0.046143851
8	IKAI	-0.471700318	1.233367438	0.016426922	-0.548466479
9	KIAS	-0.120505251	0.182634553	0	-0.13577624
10	MLIA	0.077396557	0.791146079	0.000266818	-0.020186452
11	TOTO	0.05496933	0.409680657	0	0.06529864
12	ALKA	-0.058626974	0.08814541	0	-0.008604508
13	ALMI	-0.016723907	0.812499479	0.368181818	-0.024901601
14	BAJA	0.034544417	0.010491557	0.777777778	-0.009515209
15	BTON	-0.032859133	0.190405996	0.023958333	0.035668992
16	GDST	0.058583897	0.338329883	0.873290915	-0.043902887
17	INAI	0.006551833	0.80731116	0	0.021370411
18	JKSW	0.028922621	2.617070297	0.013333333	-0.084546906
19	JPRS	-0.034005436	0.12269893	0.839543333	-0.06259197
20	LION	0.067777726	0.091389836	0.002489619	0.067100854
21	LMSH	0.178380795	0.279507534	0.236927083	0.011941689
22	PICO	0.000154463	0.572212596	0.000818122	0.021349354
23	BUDI	0.261732655	0.602640283	0	0.007187376
24	DPNS	0.07309792	0.000110982	0.057108818	0.033293454
25	EKAD	0.802729745	0.157298883	0	0.06747854
26	ETWA	-0.10522129	0.98117571	0.077249026	-0.110062272
27	INCI	0.370539459	0.09847701	0.488725033	0.062968528
28	SRSN	0.199507004	0.439372797	0.220501155	0.021620016
29	AKKU	0.008099188	0.841209847	0	-0.290774095
30	AKPI	-0.102157194	0.571837137	0	0.010567918
31	APLI	0.018597409	0.216133586	0.241221299	0.005896532
32	BRNA	0.128268011	0.507657971	0.074806916	-0.00342777
33	IGAR	0.126357156	0.14953759	0	0.116997043
34	IMPC	0.263967843	0.461499124	0.0164895	0.057011097

no	nama	financial stability	external pressure	personal financial need	financial target
35	SIAP	-0.215441141	1.004463392	0	-0.157484125
36	SIMA	0.002844621	0.296563613	0.687931498	-0.036917425
37	TALF	0.50751541	0.147194633	0	0.038242892
38	TRST	-0.020289112	0.412764419	0.0713937	0.007692862
39	YPAS	-280,257,664,991	0.493318267	1	-0.035256061
40	CPIN	-0.029401453	0.415110659	0	0.075711566
41	JPFA	0.108646677	0.513118729	0	0.02724447
42	MAIN	-0.010792375	0.531202594	0	-0.015842081
43	SIPD	0.124820672	0.554835701	0	-0.141021089
44	SULI	0.071600217	1.168635685	0	0.003381247
45	TIRT	0.064742174	0.844597434	0	-0.001060581
46	ALDO	0.108009883	0.510424248	0.143216784	0.058682252
47	DAJK	-0.309304167	0.742481782	0.074962833	-0.287978329
48	FASW	0.185197264	0.632021427	0.08450359	-0.035988413
49	INKP	-0.023203466	0.590134035	0	0.032381665
50	INRU	0.016274438	0.521256349	0	-0.008107758
51	KBRI	-0.152093293	0.668315934	0	-0.123243906
52	KDSI	-0.030483648	0.632500918	0.053945926	0.010041875
53	SPMA	-0.012326896	0.485117408	0	-0.019731475
54	AMIN	0.211832984	0.400416737	0.21	0.074344441
55	KRAH	0.108856991	0.70244607	0	-0.012735295
56	ASII	0.06270646	0.46571194	0.000399915	0.059624601
57	AUTO	0.018694147	0.278924143	0.799999987	0.022084242
58	BOLT	0.020811711	0.131980818	0.224	0.104121064
59	GJTL	0.063551612	0.687226114	0.011279159	-0.016757391
60	IMAS	0.030132021	0.738238647	0	-0.000877351
61	INDS	-0.030943646	0.165185148	0.004352663	0.000780624
62	LPIN	0.321831714	0.892024102	0	-0.038033065
63	NIPS	0.129494908	0.52609586	0.083887533	0.017250894
64	PRAS	-0.128566759	0.593392608	0.049563117	0.00243844
65	SMSM	0.015359642	0.299229623	0.079962557	0.204594321
66	HDTX	-0.028414858	0.751565873	0	-0.074976924
67	MYTX	-0.200381292	1.571056646	0	-0.182776799
68	RICY	0.070218969	0.679906716	0	0.010449198
69	STAR	-0.056264722	0.290010244	0	0.00121924
70	SSTM	-0.075859915	0.607997591	0.080570368	-0.015590406
71	TRIS	0.096787096	0.458142021	0	0.069072253
72	UNIT	-0.063814647	0.436326192	0	0.000891525

no	nama	financial stability	external pressure	personal financial need	financial target
73	BATA	0.011786302	0.307660537	0	0.160945121
74	BIMA	-0.081671188	2.055781464	0	-0.00838074
75	JECC	0.144118555	0.703669854	0	0.001552831
76	KBLI	0.170791251	0.293935015	0	0.061648882
77	KBLM	-0.023931398	0.498263795	0	0.019966418
78	SCCO	0.276248565	0.501855997	0	0.064948504
79	VOKS	0.079106019	0.598945268	0	0.000166111
80	AISA	0.020917195	0.539209895	0	0.040385588
81	ALTO	-0.012989891	0.587293755	0.022409188	-0.02089594
82	CEKA	-0.041980058	0.37731947	0.007563025	0.074720986
83	DLTA	0.133140073	0.154803106	0	0.160332056
84	ICBP	0.081009211	0.359876262	0	0.101140172
85	INDF	-0.117518321	0.465267023	0.00015717	0.045141745
86	MLBI	0.076563556	0.639285146	0	0.21841789
87	MYOR	2.479824269	0.515163949	0.252198673	0.096749134
88	PSDN	0.026097282	0.505181575	0.203076243	-0.046785483
89	ROTI	0.073062829	0.50584615	0	0.092661637
90	SKBM	0.236780415	0.831889275	0.032281781	0.040084149
91	SKLT	0.33635297	0.478827032	0.003118457	0.035665905
92	STTP	0.178411833	0.499868863	0.03187084	0.079483088
93	ULTJ	0.164937675	0.176912203	0	0.123395985
94	GGRM	-0.008796896	0.371513883	0	0.102504631
95	HMSP	-7.926315503	1.956956534	0	2.433685737
96	RMBA	0.112697014	0.30902154	0	-0.080838744
97	WIIM	0.008077579	0.267827718	0.441089283	0.096836441
98	DVLA	0.101273873	0.295021619	0	0.070456351
99	INAF	-0.110069177	0.583277942	0	0.004752135
100	KAEF	0.255320815	0.507560626	0	0.057570984
101	KLBF	0.100459143	0.181410771	0	0.000135116
102	MERK	0.137496005	0.21676954	0	0.19161013
103	PYFA	0.04256638	0.368448313	0.230769231	0.018478707
104	SCPI	0.044135035	0.8269718	0	0.016825757
105	SIDO	-0.006606765	0.080806506	0.81	0.117371953
106	SQBB	0.031730375	0.259589565	0	0.313432118
107	TSPC	0.045716225	0.296172375	0	0.080357445
108	ADES	0.148870523	0.499155026	0	0.042788141
109	KINO	0.022307708	0.405672144	0.104999995	0.080066935
110	MBTO	0.086004652	0.378940483	0.000826636	-0.019799096

no	nama	financial stability	external pressure	personal financial need	financial target
111	MRAT	-0.029092718	0.235898974	0	0.002165445
112	TCID	0.047139326	0.183946886	0.001422434	0.24917579
113	UNVR	0.060657381	0.719076575	0	0.349451307
114	CINT	0.041391475	0.182569749	0.0035	0.073816939
115	KICI	0.042752904	0.36334808	0.002268696	-0.092990227
116	LMPI	0.021313008	0.496310665	0.000166842	0.004896617

Variabel Independen (*nature of industry, effective monitoring, rationalization, organizational structure*) 2016

no	nama	nature of industry	effective monitoring	rationalization (dummy)	organizational structure (dummy)
1	INTP	-190.4719416	0.428571429	0	0
2	SMBR	0.168630411	0.6	1	0
3	SMCB	-0.003330064	0.571428571	0	0
4	SMGR	0.01910173	0.285714286	1	0
5	WTON	0.214922644	0.333333333	0	0
6	AMFG	-0.007002788	0.333333333	1	0
7	ARNA	-0.014143223	0.333333333	0	0
8	IKAI	-0.108877647	0.5	0	0
9	KIAS	-0.049363736	0.333333333	0	0
10	MLIA	0.007229664	0.4	1	0
11	TOTO	-0.006954126	0.4	0	0
12	ALKA	-0.052708912	0	0	0
13	ALMI	0.011430135	0	0	0
14	BAJA	0.020817651	0.333333333	0	0
15	BTON	-0.00711015	0.5	0	1
16	GDST	-0.011436516	0.333333333	0	0
17	INAI	0.071133317	0.5	0	0
18	JKSW	-0.40726422	0.5	0	0
19	JPRS	0.100974565	0.333333333	0	0
20	LION	0.044172343	0.333333333	0	0
21	LMSH	0.003002298	0.333333333	0	0
22	PICO	1.239982219	0.333333333	0	0
23	BUDI	-0.247213315	0.333333333	0	0
24	DPNS	-0.027691829	0.333333333	0	0
25	EKAD	0.010049525	0.5	1	0

no	nama	nature of industry	effective monitoring	rationalization (dummy)	organizational structure (dummy)
26	ETWA	-0.12816313	0.5	0	0
27	INCI	0.072280071	0.333333333	0	0
28	SRSN	0.015939254	0.375	0	0
29	AKKU	-1.10304855	0.333333333	1	0
30	AKPI	-0.056806042	0.333333333	1	0
31	APLI	-0.008762016	0.5	0	0
32	BRNA	0.030643668	0.5	1	0
33	IGAR	-0.012622009	0.333333333	0	0
34	IMPC	0.031775144	0.333333333	0	0
35	SIAP	0.417260281	0.5	1	0
36	SIMA	1.040446807	0.5	0	0
37	TALF	0.001982515	0.333333333	0	0
38	TRST	0.008046032	0.5	0	0
39	YPAS	0.006050344	0.333333333	1	0
40	CPIN	-0.037369193	0.5	1	0
41	JPFA	-0.002172507	0.4	0	0
42	MAIN	-0.0120757	0.6	0	0
43	SIPD	-0.002315986	0.333333333	0	0
44	SULI	-0.029825613	0.5	0	0
45	TIRT	-0.01080129	0.5	0	0
46	ALDO	-0.013951149	0.333333333	0	0
47	DAJK	-0.044985065	0.5	0	0
48	FASW	0.051909867	0.4	0	0
49	INKP	0.034420391	0.428571429	0	0
50	INRU	0.03111135	0.333333333	0	0
51	KBRI	-0.015827195	0	0	0
52	KDSI	-0.002334075	0.4	0	0
53	SPMA	-0.03934122	0.6	0	0
54	AMIN	-0.014485116	0.5	0	0
55	KRAH	-0.034801461	0.5	0	0
56	ASII	0.022180435	0.333333333	1	0
57	AUTO	-0.003533996	0.4	0	0
58	BOLT	0.008302789	0.5	0	0
59	GJTL	0.052244211	0.333333333	1	0
60	IMAS	0.1009505	0.428571429	1	0
61	INDS	-0.0004917	0.333333333	0	0
62	LPIN	-0.1040644	0.333333333	0	0
63	NIPS	0.005695365	0.333333333	0	0

no	nama	nature of industry	effective monitoring	rationalization (dummy)	organizational structure (dummy)
64	PRAS	0.195258974	0.333333333	0	0
65	SMSM	0.0371964	0.333333333	1	0
66	HDTX	-0.01828858	0	0	0
67	MYTX	-0.003245446	0.25	0	0
68	RICY	0.012155297	0.333333333	0	0
69	STAR	0.27333937	0.5	0	0
70	SSTM	0.01275432	0.4	0	0
71	TRIS	-0.001178757	0.333333333	0	0
72	UNIT	-0.00243296	0.5	1	0
73	BATA	0.003442013	0.5	1	0
74	BIMA	0.042079511	0.666666667	0	0
75	JECC	-0.022742992	0.666666667	0	0
76	KBLI	-0.01307723	0.4	0	0
77	KBLM	-0.06365071	0.333333333	1	0
78	SCCO	-0.04399884	0.333333333	1	0
79	VOKS	0.000166111	0.285714286	0	0
80	AISA	0.118733074	0.4	0	0
81	ALTO	-0.044096687	0.333333333	0	0
82	CEKA	-0.006308034	0.5	0	0
83	DLTA	-0.00680899	0.4	0	0
84	ICBP	0.007005568	0.5	1	0
85	INDF	0.001783355	0.375	0	0
86	MLBI	0.010939037	0.428571429	0	0
87	MYOR	0.011111615	0.4	0	0
88	PSDN	0.020626619	0.333333333	0	0
89	ROTI	-0.002625088	0.333333333	0	0
90	SKBM	0.034161014	0.333333333	0	0
91	SKLT	0.011925859	0.333333333	0	0
92	STTP	0.024529932	0	0	0
93	ULTJ	107.5273334	0.333333333	0.	0.
94	GGRM	0.005115473	0.5	0	0
95	HMSP	-0.000732283	0.25	0	0
96	RMBA	-0.006208801	0.6	1	0
97	WIIM	0.003563482	0.333333333	0	0
98	DVLA	0.013062472	0.444444444	0	0
99	INAF	0.007452223	0.333333333	0	0
100	KAEF	0.008030097	0.25	1	0
101	KLBF	0.004614908	0.428571429	0	0

no	nama	nature of industry	effective monitoring	rationalization (dummy)	organizational structure (dummy)
102	MERK	-0.026205808	0.333333333	0	0
103	PYFA	0.039615239	0.5	0	0
104	SCPI	-0.089654067	0.333333333	0	0
105	SIDO	0.01060857	0.333333333	1	0
106	SQBB	0.000557382	0	0	0
107	TSPC	-0.017161895	0.5	0	0
108	ADES	-0.01600791	0.333333333	1	0
109	KINO	0.007919065	0.25	1	0
110	MBTO	0.021625547	0.333333333	0	0
111	MRAT	0.125692738	0.333333333	0	0
112	TCID	-0.069572973	0.4	1	0
113	UNVR	0.003649285	0	1	0
114	CINT	-0.01876209	0.5	0	0
115	KICI	0.078198441	0.333333333	0	0
116	LMPI	0.097692797	0.5	0	0

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Variabel Independen (*financia stability, external pressure, personal financial need, financia target*) 2017

no	nama	financial stability	external pressure	personal financial need	financial target
1	INTP	-0.044585589	0.149224548	0	0.134089608
2	SMBR	0.136643116	0.325566718	0	0.051200249
3	SMCB	-0.010546262	0.611194597	0	-0.002628231
4	SMGR	0.096737502	0.378331809	0	0.092620759
5	WTON	0.340252675	0.611213267	0	0.039919218
6	AMFG	0.121721186	0.433793685	0	0.041552592
7	ARNA	0.036301314	0.357166186	0.37322424	0.076300764
8	IKAI	-0.016113999	1.254778336	0.016426922	-0.020731118
9	KIAS	-0.052085449	0.192844836	0	-0.142848251
10	MLIA	0.000516775	0.792205083	0.00058254	0.010896699
11	TOTO	0.086697567	0.400743994	0	0.059637407
12	ALKA	0.552375625	0.742828837	0	0.001691194
13	ALMI	0.093949839	0.840561606	0.016753896	-0.042053874
14	BAJA	-0.03822501	0.818250934	0.777822222	0.036339367
15	BTON	0.033847224	0.157288602	0.894444444	-0.032559587
16	GDST	0.022801774	0.343194132	0.873290915	0.024635332

no	nama	financial stability	external pressure	personal financial need	financial target
17	INAI	-0.103067932	0.77147962	0.107208649	0.029287825
18	JKSW	-0.082788159	2.76686987	0.013333333	-0.011475403
19	JPRS	0.017027889	0.185279181	0.839543333	-0.053913613
20	LION	-0.005682406	0.336732778	0.002489619	0.062095704
21	LMSH	-0.01032953	0.195710804	0.206489583	0.038797976
22	PICO	0.113257129	0.611679225	0.000818122	0.023359442
23	BUDI	-0.024227438	0.584327031	0	0.011921227
24	DPNS	0.040071189	0.13178914	0.059071147	0.03244628
25	EKAD	0.118301761	0.168116667	0	0.113817149
26	ETWA	-0.006553813	1.004422274	0.077249026	-0.002116422
27	INCI	0.113358542	0.116556677	0.488725033	0.032880902
28	SRSN	-0.098698696	0.363430275	0.572602823	0.016941325
29	AKKU	0.08164428	0.328929042	0	-0.001023295
30	AKPI	0.047140722	0.589625218	0.045695031	0.01908475
31	APLI	0.090361805	0.259261421	0.267275844	0.057972316
32	BRNA	-0.063016577	0.56586117	0.072286975	0.006445684
33	IGAR	0.143379491	0.138543299	0	0.135092744
34	IMPC	0.008125574	0.43825615	0.016856936	0.054832599
35	SIAP	-0.006529932	0.918394432	0	4.64548E-05
36	SIMA	0.532352827	0.670516944	0.387063309	-0.007454425
37	TALF	0.042950723	0.016907798	0	0.032714249
38	TRST	0.012694541	0.407253149	0.06268631	0.01013976
39	YPAS	0.076711405	0.581301175	0.003517215	-0.036016088
40	CPIN	0.012951281	0.359658866	0	0.091826056
41	JPFA	0.087147581	0.535507213	0	0.102974128
42	MAIN	0.060257329	0.582256839	0	0.052050039
43	SIPD	-0.146230364	0.646688238	0	0.005826229
44	TIRT	-0.000433045	0.832114116	0	0.087074622
45	ALDO	0.1772023	0.539959774	0.143216784	0.050590378
46	DAJK	-0.165758885	0.074962833	0.074962833	-0.226364525
47	FASW	0.083956993	0.649054904	0.08450359	0.083033271
48	KBRI	-0.078969851	0.749784164	0	-0.087737058
49	KDSI	0.140043564	0.634463205	0.055002963	0.035479668
50	SPMA	0.007725671	0.450494515	0	0.037259222
51	AMIN	0.159469247	0.422072546	0.21	0.090425734
52	KRAH	-0.003764286	0.691412452	0.093364841	0.011559381
53	ASII	0.114295475	0.471229105	0.000399915	0.061905116
54	AUTO	0.010163383	0.271179326	0	0.032746977

no	nama	financial stability	external pressure	personal financial need	financial target
55	BOLT	-0.014544742	0.393777403	0.224	0.093929087
56	GJTL	-0.027848832	0.687240341	0.002385365	0.034443128
57	IMAS	0.18300915	0.704186127	0	0.17100289
58	INDS	-0.412045745	1	0.004088889	0.17100289
59	LPIN	-0.782204039	0.136711713	0	-0.238841922
60	NIPS	0.02720298	0.518219508	0.083887533	0.015408589
61	PRAS	-0.003294965	0.536742302	20.17629355	0.001483704
62	SMSM	0.077189799	0.251768787	0.023142155	0.205534962
63	HDTX	-0.175583198	0.917341252	0.028537321	-0.09753636
64	MYTX	0.070462084	1.557789778	0	-0.09753636
65	RICY	0.062396732	0.686953324	0.05471956	0.010210251
66	STAR	-0.122794367	0.202410494	0	0.000752483
67	SSTM	-0.075358568	0.579484855	0.365991464	-0.009418884
68	TRIS	-0.173831838	0.346326064	0.007006006	0.046265103
69	UNIT	-0.015311428	0.42479556	0	0.002018778
70	BATA	0.026704653	0.295012427	0	0.035472511
71	BIMA	-0.030382031	1.947496973	0	0.194902512
72	JECC	0.176751745	0.716096659	0	0.068684734
73	KBLI	0.379040789	0.407137257	0	0.110937424
74	KBLM	0.440419655	0.328416149	0.089285714	0.027888968
75	SCCO	0.389689533	0.320363415	0	0.084846258
76	VOKS	0.209441484	0.614190488	0	0.07584514
77	AISA	0.041310244	0.540481202	0	0.042511695
78	ALTO	-0.031196886	0.594810644	0.022355335	0.002855431
79	CEKA	-0.023931377	0.351557838	0.007563025	0.179298061
80	DLTA	0.106683736	0.146323922	0	0.189812911
81	ICBP	0.08594585	0.357221936	0	0.114843669
82	INDF	0.065556136	0.46830798	0.00015717	0.055179773
83	MLBI	0.093638524	0.575748244	0	0.391274295
84	MYOR	0.133644946	0.506944193	0.252198673	0.093100705
85	PSDN	0.053812193	0.566578803	0.280761427	-0.053058244
86	ROTI	0.359668021	0.381497944	0	0.061360422
87	SKBM	0.382846546	0.36955013	0.022067161	0.013890989
88	SKLT	0.106940058	0.516615737	0.006664429	0.032447954
89	STTP	-0.006439097	0.422801447	0.03187084	0.044537961
90	ULTJ	0.182716592	0.188586141	0	0.136848701
91	GGRM	0.057044637	0.36806908	0.76219821	0.099950404
92	HMSP	0.014667835	0.209268789	0	0.295825557

no	nama	financial stability	external pressure	personal financial need	financial target
93	RMBA	0.043501313	0.366378535	0	-0.14810214
94	WIIM	-0.084335512	0.212200741	0.465105827	0.063407814
95	DVLA	0.066744783	0.319696817	0	0.0926837
96	INAF	0.049969905	0.628052637	0	-0.013460111
97	KAEF	0.24336453	0.578008876	0	0.04455238
98	KLBF	0.083666958	0.163828142	0	0.141481166
99	MERK	0.12168932	0.273397065	0	0.181631238
100	PYFA	-0.046995988	0.317790681	0.230769231	0.032252383
101	SCPI	0.243746527	0.837662898	0	0.056560492
102	SIDO	0.05401308	0.08306414	0	0.152151638
103	SQBI	-0.094739068	0.274090757	0	0.281096504
104	TSPC	0.114203678	0.31646583	0	0.073369314
105	ADES	0.086591148	0.49655692	0	0.066589625
106	KINO	-0.014488904	0.365216854	0.105949755	0.055939715
107	MBTO	0.090576832	0.471296773	0.000826636	0.011289807
108	MRAT	0.028786806	0.214764197	0	-0.01115797
109	TCID	0.074818195	0.213176103	0.001422434	0.068616777
110	UNVR	0.114284925	0.726368614	0	0.338016101
111	CINT	0.162074709	0.197877605	0.0035	0.043265356
112	KICI	0.064321201	0.387642665	0.002268696	0.00242897
113	LMPI	0.028978008	0.549149768	0.68275493	0.00830753

Variabel Independen (*nature of industry, effective monitoring, rationalization, organizational structure*) 2017

no	nama	nature of industri	effective monitoring	rationalization (dummy)	organizational (dummy)
1	INTP	0.003142336	0.428571429	1	0
2	SMBR	0.123048837	0.2	1	0
3	SMCB	0.036785933	0.428571429	0	0
4	SMGR	0.025833385	0.285714286	1	0
5	WTON	0.039729771	0.428571429	0	0
6	AMFG	0.000581881	0.333333333	0	0
7	ARNA	-0.001768914	0.333333333	0	0
8	IKAI	0.54494729	0.5	0	0
9	KIAS	0.064040493	0.333333333	0	0
10	MLIA	0.058277719	0.4	0	0
11	TOTO	0.010434418	0.4	0	0

no	nama	nature of industri	effective monitoring	rationalization (dummy)	organizational (dummy)
12	ALKA	0.091570967	0	0	0
13	ALMI	0.02440179	0	1	0
14	BAJA	-0.10606133	0.333333333	0	0
15	BTON	0.00908724	0.5	1	0
16	GDST	-0.045944704	0.5	0	0
17	INAI	0.058023611	0.5	1	0
18	JKSW	5.67193824	0.5	0	0
19	JPRS	-0.641176041	0.5	1	0
20	LION	0.033652833	0.333333333	0	0
21	LMSH	-0.043941057	0.333333333	0	0
22	PICO	0.099571751	0.333333333	0	0
23	BUDI	0.016822985	0.333333333	0	0
24	DPNS	0.057427132	0.333333333	0	0
25	EKAD	-0.001735935	0.5	0	0
26	ETWA	7.831669394	0.5	0	0
27	INCI	-0.010234386	0.25	1	0
28	SRSN	-0.053499622	0.375	0	0
29	AKKU	-33.12615541	0.5	0	0
30	AKPI	0.039296866	0.333333333	0	0
31	APLI	0.058796152	0.333333333	1	0
32	BRNA	0.020125091	0.4	0	0
33	IGAR	0.010049894	0.333333333	0	0
34	IMPC	0.038713318	0.5	0	0
35	SIAP	15.7809417	0.5	0	0
36	SIMA	-0.33672897	0.5	0	0
37	TALF	0.038798084	0.333333333	0	0
38	TRST	0.001753465	0.333333333	1	0
39	YPAS	0.099895579	0.333333333	0	0
40	CPIN	-0.014209903	0.333333333	0	0
41	JPFA	0.007020576	0.5	1	0
42	MAIN	0.000267441	0.6	0	0
43	SIPD	0.000965264	0.333333333	0	0
44	TIRT	-0.03444962	0.5	1	0
45	ALDO	-0.00192844	0.333333333	0	0
46	DAJK	1.772698004	0.5	0	0
47	FASW	-0.00589792	0.25	0	0
48	KBRI	-0.011721544	0	0	0
49	KDSI	-0.006521458	0.4	0	0
50	SPMA	-0.002395613	0.6	0	0

no	nama	nature of industri	effective monitoring	rationalization (dummy)	organizational (dummy)
51	AMIN	-0.083647196	0.5	0	0
52	KRAH	-0.356160551	0.5	0	0
53	ASII	-0.034624198	0.333333333	1	0
54	AUTO	0.013209731	0.5	1.	0.
55	BOLT	-0.00740283	0.666666667	1	0
56	GJTL	-0.028041361	0.25	0	0
57	IMAS	0.101575842	0.428571429	0	0
58	INDS	-0.009232592	0.333333333	1	0
59	LPIN	0.609920955	0.333333333	0	0
60	NIPS	-0.00768751	0.2	0	0
61	PRAS	-0.00768751	0.333333333	0	0
62	SMSM	2141894.232	0.5	0	0
63	HDTX	-0.069730959	0.333333333	0	0
64	MYTX	-0.069730959	0.333333333	0	0
65	RICY	-0.065871613	0.333333333	0	0
66	STAR	-0.216292268	0.5	0	0
67	SSTM	0.006490497	0.4	0	0
68	TRIS	-0.019284868	0.333333333	0	0
69	UNIT	0.031640238	0.5	1	0
70	BATA	-0.01190009	0.5	0	0
71	BIMA	-0.018825706	0.666666667	0	0
72	JECC	-0.017289009	0.6	1	0
73	KBLI	-0.012008536	0.333333333	1	0
74	KBLM	0.121285569	0.333333333	0	0
75	SCCO	0.001630254	0.333333333	0	0
76	VOKS	-0.011020146	0.333333333	0	0
77	AISA	0.126883209	0.2	0	0
78	ALTO	-0.165346935	0.5	0	0
79	CEKA	-0.000521384	0.5	0	0
80	DLTA	-0.029612316	0.4	0	0
81	ICBP	0.002612705	0.5	0	0
82	INDF	0.02009943	0.375	0	0
83	MLBI	0.080123728	0.666666667	0	0
84	MYOR	0.054015086	0.4	0	0
85	PSDN	-0.002431189	0.4	0	0
86	ROTI	0.023069016	0.333333333	0	0
87	SKBM	0.0167152	0.333333333	1	0
88	SKLT	2.0731E-05	0.333333333	0	0
89	STTP	-0.001934737	0	0	0

no	nama	nature of industri	effective monitoring	rationalization (dummy)	organizational (dummy)
90	ULTJ	0.002624785	0.333333333	0	0
91	GGRM	0.009136935	0.5	0	0
92	HMSP	-0.014180249	0.4	0	0
93	RMBA	0.028895643	0.666666667	0	0
94	WIIM	-0.005264041	0.333333333	0.	0.
95	DVLA	-0.014214111	0.428571429	0	0
96	INAF	-0.027355878	0.333333333	0	0
97	KAEF	0.033623933	0.2	0	0
98	KLBF	0.006353237	0.5	0	0
99	MERK	0.037389681	0.333333333	0	0
100	PYFA	-0.011068038	0.5	0	0
101	SCPI	0.019526311	0.333333333	0	0
102	SIDO	0.016498716	0.333333333	0	0
103	SQBI	-0.007536031	0	0	0
104	TSPC	0.009898828	0.6	0	0
105	ADES	0.001325282	0.333333333	0	0
106	KINO	0.009042438	0.25	1	0
107	MBTO	0.025092231	0.333333333	0	0
108	MRAT	-0.009365939	0.333333333	0	0
109	TCID	0.006497301	0.5	0	0
110	UNVR	0.021860607	0	0	0
111	CINT	-0.04292679	0.5	1	0
112	KICI	-0.036263418	0.333333333	0	0
113	LMPI	-0.050134229	0.5	0	0

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Variabel Dependen 2015

Nama	Beneish M-Score	Fraud
INTP	-6,820,983.186350	0
SMCB	-333,691.818554	0
SMGR	18,167,083,849.670800	1
AMFG	171,898.455025	1
ARNA	64,025,393,496.432900	1
IKAI	-232,225,773,220.374000	0
KIAS	-1,407,202,358,660.570000	0
MLIA	-2,157,989,389.919390	0
TOTO	839,870,202,504.328000	1
ALKA	-86,377,193.229279	0

Nama	Beneish M-Score	Fraud
ALMI	-1,534,539,340,294.510000	0
BAJA	-588,230,736,014.526000	0
BTON	-76,777,742,930.870600	0
GDST	-770,478,820,406.830000	0
INAI	-311,192,935,719.204000	0
JKSW	-213,281,488,978.653000	0
JPRS	-299,053,889,490.657000	0
LION	-170,422,487,409.906000	0
LMSH	-69,680,864,904.979600	0
PICO	-285,475,299,274.109000	0
BUDI	-702,848.707577	0
DPNS	-107,515,763,577.858000	0
EKAD	-185,674,527,104.345000	0
ETWA	-573,290,920,447.395000	0
INCI	-36,463,483,158.918400	0
SRSN	-149,047,082.484240	0
AKKU	-63,325,900,507.430000	0
AKPI	-365,676,641.405217	0
APLI	-49,679,436,413.456000	0
BRNA	-481,935,765.521582	0
IGAR	-161,848,545,458.796000	0
IMPC	-966,186,422,141.339000	0
TRST	-525,788,168,470.359000	0
YPAS	-141,449,238,309.337000	0
JPFA	613,825.601344	1
MAIN	-1,139,203,682.400240	0
SIPD	-2,499,139,238,977.690000	0
TIRT	-132,593,499,712.085000	0
ALDO	-1,480,071,878.789490	0
DAJK	-1,102,663,871.438940	0
FASW	-3,288,185,562,177.140000	0
KDSI	-285,953,202,846.634000	0
SPMA	-827,231,973,399.007000	0
ASII	9,250.891087	1
AUTO	-2,003,097.668991	0
BOLT	342,264,888,552.594000	1
GJTL	-6,744,634.540383	0
IMAS	-4,901,425,788,123.130000	0
NIPS	-166,619,417.505723	0
PRAS	-455,898,644,042.100000	0

Nama	Beneish M-Score	Fraud
HDTX	-1,984,670,674.285650	0
RICY	-582,880,624,861.176000	0
STAR	-182,248,226,465.816000	0
SSTM	-417,206,884,318.207000	0
TRIS	-49,507,536,061.864900	0
UNIT	58,604,626,844.929400	1
BATA	309,365,901.627801	1
BIMA	-35,176,825,699.633200	0
JECC	-688,076,349.566445	0
KBLI	-36,799,189,698.831400	0
KBLM	-190,737,321,349.937000	0
SCCO	-125,093,454,847.557000	0
AISA	18,701.388167	1
DLTA	448,997,661.319223	1
ICBP	7,367,811.989196	1
MLBI	2,515,936.680049	1
MYOR	2,995,874,078,842.910000	1
PSDN	-386,136,443,123.707000	0
ROTI	1,605,358,376,139.230000	1
SKBM	7,846,129,256.372680	1
SKLT	11,439,728,651.757900	1
STTP	399,149,501,491.796000	1
ULTJ	1,699,568,659,714.670000	1
GGRM	13,905,968.731503	1
HMSP	44,169,393.617361	1
RMBA	-9,689,226.671586	0
WIIM	127,372,940,001.521000	1
DVLA	-207,840,234.438072	0
INAF	-493,117,004,479.964000	0
KAEF	62,416,657,653.293900	1
KLBF	5,801,530,351,079.660000	1
MERK	428,941,765.999088	1
PYFA	-13,934,346,249.375400	0
SCPI	-17,646,604.859022	0
SIDO	1,157,144.385562	1
SQBB	625,497,411.667019	1
TSPC	-32,075,327,419.839800	0
ADES	-3,362.377815	0
KINO	359,223,354,190.792000	1
MBTO	-420,522,822,922.592000	0

Nama	Beneish M-Score	Fraud
MRAT	-281,811,600,958.161000	0
TCID	211,397,468,595.423000	1
UNVR	31,579,043.034313	1
CINT	19,269,231,738.981200	1
KICI	-42,821,106,589.432600	0
LMPI	-330,755,283,214.798000	0

Variabel Dependen 2016

Nama	Beneish M-Score	Fraud
INTP	4,834,504.142666	1
SMBR	401,063,508.070387	1
SMCB	-2,826,497.235296	0
SMGR	15,128,997,545.503000	1
WTON	-84,424,741,999.732700	0
AMFG	3,978.681546	1
ARNA	197,433,663,560.065000	1
IKAI	-800,695,302,571.523000	0
KIAS	-485,494,395,703.202000	0
MLIA	-1,301,721,445.175950	0
TOTO	164,054,113,432.845000	1
ALKA	-31,424,376.141485	0
ALMI	-1,247,494,491,104.700000	0
BAJA	-323,995,082,887.247000	0
BTON	-153,489,225,050.522000	0
GDST	-145,440,369,664.320000	0
INAI	-396,091,021,327.580000	0
JKSW	-98,031,673,497.008600	0
JPRS	-286,327,852,035.863000	0
LION	-199,598,288,676.263000	0
LMSH	-39,490,652,433.727100	0
PICO	-263,841,772,458.215000	0
BUDI	-91,286.194539	0
DPNS	-89,953,072,657.017800	0
EKAD	298,804,945,502.934000	1
ETWA	-311,153,997,864.328000	0
INCI	-23,778,076,054.214000	0
SRSN	-280,204,655.520929	0
AKKU	-192,829,139,909.794000	0

Nama	Beneish M-Score	Fraud
AKPI	-174,920,202.998231	0
APLI	99,216,107,591.564600	1
BRNA	-455,118,846.298426	0
IGAR	156,858,432,424.450000	1
IMPC	-3,685,298,481.607670	0
SIAP	-146,401,289,695.410000	0
SIMA	-6,534,422,250.722290	0
TALF	-87,995,794,156.582700	0
TRST	-660,812,177,223.207000	0
YPAS	-141,793,714,836.778000	0
CPIN	10,836,050.081206	1.
JPFA	5,318,958.988618	1
MAIN	655,172,329.229246	1
SIPD	-210,593,515,235.348000	0
TIRT	-202,400,289,015.432000	0
ALDO	-19,179,024,385.836500	0
DAJK	-2,538,172,940.260010	0
FASW	2,263,772,121,963.510000	1
KBRI	-579,285,486,122.570000	0
KDSI	-103,917,948,000.802000	0
SPMA	-54,082,183,073.632100	0
AMIN	63,442,873,131.600000	1
KRAH	-313,366,724,708.314000	0
ASII	16,096.340010	1
AUTO	-910,092.721894	0
BOLT	203,518,273,481.225000	1
GJTL	-1,874,337.310452	0
IMAS	-6,985,209,047,990.380000	0
INDS	-378,819,953,788.789000	0
LPIN	-442,116,773,063.809000	0
NIPS	-67,645,812.226428	0
PRAS	-431,637,118,319.719000	0
SMSM	1,957,306.794069	1
HDTX	-1,503,938,597.711700	0
MYTX	-1,027,240.633752	0
RICY	-414,955,069,636.626000	0
STAR	-188,785,643,297.269000	0
SSTM	-393,727,783,758.867000	0
TRIS	-142,754,274,020.603000	0
UNIT	21,700,785,355.186100	1

Nama	Beneish M-Score	Fraud
BATA	-119,976,887.200402	0
BIMA	47,028,230,157.865000	1
JECC	-18,479,915.147824	0
KBLI	907,737,213,733.030000	1
KBLM	-145,724,173,791.901000	0
SCCO	664,792,001,274.688000	1
VOKS	-975,986,628,751.635000	0
AISA	1,736,673.657900	1
ALTO	-195,335,572,637.528000	0
CEKA	524,978,516,843.813000	1
DLTA	728,663,193.805275	1
ICBP	10,623,867.409216	1
INDF	9,409,490.421112	1.
MLBI	5,470,767.028297	1
MYOR	4,193,349,849,363.410000	1
PSDN	-233,327,573,657.222000	0
ROTI	1,342,387,946,546.470000	1
SKBM	-79,039,590,741.249700	0
SKLT	-10,793,783,069.232100	0
STTP	283,861,861,034.782000	1
ULTJ	-4,300,318,607,293.240000	0
GGRM	12,797,239.254340	1
HMSP	53,246,325.726324	1
RMBA	-10,191,628.108073	0
WIIM	-179,101,431,970.437000	0
DVLA	90,673,205.706168	1
INAF	-621,308,902,487.103000	0
KAEF	30,281,031,746.760300	1
KLBF	6,932,148,253,937.210000	1
MERK	588,172,256.512838	1
PYFA	-14,186,399,357.403100	0
SCPI	97,953,693.963122	1
SIDO	808,110.960725	1
SQBB	716,636,954.394691	1
TSPC	-302,495,736,491.830000	0
ADES	122,424.639228	1
KINO	-585,331,685,599.381000	0
MBTO	-265,510,754,636.300000	0
MRAT	-304,501,943,506.989000	0
TCID	169,642,784,178.314000	1

Nama	Beneish M-Score	Fraud
UNVR	35,040,085.177527	1
CINT	-47,024,412,815.016200	0
KICI	-54,818,399,151.565600	0
LMPI	-348,526,803,992.453000	0

Variabel Dependen 2017

Nama	Beneish M-Score	Fraud
INTP	-2,338,656.145639	0
SMBR	98,168,412.306989	1
SMCB	-4,619,677.788451	0
SMGR	2,969,044,628.940340	1
WTON	-798,461,881,359.511000	0
AMFG	-1,098,757.826275	0
ARNA	307,126,201,600.128000	1
IKAI	-53,087,876,412.804000	0
KIAS	-865,562,634,307.281000	0
MLIA	-1,428,186,373.077600	0
TOTO	679,924,008,808.447000	1
ALKA	-35,196,239.319648	0
ALMI	-1,037,786,532,410.040000	0
BAJA	-636,366,110,905.160000	0
BTON	-47,606,078,893.731700	0
GDST	-269,964,770,212.169000	0
INAI	-337,448,083,088.445000	0
JKSW	-124,500,405,266.154000	0
JPRS	-259,480,190,621.364000	0
LION	-352,739,292,533.900000	0
LMSH	3,834,994,597.292570	1
PICO	-76,785,145,278.532400	0.
BUDI	-218,311.076825	0
DPNS	-108,772,898,129.213000	0
EKAD	167,442,519,696.397000	1
ETWA	-97,627,161,079.864200	0
INCI	-4,397,522,489.914720	0
SRSN	-173,492,086.738504	0
AKKU	-330,844,499,715.159000	0
AKPI	-352,427,291.112529	0
APLI	-14,142,669,311.349600	0

Nama	Beneish M-Score	Fraud
BRNA	-1,643,980,044.715830	0
IGAR	119,173,465,846.948000	1
IMPC	-117,437,565,469.816000	0
SIAP	-77,104,888,932.540600	0
SIMA	-4,803,571,950.665110	0
TALF	-124,201,561,935.857000	0
TRST	-772,022,076,905.135000	0
YPAS	-176,932,945,006.686000	0
CPIN	7,722,856.181006	1
JPFA	1,683,916.352089	1
MAIN	-1,339,970,439.713400	0
SIPD	-2,178,599.562005	0
TIRT	-373,016,598,313.102000	0
ALDO	-38,712,918,919.564200	0.
DAJK	-631,716,976.625401	0
FASW	1,823,127,704,727.490000	1
KBRI	-595,244,614,383.343000	0
KDSI	-22,497,225,423.305700	0
SPMA	-23,108,890,213.341400	0
AMIN	10,695,371,478.319600	1
KRAH	-295,020,861,117.787000	0
ASII	41,773.670026	1
AUTO	-792,262.350143	0
BOLT	269,734,657,056.938000	1
GJTL	-5,437,614.012872	0
IMAS	-3,678,358,685,364.190000	0
INDS	-54,708,637,433.953400	0
LPIN	742,613,561,079.198000	1
NIPS	-453,734,465.042218	0
PRAS	-401,636,290,494.040000	0
SMSM	2,129,969.168499	1
HDTX	-2,207,743,051.292780	0
MYTX	-701,930.243471	0
RICY	-680,954,536,787.507000	0
STAR	-188,578,318,521.588000	0
SSTM	-248,993,620,904.377000	0
TRIS	-176,131,761,721.082000	0
UNIT	22,650,102,942.774400	1
BATA	-183,939,680.767094	0
BIMA	18,729,010,266.355300	1

Nama	Beneish M-Score	Fraud
JECC	-462,583,224.560565	0
KBLI	749,851,594,546.803000	1
KBLM	-226,558,765,848.315000	0
SCCO	-92,008,284,714.588900	0
VOKS	-127,789,961,794.769000	0
AISA	-2,201,712.622253	0
ALTO	-297,395,793,868.899000	0
CEKA	-98,843,837,857.352700	0
DLTA	800,209,801.527025	1
ICBP	11,224,352.823218	1
INDF	15,715,823.889020	1
MLBI	7,454,794.548201	1
MYOR	3,566,365,024,517.650000	1
PSDN	28,469,730,905.154600	1.
ROTI	-128,345,398,505.901000	0
SKBM	-307,373,073,548.591000	0
SKLT	-6,406,783,941.178960	0
STTP	253,564,707,450.786000	1
ULTJ	1,897,243.961159	1
GGRM	17,485,283.345401	1
HMSF	50,938,759.950430	1
RMBA	-8,610,760.786330	0
WIIM	-562,979,939,992.095000	0
DVLA	113,154,876.491634	1
INAF	-833,702,300,578.523000	0
KAEF	-169,944,601,222.068000	0
KLBF	7,104,324,819,957.790000	1
MERK	531,070,894.083402	1
PYFA	-9,299,666,667.389470	0
SCPI	-703,351,544.710439	0
SIDO	1,585,868.151699	1
SQBB	556,133,339.210289	1
TSPC	-870,898,120,530.698000	0
ADES	95,310.273867	1
KINO	-829,656,783,646.238000	0
MBTO	-466,172,516,975.507000	0
MRAT	-288,923,589,542.820000	0
TCID	54,623,122,461.193200	1
UNVR	38,161,836.588506	1
CINT	14,214,665,374.033100	1

Nama	Beneish M-Score	Fraud
KICI	-15,463,101,874.562000	0
LMPI	-441,355,811,450.565000	0