

LAMPIRAN

**PERUSAHAAN PERBANKAN YANG TERDAFTAR DI BURSA EFEK
INDONESIA TAHUN 2015**

Nama Perusahaan	Laba Setelah Pajak	Total Asset	Total Asset (t-1)	Total Liabilities	Jumlah Dewan Komisaris Independen	Jumlah total dewan komisaris
AGRO	80491880	8364502563	6388305061	7012090138	2	4
AGRS	3905	4217368	4101329	3650271	2	3
BABP	8178	12137004	9430716	10428800	2	5
BACA	90823	12159197	9252649	11105781	2	3
BBCA	18035768	594372770	553155534	501945424	2	5
BBKP	964307	94366502	79053261	86831323	3	6
BBNI	9140532	508595288	416573708	412727677	5	8
BBNP	66866856	8613113759	9468873488	7417621089	2	4
BBRI	25410788	878426312	801984190	765299133	5	8
BBTN	1850907	171807592	144582353	157947485	4	7
BCIC	-676010	13183503	12688888	12185350	3	4
BDMN	2469157	188057412	195820856	15842563	4	7
BEKS	-375757	5967186	9040859	5656516	2	4
BJBR	1380964	88697430	75861310	76068471	3	4
BJTM	884503	42803631	37998046	36508170	2	5
BKSW	156046	25757649	20839018	23333465	4	7
BMRI	21152398	910063409	855039673	736198705	4	8
BNBA	56950417920	6.56727E+12	5.15542E+12	5.3334E+12	0	3
BNGA	427885	238849252	233162423	210169865	4	8
BNLI	247112	182689351	185353670	163876507	4	8
BSIM	185153	27808888	21259549	24199077	2	3
BSWD	-44668043495	6.08748E+12	5.20063E+12	4.92759E+12	1	3
BTPN	1752609	81039663	75059223	64053233	3	6
BVIC	94073216	23250685651	21364882284	1105405580	2	4
INPC	71294	25119249	23462770	22353479	3	6
MAYA	652324636	47305953535	36194949087	42718880883	2	5
MCOR	67378	10089121	9769591	8675589	2	3
MEGA	1052771	68225170	66582460	56707975	2	4
NISP	1500835	120480402	103111114	104069055	4	8
PNBN	1567845	183120540	172638682	152314331	4	6
SDRA	265230	20019523	16432776	15883592	3	4

**PERUSAHAAN PERBANKAN YANG TERDAFTAR DI BURSA EFEK
INDONESIA TAHUN 2016**

Nama Perusahaan	Laba Setelah Pajak	Total Asset	Total Asset (t-1)	Total Liabilities	Jumlah Dewan Komisaris Independen	Jumlah total dewan komisaris
AGRO	103003152	11377960721	8364502563	9441709181	2	4
AGRS	3389	4059950	4217368	3487444	2	3
BABP	9349	13057549	12137004	11197144	2	3
BACA	93457	14207414	12159197	12892374	2	3
BBCA	20632281	676738753	594372770	560556687	3	5
BBKP	1090635	105406002	94366502	95868070	4	7
BBNI	11410196	603031880	508595288	492701125	5	8
BBNP	8108625	7705782413	8613113759	6508272623	2	4
BBRI	26227991	1003644426	878426312	856831836	5	9
BBTN	2618905	214168479	171807592	195037943	4	7
BCIC	-718722	16065303	13183503	14712040	2	6
BDMN	2792722	174086730	188057412	137708758	4	7
BEKS	-510373	5251398	5967186	4386820	2	5
BJBR	1153225	102318457	88697430	87019826	4	5
BJTM	1028216	43032950	42803631	35823378	2	5
BKSW	-650333	24372702	25757649	20894773	3	6
BMRI	14650163	1038706009	910063409	824559898	4	8
BNBA	78759373169	7.12117E+12	6.56727E+12	5.82451E+12	0	3
BNGA	2081717	241571728	238849252	207364106	4	8
BNLI	-6483084	165527512	182689351	146237906	4	8
BSIM	370851	31192626	27868688	26717304	2	3
BSWD	-5.05002E+11	4.30607E+12	6.08748E+12	3.19786E+12	1	3
BTPN	1875846	91371387	81039663	70651925	3	5
BVIC	100360474	25999981283	23250685651	22174911584	2	4
INPC	72843	26219938	25119249	21795549	3	5
MAYA	820190823	69839102211	47305953535	53785630026	2	5
MCOR	22178	12257391	10089121	9861207	2	3
MEGA	1158000	70531682	68225170	58266001	2	4
NISP	1789900	138196341	120480402	118689765	4	8
PNBN	2518048	199175053	183120540	164974253	3	6
SDRA	309816	22630634	20019523	18218744	3	4

**PERUSAHAAN PERBANKAN YANG TERDAFTAR DI BURSA EFEK
INDONESIA TAHUN 2017**

Nama Perusahaan	Laba Setelah Pajak	Total Asset	Total Asset (t-1)	Total Liabilities	Jumlah Dewan Komisaris Independen	Jumlah total dewan komisaris
AGRO	140495535	16325247007	11377960721	13213962130	3	4
AGRS	-8319	3892516	4059950	3328262	2	3
BABP	-917000	10706094	13057549	9453456	2	3
BACA	861420	16349473	14207414	14941087	1	2
BBCA	23321150	750319671	676738753	614940262	3	5
BBKP	135901	106442999	102778070	99684047	4	7
BBNI	13770592	709330084	603031880	584086818	4	8
BBNP	-66448013	7581031627	7705782413	6443183261	2	4
BBRI	29044344	1126248442	1003644426	958900948	5	9
BBTN	3027466	261365267	214168479	223937463	5	8
BCIC	121534	17171181	16065303	15658857	3	6
BDMN	3828097	178257092	174436521	139084940	4	7
BEKS	-76285	7658924	5251398	6870566	2	4
BJBR	1211405	114980168	102318457	98820526	4	5
BJTM	1219588	51518681	43032950	43702607	2	5
BKSW	-789803	24635233	24372702	20644983	3	6
BMRI	21443042	1124700847	1038706009	88026817	4	8
BNBA	89548095470	7.01468E+12	7.12117E+12	5.65185E+12	0	3
BNGA	2977738	266305445	241571728	229354449	4	9
BNLI	748433	148328370	165527512	126817628	4	8
BSIM	318923	30404076	31192626	25559894	2	3
BSWD	-1.27085E+11	4.48733E+12	4.30607E+12	3.36609E+12	1	3
BTPN	1421940	95489850	91371387	73027270	3	5
BVIC	136090761	28825608648	25999981283	24483975280	2	4
INPC	68101	27727008	26219938	23219096	3	6
MAYA	675404953	74745570167	60839102211	66202194951	3	6
MCOR	49899	15788738	12257391	13344943	2	4
MEGA	1200043	82297010	70531682	69232394	2	5
NISP	2175824	153773957	138196341	131989603	5	8
PNBN	2008437	213541797	199175053	177253066	3	6
SDRA	438725	27086504	22630634	20979506	3	4

PENGUKURAN VARIABEL DEPENDEN (FRAUD)

Perusahaan	Tahun		
	2015	2016	2017
AGRO	1	0	0
AGRS	1	0	0
BABP	1	0	0
BACA	1	0	0
BBCA	1	0	0
BBKP	1	0	1
BBNI	0	0	0
BBNP	0	0	0
BBRI	1	0	1
BBTN	0	1	0
BCIC	1	0	0
BDMN	0	1	1
BEKS	1	0	0
BJBR	1	0	0
BJTM	0	0	0
BKSW	0	0	0
BMRI	1	0	1
BNBA	0	0	0
BNGA	0	0	0
BNLI	1	1	0
BSIM	1	0	0
BSWD	0	0	0
BTPN	1	0	0
BVIC	0	0	0
INPC	1	0	0
MAYA	0	0	0
MCOR	1	0	0
MEGA	1	0	0
NISP	0	0	0
PNBN	1	0	0
SDRA	0	0	0

VARIABLE CHANGE IN AUDITOR

Perusahaan	Tahun		
	2015	2016	2017
AGRO	0	0	0
AGRS	0	0	0
BABP	0	0	0
BACA	0	1	1
BBCA	0	1	1
BBKP	0	0	0
BBNI	0	1	0
BBNP	0	0	1
BBRI	0	0	0
BBTN	0	1	1
BCIC	0	1	1
BDMN	0	0	1
BEKS	0	0	1
BJBR	0	0	0
BJTM	1	0	1
BKSW	0	0	0
BMRI	1	0	0
BNBA	0	0	0
BNGA	0	0	0
BNLI	0	1	1
BSIM	0	0	0
BSWD	0	1	1
BTPN	0	0	0
BVIC	0	0	0
INPC	0	0	1
MAYA	1	0	0
MCOR	0	0	1
MEGA	0	0	0
NISP	0	0	0
PNBN	0	0	0
SDRA	0	0	0

VARIABEL PERUBAHAN DIREKSI

Perusahaan	Tahun		
	2015	2016	2017
AGRO	0	1	1
AGRS	0	0	0
BABP	0	0	0
BACA	0	0	0
BBCA	0	0	0
BBKP	0	0	0
BBNI	1	0	0
BBNP	1	0	1
BBRI	1	1	1
BBTN	0	0	0
BCIC	0	1	0
BDMN	1	0	0
BEKS	0	1	1
BJBR	0	0	0
BJTM	1	0	0
BKSW	0	1	1
BMRI	0	1	0
BNBA	0	0	0
BNGA	1	0	0
BNLI	0	0	1
BSIM	0	0	1
BSWD	1	0	0
BTPN	0	0	0
BVIC	1	0	0
INPC	0	0	0
MAYA	0	0	0
MCOR	0	1	0
MEGA	0	0	0
NISP	0	0	0
PNBN	0	0	0
SDRA	1	0	0

VARIBAEEL FREQUENT NUMBER OF CEO's PICTURE

Perusahaan	2015	2016	2017
AGRO	3	3	2
AGRS	2	2	2
BABP	3	2	3
BACA	3	3	3
BBCA	3	3	3
BBKP	3	3	3
BBNI	3	3	3
BBNP	3	4	4
BBRI	3	3	3
BBTN	2	3	3
BCIC	3	3	3
BDMN	2	3	3
BEKS	3	3	3
BJBR	3	3	3
BJTM	5	4	2
BKSW	2	2	3
BMRI	5	3	3
BNBA	1	1	3
BNGA	4	3	3
BNLI	3	3	3
BSIM	5	3	3
BSWD	4	3	3
BTPN	3	3	3
BVIC	3	3	3
INPC	3	2	2
MAYA	2	1	1
MCOR	4	3	2
MEGA	3	3	3
NISP	2	3	4
PNBN	3	3	3
SDRA	2	3	2

VARIABEL KUALITAS AUDITOR EKSTERNAL

Nama Perusahaan	Tahun		
	2015	2016	2017
AGRO	1	1	1
AGRS	0	0	0
BABP	1	1	1
BACA	0	0	0
BBCA	0	0	1
BBKP	1	1	1
BBNI	1	1	1
BBNP	0	0	1
BBRI	1	1	1
BBTN	1	1	1
BCIC	0	1	0
BDMN	1	1	1
BEKS	0	0	0
BJBR	1	1	1
BJTM	1	0	0
BKSW	1	1	1
BMRI	1	1	1
BNBA	1	1	1
BNGA	1	1	1
BNLI	0	0	1
BSIM	0	0	0
BSWD	0	0	0
BTPN	1	1	1
BVIC	1	1	1
INPC	0	0	0
MAYA	1	1	1
MCOR	1	1	1
MEGA	1	1	1
NISP	1	1	1
PNBN	1	1	1
SDRA	1	1	1

PENGUKURAN VARIABEL TAHUN 2015

NAMA PERUSAHAAN	ROA	ACHANGE	LEV	BDOUT
AGRO	0.010	0.236	0.838	0.500
AGRS	0.001	0.028	0.866	0.667
BABP	0.001	0.223	0.859	0.400
BACA	0.007	0.239	0.913	0.667
BBCA	0.030	0.069	0.844	0.400
BBKP	0.010	0.162	0.920	0.500
BBNI	0.018	0.181	0.812	0.625
BBNP	0.008	-0.099	0.861	0.500
BBRI	0.029	0.087	0.871	0.625
BBTN	0.011	0.158	0.919	0.571
BCIC	-0.051	0.038	0.924	0.750
BDMN	0.013	-0.041	0.084	0.571
BEKS	-0.063	-0.515	0.948	0.500
BJBR	0.016	0.145	0.858	0.750
BJTM	0.021	0.112	0.853	0.400
BKSW	0.006	0.191	0.906	0.571
BMRI	0.023	0.060	0.809	0.500
BNBA	0.009	0.215	0.812	0.000
BNGA	0.002	0.024	0.880	0.500
BNLI	0.001	-0.015	0.897	0.500
BSIM	0.007	0.236	0.870	0.667
BSWD	-0.007	0.146	0.809	0.333
BTPN	0.022	0.074	0.790	0.500
BVIC	0.004	0.081	0.048	0.500
INPC	0.003	0.066	0.890	0.500
MAYA	0.014	0.235	0.903	0.400
MCOR	0.007	0.032	0.860	0.667
MEGA	0.015	0.024	0.831	0.500
NISP	0.012	0.144	0.864	0.500
PNBN	0.009	0.057	0.832	0.667
SDRA	0.013	0.179	0.793	0.750

PENGUKURAN VARIABEL TAHUN 2016

NAMA PERUSAHAAN	ROA	ACHANGE	LEV	BDOUT
AGRO	0.009	0.265	0.830	0.500
AGRS	0.001	-0.039	0.859	0.667
BABP	0.001	0.070	0.858	0.667
BACA	0.007	0.144	0.907	0.667
BBCA	0.030	0.122	0.828	0.600
BBKP	0.010	0.105	0.910	0.571
BBNI	0.019	0.157	0.817	0.625
BBNP	0.001	-0.118	0.845	0.500
BBRI	0.026	0.125	0.854	0.556
BBTN	0.012	0.198	0.911	0.571
BCIC	-0.045	0.179	0.916	0.333
BDMN	0.016	-0.080	0.791	0.571
BEKS	-0.097	-0.136	0.835	0.400
BJBR	0.011	0.133	0.850	0.800
BJTM	0.024	0.005	0.832	0.400
BKSW	-0.027	-0.057	0.857	0.500
BMRI	0.014	0.124	0.794	0.500
BNBA	0.011	0.078	0.818	0.000
BNGA	0.009	0.011	0.858	0.500
BNLI	-0.039	-0.104	0.883	0.500
BSIM	0.012	0.107	0.857	0.667
BSWD	-0.117	-0.414	0.743	0.333
BTPN	0.021	0.113	0.773	0.600
BVIC	0.004	0.106	0.853	0.500
INPC	0.003	0.042	0.831	0.600
MAYA	0.012	0.323	0.770	0.400
MCOR	0.002	0.177	0.805	0.667
MEGA	0.016	0.033	0.826	0.500
NISP	0.013	0.128	0.859	0.500
PNBN	0.013	0.081	0.828	0.500
SDRA	0.014	0.115	0.805	0.750

PENGUKURAN VARIABEL TAHUN 2017

NAMA PERUSAHAAN	ROA	ACHANGE	LEV	BDOUT
AGRO	0.009	0.303	0.809	0.750
AGRS	-0.002	-0.043	0.855	0.667
BABP	-0.086	-0.220	0.883	0.667
BACA	0.053	0.131	0.914	0.500
BBCA	0.031	0.098	0.820	0.600
BBKP	0.001	0.034	0.937	0.571
BBNI	0.019	0.150	0.823	0.500
BBNP	-0.009	-0.016	0.850	0.500
BBRI	0.026	0.109	0.851	0.556
BBTN	0.012	0.181	0.857	0.625
BCIC	0.007	0.064	0.912	0.500
BDMN	0.021	0.021	0.780	0.571
BEKS	-0.010	0.314	0.897	0.500
BJBR	0.011	0.110	0.859	0.800
BJTM	0.024	0.165	0.848	0.400
BKSW	-0.032	0.011	0.838	0.500
BMRI	0.019	0.076	0.078	0.500
BNBA	0.013	-0.015	0.806	0.000
BNGA	0.011	0.093	0.861	0.444
BNLI	0.005	-0.116	0.855	0.500
BSIM	0.010	-0.026	0.841	0.667
BSWD	-0.028	0.040	0.750	0.333
BTPN	0.015	0.043	0.765	0.600
BVIC	0.005	0.098	0.849	0.500
INPC	0.002	0.054	0.837	0.500
MAYA	0.009	0.186	0.886	0.500
MCOR	0.003	0.224	0.845	0.500
MEGA	0.015	0.143	0.841	0.400
NISP	0.014	0.101	0.858	0.625
PNBN	0.009	0.067	0.830	0.500
SDRA	0.016	0.165	0.775	0.750

UJI STATISTIK

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
FFR	93	.00	1.00	.2688	.44575
ROA	93	-.12	.05	.0041	.02566
ACHANGE	93	-.52	.32	.0786	.13065
LEV	93	.05	.95	.8234	.14467
BDOUT	93	.00	.80	.5317	.14571
BIG	93	.00	1.00	.6989	.46121
CPA	93	.00	1.00	.2366	.42727
DCHANGE	93	.00	1.00	.2473	.43379
CEOPIC	93	1.00	5.00	2.8710	.74053
Valid N (listwise)	93				

Log Likelihood Value

Block 0: Beginning Block

Iteration History ^{a,b,c}			
Iteration		-2 Log likelihood	Coefficiens
			Constant
Step 0	1	108.373	-.925
	2	108.267	-.999
	3	108.267	-1.001
	4	108.267	-1.001
a. Constant is included in the model.			
b. Initial -2 Log Likelihood: 108.267			
c. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001.			

Block 1: Method = Enter

Iteration History ^{a,b,c,d}											
Iteration		-2 Log likelihood	Coefficients								
			Constant	ROA	ACHANGE	LEV	BDOUT	BIG	CPA	DCHANG E	CEOPIC
Step 1	1	93.804	-2.607	.861	-.403	-.221	1.032	-.199	-.618	-1.118	.664
	2	91.075	-3.757	3.098	-.995	-.338	1.815	-.305	-.838	-1.667	.962
	3	90.913	-4.129	4.110	-1.223	-.371	2.088	-.339	-.886	-1.850	1.054
	4	90.912	-4.158	4.199	-1.241	-.373	2.108	-.341	-.888	-1.866	1.062
	5	90.912	-4.158	4.200	-1.241	-.373	2.108	-.341	-.889	-1.867	1.062
a. Method: Enter											
b. Constant is included in the model.											
c. Initial -2 Log Likelihood: 108.267											
d. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.											

Menguji Koefisien secara regresi (Cox & Snell R Square and Nagelkerke R Square)

Model Summary			
Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	90.912 ^a	.170	.247
a. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.			

Menilai Model Regresi (Hosmer and Lemeshow's goodness of fit)

Hosmer and Lemeshow Test			
Step	Chi-square	df	Sig.
1	10.201	8	.251

Uji Koefisien Regresi Logistik

Variables in the Equation									
		B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I.for EXP(B)	
								Lower	Upper
Step 1 ^a	ROA	4.200	14.141	.088	1	.766	66.657	.000	725236477999 11.660
	ACHANGE	-1.241	2.876	.186	1	.666	.289	.001	81.091
	LEV	-.373	2.081	.032	1	.858	.689	.012	40.713
	BDOUT	2.108	2.147	.964	1	.326	8.231	.123	552.962
	BIG	-.341	.604	.320	1	.572	.711	.218	2.321
	CPA	-.889	.685	1.681	1	.195	.411	.107	1.575
	DCHANGE	-1.867	.830	5.060	1	.024	.155	.030	.786
	CEOPIC	1.062	.446	5.670	1	.017	2.891	1.207	6.927
	Constant	-4.158	2.459	2.859	1	.091	.016		

a. Variable(s) entered on step 1: ROA, ACHANGE, LEV, BDOUT, BIG, CPA, DCHANGE, CEOPIC.

DWI LUCKY FATHMAWATI PUTRI_ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI FRAUDULENT FINANCIAL REPORTING DENGAN PERSPEKTIF FRAUD PENTAGON. (Studi Empiris pada Perusahaan Perbankan yang terdaftar di Bursa E

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