

DAFTAR LAMPIRAN

Lampiran 1 Daftar Perusahaan Sampel

DAFTAR PERUSAHAAN SAMPEL		
No	Kode Perusahaan	Nama Perusahaan
1	AGRO	Bank Rakyat Indonesia Agro Niaga Tbk
2	BABP	Bank ICB Bumi Putra Tbk
3	BACA	Bank Capital Indonesia Tbk
4	BBCA	Bank Central Asia Tbk
5	BBKP	Bank Bukopin Tbk
6	BBMD	Bank Mestika Dharma Tbk
7	BBNI	Bank Negara Indonesia (Persero)Tbk
8	BBNP	Bank Nusantara Parahyangan Tbk
9	BBRI	Bank Rakyat Indonesia (Persero)Tbk
10	BBTN	Bank Tabungan Negara (Persero) Tbk
11	BCIC	Bank Mutiara Tbk
12	BDMN	Bank Danamon Indonesia Tbk
13	BEKS	Bank Pundi Indonesia Tbk
14	BJBR	Bank Jabar Banten Tbk
15	BJTM	Bank Pembangunan Daerah Jawa Timur (Tbk)
16	BKSW	Bank Kesawan Tbk
17	BMAS	Bank Maspion Indonesia Tbk
18	BMRI	Bank Mandiri (Persero) Tbk
19	BNBA	Bank Bumi Arta Tbk
20	BNGA	Bank CIMB Niaga Tbk
21	BNII	Bank Internasional Indonesia Tbk
22	BNLI	Bank Permata Tbk
23	BSIM	Bank Sinar Mas Tbk
24	BSWD	Bank Swadesi Tbk
25	BTPN	Bank Tabungan Pensiunan Nasional Tbk
26	BVIC	Bank Victoria International Tbk
27	INPC	Bank Artha Graha International Tbk
28	MAYA	Bank Mayapada International Tbk
29	MCOR	Bank Windu Kentjana International Tbk
30	MEGA	Bank Mega Tbk
31	NAGA	Bank Mitraniaga Tbk
32	NISP	Bank NISP OCBC Tbk
33	NOBU	Bank Nationalnobu Tbk
34	PNBN	Bank Pan Indonesia Tbk
35	PNBS	Bank Pan Indonesia Syariah Tbk
36	SDRA	Bank Himpunan Saudara Tbk

Lampiran 2

Data Input Variabel Independen dengan menggunakan Fraud Score Model

Variabel Independen (Fraud Score)													
No	Kode Perusahaan	Tahun	Kualitas Akrua					Kinerja Keuangan					F Score
			WC	NCO	FIN	ATS	Kualitas Akrua	Piutang	Persediaan	Pendapatan	Modal	Kinerja Keuangan	
1	AGRO	2013	-676663659	1038470235	-3767389678	4583200166	-0.74	0.255	-0.010	-0.251	0.100	0.094	0.194
2	BABP	2013	628164	-1780	-7173760	3720984066	0.00	-1.382	0.000	0.131	0.026	-1.226	-1.199
3	BACA	2013	743363	163983	-6204235	7013752.5	-0.76	0.131	0.033	-0.138	3.544	3.571	2.820
4	BBCA	2013	58920959	11716256	-428460621	469921762	-0.76	0.126	0.014	-0.008	0.022	0.154	0.176
5	BBKP	2013	4720685	1461477	-62504397	78167261.5	-0.72	0.039	0.001	-3.042	0.016	-2.986	-2.970
6	BBMD	2013	1772442333	196948347	-5963851099	7918379436	-0.50	0.100	0.013	0.015	0.009	0.137	0.146
7	BBNI	2013	71973479	-2910391	-326402197	359979205.5	-0.71	0.139	0.004	-0.044	0.012	0.110	0.122
8	BBNP	2013	990434640	26060143	-8790005724	9098972146	-0.85	0.130	0.022	-0.040	0.043	0.155	0.198
9	BBRI	2013	1464860792	4020184	-537710533	588759858	1.58	0.005	0.003	-0.057	0.025	-0.024	0.00
10	BBTN	2013	11215743	1002892	-117385687	121459161.5	-0.87	0.156	0.026	-0.016	0.011	0.176	0.187
11	BCIC	2013	1510756	-111680	-12715349	14908092.5	-0.76	-0.055	0.009	-0.001	0.008	-0.039	-0.031
12	BDMN	2013	30393595	5150328	-150078799	170014328	-0.67	0.028	0.002	-0.093	0.017	-0.046	-0.030
13	BEKS	2013	165125	316467	-7977337	8338615	-0.90	0.143	0.037	-0.118	0.008	0.070	0.078
14	BJBR	2013	8121663	-2568403	-55440337	70958233	-0.70	0.134	-0.004	0.028	0.010	0.169	0.179

15	BJTM	2013	5795643	-1692277	-25319356	31079365	-0.68	0.105	0.062	0.064	0.007	0.238	0.246
16	BKSW	2013	1413435	175086	-9493409	7846134.5	-1.01	0.641	0.047	-0.584	0.083	0.187	0.270
17	BMAS	2013	565097059	-34880265	-3403432582	3787353129	-0.76	0.068	0.031	0.077	-0.002	0.174	0.172
18	BMRI	2013	154363859	9475418	-584173823	684359235	-0.61	0.001	0.009	0.042	0.019	0.071	0.090
19	BNBA	2013	461699815	134316013	-3458782356	3764594433	-0.76	0.158	0.003	-0.100	0.011	0.073	0.084
20	BNGA	2013	27315396	-1732065	-186638230	208139445	-0.77	0.012	0.018	-0.344	0.016	-0.298	-0.282
21	BNII	2013	13176831	-23691	-123139520	128159829.5	-0.86	0.013	0.000	-0.133	0.021	-0.098	-0.077
22	BNLI	2013	18587625	-153836	-146737075	174261636.5	-0.74	0.021	-0.007	0.093	0.009	0.117	0.126
23	BSIM	2013	2323078	765839	-14498349	16299673.5	-0.70	0.038	0.007	-0.628	0.057	-0.526	-0.469
24	BSWD	2013	422607202	-106671524	-2978837710	3071048430	-0.87	0.234	0.000	0.061	0.026	0.322	0.348
25	BTPN	2013	10770808	-939348	-56527098	64375798	-0.73	0.112	0.021	-0.021	0.034	0.146	0.180
26	BVIC	2013	2549522	-363043806	346824329	16752985	-0.82	0.203	-0.021	-0.115	0.009	0.076	0.086
27	INPC	2013	2617159	476885	-18185893	20878141	-0.72	0.007	0.003	0.533	0.037	0.580	0.617
28	MAYA	2013	1992924	-30872896	10428686	20591061	-0.90	0.267	0.021	-0.143	0.028	0.173	0.200
29	MCOR	2013	988441	126379	-6871879	7206230	-0.80	0.130	0.010	-0.084	0.039	0.095	0.134
30	MEGA	2013	3456093	-6101808	-50885676	65847403	-0.81	0.048	-0.049	0.034	-0.002	0.030	0.028
31	NAGA	2013	-125175526	262593080	-1095498498	1166652177	-0.82	0.167	0.037	-0.119	0.035	0.120	0.155
32	NISP	2013	18477264	-5513493	-77023490	88333137	-0.73	0.123	0.065	-0.019	0.051	0.219	0.271
33	NOBU	2013	958795	50327	-2856615	2547395.5	-0.73	0.323	0.091	-0.035	0.295	0.674	0.969
34	PNBN	2013	21182015	4060809	-143541952	156424096.5	-0.76	0.001	0.066	-0.021	0.015	0.061	0.076
35	PNBS	2013	3616262621	37968944	-395688802	2027420587	1.61	0.228	-0.001	-0.114	0.017	0.129	0.146
36	SDRA	2013	1650621	1894909	-4444418	7926075.5	-0.11	0.116	0.007	-0.025	0.005	0.103	0.108
37	AGRO	2014	-823435827	1770613775	-5469608877	5757282579	-0.79	0.173	0.004	-0.483	0.011	-0.295	-0.284
38	BABP	2014	1094486	234544	-8192400	8797694.5	-0.78	0.085	-0.002	0.613	0.533	1.230	1.764
39	BACA	2014	1416559	-431335	-8257874	8195988.5	-0.89	0.121	0.047	-0.112	0.827	0.883	1.711
40	BBCA	2014	71977172	-6381537	-450423603	525002430.5	-0.73	0.067	-0.028	0.084	0.026	0.148	0.174
41	BBKP	2014	5123037	2386600	-72221075	74248952	-0.87	0.090	-0.004	0.045	0.008	0.139	0.147

42	BBMD	2014	1984391104	190781709	-6534114533	8300323203	-0.53	0.066	0.007	-0.175	0.024	-0.078	-0.054
43	BBNI	2014	91196952	7891681	-338742622	401614261.5	-0.60	0.067	0.017	0.003	0.033	0.120	0.153
44	BBNP	2014	1078909508	3163750	-7251207384	9727304646	-0.63	-0.045	0.017	0.053	0.009	0.034	0.043
45	BBRI	2014	91559378	-32843082	-655004446	714068973.5	-0.84	0.002	-0.005	0.070	0.025	0.092	0.118
56	BBTN	2014	11613229	347382	-129037076	137872845.5	-0.85	0.109	0.008	-0.140	0.005	-0.018	-0.014
57	BCIC	2014	1144734	-685844	-10617901	13629057.5	-0.75	-0.212	0.073	-1.560	-0.026	-1.726	-1.752
58	BDMN	2014	32004254	5608676	-160735410	189972970.5	-0.65	-0.004	0.006	-0.051	0.008	-0.041	-0.033
59	BEKS	2014	308331	103356	-8087050	9017440.5	-0.85	-0.015	0.012	-0.244	-0.009	-0.255	-0.264
60	BJBR	2014	9947466	355709	-61327888	73397385	-0.70	0.051	-0.010	-0.118	0.005	-0.072	-0.067
61	BJTM	2014	5992135	-106278	-31431059	35522291.5	-0.72	0.112	0.012	-0.034	0.009	0.100	0.109
62	BKSW	2014	2198919	183426	-18461763	15943316.5	-1.01	0.433	-0.008	-0.099	0.048	0.373	0.422
63	BMAS	2014	499052100	25599369	-4026511418	4499499494	-0.78	0.040	0.084	-0.032	0.002	0.094	0.096
64	BMRI	2014	182211380	18917955	-689935622	794069717.5	-0.62	0.002	0.017	-0.148	0.020	-0.109	-0.088
65	BNBA	2014	510729592	86388136	-4485210309	4600547461	-0.85	0.154	0.002	-0.139	0.008	0.025	0.033
66	BNGA	2014	28948678	2587653	-201567620	226014416	-0.75	-0.002	0.005	0.060	0.011	0.074	0.086
67	BNII	2014	13115092	6469306	-126251683	141932608.5	-0.75	0.012	0.001	-0.322	0.016	-0.294	-0.278
68	BNLI	2014	20717245	-2388820	-159545819	175591891.5	-0.80	0.074	-0.017	-0.009	0.017	0.065	0.082
69	BSIM	2014	2460806	815283	-17994116	19353502	-0.76	0.171	0.005	-0.122	0.021	0.075	0.096
70	BSWD	2014	470855267	-352379740	-4154274122	4400270242	-0.92	0.132	0.002	-0.003	0.024	0.155	0.179
71	BTPN	2014	13942392	-958758	-58640421	72338100.5	-0.63	0.081	0.025	-0.248	0.030	-0.112	-0.082
72	BVIC	2014	2799132	-338235878	320092569	20259006	-0.76	0.060	0.057	-0.208	0.007	-0.085	-0.079
73	INPC	2014	2458909	208009	-19853729	22325429.5	-0.77	0.075	0.016	-0.152	0.005	-0.056	-0.051
74	MAYA	2014	34791471	-59887900	71797294	45527833.5	1.03	0.278	0.031	-0.203	0.015	0.121	0.135
75	MCOR	2014	1041063	-242096	-7968552	8843402.5	-0.81	0.161	0.016	-0.213	0.021	-0.016	0.005
76	MEGA	2014	4350157	1976331	-58357728	66561794.5	-0.78	0.052	-0.007	-0.041	0.013	0.017	0.029
77	NAGA	2014	-237120121	133390592	-1409833130	1588759468	-0.95	0.166	-0.017	-0.083	0.015	0.082	0.097
78	NISP	2014	18728653	-1242495	-85394148	100323858	-0.68	0.042	0.011	0.041	0.014	0.108	0.122

79	NOBU	2014	1102811	79599	-4582349	4822430	-0.71	0.240	0.068	-0.005	0.033	0.336	0.369
80	PNBN	2014	24332496	5080273	-149147450	168318622.5	-0.71	0.005	0.015	-0.112	0.019	-0.072	-0.053
81	PNBS	2014	5263391730	68886652	-887218581	5130189572	0.87	-0.120	0.003	1.489	0.107	1.479	1.586
82	SDRA	2014	2385248	1616246	-12282533	12331809	-0.67	0.421	0.030	-0.868	0.270	-0.147	0.122
83	AGRO	2015	-1010572909	2331608032	-6891886082	7376403812	-0.76	0.183	-0.003	0.054	0.062	0.297	0.359
84	BABP	2015	1498901	-159389	-9951370	10783860	-0.80	0.085	0.062	0.037	0.439	0.623	1.061
85	BACA	2015	1006429	223766	-11044546	10705923	-0.92	0.123	0.051	0.027	0.740	0.941	1.681
86	BBCA	2015	43897272	44062553	-483009582	573764152	-0.69	0.068	-0.045	0.034	0.024	0.082	0.106
87	BBKP	2015	4422728	3167860	-86014909	86709881.5	-0.90	0.121	0.011	0.036	0.008	0.177	0.185
88	BBMD	2015	2069501329	242184440	-7104495704	9042517401	-0.53	0.060	0.022	0.022	0.015	0.118	0.133
89	BBNI	2015	109685423	23583482	-409571208	462584498	-0.60	0.094	-0.006	-0.039	0.038	0.087	0.124
90	BBNP	2015	1172604097	92667759	-8277572812	9040993624	-0.78	-0.028	0.005	0.063	0.006	0.046	0.052
91	BBRI	2015	105103493	-33166630	-708594603	840190666.5	-0.76	0.001	0.102	0.072	0.018	0.194	0.212
92	BBTN	2015	13407415	2011754	-155303750	158191776.5	-0.88	-0.095	-0.007	0.349	0.010	0.257	0.267
93	BCIC	2015	1240010	-183589	-11574918	12932762	-0.81	0.150	-0.034	0.276	0.000	0.391	0.391
94	BDMN	2015	33064163	4956612	-151085266	191883002.5	-0.59	-0.013	-0.013	0.106	0.006	0.086	0.093
95	BEKS	2015	11123	-178750	-5477766	7503887.5	-0.75	-0.311	-0.011	0.472	-0.043	0.107	0.063
96	BJBR	2015	10518249	11577	-71897008	82266983.5	-0.75	0.077	0.009	-0.031	0.008	0.064	0.072
97	BJTM	2015	6166034	-1677275	-34276093	40400838.5	-0.74	0.047	0.053	0.002	0.006	0.108	0.114
98	BKSW	2015	3365029	173110	-23204314	23298333.5	-0.84	0.244	0.004	0.042	0.006	0.297	0.303
99	BMAS	2015	535746983	118202432	-4251067775	5086255910	-0.71	0.179	-0.070	-0.079	0.041	0.071	0.113
100	BMRI	2015	204205608	-1145194	-707249382	882551541	-0.57	0.002	0.004	-0.100	0.017	-0.077	-0.061
101	BNBA	2015	538678902	471170174	-5058061655	5861344731	-0.69	-0.601	0.002	-0.026	0.108	-0.518	-0.410
102	BNGA	2015	31685556	1529817	-207898769	236005837.5	-0.74	-0.002	-0.004	0.077	0.892	0.963	1.854

10 3	BNII	2015	17469777	4374697	-141390165	150468739.5	-0.79	0.000	-0.001	0.177	0.007	0.183	0.191
10 4	BNLI	2015	12787635	9585940	-158720356	184019606	-0.74	-0.078	0.019	0.201	0.009	0.152	0.161
10 5	BSIM	2015	2139385	1613130	-23983492	24534118.5	-0.82	0.127	0.044	0.194	0.021	0.386	0.407
10 6	BSWD	2015	722517138	-411775892	-4134017468	5429933015	-0.70	0.050	-0.001	-0.175	0.102	-0.024	0.078
10 7	BTPN	2015	16487588	623211	-63236820	78027200	-0.59	0.085	0.003	-0.143	0.024	-0.032	-0.008
10 8	BVIC	2015	2768737	-1107579623	1088143173	22307783.5	-0.75	0.018	0.048	0.130	0.016	0.212	0.228
10 9	INPC	2015	2258708	875728	-21972611	24286298	-0.78	0.013	0.007	0.038	0.002	0.060	0.062
11 0	MAYA	2015	4269507	-342870916	301644018	41739571.5	-0.89	0.195	0.018	0.038	0.042	0.293	0.335
11 1	MCOR	2015	993827	222682	-8434902	9929356	-0.73	0.038	-0.006	0.151	0.019	0.202	0.222
11 2	MEGA	2015	5056878	6458205	-56165919	67436530.5	-0.66	-0.011	-0.048	0.232	0.068	0.241	0.309
11 3	NAGA	2015	-202991907	302021106	-1699258892	1965283694	-0.81	0.097	0.011	0.038	0.015	0.162	0.177
11 4	NISP	2015	22253812	-3368151	-98715187	111801790.5	-0.71	0.153	0.006	-0.055	0.013	0.118	0.131
11 5	NOBU	2015	1125203	57074	-5473946	6235483.5	-0.69	0.172	0.009	-0.085	0.003	0.099	0.103
11 6	PNBN	2015	25518055	11637146	-152093135	177851103.5	-0.65	0.002	-0.031	-0.046	0.043	-0.033	0.010

11 7	PNBS	2015	6203839329	103469831	-833354358	6670956714	0.82	-0.014	0.027	0.408	0.012	0.434	0.446
11 8	SDRA	2015	2582371	1738184	-15763722	18226149	-0.63	0.135	0.023	0.417	0.013	0.588	0.601

Lampiran 3

Daftar perusahaan yang terindikasi melakukan kecenderungan kecurangan berdasarkan hasil F-Score

No	Kode Perusahaan	Tahun	Total Fraud Score
1	AGRO	2013	-0.65
		2014	-1.08
		2015	-0.46
2	BABP	2013	-1.23
		2014	0.45
		2015	-0.18
3	BACA	2013	2.82
		2014	0.00
		2015	0.02
4	BBKP	2013	-3.71
		2014	-0.73
		2015	-0.73
5	BBRI	2013	1.56
		2014	-0.74
		2015	-0.56
6	BCIC	2013	-0.80
		2014	-2.47
		2015	-0.42
7	BEKS	2013	-0.83
		2014	-1.11
		2015	-0.65
8	BNBA	2013	-0.69
		2014	-0.82
		2015	-1.21
9	BNGA	2013	-1.07
		2014	-0.68
		2015	0.22
10	BNII	2013	-0.96
		2014	-1.05
		2015	-0.61
11	BSIM	2013	-1.23
		2014	-0.69
		2015	-0.44
12	MAYA	2013	-0.72

		2014	1.15
		2015	-0.59
13	PNBS	2013	1.74
		2014	2.35
		2015	1.25

Lampiran 4

Data Input Pengaruh Variabel Independen (X) ke Variabel Dependen (Y)

NO	KODE	TAHUN	X1	X2	X3	X4	X5	X6	X7	TOTAL	Y FRAUD SCORE
			OSHIP	ROA	BDOUT	RECEIVABLE	AUDCHANGE	AUDREPORT	DCHANGE		
1	AGRO	2013	0.67	1.66	0.60	0.00	1	1	1	5.931	-0.65
2	BABP	2013	0.49	0.85	1.00	-1.08	1	1	1	4.265	-1.23
3	BACA	2013	14.11	-1.09	0.67	54.63	1	1	1	71.316	2.82
4	BBKP	2013	0.16	0.39	0.60	51.06	1	0	1	54.217	-3.71
5	BBRI	2013	0.36	3.78	0.38	1.74	1	1	1	9.252	-0.80
6	BCIC	2013	0.42	-3.53	0.67	42.12	1	1	1	12.680	-0.80
7	BEKS	2013	0.30	1.58	0.67	17.22	1	0	1	21.770	-0.83
8	BNBA	2013	0.09	-1.05	0.67	36.19	1	1	1	38.901	-0.69
9	BNGA	2013	1.29	-0.85	0.50	19.40	1	1	1	23.341	-1.07
10	BNII	2013	2.71	-0.74	0.50	12.78	1	1	1	18.253	-0.96
11	BSIM	2013	0.03	-0.51	0.67	30.87	1	0	1	42.057	-1.23
12	PNBS	2013	0.54	0.58	0.67	-33.99	0	0	1	69.775	1.74
13	MAYA	2013	0.84	-1.17	0.60	27.01	1	1	1	30.282	-0.72
14	AGRO	2014	0.62	1.47	0.60	4.47	1	1	1	10.159	-1.08
15	BABP	2014	0.40	-0.82	0.67	-4.75	1	1	0	-2.507	0.45
16	BACA	2014	15.02	-1.13	0.67	32.85	1	1	0	49.406	0.00
17	BBKP	2014	0.15	0.58	0.60	52.11	1	1	0	55.444	-0.73
18	BBRI	2014	0.33	3.73	0.67	-2.04	1	0	1	4.686	-0.74
19	BCIC	2014	0.35	-3.03	0.50	54.38	1	1	1	55.201	-2.47

20	BEKS	2014	0.46	-2.59	0.50	33.19	1	1	1	34.566	-1.11
21	BNBA	2014	0.09	0.52	0.67	21.46	1	0	1	24.740	-0.82
22	BNGA	2014	1.07	-0.65	0.50	-3.14	1	1	1	0.785	-0.68
23	BNII	2014	2.71	-0.68	0.50	34.11	1	1	0	38.638	-1.05
24	BSIM	2014	0.03	-0.68	0.67	57.86	1	1	1	60.874	-0.69
25	PNBS	2014	0.52	0.79	0.67	-33.83	1	1	1	-28.855	2.35
26	MAYA	2014	0.73	-1.02	0.60	47.29	1	1	1	50.603	-0.86
27	AGRO	2015	0.52	1.55	0.50	3.81	1	1	0	8.371	-0.46
28	BABP	2015	0.39	-0.93	0.67	-0.09	0	0	1	1.042	-0.18
29	BACA	2015	7.96	-1.17	0.67	65.50	1	1	1	-55.037	0.02
30	BBKP	2015	0.21	0.69	0.50	63.50	0	1	1	86.906	-0.73
31	BBRI	2015	0.31	2.19	0.50	-1.85	1	1	1	4.147	-0.56
32	BCIC	2015	0.25	-2.16	0.75	52.37	1	1	0	53.208	-0.42
33	BEKS	2015	0.20	-2.29	0.50	18.56	0	1	1	-20.151	-0.65
34	BNBA	2015	0.09	0.33	0.67	44.71	0	1	0	46.795	-1.21
35	BNGA	2015	0.92	-1.71	0.63	-3.79	0	1	1	-1.957	0.22
36	BNII	2015	2.71	-0.41	0.50	18.95	0	1	1	-16.147	-0.61
37	BSIM	2015	0.04	-0.77	0.67	41.94	1	1	1	-19.002	-0.44
38	PNBS	2015	0.76	1.89	0.67	-38.33	0	1	1	-33.011	1.25
39	MAYA	2015	0.67	-1.53	0.40	40.64	1	1	1	-8.100	-0.59

Lampiran 5

UJI STATISTIK DESKRIPTIF

Descriptive Statistics						
	N	Minimum	Maximum	Mean	Std. Deviation	Variance
OSHIP	39	.00	14.11	1.3628	2.98075	8.885
ROA	39	-3.53	3.78	-.2033	1.65311	2.733
BDOUT	39	.25	1.00	.5415	.17521	.031
RECEIVABLE	39	-3.24	4.29	.4171	1.74103	3.031
AUDCHANGE	39	.00	1.00	.7949	.40907	.167
AUDREPORT	39	.00	1.00	.8205	.38878	.151
DCHANGE	39	.00	1.00	.8205	.38878	.151
FRAUD_SCORE	39	-3.71	2.82	-.3972	1.18967	1.415
Valid N (listwise)	39					

Lampiran 6

UJI NORMALITAS

One-Sample Kolmogorov-Smirnov Test

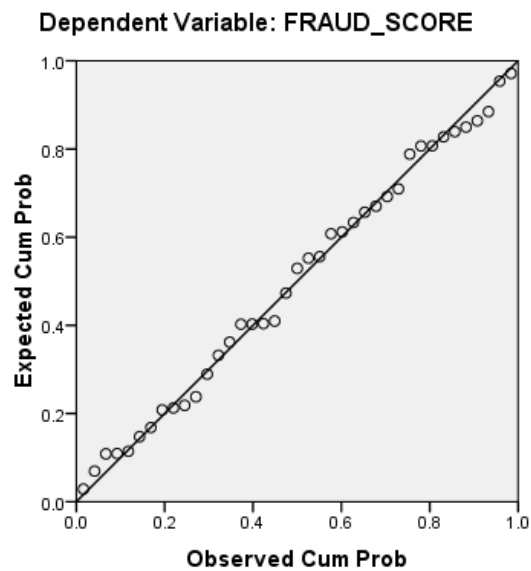
		Unstandardized Residual
N		39
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	.77238450
Most Extreme Differences	Absolute	.069
	Positive	.067
	Negative	-.069
Kolmogorov-Smirnov Z		.429
Asymp. Sig. (2-tailed)		.993

a. Test distribution is Normal.

b. Calculated from data.

Sumber : *Output SPSS 17.0*

Normal P-P Plot of Regression Standardized Residual



Lampiran 7

UJI MULTIKOLINEARITAS

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-2.265	.777		-2.916	.007		
OSHIP	.137	.050	.344	2.751	.010	.872	1.147
ROA	.191	.089	.266	2.145	.040	.886	1.129
BDOUT	3.023	.807	.445	3.748	.001	.963	1.038
RECEIVABLE	.165	.087	.241	1.901	.067	.848	1.180
AUDCHANGE	-1.083	.396	-.333	-2.736	.010	.919	1.088
AUDREPORT	.721	.390	.236	1.849	.074	.837	1.195
DCHANGE	.413	.376	.135	1.098	.281	.901	1.110

a. Dependent Variable:
FRAUD_SCORE

Lampiran 8

UJI AUTOKORELASI

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.761 ^a	.578	.483	.85515	2.063

a. Predictors: (Constant), DCHANGE, ROA, BDOU, RECEIVABLE, AUDCHANGE, OSHIP, AUDREPORT

b. Dependent Variable: FRAUD_SCORE

Lampiran 9

UJI HETEROSKEDASTISITAS

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.067	.397		2.686	.012
	OSHIP	.023	.025	.159	.887	.382
	ROA	.060	.046	.236	1.326	.194
	BDOU	-.420	.413	-.174	-1.018	.317
	RECEIVABLE	.028	.044	.114	.625	.537
	AUDCHANGE	-.121	.203	-.105	-.599	.554
	AUDREPORT	-.132	.199	-.121	-.664	.512
	DCHANGE	-.026	.192	-.024	-.134	.894

a. Dependent Variable: ABS_RESID

Lampiran 10

UJI KOEFISIEN DETERMINASI (R^2)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.761 ^a	.578	.483	.85515

a. Predictors: (Constant), DCHANGE, ROA, BDOUT, RECEIVABLE, AUDCHANGE, OSHIP, AUDREPORT

b. Dependent Variable: FRAUD_SCORE

Lampiran 11

UJI SIMULTAN (Uji Nilai F)

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	31.112	7	4.445	6.078	.000 ^a
	Residual	22.670	31	.731		
	Total	53.782	38			

a. Predictors: (Constant), DCHANGE, ROA, BDOUT, RECEIVABLE, AUDCHANGE, OSHIP, AUDREPORT

b. Dependent Variable: FRAUD_SCORE

Lampiran 12

UJI KOEFISIEN REGRESI DAN UJI PARSIAL (Uji t)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-2.265	.777		-2.916	.007
OSHIP	.137	.050	.344	2.751	.010
ROA	.191	.089	.266	2.145	.040
BDOUT	3.023	.807	.445	3.748	.001
RECEIVABLE	.165	.087	.241	1.901	.067
AUDCHANGE	-1.083	.396	-.333	-2.736	.010
AUDREPORT	.721	.390	.236	1.849	.074
DCHANGE	.413	.376	.135	1.098	.281

a. Dependent Variable: FRAUD_SCORE