BAB V

PENUTUP

5.1. Kesimpulan

Penelitian ini bertujuan untuk memperoleh bukti empiris tentang pengaruh *fraud triangle* yang tertuang dalam SAS No. 99 dan ISA 240 terhadap tingkat risiko terjadinya *fraudulent financial statement* dalam suatu perusahaan. *Financial stability pressure, excessive pressure, financial target, ineffective* monitoring, dan *organizational structure* terbukti berpengaruh positif terhadap tingkat risiko terjadinya *fraudulent financial statement*. Sedangkan *personal financial need* dan *rationalization* tidak terbukti berpengaruh positif terhadap tingkat risiko terjadinya *fraudulent financial statement*.

Secara keseluruhan, berdasarkan hasil pembahasan dalam penelitian ini, diketahui terdapat tiga dari empat *pressure* dan kedua elemen *opportunity* yang diuji berpengaruh terhadap tingkat risiko *fraudulent financial statement*. Sedangkan terdapat *pressure* yang tidak berpengaruh terhadap tingkat risiko terjadinya *fraudulent financial statement*. Untuk variabel *rationalization*, berpengaruh terhadap tingkat risiko *fraudulent financial statement* namun dengan arah negatif.

5.2. Keterbatasan Penelitian

Peneliti telah berusaha untuk melakukan pengembangan dari penelitian sebelumnya. Namun dalam penelitian ini terdapat beberapa keterbatasan yang

sangat memengaruhi hasil penelitian. Keterbatasan-keterbatasan dalam penelitian ini adalah:

1. Penelitian hanya menggunakan sampel perusahaan yang bergerak di satu sektor industri yang terdaftar di BEI, yaitu sektor industri manufaktur selama lima tahun pengamatan. Sehingga tidak bisa mengukur variabel independen terkait *opportunity* berupa *nature of industry*.
2. Peneliti tidak melakukan pengujian variabel independen terkait *opportunity*, yaitu *internal control*, karena tidak menemukan referensi terkait pengukurannya.

5.3. Saran

Berdasarkan kesimpulan dan keterbatasan dalam penelitian ini, maka saran yang diberikan kepada peneliti selanjutnya dengan topik yang sama adalah:

1. Diharapkan peneliti selanjutnya dapat menggunakan sampel perusahaan di lebih dari satu sektor industri, sehingga dapat melakukan pengujian variabel terkait *opportunity* lainnya, terutama *nature of industry* dan lebih menggambarkan kondisi nyata di lapangan.
2. Untuk penelitian lebih lanjut, peneliti selanjutnya dapat menguji pengaruh dari *fraud diamond* atau *fraud pentagon* terhadap terjadinya *fraudulent financial statement* yang merupakan perkembangan dari teori *fraud triangle*.

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LAMPIRAN

Lampiran 1: Data sampel variabel *financial stability pressure*

	2012	2013	2014	2015	2016
ADES	0	1	0	0	1
ADMG	1	0	1	0	1
AGII	0	1	0	0	X
AISA	0	0	X	0	0
AKKU	1	X	X	0	X
AKPI	1	1	0	0	1
ALDO	0	X	0	0	1
ALKA	1	X	X	0	1
ALMI	1	X	0	0	1
AMFG	0	1	0	1	1
APLI	1	1	0	0	1
ARGO	0	X	1	X	1
ARNA	0	0	0	1	1
ASII	0	1	1	1	0
AUTO	1	X	1	1	1
BAJA	1	1	0	0	1
BATA	0	1	0	0	1
BIMA	1	1	0	0	X
BRAM	0	1	0	0	1
BRNA	0	1	0	X	X
BRPT	1	0	0	0	0
BTON	1	1	0	0	1
BUDI	X	0	0	X	1
CEKA	1	X	X	0	1
CPIN	0	0	1	0	0
CTBN	1	X	1	1	1
DLTA	0	0	0	1	1
DPNS	0	0	1	0	1
DVLA	0	1	1	0	1
EKAD	1	1	X	0	1
ERTX	X	X	0	0	1
ESTI	1	1	0	0	1
FASW	1	1	0	1	0
FPNI	1	1	0	0	1
GDST	1	0	1	0	1
GDYR	0	1	1	1	1
GGRM	1	0	0	0	0
GJTL	0	X	0	1	0
HDTX	1	1	0	1	1
HMSP	0	X	1	X	0
ICBP	0	1	0	0	0
IGAR	1	1	X	0	1
IKAI	1	1	0	0	1
IMAS	X	1	X	0	1
INAF	X	1	0	0	1

Keterangan: "X" merupakan data outliers

Lampiran 1: Data sampel variabel *financial stability pressure* (lanjutan)

	2012	2013	2014	2015	2016
INAI	1	X	X	X	1
INCI	0	1	0	0	1
INDF	X	1	X	1	0
INDR	1	0	0	1	1
INDS	0	X	X	1	1
INKP	0	0	1	0	1
INRU	1	0	1	1	1
INTP	0	0	0	1	1
IPOL	1	0	0	0	1
JECC	X	X	0	0	1
JKSW	1	1	0	0	1
JPFA	X	X	1	0	X
JPRS	X	1	X	X	X
KAEF	0	1	0	0	1
KBLI	0	1	0	0	1
KBLM	1	1	0	0	1
KBRI	0	1	0	0	X
KDSI	0	1	0	0	1
KIAS	X	0	0	1	1
KICI	1	1	X	X	1
KLBF	0	0	0	0	0
KRAH	X	X	X	X	1
KRAS	1	1	1	1	X
LION	0	1	0	0	1
LMPI	1	1	0	0	1
LMSH	0	1	0	0	1
LPIN	1	1	X	0	1
MAIN	0	1	X	X	0
MASA	X	1	0	1	0
MBTO	1	1	0	0	1
MERK	1	0	0	0	1
MLBI	X	0	1	1	X
MLIA	1	1	0	1	1
MRAT	1	1	X	0	1
MYOR	X	X	1	0	1
NIKL	1	0	X	0	1
PBRX	X	X	X	0	1
PICO	1	1	0	0	1
POLY	X	1	1	0	1
PRAS	1	X	0	0	1
PSDN	1	1	1	0	1
PTSN	0	1	1	0	1
PYFA	1	1	0	0	1
RICY	1	X	0	0	1
RMBA	1	1	1	1	X
ROTI	0	X	0	0	1
SCCO	0	1	0	0	1
SIAP	1	X	0	0	X
SIMA	0	X	0	0	1
SIPD	1	1	0	X	X

Keterangan: "X" merupakan data outliers

Lampiran 1: Data sampel variabel *financial stability pressure* (lanjutan)

	2012	2013	2014	2015	2016
SKBM	X	X	X	0	X
SKLT	1	1	0	0	1
SMCB	0	1	1	1	1
SMGR	0	0	0	1	1
SMSM	0	0	0	0	1
SPMA	1	1	0	1	1
SQBB	0	X	0	0	1
SRIL	0	X	0	0	1
SRSN	1	X	0	X	1
SSTM	1	1	0	0	1
STAR	X	X	X	0	1
SULI	0	1	0	0	1
TBMS	1	1	0	0	1
TCID	1	0	0	0	1
TFCO	1	1	0	0	1
TIRT	1	1	0	0	1
TKIM	1	1	X	1	1
TOTO	0	1	0	X	1
TPIA	1	X	0	0	0
TRST	1	1	0	0	1
TSPC	0	0	1	0	1
ULTJ	0	1	1	0	1
UNIC	1	X	1	0	1
UNIT	1	1	0	0	1
UNVR	0	0	0	0	0
VOKS	X	X	1	0	1
WTON	0	1	X	1	1
YPAS	1	X	0	0	1

Keterangan: "X" merupakan data outliers

Lampiran 2: Data sampel variabel *excessive pressure*

	2012	2013	2014	2015	2016
ADES	0.463	0.400	0.414	0.497	0.499
ADMG	0.466	0.430	0.367	0.362	0.355
AGII	0.675	0.690	0.639	0.621	X
AISA	0.474	0.531	X	0.562	0.539
AKKU	0.631	X	X	0.661	X
AKPI	0.508	0.506	0.535	0.616	0.572
ALDO	0.490	X	0.553	0.533	0.510
ALKA	0.629	X	X	0.571	0.553
ALMI	0.688	X	0.800	0.742	0.812
AMFG	0.211	0.220	0.187	0.206	0.346
APLI	0.348	0.283	0.175	0.282	0.216
ARGO	0.878	X	1.149	X	1.491
ARNA	0.355	0.323	0.276	0.375	0.386
ASII	0.507	0.504	0.490	0.484	0.466
AUTO	0.382	X	0.295	0.293	0.279
BAJA	0.687	0.793	0.807	0.830	0.800
BATA	0.325	0.417	0.446	0.312	0.308
BIMA	2.876	2.728	2.864	3.029	X
BRAM	0.262	0.319	0.421	0.373	0.332
BRNA	0.608	0.728	0.725	X	X
BRPT	0.543	0.544	0.546	0.469	0.437
BTON	0.220	0.212	0.158	0.186	0.190
BUDI	X	0.629	0.631	X	0.603
CEKA	0.549	X	X	0.569	0.377
CPIN	0.338	0.367	0.475	0.491	0.415
CTBN	0.469	X	0.437	0.419	0.262
DLTA	0.197	0.220	0.229	0.182	0.155
DPNS	0.157	0.129	0.122	0.121	0.111
DVLA	0.217	0.231	0.221	0.293	0.295
EKAD	0.299	0.308	X	0.251	0.157
ERTX	X	X	0.726	0.677	0.620
ESTI	0.546	0.594	0.662	0.771	0.673
FASW	0.676	0.726	0.705	0.650	0.632
FPNI	0.669	0.657	0.638	0.588	0.522
GDST	0.319	0.258	0.357	0.321	0.338
GDYR	0.574	0.494	0.539	0.535	0.501
GGRM	0.359	0.421	0.429	0.402	0.372
GJTL	0.574	X	0.627	0.692	0.687
HDTX	0.534	0.697	0.854	0.714	0.752
HMSP	0.493	X	0.524	X	0.196
ICBP	0.325	0.376	0.396	0.383	0.360
IGAR	0.225	0.283	X	0.191	0.150
IKAI	0.510	0.574	0.655	0.823	1.233
IMAS	X	0.702	X	0.731	0.738
INAF	X	0.544	0.526	0.614	0.583
INAI	0.789	X	X	X	0.807
INCI	0.125	0.074	0.073	0.091	0.098
INDF	X	0.509	X	0.530	0.465
INDR	0.569	0.595	0.590	0.631	0.646
INDS	0.317	X	X	0.249	0.165

Keterangan: "X" merupakan data outliers

Lampiran 2: Data sampel variabel *excessive pressure* (lanjutan)

	2012	2013	2014	2015	2016
INKP	0.688	0.662	0.631	0.627	0.590
INRU	0.609	0.606	0.612	0.625	0.521
INTP	0.147	0.136	0.142	0.136	0.133
IPOL	0.501	0.455	0.458	0.454	0.449
JECC	X	X	0.839	0.729	0.704
JKSW	2.432	2.554	2.378	2.661	2.617
JPFA	X	X	0.664	0.644	X
JPRS	X	0.037	X	X	X
KAEF	0.306	0.343	0.390	0.425	0.508
KBLI	0.272	0.337	0.297	0.338	0.294
KBLM	0.634	0.588	0.552	0.547	0.498
KBRI	0.040	0.121	0.479	0.642	X
KDSI	0.446	0.586	0.613	0.678	0.633
KIAS	X	0.099	0.100	0.146	0.183
KICI	0.299	0.247	X	X	0.363
KLBF	0.217	0.249	0.210	0.201	0.181
KRAH	X	X	X	X	0.702
KRAS	0.564	0.558	0.657	0.517	X
LION	0.142	0.166	0.260	0.289	0.314
LMPI	0.498	0.517	0.507	0.494	0.496
LMSH	0.241	0.220	0.171	0.160	0.280
LPIN	0.217	0.270	X	0.641	0.892
MAIN	0.621	0.611	X	X	0.531
MASA	X	0.403	0.400	0.423	0.444
MBTO	0.287	0.262	0.267	0.331	0.379
MERK	0.268	0.265	0.227	0.262	0.217
MLBI	X	0.446	0.752	0.635	X
MLIA	0.811	0.834	0.817	0.844	0.791
MRAT	0.153	0.141	X	0.242	0.236
MYOR	X	X	0.602	0.542	0.515
NIKL	0.614	0.655	X	0.671	0.666
PBRX	X	X	X	0.513	0.562
PICO	0.665	0.654	0.631	0.592	0.584
POLY	X	3.342	4.302	4.980	5.056
PRAS	0.515	X	0.467	0.530	0.566
PSDN	0.400	0.388	0.390	0.477	0.571
PTSN	0.418	0.345	0.253	0.227	0.238
PYFA	0.354	0.464	0.441	0.367	0.368
RICY	0.564	X	0.661	0.666	0.680
RMBA	0.723	0.904	1.136	1.249	X
ROTI	0.447	X	0.552	0.561	0.506
SCCO	0.560	0.598	0.508	0.480	0.502
SIAP	0.426	X	0.046	0.913	X
SIMA	1.321	X	0.499	0.311	0.297
SIPD	0.613	0.593	0.541	X	X
SKBM	X	X	X	0.550	X
SKLT	0.482	0.538	0.537	0.597	0.479
SMCB	0.308	0.411	0.491	0.512	0.592
SMGR	0.317	0.292	0.271	0.281	0.309
SMSM	0.431	0.408	0.344	0.351	0.299

Keterangan: "X" merupakan data outliers

Lampiran 2: Data sampel variabel *excessive pressure* (lanjutan)

	2012	2013	2014	2015	2016
SPMA	0.532	0.572	0.615	0.636	0.485
SQBB	0.181	X	0.197	0.237	0.260
SRIL	0.628	X	0.667	0.647	0.650
SRSN	0.331	X	0.290	X	0.439
SSTM	0.648	0.661	0.665	0.662	0.608
STAR	X	X	X	0.328	0.290
SULI	1.032	1.395	1.407	1.254	1.169
TBMS	0.900	0.910	0.889	0.834	0.777
TCID	0.131	0.193	0.307	0.176	0.184
TFCO	0.213	0.192	0.155	0.094	0.095
TIRT	0.845	0.918	0.885	0.881	0.845
TKIM	0.711	0.694	X	0.644	0.624
TOTO	0.410	0.407	0.393	X	0.410
TPIA	0.573	X	0.548	0.524	0.464
TRST	0.382	0.476	0.460	0.417	0.413
TSPC	0.276	0.286	0.261	0.310	0.296
ULTJ	0.307	0.283	0.224	0.210	0.177
UNIC	0.437	X	0.392	0.367	0.290
UNIT	0.367	0.475	0.452	0.472	0.436
UNVR	0.669	0.681	0.668	0.693	0.719
VOKS	X	X	0.668	0.668	0.599
WTON	0.743	0.750	X	0.492	0.466
YPAS	0.529	X	0.489	0.461	0.493

Keterangan: "X" merupakan data outliers

Lampiran 3: Data sampel variabel *personal financial need*

	2012	2013	2014	2015	2016
ADES	0.000	0.000	0.000	0.000	0.000
ADMG	0.000	0.000	0.000	0.000	0.000
AGII	2.000	2.000	6.560	6.560	X
AISA	0.000	0.000	X	0.000	0.000
AKKU	0.000	X	X	0.000	X
AKPI	0.000	0.000	0.000	0.000	0.000
ALDO	14.320	X	14.320	14.320	14.320
ALKA	0.000	X	X	0.070	0.012
ALMI	1.600	X	1.600	1.620	1.620
AMFG	0.000	0.000	0.000	0.000	0.000
APLI	0.000	0.000	28.280	25.610	26.550
ARGO	2.470	X	2.470	X	2.420
ARNA	0.000	0.000	0.000	0.000	37.320
ASII	0.040	0.040	0.030	0.040	0.040
AUTO	0.070	X	0.020	0.000	0.000
BAJA	73.930	73.930	73.930	65.880	73.930
BATA	0.000	0.000	0.000	0.000	0.000
BIMA	0.000	0.000	0.000	0.000	X
BRAM	27.770	27.770	27.770	0.000	0.000
BRNA	10.100	9.420	7.210	X	X
BRPT	0.490	1.530	1.600	1.600	5.100
BTON	9.580	9.580	9.580	9.580	9.580
BUDI	X	0.020	0.000	X	0.000
CEKA	0.000	X	X	0.000	0.760
CPIN	0.000	0.000	0.000	0.000	0.000
CTBN	0.030	X	0.030	0.030	0.002
DLTA	0.000	0.000	0.000	0.000	0.000
DPNS	5.710	5.710	5.710	5.710	5.710
DVLA	0.000	0.000	0.000	0.000	0.000
EKAD	0.000	0.000	X	0.000	0.000
ERTX	X	X	0.000	0.000	0.000
ESTI	0.000	0.000	0.000	0.000	24.230
FASW	0.000	0.000	0.000	0.000	0.000
FPNI	0.000	0.000	0.000	0.000	0.000
GDST	0.010	0.010	0.010	0.010	0.010
GDYR	0.000	0.000	0.000	0.000	0.000
GGRM	0.920	0.920	0.920	0.920	0.670
GJTL	0.080	X	0.010	0.950	0.010
HDTX	2.380	2.380	2.380	2.880	2.980
HMSP	0.000	X	0.000	X	0.000
ICBP	0.000	0.000	0.000	0.000	0.000
IGAR	0.000	0.000	X	0.000	0.000
IKAI	3.030	3.030	3.030	1.640	1.640
IMAS	X	0.000	X	0.000	0.000
INAF	X	0.000	0.000	0.000	0.000
INAI	0.190	X	X	X	0.710
INCI	8.380	8.380	13.880	13.920	33.580
INDF	X	0.020	X	0.020	0.020
INDR	0.000	0.000	0.000	0.000	0.000
INDS	0.410	X	X	0.440	0.440

Keterangan: "X" merupakan data outliers

Lampiran 3: Data sampel variabel *personal financial need* (lanjutan)

	2012	2013	2014	2015	2016
INKP	0.000	0.000	0.000	0.000	0.000
INRU	0.000	0.000	0.000	0.000	0.000
INTP	0.000	0.000	0.000	0.000	0.000
IPOL	0.000	0.000	0.000	0.000	0.000
JECC	X	X	0.000	0.000	0.000
JKSW	1.330	1.330	1.330	1.330	1.330
JPFA	X	X	0.000	0.000	X
JPRS	X	15.500	X	X	X
KAEF	0.198	0.000	0.000	0.002	0.136
KBLI	0.000	0.000	0.000	0.050	0.050
KBLM	6.410	0.000	0.000	0.000	0.000
KBRI	1.150	1.150	0.000	0.000	X
KDSI	0.034	2.470	4.840	4.810	4.820
KIAS	X	0.000	0.000	0.000	0.000
KICI	0.230	0.230	X	X	0.230
KLBF	0.010	0.010	0.010	0.010	0.010
KRAH	X	X	X	X	0.001
KRAS	0.016	0.016	0.000	0.008	X
LION	0.240	0.240	0.240	0.240	0.240
LMPI	0.010	0.010	0.010	0.010	0.010
LMSH	25.610	25.610	25.150	25.580	23.700
LPIN	0.000	0.000	X	0.000	0.000
MAIN	0.000	0.000	X	X	0.141
MASA	X	3.060	15.700	15.810	15.860
MBTO	0.095	0.100	0.100	0.100	0.080
MERK	0.000	0.000	0.000	0.000	0.000
MLBI	X	0.000	0.000	0.000	X
MLIA	0.060	0.060	0.060	0.060	0.030
MRAT	0.000	0.000	X	0.000	0.000
MYOR	X	X	0.000	1.392	25.220
NIKL	0.030	0.030	X	0.030	0.010
PBRX	X	X	X	0.200	4.170
PICO	0.040	0.040	0.040	0.040	0.040
POLY	X	0.008	0.008	0.008	0.008
PRAS	5.910	X	4.960	4.960	4.960
PSDN	1.652	1.652	1.392	1.392	1.392
PTSN	70.000	70.000	70.000	70.000	70.000
PYFA	23.080	11.540	11.540	11.540	23.080
RICY	0.000	X	0.000	0.000	0.000
RMBA	0.000	0.000	0.000	0.000	X
ROTI	0.000		0.000	0.000	0.000
SCCO	0.000	5.766	5.766	5.766	4.785
SIAP	0.000	X	0.000	0.000	X
SIMA	0.000	X	0.000	0.000	0.000
SIPD	0.000	0.000	0.000	X	X
SKBM	X	X	X	3.110	X
SKLT	1.120	1.120	1.120	0.240	0.240
SMCB	0.000	0.000	0.000	0.000	0.000
SMGR	0.000	0.000	0.001	0.003	0.000
SMSM	6.031	8.329	8.329	8.329	7.997

Keterangan: "X" merupakan data outliers

Lampiran 3: Data sampel variabel *personal financial need* (lanjutan)

	2012	2013	2014	2015	2016
SPMA	8.700	1.625	1.849	1.849	2.621
SQBB	0.000	X	0.000	0.000	0.000
SRIL	11.768	X	0.000	0.000	0.036
SRSN	12.074	X	11.595	X	11.595
SSTM	8.060	8.060	8.060	8.060	36.600
STAR	X	X	X	0.000	0.000
SULI	1.210	0.960	0.960	0.960	24.680
TBMS	0.050	0.050	0.060	0.060	0.060
TCID	0.142	0.222	0.136	0.136	0.142
TFCO	0.070	0.070	0.080	0.090	0.090
TIRT	0.000	0.000	0.000	0.000	0.000
TKIM	0.000	0.000	X	0.000	0.000
TOTO	0.000	0.000	0.000	X	0.000
TPIA	0.030	X	0.060	0.060	0.060
TRST	1.910	1.500	1.190	2.860	7.150
TSPC	0.102	0.097	0.081	0.068	0.059
ULTJ	17.970	17.800	17.900	17.900	11.490
UNIC	0.040	X	0.040	0.040	0.080
UNIT	0.000	0.000	0.000	0.000	0.000
UNVR	0.001	0.001	0.001	0.001	0.001
VOKS	X	X	0.095	0.095	0.095
WTON	0.420	0.000	X	0.000	0.000
YPAS	0.352	X	0.352	0.352	0.352

Keterangan: "X" merupakan data outliers

Lampiran 4: Data sampel variabel *financial target*

	2012	2013	2014	2015	2016
ADES	0.214	0.126	0.061	0.050	0.073
ADMG	0.014	0.004	-0.053	-0.058	-0.054
AGII	0.038	0.031	0.018	0.010	X
AISA	0.066	0.069	X	0.041	0.078
AKKU	-0.192	X	X	-0.177	X
AKPI	0.018	0.017	0.016	0.010	0.020
ALDO	0.066	X	0.059	0.066	0.061
ALKA	0.035	X	X	-0.008	0.004
ALMI	0.007	X	0.001	-0.024	-0.046
AMFG	0.111	0.096	0.117	0.080	0.047
APLI	0.013	0.006	0.035	0.006	0.080
ARGO	-0.066	X	-0.208	X	-0.221
ARNA	0.169	0.209	0.208	0.050	0.059
ASII	0.125	0.104	0.094	0.064	0.070
AUTO	0.128	X	0.067	0.023	0.033
BAJA	0.023	-0.091	0.014	-0.010	0.035
BATA	0.121	0.065	0.091	0.163	0.052
BIMA	0.026	-0.137	0.097	-0.027	X
BRAM	0.098	0.023	0.052	0.043	0.075
BRNA	0.071	-0.011	0.043	X	X
BRPT	-0.058	-0.009	-0.001	0.002	0.109
BTON	0.171	0.147	0.044	0.035	-0.034
BUDI	X	0.018	0.012	X	0.013
CEKA	0.057	X	X	0.072	0.175
CPIN	0.217	0.161	0.084	0.074	0.092
CTBN	0.128	X	0.098	0.035	-0.006
DLTA	0.286	0.312	0.290	0.185	0.212
DPNS	0.112	0.261	0.054	0.036	0.034
DVLA	0.139	0.106	0.065	0.078	0.099
EKAD	0.132	0.115	X	0.121	0.129
ERTX	X	X	0.049	0.099	0.030
ESTI	-0.058	-0.091	-0.092	-0.184	0.063
FASW	0.001	-0.044	0.016	-0.044	0.032
FPNI	-0.052	-0.021	-0.025	0.013	0.011
GDST	0.040	0.077	-0.010	-0.047	0.025
GDYR	0.054	0.042	0.022	-0.001	0.015
GGRM	0.098	0.086	0.093	0.102	0.106
GJTL	0.088	X	0.017	-0.018	0.034
HDTX	0.002	-0.092	-0.025	-0.073	-0.083
HMSP	0.379	X	0.359	X	0.300
ICBP	0.129	0.105	0.102	0.110	0.126
IGAR	0.142	0.111	X	0.134	0.158
IKAI	-0.078	-0.089	-0.051	-0.279	-0.548
IMAS	X	0.028	X	-0.001	-0.012
INAF	X	-0.042	0.001	0.004	-0.013
INAI	0.038	X	X	X	0.027
INCI	0.034	0.076	0.075	0.100	0.037
INDF	X	0.044	X	0.040	0.064
INDR	0.001	0.002	0.005	0.013	0.002
INDS	0.081	X	X	0.001	0.020

Keterangan: "X" merupakan data outliers

Lampiran 4: Data sampel variabel *financial target* (lanjutan)

	2012	2013	2014	2015	2016
INKP	0.007	0.033	0.019	0.032	0.029
INRU	-0.010	0.012	0.004	-0.008	0.110
INTP	0.209	0.188	0.183	0.158	0.128
IPOL	0.026	0.034	0.014	0.009	0.023
JECC	X	X	0.022	0.002	0.083
JKSW	-0.059	-0.030	-0.032	-0.087	-0.011
JPFA	X	X	0.024	0.031	X
JPRS	X	0.040	X	X	X
KAEF	0.099	0.087	0.080	0.078	0.059
KBLI	0.108	0.055	0.052	0.074	0.179
KBLM	0.033	0.012	0.032	0.019	0.033
KBRI	0.049	-0.023	-0.012	-0.107	X
KDSI	0.065	0.042	0.048	0.010	0.041
KIAS	X	0.033	0.039	-0.077	-0.136
KICI	0.024	0.075	X	X	0.003
KLBF	0.188	0.174	0.171	0.150	0.154
KRAH	X	X	X	X	0.001
KRAS	-0.008	-0.006	-0.060	-0.088	X
LION	0.197	0.130	0.082	0.072	0.062
LMPI	0.003	-0.015	0.002	0.005	0.009
LMSH	0.321	0.102	0.053	0.015	0.038
LPIN	0.096	0.044	X	-0.056	-0.134
MAIN	0.168	0.109	X	X	0.074
MASA	X	0.006	0.001	-0.045	-0.011
MBTO	0.075	0.026	0.005	-0.022	0.012
MERK	0.189	0.252	0.253	0.222	0.207
MLBI	X	0.657	0.356	0.237	X
MLIA	-0.005	-0.066	0.017	-0.022	0.001
MRAT	0.068	-0.015	X	0.002	-0.011
MYOR	X	X	0.040	0.110	0.107
NIKL	-0.058	0.002	X	-0.053	0.021
PBRX	X	X	X	0.019	0.026
PICO	0.019	0.025	0.026	0.025	0.022
POLY	X	-0.085	-0.291	-0.077	-0.051
PRAS	0.027	X	0.009	0.004	-0.002
PSDN	0.038	0.031	-0.045	-0.069	-0.056
PTSN	0.011	0.018	-0.030	0.002	0.018
PYFA	0.039	0.035	0.015	0.019	0.031
RICY	0.020	X	0.013	0.011	0.011
RMBA	-0.047	-0.113	-0.222	-0.129	X
ROTI	0.124	X	0.088	0.100	0.096
SCCO	0.114	0.060	0.083	0.090	0.139
SIAP	0.018	X	0.001	-0.133	X
SIMA	-0.107	X	0.022	-0.041	-0.017
SIPD	0.005	0.003	0.001	X	X
SKBM	X	X	X	0.053	X
SKLT	0.032	0.038	0.050	0.053	0.036
SMCB	0.111	0.064	0.039	0.010	-0.014
SMGR	0.185	0.174	0.162	0.119	0.103
SMSM	0.186	0.199	0.240	0.201	0.223

Keterangan: "X" merupakan data outliers

Lampiran 4: Data sampel variabel *financial target* (lanjutan)

	2012	2013	2014	2015	2016
SPMA	0.024	-0.014	0.023	-0.019	0.038
SQBB	0.341	X	0.359	0.324	0.345
SRIL	0.065	X	0.072	0.071	0.063
SRSN	0.042	X	0.031	X	0.015
SSTM	-0.017	-0.016	-0.017	-0.014	-0.022
STAR	X	X	X	0.000	0.001
SULI	-0.105	-0.346	0.006	0.004	0.004
TBMS	0.013	-0.026	0.025	0.017	0.056
TCID	0.119	0.109	0.094	0.262	0.074
TFCO	0.021	-0.026	-0.014	-0.005	0.019
TIRT	-0.047	-0.191	0.032	-0.001	0.036
TKIM	0.013	0.010	X	0.001	0.003
TOTO	0.155	0.135	0.145	X	0.065
TPIA	-0.052	X	0.009	0.014	0.141
TRST	0.028	0.010	0.009	0.008	0.010
TSPC	0.137	0.118	0.104	0.084	0.083
ULTJ	0.146	0.116	0.097	0.148	0.167
UNIC	0.007	X	0.011	-0.004	0.093
UNIT	0.001	0.002	0.001	0.001	0.002
UNVR	0.404	0.401	0.415	0.372	0.382
VOKS	X	X	-0.055	0.000	0.096
WTON	0.046	0.083	X	0.039	0.060
YPAS	0.047	X	-0.028	-0.035	-0.039

Keterangan: "X" merupakan data outliers

Lampiran 5: Data sampel variabel *ineffective monitoring*

	2012	2013	2014	2015	2016
ADES	1	1	1	1	1
ADMG	1	1	1	1	1
AGII	1	1	1	1	X
AISA	0	0	X	1	1
AKKU	0	X	X	0	X
AKPI	0	0	0	0	0
ALDO	0	X	0	0	0
ALKA	0	X	X	0	0
ALMI	0	X	0	0	0
AMFG	1	1	1	1	1
APLI	1	1	1	1	1
ARGO	0	X	0	X	0
ARNA	1	1	1	0	0
ASII	1	1	1	1	1
AUTO	1	X	1	1	1
BAJA	1	1	1	1	1
BATA	1	1	1	1	1
BIMA	1	1	1	1	X
BRAM	0	0	0	0	0
BRNA	1	1	0	X	X
BRPT	1	0	1	1	1
BTON	1	1	1	1	1
BUDI	X	0	0	X	0
CEKA	0	X	X	0	0
CPIN	0	0	0	0	0
CTBN	1	X	1	1	1
DLTA	1	1	1	1	1
DPNS	0	0	0	0	0
DVLA	0	0	0	0	1
EKAD	1	1	X	1	1
ERTX	X	X	1	1	1
ESTI	1	1	1	1	1
FASW	0	0	0	0	0
FPNI	1	1	1	1	1
GDST	0	0	0	0	0
GDYR	0	0	0	0	0
GGRM	1	1	1	1	1
GJTL	0	X	0	0	0
HDTX	1	1	1	1	1
HMSP	0	X	0	X	0
ICBP	1	0	1	1	1
IGAR	1	1	X	1	1
IKAI	0	0	0	0	0
IMAS	X	1	X	1	1
INAF	X	1	1	1	1
INAI	0	X	X	X	0
INCI	0	0	0	0	0
INDF	X	1	X	1	1
INDR	1	1	1	1	1
INDS	1	X	X	1	1

Keterangan: "X" merupakan data outliers

Lampiran 5: Data sampel variabel *ineffective monitoring* (lanjutan)

	2012	2013	2014	2015	2016
INKP	1	1	1	1	1
INRU	0	0	0	0	0
INTP	1	1	1	1	1
IPOL	1	1	1	1	1
JECC	X	X	0	0	0
JKSW	0	0	0	0	0
JPFA	X	X	0	0	X
JPRS	X	0	X	X	X
KAEF	1	1	1	1	1
KBLI	0	0	0	0	0
KBLM	1	1	1	1	1
KBRI	1	1	1	1	X
KDSI	0	0	0	0	0
KIAS	X	1	1	1	1
KICI	1	1	X	X	1
KLBF	1	1	1	1	1
KRAH	X	X	X	X	0
KRAS	1	1	1	1	X
LION	0	0	0	0	0
LMPI	0	0	1	1	1
LMSH	0	0	0	0	0
LPIN	0	0	X	1	1
MAIN	1	1	X	X	1
MASA	X	1	1	1	1
MBTO	0	0	0	0	0
MERK	1	1	1	1	1
MLBI	X	1	1	1	X
MLIA	0	0	0	0	0
MRAT	1	1	X	1	1
MYOR	X	X	0	0	0
NIKL	1	1	X	1	0
PBRX	X	X	X	1	1
PICO	1	1	1	1	1
POLY	X	1	1	1	1
PRAS	0	X	0	0	0
PSDN	1	1	1	1	1
PTSN	1	1	1	1	1
PYFA	0	0	0	0	0
RICY	0	X	0	0	0
RMBA	1	1	1	1	X
ROTI	1	X	1	1	1
SCCO	1	1	1	1	1
SIAP	1	X	1	1	X
SIMA	0	X	0	1	1
SIPD	1	1	1	X	X
SKBM	X	X	X	0	X
SKLT	0	0	0	0	0
SMCB	1	1	1	1	1
SMGR	1	1	1	1	1
SMSM	0	0	0	0	0

Keterangan: "X" merupakan data outliers

Lampiran 5: Data sampel variabel *ineffective monitoring* (lanjutan)

	2012	2013	2014	2015	2016
SPMA	0	0	0	0	0
SQBB	1	X	0	1	1
SRIL	0	X	0	0	0
SRSN	1	X	1	X	1
SSTM	0	0	0	0	0
STAR	X	X	X	0	0
SULI	1	1	1	1	1
TBMS	1	1	1	1	1
TCID	0	0	1	1	1
TFCO	0	0	0	0	0
TIRT	1	1	1	0	0
TKIM	1	1	X	1	1
TOTO	1	1	0	X	0
TPIA	1	X	1	1	1
TRST	1	1	1	1	1
TSPC	0	1	1	1	1
ULTJ	0	0	0	0	0
UNIC	1	X	1	1	1
UNIT	0	0	0	0	0
UNVR	1	1	1	1	1
VOKS	X	X	0	0	0
WTON	1	1	X	0	1
YPAS	0	X	0	0	0

Keterangan: "X" merupakan data outliers

Lampiran 6: Data sampel variabel *organizational structure*

	2012	2013	2014	2015	2016
ADES	1	1	0	0	1
ADMG	1	1	0	0	1
AGII	0	1	0	1	X
AISA	1	0	X	0	0
AKKU	1	X	X	0	X
AKPI	0	1	0	0	0
ALDO	0	X	0	0	0
ALKA	0	X	X	1	1
ALMI	0	X	0	0	0
AMFG	0	1	1	1	1
APLI	0	0	1	0	0
ARGO	0	X	1	X	0
ARNA	0	1	0	1	0
ASII	0	1	1	1	1
AUTO	0	X	1	1	1
BAJA	0	0	0	0	0
BATA	1	1	1	1	1
BIMA	0	0	0	0	X
BRAM	1	1	1	1	0
BRNA	1	1	1	X	X
BRPT	0	1	0	0	0
BTON	0	0	0	0	0
BUDI	X	0	1	X	0
CEKA	0	X	X	1	0
CPIN	0	1	0	0	1
CTBN	1	X	0	0	1
DLTA	0	0	0	1	0
DPNS	0	0	0	0	0
DVLA	1	1	1	1	1
EKAD	0	0	X	0	1
ERTX	X	X	1	0	0
ESTI	0	0	0	1	0
FASW	0	1	1	0	0
FPNI	1	1	1	0	0
GDST	0	0	0	0	0
GDYR	1	1	1	0	1
GGRM	1	1	0	1	0
GJTL	1	X	1	1	1
HDTX	1	1	0	0	1
HMSP	1	X	1	X	1
ICBP	1	0	0	1	0
IGAR	0	0	X	0	1
IKAI	1	1	0	1	0
IMAS	X	0	X	1	0
INAF	X	1	1	0	0
INAI	0	X	X	X	0
INCI	1	0	0	0	1
INDF	X	1	X	1	0
INDR	0	1	0	0	0
INDS	0	X	X	0	0

Keterangan: "X" merupakan data outliers

Lampiran 6: Data sampel variabel *organizational structure* (lanjutan)

	2012	2013	2014	2015	2016
INKP	1	1	1	1	1
INRU	1	1	1	1	1
INTP	1	1	1	1	1
IPOL	1	1	1	1	1
JECC	X	X	1	0	0
JKSW	0	0	0	0	0
JPFA	X	X	1	0	X
JPRS	X	0	X	X	X
KAEF	1	1	1	0	0
KBLI	0	0	1	0	1
KBLM	0	0	0	1	1
KBRI	1	0	1	1	X
KDSI	0	1	0	1	0
KIAS	X	1	0	1	1
KICI	0	0	X	X	0
KLBF	1	0	1	1	0
KRAH	X	X	X	X	0
KRAS	1	0	0	1	X
LION	0	0	0	0	0
LMPI	0	0	0	0	0
LMSH	0	0	1	0	0
LPIN	0	0	X	0	0
MAIN	1	0	X	X	0
MASA	X	0	1	0	1
MBTO	0	1	0	0	1
MERK	1	1	1	1	0
MLBI	X	1	0	1	X
MLIA	0	0	0	1	1
MRAT	1	0	X	0	0
MYOR	X	X	0	0	0
NIKL	0	0	X	0	1
PBRX	X	X	X	1	0
PICO	0	0	0	0	0
POLY	X	1	1	0	0
PRAS	1	X	0	0	1
PSDN	0	0	0	0	1
PTSN	0	0	0	1	0
PYFA	0	0	0	1	0
RICY	1	X	0	0	0
RMBA	1	1	0	0	X
ROTI	0	X	0	1	1
SCCO	0	0	0	1	1
SIAP	0	X	1	1	X
SIMA	1	X	1	1	0
SIPD	0	0	1	X	X
SKBM	X	X	X	0	X
SKLT	0	0	1	0	0
SMCB	0	1	1	1	1
SMGR	1	0	1	1	1
SMSM	0	1	0	1	0

Keterangan: "X" merupakan data outliers

Lampiran 6: Data sampel variabel *organizational structure* (lanjutan)

	2012	2013	2014	2015	2016
SPMA	0	0	0	0	0
SQBB	1	X	0	1	1
SRIL	1	X	1	0	0
SRSN	0	X	1	X	0
SSTM	0	0	0	0	1
STAR	X	X	X	0	1
SULI	0	0	0	0	0
TBMS	0	1	0	0	1
TCID	1	0	1	1	1
TFCO	1	0	0	0	0
TIRT	0	1	1	0	0
TKIM	0	0	X	1	0
TOTO	1	1	1	X	1
TPIA	1	X	0	1	1
TRST	0	0	1	0	0
TSPC	1	0	1	1	1
ULTJ	0	0	0	0	0
UNIC	0	X	0	1	0
UNIT	0	1	1	1	1
UNVR	1	1	1	1	1
VOKS	X	X	1	1	1
WTON	1	1	X	0	1
YPAS	0	X	0	0	1

Keterangan: "X" merupakan data outliers

Lampiran 7: Data sampel variabel *rationalization*

	2012	2013	2014	2015	2016
ADES	0	0	1	0	1
ADMG	1	0	0	0	1
AGII	0	0	1	1	X
AISA	0	0	X	1	0
AKKU	1	X	X	1	X
AKPI	0	0	0	1	0
ALDO	0	X	0	0	1
ALKA	0	X	X	0	0
ALMI	0	X	0	1	0
AMFG	0	0	1	0	0
APLI	1	0	0	1	0
ARGO	0	X	1	X	0
ARNA	0	0	0	1	0
ASII	0	0	0	1	0
AUTO	0	X	0	1	0
BAJA	0	1	0	0	0
BATA	0	0	0	1	0
BIMA	1	0	0	1	X
BRAM	1	0	0	0	1
BRNA	0	0	1	X	X
BRPT	1	0	0	0	1
BTON	0	0	0	1	0
BUDI	X	0	0	X	1
CEKA	0	X	X	1	0
CPIN	0	0	0	1	0
CTBN	0	X	0	1	0
DLTA	1	0	0	0	1
DPNS	0	0	0	1	0
DVLA	0	0	0	1	0
EKAD	0	0	X	1	1
ERTX	X	X	0	1	0
ESTI	0	0	0	1	0
FASW	1	0	0	0	1
FPNI	1	0	0	1	0
GDST	0	0	1	1	0
GDYR	0	0	0	1	0
GGRM	0	0	1	0	0
GJTL	1	X	0	0	1
HDTX	1	0	0	0	1
HMSP	0	X	0	X	0
ICBP	0	0	0	1	0
IGAR	0	1	X	0	0
IKAI	1	0	0	1	0
IMAS	X	0	X	1	0
INAF	X	0	1	0	0
INAI	0	X	X	X	0
INCI	0	0	0	1	0
INDF	X	0	X	1	0
INDR	1	0	0	0	1
INDS	1	X	X	0	1

Keterangan: "X" merupakan data outliers

Lampiran 7: Data sampel variabel *rationalization* (lanjutan)

	2012	2013	2014	2015	2016
INKP	0	0	1	0	0
INRU	0	1	0	0	0
INTP	0	0	0	1	0
IPOL	0	0	0	1	0
JECC	X	X	0	0	1
JKSW	1	1	1	0	1
JPFA	X	X	0	0	X
JPRS	X	0	X	X	X
KAEF	0	0	1	0	1
KBLI	1	0	0	0	1
KBLM	1	1	0	0	1
KBRI	0	0	1	1	X
KDSI	0	0	0	1	0
KIAS	X	1	0	0	1
KICI	0	0	X	X	0
KLBF	0	0	0	1	0
KRAH	X	X	X	X	1
KRAS	0	0	0	1	X
LION	0	0	0	1	0
LMPI	0	0	0	1	1
LMSH	0	0	0	1	0
LPIN	0	0	X	1	0
MAIN	0	1	X	X	0
MASA	X	0	0	1	0
MBTO	0	0	0	1	1
MERK	0	0	1	0	0
MLBI	X	1	1	1	X
MLIA	1	0	0	0	1
MRAT	0	0	X	0	0
MYOR	X	X	0	0	1
NIKL	1	0	X	0	0
PBRX	X	X	X	0	1
PICO	1	0	0	1	1
POLY	X	0	1	0	0
PRAS	0	X	0	0	1
PSDN	0	0	0	1	0
PTSN	0	0	0	0	1
PYFA	0	0	0	0	1
RICY	0	X	0	1	1
RMBA	0	0	0	1	X
ROTI	0	X	0	1	0
SCCO	1	1	0	0	0
SIAP	0	X	1	1	X
SIMA	0	X	0	1	0
SIPD	0	0	0	X	X
SKBM	X	X	X	1	X
SKLT	0	0	0	1	0
SMCB	0	0	0	1	0
SMGR	0	1	0	0	1
SMSM	0	0	0	0	0

Keterangan: "X" merupakan data outliers

Lampiran 7: Data sampel variabel *rationalization* (lanjutan)

	2012	2013	2014	2015	2016
SPMA	1	1	1	1	1
SQBB	0	X	0	0	0
SRIL	0	X	0	0	0
SRSN	1	X	1	X	1
SSTM	0	1	0	0	0
STAR	X	X	X	0	1
SULI	0	0	0	1	0
TBMS	0	0	0	1	0
TCID	1	0	0	0	1
TFCO	0	0	0	1	0
TIRT	1	0	0	0	1
TKIM	0	0	X	0	0
TOTO	0	0	0	X	0
TPIA	1	X	0	0	1
TRST	1	1	0	1	0
TSPC	0	0	0	0	1
ULTJ	1	1	0	0	1
UNIC	0	X	0	1	0
UNIT	1	0	1	0	0
UNVR	0	0	1	0	0
VOKS	X	X	0	0	0
WTON	0	0	X	0	0
YPAS	0	X	1	1	0

Keterangan: "X" merupakan data outliers

Lampiran 8: Data sampel variabel *firm size*

	2012	2013	2014	2015	2016
ADES	12.872	12.997	13.132	13.390	13.551
ADMG	20.211	20.145	19.960	19.856	19.758
AGII	14.521	14.754	15.065	15.416	X
AISA	15.168	15.429	X	16.019	16.041
AKKU	23.082	X	X	22.758	X
AKPI	21.263	21.458	21.524	21.782	21.685
ALDO	25.943	X	26.600	26.626	26.740
ALKA	18.812	X	X	18.790	18.733
ALMI	28.263	X	28.798	28.414	28.398
AMFG	14.952	15.079	15.181	15.267	15.521
APLI	26.534	26.439	26.333	26.455	26.474
ARGO	19.014	X	18.798	X	18.570
ARNA	27.566	27.758	27.861	27.989	28.065
ASII	32.836	32.996	33.094	33.134	33.198
AUTO	15.999	X	16.481	16.479	16.497
BAJA	27.433	27.460	27.605	27.578	27.613
BATA	20.168	20.339	20.468	20.494	20.506
BIMA	25.329	25.494	25.368	25.324	X
BRAM	19.253	19.292	19.547	19.492	19.506
BRNA	20.462	20.841	21.012	X	X
BRPT	14.567	14.658	14.659	14.628	14.760
BTON	25.701	25.895	25.883	25.933	25.901
BUDI	X	14.684	14.723	X	14.891
CEKA	27.658	X	X	28.027	27.986
CPIN	16.329	16.571	16.853	17.022	17.002
CTBN	19.408	X	19.376	19.257	18.894
DLTA	20.429	20.581	20.715	20.761	20.904
DPNS	25.942	26.270	26.318	26.338	26.414
DVLA	20.795	20.897	20.935	21.043	21.149
EKAD	26.336	26.563	X	26.689	27.278
ERTX	X	X	17.651	17.786	17.779
ESTI	18.203	18.115	18.059	17.856	17.716
FASW	29.350	29.370	29.350	29.576	29.781
FPNI	12.671	12.577	12.454	12.359	12.229
GDST	27.783	27.806	27.935	27.800	27.860
GDYR	18.635	18.525	18.648	18.597	18.541
GGRM	17.541	17.743	17.880	17.967	17.958
GJTL	16.370	X	16.591	16.678	16.744
HDTX	21.033	21.590	22.164	22.308	22.280
HMSP	17.083	X	17.161	X	17.565
ICBP	16.692	16.873	17.031	17.095	17.179
IGAR	26.467	26.475	X	26.674	26.809
IKAI	26.953	26.901	26.974	26.690	26.303
IMAS	X	30.736	X	30.844	30.875
INAF	X	27.889	27.853	28.059	27.954
INAI	27.140	X	X	X	27.923
INCI	25.608	25.637	25.720	25.856	26.319
INDF	X	18.173	X	18.335	18.224
INDR	20.349	20.415	20.424	20.506	20.557
INDS	28.141	X	X	28.569	28.538

Keterangan: "X" merupakan data outliers

Lampiran 8: Data sampel variabel *firm size* (lanjutan)

	2012	2013	2014	2015	2016
INKP	15.710	15.729	15.690	15.767	15.744
INRU	12.659	12.682	12.708	12.719	12.735
INTP	16.940	17.097	17.179	17.135	17.222
IPOL	19.460	19.441	19.469	19.453	19.461
JECC	X	X	20.784	21.030	21.185
JKSW	26.353	26.293	26.437	26.304	26.333
JPFA	X	X	16.571	16.658	X
JPRS	X	26.654	X	X	X
KAEF	28.362	28.536	28.719	28.805	29.160
KBLI	27.781	27.921	27.922	28.070	28.258
KBLM	27.307	27.207	27.197	27.207	27.183
KBRI	27.331	27.394	27.893	28.007	X
KDSI	27.070	27.469	27.591	27.794	27.764
KIAS	X	14.636	14.671	14.569	14.436
KICI	25.277	25.311	X	X	25.664
KLBF	29.874	30.057	30.151	30.248	30.354
KRAH	X	X	X	X	27.118
KRAS	14.756	14.682	14.770	15.124	X
LION	26.795	26.935	27.120	27.184	27.254
LMPI	27.427	27.435	27.419	27.399	27.421
LMSH	25.580	25.677	25.664	25.619	25.816
LPIN	25.872	26.003	X	26.504	26.893
MAIN	21.311	21.518	X	X	22.089
MASA	X	20.260	20.254	20.210	20.229
MBTO	27.136	27.140	27.152	27.199	27.288
MERK	20.160	20.362	20.390	20.280	20.427
MLBI	X	14.393	14.618	14.558	X
MLIA	22.604	22.696	22.699	22.687	22.768
MRAT	26.845	26.809	X	26.932	26.903
MYOR	X	X	29.962	30.060	30.190
NIKL	11.614	11.731	X	11.641	11.692
PBRX	X	X	X	19.909	20.068
PICO	27.111	27.155	27.164	27.130	27.182
POLY	X	19.683	19.432	19.264	19.259
PRAS	27.082	X	27.883	28.057	28.099
PSDN	27.249	27.248	27.154	27.154	27.206
PTSN	18.340	18.180	17.996	17.967	18.005
PYFA	25.635	25.889	25.875	25.798	25.842
RICY	27.460	X	27.789	27.812	27.885
RMBA	15.752	16.038	16.143	16.355	X
ROTI	27.817	X	28.393	28.627	28.702
SCCO	28.028	28.197	28.135	28.204	28.527
SIAP	19.032	X	22.331	19.443	X
SIMA	24.611	X	24.860	24.318	24.417
SIPD	28.824	28.780	28.661	X	X
SKBM	X	X	X	27.362	X
SKLT	26.244	26.434	26.527	26.656	27.066
SMCB	16.314	16.517	16.660	16.667	16.799
SMGR	24.003	24.151	24.259	24.365	24.513
SMSM	14.181	14.347	14.375	14.613	14.629

Keterangan: "X" merupakan data outliers

Lampiran 8: Data sampel variabel *firm size* (lanjutan)

	2012	2013	2014	2015	2016
SPMA	28.140	28.200	28.369	28.413	28.401
SQBB	19.800	X	19.945	19.955	19.988
SRIL	28.899	X	29.798	30.018	30.180
SRSN	19.812	X	19.954	X	20.391
SSTM	27.421	27.410	27.374	27.305	27.232
STAR	X	X	X	27.315	27.260
SULI	14.172	13.755	13.711	13.975	14.023
TBMS	19.101	18.947	18.984	18.689	18.681
TCID	27.863	28.014	28.248	28.364	28.413
TFCO	19.765	19.706	19.645	19.568	19.591
TIRT	27.245	27.307	27.294	27.361	27.428
TKIM	14.802	14.773	X	14.803	14.728
TOTO	28.051	28.188	28.338	X	28.579
TPIA	14.339	X	14.470	14.437	14.571
TRST	28.414	28.813	28.813	28.842	28.822
TSPC	29.164	29.319	29.352	29.469	29.516
ULTJ	28.515	28.665	28.702	28.895	29.075
UNIC	19.330	X	19.279	19.220	19.240
UNIT	26.663	26.853	26.812	26.856	26.794
UNVR	16.299	16.407	16.474	16.571	16.634
VOKS	X	X	28.072	28.060	28.143
WTON	16.208	14.886	X	15.310	15.355
YPAS	26.580	X	26.493	26.355	26.359

Keterangan: "X" merupakan data outliers

Lampiran 9: Data sampel variabel *fraudulent financial statement*

	2012	2013	2014	2015	2016
ADES	0.57335	0.38007	0.37438	0.33055	0.30461
ADMG	0.22010	0.22296	0.14840	0.14941	0.17501
AGII	0.44975	0.16133	0.16105	0.17323	X
AISA	0.40117	0.40481	X	0.37202	0.51421
AKKU	0.16918	X	X	0.48666	X
AKPI	0.30680	0.31781	0.27425	0.24400	0.18099
ALDO	0.41006	X	0.51887	0.42575	0.54965
ALKA	0.23815	X	X	0.18838	0.42256
ALMI	0.34918	X	0.52528	0.26546	0.34107
AMFG	0.22846	0.22007	0.22327	0.21159	0.19016
APLI	0.22231	0.16466	0.25599	0.20437	0.20027
ARGO	0.17739	X	0.11265	X	0.13709
ARNA	0.24217	0.29183	0.27330	0.18344	0.29557
ASII	0.41788	0.39148	0.39894	0.37088	0.39667
AUTO	0.43499	X	0.41409	0.36965	0.42288
BAJA	0.49031	0.33244	0.49984	0.46630	0.51431
BATA	0.42617	0.44330	0.44800	0.42236	0.40921
BIMA	0.57508	0.36660	0.59261	0.21012	X
BRAM	0.26052	0.24907	0.25101	0.21265	0.25423
BRNA	0.25574	0.20961	0.27310	X	X
BRPT	0.16891	0.17226	0.20133	0.16315	0.19691
BTON	0.28083	0.34160	0.24204	0.15532	0.16020
BUDI	X	0.27547	0.19831	X	0.16505
CEKA	0.42280	X	X	0.52500	0.76805
CPIN	0.42058	0.34180	0.30615	0.28460	0.25256
CTBN	0.49248	X	0.27051	0.25424	0.20957
DLTA	0.28967	0.26595	0.33817	0.18878	0.24462
DPNS	0.53129	0.68308	0.33240	0.27341	0.30648
DVLA	0.37471	0.31650	0.27525	0.29878	0.31610
EKAD	0.50891	0.51230	X	0.29685	0.36263
ERTX	X	X	0.27015	0.30286	0.18588
ESTI	0.24906	0.22124	0.26086	0.19675	0.43076
FASW	0.20195	0.18255	0.21100	0.18179	0.20112
FPNI	0.26747	0.25270	0.24581	0.24955	0.23853
GDST	0.18940	0.29254	0.16354	0.13404	0.17646
GDYR	0.27906	0.21867	0.25879	0.22377	0.18793
GGRM	0.39829	0.44790	0.46231	0.40287	0.37650
GJTL	0.27405	X	0.27656	0.24752	0.29669
HDTX	0.29662	0.28910	0.15724	0.45655	0.12598
HMSP	0.86860	X	0.48450	X	0.45565
ICBP	0.29098	0.32103	0.27756	0.26200	0.29298
IGAR	0.40485	0.52624	X	0.33595	0.40238
IKAI	0.16577	0.16819	0.21683	0.11982	0.07485
IMAS	X	0.50583	X	0.31215	0.43193
INAF	X	0.37069	0.29459	0.29301	0.41666
INAI	0.59922	X	X	X	0.59073
INCI	0.24010	0.19038	0.27486	0.21806	0.40315
INDF	X	0.25588	X	0.26368	0.20659
INDR	0.24670	0.25867	0.23165	0.20720	0.22175
INDS	0.42108	X	X	0.21358	0.19958

Keterangan: "X" merupakan data outliers

Lampiran 9: Data sampel variabel *fraudulent financial statement* (lanjutan)

	2012	2013	2014	2015	2016
INKP	0.20396	0.22341	0.18181	0.22678	0.22300
INRU	0.43578	0.39879	0.38719	0.40128	0.50315
INTP	0.18535	0.15272	0.16245	0.13309	0.14976
IPOL	0.51563	0.51728	0.18086	0.14953	0.18994
JECC	X	X	0.48759	0.39452	0.47765
JKSW	0.42575	0.55117	0.60772	0.35426	0.59753
JPFA	X	X	0.32524	0.33226	X
JPRS	X	0.21433	X	X	X
KAEF	0.41904	0.43559	0.37188	0.38775	0.46082
KBLI	0.47830	0.47476	0.37817	0.43987	0.45807
KBLM	0.46220	0.22090	0.27056	0.30684	0.24917
KBRI	0.31367	0.42485	0.12094	0.16708	X
KDSI	0.42187	0.28646	0.36882	0.35071	0.38960
KIAS	X	0.16768	0.18787	0.15419	0.13883
KICI	0.58926	0.68349	X	X	0.41099
KLBF	0.37460	0.46151	0.35596	0.28621	0.32695
KRAH	X	X	X	X	0.43429
KRAS	0.31040	0.26644	0.22646	0.20827	X
LION	0.35160	0.27647	0.35222	0.27571	0.29983
LMPI	0.48956	0.37728	0.37025	0.35695	0.40018
LMSH	0.50792	0.25390	0.24161	0.21241	0.29842
LPIN	0.42087	0.47814	X	0.26406	0.24942
MAIN	0.33058	0.29178	X	X	0.30272
MASA	X	0.16312	0.16292	0.14704	0.19701
MBTO	0.57252	0.37647	0.43011	0.45930	0.52876
MERK	0.30211	0.56986	0.24635	0.29712	0.48736
MLBI	X	0.57188	0.12341	0.12945	X
MLIA	0.16290	0.14563	0.18134	0.14949	0.16398
MRAT	0.48798	0.27740	X	0.48626	0.46245
MYOR	X	X	0.34764	0.33926	0.44365
NIKL	0.41232	0.57420	X	0.31217	0.35075
PBRX	X	X	X	0.35626	0.39224
PICO	0.45012	0.42959	0.47427	0.46264	0.47671
POLY	X	0.40355	0.27641	0.40009	0.33392
PRAS	0.26853	X	0.34956	0.27039	0.19946
PSDN	0.39481	0.24788	0.20604	0.25985	0.21009
PTSN	0.28830	0.23139	0.19668	0.21518	0.28721
PYFA	0.28040	0.25343	0.27262	0.23532	0.32858
RICY	0.41629	X	0.43358	0.37725	0.45168
RMBA	0.34544	0.33784	0.29036	0.42426	X
ROTI	0.19148	X	0.14649	0.41752	0.42207
SCCO	0.42159	0.46925	0.51244	0.29053	0.22971
SIAP	0.33139	X	5.99948	0.14026	X
SIMA	0.83353	X	0.42241	0.36158	0.56711
SIPD	0.35610	0.21969	0.32257	X	X
SKBM	X	X	X	0.18431	X
SKLT	0.38282	0.39328	0.35471	0.34793	0.35001
SMCB	0.16400	0.13306	0.13507	0.11944	0.12951
SMGR	0.19892	0.19074	0.18797	0.16047	0.16861
SMSM	0.45858	0.49287	0.44764	0.42171	0.44525

Keterangan: "X" merupakan data outliers

Lampiran 9: Data sampel variabel *fraudulent financial statement* (lanjutan)

	2012	2013	2014	2015	2016
SPMA	0.19102	0.19032	0.21008	0.19089	0.55784
SQBB	0.24476	X	0.30923	0.25608	0.25428
SRIL	0.27964	X	0.31595	0.23038	0.24733
SRSN	0.45685	X	0.40907	X	0.46270
SSTM	0.31737	0.26442	0.27489	0.26758	0.26857
STAR	X	X	X	0.31939	0.27121
SULI	0.27008	0.13355	0.41506	0.38346	0.31172
TBMS	0.49708	0.46415	0.50393	0.24226	0.53148
TCID	0.33984	0.28432	0.27964	0.38686	0.20584
TFCO	0.17699	0.16898	0.16884	0.15029	0.15937
TIRT	0.41183	0.22797	0.59356	0.42868	0.45768
TKIM	0.27521	0.28674	X	0.28576	0.23743
TOTO	0.40508	0.32820	0.40414	X	0.30567
TPIA	0.18159	X	0.18051	0.16641	0.57332
TRST	0.21562	0.27720	0.20843	0.21376	0.20751
TSPC	0.26761	0.28343	0.26321	0.27650	0.27472
ULTJ	0.25807	0.29221	0.30109	0.28080	0.25946
UNIC	0.38163	X	0.37003	0.38584	0.66554
UNIT	0.15361	0.15696	0.15191	0.18335	0.17195
UNVR	0.28428	0.29535	0.23954	0.23773	0.24333
VOKS	X	X	0.29952	0.44626	0.67474
WTON	0.26905	0.23051	X	0.22500	0.26656
YPAS	0.38135	X	0.13904	0.16806	0.25444

Keterangan: "X" merupakan data outliers

Lampiran 10: Uji Normalitas Sebelum Transformasi

a. Uji Normalitas *Kolmogorov Smirnov*

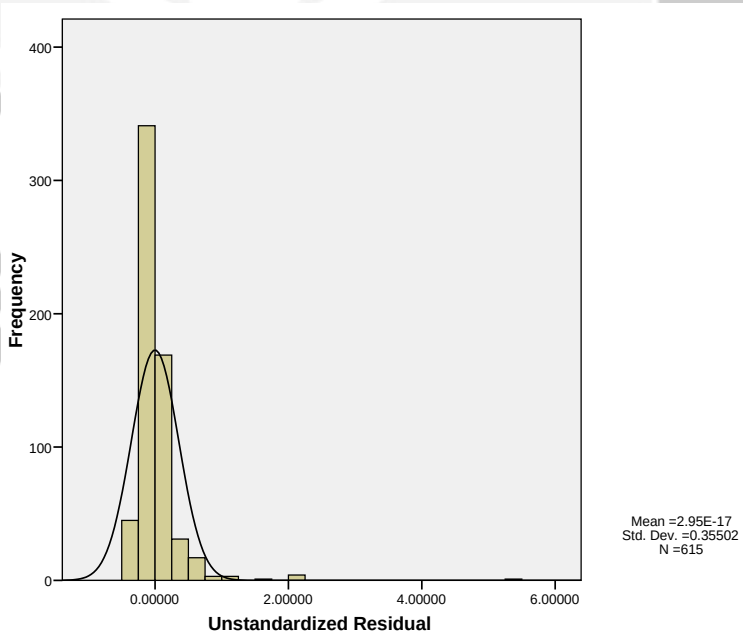
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		615
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.35502334
Most Extreme Differences	Absolute	.195
	Positive	.189
	Negative	-.195
Kolmogorov-Smirnov Z		4.827
Asymp. Sig. (2-tailed)		.000

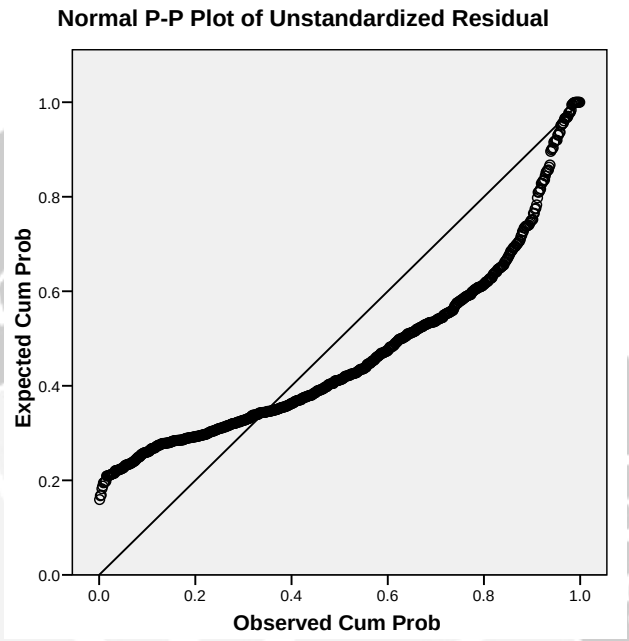
a. Test distribution is Normal.

b. Calculated from data.

b. Uji Normalitas Grafik Histogram



c. Uji Normalitas *Probability Plot*



Lampiran 11: Uji Normalitas Setelah Transformasi

a. Uji Normalitas *Kolmogorov Smirnov*

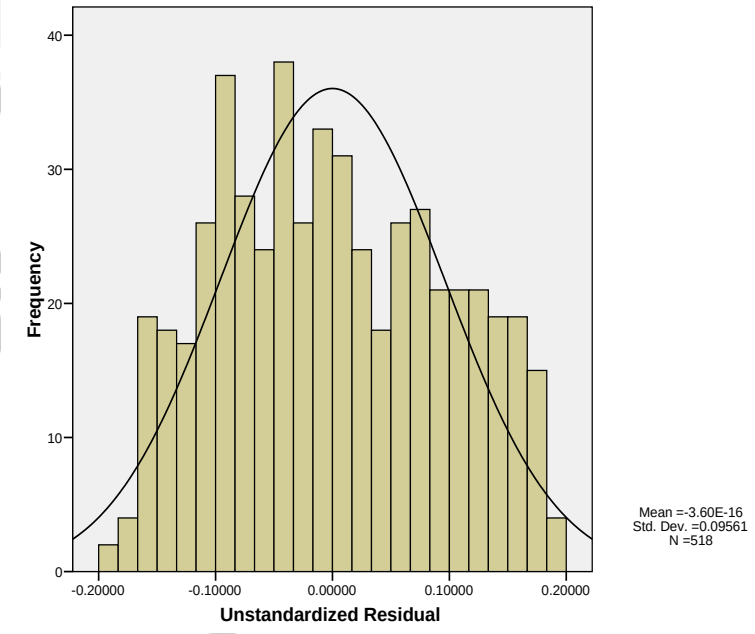
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		518
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.09560877
Most Extreme Differences	Absolute	.055
	Positive	.055
	Negative	-.047
Kolmogorov-Smirnov Z		1.256
Asymp. Sig. (2-tailed)		.085

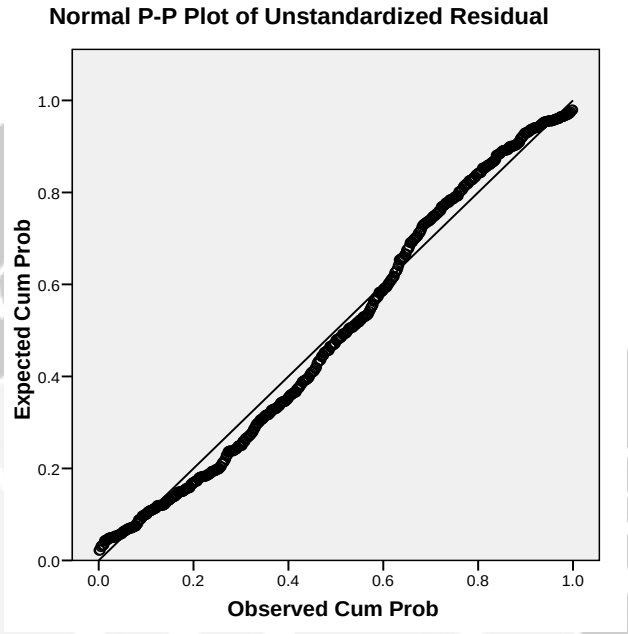
a. Test distribution is Normal.

b. Calculated from data.

b. Uji Normalitas Grafik Histogram



c. Uji Normalitas *Probability Plot*



Lampiran 12: Uji Multikolonieritas

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	FS	.943	1.061
	IM	.963	1.038
	OS	.924	1.082
	RTZ	.986	1.014
	SQRTEP	.797	1.255
	SQRTPFN	.910	1.099
	SQRTFT	.720	1.389
	SQRTFZ	.873	1.145

a. Dependent Variable: SQRTFFS

Lampiran 13: Uji Heteroskedastisitas

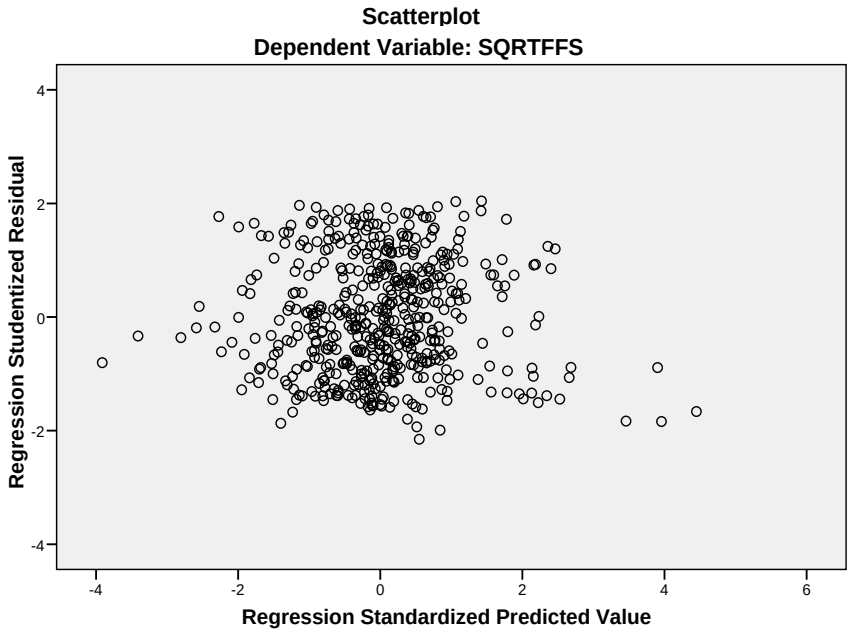
a. Uji Glejser

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	-.011	.060		-.186	.853
	FS	.006	.004	.063	1.445	.149
	IM	-.007	.005	-.070	-1.585	.114
	OS	.008	.005	.081	1.769	.077
	RTZ	.003	.005	.028	.637	.525
	SQRTEP	.017	.010	.082	1.691	.091
	SQRTPFN	-.024	.014	-.083	-1.800	.073
	SQRTFT	.082	.050	.084	1.652	.099
	SQRTFZ	-.001	.011	-.007	-.140	.889

a. Dependent Variable: ABS_RES

b. Uji *Scatterplot*



Lampiran 14: Uji Autokorelasi

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.374[a]	.140	.127	.09636	1.970

a. Predictors: (Constant), SQRTFZ, RTZ, FS, SQRTEP, IM, OS, SQRTPFN, SQRTFT

b. Dependent Variable: SQRTFFS

Lampiran 15: Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
FS	518	0	1	.53	.500
EP	518	.03723	5.05610	.5485728	.50476112
PFN	518	.00000	.73930	.0376469	.11186325
FT	518	-.54847	.65720	.0472212	.10435477
IM	518	0	1	.58	.493
OS	518	0	1	.45	.498
RTZ	518	0	1	.31	.462
FZ	518	8.94207	33.19881	14.04026	2.05132172
FFS	518	.10391	.64421	.3157977	.11580511
Valid N (listwise)	518				

Lampiran 16: Uji Regresi Linier Berganda

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.145	.116		-1.251	.211
	FS	.027	.009	.132	3.125	.002
	IM	.019	.009	.092	2.193	.029
	OS	.025	.009	.122	2.859	.004
	RTZ	-.024	.009	-.107	-2.584	.010
	SQRTEP	.103	.020	.242	5.246	.000
	SQRTPFN	-.014	.026	-.023	-.533	.594
	SQRTFT	.697	.098	.345	7.124	.000
	SQRTFZ	-.032	.018	-.079	-1.788	.074

a. Dependent Variable: SQRTFFS

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