

## BAB V

### PENUTUP

#### 5.1. Kesimpulan

Penelitian ini bertujuan untuk meneliti pengaruh *fraud diamond* terhadap *financial statement fraud*, *pressure* dengan variabel proksi *external pressure*, *opportunity* dengan variabel proksi *nature of industry*. *Rationalization* dengan proksi *total accrual to total asset*, yang terakhir *capability* dengan proksi pergantian direksi utama. Objek penelitian ini adalah perusahaan yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2014-2018. Berdasarkan analisis data yang telah dilakukan, disimpulkan

1. *External pressure* berpengaruh positif terhadap *financial statement fraud*.
2. *Nature of industry* berpengaruh positif terhadap *financial statement fraud*.
3. *Rationalization* berpengaruh positif terhadap *financial statement fraud*.
4. *Capability* berpengaruh positif terhadap *financial statement fraud*.

#### 5.2. Keterbatasan

Peneliti berusaha untuk melakukan pengembangan dari penelitian sebelumnya. Namun memiliki keterbatasan dalam penelitian ini yang dapat mempengaruhi hasil penelitian sebagai berikut :

1. Dalam penelitian ini ada data yang tidak muncul karena beberapa perusahaan yang laporan keuangannya sudah tidak dicantumkan di internet pada tahun 2014-2018.
2. Ada kemungkinan terjadi multikolinieritas yang sama sebagai komponen yaitu *M-Score* dengan proksi *rationalization* (TATA).

### 5.3. Implikasi

Pemaparan hasil penelitian ini dapat dijadikan acuan bagi semua pihak, dalam menentukan adanya *financial statement fraud* dalam laporan keuangan perusahaan terutama perusahaan manufaktur. Hasil penelitian menunjukkan bahwa *external pressure* berpengaruh positif signifikan terhadap *financial statement fraud* artinya semakin besar tekanan dari pihak *external* maka akan meningkatkan potensi manajemen untuk melakukan kecurangan laporan keuangan. Hasil penelitian selanjutnya bahwa *nature of industry* berpengaruh positif terhadap tingkat terjadinya *financial statement fraud*, artinya bahwa besar kecilnya rasio perubahan dalam persediaan memicu manajemen untuk melakukan kecurangan laporan keuangan.

Hasil penelitian selanjutnya bahwa *rationalization* berpengaruh positif terhadap tingkat terjadinya *financial statement fraud*, artinya yang dilakukan perusahaan dapat digunakan untuk mendeteksi terjadinya kecurangan laporan keuangan dalam perusahaan dengan konsep *discretionary accruals* manajemen dapat memanipulasi pendapatan dengan melakukan pencatatan setelah ada transaksi meskipun belum ada pencatatan kas, baik kas penerimaan atau kas pengeluaran. Selanjutnya variabel yang terakhir bahwa

*capability* berpengaruh positif terhadap tingkat terjadinya *financial statement fraud* artinya terjadinya *fraud* muncul karena dalam perusahaan dilakukan oleh orang yang mempunyai kemampuan dalam perusahaan. Hal ini dapat menjadi pertimbangan bagi pihak yang berkepentingan untuk mencari informasi tentang laporan keuangan perusahaan manufaktur.

#### 5.4 Saran

Penelitian selanjutnya yang diharapkan oleh penulis selanjutnya terkait hasil penelitian yang telah dilakukan sebagai berikut :

1. Bagi peneliti selanjutnya yang tertarik untuk meneliti kembali penelitian yang sejenis dapat menambahkan perusahaan tidak hanya dari sektor manufaktur bisa juga dari sektor lainnya seperti, perdagangan, pertambangan dll.
2. Kemungkinan adanya multikolinieritas karena adanya variabel yang sama sebagai komponen yaitu *M-Score* dengan proksi *rationalization (TATA)*. Maka proksi variabel *rationalization* dapat diganti dengan *(AUDCHANGE)*

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LAMPIRAN 1  
DAFTAR SAMPEL PERUSAHAAN

NO	KODE	NAMA PERUSAHAAN
1	ADES	Akasha Wira International Tbk
2	AKPI	Krakatau Steel Tbk
3	ADO	Alkindo Naratama Tbk
4	ALKA	Alaka Industrindo Tbk
5	ALMI	Alumindo Light Metal Industry Tbk
6	ALTO	Tri Banyan Tirta Tbk
7	AMFG	Asahimas Flat Glass Tbk
8	APLI	Asiaplast Industries Tbk
9	ARNA	Arwana Citra Mulia Tbk
10	ASII	Astra International Tbk
11	AUTO	Astra Otoparts Tbk
12	BAJA	Saranacentral Bajatama Tbk
13	BATA	Sepatu Bata Tbk
14	BIMA	Primarindo Asia Infrastructure Tbk
15	BRNA	Berlina Tbk
16	BTEK	Bumi Teknokultura unggul Tbk
17	BTON	Beton Jaya Manunggal
18	BUDI	Budi Strach & Sweetener Tbk
19	CEKA	Wilmar Cahaya Indonesia Tbk
20	CPIN	Chaaeron Pokphand Indonesia Tbk
21	DLTA	Delta Djakarta Tbk
22	DVLA	Darya Varia Laboratoria Tbk

23	EKAD	Ekadharma Internasional Tbk
24	FASW	Fajar Surya Wisesa Tbk
25	GDST	Gunawan Dianjaya Steel Tbk
26	GGRM	Gudang Garam Tbk
27	GJTL	Gajah Tunggal Tbk
28	HDTX	Panasia Indo Resource Tbk
29	HMSP	H.M. Sampoerna Tbk
30	ICBP	Indofood CBP Sukses Makmur Tbk
31	IGAR	Champion Pacific Indonesia Tbk
32	IIKP	Inti Agri Resource Tbk
33	IKAI	Inti Keramik Alam Asri Industri Tbk
34	IMAS	Idomobil Sukses Internasional Tbk
35	INAF	Indofarma Tbk
36	INAI	Indal Alumunium Industry Tbk
37	INCI	Intan Wijaya Internasional Tbk
38	INDF	Indofood Sukses Makmur Tbk
39	INDS	Indospring Tbk
40	INTP	Indosement Tunggal Praksa Tbk
41	ISSP	Steel Pipe Industry of Indonesia Tbk
42	JECC	Jembo Cable Manufacturing & Commerce Tbk
43	JKSW	Jakarta Kyoei Steel Works Tbk
44	KAEF	Kimia Farma Tbk
45	KBLI	KMI Wire & Cable Tbk
46	KBLM	Kabelindo Murni Tbk
47	KBRI	Kertas Basuki Rachmat Indonesia Tbk
48	KDSI	Kedawung Setia Industri Tbk

49	KIAS	Keramika Indonesia Assosiasi Tbk
50	KICI	Kedaung Indah Can Tbk
51	KLBF	Kalbe Farma Tbk
52	KRAH	Grand Kartech Tbk
53	LION	Lion Metal Works Tbk
54	LMPI	Langgeng Makmur Industri Tbk
55	LMSH	Lionmesh Prima Tbk
56	LPIN	Multi Prima Sejahtera Tbk
57	MBTO	Martina Berto Tbk
58	MERK	Merck Tbk
59	MLBI	Multi Bintang Indonesia Tbk
60	MLIA	Melia Industrindo Tbk
61	MRAT	Mustika Ratu Tbk
62	PRAS	Prima Alloy Steel Universal Tbk
63	PSDN	Prasidha Aneka Niaga Tbk
64	PYFA	Pyridam Farma Tbk
65	RICY	Ricky Putra Globalindo Tbk
66	RMBA	Bentoel Internasional Investama+D24 Tbk
67	ROTI	Nippon Indosari Corpindo Tbk
68	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk
69	SKLT	Sekar Laut Tbk
70	SMBR	Semen Baturaja Persero Tbk
71	SMCB	Holcim Indonesia Tbk
72	SMGR	Semen Gresik Tbk
73	SMSM	Selamat Sempurna Tbk
74	SPMA	Suparma Tbk

75	SRSN	Indo Acidatama Tbk
76	STTP	Siantar Top Tbk
77	TCID	Mandom Indonesia Tbk
78	TIRT	Tirta Mahakam Resource Tbk
79	TOTO	Surya Toto Indonesia Tbk
80	TRIS	Trisula Internasional Tbk
81	TRST	Trias Sentosa Tbk
82	TSPC	Tempo Scan Pasific Tbk
83	UNIT	Nusantara Inti Corpora Tbk
84	UNVR	Unilever Indonesia Tbk
85	VOKS	Voksel Electric Tbk
86	WIIM	Wismilak Inti Makmur Tbk

## LAMPIRAN 2

## PERHITUNGAN VARIABEL PENELITIAN

Tahun	Kode	<i>DAR</i> (x <sub>1</sub> )	<i>Inventory</i> (x <sub>2</sub> )	<i>TATA</i> (x <sub>3</sub> )	<i>Capability</i> (x <sub>4</sub> )	<i>BM-Score</i> (y)
2014	ADES	0.4192	(0.0090)	4.7091	0	1
2014	AKPI	0.5368	(0.8553)	0.3582	0	0
2014	ALDO	0.5708	(0.0514)	0.9884	0	0
2014	ALKA	0.7473	(0.0011)	0.9566	0	1
2014	ALMI	0.8090	(34.3445)	0.1953	0	1
2014	ALTO	0.5706	(0.6682)	(0.1355)	0	0
2014	AMFG	0.2141	0.0000	0.6401	0	1
2014	APLI	0.1778	(0.1609)	1.4074	0	1
2014	ARNA	0.4255	0.0013	0.1306	0	1
2014	ASII	0.4908	0.0841	0.0794	0	1
2014	AUTO	0.2950	0.0201	0.2198	0	0
2014	BAJA	0.8218	(0.0324)	0.2541	0	0
2014	BATA	0.4508	0.0329	0.1159	0	0
2014	BIMA	2.9072	(0.0103)	1.5822	0	1
2014	BRNA	0.7316	(0.0702)	0.5723	0	1
2014	BTEK	0.8222	18.9376	0.7368	0	0
2014	BTON	0.1563	(0.0468)	0.2211	0	1
2014	BUDI	0.6330	0.0276	0.1222	0	0

2014	CEKA	0.5814	(0.0158)	0.3382	0	0
2014	CPIN	0.4720	(0.0206)	0.0658	0	0
2014	DLTA	0.2377	(0.0031)	0.1295	0	0
2014	DVLA	0.2367	0.0181	0.9142	0	1
2014	EKAD	0.3493	0.0467	0.2211	0	0
2014	FASW	0.7104	0.1300	0.4038	0	0
2014	GDST	0.3663	(0.0990)	1.8546	0	1
2014	GGRM	0.4310	(0.0126)	0.1043	0	0
2014	GJTL	0.6504	(1.3035)	0.3668	0	1
2014	HDTX	0.7420	(0.0071)	0.4010	0	1
2014	HMSP	0.5244	(0.0150)	0.0463	0	0
2014	ICBP	0.4173	(0.0202)	0.0489	0	0
2014	IGAR	0.2651	0.0051	0.2762	0	0
2014	IIKP	0.0443	0.0328	3.9971	0	1
2014	IKAI	0.6541	0.0198	2.5752	0	1
2014	IMAS	0.7137	(0.0509)	(0.0244)	0	0
2014	INAF	0.5297	(0.0201)	0.7301	0	0
2014	INAI	0.8638	(0.0814)	0.2499	0	1
2014	INCI	0.0767	0.1325	1.0597	0	1
2014	INDF	0.5321	(0.0139)	0.5822	0	0
2014	INDS	0.2015	0.0309	0.4173	0	1
2014	INTP	0.1491	0.0045	0.1415	0	0
2014	ISSP	0.5766	0.2050	0.3836	0	1

2014	JECC	0.8436	0.0000	(0.0679)	0	0
2014	JKSW	2.3779	0.3453	0.9811	0	0
2014	KAEF	0.4287	0.0046	0.0165	0	1
2014	KBLI	0.3089	(0.0044)	0.2946	0	1
2014	KBLM	0.5515	0.0004	0.1982	0	0
2014	KBRI	4.8644	0.1821	24.5520	0	1
2014	KDSI	0.6126	0.0022	0.3680	0	0
2014	KIAS	0.1100	0.0512	0.7429	0	0
2014	KICI	0.3227	(0.0371)	0.9767	0	1
2014	KLBF	0.2151	(0.0129)	0.0556	0	0
2014	KRAH	0.6119	0.4661	0.8777	0	0
2014	LION	0.2962	0.0096	0.4600	0	0
2014	LMPI	0.5109	0.0684	1.2176	0	1
2014	LMSH	0.2017	(0.0230)	0.1744	0	0
2014	LPIN	0.2690	0.1625	0.2920	0	1
2014	MBTO	0.2891	0.0286	0.3678	0	1
2014	MERK	0.0235	(0.0966)	(0.0405)	0	1
2014	MLBI	0.7518	0.0304	0.1256	0	1
2014	MLIA	0.8396	0.0163	0.3379	0	0
2014	MRAT	0.2423	0.0087	0.3333	0	0
2014	PRAS	0.4670	(0.0244)	0.2676	0	0
2014	PSDN	0.4029	(0.0060)	0.3059	0	0
2014	PYFA	0.4373	(0.0412)	0.9113	0	1

2014	RICY	0.6670	(0.0437)	0.4880	0	1
2014	RMBA	1.1184	(0.0089)	0.1888	0	1
2014	ROTI	0.5550	(0.0026)	0.1058	0	0
2014	SIDO	0.0692	(0.0163)	1.7603	0	1
2014	SKLT	0.5925	(0.0170)	0.7293	0	1
2014	SMBR	0.0838	0.1071	1.7157	0	1
2014	SMCB	0.5010	0.0602	0.9514	0	0
2014	SMGR	0.2717	(0.0038)	0.0808	0	1
2014	SMSM	0.3616	(0.0161)	0.0805	0	0
2014	SPMA	0.6196	0.0322	0.4892	0	1
2014	SRSN	0.3031	(0.1051)	1.3331	0	1
2014	STTP	0.5203	(0.0260)	0.2441	0	0
2014	TCID	0.3281	0.0189	0.2420	0	0
2014	TIRT	0.8970	0.0128	0.8169	0	1
2014	TOTO	0.4541	0.0098	0.1310	0	1
2014	TRIS	0.4088	0.0636	0.6879	0	0
2014	TRST	0.4614	(0.0716)	0.1573	0	1
2014	TSPC	0.2723	(0.0054)	0.0221	0	0
2014	UNIT	0.4501	0.0193	0.1205	0	0
2014	UNVR	0.6676	(0.0004)	0.0621	0	1
2014	VOKS	0.6766	0.0803	0.5059	0	1
2014	WIIM	0.3658	0.0171	0.2869	0	0
2015	ADES	0.4973	(0.0116)	3.6433	0	1



2015	AKPI	0.6158	0.0229	0.3689	0	0
2015	ALDO	0.5033	(0.0033)	0.4208	0	1
2015	ALKA	0.5711	0.0166	2.8712	0	1
2015	ALMI	0.7418	12.3977	(0.4109)	0	1
2015	ALTO	0.5704	0.0573	0.0851	0	1
2015	AMFG	0.2061	0.0320	0.7562	1	0
2015	APLI	0.2839	(0.0040)	1.2106	0	1
2015	ARNA	0.3747	0.0289	0.2192	1	1
2015	ASII	0.4845	0.0153	0.0460	1	1
2015	AUTO	0.2926	0.0090	0.0877	1	1
2015	BAJA	0.8296	(0.0242)	0.1838	0	1
2015	BATA	0.0312	(0.0373)	(0.0297)	1	0
2015	BIMA	3.0291	(0.0404)	1.4801	0	1
2015	BRNA	0.5453	0.0120	0.3716	1	0
2015	BTEK	0.8387	29.2050	0.7048	0	0
2015	BTON	0.1857	0.1010	0.0752	0	1
2015	BUDI	0.6616	0.0375	0.3486	1	1
2015	CEKA	0.5693	(0.0068)	0.2918	0	0
2015	CPIN	0.4911	0.0329	0.0597	1	1
2015	DLTA	0.1817	0.0217	0.9148	1	0
2015	DVLA	0.2926	(0.0536)	0.8543	0	1
2015	EKAD	0.2508	(0.0922)	0.0518	0	1
2015	FASW	0.6503	0.0305	0.2967	0	1

2015	GDST	0.3206	(0.0005)	2.2303	0	0
2015	GGRM	0.4015	(0.0035)	0.0576	1	0
2015	GJTL	0.6919	(0.0090)	0.3435	1	1
2015	HDTX	0.7138	0.0461	0.3959	0	1
2015	HMSP	0.1577	(0.0019)	0.2283	1	1
2015	ICBP	0.3830	(0.0135)	0.0147	1	1
2015	IGAR	0.1914	0.0038	0.0798	1	1
2015	IHKP	0.0387	0.0179	4.2601	1	1
2015	IKAI	0.8230	0.2297	3.2590	1	1
2015	IMAS	0.7306	(0.0172)	(0.0177)	1	0
2015	INAF	0.6135	0.0285	0.7188	1	1
2015	INAI	0.8197	(0.1515)	0.2785	1	0
2015	INCI	0.0914	(0.0893)	0.5147	0	0
2015	INDF	0.5304	(0.0138)	0.0672	1	1
2015	INDS	0.2486	0.0685	0.3307	1	1
2015	INTP	0.1365	0.0022	0.0965	1	0
2015	ISSP	0.5313	(0.1298)	0.2125	1	0
2015	JECC	0.7293	(0.0469)	0.1941	0	1
2015	JKSW	2.6606	(0.4756)	3.5955	1	0
2015	KAEF	0.4246	0.0007	0.6561	0	0
2015	KBLI	0.3380	(0.0008)	0.3497	0	1
2015	KBLM	0.5469	0.0431	0.2611	1	0
2015	KBRI	2.9616	0.0485	10.4047	1	0

2015	KDSI	0.6781	0.0485	0.3416	1	1
2015	KIAS	0.1464	(0.0236)	0.7469	1	1
2015	KICI	0.3023	0.1610	0.7093	0	1
2015	KLBF	0.2014	(0.0100)	0.0208	1	0
2015	KRAH	0.6691	0.1703	0.6459	0	1
2015	LION	0.2889	(0.0257)	0.2775	0	1
2015	LMPI	0.4941	0.0422	0.2775	0	1
2015	LMSH	0.1595	0.0043	1.2297	1	1
2015	LPIN	0.6405	(0.2500)	0.1847	0	1
2015	MBTO	0.3308	(0.0013)	0.1251	0	1
2015	MERK	0.2620	(0.0490)	0.4523	1	0
2015	MLBI	0.6352	(0.0271)	0.0522	1	1
2015	MLIA	0.8435	0.0140	(0.0540)	1	1
2015	MRAT	0.2415	(0.0144)	0.3058	0	1
2015	PRAS	0.5296	0.1491	0.1862	0	1
2015	PSDN	0.4772	0.0603	0.1798	0	1
2015	PYFA	0.3672	0.0209	0.2263	1	1
2015	RICY	0.6661	0.0270	0.8954	0	0
2015	RMBA	1.2486	3.1946	0.4420	1	0
2015	ROTI	0.5608	(0.0018)	0.1726	1	1
2015	SIDO	0.0707	0.0145	0.0605	0	1
2015	SKLT	0.5968	0.0004	1.7179	0	0
2015	SMBR	0.0977	(27.0787)	0.6751	1	1

2015	SMCB	0.5122	(0.0064)	0.7675	1	0
2015	SMGR	0.2808	(0.0148)	0.8379	1	0
2015	SMSM	0.3513	0.0360	0.0485	1	1
2015	SPMA	0.6360	0.0330	0.1207	0	0
2015	SRSN	0.4076	0.0334	0.4247	0	1
2015	STTP	0.4745	(0.0252)	1.2258	1	1
2015	TCID	0.1764	(0.0165)	0.1938	1	1
2015	TIRT	0.8805	(0.0042)	0.1995	0	1
2015	TOTO	0.3894	0.0446	0.6796	1	1
2015	TRIS	0.4268	0.0017	0.1090	1	1
2015	TRST	0.4171	0.0334	0.4871	0	0
2015	TSPC	0.3099	0.0101	0.0299	1	0
2015	UNIT	0.4724	(0.0230)	0.0760	1	0
2015	UNVR	0.6931	(0.0044)	0.2203	1	0
2015	VOKS	0.6682	0.0496	0.0638	1	1
2015	WIIM	0.2972	(0.0391)	0.6400	0	1
2016	ADES	0.4992	(0.0406)	0.3523	1	1
2016	AKPI	0.5718	(0.0394)	0.3355	0	1
2016	ALDO	0.5104	(0.0044)	0.4790	0	1
2016	ALKA	0.5527	(0.0119)	0.0274	1	1
2016	ALMI	0.8125	0.1223	0.0964	0	0
2016	ALTO	0.5873	0.0077	(0.1110)	1	0
2016	AMFG	0.3462	0.0222	0.0834	0	0

2016	APLI	0.2161	(0.0399)	1.1707	0	1
2016	ARNA	0.3856	0.0463	0.1213	0	1
2016	ASII	0.4657	(0.0898)	(0.0050)	0	0
2016	AUTO	0.2789	(0.0068)	0.0847	0	0
2016	BAJA	0.8000	0.2041	0.2494	0	1
2016	BATA	0.3077	0.0504	(0.6076)	0	1
2016	BIMA	2.0558	0.0666	0.1410	0	1
2016	BRNA	0.5077	(158.2031)	0.0359	0	1
2016	BTEK	1.0000	0.0707	0.6500	1	1
2016	BTON	0.1904	(0.0785)	0.9779	0	1
2016	BUDI	0.6026	0.0276	0.0244	0	1
2016	CEKA	0.3773	0.0134	0.0674	0	1
2016	CPIN	0.4151	(0.0497)	(0.0168)	0	0
2016	DLTA	0.1548	(0.0043)	(0.8772)	0	1
2016	DVLA	0.2950	(0.0076)	0.8141	1	0
2016	EKAD	0.1573	0.0027	0.0044	1	1
2016	FASW	1.0000	(0.0518)	0.6830	1	1
2016	GDST	0.3383	0.0894	0.5693	0	1
2016	GGRM	0.3715	(0.0372)	0.6319	0	0
2016	GJTL	0.6872	0.0044	0.7275	0	0
2016	HDTX	0.7516	(0.0837)	1.1549	1	1
2016	HMSP	0.1960	(0.0105)	0.7449	0	0
2016	ICBP	0.3599	0.0100	0.0503	0	1

2016	IGAR	0.1495	(0.0247)	0.2230	0	1
2016	IHKP	0.2321	(7.1305)	4.0222	0	0
2016	IKAI	1.2334	(0.3707)	4.5644	0	1
2016	IMAS	0.7382	(0.0273)	0.0112	0	1
2016	INAF	0.5833	(0.0105)	0.7404	0	1
2016	INAI	0.8073	0.0116	0.1665	0	1
2016	INCI	0.0985	0.0373	0.4983	1	1
2016	INDF	0.4653	0.0078	(0.1661)	0	0
2016	INDS	0.1652	(0.0657)	0.2644	0	1
2016	INTP	0.1331	0.0255	0.1223	0	1
2016	ISSP	0.5622	0.1774	0.3213	0	1
2016	JECC	0.7037	(0.0000)	0.2469	0	0
2016	JKSW	2.6170	(0.0460)	0.9935	0	1
2016	KAEF	0.5076	0.0137	0.5325	1	0
2016	KBLI	0.2939	0.0035	2.0138	1	1
2016	KBLM	0.4983	0.0130	0.2415	0	0
2016	KBRI	0.6683	(0.2793)	0.0807	0	1
2016	KDSI	0.6325	(0.0302)	0.2408	0	1
2016	KIAS	0.1826	(0.1223)	(70.5415)	0	1
2016	KICI	0.3633	(0.0685)	0.7252	0	1
2016	KLBF	0.1814	0.0047	0.0725	0	1
2016	KRAH	0.7024	(0.1301)	0.4604	1	1
2016	LION	0.3138	0.0341	0.3171	0	1

2016	LMPI	0.4963	0.0552	2.2150	0	1
2016	LMSH	0.7244	0.1418	1.1750	0	1
2016	LPIN	0.8920	(0.2200)	0.9043	1	1
2016	MBTO	0.3789	0.0271	4.0040	1	1
2016	MERK	0.2168	0.0596	0.1938	0	0
2016	MLBI	0.6393	(0.0064)	91.6766	0	1
2016	MLIA	0.7911	(0.0088)	323.6398	0	1
2016	MRAT	0.2359	0.0791	1.0783	0	1
2016	PRAS	0.5659	(0.0413)	0.5103	1	1
2016	PSDN	0.5713	(0.0391)	0.3084	1	1
2016	PYFA	0.3684	0.0198	0.9830	0	1
2016	RICY	0.6799	0.0100	0.4717	0	0
2016	RMBA	0.0300	(0.0110)	0.1301	0	1
2016	ROTI	0.5058	0.0003	0.1137	0	1
2016	SIDO	0.0769	0.0043	1.6293	1	1
2016	SKLT	0.4788	0.0005	0.0607	1	1
2016	SMBR	0.2857	(0.0128)	0.6249	0	1
2016	SMCB	0.5921	(0.0011)	0.7813	0	1
2016	SMGR	0.3087	0.0128	0.0362	0	0
2016	SMSM	0.2992	(0.0072)	0.0899	0	1
2016	SPMA	0.4851	(0.0726)	0.3765	0	1
2016	SRSN	0.4394	0.1081	0.2689	0	1
2016	STTP	0.4999	(0.0109)	0.4920	0	1

2016	TCID	0.1839	0.0297	0.9450	0	1
2016	TIRT	0.3678	(0.0023)	0.7230	0	0
2016	TOTO	0.4097	0.0479	0.0145	0	1
2016	TRIS	0.4581	(0.0203)	0.4178	0	1
2016	TRST	0.4128	0.0393	0.1260	0	0
2016	TSPC	0.2962	(0.0016)	0.0344	0	1
2016	UNIT	0.4363	0.0367	0.1052	0	0
2016	UNVR	0.7191	(0.0051)	0.0482	0	0
2016	VOKS	0.5989	(0.0489)	0.7014	0	1
2016	WIIM	0.2678	0.0073	0.2717	0	1
2017	ADES	0.4966	0.0250	2.8354	0	1
2017	AKPI	0.5896	0.0408	0.2924	0	0
2017	ALDO	0.5400	0.0415	0.4704	0	1
2017	ALKA	0.7428	0.0012	0.6030	0	1
2017	ALMI	0.8406	(2.5684)	0.1572	0	1
2017	ALTO	0.6221	0.0829	0.1092	0	1
2017	AMFG	0.4338	0.0374	0.0787	0	1
2017	APLI	0.4302	0.0243	0.4219	1	1
2017	ARNA	0.3572	(0.0246)	0.0285	0	1
2017	ASII	0.4712	(0.0035)	0.0914	0	1
2017	AUTO	0.2712	0.0176	0.1200	0	1
2017	BAJA	0.8183	(0.0671)	0.0160	0	1
2017	BATA	0.3230	0.0682	0.0499	0	1



2017	BIMA	1.9475	0.0045	0.3429	1	1
2017	BRNA	0.5659	0.1635	(0.0259)	0	0
2017	BTEK	0.6254	0.3142	0.4514	0	1
2017	BTON	0.1573	(0.0119)	0.2709	0	1
2017	BUDI	0.5936	(0.0071)	0.0535	0	1
2017	CEKA	0.3516	(0.0377)	1.0553	1	1
2017	CPIN	0.3597	(0.0182)	0.0076	0	0
2017	DLTA	0.1463	(0.0072)	(0.0349)	0	1
2017	DVLA	0.3197	1.1493	0.7323	0	1
2017	EKAD	0.1681	0.0475	0.1514	0	1
2017	FASW	0.6491	0.0183	0.3127	0	1
2017	GDST	0.3432	(0.0781)	2.1716	0	1
2017	GGRM	0.3681	(0.0370)	0.0731	0	1
2017	GJTL	0.6872	0.0113	(0.0222)	0	0
2017	HDTX	0.9173	(0.0075)	(0.0246)	0	0
2017	HMSP	0.2093	(0.0218)	(0.0347)	0	0
2017	ICBP	0.3572	0.0011	0.0871	0	1
2017	IGAR	0.1385	(0.0009)	0.1381	0	1
2017	IIKP	0.0798	5.4950	0.6992	0	0
2017	IKAI	1.4587	(0.0345)	5.5617	0	1
2017	IMAS	0.7042	0.0380	0.2194	0	1
2017	INAF	0.6559	(0.0185)	0.6037	0	0
2017	INAI	0.7715	0.0015	(0.0003)	0	1

2017	INCI	0.1166	(0.0612)	1.0202	0	1
2017	INDF	0.4683	0.0110	0.0832	0	0
2017	INDS	0.1190	(0.0770)	0.3185	0	0
2017	INTP	0.1492	0.0067	1.3823	0	1
2017	ISSP	0.5469	(0.0934)	0.2546	0	1
2017	JECC	0.7161	0.0687	0.2758	0	1
2017	JKSW	2.7669	1.1304	1.0008	0	1
2017	KAEF	0.5780	0.0281	0.5074	0	1
2017	KBLI	0.4071	0.1418	0.2928	0	1
2017	KBLM	0.3593	(0.0331)	0.5409	0	1
2017	KBRI	0.7498	(0.1545)	2.3650	0	0
2017	KDSI	0.7378	0.0121	0.2989	0	1
2017	KIAS	0.1928	0.0069	1.1883	0	1
2017	KICI	0.3876	(0.0013)	0.7063	0	1
2017	KLBF	0.1638	0.0036	0.0623	0	1
2017	KRAH	0.8059	0.5196	(0.1336)	0	0
2017	LION	0.3367	0.0692	0.3014	0	1
2017	LMPI	0.5491	0.1076	1.2012	1	1
2017	LMSH	0.1957	(0.1135)	0.1416	0	1
2017	LPIN	0.1367	0.2200	0.1594	0	1
2017	MBTO	0.4713	0.0040	0.3766	0	1
2017	MERK	0.2734	0.0265	(0.0170)	0	0
2017	MLBI	0.5757	0.0083	1.0778	0	1

2017	MLIA	0.6618	(0.0718)	0.3279	0	0
2017	MRAT	0.2626	0.0550	2.0149	0	1
2017	PRAS	0.5614	0.0829	(0.3139)	0	1
2017	PSDN	0.5666	(0.0242)	0.4527	0	1
2017	PYFA	0.3178	(0.0203)	0.8756	0	0
2017	RICY	0.6870	(0.0509)	0.4435	0	1
2017	RMBA	6.6714	(0.0566)	0.4247	0	1
2017	ROTI	0.3815	0.0001	0.0849	0	0
2017	SIDO	0.4225	0.0376	0.5269	0	0
2017	SKLT	0.5166	0.0238	0.4703	0	1
2017	SMBR	0.3256	0.0165	0.5781	0	1
2017	SMCB	0.6333	0.0351	0.7559	0	1
2017	SMGR	0.3783	0.0303	0.1503	0	0
2017	SMSM	1.0000	0.0040	0.3819	0	1
2017	SPMA	0.4505	0.0202	0.4748	0	1
2017	SRSN	0.3634	(0.0203)	0.8009	0	1
2017	STTP	0.4088	(0.0006)	0.1146	0	1
2017	TCID	0.2132	(0.0388)	0.1037	0	1
2017	TIRT	0.8559	0.0406	0.5707	1	1
2017	TOTO	0.4007	0.6495	0.0349	0	1
2017	TRIS	0.3463	0.0368	0.3882	0	1
2017	TRST	0.4073	(0.0083)	(0.0128)	1	1
2017	TSPC	0.3165	0.0055	0.0525	0	1

2017	UNIT	0.4248	0.0746	0.4464	0	1
2017	UNVR	0.7264	0.0002	0.1319	0	1
2017	VOKS	0.6142	0.0699	0.6332	0	1
2017	WIIM	0.2020	(0.0091)	0.1796	0	0
2018	ADES	0.4532	0.0031	2.6616	0	0
2018	AKPI	0.5982	0.0179	0.4676	0	1
2018	ALDO	0.4838	(0.0021)	0.3190	0	1
2018	ALKA	0.8448	(0.0103)	0.7731	0	0
2018	ALMI	0.8824	28.3499	0.7948	1	1
2018	ALTO	0.6512	(0.0618)	0.1752	0	1
2018	AMFG	0.5735	(0.0022)	0.0341	0	1
2018	APLI	0.5942	(0.0075)	0.7977	0	0
2018	ARNA	0.3366	(0.0239)	(0.0005)	0	1
2018	ASII	0.4942	(0.0774)	0.0940	0	1
2018	AUTO	0.2911	0.0009	0.1033	0	1
2018	BAJA	0.9151	(0.0806)	0.1461	0	0
2018	BATA	0.2738	(0.0127)	0.0137	0	1
2018	BIMA	1.8234	0.1631	1.8284	0	1
2018	BRNA	0.5436	0.0440	(0.0155)	0	1
2018	BTEK	0.5624	0.0960	(0.0127)	0	1
2018	BTON	0.1574	(0.0100)	2.1127	0	0
2018	BUDI	0.6385	0.0790	0.3115	0	1
2018	CEKA	0.1645	(0.0058)	0.0365	0	1

2018	CPIN	0.2986	(0.0013)	0.0641	0	1
2018	DLTA	0.1571	(0.0001)	35.4360	0	0
2018	DVLA	0.2868	(1.1287)	1.7803	0	1
2018	EKAD	0.1508	0.0229	0.0775	0	1
2018	FASW	0.6089	(0.0363)	0.2869	0	1
2018	GDST	0.3372	(0.0469)	1.9695	1	1
2018	GGRM	0.3468	(0.0523)	0.0528	0	0
2018	GJTL	0.7019	0.0347	0.3791	0	1
2018	HDTX	0.7681	(0.0898)	9.2251	0	1
2018	HMSP	0.2413	(0.0396)	(0.0869)	0	0
2018	ICBP	0.3393	0.0126	0.0357	0	1
2018	IGAR	0.1531	0.0421	0.2295	0	0
2018	IIKP	0.0797	(6.5838)	4.5874	0	1
2018	IKAI	0.4060	0.0307	1.7206	0	1
2018	IMAS	0.7479	0.0456	0.1185	0	1
2018	INAF	0.6557	(0.0208)	1.3204	0	1
2018	INAI	1.0412	(0.0140)	0.2700	0	1
2018	INCI	0.1825	0.0677	0.8645	0	1
2018	INDF	0.4829	0.0206	0.0953	0	1
2018	INDS	0.1161	(0.0325)	0.3634	0	1
2018	INTP	0.1643	(0.1105)	0.1527	0	0
2018	ISSP	0.5511	(0.0644)	0.2676	0	1
2018	JECC	0.7073	(0.0703)	0.1680	1	1

2018	JKSW	3.5933	89.5477	1.4970	0	1
2018	KAEF	0.6452	0.0477	0.2767	0	1
2018	KBLI	0.3741	(0.0586)	0.2280	0	1
2018	KBLM	0.3673	0.0494	0.2640	0	1
2018	KBRI	0.8398	1.5586	2.8187	0	1
2018	KDSI	0.6010	0.0196	0.1867	0	1
2018	KIAS	0.2051	(0.0019)	0.9785	0	1
2018	KICI	0.3857	0.2760	0.6778	0	1
2018	KLBF	0.1571	(0.0114)	0.0364	0	1
2018	KRAH	0.9031	(0.0414)	(0.0919)	0	1
2018	LION	0.3175	(0.1132)	0.2961	1	1
2018	LMPI	0.5799	(0.0173)	1.1753	0	1
2018	LMSH	0.1708	(0.0251)	0.2392	0	0
2018	LPIN	0.0929	(0.0024)	0.0394	0	1
2018	MBTO	0.5363	0.0701	0.1338	0	1
2018	MERK	0.5897	0.1921	0.0820	0	1
2018	MLBI	0.5959	(0.0034)	0.0438	0	1
2018	MLIA	0.5742	0.0214	0.4146	0	1
2018	MRAT	0.2811	0.1020	0.1930	1	0
2018	PRAS	0.5793	(0.2664)	0.0214	0	0
2018	PSDN	0.6518	(0.0097)	0.2945	0	0
2018	PYFA	0.3642	0.0006	0.9579	0	1
2018	RICY	0.7110	(0.0344)	0.4246	0	0

2018	RMBA	2.4258	(0.0241)	0.0369	0	1
2018	ROTI	0.3361	0.0034	0.1332	0	1
2018	SIDO	0.1303	0.0276	1.4874	0	1
2018	SKLT	0.5460	0.0160	0.4138	0	1
2018	SMBR	0.3728	0.0149	5.4246	0	0
2018	SMCB	0.6563	(0.0011)	0.7555	0	1
2018	SMGR	0.3601	(0.0170)	(0.0025)	0	1
2018	SMSM	0.2324	(0.0040)	0.1171	0	1
2018	SPMA	0.4439	(0.0318)	0.4714	0	1
2018	SRSN	0.3043	(0.1214)	0.8905	1	1
2018	STTP	0.3743	0.0050	0.2104	0	1
2018	TCID	0.1933	0.0486	0.1585	0	1
2018	TIRT	0.9053	(0.0563)	0.5906	0	1
2018	TOTO	0.3340	(0.6458)	0.0280	0	0
2018	TRIS	0.4373	0.0408	0.4878	0	0
2018	TRST	0.4778	0.0163	0.0762	0	1
2018	TSPC	0.3097	(0.0051)	0.0361	0	1
2018	UNIT	0.4140	0.0901	0.1641	0	1
2018	UNVR	0.6118	0.0055	0.0853	0	1
2018	VOKS	0.6288	(0.0801)	0.4882	0	1
2018	WIIM	0.1994	0.0118	0.2658	0	0

LAMPIRAN 3  
OUTPUT OLAH DATA

1. Hasil Stastika Deskriptif

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
External Pressure	430	.02	6.67	.5461	.56042
Nature of Industry	430	-158.20	89.55	-.1083	9.32159
Rationalization	430	-.41	323.64	1.7009	16.32855
Capability	430	.00	1.00	.1814	.38579
Financial Statement Fraud	430	.00	1.00	.6907	.46274
Valid N (listwise)	430				

2. Hasil Uji Kelayakan Model Regresi

**Hosmer and Lemeshow Test**

Step	Chi-square	df	Sig.
1	4.949	8	.763

3. Hasil Uji Koefisien Determinasi ( $R^2$ )

**Model Summary**

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	513.316 <sup>a</sup>	.042	.060

a. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001.

4. Menguji Koefisien Regresi



<b>Variabel independet</b>	<b>β</b>	<b>Sig.</b>	<b>Status</b>
External Pressure	0.264	0.047	Diterima
Nature of Industry	0.520	0.040	Diterima
Rationalization	0.580	0.049	Diterima
Capability	0.751	0.028	Diterima
<b>Constant</b>	0.706	0.001	

Diperoleh model regresi logistik sebagai berikut:

$$= 0.706 + 0.264X_1 + 0.520 X_2 + 0.580 X_3 + 0.751X_4$$

