

**DAFTAR LAMPIRAN
HASIL ANALISIS REGRESI LOGISTIK**

DAFTAR LAMPIRAN

Lampiran 1 – Daftar Nama Perusahaan Sampel Penelitian.

No.	Kode	Nama Perusahaan
1.	ADRO	PT. Adaro Energy, Tbk.
2.	ANTM	PT. Aneka Tambang, Tbk.
3.	ATPK	PT. ATPK Resources, Tbk.
4.	BYAN	PT. Bayan Resources, Tbk.
5.	BIPI	PT. Benakat Petroleum Energy, Tbk.
6.	BUMI	PT. BUMI Resources, Tbk.
7.	CTTH	PT. Citatah Industri Makmur, Tbk.
8.	DEWA	PT. Darma Henwa, Tbk.
9.	DOID	PT. Delta Dunia Makmur, Tbk.
10.	ELSA	PT. Elnusa, Tbk.
11.	ENRG	PT. Energi Mega Persada, Tbk.
12.	PGAS	PT. Gas Negara (Persero), Tbk.
13.	ITMG	PT. Indo Tambang Megah Raya, Tbk.
14.	INCO	PT. Internasional Nikel Indonesia, Tbk.
15.	MEDC	PT. Medco Energi Internasional, Tbk.
16.	PTBA	PT. Tambang Batubara Bukit Asam, Tbk.
17.	TINS	PT. Timah, Tbk.

Lampiran 2 – Daftar Perusahaan yang Terkena Sanksi Bapepam Berdasarkan Pernyataan dan Daftar Sanksi
(Press Release) yang Dikeluarkan Bapepam

No.	Kode	Nama Perusahaan	Tahun Dikenakan Sanksi	Alasan Pengenaan Sanksi
1.	BIPI	PT. Benakat Petroleum Energy Tbk	2010	<ol style="list-style-type: none"> 1. Adanya pelanggaran akuntansi pada pendapatan dana simpanan di Bank Capital Indonesia (BACA), di mana dana yang didepositokan di BACA terdapat salah saji yang material. 2. Manajemen tidak dapat memberikan dokumen-dokumen yang terkait dengan dana simpanan di BACA seperti yang diminta oleh BEI.
2.	BUMI	PT. Bumi Resources Tbk	2009	<ol style="list-style-type: none"> 1. Adanya salah saji yang material dalam laporan keuangan 2009 dan setelah diberi jangka waktu yang cukup, manajemen tidak dapat memberikan data yang

				<p>diminta secara memadai.</p> <p>2. Manajemen tidak segera merevisi laporan keuangan meskipun telah menyadari adanya salah saji yang berdampak material dalam laporan keuangan.</p>
3.	DEWA	PT. Darma Henwa Tbk	2008,2009	<p>1. Adanya salah saji yang material dalam laporan keuangan tahun 2008 dan tahun 2009 yang berhubungan dengan pendapatan dan setelah diberi jangka waktu manajemen perusahaan tetap tidak dapat memberikan data yang diminta secara memadai.</p> <p>2. Manajemen tidak segera merevisi laporan keuangan meskipun telah menyadari adanya salah saji yang berdampak material dalam laporan keuangan.</p>
4.	ENRG	PT. Energi Mega Persada Tbk	2010	<p>1. Adanya pelanggaran akuntansi pada pendapatan dana simpanan di Bank Capital Indonesia (BACA), di mana dana yang didepositokan di BACA terdapat salah saji yang material.</p>

				2. Manajemen tidak dapat memberikan dokumen-dokumen yang terkait dengan dana simpanan di BACA seperti yang diminta oleh BEI.
5.	PGAS	PT. Perusahaan Gas Negara (Persero) Tbk	2007	<p>1. Adanya salah saji terhadap laporan keuangan perusahaan tahun 2007 yang terkait dengan rencana pengaliran gas, sehingga hal ini mempengaruhi harga saham di BEI.</p> <p>2. Manajemen tidak segera memberikan informasi yang sebenarnya mengenai tertundanya <i>gas in</i> kepada publik, sehingga hal ini dinyatakan sebagai pemberian informasi yang material.</p>

Lampiran 3 – Data Perusahaan Sampel Penelitian.

No.	Kode	Tahun	Pertumbuhan Keuangan (HIGHR)		AFE
			Penjualan		
1	ADRO	2006			
		2007	9,748,068,000,000	1,496,455,152,941	1,496,455,152,941
		2008	18,092,502,000,000	9,840,889,152,941	8,344,434,000,000
		2009	26,938,020,000,000	18,686,407,152,941	8,845,518,000,000
		2010	24,689,333,000,000	16,437,720,152,941	-2,248,687,000,000
		2011	25,806,349,000,000	17,554,736,152,941	1,117,016,000,000
2	ANTM	2006			
		2007	12,008,202,000,000	3,756,589,152,941	3,756,589,152,941
		2008	9,591,981,000,000	1,340,368,152,941	-2,416,221,000,000
		2009	8,711,370,000,000	459,757,152,941	-880,611,000,000
		2010	874,430,000,000	-7,377,182,847,059	-7,836,940,000,000
		2011	7,817,401,000,000	-434,211,847,059	6,942,971,000,000
3	ATPK	2006			
		2007	2,819,000,000	8,248,793,847,059	8,248,793,847,059
		2008	3,524,000,000	8,248,088,847,059	-705,000,000
		2009	283,000,000	8,251,329,847,059	3,241,000,000
		2010	61,186,000,000	8,190,426,847,059	-60,903,000,000
		2011	91,910,000,000	8,159,702,847,059	-30,724,000,000

4	BYAN	2006			
		2007	3,439,492,000,000	4,812,120,847,059	4,812,120,847,059
		2008	4,876,938,000,000	3,374,674,847,059	-1,437,446,000,000
		2009	7,752,866,000,000	498,746,847,059	-2,875,928,000,000
		2010	8,745,624,000,000	494,011,152,941	-4,735,694,118
		2011	9,253,891,000,000	1,002,278,152,941	508,267,000,000
5	BIPI	2006			
		2007	45,000,000	8,251,567,847,059	8,251,567,847,059
		2008	98,000,000	8,251,514,847,059	-53,000,000
		2009	158,192,000,000	8,093,420,847,059	-158,094,000,000
		2010	231,902,000,000	8,019,710,847,059	-73,710,000,000
		2011	253,138,000,000	7,998,474,847,059	-21,236,000,000
6	BUMI	2006			
		2007	21,338,444,000,000	13,086,831,152,941	13,086,831,152,941
		2008	36,993,404,000,000	28,741,791,152,941	15,654,960,000,000
		2009	30,367,414,000,000	22,115,801,152,941	-6,625,990,000,000
		2010	39,233,150,000,000	30,981,537,152,941	8,865,736,000,000
		2011	25,223,652,000,000	16,972,039,152,941	14,009,498,000,000
7	CTTH	2006			
		2007	98,642,000,000	-8,152,970,847,059	-8,152,970,847,059
		2008	160,249,000,000	-8,091,363,847,059	61,607,000,000

		2009	149,011,000,000	-8,102,601,847,059	-11,238,000,000
		2010	152,560,000,000	-8,099,052,847,059	3,549,000,000
		2011	109,502,000,000	-8,142,110,847,059	-43,058,000,000
8	DEWA	2006			
		2007	2,128,293,000,000	-6,123,319,847,059	-6,123,319,847,059
		2008	2,410,186,000,000	-5,841,426,847,059	281,893,000,000
		2009	1,900,429,000,000	-6,351,183,847,059	-509,757,000,000
		2010	2,065,713,000,000	-6,185,899,847,059	165,284,000,000
		2011	1,905,721,000,000	-6,345,891,847,059	-159,992,000,000
9	DOID	2006			
		2007	1,002,926,000,000	-7,248,686,847,059	-7,248,686,847,059
		2008	9,584,000,000	-8,242,028,847,059	-993,342,000,000
		2009	6,350,639,000,000	-1,900,973,847,059	6,341,055,000,000
		2010	4,191,813,000,000	-4,059,799,847,059	-2,158,826,000,000
		2011	4,979,213,000,000	-3,272,399,847,059	-2,039,045,000,000
10	ELSA	2006			
		2007	2,103,690,000,000	-6,147,922,847,059	-6,147,922,847,059
		2008	2,543,913,000,000	-5,707,699,847,059	440,223,000,000
		2009	3,662,331,000,000	-4,589,281,847,059	1,118,418,000,000
		2010	4,210,786,000,000	-4,040,826,847,059	548,455,000,000
		2011	2,152,768,000,000	-6,098,844,847,059	-2,058,018,000,000
11	ENRG	2006			

		2007	1,137,543,000,000	-7,114,069,847,059	-7,114,069,847,059
		2008	1,859,071,000,000	6,392,541,847,059	13,506,611,694,118
		2009	1,444,369,000,000	-6,807,243,847,059	13,199,785,694,118
		2010	1,249,710,000,000	-7,001,902,847,059	-194,659,000,000
		2011	1,317,235,000,000	-6,934,377,847,059	67,525,000,000
12	PGAS	2006			
		2007	8,801,822,000,000	550,209,152,941	550,209,152,941
		2008	12,793,849,000,000	4,542,236,152,941	3,992,027,000,000
		2009	18,024,279,000,000	9,772,666,152,941	5,230,430,000,000
		2010	19,765,716,000,000	11,514,103,152,941	1,741,437,000,000
		2011	4,741,083,000,000	-3,510,529,847,059	15,024,633,000,000
13	ITMG	2006			
		2007	7,269,744,000,000	-981,868,847,059	-981,868,847,059
		2008	14,420,942,000,000	6,169,329,152,941	7,151,198,000,000
		2009	14,228,350,000,000	5,976,737,152,941	-192,592,000,000
		2010	14,977,028,000,000	6,725,415,152,941	748,678,000,000
		2011	21,598,843,000,000	13,347,230,152,941	6,621,815,000,000
14	INCO	2006			
		2007	21,907,257,000,000	13,655,644,152,941	13,655,644,152,941
		2008	14,367,462,000,000	6,115,849,152,941	-7,539,795,000,000
		2009	7,178,060,000,000	-1,073,552,847,059	-7,189,402,000,000

		2010	11,458,828,000,000	3,207,215,152,941	4,280,768,000,000
		2011	8,871,782,000,000	620,169,152,941	-2,587,046,000,000
15	MEDC	2006			
		2007	9,248,295,000,000	996,682,152,941	996,682,152,941
		2008	14,085,289,000,000	5,833,676,152,941	4,836,994,000,000
		2009	6,299,370,000,000	-1,952,242,847,059	-7,785,919,000,000
		2010	8,348,224,000,000	96,611,152,941	2,048,854,000,000
		2011	4,986,616,000,000	-3,264,996,847,059	-3,361,608,000,000
16	PTBA	2006			
		2007	4,123,855,000,000	-4,127,757,847,059	-4,127,757,847,059
		2008	7,216,228,000,000	-1,035,384,847,059	3,092,373,000,000
		2009	8,947,854,000,000	696,241,152,941	1,731,626,000,000
		2010	7,909,154,000,000	-342,458,847,059	-1,038,700,000,000
		2011	7,754,734,000,000	-496,878,847,059	-154,420,000,000
17	TINS	2006			
		2007	8,542,393,000,000	290,780,152,941	290,780,152,941
		2008	9,053,082,000,000	801,469,152,941	510,689,000,000
		2009	7,709,856,000,000	-541,756,847,059	-1,343,226,000,000
		2010	8,339,254,000,000	87,641,152,941	629,398,000,000
		2011	6,816,318,000,000	-1,435,294,847,059	-1,522,936,000,000

Lanjutan

No.	Kode	Tahun	Laba/rugi Kerugian (LOSS)	Total Hutang	Total Asset
1	ADRO	2006			
		2007	141,133,000,000	11,979,726,000,000	14,688,683,000,000
		2008	887,198,000,000	19,692,546,000,000	33,720,170,000,000
		2009	4,367,252,000,000	24,953,474,000,000	42,465,408,000,000
		2010	2,207,313,000,000	21,970,369,000,000	40,600,921,000,000
		2011	3,260,998,000,000	27,608,473,000,000	48,138,376,000,000
2	ANTM	2006			
		2007	513,246,000,000	3,273,118,000,000	12,037,917,000,000
		2008	136,813,900,000	2,130,970,000,000	10,245,041,000,000
		2009	604,307,000,000	1,748,127,000,000	9,939,996,000,000
		2010	168,340,000,000	2,709,897,000,000	12,310,732,000,000
		2011	156,025,700,000	1,636,639,000,000	12,044,200,000,000
3	ATPK	2006			
		2007	-44,666,000,000	20,346,000,000	208,613,000,000
		2008	-25,543,000,000	34,422,000,000	193,749,000,000
		2009	-35,681,000,000	43,270,000,000	172,325,000,000
		2010	-25,694,000,000	60,412,000,000	147,158,000,000
		2011	-11,415,000,000	72,830,000,000	114,143,000,000
4	BYAN	2006			
		2007	252,740,000,000	2,621,461,000,000	2,837,735,000,000

		2008	20,710,000,000	4,734,347,000,000	6,747,195,000,000
		2009	136,287,000,000	4,706,699,000,000	7,180,723,000,000
		2010	740,794,000,000	5,333,856,000,000	8,372,079,000,000
		2011	1,461,681,000,000	6,891,063,000,000	11,072,603,000,000
5	BIPI	2006			
		2007	-2,174,000,000	66,969,000,000	65,044,000,000
		2008	-8,120,000,000	77,657,000,000	67,612,000,000
		2009	6,929,000,000	62,544,000,000	1,978,940,000,000
		2010	-96,379,000,000	1,323,518,000,000	4,697,480,000,000
		2011	5,037,000,000	690,986,000,000	4,023,076,000,000
6	BUMI	2006			
		2007	7,431,627,000,000	13,353,251,000,000	26,556,109,000,000
		2008	7,066,750,000,000	34,795,018,000,000	58,253,000,000,000
		2009	1,796,503,000,000	54,846,002,000,000	69,907,289,000,000
		2010	2,793,770,000,000	58,902,617,000,000	78,765,440,000,000
		2011	2,134,151,000,000	55,702,646,000,000	67,559,459,000,000
7	CTTH	2006			
		2007	-12,339,000,000	138,480,000,000	180,568,000,000
		2008	3,505,000,000	157,844,000,000	203,436,000,000
		2009	16,701,000,000	127,338,000,000	189,632,000,000
		2010	12,783,000,000	124,550,000,000	199,626,000,000
		2011	6,835,000,000	133,144,000,000	215,055,000,000

8	DEWA	2006			
		2007	81,761,000,000	2,884,403,000,000	5,266,425,000,000
		2008	115,865,000,000	2,842,108,000,000	5,885,567,000,000
		2009	-17,427,000,000	1,767,939,000,000	4,359,829,000,000
		2010	5,280,000,000	1,119,517,000,000	4,152,429,000,000
		2011	4,019,000,000	377,934,000,000	3,362,503,000,000
9	DOID	2006			
		2007	5,561,000,000	743,726,000,000	1,208,960,000,000
		2008	4,069,000,000	65,737,000,000	419,996,000,000
		2009	-160,106,000,000	9,370,341,000,000	6,570,729,000,000
		2010	351,927,000,000	7,005,265,000,000	7,658,739,000,000
		2011	-280,935,000,000	9,173,205,000,000	10,201,369,000,000
10	ELSA	2006			
		2007	100,140,000,000	1,195,264,000,000	2,159,405,000,000
		2008	133,772,000,000	1,685,724,000,000	3,317,816,000,000
		2009	466,233,000,000	2,286,168,000,000	4,210,421,000,000
		2010	63,906,000,000	1,728,408,000,000	3,678,566,000,000
		2011	47,578,000,000	2,079,550,000,000	4,098,294,000,000
11	ENRG	2006			
		2007	115,638,000,000	6,025,944,000,000	9,378,194,000,000
		2008	-34,943,000,000	8,879,921,000,000	12,626,623,000,000
		2009	-1,729,450,000,000	8,477,967,000,000	1,025,239,200,000

		2010	-62,319,000,000	5,875,003,000,000	11,762,036,000,000
		2011	-32,577,000,000	6,991,770,000,000	12,846,226,000,000
12	PGAS	2006			
		2007	1,572,565,000,000	13,311,532,000,000	20,348,341,000,000
		2008	633,860,000,000	17,508,659,000,000	25,550,580,000,000
		2009	6,229,043,000,000	15,892,626,000,000	28,670,440,000,000
		2010	6,239,361,000,000	16,986,477,000,000	32,087,431,000,000
		2011	7,162,917,000,000	14,034,724,000,000	31,184,699,000,000
13	ITMG	2006			
		2007	534,707,000,000	30,007,911,000,000	7,413,535,000,000
		2008	2,572,429,000,000	4,037,210,000,000	10,720,762,000,000
		2009	3,165,253,000,000	3,877,765,000,000	11,306,120,000,000
		2010	1,832,868,000,000	3,310,027,000,000	9,783,380,000,000
		2011	4,999,225,000,000	4,512,872,000,000	14,313,602,000,000
14	INCO	2006			
		2007	11,048,826,000,000	4,715,792,000,000	17,775,499,000,000
		2008	3,394,510,000,000	3,522,615,000,000	20,176,295,000,000
		2009	1,607,544,000,000	4,307,995,000,000	19,224,454,000,000
		2010	3,926,645,000,000	4,582,326,000,000	19,663,930,000,000
		2011	2,822,125,000,000	5,626,330,000,000	21,989,731,000,000
15	MEDC	2006			
		2007	61,643,000,000	14,093,965,000,000	20,227,590,000,000

		2008	3,068,235,000,000	13,522,139,000,000	21,683,449,000,000
		2009	181,415,000,000	12,384,223,000,000	19,248,125,000,000
		2010	745,709,000,000	13,137,017,000,000	20,452,497,000,000
		2011	194,865,000,000	13,034,268,000,000	20,030,312,000,000
16	PTBA	2006			
		2007	760,207,000,000	1,116,799,000,000	3,928,071,000,000
		2008	1,707,771,000,000	2,029,169,000,000	6,106,828,000,000
		2009	2,727,734,000,000	2,292,740,000,000	8,078,578,000,000
		2010	2,008,891,000,000	2,281,451,000,000	8,722,699,000,000
		2011	2,326,494,000,000	2,965,626,000,000	10,583,430,000,000
17	TINS	2006			
		2007	1,784,592,000,000	1,673,393,000,000	5,032,712,000,000
		2008	1,342,358,000,000	1,964,156,000,000	5,785,003,000,000
		2009	313,751,000,000	1,425,361,000,000	4,855,712,000,000
		2010	947,936,000,000	1,678,033,000,000	5,881,108,000,000
		2011	857,384,000,000	2,089,544,000,000	6,647,598,000,000

Lanjutan

No.	Kode	Tahun	Hutang (LEV)	Ekuitas	Modal Saham	INV	Piutang Pihak Ke Tiga
1	ADRO	2006					
		2007	1	21,550,554,000,000	5,875,000,000,000	4	25,670,000,000
		2008	1	14,009,245,000,000	6,257,000,000,000	2	30,577,000,000
		2009	1	17,444,891,000,000	41,153,000,000,000	0	51,067,000,000
		2010	1	18,576,441,000,000	46,627,000,000,000	0	72,947,000,000
		2011	1	20,529,903,000,000	35,887,000,000,000	1	103,044,000,000
2	ANTM	2006					
		2007	0	8,763,579,000,000	6,641,000,000,000	1	84,830,000,000
		2008	0	8,063,138,000,000	42,966,000,000,000	0	51,672,000,000
		2009	0	8,148,939,000,000	27,800,000,000,000	0	24,560,000,000
		2010	0	9,580,098,000,000	13,721,000,000,000	1	40,124,000,000
		2011	0	10,407,561,000,000	7,594,000,000,000	1	64,771,000,000
3	ATPK	2006					
		2007	0	188,101,000,000	528,000,000,000	0	0
		2008	0	164,726,000,000	113,000,000,000	1	0
		2009	0	129,055,000,000	41,000,000,000	3	14,383,000,000
		2010	0	86,746,000,000	15,000,000,000	6	13,137,000,000

		2011	1	38,313,000,000	60,000,000,000	1	7,000,000	
4	BYAN	2006						
		2007	1	213,725,000,000	1,438,000,000,000	0	26,543,000,000	
		2008	1	1,992,490,000,000	2,938,000,000,000	1	31,220,000,000	
		2009	1	2,415,132,000,000	1,020,000,000,000	2	59,740,000,000	
		2010	1	2,939,406,000,000	5,758,000,000,000	1	16,832,000,000	
		2011	1	4,181,540,000,000	735,000,000,000	6	29,539,000,000	
		5	BIPI	2006				
		2007	1	-1,924,000,000	2,787,000,000,000	0	0	
		2008	1	-10,045,000,000	3,145,000,000,000	0	0	
		2009	0	1,867,785,000,000	3,678,000,000,000	1	82,449,000,000	
		2010	0	3,326,293,000,000	3,879,000,000,000	1	138,424,000,000	
		2011	0	3,332,090,000,000	1,536,000,000,000	2	15,465,000,000	
6	BUMI	2006						
		2007	1	10,567,754,000,000	254,227,000,000,000	0	824,099,000,000	
								2,653,237,000,00
		2008	1	17,267,017,000,000	201,401,000,000,000	0	0	
								3,508,311,000,00
		2009	1	13,875,680,000,000	105,625,000,000,000	0	0	
								4,370,758,000,00
2010	1	14,523,938,000,000	101,771,000,000,000	0	0			
						3,657,203,000,00		
		2011	1	11,856,813,000,000	2,973,000,000,000	4	0	

7	CTTH	2006					
		2007	1	42,088,000,000	17,000,000,000	2	6,620,000,000
		2008	1	45,592,000,000	19,000,000,000	2	0
		2009	1	62,293,000,000	56,000,000,000	1	0
		2010	1	75,076,000,000	70,000,000,000	1	0
		2011	1	81,911,000,000	22,000,000,000	4	1,038,000,000
8	DEWA	2006					
		2007	1	2,380,379,000,000	4,245,000,000,000	1	0
		2008	0	3,041,697,000,000	4,545,000,000,000	1	186,080,000,000
		2009	0	2,582,486,000,000	15,794,000,000,000	0	111,595,000,000
		2010	0	3,020,383,000,000	2,568,000,000,000	1	43,031,000,000
		2011	0	2,984,569,000,000	4,145,000,000,000	1	56,761,000,000
9	DOID	2006					
		2007	1	362,550,000,000	389,000,000,000	1	62,906,000,000
		2008	0	346,716,000,000	438,000,000,000	1	575,000,000
		2009	1	192,828,000,000	13,682,000,000,000	0	110,465,000,000
		2010	1	645,906,000,000	17,257,000,000,000	0	261,818,000,000
		2011	1	1,028,165,000,000	8,825,000,000,000	0	307,410,000,000
10	ELSA	2006					
		2007	1	948,901,000,000	1,248,000,000,000	1	110,064,000,000
		2008	1	1,613,833,000,000	1,485,000,000,000	1	140,987,000,000
		2009	1	1,909,678,000,000	3,358,000,000,000	1	129,368,000,000

		2010	0	1,937,289,000,000	6,147,000,000,000	0	128,807,000,000
		2011	1	2,018,744,000,000	573,000,000,000	4	126,976,000,000
11	ENRG	2006					
		2007	1	3,352,239,000,000	17,010,000,000,000	0	86,430,000,000
		2008	1	3,711,241,000,000	16,334,000,000,000	0	41,707,000,000
		2009	8	1,741,369,000,000	11,834,000,000,000	0	55,983,000,000
		2010	0	5,855,082,000,000	18,190,000,000,000	0	195,956,000,000
		2011	1	6,991,770,000,000	1,453,000,000,000	5	205,297,000,000
12	PGAS	2006					
		2007	1	6,307,978,000,000	43,871,000,000,000	0	13,973,000,000
		2008	1	7,075,257,000,000	35,069,000,000,000	0	8,572,000,000
		2009	1	11,732,080,000,000	31,737,000,000,000	0	7,136,000,000
		2010	1	13,868,573,000,000	40,288,000,000,000	0	23,056,000,000
		2011	0	17,149,975,000,000	22,628,000,000,000	1	22,177,000,000
13	ITMG	2006					
		2007	4	4,405,624,000,000	14,760,000,000,000	0	18,781,000,000
		2008	0	6,683,552,000,000	16,360,000,000,000	0	53,929,000,000
		2009	0	7,428,355,000,000	13,435,000,000,000	1	28,327,000,000
		2010	0	6,473,353,000,000	20,208,000,000,000	0	20,174,000,000
		2011	0	9,800,731,000,000	24,259,000,000,000	0	12,062,000,000
14	INCO	2006					
		2007	0	13,059,707,000,000	19,875,000,000,000	1	60,150,000,000

		2008	0	16,653,680,000,000	21,211,000,000,000	1	98,999,000,000
		2009	0	14,916,459,000,000	18,181,000,000,000	1	279,792,000,000
		2010	0	15,081,604,000,000	19,552,000,000,000	1	115,107,000,000
		2011	0	16,363,400,000,000	9,054,000,000,000	2	150,895,000,000
15	MEDC	2006					
		2007	1	4,942,184,000,000	25,979,000,000,000	0	373,313,000,000
		2008	1	8,028,024,000,000	11,666,000,000,000	1	388,954,000,000
		2009	1	6,685,776,000,000	9,791,000,000,000	1	363,731,000,000
		2010	1	7,057,201,000,000	9,530,000,000,000	1	375,429,000,000
		2011	1	6,996,045,000,000	2,790,000,000,000	3	523,890,000,000
16	PTBA	2006					
		2007	0	2,799,118,000,000	28,957,000,000,000	0	6,834,000,000
		2008	0	3,998,132,000,000	30,413,000,000,000	0	16,557,000,000
		2009	0	5,701,372,000,000	18,650,000,000,000	0	30,170,000,000
		2010	0	6,366,736,000,000	17,091,000,000,000	0	57,588,000,000
		2011	0	7,617,804,000,000	15,002,000,000,000	1	52,559,000,000
17	TINS	2006					
		2007	0	3,359,046,000,000	14,487,000,000,000	0	145,920,000,000
		2008	0	3,820,581,000,000	15,447,000,000,000	0	0
		2009	0	3,430,064,000,000	17,408,000,000,000	0	0
		2010	0	4,202,766,000,000	5,654,000,000,000	1	62,583,000,000
		2011	0	4,558,054,000,000	254,000,000,000	18	83,087,000,000

Lanjutan

No.	Kode	Tahun	Total Piutang	RPT	Pergantian auditor	Dum my	FRAUD	Dum my
					CPA			
1	ADRO	2006						
		2007	1,550,143,000,000	0.01656	Haryanto Sahari & Co	0	Tidak Melakukan	0
		2008	2,349,929,000,000	0.01301	Haryanto Sahari & Co	0	Tidak Melakukan	0
		2009	2,903,619,000,000	0.01759	Haryanto Sahari & Co	0	Tidak Melakukan	0
		2010	2,504,335,000,000	0.02913	Tanudiredja, Wibisana &Co	1	Tidak Melakukan	0
		2011	3,933,073,000,000	0.02620	Tanudiredja, Wibisana &Co	0	Tidak Melakukan	0
2	ANTM	2006						
		2007	1,761,079,000,000	0.04817	Haryanto Sahari & Co	0	Tidak Melakukan	0
		2008	726,137,000,000	0.07116	Purwantono, Sarwoko & Sandjaja	1	Tidak Melakukan	0
		2009	1,030,935,000,000	0.02382	Purwantono, Sarwoko & Sandjaja	0	Tidak Melakukan	0
		2010	1,693,318,000,000	0.02370	Purwantono, Sarwoko & Sandjaja	0	Tidak Melakukan	0
		2011	2,155,773,000,000	0.03005	Purwantono, Sarwoko & Sandjaja	0	Tidak Melakukan	0

		2011	69,205,000,000	0.22347	Bismar, Muntalib & Yunus	0	Tidak Melakukan	0
6	BUMI	2006						
		2007	2,810,228,000,000	0.29325	Jimmy Budhi & Co	0	Tidak Melakukan	0
		2008	5,133,064,000,000	0.51689	Jimmy Budhi & Co	0	Tidak Melakukan	0
		2009	7,112,124,000,000	0.49329	Jimmy Budhi & Co	0	Tidak Melakukan	0
		2010	6,847,792,000,000	0.63827	Tjiendradjaja & Handoko Tomo	1	Manipulasi Pasar	1
		2011	2,953,854,000,000	1.23811	Tjiendradjaja & Handoko Tomo	0	Tidak Melakukan	0
7	CTTH	2006						
		2007	16,613,000,000	0.39848	Purwantono, Sarwoko & Sandjaja	0	Tidak Melakukan	0
		2008	48,104,000,000	0.00000	Purwantono, Sarwoko & Sandjaja	0	Tidak Melakukan	0
		2009	37,597,000,000	0.00000	Purwantono, Sarwoko & Sandjaja	0	Tidak Melakukan	0
		2010	26,093,000,000	0.00000	Purwantono, Sarwoko & Sandjaja	0	Tidak Melakukan	0
		2011	20,536,000,000	0.05055	Purwantono, Sarwoko & Sandjaja	0	Tidak Melakukan	0
8	DEWA	2006						
		2007	176,318,000,000	0.00000	Tjiendradjaja &	0	Tidak Melakukan	0

		2008	195,589,000,000	0.95138	Handoko Tomo Tjiendradjaja & Handoko Tomo	0	Salah saji material	1
		2009	168,920,000,000	0.66064	Tjiendradjaja & Handoko Tomo	0	Salah saji material	1
		2010	329,745,000,000	0.13050	Tjiendradjaja & Handoko Tomo	0	Tidak Melakukan	0
		2011	331,084,000,000	0.17144	Tjiendradjaja & Handoko Tomo	0	Tidak Melakukan	0
9	DOID	2006						
		2007	59,905,000,000	1.05010	Tjiendradjaja & Handoko Tomo	0	Tidak Melakukan	0
		2008	15,147,000,000	0.03796	Tjiendradjaja & Handoko Tomo	0	Tidak Melakukan	0
		2009	1,757,522,000,000	0.06285	Tjiendradjaja & Handoko Tomo	0	Tidak Melakukan	0
		2010	1,796,813,000,000	0.14571	Tjiendradjaja & Handoko Tomo	0	Tidak Melakukan	0
		2011	1,658,227,000,000	0.18538	Tjiendradjaja & Handoko Tomo	0	Tidak Melakukan	0
10	ELSA	2006						
		2007	643,456,000,000	0.17105	Purwantono, Suherman & Surja	0	Tidak Melakukan	0

		2008	822,603,000,000	0.17139	Purwantonono, Suherman & Surja	0	Tidak Melakukan	0
		2009	881,856,000,000	0.14670	Purwantonono, Suherman & Surja	0	Tidak Melakukan	0
		2010	796,134,000,000	0.16179	Purwantonono, Suherman & Surja	0	Tidak Melakukan	0
		2011	1,024,056,000,000	0.12399	Purwantonono, Suherman & Surja	0	Tidak Melakukan	0
11	ENRG	2006						
		2007	739,920,000,000	0.11681	Jimmy Budhi & Co	0	Tidak Melakukan	0
		2008	686,687,000,000	0.06074	Jimmy Budhi & Co	0	Tidak Melakukan	0
		2009	416,196,000,000	0.13451	Jimmy Budhi & Co	0	Tidak Melakukan	0
		2010	636,421,000,000	0.30790	Tjiendradjaja & Handoko Tomo	1	Manipulasi Pasar	1
		2011	781,290,000,000	0.26277	Tjiendradjaja & Handoko Tomo	0	Tidak Melakukan	0
12	PGAS	2006						
		2007	1,169,327,000,000	0.01195	Aryanto, Amir Jusuf & Mawar	0	Perdagangan Orang Dalam	1
		2008	1,619,734,000,000	0.00529	Aryanto, Amir Jusuf & Mawar	0	Tidak Melakukan	0
		2009	1,711,200,000,000	0.00417	Aryanto, Amir Jusuf & Mawar	0	Tidak Melakukan	0

		2010	1,946,894,000,000	0.01184	Purwantono, Suherman & Surja	1	Tidak Melakukan	0
		2011	1,813,704,000,000	0.01223	Purwantono, Suherman & Surja	0	Tidak Melakukan	0
13	ITMG	2006						
		2007	745,250,000,000	0.02520	Purwantono, Sarwoko & Sandjaja	0	Tidak Melakukan	0
		2008	1,610,471,000,000	0.03349	Purwantono, Sarwoko & Sandjaja	0	Tidak Melakukan	0
		2009	1,345,003,000,000	0.02106	Purwantono, Sarwoko & Sandjaja	0	Tidak Melakukan	0
		2010	1,359,610,000,000	0.01484	Purwantono, Sarwoko & Sandjaja	0	Tidak Melakukan	0
		2011	2,321,598,000,000	0.00520	Purwantono, Sarwoko & Sandjaja	0	Tidak Melakukan	0
14	INCO	2006						
		2007	1,787,095,000,000	0.03366	Purwantono, Sarwoko & Sandjaja	0	Tidak Melakukan	0
		2008	772,774,000,000	0.12811	Purwantono, Sarwoko & Sandjaja	0	Tidak Melakukan	0
		2009	1,000,483,000,000	0.27966	Purwantono, Sarwoko & Sandjaja	0	Tidak Melakukan	0
		2010	1,784,934,000,000	0.06449	Purwantono, Sarwoko	0	Tidak Melakukan	0

		2011	1,621,606,000,000	0.09305	& Sandjaja Purwantono, Sarwoko & Sandjaja	0	Tidak Melakukan	0
15	MEDC	2006			Purwantono, Sarwoko & Sandjaja	0	Tidak Melakukan	0
		2007	2,687,386,000,000	0.13891	Purwantono, Sarwoko & Sandjaja	0	Tidak Melakukan	0
		2008	3,132,095,000,000	0.12418	Purwantono, Sarwoko & Sandjaja	0	Tidak Melakukan	0
		2009	2,556,228,000,000	0.14229	Purwantono, Sarwoko & Sandjaja	0	Tidak Melakukan	0
		2010	5,152,214,000,000	0.07287	Purwantono, Sarwoko & Sandjaja	0	Tidak Melakukan	0
		2011	2,638,481,000,000	0.19856	Purwantono, Sarwoko & Sandjaja	0	Tidak Melakukan	0
16	PTBA	2006			Purwantono, Sarwoko & Sandjaja	0	Tidak Melakukan	0
		2007	563,948,000,000	0.01212	Johan Malonda Astika	1	Tidak Melakukan	0
		2008	1,376,624,000,000	0.01203	Tanudiredja, Wibisana & Rekan	0	Tidak Melakukan	0
		2009	1,491,460,000,000	0.02023	Tanudiredja, Wibisana & Rekan	1	Tidak Melakukan	0
		2010	997,178,000,000	0.05775	Tanudiredja, Wibisana & Rekan	0	Tidak Melakukan	0
		2011	1,369,166,000,000	0.03839		0	Tidak Melakukan	0

17	TINS	2006						
		2007	341,655,000,000	0.42710	Haryanto Sahari & Co	0	Tidak Melakukan	0
		2008	457,332,000,000	0.00000	Haryanto Sahari & Co	0	Tidak Melakukan	0
		2009	551,025,000,000	0.00000	Haryanto Sahari & Co	0	Tidak Melakukan	0
		2010	941,084,000,000	0.06650	Osman Bing Satrio & Rekan	1	Tidak Melakukan	0
		2011	533,055,000,000	0.15587	Osman Bing Satrio & Rekan	0	Tidak Melakukan	0

Lampiran 4 – Data Regresi Logistik Perusahaan Sampel Penelitian

No	Kode	Tahun	Pertumbuhan Keuangan (HIGHR)			AFE
			Penjualan		Dummy	
1	ADRO	2007	9,748,068,000,000	1,496,455,152,941	1	4
		2008	18,092,502,000,000	9,840,889,152,941	1	23.74
		2009	26,938,020,000,000	18,686,407,152,941	1	108.8
		2010	24,689,333,000,000	16,437,720,152,941	1	-67.53
		2011	25,806,349,000,000	17,554,736,152,941	1	32.94
2	ANTM	2007	12,008,202,000,000	3,756,589,152,941	1	89.08
		2008	9,591,981,000,000	1,340,368,152,941	1	-394.65
		2009	8,711,370,000,000	459,757,152,941	1	-80.08
		2010	874,430,000,000	(7,377,182,847,059)	0	113.14
		2011	7,817,401,000,000	(434,211,847,059)	0	-12.91
3	ATPK	2007	2,819,000,000	(8,248,793,847,059)	0	-54.41
		2008	3,524,000,000	(8,248,088,847,059)	0	23.66
		2009	283,000,000	(8,251,329,847,059)	0	-12.21
		2010	61,186,000,000	(8,190,426,847,059)	0	12.05
		2011	91,910,000,000	(8,159,702,847,059)	0	17.18
4	BYAN	2007	3,439,492,000,000	(4,812,120,847,059)	0	0

		2008	4,876,938,000,000	(3,374,674,847,059)	0	6.21
		2009	7,752,866,000,000	(498,746,847,059)	0	34.68
		2010	8,745,624,000,000	494,011,152,941	1	181.35
		2011	9,253,891,000,000	1,002,278,152,941	1	216.26
5	BIPI	2007	45,000,000	(8,251,567,847,059)	0	0
		2008	98,000,000	(8,251,514,847,059)	0	0
		2009	158,192,000,000	(8,093,420,847,059)	0	372.99
		2010	231,902,000,000	(8,019,710,847,059)	0	-376.19
		2011	253,138,000,000	(7,998,474,847,059)	0	3.37
6	BUMI	2007	21,338,444,000,000	13,086,831,152,941	1	382.99
		2008	36,993,404,000,000	28,741,791,152,941	1	-18.8
		2009	30,367,414,000,000	22,115,801,152,941	1	-271.61
		2010	39,233,150,000,000	30,981,537,152,941	1	41.91
		2011	25,223,652,000,000	16,972,039,152,941	1	-31.76
7	CTTH	2007	98,642,000,000	(8,152,970,847,059)	0	-10.02
		2008	160,249,000,000	(8,091,363,847,059)	0	12.87
		2009	149,011,000,000	(8,102,601,847,059)	0	10.72
		2010	152,560,000,000	(8,099,052,847,059)	0	-3.18
		2011	109,502,000,000	(8,142,110,847,059)	0	-4.84
8	DEWA	2007	2,128,293,000,000	(6,123,319,847,059)	0	5.37
		2008	2,410,186,000,000	(5,841,426,847,059)	0	2.05

		2009	1,900,429,000,000	(6,351,183,847,059)	0	-8.54
		2010	2,065,713,000,000	(6,185,899,847,059)	0	1.36
		2011	1,905,721,000,000	(6,345,891,847,059)	0	-0.06
9	DOID	2007	1,002,926,000,000	(7,248,686,847,059)	0	1.64
		2008	9,584,000,000	(8,242,028,847,059)	0	-0.44
		2009	6,350,639,000,000	(1,900,973,847,059)	0	-24.78
		2010	4,191,813,000,000	(4,059,799,847,059)	0	75.41
		2011	4,979,213,000,000	(3,272,399,847,059)	0	-86.31
10	ELSA	2007	2,103,690,000,000	(6,147,922,847,059)	0	17.15
		2008	2,543,913,000,000	(5,707,699,847,059)	0	1.18
		2009	3,662,331,000,000	(4,589,281,847,059)	0	45.55
		2010	4,210,786,000,000	(4,040,826,847,059)	0	-55.12
		2011	2,152,768,000,000	(6,098,844,847,059)	0	-2.24
11	ENRG	2007	1,137,543,000,000	(7,114,069,847,059)	0	8.03
		2008	1,859,071,000,000	(6,392,541,847,059)	0	-10.46
		2009	1,444,369,000,000	(6,807,243,847,059)	0	-118.49
		2010	1,249,710,000,000	(7,001,902,847,059)	0	119.38
		2011	1,317,235,000,000	(6,934,377,847,059)	0	0.74
12	PGAS	2007	8,801,822,000,000	550,209,152,941	1	346.39
		2008	12,793,849,000,000	4,542,236,152,941	1	-318.79
		2009	18,024,279,000,000	9,772,666,152,941	1	229.36

		2010	19,765,716,000,000	11,514,103,152,941	1	0.42
		2011	4,741,083,000,000	(3,510,529,847,059)	0	-168.16
13	ITMG	2007	7,269,744,000,000	(981,868,847,059)	0	473.22
		2008	14,420,942,000,000	6,169,329,152,941	1	1803.42
		2009	14,228,350,000,000	5,976,737,152,941	1	524.65
		2010	14,977,028,000,000	6,725,415,152,941	1	-1179.18
		2011	21,598,843,000,000	13,347,230,152,941	1	2802.28
14	INCO	2007	21,907,257,000,000	13,655,644,152,941	1	1111.96
		2008	14,367,462,000,000	6,115,849,152,941	1	-715.99
		2009	7,178,060,000,000	(1,073,552,847,059)	0	-234.19
		2010	11,458,828,000,000	3,207,215,152,941	1	233.4
		2011	8,871,782,000,000	620,169,152,941	1	-111.06
15	MEDC	2007	9,248,295,000,000	996,682,152,941	1	18.5
		2008	14,085,289,000,000	5,833,676,152,941	1	902.2
		2009	6,299,370,000,000	(1,952,242,847,059)	0	-866.26
		2010	8,348,224,000,000	96,611,152,941	1	169.33
		2011	4,986,616,000,000	(3,264,996,847,059)	0	-165.3
16	PTBA	2007	4,123,855,000,000	(4,127,757,847,059)	0	329.93
		2008	7,216,228,000,000	(1,035,384,847,059)	0	411.25
		2009	8,947,854,000,000	696,241,152,941	1	442.66
		2010	7,909,154,000,000	(342,458,847,059)	0	-311.98

		2011	7,754,734,000,000	(496,878,847,059)	0	137.85
17	TINS	2007	8,542,393,000,000	290,780,152,941	1	3545.77
		2008	9,053,082,000,000	801,469,152,941	1	-878.67
		2009	7,709,856,000,000	(541,756,847,059)	0	-2604.76
		2010	8,339,254,000,000	87,641,152,941	1	126
		2011	6,816,318,000,000	(1,435,294,847,059)	0	-17.99

Lanjutan

No	Kode	Tahun	Laba/rugi Kerugian (LOSS)	Hutang (LEV)	INV	RPT	CPA	FRAUD
1	ADRO	2007	0	0.815575229	3.668179404	0.016559763	0	0
		2008	0	0.583999013	2.238971552	0.013011882	0	0
		2009	0	0.587618845	0.423903263	0.017587363	0	0
		2010	0	0.541129818	0.398405237	0.029128292	1	0
		2011	0	0.573523149	0.57207075	0.026199361	0	0
2	ANTM	2007	0	0.271900695	1.319617377	0.048169333	0	0
		2008	0	0.208000144	0.187663222	0.071160125	1	0
		2009	0	0.175867978	0.293127302	0.023823034	0	0

		2010	0	0.220124766	0.698206982	0.02369549	0	0
		2011	0	0.13588607	1.370497893	0.030045371	0	0
3	ATPK	2007	1	0.097529876	0.356251894	0.0000	0	0
		2008	1	0.177662852	1.457752212	0.0000	0	0
		2009	1	0.251095314	3.147682927	0.129691079	0	0
		2010	1	0.410524742	5.783066667	0.101894871	0	0
		2011	1	0.638059277	0.63855	7.34831E-05	0	0
4	BYAN	2007	0	0.9237864	0.148626565	0.066165455	0	0
		2008	0	0.701676326	0.678179033	0.067604877	0	0
		2009	0	0.655463106	2.367776471	0.104040766	0	0
		2010	0	0.637100534	0.510490795	0.022435667	1	0
		2011	0	0.622352576	5.689170068	0.026408296	0	0
5	BIPI	2007	1	1.029595351	-0.000690348	0.000	0	0
		2008	1	1.148568301	-0.003193959	0.000	0	0
		2009	0	0.031604799	0.507826264	1.39864968	0	0
		2010	1	0.281750641	0.857513019	0.859840485	0	0
		2011	0	0.171755642	2.169329427	0.223466513	0	0
6	BUMI	2007	0	0.502831608	0.041568181	0.293249872	0	0
		2008	0	0.597308602	0.085734515	0.516891471	0	0
		2009	0	0.78455341	0.131367385	0.493285972	0	0
		2010	0	0.747823119	0.142711951	0.638272599	1	1

		2011	0	0.824498106	3.98816448	1.23811231	0	0
7	CTTH	2007	1	0.766913296	2.475764706	0.398483116	0	0
		2008	0	0.775890206	2.399578947	0	0	0
		2009	0	0.671500591	1.112375	0	0	0
		2010	0	0.623916724	1.072514286	0	0	0
		2011	0	0.61911604	3.723227273	0.050545384	0	0
8	DEWA	2007	0	0.547696587	0.560748881	0	0	0
		2008	0	0.482894511	0.669240264	0.951382746	0	1
		2009	1	0.4055065	0.163510574	0.660638172	0	1
		2010	0	0.269605332	1.176161604	0.130497809	0	0
		2011	0	0.112396628	0.720040772	0.171439876	0	0
9	DOID	2007	0	0.615178335	0.932005141	1.050095985	0	0
		2008	0	0.156518157	0.791589041	0.037961312	0	0
		2009	1	1.426073271	0.014093554	0.062852698	0	0
		2010	0	0.914676032	0.037428638	0.145712436	0	0
		2011	1	0.899213135	0.116505949	0.185384751	0	0
10	ELSA	2007	0	0.553515436	0.76033734	0.171051323	0	0
		2008	0	0.508082425	1.086756229	0.171391303	0	0
		2009	0	0.542978481	0.568695057	0.146699688	0	0
		2010	0	0.469859179	0.315160078	0.161790603	0	0
		2011	0	0.507418453	3.523113438	0.123993219	0	0

11	ENRG	2007	0	0.642548448	0.197074603	0.116809925	0	0
		2008	1	0.703269671	0.227209563	0.060736551	0	0
		2009	1	8.269257555	0.147149654	0.134511144	0	0
		2010	1	0.499488609	0.321884662	0.307903102	1	1
		2011	1	0.544266464	4.811954577	0.262766706	0	0
12	PGAS	2007	0	0.654182668	0.143784687	0.011949609	0	1
		2008	0	0.685254855	0.201752459	0.005292227	0	0
		2009	0	0.554320966	0.36966569	0.004170173	0	0
		2010	0	0.529381021	0.344235827	0.011842453	1	0
		2011	0	0.45005161	0.757909448	0.012227464	0	0
13	ITMG	2007	0	4.04771961	0.298484011	0.025200939	0	0
		2008	0	0.376578642	0.408530073	0.033486477	0	0
		2009	0	0.342979289	0.552910681	0.02106092	0	0
		2010	0	0.33833164	0.320336154	0.014838079	0	0
		2011	0	0.315285558	0.404003916	0.005195559	0	0
14	INCO	2007	0	0.265297306	0.657092176	0.033657976	0	0
		2008	0	0.174591767	0.785143558	0.128108606	0	0
		2009	0	0.224089329	0.820442165	0.279656926	0	0
		2010	0	0.233032054	0.771358633	0.064488099	0	0
		2011	0	0.255861702	1.807311685	0.093052813	0	0
15	MEDC	2007	0	0.696769363	0.190237653	0.138913055	0	0

		2008	0	0.62361569	0.688155666	0.124183334	0	0
		2009	0	0.643398928	0.682849147	0.14229208	0	0
		2010	0	0.642318491	0.740524764	0.072867509	0	0
		2011	0	0.650727158	2.507543011	0.198557428	0	0
16	PTBA	2007	0	0.284312325	0.096664641	0.012118139	0	0
		2008	0	0.332278721	0.131461283	0.012027249	1	0
		2009	0	0.283804897	0.305703592	0.020228501	0	0
		2010	0	0.261553333	0.372519806	0.057750973	1	0
		2011	0	0.28021407	0.507785895	0.038387602	0	0
17	TINS	2007	0	0.332503231	0.231866225	0.427097511	0	0
		2008	0	0.339525494	0.247334822	0	0	0
		2009	0	0.293543151	0.197039522	0	0	0
		2010	0	0.285325996	0.743326141	0.066500971	1	0
		2011	0	0.31433068	17.94509449	0.155869469	0	0

Lampiran 5 – Deskripsi Variabel

1. Data Deskripsi Variabel

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
AFE	85	-2604,76	3545,77	747,933	671,59651
LEV	85	,03	8,27	,6304	,95684
INV%	85	,00	17,95	12,003	2,22526
RPT%	85	,00	1,40	,1670	,27676
Valin N (listwise)	85				

2. Deskripsi Data Variabel Kecurangan Laporan Keuangan

Variabel	Deskripsi	Frekuensi	Persentase (%)
Kecurangan Laporan Keuangan (FRAUD)	Perusahaan yang terkena sanksi Bapepam atas tindakan kecurangan	6	7,06
	Perusahaan yang tidak melakukan kecurangan	79	92,94
Total		85	100,00

3. Deskripsi Data Variabel Pertumbuhan Keuangan

Variabel	Deskripsi	Frekuensi	Persentase (%)
Pertumbuhan Keuangan (HIGHR)	Perusahaan mengalami peningkatan dari rata-rata industri	34	40
	Perusahaan tidak mengalami peningkatan dari rata-rata industri	51	60
Total		85	100,00

4. Deskripsi Data Variabel Kerugian

Variabel	Deskripsi	Frekuensi	Persentase (%)
Kerugian (LOSS)	Perusahaan mengalami kerugian	16	18,82
	Perusahaan tidak mengalami kerugian	69	81,18
Total		85	100,00

5. Deskripsi Data Variabel Pergantian Auditor

Variabel	Deskripsi	Frekuensi	Persentase (%)
Pergantian Auditor (Δ CPA)	Perusahaan melakukan pergantian auditor	9	10,59
	Perusahaan tidak melakukan pergantian auditor	76	89,41
Total		85	100,00

Lampiran 6 – Analisis Data Statistik

Logistic Regression

Case Processing Summary

Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	85	100,0
	Missing Cases	0	,0
	Total	85	100,0
Unselected Cases		0	,0
Total		85	100,0

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

Dependent Variable Encoding

Original Value	Internal Value
Tidak terdapat siaran pers dari Bapepam	0
Terdapat siaran pers dari Bapepam	1

Block 0: Beginning Block

Iteration History^{a,b,c}

Iteration	-2 Log likelihood	Coefficients
		Constant
Step 1	44,517	-1,765
0 2	38,521	-2,465
3	38,039	-2,735
4	38,032	-2,772
5	38,032	-2,773

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 38,032

c. Estimation terminated at iteration number 5 because parameter estimates changed by less than ,001.

Classification Table^{a,b}

Observed		Predicted			
		Penyajian kembali laporan keuangan perusahaan		Percentage Correct	
		Tidak terdapat siaran pers dari Bapepam	Terdapat siaran pers dari Bapepam		
Step 0	Penyajian kembali laporan keuangan perusahaan	Tidak terdapat siaran pers dari Bapepam	80	0	100,0
		Terdapat siaran pers dari Bapepam	5	0	,0
Overall Percentage					94,1

a. Constant is included in the model.

b. The cut value is ,500

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 0 Constant	-2,773	,461	36,175	1	,000	,063

Variables not in the Equation

Step	Variables	Score	df	Sig.
0	HIGHR	,000	1	1,000
	AFE	,008	1	,930
	LOSS	1,559	1	,212
	LEV	,031	1	,861
	INV	,903	1	,342
	RPT	8,453	1	,004
	CFA	4,854	1	,028
Overall Statistics		16,106	7	,024

Block 1: Method = Enter

Omnibus Tests of Model Coefficients

	Chi-square	df	Sig.
Step 1 Step	16,125	7	,024
Block	16,125	7	,024
Model	16,125	7	,024

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	21,907 ^a	,473	,548

- a. Estimation terminated at iteration number 10 because parameter estimates changed by less than ,001.

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	3,375	7	,848

Contingency Table for Hosmer and Lemeshow Test

		Penyajian kembali laporan keuangan perusahaan = Tidak terdapat siaran pers dari Bapepam		Penyajian kembali laporan keuangan perusahaan = Terdapat siaran pers dari Bapepam		Total
		Observed	Expected	Observed	Expected	
Step 1	1	9	9,000	0	,000	9
	2	9	8,999	0	,001	9
	3	9	8,991	0	,009	9
	4	9	8,973	0	,027	9
	5	9	8,944	0	,056	9
	6	9	8,895	0	,105	9
	7	8	8,776	1	,224	9
	8	8	8,296	1	,704	9
	9	10	9,127	3	3,873	13

Classification Table^a

Observed			Predicted		
			Penyajian kembali laporan keuangan perusahaan		Percentage Correct
			Tidak terdapat siaran pers dari Bapepam	Terdapat siaran pers dari Bapepam	
Step 1	Penyajian kembali laporan keuangan perusahaan	Tidak terdapat siaran pers dari Bapepam	79	1	98,8
		Terdapat siaran pers dari Bapepam	2	3	60,0
Overall Percentage					96,5

a. The cut value is ,500

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1	HIGHR	,834	,178	4,680	1	,036	2,302
	AFE	,004	,001	7,237	1	,030	1,000
	LOSS	2,077	,250	8,308	1	,023	7,980
	LEV	,195	,025	7,880	1	,022	,823
	INV	3,376	,692	4,882	1	,032	,034
	RPT	4,429	1,779	6,197	1	,013	83,822
	CFA	2,266	,379	5,977	1	,019	9,638
Constant		4,106	1,130	3,717	1	,054	,016

a. Variable(s) entered on step 1: HIGHR, AFE, LOSS, LEV, INV, RPT, CFA.