

### Lampiran 1. Data Kecenderungan Kecurangan Akuntansi

KODE EMITEN	KECENDERUNGAN KECURANGAN AKUNTANSI				
	2007	2008	2009	2010	2011
TMPI	1	0	0	0	1
PGAS	1	0	0	0	0
ISAT	1	0	0	0	0
TLKM	1	0	0	0	0
UNSP	0	0	0	1	0
BNBR	0	0	0	1	0
BUMI	0	0	0	1	0
ENRG	0	0	0	1	0
RINA	0	0	0	1	0
BIPI	0	0	0	1	0
KRAS	0	0	0	1	0
CMNP	0	0	0	1	0
MIRA	0	0	0	0	1
DEWA	0	1	0	0	0
ELTY	0	0	1	0	0

**Lampiran 2. Data *Financial Leverage* (FL)**

KODE EMITEN	FINANCIAL LEVERAGE				
	2007	2008	2009	2010	2011
AGIS	0,466	0,289	0,226	0,291	0,240
PGAS	0,670	0,685	0,554	0,529	0,445
ISAT	0,628	0,658	0,668	0,655	0,639
TLKM	0,475	0,518	0,488	0,439	0,408
UNSP	0,446	0,474	0,473	0,538	0,516
BNBR	0,513	0,564	0,665	0,570	0,517
BUMI	0,503	0,710	0,785	0,813	0,867
ENRG	0,642	0,703	0,827	0,499	0,646
RINA	0,438	0,155	0,068	0,239	0,239
BIPI	0,953	0,912	0,032	0,282	0,161
KRAS	0,759	0,877	0,853	0,850	0,833
CMNP	0,475	0,472	0,451	0,370	0,324
MIRA	0,545	0,901	0,937	0,810	0,029
DEWA	0,548	0,483	0,406	0,270	0,227
ELTY	0,264	0,376	0,500	0,386	0,384

**Lampiran 3. Data Asset Composition (CATA)**

KODE EMITEN	ASSET COMPOSITION				
	2007	2008	2009	2010	2011
AGIS	0,541	0,887	0,261	0,300	0,239
PGAS	0,180	0,203	0,323	0,432	0,441
ISAT	0,238	0,187	0,130	0,117	0,126
TLKM	0,195	0,160	0,166	0,186	0,206
UNSP	0,331	0,156	0,131	0,097	0,073
BNBR	0,297	0,198	0,158	0,469	0,463
BUMI	0,413	0,312	0,277	0,366	0,350
ENRG	0,245	0,226	0,196	0,232	0,157
RINA	0,563	0,586	0,569	0,229	0,235
BIPI	0,004	0,004	0,058	0,393	0,147
KRAS	0,588	0,711	0,674	0,699	0,614
CMNP	0,058	0,034	0,066	0,144	0,229
MIRA	0,139	0,143	0,190	0,197	0,358
DEWA	0,407	0,318	0,306	0,391	0,474
ELTY	0,586	0,572	0,368	0,324	0,330

**Lampiran 4. Data *Capital Turnover* (CATO)**

KODE EMITEN	CAPITAL TURNOVER				
	2007	2008	2009	2010	2011
AGIS	0,576	0,293	0,235	0,159	0,160
PGAS	0,431	0,501	0,629	0,616	0,632
ISAT	0,364	0,361	0,334	0,375	0,394
TLKM	0,724	0,665	0,662	0,683	0,691
UNSP	0,452	0,624	0,458	0,159	0,234
BNBR	0,374	0,341	0,279	0,521	0,642
BUMI	0,804	0,645	0,434	0,415	0,543
ENRG	0,121	0,147	0,122	0,106	0,122
RINA	2,071	0,290	0,285	0,140	1,222
BIPI	0,001	0,001	0,080	0,049	0,091
KRAS	1,302	1,361	1,323	0,850	0,833
CMNP	0,183	0,205	0,226	0,261	0,251
MIRA	0,113	0,095	0,293	0,289	5,261
DEWA	0,404	0,410	0,436	0,497	0,698
ELTY	0,137	0,126	0,091	0,080	0,114

### Lampiran 5. Data *Firm Size*

KODE EMITEN	FIRM SIZE				
	2007	2008	2009	2010	2011
AGIS	13,465	14,246	14,137	14,113	14,051
PGAS	16,833	17,056	17,171	17,284	17,249
ISAT	17,629	17,761	17,824	17,782	17,770
TLKM	18,223	18,329	18,396	18,426	18,451
UNSP	15,277	15,363	15,439	16,733	16,744
BNBR	16,464	17,021	17,125	17,274	17,043
BUMI	17,095	17,864	18,059	17,964	18,017
ENRG	16,054	16,351	16,143	16,280	16,669
RINA	8,986	11,239	11,563	10,198	10,196
BIPI	11,083	11,122	14,498	15,363	15,129
KRAS	16,083	16,192	16,364	16,683	16,884
CMNP	14,815	14,842	14,843	14,872	14,978
MIRA	13,983	16,345	16,042	15,865	12,913
DEWA	15,477	15,588	15,284	15,241	15,119
ELTY	15,557	15,936	16,266	16,652	16,690

## Lampiran 6. Deskripsi Variabel Penelitian

### Deskripsi Variabel

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Financial Leverage (FL)	75	.0287	.9527	.5207	.2241
Asset Composition (CATA)	75	.0040	.8867	.2984	.1872
Capital Turnover (CATO)	75	.0007	5.2615	.4946	.6642
Firm Size (LOGTA)	75	8.9864	18.4508	15.7343	2.0964
Valid N (listwise)	75				

Kecenderungan Kecurangan Akuntansi (KK)

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Perusahaan yang tidak melakukan kecurangan akuntansi	59	78.7	78.7	78.7
Perusahaan yang melakukan kecurangan akuntansi	16	21.3	21.3	100.0
Total	75	100.0	100.0	

## Lampiran 7. Regresi Logistik

### Case Processing Summary

Unweighted Cases <sup>a</sup>		N	Percent
Selected Cases	Included in Analysis	75	100.0
	Missing Cases	0	.0
	Total	75	100.0
Unselected Cases		0	.0
Total		75	100.0

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

### Dependent Variable Encoding

Original Value	Internal Value
Perusahaan yang tidak melakukan kecurangan akuntansi	0
Perusahaan yang melakukan kecurangan akuntansi	1

## Lampiran 8. Uji *Likelihood*

### Block 0: Beginning Block

Iteration History<sup>a,b,c</sup>

Iteration	-2 Log likelihood	Coefficients
		Constant
Step 1	78.076	-1.147
0 2	77.751	-1.298
3	77.751	-1.305
4	77.751	-1.305

- Constant is included in the model.
- Initial -2 Log Likelihood: 77.751
- Estimation terminated at iteration number 4 because parameter estimates changed by less than .001.

Classification Table<sup>a,b</sup>

Observed		Predicted			
		Kecenderungan Kecurangan Akuntansi (KK)		Percentage Correct	
		Perusahaan yang tidak melakukan kecurangan akuntansi	Perusahaan yang melakukan kecurangan akuntansi		
Step 0	Kecenderungan Kecurangan Akuntansi (KK)	Perusahaan yang tidak melakukan kecurangan akuntansi	59	0	100.0
		Perusahaan yang melakukan kecurangan akuntansi	16	0	.0
Overall Percentage					78.7

- Constant is included in the model.
- The cut value is .500

Variables in the Equation

	B	S. E.	Wald	df	Sig.	Exp(B)
Step 0 Constant	-1.305	.282	21.434	1	.000	.271



## Lampiran 8. Uji *Likelihood* (Lanjutan I)

Variables not in the Equation

			Score	df	Sig.
Step 0	Variables	FL	.739	1	.390
		CATA	.197	1	.657
		CATO	1.237	1	.266
		LOGTA	.037	1	.848
Overall Statistics			1.824	4	.768

### Block 1: Method = Enter

Iteration History<sup>a,b,c,d</sup>

Iteration	-2 Log likelihood	Coefficients				
		Constant	FL	CATA	CATO	LOGTA
Step 1	76.617	-1.360	-.701	.099	.290	.026
1 2	76.115	-1.752	-1.051	.278	.329	.047
3	76.112	-1.814	-1.106	.310	.331	.051
4	76.112	-1.815	-1.107	.311	.331	.051
5	76.112	-1.815	-1.107	.311	.331	.051

- Method: Enter
- Constant is included in the model.
- Initial -2 Log Likelihood: 77.751
- Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	1.639	4	.802
	Block	1.639	4	.802
	Model	1.639	4	.802

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	76.112 <sup>a</sup>	.216	.335

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

## Lampiran 9. Hosmer and Lemeshow's Goodness of Fit Test

### Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	14.007	7	.051

### Contingency Table for Hosmer and Lemeshow Test

		Kecenderungan Kecurangan Akuntansi (KK) = Perusahaan yang tidak melakukan kecurangan akuntansi		Kecenderungan Kecurangan Akuntansi (KK) = Perusahaan yang melakukan kecurangan akuntansi		Total
		Observed	Expected	Observed	Expected	
Step 1	1	8	6.936	0	1.064	8
	2	7	6.597	1	1.403	8
	3	6	6.509	2	1.491	8
	4	3	6.439	5	1.561	8
	5	6	6.334	2	1.666	8
	6	6	6.242	2	1.758	8
	7	6	6.170	2	1.830	8
	8	7	6.054	1	1.946	8
	9	10	7.719	1	3.281	11

### Classification Table<sup>a</sup>

Observed			Predicted		Percentage Correct
			Kecenderungan Kecurangan Akuntansi (KK)		
			Perusahaan yang tidak melakukan kecurangan akuntansi	Perusahaan yang melakukan kecurangan akuntansi	
Step 1	Kecenderungan Kecurangan Akuntansi (KK)	Perusahaan yang tidak melakukan kecurangan akuntansi	59	0	100.0
		Perusahaan yang melakukan kecurangan akuntansi	15	1	6.3
Overall Percentage					80.0

a. The cut value is .500

## Lampiran 10. Uji Model Regresi Logistik

**Variables in the Equation**

		B	S.E.	Wald	df	Sig.	Exp(B)	95.0% C.I. for EXP(B)	
								Lower	Upper
Step 1	FL	-1.107	1.486	3.555	1	.046	.331	.018	6.084
	CATA	.311	1.590	4.038	1	.038	1.365	.060	30.789
	CATO	-.303	.404	-3.674	1	.041	1.393	.631	3.073
	LOGTA	.051	.158	1.104	1	.747	1.052	.772	1.435
	Constant	-1.815	2.403	.571	1	.450	.163		

a. Variable(s) entered on step 1: FL, CATA, CATO, LOGTA.

**Correlation Matrix**

		Constant	FL	CATA	CATO	LOGTA
Step 1	Constant	1.000	.175	-.299	-.187	-.929
	FL	.175	1.000	-.044	.073	-.463
	CATA	-.299	-.044	1.000	-.225	.122
	CATO	-.187	.073	-.225	1.000	.116
	LOGTA	-.929	-.463	.122	.116	1.000