

LAMPIRAN



LAMPIRAN 1
DAFTAR NAMA PERUSAHAAN SAMPEL

No.	Kode saham	Nama Perusahaan
1	AALI	Astra Agro Lestari Tbk
2	ADES	Akasha Wira International Tbk
3	ABBA	Mahaka Media Tbk
4	AKRA	Akr Corporindo Tbk
5	APLI	Asiaplast Industries Tbk
6	AISA	Tiga Pilar Sejahtera Food Tbk
7	AKPI	Argha Karya Prima Ind Tbk
8	ALDO	Alkindo Naratama Tbk
9	ALKA	Alakasa Industrindo Tbk
10	ALMI	Alumindo Light Metal Industry
11	ARGO	Argo Pantes Tbk
12	AMFG	Asahimas Flat Glass Tbk
13	ASGR	Astra Graphia Tbk
14	AUTO	Astra Otoparts Tbk
15	ARNA	Arwana Citramulia Tbk
16	BRNA	Berlina Tbk
17	ASII	Astra International Tbk
18	BAJA	Saranacentral Bajatama Tbk
19	BATA	Sepatu Bata Tbk
20	BTON	Betonjaya Manunggal Tbk
21	BIMA	Primarindo Asia Infrastructure Tbk
22	BUDI	Budi Starch & Sweetener Tbk
23	CLPI	Colorpak Indonesia Tbk
24	BRAM	Indo Kordsa Tbk
25	FAST	Fast Food Indonesia Tbk
26	GDST	Gunawan Dianjaya Steel Tbk
27	VOKS	Voksel Electric Tbk
28	CEKA	Wilmar Cahaya Indonesia Tbk
29	CPIN	Charoen Pokphand Indonesia TBK
30	DLTA	Delta Djakarta Tbk
31	DPNS	Duta Pertiwi Nusantara Tbk

32	DVLA	Darya-Varia Laboratoria Tbk
33	EKAD	Ekadharma International Tbk
34	ERTX	Eratex Djaja Tbk
35	ETWA	Eterindo Wahanatama Tbk
36	FASW	Fajar Surya Wisesa Tbk
37	GDYR	Goodyear Indonesia Tbk
38	GGRM	Gudang Garam Tbk
39	GJTL	Gajah Tunggal Tbk
40	HDTX	Panasia Indo Resources Tbk
41	HMSP	Hm Sampoerna Tbk
42	ICBP	Indofood Cbp Sukses Makmur Tbk
43	IGAR	Champion Pacific Indonesia Tbk
44	IKAI	Intikeramik Alamasri Industri
45	IMAS	Indomobil Sukses Internasional
46	INAF	Indofarma Tbk
47	INAI	Indal Aluminium Industry Tbk
48	INCI	Intanwijaya Internasional Tbk
49	KICI	Kedaung Indah Can Tbk
50	INDF	Indofood Sukses Makmur Tbk
51	INTP	Indocement Tunggul Prakarsa
52	JKSW	Jakarta Kyoei Steel Works Tbk
53	JECC	Jembo Cable Company Tbk
54	JPFA	Japfa Comfeed Indonesia Tbk
55	JPRS	Jaya Pari Steel Tbk
56	KAEF	Kimia Farma Persero Tbk
57	KBLI	Kmi Wire And Cable Tbk
58	KBLM	Kabelindo Murni Tbk
59	KBRI	Kertas Basuki Rachmat Indonesia
60	KDSI	Kedawung Setia Industrial Tbk
61	KIAS	Keramika Indonesia Assosiasi
62	KONI	Perdana Bangun Pusaka Tbk
63	LION	Lion Metal Works Tbk
64	LTLS	Lautan Luas Tbk
65	LMSH	Lionmesh Prima Tbk
66	MERK	Merck Tbk
67	MLBI	Multi Bintang Indonesia Tbk
68	MICE	Multi Indocitra Tbk
69	MTDL	Metrodata Electronics Tbk

70	MYOR	Mayora Indah Tbk
71	NIPS	Nipress Tbk
72	PBRX	Pan Brothers Tbk
73	PICO	Pelangi Indah Canindo Tbk
74	PYFA	Pyridam Farma Tbk
75	ROTI	Nippon Indosari Corpindo
76	SCCO	Supreme Cable Manufacturing Corp
77	SIAP	Sekawan Intipratama Tbk
78	SMGR	Semen Indonesia Persero Tbk
79	SMSM	Selamat Sempurna Tbk
80	SRSN	Indo Acidatama Tbk
81	STTP	Siantar Top Tbk
82	SKLT	Sekar Laut Tbk
83	TBLA	Tunas Baru Lampung Tbk
84	TCID	Mandom Indonesia Tbk
85	TRIS	Trisula International Tbk
86	TRST	Trias Sentosa Tbk
87	TSPC	Tempo Scan Pacific Tbk
88	TURI	Tunas Ridean Tbk
89	TOTO	Surya Toto Indonesia Tbk
90	TFCO	Tifico Fiber Indonesia Tbk
91	ULTJ	Ultra Jaya Milk Industry Tbk
92	UNIT	Nusantara Inti Corpora Tbk
93	UNTR	United Tractors Tbk
94	UNVR	Unilever Indonesia Tbk
95	LMPI	Langgeng Makmur Industri Tbk
96	LPIN	Multi Prima Sejahtera Tbk
97	MBTO	Martina Berto Tbk
98	MLIA	Mulia Industrindo Tbk
99	MLPL	Multipolar Tbk
100	MRAT	Mustika Ratu Tbk
101	MYTX	Apac Citra Centertex Tbk
102	PRAS	Prima Alloy Steel Universal
103	PSDN	Prasidha Aneka Niaga Tbk

LAMPIRAN 2

PERHITUNGAN F-SCORES

No.	Code	RSST			Financial Performance			F-SCORES		
		2015	2016	2017	2015	2016	2017	2015	2016	2017
1	AALI	0.408101	0.596894	0.660151	0.058661	0.096573	0.119545	0.466762	0.693467	0.779695
2	ADES	0.222789	0.234835	0.178449	0.0763	0.08833	0.066266	0.299089	0.323164	0.244715
3	ABBA	0.020912	0.073983	-5.6E-05	0.117304	0.095036	0.008799	0.138216	0.169019	0.008743
4	AKRA	0.161012	0.145558	0.179124	0.087816	0.072086	0.007599	0.248827	0.217644	0.186724
5	APLI	0.52506	0.638601	0.568787	0.008017	0.107553	0.034848	0.533077	0.746154	0.603635
6	AISA	0.148051	0.127454	0.091282	0.060907	0.101619	0.026463	0.208958	0.229073	0.117745
7	AKPI	0.047725	0.165645	0.121956	0.020014	0.027054	0.007873	0.067739	0.192699	0.129829
8	ALDO	-0.03676	-0.04045	0.038104	0.089797	0.088861	0.080015	0.053036	0.048409	0.118118
9	ALKA	-0.04471	0.912575	-0.44519	0.002167	0.001079	0.07242	-0.04254	0.913654	-0.37277
10	ALMI	-0.35382	-0.80876	-0.72972	0.02734	0.045618	0.001904	-0.32648	-0.76314	-0.72782
11	ARGO	-0.8412	-1.00993	-1.30509	0.092536	0.200403	-0.06978	-0.74866	-0.80952	-1.37487
12	AMFG	0.710945	0.493341	0.020269	0.113392	0.074375	0.020207	0.824337	0.567717	0.040476
13	ASGR	0.216028	0.367659	0.224056	0.201925	0.193188	0.099346	0.417953	0.560847	0.323402
14	AUTO	0.453866	0.5093	0.497533	0.030195	0.044633	0.029956	0.48406	0.553933	0.527489
15	ARNA	0.294332	0.311853	0.367138	0.071016	0.083538	0.074167	0.365348	0.395391	0.441304
16	BRNA	0.200399	0.209585	0.077996	0.001539	0.010639	-0.12783	0.201938	0.220224	-0.04983
17	ASII	0.208909	0.200386	0.206662	0.008154	0.008773	0.104739	0.217063	0.20916	0.3114

18	BAJA	-0.64093	-0.74002	-0.66848	0.012302	0.058487	-0.02232	-0.62863	-0.68153	-0.6908
19	BATA	0.42831	0.432973	0.469766	0.189541	0.081826	0.066357	0.617851	0.514798	0.536123
20	BTON	0.659248	0.627126	0.697777	0.043696	0.0456	0.052006	0.702944	0.672726	0.749783
21	BIMA	-2.86488	-1.97869	-1.88952	0.003877	0.313418	0.147795	-2.861	-1.66527	-1.74173
22	BUDI	-0.13438	0.031913	0.045158	0.018152	0.016982	0.017527	-0.11622	0.048895	0.062686
23	CLPI	0.38623	0.51462	0.611282	0.117399	0.155398	0.082234	0.503629	0.670019	0.693516
24	BRAM	0.456857	0.412115	0.55102	0.066079	0.103488	0.091182	0.522936	0.515602	0.642203
25	FAST	0.145335	0.159308	0.262467	0.059663	0.095998	0.040248	0.204999	0.255307	0.302715
26	GDST	0.365032	0.309105	0.353412	0.057789	0.038745	0.009789	0.422821	0.34785	0.363201
27	VOKS	-0.3084	-0.07863	-0.22648	0.001549	0.133039	0.116723	-0.30685	0.054413	-0.10976
28	CEKA	-0.12749	0.301358	0.338334	0.102723	0.19205	0.071475	-0.02477	0.493408	0.409809
29	CPIN	0.301119	0.385738	0.410135	0.100187	0.159638	0.084923	0.401306	0.545376	0.495058
30	DLTA	0.69863	0.736691	0.770963	0.246469	0.303442	0.210082	0.945098	1.040133	0.981045
31	DPNS	1.017579	1.035503	0.267976	0.009064	0.008319	0.005616	1.026643	1.043822	0.273591
32	DVLA	0.51844	0.504729	0.468449	0.110573	0.145567	0.146699	0.629013	0.650296	0.615148
33	EKAD	0.53023	0.93322	0.782471	0.165551	0.22195	0.118673	0.695782	1.155169	0.901144
34	ERTX	-0.08883	0.040426	-0.09955	0.115361	0.039635	-0.00997	0.026529	0.080061	-0.10952
35	ETWA	-0.23373	-0.08994	-0.36608	0.199013	0.013522	-0.12108	-0.03472	-0.07642	-0.48717
36	FASW	0.132942	0.09785	0.06464	0.064089	0.108957	0.047323	0.197031	0.206807	0.111963
37	GDYR	-0.05843	0.031848	-0.17029	0.013351	0.021033	-0.02683	-0.04508	0.052881	-0.19712
38	GGRM	0.229414	0.28168	0.301472	0.141881	0.141402	0.115817	0.371294	0.423082	0.417288
39	GJTL	0.100201	0.043337	0.018932	0.019782	0.046569	-0.00701	0.119983	0.089906	0.011925
40	HDTX	0.123954	0.088293	-0.00225	0.079268	0.105251	-0.10968	0.203222	0.193545	-0.11193
41	HMSF	0.82774	0.689192	0.388901	0.419712	0.422545	0.278347	1.247452	1.111737	0.667248
42	ICBP	0.403513	0.413444	0.429689	0.155802	0.182258	0.143074	0.559315	0.595701	0.572763
43	IGAR	0.676096	0.766734	0.76479	0.172346	0.230692	0.173442	0.848442	0.997426	0.938232

44	IKAI	-0.26243	-0.29558	-0.80393	0.058895	0.278365	-0.44269	-0.20353	-0.01721	-1.24662
45	IMAS	-0.26229	-0.20655	-0.29922	0.008402	0.008875	-0.01362	-0.25388	-0.19767	-0.31285
46	INAF	-0.18261	-0.01831	-1.37207	0.01019	0.012543	-0.08675	-0.17242	-0.00577	-1.45882
47	INAI	-0.63955	-0.60294	-0.54611	0.051278	0.044705	0.031957	-0.58827	-0.55823	-0.51416
48	INCI	0.900463	0.941995	0.880811	0.121041	0.064971	0.057611	1.021504	1.006967	0.938422
49	KICI	0.699026	0.537076	0.552282	0.023526	0.004201	0.074622	0.722552	0.541276	0.626904
50	INDF	0.202667	0.379649	0.265967	0.055826	0.08016	0.067798	0.258492	0.459809	0.333764
51	INTP	0.749362	0.794303	0.749932	0.199744	0.143501	0.06209	0.949106	0.937804	0.812022
52	JKSW	-1.71178	-1.68334	-1.68349	0.08131	0.010244	0.032274	-1.63047	-1.6731	-1.65121
53	JECC	-0.42589	-0.39092	-0.34562	0.007019	0.120933	0.066676	-0.41887	-0.26998	-0.27894
54	JPFA	0.046034	0.184227	0.285654	0.042425	0.155859	0.069643	0.088459	0.340086	0.355297
55	JPRS	0.861879	0.780388	0.674135	0.072742	0.048136	-0.03127	0.934621	0.828523	0.642865
56	KAEF	0.249392	0.067765	0.064755	0.108998	0.101751	0.054826	0.358391	0.169516	0.119581
57	KBLI	0.477433	0.529554	0.415854	0.10387	0.23075	0.147221	0.581303	0.760304	0.563075
58	KBLM	-0.07091	-0.00247	0.461445	0.032984	0.054185	0.028652	-0.03793	0.051717	0.490097
59	KBRI	0.093338	-0.02353	-0.19751	0.096073	0.061529	-0.05036	0.189411	0.038	-0.24787
60	KDSI	-0.23794	-0.13022	-0.18561	0.013987	0.054809	0.044839	-0.22396	-0.07541	-0.14077
61	KIAS	0.718613	0.727565	0.671657	0.092949	0.080282	-0.03889	0.811562	0.807847	0.632764
62	KONI	-0.52886	-0.59846	-0.59817	0.028955	0.025354	-0.02754	-0.4999	-0.5731	-0.62571
63	LION	0.517825	0.440144	0.499954	0.094319	0.084679	0.018654	0.612145	0.524823	0.518608
64	LTLS	-0.22016	-0.15801	-0.2299	0.015305	0.025896	0.031407	-0.20486	-0.13212	-0.19849
65	LMSH	0.741135	0.390847	0.674869	0.027825	0.070606	0.095124	0.768961	0.461454	0.769993
66	MERK	0.502275	0.635884	0.492994	0.285575	0.317446	0.257707	0.78785	0.95333	0.750701
67	MLBI	-0.20718	-0.18154	-0.09795	0.311907	0.589987	0.72884	0.104725	0.40845	0.630894
68	MICE	0.625038	0.469695	0.470179	0.052825	0.056411	0.120948	0.677863	0.526106	0.591127
69	MTDL	-0.07674	-0.16765	0.09295	0.133651	0.12687	0.124218	0.056911	-0.04078	0.217169

70	MYOR	0.188868	0.157392	0.210838	0.15166	0.155405	0.160057	0.340528	0.312797	0.370895
71	NIPS	-0.05218	-0.05038	0.037135	0.030315	0.056946	0.01688	-0.02186	0.006569	0.054015
72	PBRX	0.343739	0.16738	0.369307	0.030498	-0.03817	0.036396	0.374237	0.20555	0.405702
73	PICO	-0.05796	-0.02096	-0.06654	0.028321	0.027667	0.029032	-0.02964	0.006704	-0.0375
74	PYFA	0.388886	0.37891	0.487658	0.027383	0.044062	0.04249	0.416269	0.422972	0.530148
75	ROTI	0.326904	0.364434	0.487178	0.156005	0.134157	0.05058	0.482909	0.498591	0.537757
76	SCCO	0.060198	-0.22185	0.494176	0.120179	0.232675	0.114699	0.180377	0.010828	0.608875
77	SIAP	-0.14897	0.609974	-0.14443	0.152934	0.066897	0.008402	0.003965	0.676871	-0.13603
78	SMGR	0.575196	0.544373	0.464328	0.161477	0.123443	0.058945	0.736673	0.667816	0.523273
79	SMSM	-0.88927	-1.86227	-1.33246	0.543868	1.608657	1.649089	-0.3454	-0.25362	0.316626
80	SRSN	0.26354	-0.02534	0.306521	0.039935	0.002935	0.03084	0.303476	-0.02241	0.337361
81	STTP	0.25102	0.258598	0.424497	0.128187	0.10405	0.12523	0.379207	0.362648	0.549727
82	SKLT	-0.02	-0.14942	0.310217	0.077257	0.066086	0.053628	0.057254	-0.08334	0.363845
83	TBLA	0.020529	-0.2685	-0.06515	0.031689	0.079023	0.099343	0.052218	-0.18948	0.03419
84	TCID	0.758229	0.729436	0.526272	0.296351	0.10394	0.108862	1.05458	0.833376	0.635133
85	TRIS	0.186317	0.019429	0.231495	0.091363	0.082634	0.0348	0.277679	0.102063	0.266295
86	TRST	0.328582	0.302888	0.316616	0.015441	0.006998	0.003789	0.344023	0.309886	0.320405
87	TSPC	0.44465	0.457676	0.491328	0.119068	0.112135	0.106502	0.563717	0.569811	0.59783
88	TURI	0.241704	0.252391	0.308342	0.082161	0.147759	0.113315	0.323865	0.400151	0.421657
89	TOTO	0.41704	0.32687	0.530976	0.170848	0.156237	0.143284	0.587888	0.483107	0.674259
90	TFCO	0.867872	0.75992	0.858538	0.00221	0.014485	0.019459	0.870082	0.774404	0.877997
91	ULTJ	0.692535	0.702352	0.800917	0.217025	0.247781	0.193338	0.90956	0.950133	0.994255
92	UNIT	0.065443	0.14262	-1.67539	0.003679	0.004268	0.007027	0.069122	0.146888	-1.66836
93	UNTR	0.34375	0.386073	0.26203	0.068729	0.107075	0.143896	0.41248	0.493149	0.405926
94	UNVR	-0.35322	-0.38021	-1.92453	0.521781	0.527896	0.855114	0.168561	0.147684	-1.06941
95	LMPI	0.06231	0.016756	0.135239	0.00858	0.01422	-0.04286	0.07089	0.030976	0.092378

96	LPIN	-2.29368	-0.9578	-0.57496	0.093733	0.287571	-0.15663	-2.19995	-0.67023	-0.73159
97	MBTO	0.449667	0.394679	0.258498	0.026558	0.017623	-0.01454	0.476224	0.412302	0.243962
98	MLIA	-0.08959	-0.13888	-0.8341	0.026527	-0.001259	0.008346	-0.06306	-0.13762	-0.82576
99	MLPL	0.001649	-0.03123	-0.31306	0.05091	0.023458	-0.08726	0.052559	-0.00778	-0.40032
100	MRAT	0.550526	0.564404	0.520136	0.004532	0.008311	-0.00276	0.555058	0.572715	0.517378
101	MYTX	-1.00227	-0.8997	-0.39962	0.167173	0.215857	-0.11915	-0.8351	-0.68385	-0.51877
102	PRAS	0.046104	-0.15811	0.034374	0.006013	0.002747	0.002768	0.052117	-0.15536	0.037142
103	PSDN	0.14083	-0.10533	-0.23095	0.053242	0.016091	0.080817	0.194071	-0.08924	-0.15014

LAMPIRAN 3
VARIABEL INDEPENDEN

No.	Code	ACHANGE			LEV			ROA			Inventories		
		2015	2016	2017	2015	2016	2017	2015	2016	2017	2015	2016	2017
1	AALI	0.159112	0.126148	0.029278	0.838855	0.376994	0.345211	5.464358	9.11734	11.78446	1.754215	-2.79975	0.283877
2	ADES	0.293859	0.136564	0.077151	0.989299	0.996626	0.986322	6.762611	8.301916	6.389191	-0.31546	0.223278	1.721213
3	ABBA	-0.08966	0.027759	0.078401	2.038717	1.684387	1.956527	12.309	9.375038	0.847957	-0.57038	-359.217	-0.39725

4	AKRA	0.0278	0.041282	0.06778	1.086572	0.960628	0.954414	8.662828	7.065664	0.735825	14.92326	-2.84418	0.533736
5	APLI	0.129951	0.019069	0.09921	0.392935	0.275727	0.350005	0.75465	10.65929	3.327963	-1.14363	0.948114	2.68814
6	AISA	0.229133	-0.04852	0.119705	1.284142	1.170185	1.17619	5.522968	10.42105	2.504838	-2.59408	-1.01714	0.260284
7	AKPI	0.294606	-0.05249	-0.01809	1.603134	1.33556	1.361851	1.773724	2.780323	0.794594	-5.12562	14.88816	1.46366
8	ALDO	0.025775	0.081366	0.171191	1.141304	1.042586	1.049243	8.866947	8.551714	7.416708	-0.39305	-0.70175	0.871614
9	ALKA	-0.40939	1.606667	-0.03004	1.331506	1.235827	2.93673	0.287634	0.073475	7.382593	0.93541	0.141732	-4.33048
10	ALMI	-0.31857	-0.17658	0.311783	2.873643	4.333322	5.19275	3.374861	5.05083	0.167901	-546.136	0.919937	-4.69371
11	ARGO	0.052688	-0.11013	-0.18076	-5.11583	-3.03816	-2.61635	9.022524	21.2795	-7.74765	0.018301	14.77552	0.550337
12	AMFG	0.089803	0.19495	-0.37847	0.259585	0.529449	0.643427	10.87197	6.830826	2.635943	92.61177	-6.79526	0.753082
13	ASGR	0.10821	-0.0548	0.221901	0.707717	0.47771	0.68944	19.20658	19.87881	9.032499	-5.86543	8.768421	3.557564
14	AUTO	-0.00291	0.027851	0.014473	0.413636	0.386817	0.392102	3.02387	4.40281	2.974255	0.559639	-0.31934	0.748749
15	ARNA	0.136283	0.072182	0.006377	0.599122	0.627714	0.549771	6.675664	8.072592	7.393198	2.311948	-5.77999	-0.61819
16	BRNA	0.364818	0.111319	-0.03304	1.199243	1.031109	1.361302	0.133294	1.011035	-13.0018	-6.193	-2.16354	0.077979
17	ASII	0.039851	0.066902	0.129045	0.939692	0.87165	0.891178	0.799804	0.849821	9.875324	1.016004	-1.72882	-0.61247
18	BAJA	-0.02663	-0.06831	0.129295	4.869546	4.00057	4.618703	1.247097	6.063407	-2.10448	4.2832	2.305262	1.843645
19	BATA	0.026284	0.007046	0.032418	0.453357	0.444379	0.418465	18.71141	8.153974	6.530902	5.38593	5.636264	0.795859
20	BTON	0.051436	-0.03182	0.013938	0.228108	0.235186	0.196118	4.261779	4.633651	5.169086	1.74526	-6.03777	0.109791
21	BIMA	-0.04325	-0.09036	0.021168	-1.49283	-1.94718	-1.99469	0.396754	32.98182	14.62602	-1.55635	0.685017	-0.36796
22	BUDI	0.318521	-0.09462	-0.03195	1.954942	1.516611	1.405737	1.596012	1.786714	1.781686	-8.8156	-5.75474	0.757885
23	CLPI	0.030551	0	-0.0111	0.439136	0.323718	0.249897	11.56596	15.53653	8.271821	-1.04581	-1.74699	0.652576
24	BRAM	0.115656	-0.11585	0.081796	0.595302	0.497186	0.428712	6.265319	11.02679	8.773513	-0.64858	2.25939	0.887918
25	FAST	0.06839	0.041105	0.073616	1.072384	1.107421	1.091893	5.775933	9.410312	3.886869	0.525168	-2.37507	-0.22791
26	GDST	-0.126	-0.01546	0.103785	0.471804	0.511327	0.546323	6.195109	3.904666	0.933153	-1.81856	2.860648	1.008974
27	VOKS	-0.01136	0.194444	0.149981	2.014296	1.493425	1.591953	0.155769	12.22611	10.91113	0.162685	0.088053	-3.76028
28	CEKA	0.15705	0.003322	-0.12015	1.321989	0.60596	0.50107	9.575213	19.17328	7.635532	-1.72764	-1.58516	-1.33292
29	CPIN	0.183223	0.021833	-0.03285	0.965136	0.709725	0.607344	9.243005	15.79322	8.636477	-7.69342	0.366784	3.381846

30	DLTA	0.046751	0.07603	0.118957	0.222099	0.183157	0.185101	24.09638	29.27217	19.89141	-0.04815	0.098849	0.370812
31	DPNS	0.11327	0.140515	-0.8076	0.137536	0.124837	0.137583	0.85971	0.782842	1.73575	-1.26278	-5.92795	0.859382
32	DVLA	0.11327	0.140515	0.027229	0.413717	0.418483	0.434716	10.49483	13.66004	14.4755	0.834485	-0.35877	0.088594
33	EKAD	-0.05265	0.738925	0.141306	0.334736	0.186661	0.187018	17.01523	17.47951	11.13279	31.26359	-0.97111	1.446229
34	ERTX	0.349022	-0.10403	0.141553	2.092358	1.632782	2.026567	10.04408	4.192922	-0.93518	-0.49408	-2.04139	2.586169
35	ETWA	0.037238	-0.12658	-0.0757	16.58824	162.1845	-10.1881	19.54361	1.449434	-12.6062	11.88362	-1.22434	-0.19451
36	FASW	0.253115	0.170052	0.106046	1.859977	1.71755	1.898501	5.761626	10.10313	4.505398	-10.8355	-378.822	2.742029
37	GDYR	0.120534	-0.11697	0.121034	1.15053	1.005081	1.417419	1.263314	2.233514	-2.53114	0.088112	-4.78433	0.856545
38	GGRM	0.090772	-0.01084	-0.00031	0.670847	0.591125	0.573738	13.5977	14.21764	11.5835	-0.38221	0.399766	0.209594
39	GJTL	0.091418	0.025844	0.057158	2.246022	2.197198	2.441907	1.895365	4.598297	-0.68168	-7.61956	-1.38998	0.751734
40	HDTX	0.155547	-0.02339	-0.07535	2.494628	3.025212	4.575167	7.393087	10.65147	-11.4155	-2.41679	1.682966	-1.26641
41	HMSP	0.339319	0.118323	0.094865	0.187239	0.243841	0.503659	36.65451	40.01914	26.62883	-0.69184	-0.06682	-0.87481
42	ICBP	0.066254	0.061301	0.103736	0.620844	0.562198	0.559682	15.09616	17.69941	13.63505	1.781438	-2.48508	-0.32075
43	IGAR	0.097289	0.162657	0.13276	0.236652	0.175832	0.171466	16.47045	21.45565	16.32796	-0.57519	0.163162	-0.09115
44	IKAI	-0.24782	0.010466	-0.32755	4.650095	1.766908	1.10559	6.858218	27.6869	-55.0483	-0.81057	0.280248	-1.51889
45	IMAS	0.059202	0.055499	0.035709	2.712202	2.820274	3.155391	0.81671	0.86418	-1.33879	-2.17277	-1.73797	1.132869
46	INAF	0.228596	-0.03294	-0.67754	1.587626	1.399681	1.879329	0.92423	1.2757	-17.7898	-2.04122	0.978723	0.699084
47	INAI	0.482543	-0.04614	0.038329	4.546883	4.189708	3.907034	4.29345	4.578608	3.136741	0.518918	-0.04516	0.271324
48	INCI	0.145635	0.413764	0.218012	0.100584	0.109235	0.122986	11.33675	5.546563	5.244986	1.364067	-2.30482	-1.48232
49	KICI	0.383334	0.037816	0.090941	0.43332	0.570711	0.559858	2.025674	0.416148	7.163882	2.455199	0.979964	2.027995
50	INDF	0.068568	0.006515	-0.04529	1.129595	0.870092	0.919839	5.403465	7.990092	6.940583	13.4327	-2.50512	0.90246
51	INTP	-0.04316	0.090896	-0.08945	0.158067	0.153484	0.13787	20.42491	13.75224	6.513993	-0.70291	1.360808	0.005181
52	JKSW	-0.12435	0.131819	-0.13977	-1.60218	-1.6184	-1.59689	8.70665	0.9642	3.499249	1.083484	0.070655	0.9154
53	JECC	0.278583	0.135412	0.072901	2.693927	2.374616	2.398101	0.625412	11.37346	6.441032	1.022628	-0.43135	1.229327
54	JPFA	0.090845	0.0689	0.102159	1.808565	1.053889	1.111011	4.065843	15.08356	6.641576	-5.85782	0.946718	1.302422
55	JPRS	-0.02076	-0.07434	0.135069	0.092661	0.139858	0.27444	7.350557	5.006855	-2.94175	0.389387	0.526237	-0.12136

56	KAEF	0.090304	0.326378	0.323923	0.737946	1.030707	1.343708	10.44844	8.923239	4.811944	-0.91151	-1.3825	1.233445
57	KBLI	0.160354	0.156676	0.544123	0.510471	0.4163	0.586585	9.669352	21.51226	12.12816	-0.81691	-1.47999	6.156643
58	KBLM	0.010327	-0.05235	0.841703	1.207218	0.99308	0.489017	3.281397	5.568053	2.210159	-9.60174	-5.42914	-0.44988
59	KBRI	0.120537	-0.13647	-0.0374	1.793133	2.014918	2.533429	9.088755	6.638802	-5.13393	-0.59704	-1.83687	-0.82166
60	KDSI	0.236213	-0.02544	0.103519	2.106434	1.721097	1.777149	1.26498	5.552703	4.273543	-9.16344	0.453837	1.417577
61	KIAS	-0.09698	-0.05421	-0.10754	0.171441	0.223443	0.240001	9.794148	8.258255	-4.1237	-1.53458	6.266233	0.140011
62	KONI	0.081056	-0.10502	0.007012	3.930716	5.776624	7.090004	2.786092	2.685144	-2.74622	78.57267	-8.5632	-0.23702
63	LION	0.065367	0.019677	0.004892	0.406176	0.457307	0.424088	9.142696	8.38628	1.860787	1.508758	2.793962	0.440264
64	LTLS	0.155241	0.070526	-0.01174	2.329997	2.370045	2.112782	1.427634	2.504303	3.159412	0.114143	-31.2563	0.268932
65	LMSH	-0.04383	-0.00469	0.225609	0.189797	0.387944	0.289269	2.845653	7.077466	8.638692	-0.78998	9.650976	-29.7117
66	MERK	-0.1046	0.110251	0.229424	0.354992	0.276763	0.434758	30.2255	30.16835	23.36623	1.046911	-8.10554	4.323743
67	MLBI	-0.05836	0.130228	0.057123	1.74091	1.772273	1.357091	32.15703	55.59982	70.91493	-4.25325	-0.20301	-6.20599
68	MICE	0.146563	0.069017	0.060316	0.304039	0.412439	0.421147	4.944834	5.459046	11.75094	-2.00301	-0.15963	-0.01504
69	MTDL	0.276354	-0.06431	0.305445	1.25726	1.095941	0.939906	11.91818	13.12301	10.9686	-0.57918	-5.09055	-1.78163
70	MYOR	0.102186	0.094138	0.201874	1.183618	1.062553	1.028168	14.46298	14.87195	14.66148	2.376427	-0.74212	1.132981
71	NIPS	0.282442	0.009727	0.214482	1.5414	1.110131	1.15797	2.697646	5.667227	1.538967	0.291706	-1.55732	0.334889
72	PBRX	0.424115	-0.01714	0.38247	1.051551	1.282137	1.529155	2.595689	3.850254	3.136124	-0.9892	-0.69869	-0.9019
73	PICO	-0.03326	0.000155	0.188745	1.45168	1.337607	1.575188	2.880711	2.766545	2.672724	0.752392	0.470614	0.252847
74	PYFA	-0.07401	0.001107	0.024249	0.5802	0.5834	0.503543	2.847729	4.404574	4.199083	6.204078	28.12341	-0.48486
75	ROTI	0.262929	0.034946	0.627896	1.277025	1.023661	0.616809	13.9766	13.18922	4.082552	-0.35185	-1.0786	-0.75861
76	SCCO	0.070735	0.131059	1.001588	0.922415	1.007452	0.469387	11.62094	21.91949	8.600123	1.618884	-3.47511	-1.80677
77	SIAP	0.478562	0.830421	-0.54461	10.48022	-225.005	-20.8329	12.82218	5.006924	-5.08263	-1.05408	-0.88911	3.050698
78	SMGR	0.11186	0.159195	0.107098	0.390379	0.446534	0.608575	15.33537	11.49667	5.609374	-98.9459	3.706467	1.051405
79	SMSM	-0.77298	0.060542	0.075042	0.541476	0.427001	0.336485	146.9787	156.2742	159.1533	-139.933	-0.40985	0.442433
80	SRSN	0.23897	0.004843	0.131529	0.688053	0.783716	0.610598	3.608426	0.292622	2.90612	-1.36228	3.682476	0.463465
81	STTP	0.129022	0.180379	0.033813	0.902806	0.999475	0.732506	12.08631	9.610044	12.31822	0.321179	1.991526	-0.809

82	SKLT	0.137332	0.01957	0.654874	1.480259	0.918751	0.961742	7.259401	6.545277	4.301695	-0.9371	-0.93526	-3.3711
83	TBLA	0.266818	0.188319	0.271245	2.225239	2.68262	2.582308	2.835204	7.276155	8.87445	1.465887	-5.2448	0.689644
84	TCID	0.123493	0.046804	-0.15548	0.214141	0.225411	0.276368	28.00648	10.16156	11.88838	30.54231	-2.94522	-0.78972
85	TRIS	0.096287	0.020488	-0.02125	0.74463	0.845503	0.64257	8.734979	8.180504	3.517408	-0.83196	0.904021	0.480184
86	TRST	0.029459	-0.02543	0.018616	0.715634	0.702894	0.688317	1.52197	0.708895	0.375468	7.236156	1.072287	-0.06423
87	TSPC	0.123732	0.040356	0.137121	0.449049	0.420802	0.447235	11.25126	10.99601	10.00807	-1.72889	-0.74641	-1.67868
88	TURI	0.100606	0.147767	0.091651	0.83251	0.763529	0.749865	7.840609	13.82481	10.85585	-0.49832	-1.39944	0.49198
89	TOTO	0.203351	0.002248	0.156017	0.635582	0.693998	0.590607	15.64122	15.60614	13.36148	-2.78752	1.096786	1.047671
90	TFCO	0.090996	-0.1189	0.102842	0.103877	0.105166	0.109674	0.211749	1.546354	1.855184	0.421099	-1.84241	-0.27075
91	ULTJ	0.213539	0.126182	0.233	0.265411	0.214937	0.18015	19.7931	23.38997	17.50703	-0.11214	-0.28021	-0.59888
92	UNIT	0.044953	-0.05007	-0.99903	0.895425	0.774074	0.753753	0.360664	0.437732	360.9414	-0.19039	0.094838	18.59761
93	UNTR	0.023608	0.036876	0.285521	0.572354	0.501368	0.730452	6.793679	10.51711	12.79162	1.175016	-1.74256	-0.12991
94	UNVR	0.101485	0.064574	-0.69106	2.258498	2.559689	2.654552	49.77443	51.18859	181.1513	0.277256	-0.03389	-1.07416
95	LMPI	-0.01953	-0.01686	0.070319	0.976745	0.985352	1.004586	0.866732	1.434363	-4.14584	0.248847	0.802244	36.86153
96	LPIN	0.067259	1.026171	0.149194	8.688467	8.261324	1351.551	9.074157	21.47595	-14.6451	0.155498	0.431709	-0.22062
97	MBTO	0.047654	0.060524	0.105364	0.494424	0.610151	0.835348	2.594086	1.711924	-1.38455	-0.53942	17.13511	1.673287
98	MLIA	-0.01238	-0.02035	-0.25701	5.39017	3.788035	3.812438	2.6693	0.127235	0.979122	-7.25859	2.648816	5.145297
99	MLPL	-0.00282	0.034451	-0.02773	1.55074	1.575978	1.995311	5.098109	2.306804	-8.85093	-1.29234	-15.7744	-11.1102
100	MRAT	-0.0034	-0.02441	0.025567	0.31845	0.308728	0.357067	0.453841	0.841728	-0.27264	-5.48539	1.028037	-226.971
101	MYTX	-0.04751	-0.10429	0.986002	-4.42356	-2.75114	-2.76847	17.13401	22.84213	-8.95729	-2.3583	0.002903	-4.84969
102	PRAS	0.190324	-0.11392	0.136305	1.125754	1.303698	1.158625	0.5529	0.292504	0.259751	-6.7116	-0.67101	2.434427
103	PSDN	-0.00085	0.026796	0.084702	0.912928	1.332611	1.908741	5.32496	1.58864	7.767084	5.408478	9.186315	-0.45564

البيانات المالية

No.	Code	BDOUT			Quality of External Audit			Change in Auditor			Change in Director			CEO Picture's		
		2015	2016	2017	2015	2016	2017	2015	2016	2017	2015	2016	2017	2015	2016	2017
1	AALI	0.500	0.500	0.500	0	0	0	0	0	0	0	0	0	2	2	2
2	ADES	0.333	0.333	0.333	0	0	0	0	0	0	0	0	0	2	2	2
3	ABBA	0.333	0.333	0.333	0	0	0	0	0	0	0	0	0	2	2	2
4	AKRA	0.333	0.333	0.333	0	0	0	0	0	0	0	0	0	2	2	2
5	APLI	0.333	0.333	0.333	0	0	0	0	0	0	0	0	0	2	2	2
6	AISA	0.400	0.400	0.400	0	0	0	0	0	0	0	0	0	2	2	2
7	AKPI	0.333	0.333	0.333	0	0	0	0	0	0	0	0	0	2	2	2
8	ALDO	0.333	0.333	0.333	0	0	0	0	0	0	0	0	0	2	2	2
9	ALKA	0.333	0.333	0.333	0	0	0	0	0	0	0	0	0	2	2	2
10	ALMI	0.500	0.500	0.500	0	0	0	0	0	0	0	0	0	2	2	2
11	ARGO	0.400	0.400	0.400	0	0	0	0	0	0	0	0	0	2	2	2
12	AMFG	0.333	0.333	0.333	0	0	0	0	0	0	0	0	0	2	2	2
13	ASGR	0.500	0.500	0.500	0	0	0	0	0	0	0	0	0	2	2	2
14	AUTO	0.375	0.375	0.375	0	0	0	0	0	0	0	0	0	2	2	2
15	ARNA	0.500	0.500	0.500	1	1	1	0	0	0	0	0	0	2	2	2
16	BRNA	0.400	0.400	0.400	1	1	1	0	0	0	1	1	1	2	2	2
17	ASII	0.364	0.364	0.364	0	0	0	0	0	0	0	0	0	2	2	2
18	BAJA	0.333	0.333	0.333	0	0	0	0	0	0	0	0	0	2	2	2
19	BATA	0.500	0.500	0.500	0	0	0	0	0	0	0	0	0	2	2	2
20	BTON	0.500	0.500	0.500	0	0	0	0	0	0	0	0	0	2	2	2
21	BIMA	0.667	0.667	0.667	0	0	0	0	0	0	0	0	0	2	2	2
22	BUDI	0.333	0.333	0.333	0	0	0	0	0	0	0	0	0	2	2	2

23	CLPI	0.333	0.333	0.333	0	0	0	0	0	0	0	0	0	0	1	1	1
24	BRAM	0.800	0.800	0.800	0	0	0	0	0	0	0	0	0	0	2	2	2
25	FAST	0.333	0.333	0.333	0	0	0	0	0	0	0	0	0	0	2	2	2
26	GDST	0.500	0.500	0.500	0	0	0	0	0	0	0	0	0	0	2	2	2
27	VOKS	0.333	0.333	0.333	0	0	0	0	0	0	0	0	0	0	2	2	2
28	CEKA	0.333	0.333	0.333	0	0	0	0	0	0	0	0	0	0	2	2	2
29	CPIN	0.333	0.333	0.333	0	0	0	0	0	0	0	0	0	0	2	2	2
30	DLTA	0.400	0.400	0.400	0	0	0	0	0	0	0	0	0	0	2	2	2
31	DPNS	0.333	0.333	0.333	0	0	0	0	0	0	0	0	0	0	2	2	2
32	DVLA	0.429	0.429	0.429	0	0	0	0	0	0	0	0	0	0	2	2	2
33	EKAD	0.333	0.333	0.333	0	0	0	0	0	0	0	0	0	0	2	2	2
34	ERTX	0.333	0.333	0.333	0	0	0	0	0	0	0	0	0	0	2	2	2
35	ETWA	0.500	0.500	0.500	0	0	0	0	0	0	0	0	0	0	2	2	2
36	FASW	0.400	0.400	0.400	0	0	0	0	0	0	0	0	0	0	2	2	2
37	GDYR	0.333	0.333	0.333	0	0	0	0	0	0	0	0	0	0	2	2	2
38	GGRM	0.500	0.500	0.500	0	0	0	0	0	0	0	0	0	0	2	2	2
39	GJTL	0.333	0.333	0.333	0	0	0	0	0	0	0	0	0	0	2	2	2
40	HDTX	0.333	0.333	0.333	0	0	0	0	0	0	0	0	0	0	2	2	2
41	HMSP	0.400	0.400	0.400	0	0	0	0	0	0	0	0	0	0	2	2	2
42	ICBP	0.500	0.500	0.500	0	0	0	0	0	0	0	0	0	0	1	1	1
43	IGAR	0.333	0.333	0.333	0	0	0	0	0	0	0	0	0	0	2	2	2
44	IKAI	1.000	1.000	1.000	0	0	0	0	0	0	0	0	0	0	2	2	2
45	IMAS	0.429	0.429	0.429	0	0	0	0	0	0	0	0	0	0	2	2	2
46	INAF	0.333	0.333	0.333	0	0	0	0	0	0	0	0	0	0	2	2	2
47	INAI	0.500	0.500	0.500	0	0	0	0	0	0	0	0	0	0	2	2	2
48	INCI	0.333	0.333	0.333	0	0	0	0	0	0	0	0	0	0	2	2	2

49	KICI	0.333	0.333	0.333	0	0	0	0	0	0	0	0	0	2	2	2
50	INDF	0.375	0.375	0.375	0	0	0	0	0	0	0	0	0	2	2	2
51	INTP	0.429	0.429	0.429	0	0	0	0	0	0	0	0	0	2	2	2
52	JKSW	0.500	0.500	0.500	0	0	0	0	0	0	0	0	0	2	2	2
53	JECC	0.667	0.667	0.667	0	0	0	0	0	0	0	0	0	2	2	2
54	JPFA	0.500	0.500	0.500	0	0	0	0	0	0	0	0	0	2	2	2
55	JPRS	0.500	0.500	0.500	0	0	0	0	0	0	0	0	0	2	2	2
56	KAEF	0.400	0.400	0.400	0	0	0	0	0	0	0	0	0	2	2	2
57	KBLI	0.333	0.333	0.333	0	0	0	0	0	0	0	0	0	2	2	2
58	KBLM	0.333	0.333	0.333	0	0	0	0	0	0	0	0	0	2	2	2
59	KBRI	0.000	0.000	0.000	0	0	0	0	0	0	0	0	0	2	2	2
60	KDSI	0.500	0.500	0.500	0	0	0	0	0	0	0	0	0	2	2	2
61	KIAS	0.333	0.333	0.333	0	0	0	0	0	0	0	0	0	2	2	2
62	KONI	0.500	0.500	0.500	0	0	0	0	0	0	0	0	0	2	2	2
63	LION	0.333	0.333	0.333	0	0	0	0	0	0	0	0	0	2	2	2
64	LTLS	0.500	0.500	0.500	0	0	0	0	0	0	0	0	0	2	2	2
65	LMSH	0.333	0.333	0.333	0	0	0	0	0	0	0	0	0	2	2	2
66	MERK	0.500	0.500	0.500	0	0	0	0	0	0	0	0	0	2	2	2
67	MLBI	0.500	0.500	0.500	0	0	0	0	0	0	0	0	0	2	2	2
68	MICE	0.333	0.333	0.333	0	0	0	0	0	0	0	0	0	2	2	2
69	MTDL	0.333	0.333	0.333	0	0	0	0	0	0	0	0	0	2	2	2
70	MYOR	0.400	0.400	0.400	0	0	0	0	0	0	0	0	0	2	2	2
71	NIPS	0.333	0.333	0.333	0	0	0	0	0	0	0	0	0	2	2	2
72	PBRX	2.000	2.000	2.000	0	0	0	0	0	0	0	0	0	1	1	1
73	PICO	0.333	0.333	0.333	0	0	0	0	0	0	0	0	0	2	2	2
74	PYFA	0.500	0.500	0.500	0	0	0	0	0	0	0	0	0	2	2	2

75	ROTI	0.333	0.333	0.333	0	0	0	0	0	0	0	0	0	0	2	2	2
76	SCCO	0.333	0.333	0.333	0	0	0	0	0	0	0	0	0	0	2	2	2
77	SIAP	0.500	0.500	0.500	0	0	0	0	0	0	0	0	0	0	2	2	2
78	SMGR	0.286	0.286	0.286	0	0	0	0	0	0	0	0	0	0	2	2	2
79	SMSM	0.500	0.500	0.500	0	0	0	0	0	0	0	0	0	0	2	2	2
80	SRSN	0.500	0.500	0.500	0	0	0	0	0	0	0	0	0	0	2	2	2
81	STTP	0.500	0.500	0.500	0	0	0	0	0	0	0	0	0	0	2	2	2
82	SKLT	0.333	0.333	0.333	0	0	0	0	0	0	0	0	0	0	2	2	2
83	TBLA	0.500	0.500	0.500	1	1	1	1	1	1	1	1	1	1	2	2	2
84	TCID	0.400	0.400	0.400	0	0	0	0	0	0	0	0	0	0	2	2	2
85	TRIS	0.333	0.333	0.333	1	1	1	1	1	1	1	0	0	0	2	2	2
86	TRST	0.333	0.333	0.333	0	0	0	0	0	0	0	0	0	0	2	2	2
87	TSPC	0.600	0.600	0.600	0	0	0	0	0	0	0	0	0	0	2	2	2
88	TURI	0.400	0.400	0.400	0	0	0	0	0	0	0	0	0	0	2	2	2
89	TOTO	0.400	0.400	0.400	0	0	0	0	0	0	0	0	0	0	2	2	2
90	TFCO	0.500	0.500	0.500	0	0	0	0	0	0	0	0	0	0	2	2	2
91	ULTJ	0.333	0.333	0.333	0	0	0	0	0	0	0	0	0	0	2	2	2
92	UNIT	0.500	0.500	0.500	0	0	0	0	0	0	0	0	0	0	2	2	2
93	UNTR	0.333	0.333	0.333	0	0	0	0	0	0	0	0	0	0	2	2	2
94	UNVR	0.800	0.800	0.800	0	0	0	0	0	0	0	0	0	0	2	2	2
95	LMPI	0.500	0.500	0.500	0	0	0	0	0	0	0	0	0	0	2	2	2
96	LPIN	0.000	0.000	0.000	0	0	0	0	0	0	0	0	0	0	2	2	2
97	MBTO	0.333	0.333	0.333	0	0	0	0	0	0	0	0	0	0	1	1	1
98	MLIA	0.400	0.400	0.400	0	0	0	0	0	0	0	0	0	0	2	2	2
99	MLPL	0.400	0.400	0.400	0	0	0	0	0	0	0	0	0	0	2	2	2
100	MRAT	0.333	0.333	0.333	0	0	0	0	0	0	0	0	0	0	2	2	2

101	MYTX	0.333	0.333	0.333	0	0	0	0	0	0	0	0	0	2	2	2
102	PRAS	0.667	0.667	0.667	0	0	0	0	0	0	0	0	0	2	2	2
103	PSDN	0.333	0.333	0.333	1	1	1	1	1	1	0	0	0	2	2	2



Lampiran 4

Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
FRAUD	309	-2,86100	1,2474519	,20202521	,5715535825
ACHANGE	309	-,999	1,607	,07522	,231892
Lev	309	-225,005	1351,555	5,19939	78,483654
ROA	309	-55,048	360,941	10,90170	28,445539
INV	309	-546,1364	92,6118	-4,994909	46,6051151
BDOUT	309	,000	2,000	,42789	,203072

Statistik Deskriptif Variabel *Quality of External Audit (CPA)*

Variabel Dummy	Frequency	Percent	Valid Percent	Cumulative Percent
0	98	95,1	95,1	95,1
1	5	4,9	4,9	100
Total	103	100	100	

Statistik Deskriptif Variabel *Change in Auditor (AUD)*

Variabel Dummy	Frequency	Percent	Valid Percent	Cumulative Percent
0	100	97,1	97,1	97,1
1	3	2,9	2,9	100
Total	103	100	100	

Statistik Deskriptif Variabel *Change in Auditor (AUD)*

Variabel Dummy	Frequency	Percent	Valid Percent	Cumulative Percent
0	100	97,1	97,1	97,1
1	3	2,9	2,9	100
Total	103	100	100	

Statistik Deskriptif Variabel *Change in Directors (DCHANGE)*

Variabel Dummy	Frequency	Percent	Valid Percent	Cumulative Percent
0	101	98	98	98
1	2	2	2	100
Total	103	100	100	

Statistik Deskriptif Variabel *Frequent Number of CEO's Pictures*

Variabel Dummy	Frequency	Percent	Valid Percent	Cumulative Percent
1	4	3,9	3,9	3,9
2	99	96,1	96,1	100
Total	103	100	100	

UNIVERSITAS ISLAM INDONESIA

Lampiran 5

Hasil Uji Normalitas

NPar Tests

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		309
Normal Parameters ^{a,b}	Mean	,0323625
	Std. Deviation	,45599644
Most Extreme Differences	Absolute	,064
	Positive	,033
	Negative	-,064
Kolmogorov-Smirnov Z		1,127
Asymp. Sig. (2-tailed)		,158

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 6

Hasil Uji Heteroskedastisitas

Regression

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	CEO, Lev, INV, DCHANGE, ROA, ACHANGE, BDOUT, ^a AUD, CPA		Enter

a. All requested variables entered.

b. Dependent Variable: ABS_RES

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,152 ^a	,023	-,006	,62842771

a. Predictors: (Constant), CEO, Lev, INV, DCHANGE, ROA, ACHANGE, BDOUT, AUD, CPA

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2,796	9	,311	,787	,629 ^a
	Residual	118,081	299	,395		
	Total	120,878	308			

a. Predictors: (Constant), CEO, Lev, INV, DCHANGE, ROA, ACHANGE, BDOUT, AUD, CPA

b. Dependent Variable: ABS_RES

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,241	,429		-,563	,574
	ACHANGE	,081	,162	,030	,502	,616
	Lev	,000	,000	-,034	-,593	,553
	ROA	-7,0E-005	,001	-,003	-,053	,957
	INV	,001	,001	,056	,970	,333
	BDOUT	,056	,192	,018	,294	,769
	CPA	-,320	,309	-,110	-1,036	,301
	AUD	,049	,336	,013	,145	,885
	DCHANGE	-,034	,337	-,008	-,102	,919
	CEO	,313	,199	,097	1,573	,117

a. Dependent Variable: ABS_RES

Lampiran 7

Hasil Regresi Linier Berganda

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	CEO, Lev, INV, DCHANGE, ROA, ACHANGE, BDOUT, ^a AUD, CPA		Enter

a. All requested variables entered.

b. Dependent Variable: FRAUD

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,329 ^a	,109	,082	,5477157669	1,892

a. Predictors: (Constant), CEO, Lev, INV, DCHANGE, ROA, ACHANGE, BDOUT, AUD, CPA

b. Dependent Variable: FRAUD

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	10,918	9	1,213	4,044	,000 ^a
	Residual	89,698	299	,300		
	Total	100,615	308			

a. Predictors: (Constant), CEO, Lev, INV, DCHANGE, ROA, ACHANGE, BDOU, AUD, CPA

b. Dependent Variable: FRAUD

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1,042	,374		2,784	,006		
	ACHANGE	,640	,141	,259	4,534	,000	,910	1,099
	Lev	,001	,000	,115	2,094	,037	,982	1,019
	ROA	,003	,001	,013	,224	,823	,915	1,093
	INV	,001	,001	,010	,191	,849	,992	1,008
	BDOU	,320	,167	,114	1,913	,049	,846	1,182
	CPA	,187	,270	,071	,695	,487	,289	3,456
	AUD	,268	,293	,079	,913	,362	,400	2,500
	DCHANGE	,275	,294	,067	,937	,349	,591	1,692
	CEO	,377	,174	,128	2,171	,031	,863	1,159

a. Dependent Variable: FRAUD

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-,74897099	1,20815599	,202025206	,1882736117	309
Std. Predicted Value	-5,051	5,344	,000	1,000	309
Standard Error of Predicted Value	,033	,537	,070	,069	309
Adjusted Predicted Value	-1,1642029	1,26188183	,206130765	,1941286327	309
Residual	-2,9091682	,886714160	,000000000	,5396540974	309
Std. Residual	-5,311	1,619	,000	,985	309
Stud. Residual	-5,342	1,625	-,004	1,000	309
Deleted Residual	-2,9424014	,893613279	-,00410556	,5595103303	309
Stud. Deleted Residual	-5,607	1,630	-,007	1,011	309
Mahal. Distance	,119	294,627	8,971	25,749	309
Cook's Distance	,000	,786	,004	,045	309
Centered Leverage Value	,000	,957	,029	,084	309

a. Dependent Variable: FRAUD