LAMPIRAN

Lampiran 1

Daftar Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia

tahun 2015 – 2018 yang dijadikan sampel dalam penelitian

NO.	KODE PERUSAHAAN	NAMA PERUSAHAAN
1.	INCF	PT INDO KOMODITI KORPORA, Tbk
2.	INDS	PT INDOSPRING, Tbk
3.	KDSI	PT KEDAWUNG SETIA INDUSTRIAL, Tbk
4.	KAEF	PT KIMIA FARMA, Tbk
5.	KINO	PT KINO INDONESIA, Tbk
6.	TCID	PT MANDOM INONESIA, Tbk
7.	MYOR	PT MAYORA INDAH, Tbk
8.	MLBI	PT MULTI BINTANG INDONESIA. Tbk
9.	UNIT	PT NUSANTARA INTI CORPORA, Tbk
10.	SKLT	PT SEKAR LAUT, Tbk
11.	STAR	PT STAR PETROCHEM, Tbk
12.	TOTO	PT SURYA TOTO INDONESIA, Tbk
13.	TRIS	PT TRISULA INTERNATIONAL, Tbk
14.	ULTJ	PT ULTRAJAYA MILK INDUSTRY, Tbk
15.	UNIV	PT UNILEVER, Tbk
16.	VOKS	PT VOKSEL ELECTRIC, Tbk
17.	WSBP	PT WASKITA BETON PRECAST, Tbk
18.	WIKA	PT WIJAYA KARYA BETON, Tbk
19.	WIIM	PT WISMILAK INTI MAKMUR, Tbk

Lampiran 2

Rekap *Financial Stability (Achange) / X1a* Perusahaan Manufaktur yang terdaftar

di Bursa Efek Indonesia tahun 2015 – 2018 yang dijadikan sampel

$$ACHANGE \ = \ Total \ Aset(t) - Total \frac{Aset(t-1)}{} Total \ Aset(t-1)$$

No	Nama Perusahaan	Tahun	ACHANGE
1	INCF	2015	0.27
		2016	0.04
		2017	0.32
		2018	-0.08
2	INDS	2015	-0.03
		2016	-0.03
		2017	-0.02
		2018	0.02
3	KDSI	2015	0.33
		2016	-0.03
		2017	0.16
		2018	0.05
4	KAEF	2015	0.00
		2016	0.34
		2017	0.32
		2018	0.55
5	KINO	2015	0.02
		2016	0.02
		2017	-0.01
		2018	0.11
6	TCID	2015	0.12
		2016	0.05
		2017	0.08
		2018	0.04
7	MYOR	2015	0.10
		2016	0.14
		2017	0.15
		2018	0.18
8	MLBI	2015	-0.06
		2016	0.08
		2017	0.10

		2018	0.15
9	UNIT	2015	-0.06
		2016	-0.06
		2017	0.02
		2018	0.02
10	SKLT	2015	0.51
		2016	0.51
		2017	0.12
		2018	0.17
11	STAR	2015	-0.06
		2016	-0.05
		2017	-0.11
		2018	0.00
12	TOTO	2015	0.18
		2016	0.06
		2017	-0.09
		2018	-0.02
13	TRIS	2015	0.10
		2016	0.11
		2017	0.17
		2018	-0.14
14	ULTJ	2015	0.21
		2016	0.20
		2017	-0.18
		2018	-0.07
15	UNIV	2015	0.10
		2016	0.06
		2017	-0.11
		2018	-0.03
16	VOKS	2015	0.09
		2016	0.09
		2017	0.26
		2018	0.18
17	WSBP	2015	0.09
		2016	2.17
		2017	0.09
		2018	-0.65
18	WIKA	2015	0.05
		2016	0.05
		2017	0.52

		2018	0.26
19	WIIM	2015	0.01
		2016	0.01
		2017	-0.09
		2018	0.02

Lampiran 3

Rekap *Financial Target (ROA) / X1b* Perusahaan Manufaktur yang terdaftar di
Bursa Efek Indonesia tahun 2015 – 2018 yang dijadikan sampel

$$ROA = Laba\ Bersih\ Setelah\ Pajak(t-1)\ /\ Total\ Aset(t)$$

No	Nama Perusahaan	Tahun	ROA
1	INCF	2015	0.02
		2016	0.01
		2017	0.00
		2018	0.01
2	INDS	2015	0.00
		2016	0.00
		2017	0.02
		2018	0.05
3	KDSI	2015	0.19
		2016	0.01
		2017	0.04
		2018	0.05
4	KAEF	2015	0.08
		2016	0.04
		2017	0.04
		2018	0.04
5	KINO	2015	0.10
		2016	0.10
		2017	0.06
		2018	0.03
6	TCID	2015	0.26
		2016	0.10
		2017	0.10
		2018	0.09
7	MYOR	2015	0.11
		2016	0.10
		2017	0.09
		2018	0.09
8	MLBI	2015	0.24
		2016	0.22
		2017	0.39
		2018	0.17

		2015	0.00
9	UNIT	2016	0.00
		2017	0.00
		2018	0.00
		2015	0.04
10	SKLT	2016	0.04
		2017	0.03
		2018	0.03
		2015	0.00
11	STAR	2016	0.00
		2017	0.00
		2018	0.00
		2015	0.12
12	TOTO	2016	0.11
		2017	0.07
		2018	0.10
		2015	0.06
13	TRIS	2016	0.07
		2017	0.04
		2018	0.03
		2015	0.15
14	ULTJ	2016	0.12
		2017	0.14
		2018	0.13
		2015	0.37
15	UNIV	2016	0.35
		2017	0.36
		2018	0.37
		2015	0.00
16	VOKS	2016	0.00
		2017	0.08
		2018	0.07
		2015	0.07
17	WSBP	2016	0.02
		2017	0.04
		2018	0.19
		2015	0.04
18	WIKA	2016	0.04
		2017	0.04
		2018	0.04

19	WIIM	2015	0.10
		2016	0.10
		2017	0.09
		2018	0.03

Lampiran 4

Rekap *Opportunity* (Peluang) */ X2* Perusahaan Manufaktur yang terdaftar di

Bursa Efek Indonesia tahun 2015 – 2018 yang dijadikan sampel

$$RECEIVABLE = Receivable(t) / Sales(t) - Recivable(t-1) / Sales(t-1)$$

No	Nama Perusahaan	Tahun	RECEIVABLE
1	INCF	2015	0.05
		2016	0.05
		2017	-0.02
		2018	0.25
2	INDS	2015	0.00
		2016	0.00
		2017	-0.01
		2018	0.01
3	KDSI	2015	0.08
		2016	0.00
		2017	-0.01
		2018	-0.03
4	KAEF	2015	0.00
		2016	0.00
		2017	0.03
		2018	-0.03
5	KINO	2015	0.01
		2016	0.01
		2017	-0.02
		2018	0.04
6	TCID	2015	0.76
		2016	-0.07
		2017	0.19
		2018	-0.17
7	MYOR	2015	0.02
		2016	0.01
		2017	0.05
		2018	-0.04
8	MLBI	2015	-0.06
		2016	0.10
		2017	-0.01
		2018	0.00

		2015	0.00
9	UNIT	2016	0.00
		2017	0.03
		2018	0.03
		2015	-1.20
10	SKLT	2016	-1.20
		2017	0.00
		2018	0.03
		2015	0.42
11	STAR	2016	0.27
		2017	-0.22
		2018	-0.22
		2015	-0.03
12	TOTO	2016	-0.21
		2017	0.17
		2018	0.00
		2015	-0.03
13	TRIS	2016	0.00
		2017	-0.02
		2018	0.00
		2015	0.00
14	ULTJ	2016	0.00
		2017	0.00
		2018	-0.01
		2015	0.01
15	UNIV	2016	0.00
		2017	0.02
		2018	0.00
		2015	-0.01
16	VOKS	2016	-0.01
		2017	-0.04
		2018	-0.05
		2015	-0.26
17	WSBP	2016	0.45
		2017	0.29
		2018	-0.40
		2015	-0.03
18	WIKA	2016	-0.03
		2017	0.04
		2018	-0.05

19	WIIM	2015	-0.01
		2016	0.00
		2017	0.00
		2018	0.01

Lampiran 5

Rekap *Rationalization* (Rasionalisasi) */ X3* Perusahaan Manufaktur yang terdaftar

di Bursa Efek Indonesia tahun 2015 – 2018 yang dijadikan sampel

$$TATA: \frac{(Net\ Income\ from\ Continuing\ Operatio\ (t) - Cash\ Flows\ from\ Operating)}{Total\ Asset\ (t)}$$

No	Nama Perusahaan	Tahun	TATA
1	INCF	2015	1.25
		2016	0.97
		2017	0.93
		2018	0.92
2	INDS	2015	0.64
		2016	0.64
		2017	0.71
		2018	0.95
3	KDSI	2015	0.03
		2016	1.59
		2017	1.65
		2018	1.58
4	KAEF	2015	0.05
		2016	1.27
		2017	1.02
		2018	0.83
5	KINO	2015	1.07
		2016	1.07
		2017	0.92
		2018	0.94
6	TCID	2015	0.06
		2016	1.17
		2017	1.05
		2018	1.09
7	MYOR	2015	1.07
		2016	1.29
		2017	1.20
		2018	1.32
8	MLBI	2015	-0.91
		2016	0.85

		2017	0.71
		2018	0.76
9	UNIT	2015	0.17
		2016	0.17
		2017	0.22
		2018	0.22
10	SKLT	2015	1.42
		2016	1.42
		2017	1.42
		2018	1.31
11	STAR	2015	-0.34
		2016	0.15
		2017	0.16
		2018	0.19
12	TOTO	2015	-0.86
		2016	0.73
		2017	0.66
		2018	0.69
13	TRIS	2015	-1.35
		2016	1.33
		2017	1.19
		2018	1.52
14	ULTJ	2015	1.15
		2016	1.03
		2017	0.80
		2018	0.97
15	UNIV	2015	-1.99
		2016	2.19
		2017	2.06
		2018	1.86
16	VOKS	2015	1.10
		2016	1.10
		2017	1.06
		2018	1.08
17	WSBP	2015	0.31
		2016	0.29
		2017	0.15
		2018	1.83
18	WIKA	2015	0.67
		2016	0.67

		2017	0.57
		2018	0.62
19	WIIM	2015	-1.33
		2016	1.14
		2017	1.05
		2018	1.00

Lampiran 6

Rekap *DChange* (Pergantian direksi) */ X4* Perusahaan Manufaktur yang terdaftar

di Bursa Efek Indonesia tahun 2015 – 2018 yang dijadikan sampel

variabel dummy , terdapat perubahan Direksi maka diberi kode 1, sebaliknya

apabila tidak terdapat perubahan direksi maka diberi kode 0.

No	Nama Perusahaan	Tahun	DCHANGE
1	INCF	2015	0.00
		2016	0.00
		2017	1.00
		2018	1.00
2	INDS	2015	0.00
		2016	0.00
		2017	0.00
		2018	0.00
3	KDSI	2015	0.00
		2016	0.00
		2017	0.00
		2018	0.00
4	KAEF	2015	0.00
		2016	0.00
		2017	1.00
		2018	0.00
5	KINO	2015	0.00
		2016	0.00
		2017	0.00
		2018	0.00
6	TCID	2015	0.00
		2016	0.00
		2017	0.00
		2018	0.00
7	MYOR	2015	0.00
		2016	0.00
		2017	0.00
		2018	0.00

		2015	0.00
8	MLBI	2016	0.00
		2017	0.00
		2018	0.00
9	UNIT	2015	1.00
		2016	1.00
		2017	1.00
		2018	0.00
10	SKLT	2015	0.00
		2016	0.00
		2017	0.00
		2018	0.00
11	STAR	2015	0.00
		2016	1.00
		2017	0.00
		2018	0.00
12	TOTO	2015	0.00
		2016	0.00
		2017	0.00
		2018	0.00
13	TRIS	2015	0.00
		2016	1.00
		2017	0.00
		2018	0.00
14	ULTJ	2015	0.00
		2016	0.00
		2017	0.00
		2018	0.00
15	UNIV	2015	0.00
		2016	0.00
		2017	0.00
		2018	1.00
16	VOKS	2015	1.00
		2016	1.00
		2017	0.00
		2018	0.00
17	WSBP	2015	0.00
		2016	1.00
		2017	0.00
		2018	0.00

18	WIKA	2015	0.00
		2016	0.00
		2017	1.00
		2018	0.00
19	WIIM	2015	0.00
		2016	0.00
		2017	0.00
		2018	0.00

Lampiran 7

Rekap *F-Score* (Kecurangan Laporan Keuangan/ *Fraud*) */ Y*

Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia

tahun 2015 – 2018 yang dijadikan sampel

$$F - Score = Accrual\ Quality + Financial\ Performance$$

$$RSST\ Accrual = (\Delta WC + \Delta NCO + \Delta FIN)/ATS$$

No	Nama Perusahaan	Tahun	F-SCORE
1	INCF	2015	2.717
		2016	2.926
		2017	3.732
		2018	4.140
2	INDS	2015	3.644
		2016	3.644
		2017	5.904
		2018	6.662
3	KDSI	2015	4.375
		2016	5.619
		2017	6.674
		2018	6.416
4	KAEF	2015	2.314
		2016	2.610
		2017	0.349
		2018	0.136
5	KINO	2015	1.604
		2016	1.604
		2017	1.205
		2018	1.852
6	TCID	2015	- 1.688
		2016	0.772
		2017	1.872
		2018	2.612
7	MYOR	2015	3.138
		2016	2.976
		2017	3.679
		2018	3.251

		2015	0.543
8	MLBI	2016	0.811
		2017	0.447
		2018	0.773
9	UNIT	2015	1.998
		2016	1.998
		2017	2.631
		2018	2.840
10	SKLT	2015	3.553
		2016	3.553
		2017	3.643
		2018	4.129
11	STAR	2015	2.297
		2016	1.255
		2017	2.898
		2018	4.618
12	TOTO	2015	3.861
		2016	3.375
		2017	3.927
		2018	3.708
13	TRIS	2015	3.629
		2016	3.784
		2017	3.975
		2018	4.226
14	ULTJ	2015	3.323
		2016	2.405
		2017	2.539
		2018	2.727
15	UNIV	2015	0.774
		2016	0.418
		2017	0.932
		2018	1.258
16	VOKS	2015	3.672
		2016	3.672
		2017	4.113
		2018	5.237
17	WSBP	2015	3.161
		2016	4.139
		2017	3.110
		2018	3.076

18	WIKA	2015	4.569
		2016	4.569
		2017	6.711
		2018	6.307
19	WIIM	2015	3.330
		2016	3.414
		2017	3.556
		2018	3.418

Lampiran 8

Hasil Uji Statistik Deskriptif

Keterangan	N	Minimum	Maximum	Sum	Mean	Std. Deviation
ACHANGE	76	-.65	2.17	8.17	.1075	.29672
ROA	76	.00	.39	6.50	.0855	.09549
RECEIVABLE	76	-1.20	.76	-1.06	-.0139	.24592
TATA	76	-1.99	2.19	58.53	.7701	.74719
DCHANGE	76	.00	1.00	13.00	.1711	.37906
F-SCORE	76	-1.69	6.71	233.64	3.0742	1.66734
Valid N (listwise)	76					

Lampiran 9

Hasil Uji Normalitas I

Keterangan		Unstandardized Residual
N		124
Normal	Mean	.0000000
Parameters[a,b]	Std. Deviation	1.79508030
Most	Absolute	.138
Extreme	Positive	.138
Differences	Negative	-.063
Test Statistic		.138
Asymp. Sig. (2-tailed)		.000[c]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.

Hasil Uji Normalitas II

Keterangan		Unstandardized Residual
N		76
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	1.37987193
Most Extreme	Absolute	.095
Differences	Positive	.095
	Negative	-.060
Test Statistic		.095
Asymp. Sig. (2-tailed)		.088[c]

a. Test distribution is Normal.
b. Calculated from data.
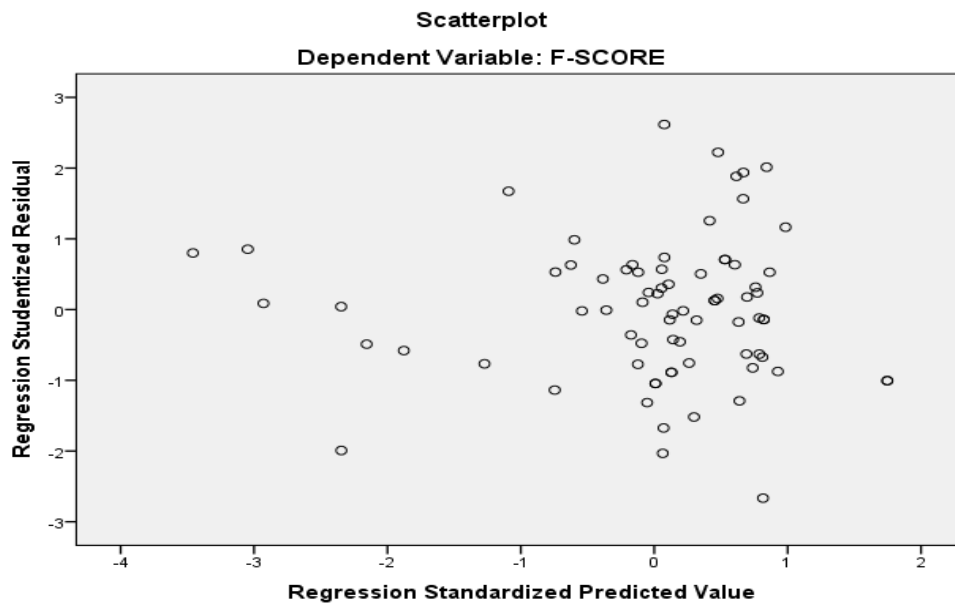c. Lilliefors Significance Correction.

Lampiran 10

Hasil Uji Multikolinearitas

Keterangan	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
ACHANGE	.937	1.067
ROA	.937	1.067
RECEIVABLE	.909	1.100
TATA	.949	1.054
DCHANGE	.883	1.133

a. Dependent Variable: F-SCORE

Lampiran 11

Hasil Uji Heterokedastisitas

Lampiran 12

Hasil Uji Autokorelasi I

Keterangan	Unstandardized Residual
Test Value[a]	.02167
Cases < Test Value	38
Cases >= Test Value	38
Total Cases	76
Number of Runs	23
Z	-3.695
Asymp. Sig. (2-tailed)	.000

a. Median

Hasil Uji Autokorelasi II

Keterangan	Unstandardized Residual
Test Value[a]	.05428
Cases < Test Value	38
Cases >= Test Value	38
Total Cases	76
Number of Runs	22
Z	-3.836
Asymp. Sig. (2-tailed)	.0612

a. Median

Lampiran 13

Hasil Uji F

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	65.641	5	13.128	6.346	.000[b]
	Residual	142.740	71	2.069		
	Total	208.382	76			

a. Dependent Variable: Lag_Y
b. Predictors: (Constant), Lag_X4, Lag_X3, Lag_X1b, Lag_X1a, Lag_X2

Lampiran 14

Hasil Uji Koefisien Determinasi (R2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.561[a]	.315	.265	1.43830

a. Predictors: (Constant), Lag_X4, Lag_X3, Lag_X1b, Lag_X1a, Lag_X2
b. Dependent Variable: Lag_Y

Lampiran 15

Hasil Uji Hipotesis (Uji Parsial t) / Analisis Linear Regresi Berganda

Keterangan		Unstandardized Coefficients		t	Sig.
		B	Std. Error		
1	*Financial Statement Fraud*	3.714	.310	11.963	.000
	Financial Stability	.408	.578	.706	.482
	Financial Target	-9.223	1.803	-5.116	.000
	Opportunity	-.635	.709	-.896	.374
	Rationalization	.247	.228	1.082	.283
	Capability	-.529	.467	-1.131	.262