

LAMPIRAN 1**DAFTAR PERUSAHAAN SAMPEL PENELITIAN**

ADES	Akasha Wira International Tbk	GGRM	Gudang Garam Tbk
ADMG	Polychem Indonesia Tbk	GJTL	Gajah Tunggal Tbk
AISA	Tiga Pilar Sejahtera Food Tbk	HDTX	Pan Asia Indosyntec Tbk
AKKU	Alam Karya Unggul Tbk	HMSP	Hanjaya Mandala Sampoerna Tbk
AKPI	Argha Karya Prima Industry Tbk	ICBP	Indofood CBP Sukses Makmur Tbk
ALDO	Alkindo Naratama Tbk	IGAR	Champion Pasific Indonesia Tbk
ALKA	Alaska Industrindo Tbk	IKAI	Inti Keramik Alam Asri Industri Tbk
ALMI	Alumindo Light Metal Industry Tbk	IKBI	Sumi Indo Kabel Tbk
AMFG	Asahimas Flat Glass Tbk	IMAS	Indomobil Sukses International Tbk
APLI	Asiaplast Industries Tbk	INAF	Indofarma Tbk
ARGO	Argo Pantes Tbk	INAI	Indal Aluminium Industry Tbk
ARNA	Arwana Citra Mulia Tbk	INCI	Intan Wijaya International Tbk
ASII	Astra International Tbk	INDF	Indofood Sukses Makmur Tbk
AUTO	Astra Auto Part Tbk	INDR	Indo Rama Synthetic Tbk
BIMA	Primarindo Asia Infrastructure Tbk	INDS	Indospring Tbk
BRAM	Indo Kordsa Tbk	INKP	Indah Kiat Pulp & paper Tbk
BRNA	Berlina Tbk	INRU	Toba Pulp Lestari Tbk
BRPT	Barito Pasific Tbk	INTP	Indocement Tunggal Prakasa Tbk
BTON	Beton Jaya Manunggal Tbk	IPOL	Indopoly Swakarsa Industry Tbk
BUDI	Budi Acid Jaya Tbk	ITMA	Itamaraya Tbk
CEKA	Cahaya Kalbar Tbk	JECC	Jembo Cable Company Tbk
CNTX	Centex Tbk	JKSW	Jakarta Kyoei Steel Work LTD Tbk
CPIN	Charoen Pokphand Indonesia Tbk	JPFA	Japfa Comfeed Indonesia Tbk
CTBN	Citra Turbindo Tbk	JPRS	Jaya Pari Steel Tbk
DLTA	Delta Djakarta Tbk	KAEF	Kimia Farma Tbk
DPNS	Duta Pertiwi Nusantara	KARW	Karwell Indonesia Tbk
DVLA	Darya Varia Laboratoria Tbk	KBLI	KMI Wire and Cable Tbk
EKAD	Ekadharma International Tbk	KBLM	Kabelindo Murni Tbk
ERTX	Eratex Djaya Tbk	KBRI	Kertas Basuki Rachmat Indonesia Tbk
ESTI	Ever Shine Textile Industry Tbk	KDSI	Kedawung Setia Industrial Tbk
ETWA	Eterindo Wahanatama Tbk	KIAS	Keramika Indonesia Asosiasi Tbk
FASW	Fajar Surya Wisesa Tbk	KICI	Kedaung Indag Can Tbk
FPNI	Titan Kimia Nusantara Tbk	KLBF	Kalbe Farma Tbk
GDST	Gunawan Dianjaya Steel Tbk	KRAS	Krakatau Steel Tbk
GDYR	Goodyear Indonesia Tbk	LION	Lion Metal Works Tbk

LMPI	Langgeng Makmur Industry Tbk	SIMA	Siwani Makmur Tbk
LMSH	Lionmesh Prima Tbk	SIPD	Siearad Produce Tbk
LPIN	Multi Prima Sejahtera Tbk	SKLT	Sekar Laut Tbk
MAIN	Malindo Feedmill Tbk	SMCB	Holcim Indonesia Tbk
MASA	Multistrada Arah Sarana Tbk	SMGR	Semen Gresik Tbk
MBTO	Martina Berto Tbk	SMSM	Selamat Sempurna Tbk
MERK	Merck Tbk	SOBI	Sorini Agro Asia Corporindo Tbk
MLBI	Multi Bintang Indonesia Tbk	SPMA	Suparma Tbk
MLIA	Mulia Industrindo Tbk	SQBI	Taisho Pharmaceutical Indonesia Tbk
MRAT	Mustika Ratu Tbk	SRSN	Indo Acitama Tbk
MYOR	Mayora Indah Tbk	SSTM	Sunson Textile Manufacturer Tbk
MYRX	Hanson International Tbk	STTP	Siantar Top Tbk
MYTX	Apac Citra Centertex Tbk	SULI	Sumalindo Lestari Jaya Tbk
NIKL	Pelat Timah Nusantara Tbk	TBMS	Tembaga Mulia Semanan Tbk
NIPS	Nippres Tbk	TCID	Mandom Indonesia Tbk
PBRX	Pan Brothers Tbk	TIRT	Tirta Mahakam Resources Tbk
PICO	Pelangi Indah Canindo Tbk	TKIM	Pabrik Kertas Tjiwi Kimia Tbk
POLY	Asia Pasific Fibers Tbk	TOTO	Surya Toto Indonesia Tbk
PRAS	Prima alloy steel Universal Tbk	TPIA	Chandra Asri Petrochemical
PSDN	Prashida Aneka Niaga Tbk	TRST	Trias Sentosa Tbk
PTSN	Sat Nusa Persada Tbk	TSPC	Tempo Scan Pasific Tbk
PYFA	Pyridam Farma Tbk	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk
RICY	Ricky Putra Globalindo Tbk	UNIC	Unggul Indah Cahaya Tbk
RMBA	Bentoel International Investama Tbk	UNIT	Nusantara Inti Corpora Tbk
ROTI	Nippon Indosari Corporindo Tbk	UNTX	Unitex Tbk
SCCO	Supreme Cable Manufacturing and Commerce Tbk	UNVR	Unilever Indonesia Tbk
SCPI	Schering Plough Indonesia Tbk	VOKS	Voksel Electric Tbk
SIAP	Sekawan Intipratama Tbk	YPAS	Yana Prima Hasta Persada Tbk

LAMPIRAN 2

HASIL UJI STATISTIK DESKRIPTIF

PROKSI	N	Minimum	Maximum	Mean	Std. Deviation
FRAUD	378	0	1	,02	,125
GPM	378	-1,3400	1,0000	,187827	,2321248
SCHANGE	378	-1,8066	45,0969	1,187728	3,5003598
ACHANGE	378	-4,6498	,9761	,123530	,3084448
CATA	378	-1,2309	5,5488	,019725	,3187893
SALAR	378	,0000	87,9094	9,204717	9,5877177
SALTA	378	,0046	5,6591	1,147788	,6721511
INVSAL	378	,0000	1,8324	,214364	,1770203
LEVERAGE	378	,0141	7,2391	,574210	,5601254
FINANCE	378	-,5742	49,4150	,356621	2,6673855
FREEC	378	-3,9126E13	4,0640E12	-2,435615E11	2,2543616E12
OSHIP	378	,0000	,7000	,024150	,0783387
5%OWN	378	,0000	,6647	,018365	,0732875
ROA	378	-,7558	3,5461	,067406	,2168262
RECEIVABLE	378	-18,0097	23,9324	,023965	1,5522343
INVENTORY	378	-1,0123	,8718	,001139	,1265215
FOPS	378	,0000	,9992	,178813	,2500618
BDOUT	378	,0000	1,0000	,388898	,1134643
AUDCOMM	378	,0000	1,0000	,031746	,1755556
AUDCSIZE	378	,0000	1,0000	,007937	,0888505
IND	378	,3333	1,0000	,996649	,0460724
EXPERT	378	1,0000	1,0000	1,000000	,0000000
CEO	378	,0000	,0000	,000000	,0000000
TOTAL TURN	378	-2,0000	4,0000	,087302	,6517047
AUDCHANGE	378	,0000	1,0000	,280423	,4498014
AUDREPORT	378	,0000	1,0000	,455026	,4986333
TACC	378	-1,1548	2,1086	-,036556	,1708716
Valid N (listwise)	378				

LAMPIRAN 3

HASIL PENGUJIAN *PRINCIPAL COMPONENT ANALYSIS*

ITERASI 1 VARIABEL TEKANAN

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.	.586
Bartlett's Test of Sphericity	Approx. Chi-Square
	2.419E3
df	78
Sig.	.000

Anti-image Matrices

		GPM	SCHANGE	ACHANGE	CATA	SALAR	SALTA	INVSAL	LEVERAGE	FINANCE	FREEC	OSHIP	5%OWN	ROA
Anti-image	GPM	.612	.059	-.128	.076	.007	.069	.135	.148	.101	-.012	.007	-.003	-.175
Covariance	SCHANGE	.059	.848	-.048	.017	-.188	-.014	.062	.035	.052	.177	.007	-.004	-.051
	ACHANGE	-.128	-.048	.413	.103	-.029	.019	.013	.134	-.166	.076	-.003	.004	.041
	CATA	.076	.017	.103	.232	.038	.049	-.008	-.011	-.011	.084	-.001	.002	-.164
	SALAR	.007	-.188	-.029	.038	.860	-.120	-.142	-.023	-.066	.094	.010	-.009	-.040
	SALTA	.069	-.014	.019	.049	-.120	.777	.254	-.029	.126	.052	-.001	-.004	-.069
	INVSAL	.135	.062	.013	-.008	-.142	.254	.743	-.030	.101	.010	-.015	.017	.035
	LEVERAGE	.148	.035	.134	-.011	-.023	-.029	-.030	.648	-.094	-.017	.004	.000	-.045

	FINANCE	.101	.052	-.166	-.011	-.066	.126	.101	-.094	.871	-.035	.004	-.004	-.060
	FREEC	-.012	.177	.076	.084	.094	.052	.010	-.017	-.035	.886	-.001	.001	-.040
	OSHIP	.007	.007	-.003	-.001	.010	-.001	-.015	.004	.004	-.001	.038	-.037	.000
	5%OWN	-.003	-.004	.004	.002	-.009	-.004	.017	.000	-.004	.001	-.037	.038	3.171E-5
	ROA	-.175	-.051	.041	-.164	-.040	-.069	.035	-.045	-.060	-.040	.000	3.171E-5	.227
Anti-image	GPM	.385 ^a	.082	-.255	.200	.010	.100	.200	.235	.138	-.016	.044	-.023	-.468
Correlation	SCHANGE	.082	.579 ^a	-.081	.038	-.221	-.018	.078	.047	.060	.204	.040	-.022	-.115
	ACHANGE	-.255	-.081	.748 ^a	.333	-.048	.034	.024	.260	-.277	.125	-.024	.032	.135
	CATA	.200	.038	.333	.649 ^a	.086	.115	-.019	-.030	-.025	.184	-.011	.019	-.715
	SALAR	.010	-.221	-.048	.086	.494 ^a	-.146	-.177	-.031	-.076	.107	.056	-.049	-.090
	SALTA	.100	-.018	.034	.115	-.146	.574 ^a	.334	-.041	.153	.062	-.007	-.023	-.165
	INVSAL	.200	.078	.024	-.019	-.177	.334	.569 ^a	-.043	.126	.013	-.091	.101	.084
	LEVERAGE	.235	.047	.260	-.030	-.031	-.041	-.043	.810 ^a	-.125	-.022	.027	.002	-.118
	FINANCE	.138	.060	-.277	-.025	-.076	.153	.126	-.125	.244 ^a	-.040	.022	-.022	-.134
	FREEC	-.016	.204	.125	.184	.107	.062	.013	-.022	-.040	.492 ^a	-.007	.005	-.089
	OSHIP	.044	.040	-.024	-.011	.056	-.007	-.091	.027	.022	-.007	.511 ^a	-.980	-.007
	5%OWN	-.023	-.022	.032	.019	-.049	-.023	.101	.002	-.022	.005	-.980	.511 ^a	.000
	ROA	-.468	-.115	.135	-.715	-.090	-.165	.084	-.118	-.134	-.089	-.007	.000	.602 ^a

a. Measures of Sampling
Adequacy(MSA)

ITERASI 2 VARIABEL TEKANAN**KMO and Bartlett's Test**

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.	.627
Bartlett's Test of Sphericity	Approx. Chi-Square
	2.106E3
	df
	36
	Sig.
	.000

Anti-image Matrices

		SCHANGE	ACHANGE	CATA	SALTA	INVSAL	LEVERAGE	OSHIP	5%OWN	ROA
Anti-image Covariance	SCHANGE	.953	-.070	.000	-.080	.010	.028	.010	-.007	-.047
	ACHANGE	-.070	.482	.140	.052	.059	.185	.000	.003	.001
	CATA	.000	.140	.253	.048	-.023	-.036	-.002	.003	-.198
	SALTA	-.080	.052	.048	.823	.239	-.039	.000	-.005	-.066
	INVSAL	.010	.059	-.023	.239	.808	-.067	-.017	.018	.102
	LEVERAGE	.028	.185	-.036	-.039	-.067	.706	.004	.000	-.014
	OSHIP	.010	.000	-.002	.000	-.017	.004	.038	-.037	.002
	5%OWN	-.007	.003	.003	-.005	.018	.000	-.037	.038	-.002
	ROA	-.047	.001	-.198	-.066	.102	-.014	.002	-.002	.300
Anti-image Correlation	SCHANGE	.593 ^a	-.103	.001	-.090	.011	.034	.054	-.034	-.088
	ACHANGE	-.103	.779 ^a	.401	.083	.095	.317	-.004	.019	.003

CATA	.001	.401	.654 ^a	.106	-.051	-.085	-.023	.026	-.720
SALTA	-.090	.083	.106	.659 ^a	.293	-.051	-.005	-.026	-.133
INVSAL	.011	.095	-.051	.293	.551 ^a	-.089	-.096	.103	.206
LEVERAGE	.034	.317	-.085	-.051	-.089	.835 ^a	.022	.003	-.030
OSHIP	.054	-.004	-.023	-.005	-.096	.022	.509 ^a	-.980	.022
5%OWN	-.034	.019	.026	-.026	.103	.003	-.980	.510 ^a	-.018
ROA	-.088	.003	-.720	-.133	.206	-.030	.022	-.018	.670 ^a

a. Measures of Sampling Adequacy(MSA)

KESIMPULAN : BERDASARKAN NILAI MSA, MAKA SCHANGGE, ACHANGE, CATA, SALTA, INVSAL, LEVERAGE, OSHIP, 5%OWN, DAN ROA SEBAGAI PROKSI YANG DAPAT MEMBENTUK VARIABEL TEKANAN (*PRESSURE*).

ITERASI 1 VARIABEL PELUANG

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.	.493
Bartlett's Test of Sphericity	Approx. Chi-Square
	34.690
	Df
	28
	Sig.
	.179

Anti-image Matrices

		INVENTORY	RECEIVABLE	FOPS	BDOUT	AUDCOMM	AUDCSIZE	IND	TOTAL TURN
Anti-image Covariance	INVENTORY	.991	-.046	-.003	.031	.008	.026	.020	.062
	RECEIVABLE	-.046	.955	.104	-.019	.005	.010	.000	.167
	FOPS	-.003	.104	.966	.097	-.091	.026	-.051	.042
	BDOUT	.031	-.019	.097	.979	-.033	.090	-.019	.021
	AUDCOMM	.008	.005	-.091	-.033	.988	.014	-.006	.044
	AUDCSIZE	.026	.010	.026	.090	.014	.987	-.006	.061
	IND	.020	.000	-.051	-.019	-.006	-.006	.995	.040
	TOTAL TURN	.062	.167	.042	.021	.044	.061	.040	.956
Anti-image Correlation	INVENTORY	.537 ^a	-.048	-.003	.031	.008	.026	.020	.064
	RECEIVABLE	-.048	.505 ^a	.109	-.020	.005	.010	.000	.175
	FOPS	-.003	.109	.479 ^a	.099	-.093	.026	-.052	.043
	BDOUT	.031	-.020	.099	.482 ^a	-.034	.091	-.019	.021
	AUDCOMM	.008	.005	-.093	-.034	.500 ^a	.015	-.006	.046
	AUDCSIZE	.026	.010	.026	.091	.015	.461 ^a	-.006	.063
	IND	.020	.000	-.052	-.019	-.006	-.006	.506 ^a	.041
	TOTAL TURN	.064	.175	.043	.021	.046	.063	.041	.496 ^a

a. Measures of Sampling Adequacy(MSA)

ITERASI 2 VARIABEL PELUANG**KMO and Bartlett's Test**

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.	.500
Bartlett's Test of Sphericity	Approx. Chi-Square
	1.486
Df	6
Sig.	.051

Anti-image Matrices

		RECEIVABLE	INVENTORY	AUDCOMM	IND
Anti-image Covariance	RECEIVABLE	.997	-.058	.006	-.003
	INVENTORY	-.058	.996	.005	.018
	AUDCOMM	.006	.005	1.000	-.013
	IND	-.003	.018	-.013	1.000
Anti-image Correlation	RECEIVABLE	.500 ^a	-.058	.006	-.003
	INVENTORY	-.058	.500 ^a	.005	.018
	AUDCOMM	.006	.005	.512 ^a	-.013
	IND	-.003	.018	-.013	.496 ^a

a. Measures of Sampling Adequacy(MSA)

ITERASI 3 VARIABEL PELUANG**KMO and Bartlett's Test**

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.	.501
Bartlett's Test of Sphericity	Approx. Chi-Square
	1.303
Df	3
Sig.	.047

Anti-image Matrices

		RECEIVABLE	INVENTORY	AUDCOMM
Anti-image Covariance	RECEIVABLE	.997	-.058	.006
	INVENTORY	-.058	.997	.005
	AUDCOMM	.006	.005	1.000
Anti-image Correlation	RECEIVABLE	.501 ^a	-.058	.006
	INVENTORY	-.058	.501 ^a	.005
	AUDCOMM	.006	.005	.529 ^a

a. Measures of Sampling Adequacy(MSA)

KESIMPULAN : BERDASARKAN NILAI MSA, MAKA RECEIVABLE, INVENTORY, DAN AUDCOMM SEBAGAI PROKSI YANG DAPAT MEMBENTUK VARIABEL PELUANG (*OPPORTUNITY*).

ITERASI 1 VARIABEL RASIONALISASI**KMO and Bartlett's Test**

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.	.482
Bartlett's Test of Sphericity	Approx. Chi-Square
	9.147
Df	3
Sig.	.027

Anti-image Matrices

		AUDCHANGE	AUDREPORT	TACC
Anti-image Covariance	AUDCHANGE	.976	.121	.094
	AUDREPORT	.121	.984	.032
	TACC	.094	.032	.990
Anti-image Correlation	AUDCHANGE	.487 ^a	.123	.096
	AUDREPORT	.123	.481 ^a	.032
	TACC	.096	.032	.469 ^a

a. Measures of Sampling Adequacy(MSA)

KESIMPULAN : BERDASARKAN NILAI MSA, MAKA TIDAK ADA PROKSI YANG DAPAT MEMBENTUK VARIABEL RASIONALISASI (*RATIONALIZATION*).

LAMPIRAN 4

HASIL PENGUJIAN REGRESI LOGISTIK

Case Processing Summary

Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	378	100.0
	Missing Cases	0	
	Total	378	100.0
Unselected Cases		0	.0
Total		378	100.0

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

Dependent Variable Encoding

Original Value	Internal Value
NON FRAUD	0
FRAUD	1

Block 0: Beginning Block

Iteration History^{a,b,c}

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	125.080	-1.937
	2	74.314	-2.937
	3	63.143	-3.658
	4	61.672	-4.036
	5	61.622	-4.123
	6	61.622	-4.127
	7	61.622	-4.127

a. Constant is included in the model.

- b. Initial -2 Log Likelihood: 61,622
 c. Estimation terminated at iteration number 7
 because parameter estimates changed by less than
 ,001.

Classification Table^{a,b}

Observed			Predicted		
			KONDISI		Percentage Correct
			NON FRAUD	FRAUD	
Step 0	KONDISI	NON FRAUD	372	0	100.0
		FRAUD	6	0	.0
Overall Percentage					98.4

- 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	-4.127	.412	100.577	1	.000	.016

Variables not in the Equation

			Score	df	Sig.
Step 0	Variables	SCHANGE	.104	1	.747
		ACHANGE	1.930	1	.165
		CATA	.305	1	.581
		SALTA	5.586	1	.018
		INVSAL	.090	1	.764
		LEVERAGE	.004	1	.948
		OSHIP	.069	1	.794
		OWN	.008	1	.928
		ROA	.058	1	.810
		RECEIVABLE	.000	1	.989
		INVENTORY	28.124	1	.000
		AUDCOMM	.200	1	.655
Overall Statistics			36.728	12	.000

Block 1: Method = Enter

Iteration History^{a,b,c,d}

Iteration	-2 Log likelihood	Coefficients													
		Constant	SCHANGE	ACHANGE	CATA	SALTA	INVSAL	LEVERAGE	OSHIP	OWN	ROA	RECEIVABLE	INVENTORY	AUDCOMM	
Step 1	1	121.511	-2.080	-.004	.152	.053	.099	.106	.019	-1.667	1.589	-.114	-.015	1.030	-.035
	2	64.012	-3.330	-.011	.467	.031	.274	.097	.032	-4.542	4.336	-.203	-.051	3.067	-.088
	3	45.056	-4.530	-.032	1.525	-.487	.559	-.151	-.055	-10.083	9.840	-.256	-.171	5.254	-.142
	4	37.615	-5.629	-.070	4.077	-2.354	.938	.263	-.636	-24.202	24.211	-1.512	-.460	5.970	-.196
	5	34.839	-6.046	-.144	5.862	-2.765	1.183	.630	-1.565	-57.820	58.894	-3.423	-.865	6.496	-.415
	6	32.966	-5.823	-.287	7.849	-2.825	1.493	.984	-3.543	-129.921	132.778	-6.092	-1.236	7.057	-.822
	7	32.306	-5.910	-.463	9.191	-2.968	1.759	1.116	-4.727	-204.809	207.796	-7.201	-1.297	7.724	-1.397
	8	32.067	-6.009	-.586	9.712	-3.012	1.887	1.179	-5.035	-296.767	298.862	-7.439	-1.256	7.934	-2.251
	9	31.947	-5.983	-.617	9.791	-2.990	1.915	1.178	-5.108	-418.077	419.788	-7.498	-1.234	7.944	-3.248
	10	31.859	-5.911	-.631	9.804	-2.947	1.928	1.159	-5.188	-616.760	618.300	-7.562	-1.219	7.932	-4.274
	11	31.823	-5.865	-.648	9.847	-2.919	1.953	1.148	-5.278	-840.627	842.048	-7.629	-1.206	7.944	-5.286
	12	31.820	-5.862	-.654	9.871	-2.917	1.963	1.147	-5.306	-917.646	919.052	-7.651	-1.202	7.956	-6.284
	13	31.820	-5.862	-.654	9.872	-2.917	1.964	1.147	-5.308	-922.929	924.336	-7.652	-1.202	7.956	-7.283

14	31.820	-5.862	-.654	9.872	-2.917	1.964	1.147	-5.308	-922.951	924.358	-7.652	-1.202	7.956	-8.283
15	31.820	-5.862	-.654	9.872	-2.917	1.964	1.147	-5.308	-922.951	924.358	-7.652	-1.202	7.956	-9.283
16	31.820	-5.862	-.654	9.872	-2.917	1.964	1.147	-5.308	-922.951	924.358	-7.652	-1.202	7.956	-10.283
17	31.820	-5.862	-.654	9.872	-2.917	1.964	1.147	-5.308	-922.951	924.358	-7.652	-1.202	7.956	-11.283
18	31.820	-5.862	-.654	9.872	-2.917	1.964	1.147	-5.308	-922.951	924.358	-7.652	-1.202	7.956	-12.283
19	31.820	-5.862	-.654	9.872	-2.917	1.964	1.147	-5.308	-922.951	924.358	-7.652	-1.202	7.956	-13.283
20	31.820	-5.862	-.654	9.872	-2.917	1.964	1.147	-5.308	-922.951	924.358	-7.652	-1.202	7.956	-14.283

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 61,622

d. Estimation terminated at iteration number 20 because maximum iterations has been reached. Final solution cannot be found.

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	29.802	12	.003
	Block	29.802	12	.003
	Model	29.802	12	.003

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	31.820 ^a	.076	.504

a. Estimation terminated at iteration number 20 because maximum iterations has been reached. Final solution cannot be found.

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	2.584	8	.958

Contingency Table for Hosmer and Lemeshow Test

		KONDISI = NON FRAUD		KONDISI = FRAUD		Total
		Observed	Expected	Observed	Expected	
Step 1	1	38	38.000	0	.000	38
	2	38	38.000	0	.000	38
	3	38	37.999	0	.001	38
	4	38	37.986	0	.014	38
	5	38	37.957	0	.043	38
	6	38	37.914	0	.086	38
	7	38	37.843	0	.157	38
	8	37	37.713	1	.287	38
	9	37	37.432	1	.568	38
	10	32	31.156	4	4.844	36

Classification Table^a

Observed		Predicted			
		KONDISI		Percentage Correct	
		NON FRAUD	FRAUD		
Step 1	KONDISI	NON FRAUD	372	0	100.0
		FRAUD	6	0	0.0
Overall Percentage					98.9

a. The cut value is ,500

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	SCHANGE	-.654	.854	.586	1	.444	.520
	ACHANGE	9.872	3.934	6.299	1	.012	1.939E4
	CATA	-2.917	2.409	1.466	1	.226	.054
	SALTA	1.964	.929	4.468	1	.035	7.128
	INVSAL	1.147	2.355	.237	1	.626	3.150
	LEVERAGE	-5.308	3.362	2.493	1	.114	.005
	OSHIP	-922.951	1.697E3	.296	1	.587	.000
	OWN	924.358	1.696E3	.297	1	.586	.
	ROA	-7.652	6.775	1.276	1	.259	.000
	RECEIVABLE	-1.202	3.818	.099	1	.753	.301
	INVENTORY	7.956	3.413	5.433	1	.020	2.854E3
	AUDCOMM	-14.283	9.447E3	.000	1	.999	.000
	Constant	-5.862	2.130	7.577	1	.006	.003

a. Variable(s) entered on step 1: SCHANGE, ACHANGE, CATA, SALTA, INVSAL, LEVERAGE, OSHIP, OWN, ROA, RECEIVABLE, INVENTORY, AUDCOMM.

Correlation Matrix

	Constant	SCHANGE	ACHANGE	CATA	SALTA	INVSAL	LEVERAGE	OSHIP	OWN	ROA	RECEIVABLE	INVENTORY	AUDCOMM
Step 1 Constant	1.000	.213	-.301	.051	-.599	-.596	-.232	-.098	.096	-.432	-.136	.096	.000
SCHANGE	.213	1.000	-.458	-.119	-.471	-.064	.143	.161	-.160	.076	-.062	-.191	.000
ACHANGE	-.301	-.458	1.000	-.160	.589	.175	-.638	-.123	.124	-.375	.065	.405	.000
CATA	.051	-.119	-.160	1.000	-.103	.033	.195	-.064	.065	.111	.018	-.187	.000
SALTA	-.599	-.471	.589	-.103	1.000	.448	-.447	-.246	.246	-.004	.011	.192	.000
INVSAL	-.596	-.064	.175	.033	.448	1.000	-.099	.013	-.013	.356	.117	-.345	.000
LEVERAGE	-.232	.143	-.638	.195	-.447	-.099	1.000	.203	-.202	.434	.084	-.457	.000
OSHIP	-.098	.161	-.123	-.064	-.246	.013	.203	1.000	-1.000	.080	-.030	-.041	.000
OWN	.096	-.160	.124	.065	.246	-.013	-.202	-1.000	1.000	-.079	.030	.041	.000
ROA	-.432	.076	-.375	.111	-.004	.356	.434	.080	-.079	1.000	.247	-.347	.000
RECEIVABLE	-.136	-.062	.065	.018	.011	.117	.084	-.030	.030	.247	1.000	-.187	.000
INVENTORY	.096	-.191	.405	-.187	.192	-.345	-.457	-.041	.041	-.347	-.187	1.000	.000
AUDCOMM	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	1.000