Lampiran 1. Data Kecenderungan Kecurangan Akuntansi

KODE PERUSAHAAN	KECENDERUNGAN KECURANGAN AKUNTANSI				
	2007	2008	2009	2010	2011
ADES	0	0	0	1	0
ARTI	1	0	0	0	0
BIPI	0	0	0	1	0
BUMI	0	0	0	1	0
CMNP	0	0	0	1	0
DEWA	0	1	0	0	0
ELTY	0	0	1	0	0
ENRG	0	0	1	0	0
IMAS	1	0	0	0	0
ISAT	1	0	0	0	0
JKON	1	0	0	0	0
MIRA	0	0	0	0	1
PGAS	1	0	0	0	0
RINA	0	0	0	1	0
RMBA	0	1	0	0	0
SMSM	0	1	0	0	0
TRUB	1	0	0	1	0
AGIS	1	0	0	0	1

Keterangan:

0 = Perusahaan yang tidak melakukan kecenderungan kecurangan akuntansi.

1 = Perusahaan yang melakukan kecenderungan kecurangan akuntansi

Lampiran 2. Data Opini Auditor

KODE PERUSAHAAN	OPINI AUDITOR				
	2007	2008	2009	2010	2011
ADES	0	0	0	0	0
ARTI	0	0	0	0	0
BIPI	0	0	0	0	0
BUMI	0	0	0	0	1
CMNP	0	0	0	0	0
DEWA	0	0	0	0	0
ELTY	0	0	0	0	1
ENRG	0	0	0	0	0
IMAS	0	0	0	0	0
ISAT	0	0	0	0	1
JKON	0	0	0	0	0
MIRA	0	0	1	0	0
PGAS	0	0	0	0	1
RINA	0	0	0	1	0
RMBA	0	0	0	0	0
SMSM	0	0	0	0	0
TRUB	0	0	0	0	0
AGIS	0	0	0	0	0

Keterangan:
0 = Perusahaan yang diberikan opini *unqualified*.
1 = Perusahaan yang diberikan opini selain *unqualified.*

Lampiran 3. Data Jenis KAP

KODE PERUSAHAAN	Jenis KAP				
	2007	2008	2009	2010	2011
ADES	1	1	1	1	1
ARTI	1	1	1	1	1
BIPI	1	1	1	1	1
BUMI	1	1	1	1	1
CMNP	0	0	0	0	0
DEWA	0	0	0	0	0
ELTY	0	0	0	0	0
ENRG	1	1	1	1	1
IMAS	0	0	0	0	0
ISAT	0	0	0	0	0
JKON	1	1	1	1	1
MIRA	1	1	1	1	1
PGAS	0	0	0	0	0
RINA	1	1	1	1	1
RMBA	0	0	0	0	0
SMSM	1	1	1	1	1
TRUB	0	0	0	0	0
AGIS	1	1	1	1	1

Keterangan:
0 = Perusahaan yang menggunakan jenis KAP *Big Four*.
1 = Perusahaan yang tidak menggunakan jenis KAP *Big Four*.

Lampiran 4. Data *Financial Leverage*

KODE PERUSAHAAN	*Financial Leverage*				
	2007	2008	2009	2010	2011
ADES	0.625	0.719	0.617	0.692	0.628
ARTI	0.453	0.513	0.635	0.419	0.408
BIPI	0.037	0.036	0.032	0.282	0.172
BUMI	0.503	0.597	0.785	0.748	0.824
CMNP	0.476	0.472	0.451	0.370	0.329
DEWA	0.548	0.483	0.406	0.270	0.101
ELTY	0.264	0.376	0.509	0.386	0.375
ENRG	0.643	0.703	0.827	0.499	0.544
IMAS	0.918	0.914	0.872	0.799	0.559
ISAT	0.628	0.658	0.668	0.655	0.636
JKON	0.560	0.571	0.523	0.611	0.601
MIRA	0.772	0.522	0.901	0.116	0.906
PGAS	0.654	0.685	0.554	0.529	0.467
RINA	0.201	0.155	0.068	0.468	0.428
RMBA	0.601	0.612	0.592	0.566	0.615
SMSM	0.381	0.368	0.423	0.468	0.040
TRUB	0.646	0.749	0.687	0.693	0.650
AGIS	0.543	0.029	0.226	0.321	0.286

Lampiran 5. Data Komposisi Aset

KODE PERUSAHAAN	Komposisi aset				
	2007	2008	2009	2010	2011
ADES	0.1853	0.320	0.413	0.406	0.379
ARTI	0.3666	0.013	0.139	0.167	0.163
BIPI	0.0810	0.072	0.058	0.393	0.217
BUMI	0.4272	0.348	0.277	0.364	0.583
CMNP	0.0059	0.034	0.066	0.015	0.184
DEWA	0.4068	0.318	0.306	0.391	0.476
ELTY	0.1185	0.092	0.077	0.058	0.061
ENRG	0.2565	0.226	0.196	0.164	0.162
IMAS	0.5475	0.558	0.562	0.565	0.480
ISAT	0.2383	0.187	0.130	0.117	0.110
JKON	0.0047	0.006	0.008	0.007	0.010
MIRA	0.2607	0.146	0.143	0.190	0.178
PGAS	0.1826	0.281	0.323	0.432	0.418
RINA	0.0614	0.059	0.055	0.397	0.490
RMBA	0.8131	0.685	0.649	0.623	0.674
SMSM	0.5721	0.597	0.061	0.620	0.628
TRUB	0.6748	0.702	0.681	0.619	0.616
AGIS	0.6310	0.887	0.261	0.330	0.851

Lampiran 6. Data Ukuran Perusahaan

KODE PERUSAHAAN	Ukuran Perusahaan				
	2007	2008	2009	2010	2011
ADES	12.094	12.128	12.091	12.690	12.600
ARTI	11.293	14.209	13.978	14.129	14.133
BIPI	14.016	14.250	14.498	15.363	15.208
BUMI	17.095	17.880	18.063	18.182	18.029
CMNP	14.816	14.842	14.843	14.872	14.930
DEWA	15.477	15.588	15.288	15.239	15.028
ELTY	15.557	15.936	16.248	16.652	16.686
ENRG	16.054	16.351	16.143	16.280	16.369
IMAS	15.406	15.534	15.443	15.893	16.191
ISAT	17.629	17.766	17.824	17.782	17.745
JKON	13.968	14.130	14.246	14.485	14.494
MIRA	11.385	13.935	16.345	16.038	16.009
PGAS	16.829	17.056	17.171	17.284	17.193
RINA	11.109	11.239	11.563	9.195	9.791
RMBA	15.166	15.310	14.842	15.275	15.586
SMSM	11.327	13.743	13.755	13.880	13.939
TRUB	15.423	15.794	15.703	15.672	15.262
AGIS	13.312	14.246	14.137	14.157	14.110

Lampiran 7. Data *Capital Turnover*

KODE PERUSAHAAN	*Capital Turnover*				
	2007	2008	2009	2010	2011
ADES	0.736	0.700	0.754	0.674	0.779
ARTI	0.044	0.376	0.411	0.245	0.142
BIPI	0.109	0.092	0.080	0.049	0.063
BUMI	0.804	0.635	0.434	0.498	0.373
CMNP	0.182	0.205	0.226	0.261	0.190
DEWA	0.404	0.410	0.436	0.385	0.567
ELTY	0.137	0.127	0.093	0.080	0.082
ENRG	0.121	0.147	0.141	0.106	0.103
IMAS	1.036	1.469	1.363	1.369	1.006
ISAT	0.364	0.361	0.334	0.374	0.197
JKON	1.492	1.707	1.754	1.376	0.989
MIRA	1.320	0.151	0.095	0.294	0.125
PGAS	0.433	0.501	0.629	0.616	0.485
RINA	0.234	0.290	0.028	0.249	0.150
RMBA	1.188	1.333	1.413	1.816	1.214
SMSM	1.282	1.456	1.460	1.464	0.381
TRUB	0.302	0.408	0.413	0.402	0.390
AGIS	0.671	0.293	0.235	0.224	0.101

Lampiran 8. Deskripsi Variabel Penelitian

Deskripsi Variabel

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Financial Leverage (FL)	90	.0289	1.1578	.5210	.2275
Komposisi Aset (CATA)	90	.0047	.8867	.3145	.2348
Ukuran Perusahaan (LOGTA)	90	9.1950	18.1820	14.9605	1.9146
Capital Turnover (CATO)	90	.0285	1.8163	.5516	.4903
Valid N (listwise)	90				

Kecenderungan Kecurangan Akuntansi (KK)

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Perusahaan yang tidak melakukan kecurangan akuntansi	70	77.8	77.8	77.8
	Perusahaan yang melakukan kecurangan akuntansi	20	22.2	22.2	100.0
	Total	90	100.0	100.0	

Opini Auditor (OPINI)

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Wajar tanpa pengecualian	84	93.3	93.3	93.3
	Selain wajar tanpa pengecualian	6	6.7	6.7	100.0
	Total	90	100.0	100.0	

Jenis KAP (BIG4)

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	KAP Big Four	40	44.4	44.4	44.4
	Non KAP Big Four	50	55.6	55.6	100.0
	Total	90	100.0	100.0	

Lampiran 9. Uji *Likelihood*

Block 0: Beginning Block

Iteration History[a,b,c]

Iteration		-2 Log likelihood	Coefficients Constant
Step 0	1	95.667	-1.111
	2	95.348	-1.248
	3	95.347	-1.253
	4	95.347	-1.253

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 95.347

c. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001.

Classification Table[a,b]

Observed			Predicted: Kecenderungan Kecurangan Akuntansi (KK) – Perusahaan yang tidak melakukan kecurangan akuntansi	Predicted: Kecenderungan Kecurangan Akuntansi (KK) – Perusahaan yang melakukan kecurangan akuntansi	Percentage Correct
Step 0	Kecenderungan Kecurangan Akuntansi (KK)	Perusahaan yang tidak melakukan kecurangan akuntansi	70	0	100.0
		Perusahaan yang melakukan kecurangan akuntansi	20	0	.0
	Overall Percentage				77.8

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	-1.253	.254	24.413	1	.000	.286

Lampiran 9. Uji *Likelihood* (Lanjutan 1)

Variables not in the Equation

			Score	df	Sig.
Step 0	Variables	OPINI	.115	1	.735
		BIG4	.003	1	.955
		FL	1.884	1	.170
		CATA	2.488	1	.115
		LOGTA	.088	1	.767
		CATO	.218	1	.641
	Overall Statistics		7.257	6	.298

Block 1: Method = Enter

Iteration History[a,b,c,d]

Iteration		-2 Log likelihood	Coefficients						
			Constant	OPINI	BIG4	FL	CATA	LOGTA	CATO
Step 1	1	89.345	-.347	-.475	-.027	1.676	1.345	-.110	-.675
	2	87.770	-.341	-.751	-.062	2.422	2.050	-.151	-1.056
	3	87.729	-.347	-.807	-.075	2.561	2.196	-.157	-1.144
	4	87.729	-.347	-.809	-.075	2.566	2.201	-.157	-1.147
	5	87.729	-.347	-.809	-.075	2.566	2.201	-.157	-1.147

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 95.347

d. 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	7.618	6	.267
	Block	7.618	6	.267
	Model	7.618	6	.267

Lampiran 9. Uji *Likelihood* (Lanjutan 2)

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	87.729[a]	.308	.412

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

Lampiran 10. *Hosmer and Lemeshow's Goodness of Fit Test*

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	11.188	8	.191

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		
		Observed	Expected	Observed	Expected	Total
Step 1	1	8	8.480	1	.520	9
	2	7	8.016	2	.984	9
	3	9	7.759	0	1.241	9
	4	9	7.531	0	1.469	9
	5	8	7.352	1	1.648	9
	6	5	7.155	4	1.845	9
	7	7	6.853	2	2.147	9
	8	8	6.481	1	2.519	9
	9	4	5.770	5	3.230	9
	10	5	4.604	4	4.396	9

Lampiran 10. ***Hosmer and Lemeshow's Goodness of Fit Test*** **(Lanjutan)**

Classification Table[a]

Observed			Predicted: Kecenderungan Kecurangan Akuntansi (KK): Perusahaan yang tidak melakukan kecurangan akuntansi	Predicted: Kecenderungan Kecurangan Akuntansi (KK): Perusahaan yang melakukan kecurangan akuntansi	Predicted: Percentage Correct
Step 1	Kecenderungan Kecurangan Akuntansi (KK)	Perusahaan yang tidak melakukan kecurangan akuntansi	67	3	95.7
		Perusahaan yang melakukan kecurangan akuntansi	19	1	5.0
	Overall Percentage				75.6

a. The cut value is .500

Lampiran 11. 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[a]	OPINI	-.809	1.192	3.461	1	.021	.445	.043	4.603
	BIG4	-.075	.631	.014	1	.905	.927	.269	3.194
	FL	2.566	1.360	3.556	1	.016	13.008	.904	187.182
	CATA	2.201	1.267	3.016	1	.024	9.034	.754	108.308
	LOGTA	-.157	.165	.908	1	.341	.855	.618	1.181
	CATO	-1.147	.720	2.538	1	.111	.318	.077	1.302
	Constant	-.347	2.639	.017	1	.895	.707		

a. Variable(s) entered on step 1: OPINI, BIG4, FL, CATA, LOGTA, CATO.

Correlation Matrix

		Constant	OPINI	BIG4	FL	CATA	LOGTA	CATO
Step 1	Constant	1.000	.002	-.606	.119	-.234	-.934	-.234
	OPINI	.002	1.000	-.059	-.152	-.049	.010	.173
	BIG4	-.606	-.059	1.000	-.095	.159	.480	.199
	FL	.119	-.152	-.095	1.000	.050	-.377	-.353
	CATA	-.234	-.049	.159	.050	1.000	.079	-.342
	LOGTA	-.934	.010	.480	-.377	.079	1.000	.241
	CATO	-.234	.173	.199	-.353	-.342	.241	1.000