

## LAMPIRAN

### Lampiran 1 Daftar Perusahaan Sampel

| <b>NO.</b> | <b>KODE PERUSAHAAN</b> | <b>NAMA PERUSAHAAN</b>                    |
|------------|------------------------|---|
| 1.         | AKSI                   | Maming Enam Sembilan Mineral Tbk.         |
| 2.         | ASSA                   | Adi Sarana Armada Tbk.                    |
| 3.         | BALI                   | Bali Towerindo Sentra Tbk.                |
| 4.         | BBRM                   | Pelayanan National Bina Buana Raya Tbk.   |
| 5.         | BIRD                   | Blue Bird Tbk.                            |
| 6.         | BUKK                   | Bukaka Teknik Utama Tbk.                  |
| 7.         | BULL                   | Buana Lintas Lautan Tbk.                  |
| 8.         | CENT                   | Centratama Telekomunikasi Indonesia Tbk.  |
| 9.         | CMNP                   | Citra Marga Nusaphala Persada Tbk.        |
| 10.        | EXCL                   | XL Axiata Tbk.                            |
| 11.        | GHON                   | Gihon Telekomunikasi Indonesia Tbk.       |
| 12.        | GIAA                   | Garuda Indonesia (Persero) Tbk.           |
| 13.        | HITS                   | Humpuss Intermoda Transportasi Tbk.       |
| 14.        | IATA                   | Indonesia Transport & Infrastructure Tbk. |
| 15.        | IBST                   | Inti Bangun Sejahtera Tbk.                |
| 16.        | IPCC                   | Indonesia Kendaraan Terminal Tbk.         |
| 17.        | IPCM                   | Jasa Armada Indonesia Tbk.                |
| 18.        | ISAT                   | Indosat Tbk.                              |
| 19.        | JSMR                   | Jasa Marga (Persero) Tbk.                 |
| 20.        | LAPD                   | Leyand International Tbk.                 |
| 21.        | LCKM                   | LCK Global Kedaton Tbk.                   |

|     |      |   |
|-----|------|---|
| 22. | MBSS | Mitrabahtera Segara Sejati Tbk.         |
| 23. | META | Nusantara Infrastructure Tbk.           |
| 24. | MTPS | Meta Epsi Tbk.                          |
| 25. | NELY | Pelayaran Nelly Dwi Putri Tbk.          |
| 26. | PGAS | Perusahaan Gas Negara Tbk.              |
| 27. | PORT | Nusantara Pelabuhan Handal Tbk.         |
| 28. | POWR | Cikarang Listrindo Tbk.                 |
| 29. | PSSI | Pelita Samudera Shipping Tbk.           |
| 30. | PTIS | Indo Straits Tbk.                       |
| 31. | RAJA | Rukun Raharja Tbk.                      |
| 32. | SHIP | Sillo Maritime Perdana Tbk.             |
| 33. | SMDR | Samudera Indonesia Tbk.                 |
| 34. | SOCI | Soechi Lines Tbk.                       |
| 35. | SUPR | Solusi Tunas Pratama Tbk.               |
| 36. | TAMU | Pelayaran Tamarin Samudra Tbk.          |
| 37. | TAXI | Express Transindo Utama Tbk.            |
| 38. | TBIG | Tower Bersama Infrastruktur Tbk.        |
| 39. | TCPI | Transcoal Pacific Tbk.                  |
| 40. | TEBE | Dana Brata Luhur Tbk.                   |
| 41. | TLKM | Telekomunikasi Indonesia (Persero) Tbk. |
| 42. | TMAS | Temas Tbk.                              |
| 43. | TOWR | Sarana Menara Nusantara Tbk.            |
| 44. | TPMA | Trans Power Marine Tbk.                 |
| 45. | TRUK | Guna Timur Raya Tbk.                    |
| 46. | WEHA | Panorama Transportasi Tbk.              |

**Lampiran 2 Tabulasi Data Penelitian**

| <b>NO.</b> | <b>KODE</b> | <b>TAHUN</b> | <b>F-SCORE</b> | <b>ROA</b> | <b>LEV</b> | <b>ACHANGE</b> | <b>DIR_CHANGE</b> | <b>POLITICAL</b> | <b>IND</b> | <b>AUD_CHANGE</b> | <b>DUALISM</b> |
|------------|-------------|--------------|----------------|------------|------------|----------------|-------------------|------------------|------------|-------------------|----------------|
| 1.         | AKSI        | 2018         | 0              | 0,0963     | 0,6007     | 0,5809         | 0                 | 0                | 0,5        | 0                 | 0              |
| 2.         | AKSI        | 2019         | 0              | 0,0146     | 0,6004     | 0,0357         | 0                 | 0                | 0,5        | 1                 | 0              |
| 3.         | AKSI        | 2020         | 0              | 0,0102     | 0,643      | 0,0439         | 0                 | 0                | 0,5        | 0                 | 0              |
| 4.         | ASSA        | 2018         | 0              | 0,035      | 0,7198     | 0,1859         | 0                 | 0                | 0,3333     | 0                 | 1              |
| 5.         | ASSA        | 2019         | 0              | 0,0189     | 0,724      | 0,1622         | 0                 | 0                | 0,5        | 0                 | 1              |
| 6.         | ASSA        | 2020         | 0              | 0,0124     | 0,7216     | 0,0622         | 0                 | 0                | 0,3333     | 0                 | 1              |
| 7.         | BALI        | 2018         | 0              | 0,0146     | 0,5073     | 0,2955         | 0                 | 0                | 0,3333     | 0                 | 0              |
| 8.         | BALI        | 2019         | 0              | 0,0111     | 0,5423     | 0,1712         | 0                 | 0                | 0,3333     | 0                 | 0              |
| 9.         | BALI        | 2020         | 0              | 0,0181     | 0,5314     | 0,1084         | 0                 | 0                | 0,3333     | 0                 | 0              |
| 10.        | BBRM        | 2018         | 0              | 0,094      | 0,7349     | -0,1173        | 1                 | 0                | 0,3333     | 0                 | 0              |
| 11.        | BBRM        | 2019         | 0              | -0,1205    | 1,5926     | -1,3028        | 1                 | 0                | 0,5        | 0                 | 0              |
| 12.        | BBRM        | 2020         | 0              | -0,1442    | 0,3874     | 0,5198         | 1                 | 0                | 0,3333     | 0                 | 0              |
| 13.        | BIRD        | 2018         | 0              | 0,0662     | 0,243      | 0,0631         | 0                 | 1                | 0,375      | 0                 | 1              |

|     |      |      |   |         |        |         |   |   |        |   |   |
|-----|------|------|---|---------|--------|---------|---|---|--------|---|---|
| 14. | BIRD | 2019 | 0 | 0,0425  | 0,2716 | 0,0632  | 1 | 1 | 0,4286 | 0 | 1 |
| 15. | BIRD | 2020 | 0 | -0,0225 | 0,2782 | -0,0236 | 0 | 1 | 0,4286 | 0 | 1 |
| 16. | BUKK | 2018 | 0 | 0,1272  | 0,5543 | 0,2055  | 0 | 1 | 0,3333 | 0 | 0 |
| 17. | BUKK | 2019 | 0 | 0,1038  | 0,4848 | 0,0685  | 0 | 1 | 0,3333 | 0 | 0 |
| 18. | BUKK | 2020 | 0 | 0,0851  | 0,4291 | 0,0476  | 0 | 1 | 0,3333 | 0 | 0 |
| 19. | BULL | 2018 | 0 | 0,045   | 0,4126 | 0,0573  | 0 | 0 | 0,6667 | 0 | 0 |
| 20. | BULL | 2019 | 0 | 0,0385  | 0,4863 | 0,401   | 0 | 0 | 0,6667 | 0 | 0 |
| 21. | BULL | 2020 | 0 | 0,0456  | 0,5773 | 0,3347  | 0 | 0 | 0,6667 | 0 | 0 |
| 22. | CENT | 2018 | 0 | 0,0068  | 0,4165 | 0,1368  | 0 | 1 | 0,25   | 0 | 0 |
| 23. | CENT | 2019 | 0 | 0,0016  | 0,4738 | 0,0911  | 0 | 0 | 0,5    | 0 | 0 |
| 24. | CENT | 2020 | 0 | -0,0667 | 0,676  | 0,2491  | 0 | 0 | 0,5    | 0 | 0 |
| 25. | CMNP | 2018 | 0 | 0,0543  | 0,4819 | 0,2017  | 1 | 0 | 0,3333 | 0 | 1 |
| 26. | CMNP | 2019 | 0 | 0,0446  | 0,4877 | 0,1297  | 0 | 0 | 0,3333 | 0 | 1 |
| 27. | CMNP | 2020 | 0 | 0,0227  | 0,4054 | 0,0633  | 0 | 0 | 0,3333 | 0 | 1 |
| 28. | EXCL | 2018 | 0 | -0,0572 | 0,6816 | 0,0224  | 0 | 1 | 0,3333 | 0 | 1 |

|     |      |      |   |         |        |         |   |   |        |   |   |
|-----|------|------|---|---------|--------|---------|---|---|--------|---|---|
| 29. | EXCL | 2019 | 0 | 0,0114  | 0,6951 | 0,0815  | 0 | 0 | 0,3333 | 0 | 1 |
| 30. | EXCL | 2020 | 0 | 0,0055  | 0,7175 | 0,0741  | 0 | 0 | 0,3333 | 0 | 1 |
| 31. | GHON | 2018 | 0 | 0,1019  | 0,1917 | 0,1275  | 0 | 0 | 0,3333 | 0 | 0 |
| 32. | GHON | 2019 | 1 | 0,0858  | 0,1879 | 0,3448  | 0 | 0 | 0,3333 | 0 | 0 |
| 33. | GHON | 2020 | 0 | 0,0939  | 0,1906 | 0,1054  | 0 | 0 | 0,3333 | 0 | 0 |
| 34. | GIAA | 2018 | 0 | -0,0551 | 0,846  | 0,0944  | 0 | 1 | 0,4286 | 1 | 0 |
| 35. | GIAA | 2019 | 0 | 0,01    | 0,8693 | 0,0674  | 0 | 1 | 0,6    | 0 | 0 |
| 36. | GIAA | 2020 | 0 | -0,2295 | 1,1801 | 0,5871  | 1 | 1 | 0,5    | 0 | 0 |
| 37. | HITS | 2018 | 0 | 0,0635  | 0,7297 | 0,1105  | 1 | 1 | 0,5    | 0 | 0 |
| 38. | HITS | 2019 | 0 | 0,0645  | 0,6913 | 0,0318  | 0 | 1 | 1      | 0 | 0 |
| 39. | HITS | 2020 | 0 | 0,0328  | 0,695  | 0,0858  | 0 | 1 | 0,5    | 0 | 0 |
| 40. | IATA | 2018 | 0 | -0,1059 | 0,4389 | -0,1361 | 0 | 1 | 0,3333 | 1 | 1 |
| 41. | IATA | 2019 | 0 | -0,0814 | 0,4141 | -0,1202 | 0 | 1 | 0,3333 | 0 | 1 |
| 42. | IATA | 2020 | 0 | -0,119  | 0,7221 | -0,1338 | 0 | 0 | 0,5    | 0 | 1 |
| 43. | IBST | 2018 | 0 | 0,0189  | 0,3241 | 0,1774  | 0 | 0 | 0,3333 | 0 | 0 |

|     |      |      |   |         |        |         |   |   |        |   |   |
|-----|------|------|---|---------|--------|---------|---|---|--------|---|---|
| 44. | IBST | 2019 | 0 | 0,0145  | 0,3475 | 0,1313  | 0 | 0 | 0,3333 | 0 | 0 |
| 45. | IBST | 2020 | 0 | 0,0065  | 0,4044 | 0,146   | 0 | 0 | 0,3333 | 0 | 0 |
| 46. | IPCC | 2018 | 0 | 0,1356  | 0,1209 | 0,7333  | 0 | 1 | 0,5    | 0 | 0 |
| 47. | IPCC | 2019 | 0 | 0,107   | 0,1515 | 0,0076  | 1 | 1 | 0,5    | 0 | 0 |
| 48. | IPCC | 2020 | 0 | -0,013  | 0,4494 | 0,3069  | 1 | 1 | 0,25   | 0 | 0 |
| 49. | IPCM | 2018 | 0 | 0,0628  | 0,1018 | -0,1701 | 0 | 1 | 0,5    | 0 | 0 |
| 50. | IPCM | 2019 | 0 | 0,0704  | 0,1563 | 0,0939  | 1 | 0 | 0,5    | 0 | 0 |
| 51. | IPCM | 2020 | 0 | 0,057   | 0,2248 | 0,0916  | 0 | 0 | 0,5    | 0 | 0 |
| 52. | ISAT | 2018 | 0 | -0,0378 | 0,7436 | 0,0812  | 1 | 1 | 0,3333 | 0 | 1 |
| 53. | ISAT | 2019 | 0 | 0,026   | 0,7818 | 0,1222  | 1 | 1 | 0,3    | 0 | 1 |
| 54. | ISAT | 2020 | 0 | -0,01   | 0,7943 | -0,0005 | 0 | 1 | 0,3    | 0 | 1 |
| 55. | KARW | 2018 | 0 | 0,0292  | 2,3402 | -0,0195 | 0 | 0 | 0,3333 | 0 | 0 |
| 56. | KARW | 2019 | 1 | -0,0267 | 2,6244 | -0,1921 | 0 | 0 | 0,3333 | 0 | 0 |
| 57. | KARW | 2020 | 0 | 0,0033  | 2,6265 | -0,0033 | 0 | 0 | 0,3333 | 0 | 0 |
| 58. | LAPD | 2018 | 0 | -1,4653 | 0,9973 | -1,4158 | 0 | 0 | 0,5    | 1 | 1 |

|     |      |      |   |         |        |         |   |   |        |   |   |
|-----|------|------|---|---------|--------|---------|---|---|--------|---|---|
| 59. | LAPD | 2019 | 1 | -0,5435 | 1,5385 | -0,7353 | 0 | 0 | 0,5    | 1 | 1 |
| 60. | LAPD | 2020 | 1 | 0,4605  | 2,1795 | -0,347  | 0 | 0 | 0,5    | 0 | 1 |
| 61. | LCKM | 2018 | 0 | 0,0335  | 0,1038 | 0,3327  | 0 | 1 | 0,3333 | 0 | 0 |
| 62. | LCKM | 2019 | 0 | 0,016   | 0,0986 | 0,0042  | 0 | 1 | 0,3333 | 0 | 0 |
| 63. | LCKM | 2020 | 0 | 0,0329  | 0,0858 | 0,0185  | 0 | 1 | 0,3333 | 0 | 0 |
| 64. | MBSS | 2018 | 0 | 0,0699  | 0,285  | -0,0016 | 0 | 1 | 0,4    | 0 | 0 |
| 65. | MBSS | 2019 | 0 | 0,0083  | 0,212  | -0,0989 | 1 | 1 | 0,4    | 0 | 0 |
| 66. | MBSS | 2020 | 0 | -0,0769 | 0,1953 | -0,1195 | 0 | 1 | 0,4    | 0 | 0 |
| 67. | META | 2018 | 0 | 0,0504  | 0,3081 | -0,2356 | 0 | 1 | 0,3333 | 1 | 1 |
| 68. | META | 2019 | 0 | 0,0404  | 0,371  | 0,152   | 0 | 1 | 0,3333 | 0 | 1 |
| 69. | META | 2020 | 0 | 0,0193  | 0,4262 | 0,1316  | 0 | 1 | 0,25   | 0 | 1 |
| 70. | MTPS | 2018 | 0 | 0,0718  | 0,436  | -1,5607 | 0 | 0 | 0,3333 | 1 | 0 |
| 71. | MTPS | 2019 | 1 | 0,0495  | 0,2318 | 0,4607  | 0 | 0 | 0,3333 | 0 | 0 |
| 72. | MTPS | 2020 | 0 | -0,055  | 0,36   | 0,0956  | 0 | 0 | 0,3333 | 0 | 0 |
| 73. | NELY | 2018 | 0 | 0,1112  | 0,1074 | 0,1224  | 0 | 0 | 0,3333 | 0 | 1 |

|     |      |      |   |         |        |         |   |   |        |   |   |
|-----|------|------|---|---------|--------|---------|---|---|--------|---|---|
| 74. | NELY | 2019 | 0 | 0,0992  | 0,1241 | 0,1007  | 0 | 0 | 0,3333 | 0 | 1 |
| 75. | NELY | 2020 | 0 | 0,0774  | 0,122  | 0,0714  | 1 | 0 | 0,3333 | 0 | 0 |
| 76. | PGAS | 2018 | 0 | 0,0459  | 0,5967 | -0,0307 | 1 | 1 | 0,3333 | 0 | 1 |
| 77. | PGAS | 2019 | 0 | 0,0153  | 0,5614 | -0,0767 | 0 | 1 | 0,5    | 0 | 1 |
| 78. | PGAS | 2020 | 0 | -0,0286 | 0,6077 | 0,0213  | 1 | 1 | 0,5    | 0 | 1 |
| 79. | PORT | 2018 | 0 | 0,0204  | 0,5485 | 0,0863  | 0 | 1 | 0,5    | 0 | 1 |
| 80. | PORT | 2019 | 0 | -0,0043 | 0,5398 | 0,0691  | 0 | 1 | 0,5    | 0 | 1 |
| 81. | PORT | 2020 | 0 | -0,0317 | 0,6004 | 0,0051  | 0 | 1 | 0,5    | 0 | 1 |
| 82. | POWR | 2018 | 0 | 0,0603  | 0,5107 | -0,011  | 0 | 1 | 0,6    | 0 | 1 |
| 83. | POWR | 2019 | 0 | 0,0857  | 0,5021 | 0,0119  | 0 | 1 | 0,4286 | 0 | 1 |
| 84. | POWR | 2020 | 0 | 0,0557  | 0,5006 | 0,0134  | 0 | 1 | 0,4286 | 0 | 1 |
| 85. | PSSI | 2018 | 0 | 0,1283  | 0,3486 | 0,0754  | 0 | 1 | 0,6667 | 0 | 0 |
| 86. | PSSI | 2019 | 0 | 0,0928  | 0,3815 | 0,231   | 0 | 1 | 0,5    | 0 | 0 |
| 87. | PSSI | 2020 | 0 | 0,0574  | 0,3562 | 0,0248  | 0 | 1 | 0,5    | 0 | 0 |
| 88. | PTIS | 2018 | 0 | 0,0031  | 0,5672 | -0,0534 | 0 | 1 | 0,5    | 0 | 0 |



|      |      |      |   |         |        |         |   |   |        |   |   |
|------|------|------|---|---------|--------|---------|---|---|--------|---|---|
| 89.  | PTIS | 2019 | 0 | 0,0061  | 0,5398 | -0,0498 | 0 | 1 | 0,3333 | 0 | 0 |
| 90.  | PTIS | 2020 | 0 | 0,0001  | 0,5292 | -0,0219 | 0 | 1 | 0,5    | 0 | 0 |
| 91.  | RAJA | 2018 | 0 | 0,0651  | 0,3106 | 0,2125  | 0 | 0 | 0,5    | 0 | 1 |
| 92.  | RAJA | 2019 | 0 | 0,0351  | 0,32   | -0,0591 | 0 | 0 | 0,2    | 0 | 1 |
| 93.  | RAJA | 2020 | 1 | 0,0151  | 0,2604 | -0,0828 | 0 | 0 | 0,2    | 0 | 1 |
| 94.  | SHIP | 2018 | 0 | 0,0618  | 0,5835 | 0,2279  | 0 | 1 | 0,5    | 0 | 0 |
| 95.  | SHIP | 2019 | 0 | 0,0814  | 0,5233 | 0,0243  | 0 | 1 | 0,5    | 0 | 0 |
| 96.  | SHIP | 2020 | 0 | 0,0776  | 0,542  | 0,1858  | 0 | 1 | 0,5    | 0 | 0 |
| 97.  | SMDR | 2018 | 0 | 0,0124  | 0,4888 | 0,0183  | 0 | 0 | 0,4    | 0 | 1 |
| 98.  | SMDR | 2019 | 0 | -0,1164 | 0,5228 | -0,1596 | 0 | 0 | 0,4    | 1 | 1 |
| 99.  | SMDR | 2020 | 0 | -0,004  | 0,5789 | 0,0991  | 1 | 0 | 0,3333 | 0 | 1 |
| 100. | SOCI | 2018 | 0 | 0,02    | 0,5115 | 0,1243  | 0 | 0 | 0,3333 | 0 | 1 |
| 101. | SOCI | 2019 | 0 | 0,0136  | 0,5125 | 0,0266  | 0 | 0 | 0,3333 | 0 | 1 |
| 102. | SOCI | 2020 | 0 | 0,0414  | 0,4528 | -0,0435 | 0 | 0 | 0,3333 | 0 | 1 |
| 103. | SUPR | 2018 | 0 | -0,1049 | 0,7455 | -0,0805 | 0 | 0 | 0,4    | 0 | 0 |

|      |      |      |   |         |        |         |   |   |        |   |   |
|------|------|------|---|---------|--------|---------|---|---|--------|---|---|
| 104. | SUPR | 2019 | 0 | 0,0205  | 0,7337 | -0,0453 | 0 | 0 | 0,4    | 0 | 0 |
| 105. | SUPR | 2020 | 0 | 0,0589  | 0,6972 | 0,0731  | 0 | 0 | 0,4    | 0 | 0 |
| 106. | TAMU | 2018 | 0 | 0,0383  | 0,4872 | -0,0951 | 0 | 1 | 0,3333 | 1 | 1 |
| 107. | TAMU | 2019 | 0 | -0,1165 | 0,5297 | -0,1446 | 0 | 1 | 0,3333 | 1 | 1 |
| 108. | TAMU | 2020 | 0 | -0,0113 | 0,5098 | -0,0668 | 0 | 1 | 0,5    | 0 | 1 |
| 109. | TAXI | 2018 | 0 | 0,6594  | 1,4607 | -0,5839 | 0 | 1 | 0,3333 | 0 | 0 |
| 110. | TAXI | 2019 | 1 | -0,576  | 1,9474 | -0,6479 | 1 | 1 | 0,3333 | 1 | 1 |
| 111. | TAXI | 2020 | 0 | -0,2187 | 3,1386 | -0,9698 | 0 | 1 | 0,5    | 0 | 1 |
| 112. | TBIG | 2018 | 0 | 0,0241  | 0,8736 | 0,1208  | 0 | 1 | 0,5    | 0 | 0 |
| 113. | TBIG | 2019 | 0 | 0,0281  | 0,8211 | 0,0569  | 0 | 1 | 0,5    | 0 | 0 |
| 114. | TBIG | 2020 | 0 | 0,0292  | 0,7452 | 0,1547  | 0 | 1 | 0,5    | 0 | 0 |
| 115. | TCPI | 2018 | 0 | 0,0964  | 0,549  | 0,2267  | 0 | 1 | 0,5    | 0 | 1 |
| 116. | TCPI | 2019 | 0 | 0,0876  | 0,5324 | 0,1046  | 0 | 1 | 0,5    | 0 | 1 |
| 117. | TCPI | 2020 | 0 | 0,021   | 0,4799 | -0,1182 | 0 | 1 | 0,5    | 0 | 1 |
| 118. | TEBE | 2018 | 1 | 0,2293  | 0,3486 | 0,9861  | 0 | 1 | 0      | 0 | 1 |

|      |      |      |   |        |        |         |   |   |        |   |   |
|------|------|------|---|--------|--------|---------|---|---|--------|---|---|
| 119. | TEBE | 2019 | 0 | 0,0522 | 0,2662 | 0,0071  | 1 | 1 | 0,3333 | 0 | 0 |
| 120. | TEBE | 2020 | 0 | -0,003 | 0,2142 | -0,0778 | 0 | 1 | 0,3333 | 0 | 0 |
| 121. | TLKM | 2018 | 0 | 0,1308 | 0,4311 | 0,0374  | 0 | 0 | 0,4444 | 0 | 0 |
| 122. | TLKM | 2019 | 0 | 0,1247 | 0,47   | 0,0679  | 1 | 1 | 0,4    | 0 | 0 |
| 123. | TLKM | 2020 | 0 | 0,1197 | 0,5105 | 0,1042  | 0 | 1 | 0,375  | 0 | 0 |
| 124. | TMAS | 2018 | 0 | 0,0123 | 0,6231 | -0,0285 | 1 | 1 | 0,6667 | 0 | 1 |
| 125. | TMAS | 2019 | 0 | 0,0308 | 0,6378 | 0,1313  | 0 | 1 | 0,6667 | 0 | 1 |
| 126. | TMAS | 2020 | 0 | 0,0136 | 0,6844 | 0,1488  | 0 | 1 | 0,6667 | 0 | 1 |
| 127. | TOWR | 2018 | 0 | 0,0958 | 0,6501 | 0,1828  | 0 | 1 | 0,3333 | 0 | 1 |
| 128. | TOWR | 2019 | 0 | 0,0851 | 0,6833 | 0,1701  | 0 | 1 | 0,5    | 0 | 1 |
| 129. | TOWR | 2020 | 0 | 0,0833 | 0,7027 | 0,1922  | 0 | 1 | 0,5    | 0 | 1 |
| 130. | TPMA | 2018 | 0 | 0,0682 | 0,3215 | -0,0318 | 0 | 0 | 0,3333 | 0 | 0 |
| 131. | TPMA | 2019 | 0 | 0,0738 | 0,2918 | 0,0014  | 0 | 0 | 0,3333 | 0 | 0 |
| 132. | TPMA | 2020 | 0 | 0,0201 | 0,2579 | -0,0759 | 0 | 0 | 0,3333 | 0 | 0 |
| 133. | TRUK | 2018 | 0 | 0,0142 | 0,2308 | 0,3779  | 0 | 0 | 0,5    | 0 | 0 |

|      |      |      |   |         |        |         |   |   |     |   |   |
|------|------|------|---|---------|--------|---------|---|---|-----|---|---|
| 134. | TRUK | 2019 | 0 | 0,0096  | 0,2621 | 0,0455  | 0 | 0 | 0,5 | 0 | 0 |
| 135. | TRUK | 2020 | 0 | -0,1073 | 0,2629 | -0,148  | 0 | 0 | 0,5 | 0 | 0 |
| 136. | WEHA | 2018 | 0 | 0,0096  | 0,5386 | 0,0948  | 0 | 0 | 0,5 | 0 | 1 |
| 137. | WEHA | 2019 | 0 | 0,0168  | 0,4367 | -0,2292 | 0 | 0 | 0,5 | 0 | 1 |
| 138. | WEHA | 2020 | 0 | -0,1521 | 0,4658 | -0,2206 | 0 | 0 | 0,5 | 0 | 1 |

### Lampiran 3 Hasil Output Statistik Deskriptif SPSS 26

| Descriptive Statistics |     |         |         |         |                |
|------------------------|-----|---------|---------|---------|----------------|
|                        | N   | Minimum | Maximum | Mean    | Std. Deviation |
| F-SCORE                | 138 | 0       | 1       | ,06     | ,235           |
| Financial Target       | 138 | -1,4653 | ,6594   | ,004086 | ,1733585       |
| External Pressure      | 138 | ,0858   | 3,1386  | ,590198 | ,4833538       |
| Financial Stability    | 138 | -1,5607 | ,9861   | ,023533 | ,3135653       |
| Capability             | 138 | 0       | 1       | ,15     | ,360           |
| Collusion              | 138 | 0       | 1       | ,53     | ,501           |
| Opportunity            | 138 | ,0000   | 1,0000  | ,419462 | ,1191555       |
| Rationalization        | 138 | 0       | 1       | ,08     | ,272           |
| Ego                    | 138 | 0       | 1       | ,45     | ,499           |
| Valid N (listwise)     | 138 |         |         |         |                |

### Lampiran 4 Hasil Output Iteration History Block 0

#### Block 0: Beginning Block Iteration History<sup>a,b,c</sup>

| Iteration |   | -2 Log likelihood | Coefficients |
|-----------|---|-------------------|--------------|
|           |   |                   | Constant     |
| Step 0    | 1 | 71,777            | -1,768       |
|           | 2 | 61,913            | -2,473       |
|           | 3 | 61,104            | -2,749       |
|           | 4 | 61,092            | -2,787       |
|           | 5 | 61,092            | -2,788       |

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 61,092

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

## Lampiran 5 Hasil Output Iteration History Block 1

### Block 1: Method = Enter

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

| Iteration |   | -2 Log likelihood | Constant | Coefficients     |                   |                     |               |              |             |                    |        |
|-----------|---|-------------------|----------|------------------|-------------------|---------------------|---------------|--------------|-------------|--------------------|--------|
|           |   |                   |          | Financial Target | External Pressure | Financial Stability | Capability(1) | Collusion(1) | Opportunity | Rationalization(1) | Ego(1) |
| Step 1    | 1 | 62,636            | -1,361   | -1,010           | ,636              | ,681                | -,092         | -,150        | -1,786      | ,407               | ,036   |
|           | 2 | 43,543            | -1,296   | -2,258           | 1,151             | 1,633               | -,275         | -,409        | -4,688      | ,834               | ,168   |
|           | 3 | 36,417            | -,696    | -3,698           | 1,531             | 2,740               | -,544         | -,883        | -8,381      | 1,308              | ,398   |
|           | 4 | 33,872            | -,029    | -4,779           | 1,804             | 3,751               | -,699         | -1,551       | -11,845     | 1,920              | ,633   |
|           | 5 | 33,133            | ,571     | -5,682           | 1,996             | 4,723               | -,800         | -2,174       | -14,753     | 2,530              | ,812   |
|           | 6 | 33,027            | ,890     | -6,266           | 2,112             | 5,350               | -,904         | -2,476       | -16,384     | 2,865              | ,917   |
|           | 7 | 33,024            | ,954     | -6,412           | 2,140             | 5,503               | -,940         | -2,522       | -16,741     | 2,931              | ,943   |
|           | 8 | 33,024            | ,956     | -6,419           | 2,142             | 5,509               | -,942         | -2,524       | -16,755     | 2,933              | ,945   |
|           | 9 | 33,024            | ,956     | -6,419           | 2,142             | 5,509               | -,942         | -2,524       | -16,755     | 2,933              | ,945   |

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 61,092

d. Estimation terminated at iteration number 9 because parameter estimates changed by less than ,001.

## Lampiran 6 Hasil Output Model Summary

### Model Summary

| Step | -2 Log likelihood   | Cox & Snell R | Nagelkerke R |
|------|---------------------|---------------|--------------|
|      |                     | Square        | Square       |
| 1    | 33,024 <sup>a</sup> | ,184          | ,515         |

a. Estimation terminated at iteration number 9 because parameter estimates changed by less than ,001.

## Lampiran 7 Hasil Output Homer and Lemeshow Test

### Hosmer and Lemeshow Test

| Step | Chi-square | df | Sig. |
|------|------------|----|------|
| 1    | ,963       | 8  | ,998 |

### Lampiran 8 Hasil Output Matriks Klasifikasi Step 0

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

|        | Observed           | Predicted |       | Percentage Correct |       |
|--------|--------------------|-----------|-------|--------------------|-------|
|        |                    | Non Fraud | Fraud |                    |       |
| Step 0 | F-SCORE            | Non Fraud | 130   | 0                  | 100,0 |
|        |                    | Fraud     | 8     | 0                  | ,0    |
|        | Overall Percentage |           |       |                    | 94,2  |

a. Constant is included in the model.

b. The cut value is ,500

### Lampiran 9 Hasil Output Matriks Klasifikasi Step 1

**Classification Table<sup>a</sup>**

|        | Observed           | Predicted |       | Percentage Correct |      |
|--------|--------------------|-----------|-------|--------------------|------|
|        |                    | Non Fraud | Fraud |                    |      |
| Step 1 | F-SCORE            | Non Fraud | 127   | 3                  | 97,7 |
|        |                    | Fraud     | 5     | 3                  | 37,5 |
|        | Overall Percentage |           |       |                    | 94,2 |

a. The cut value is ,500

### Lampiran 10 Hasil Output Vairables in the Equation

**Variables in the Equation**

|                     | B       | S.E.  | Wald  | df | Sig. | Exp(B)  | 95% C.I. for EXP(B) |            |
|---------------------|---------|-------|-------|----|------|---------|---------------------|------------|
|                     |         |       |       |    |      |         | Lower               | Upper      |
| Step 1 <sup>a</sup> |         |       |       |    |      |         |                     |            |
| Financial Target    | -6,419  | 3,926 | 2,672 | 1  | ,102 | ,002    | ,000                | 3,586      |
| External Pressure   | 2,142   | ,823  | 6,771 | 1  | ,009 | 8,513   | 1,696               | 42,721     |
| Financial Stability | 5,509   | 3,874 | 2,023 | 1  | ,155 | 246,929 | ,125                | 489718,528 |
| Capability(1)       | -,942   | 1,723 | ,299  | 1  | ,585 | ,390    | ,013                | 11,429     |
| Collusion(1)        | -2,524  | 1,685 | 2,243 | 1  | ,134 | ,080    | ,003                | 2,179      |
| Opportunity         | -16,755 | 8,365 | 4,012 | 1  | ,045 | ,000    | ,000                | ,698       |
| Rationalization(1)  | 2,933   | 1,924 | 2,324 | 1  | ,127 | 18,781  | ,433                | 815,108    |
| Ego(1)              | ,945    | 1,248 | ,573  | 1  | ,449 | 2,572   | ,223                | 29,662     |
| Constant            | ,956    | 2,845 | ,113  | 1  | ,737 | 2,601   |                     |            |

a. Variable(s) entered on step 1: Financial Target, External Pressure, Financial Stability, Capability, Collusion, Opportunity, Rationalization, Ego.

## Lampiran 11 Hasil Output Omnibus Test of Model Coefficients

### Omnibus Tests of Model Coefficients

|        |       | Chi-square | df | Sig. |
|--------|-------|------------|----|------|
| Step 1 | Step  | 28,068     | 8  | ,000 |
|        | Block | 28,068     | 8  | ,000 |
|        | Model | 28,068     | 8  | ,000 |