

LAMPIRAN

Lampiran 1 : Daftar Sampel Perusahaan Makanan dan Minuman tahun 2014-2017

No.	KODE	NAMA PERUSAHAAN
1.	ADES	Akasha Wira International Tbk.
2.	FAST	Fast Food Indonesia Tbk.
3.	ALTO	Tri Banyan Tirta Tbk.
4.	CEKA	Wilmar Cahaya Indonesia Tbk.
5.	DLTA	Delta Djakarta Tbk.
6.	ICBP	Indofood CBP Sukses Makmur Tbk.
7.	INDF	Indofood Sukses Makmur Tbk.
8.	MLBI	Multi Bintang Indonesia Tbk.
9.	MYOR	Mayora Indah Tbk.
10.	ROTI	Nippon Indosari Corpindo Tbk.
11.	SKBM	Sekar Bumi Tbk.
12.	SKLT	Sekar Laut Tbk.
13.	ULTJ	Ultra Jaya Milk Industry & Trading Company, Tbk.

**Lampiran 2 : Data *Financial stability, External pressure, Financial targets,*
*Ineffective Monitoring dan Beneish M-score***

NO	KODE	ACHANGE (X1)	LEV (X2)	ROA (X3)	BDOUT (X4)	B-Mscore (Y)
1	CEKA (2014)	0,167054472	0,581395476	0,050670872	0,33	1
2	DLTA (2014)	0,125920034	-0,22932072	0,272694005	0,4	1
3	FAST (2014)	0,06219684	0,448282049	0,072268817	0,33	0
4	ICBP (2014)	0,146234851	0,396233657	0,089723849	0,5	0
5	ALTO (2014)	-0,212633993	0,570114781	-0,097324249	0,5	0
6	MYOR (2014)	0,056482742	0,601543877	0,102847915	0,4	1
7	INDF (2014)	0,091298555	-0,520259356	0,039756567	0,4	0
8	ROTI (2014)	0,14942643	0,551950773	0,073739065	0,33	1
9	PTSP (2014)	0,147896852	0,451661919	0,086151922	0,33	1
10	ADES (2014)	0,126372966	0,41410278	0,110239371	0,33	1
11	ULTJ (2014)	0,03615357	0,223506077	-0,111456167	0,33	0
12	SKBM (2014)	0,233839953	0,510556799	0,089705851	0,33	1
13	TBLA (2014)	0,152292056	-0,663717781	0,011810051	0,5	1

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NO	KODE	ACHANGE (X1)	LEV (X2)	ROA (X3)	BDOUT (X4)	B-Mscore (Y)
1	CEKA (2015)	0,135733255	-0,569335171	0,027594752	0,33	0
2	DLTA (2015)	0,044663409	0,181735531	0,27744091	0,4	1
3	FAST (2015)	0,064011987	0,517463913	-0,06580551	0,33	0
4	ICBP (2015)	0,062137584	0,383037424	0,095317075	0,5	1
5	ALTO (2015)	-0,049842912	0,570445711	-0,085873238	0,5	0
6	MYOR (2015)	0,092712186	0,542044428	0,036131117	0,4	1
7	INDF (2015)	0,064167953	0,530427132	0,056040918	0,4	1
8	ROTI (2015)	0,20819015	0,560830485	0,069680497	0,33	1
9	PTSP (2015)	-0,021029505	0,533814153	0,074594178	0,33	0
10	ADES (2015)	0,22711811	0,497310264	-0,04748907	0,33	1
11	ULTJ (2015)	0,175964041	0,209743175	-0,080045571	0,33	0
12	SKBM (2015)	0,150362859	0,549909481	0,116570131	0,33	0
13	TBLA (2015)	0,210620787	-0,689945416	0,047017835	0,5	0

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NO	KODE	ACHANGE (X1)	LEV (X2)	ROA (X3)	BDOUT (X4)	B-Mscore (Y)
1	CEKA (2016)	-0,041976368	0,377318161	0,074720418	0,33	1
2	DLTA (2016)	0,133140257	0,15480336	0,160331843	0,4	1
3	FAST (2016)	0,10368606	0,525486264	-0,040743341	0,33	0
4	ICBP (2016)	0,081009211	0,359876262	0,101140172	0,5	1
5	ALTO (2016)	-0,01298951	0,587293386	-0,020896168	0,5	1
6	MYOR (2016)	0,12224535	0,515163953	0,096749123	0,4	0
7	INDF (2016)	-0,117518321	0,465267024	0,045141745	0,4	1
8	ROTI (2016)	0,079227891	0,505846096	0,092661735	0,33	1
9	PTSP (2016)	0,064519466	0,532494224	-0,053381151	0,33	0
10	ADES (2016)	0,148870523	0,499155026	0,042788141	0,33	0
11	ULTJ (2016)	0,164937724	0,176912153	0,123395924	0,33	1
12	SKBM (2016)	0,236780655	0,632220411	-0,04008458	0,33	1
13	TBLA (2016)	0,263006691	-0,728454172	0,015939176	0,5	1

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NO	KODE	ACHANGE (X1)	LEV (X2)	ROA (X3)	BDOUT (X4)	B-Mscore (Y)
1	CEKA (2017)	-0,087161608	0,333808564	0,190369491	0,33	0
2	DLTA (2017)	0,041895002	-0,156190383	-0,203579025	0,4	0
3	FAST (2017)	0,084814253	0,521964166	0,066834379	0,33	1
4	ICBP (2017)	0,071065244	0,358843527	0,116713299	0,5	1
5	ALTO (2017)	-0,031197172	0,594810266	-0,023455409	0,5	0
6	MYOR (2017)	0,068032287	0,51451347	-0,100151597	0,4	1
7	INDF (2017)	0,068780658	-0,479123072	0,059685716	0,4	1
8	ROTI (2017)	0,016668508	0,506748774	0,094228549	0,33	0
9	PTSP (2017)	-0,018402107	0,498760316	0,015838455	0,33	0
10	ADES (2017)	0,04030336	0,490377762	-0,069964112	0,33	0
11	ULTJ (2017)	0,137598348	0,152650097	-0,144403452	0,33	0
12	SKBM (2017)	0,340004731	0,339942794	0,014854979	0,33	1
13	TBLA (2017)	0,102161635	0,720850333	0,442625531	0,5	0

Lampiran 3 : Hasil Uji Statistik Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
achange	52	-,21	,34	,0905	,09959
lev	52	-,73	,63	,2829	,40231
roa	52	-,20	,44	,0456	,10969
bdout	52	,33	,50	,3854	,06946
mscore	52	0	1	,54	,503
Valid N (listwise)	52				

Lampiran 4 : Uji Kelayakan Model Regresi

	Observed	Predicted			
		mscore		Percentage Correct	
		non fraud	fraud		
Step 0	mscore	non fraud	0	24	,0
		fraud	0	28	100,0
		Overall Percentage			53,8

Lampiran 5 : Uji Hosmer and Goodness of Fit

Step	Chi-square	Df	Sig.
1	9,124	8	,332

Lampiran 6 : Uji Overall Model Fit (Menilai Keseluruhan Model)

Tabel 2 Likelihood step 0

Block 0: Beginning Block

Iteration History^{a,b,c}

Iteration	-2 Log likelihood	Coefficients
		Constant
Step 0	1	,154
	2	,154

Tabel 2 Likelihood step 1
Block 1: Method = Enter

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

Iteration	-2 Log likelihood	Coefficients				
		Constant	x1	x2	x3	x4
Step 1	1	-3,559	7,868	1,528	4,852	6,091
	2	-4,121	9,280	1,795	5,761	6,942
	3	-4,157	9,378	1,813	5,820	6,991
	4	-4,157	9,378	1,813	5,821	6,991

Lampiran 7 : Uji Omnibus (simultan)

Omnibus Tests of Model Coefficients

	Chi-square	df	Sig.
Step	12,113	4	,017
Step 1 Block	12,113	4	,017
Model	12,113	4	,017

Lampiran 8 : Uji Wald (parsial)

Variables in the Equation							
	B	S.E.	Wald	df	Sig.	Exp(B)	
Step 1 ^a	x1	9,378	3,852	5,929	1	,015	11828,620
	x2	1,813	,960	3,562	1	,059	6,127
	x3	5,821	3,187	3,336	1	,068	337,208
	x4	6,991	5,217	1,796	1	,180	1087,014
	Const	-4,157	2,322	3,205	1	,073	,016
	ant						

Lampiran 9 : Uji Koefisien Determinasi (Nagelkerke R²)

Model Summary			
Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	59,666 ^a	,208	,278

Lampiran 10 : Pengujian Regresi Logistik

Variables in the Equation							
	B	S.E.	Wald	Df	Sig.	Exp(B)	
Step 1 ^a	x1	9,378	3,852	5,929	1	,015	11828,620
	x2	1,813	,960	3,562	1	,059	6,127
	x3	5,821	3,187	3,336	1	,068	337,208
	x4	6,991	5,217	1,796	1	,180	1087,014
	Const	-4,157	2,322	3,205	1	,073	,016
	ant						