Lampiran Hasil Olah Data

IBM SPSS Statistic 26

PERSPECTIVE OF CROWE’S FRAUD PENTAGON IN DETECTING FRAUDULENT FINANCIAL STATEMENT

1. **Hasil Uji Deskriptive**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| FRAUD | 71 | -4.833 | 1.106 | -2.19229 | 0.774846 |
| ACHANGE | 71 | -0.402 | 0.626 | 0.08557 | 0.155265 |
| LEV | 71 | 0.067 | 1.162 | 0.48702 | 0.230321 |
| ROA | 71 | -0.163 | 0.599 | 0.06029 | 0.101367 |
| OSHIP | 71 | 0.004 | 0.999 | 0.62062 | 0.313855 |
| RECEIVABLE | 71 | -0.176 | 0.237 | 0.00688 | 0.063266 |
| IND | 71 | 0.250 | 1.000 | 0.42735 | 0.155700 |
| AUDCHANGE | 71 | 0 | 1 | 0.34 | 0.476 |
| DCHANGE | 71 | 0 | 1 | 0.62 | 0.489 |
| CEOPICT | 71 | 1 | 4 | 2.56 | 0.770 |
| Valid N (listwise) | 71 |  |  |  |  |

1. **Hasil Uji Normalitas**

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 71 |
| Normal Parametersa,b | Mean | 0.0000000 |
| Std. Deviation | 0.55855723 |
| Most Extreme Differences | Absolute | 0.085 |
| Positive | 0.085 |
| Negative | -0.066 |
| Test Statistic | | 0.085 |
| Asymp. Sig. (2-tailed) | | 0.200c,d |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |
| d. This is a lower bound of the true significance. | | |

1. **Hasil Uji Heteroskedastisitas (Spearman’s rho)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | | | | |
|  | | | ACHANGE | LEV | ROA | OSHIP | RECEIVABLE | IND | AUDCHANGE | DCHANGE | CEOPICT | ABS\_RES |
| Spearman's rho | ACHANGE | Correlation Coefficient | 1.000 | -0.006 | 0.328\*\* | 0.178 | 0.089 | 0.120 | 0.318\*\* | -0.011 | 0.091 | -0.027 |
| Sig. (2-tailed) | . | 0.959 | 0.005 | 0.138 | 0.462 | 0.318 | 0.007 | 0.925 | 0.451 | 0.826 |
| N | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 |
| LEV | Correlation Coefficient | -0.006 | 1.000 | -0.694\*\* | 0.100 | 0.267\* | 0.015 | 0.291\* | -0.343\*\* | -0.128 | -0.035 |
| Sig. (2-tailed) | 0.959 | . | 0.000 | 0.409 | 0.024 | 0.903 | 0.014 | 0.003 | 0.288 | 0.770 |
| N | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 |
| ROA | Correlation Coefficient | 0.328\*\* | -0.694\*\* | 1.000 | -0.060 | -0.192 | 0.265\* | 0.045 | 0.302\* | 0.136 | 0.154 |
| Sig. (2-tailed) | 0.005 | 0.000 | . | 0.619 | 0.109 | 0.026 | 0.709 | 0.011 | 0.257 | 0.199 |
| N | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 |
| OSHIP | Correlation Coefficient | 0.178 | 0.100 | -0.060 | 1.000 | 0.046 | 0.155 | 0.009 | -0.008 | -0.064 | -0.066 |
| Sig. (2-tailed) | 0.138 | 0.409 | 0.619 | . | 0.706 | 0.198 | 0.942 | 0.944 | 0.594 | 0.584 |
| N | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 |
| RECEIVABLE | Correlation Coefficient | 0.089 | 0.267\* | -0.192 | 0.046 | 1.000 | 0.109 | 0.023 | -0.047 | -0.268\* | 0.049 |
| Sig. (2-tailed) | 0.462 | 0.024 | 0.109 | 0.706 | . | 0.365 | 0.847 | 0.699 | 0.024 | 0.683 |
| N | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 |
| IND | Correlation Coefficient | 0.120 | 0.015 | 0.265\* | 0.155 | 0.109 | 1.000 | 0.124 | 0.117 | -0.057 | 0.163 |
| Sig. (2-tailed) | 0.318 | 0.903 | 0.026 | 0.198 | 0.365 | . | 0.305 | 0.333 | 0.639 | 0.174 |
| N | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 |
| AUDCHANGE | Correlation Coefficient | 0.318\*\* | 0.291\* | 0.045 | 0.009 | 0.023 | 0.124 | 1.000 | -0.115 | -0.120 | 0.013 |
| Sig. (2-tailed) | 0.007 | 0.014 | 0.709 | 0.942 | 0.847 | 0.305 | . | 0.340 | 0.319 | 0.914 |
| N | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 |
| DCHANGE | Correlation Coefficient | -0.011 | -0.343\*\* | 0.302\* | -0.008 | -0.047 | 0.117 | -0.115 | 1.000 | 0.045 | 0.031 |
| Sig. (2-tailed) | 0.925 | 0.003 | 0.011 | 0.944 | 0.699 | 0.333 | 0.340 | . | 0.712 | 0.797 |
| N | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 |
| CEOPICT | Correlation Coefficient | 0.091 | -0.128 | 0.136 | -0.064 | -0.268\* | -0.057 | -0.120 | 0.045 | 1.000 | -0.154 |
| Sig. (2-tailed) | 0.451 | 0.288 | 0.257 | 0.594 | 0.024 | 0.639 | 0.319 | 0.712 | . | 0.201 |
| N | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 |
| ABS\_RES | Correlation Coefficient | -0.027 | -0.035 | 0.154 | -0.066 | 0.049 | 0.163 | 0.013 | 0.031 | -0.154 | 1.000 |
| Sig. (2-tailed) | 0.826 | 0.770 | 0.199 | 0.584 | 0.683 | 0.174 | 0.914 | 0.797 | 0.201 | . |
| N | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | | | | |

1. **Hasil Uji Autokorelasi**

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| --- | --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .693a | .480 | .404 | .598345 | 2.001 |
| a. Predictors: (Constant), CEOPICT, ACHANGE, OSHIP, DCHANGE, IND, ROA, AUDCHANGE, RECEIVABLE, LEV | | | | | |
| b. Dependent Variable: FRAUD | | | | | |

1. Hasil Uji Multikolinearitas

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| --- | --- | --- | --- |
| **Coefficientsa** | | | |
| Model | | Collinearity Statistics | |
| Tolerance | VIF |
| 1 | ACHANGE | 0.830 | 1.204 |
| LEV | 0.607 | 1.648 |
| ROA | 0.672 | 1.488 |
| OSHIP | 0.932 | 1.073 |
| RECEIVABLE | 0.799 | 1.252 |
| IND | 0.906 | 1.104 |
| AUDCHANGE | 0.779 | 1.284 |
| DCHANGE | 0.830 | 1.205 |
| CEOPICT | 0.886 | 1.129 |
| a. Dependent Variable: FRAUD | | | |

1. Hasil Uji F-Table

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 20.188 | 9 | 2.243 | 6.265 | .000b |
| Residual | 21.839 | 61 | .358 |  |  |
| Total | 42.027 | 70 |  |  |  |
| a. Dependent Variable: FRAUD | | | | | | |
| b. Predictors: (Constant), CEOPICT, ACHANGE, OSHIP, DCHANGE, IND, ROA, AUDCHANGE, RECEIVABLE, LEV | | | | | | |

1. Hasil Uji Koefisien determinasi

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| --- | --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .693a | .480 | .404 | .598345 | 2.001 |
| a. Predictors: (Constant), CEOPICT, ACHANGE, OSHIP, DCHANGE, IND, ROA, AUDCHANGE, RECEIVABLE, LEV | | | | | |
| b. Dependent Variable: FRAUD | | | | | |

1. Hasil Uji Hipotesis

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | -2.529 | .426 |  | -5.937 | .000 |  |  |
| ACHANGE | -.357 | .505 | -.071 | -.706 | .483 | .830 | 1.204 |
| LEV | 1.391 | .399 | .414 | 3.491 | .001 | .607 | 1.648 |
| ROA | 4.579 | .861 | .599 | 5.321 | .000 | .672 | 1.488 |
| OSHIP | .623 | .236 | .253 | 2.641 | .010 | .932 | 1.073 |
| RECEIVABLE | 1.352 | 1.265 | .110 | 1.069 | .289 | .799 | 1.252 |
| IND | -1.896 | .483 | -.381 | -3.929 | .000 | .906 | 1.104 |
| AUDCHANGE | -.010 | .170 | -.006 | -.060 | .952 | .779 | 1.284 |
| DCHANGE | -.011 | .161 | -.007 | -.069 | .945 | .830 | 1.205 |
| CEOPICT | -.063 | .099 | -.063 | -.639 | .525 | .886 | 1.129 |
| a. Dependent Variable: FRAUD | | | | | | | | | |