

LAMPIRAN-LAMPIRAN

Lampiran 1 Data Penelitian

Nama Saham	Tahun	X1	X2	X3	X4	X5	Z	Y
AISA	2018	-3,8033	2,8999	-0,0680	0,5000	1,7310	0,0000	0,8702
AISA	2019	0,0281	1,8870	0,6072	0,5000	2,0460	0,0000	4,7131
AISA	2020	0,0709	0,5883	0,5990	0,3333	1,4248	0,0000	2,2473
AISA	2021	-0,1419	0,5352	0,0050	0,4000	-0,2759	1,0000	0,1084
AISA	2022	0,0354	0,5741	-0,0341	0,4000	-0,1442	0,0000	-0,1316
ALTO	2018	0,0004	0,6512	-0,0298	0,5000	0,8622	0,0000	0,0436
ALTO	2019	-0,0058	0,6550	-0,0067	0,5000	0,8155	0,0000	0,3087
ALTO	2020	0,0022	0,6628	-0,0095	0,5000	0,8295	0,0000	0,0743
ALTO	2021	-0,0153	0,6660	-0,0082	0,5000	0,8643	0,0000	0,1673
ALTO	2022	-0,0644	0,6590	-0,0158	0,5000	0,8348	0,0000	0,3542
BTEK	2018	-0,0273	0,5624	0,0147	0,3333	1,0269	0,0000	1,3944
BTEK	2019	-0,0382	0,5693	-0,0169	0,3333	0,8507	1,0000	-0,1442
BTEK	2020	-0,1779	0,6064	-0,1206	0,5000	0,0985	1,0000	24,4178
BTEK	2021	-0,0121	0,6258	-0,0255	0,5000	0,1905	1,0000	-6,6463
BTEK	2022	-0,0075	0,7096	-0,0322	0,5000	0,0009	1,0000	0,8007
COCO	2018	0,3868	0,6914	0,0190	0,5000	2,7736	1,0000	-4,5916
COCO	2019	0,3502	0,4367	0,0318	0,5000	2,8417	0,0000	-3,1307
COCO	2020	0,0505	0,5751	0,0104	0,5000	2,9943	1,0000	-6,1602
COCO	2021	0,2885	0,4097	0,0230	0,5000	2,9987	1,0000	-4,2406
COCO	2022	0,2358	0,5788	0,0136	0,3333	2,8587	1,0000	-4,5886
FOOD	2018	0,0004	0,5661	0,0117	0,3333	2,4372	0,0000	1,2809
FOOD	2019	-0,0684	0,3755	0,0154	0,3333	2,9248	0,0000	0,5248
FOOD	2020	-0,0477	0,5031	-0,1537	0,3333	1,4491	1,0000	0,0301
FOOD	2021	-0,0629	0,5893	-0,1376	0,3333	1,3792	1,0000	-0,1590
FOOD	2022	-0,0410	0,5928	-0,2157	0,3333	0,8746	1,0000	0,0289
GOOD	2018	0,1539	0,4090	0,1010	0,5000	4,3051	0,0000	0,5239
GOOD	2019	0,1680	0,4538	0,0861	0,4000	3,8336	1,0000	-0,1665
GOOD	2020	0,2295	0,5595	0,0373	0,4000	2,7082	1,0000	-0,4968
GOOD	2021	0,0289	0,5521	0,0728	0,4000	3,1543	1,0000	-0,0363
GOOD	2022	0,0765	0,5426	0,0712	0,3333	3,3746	1,0000	0,0444
IIKP	2018	-0,1838	0,0797	-0,0506	0,3333	6,8802	0,0000	0,0858
IIKP	2019	0,2247	0,0651	0,2225	0,3333	9,8839	0,0000	0,1033
IIKP	2020	-0,1205	0,0736	-0,1210	0,3333	7,3019	0,0000	-0,0778
IIKP	2021	-0,1465	0,0833	-0,1462	0,3333	6,0733	0,0000	0,1291

IIKP	2022	-0,1892	0,1006	-0,1911	0,5000	4,2650	0,0000	-2,4769
MGNA	2018	-0,1054	0,9190	-0,1804	0,5000	0,5929	0,0000	-0,0002
MGNA	2019	-1,3017	2,1830	-1,3693	0,5000	-5,1004	0,0000	20,4608
MGNA	2020	7,4837	8,2077	8,3024	0,5000	6,9154	0,0000	5,9646
MGNA	2021	-233,3354	0,3751	-0,0180	0,5000	-350,4367	0,0000	-0,2684
MGNA	2022	0,9956	0,6719	-0,0862	0,5000	-1,1367	0,0000	0,4917
PANI	2018	0,4903	0,7335	0,0079	0,5000	3,8310	1,0000	-1,1504
PANI	2019	-2,4721	0,0784	-0,0284	0,5000	16,6219	0,0000	0,4486
PANI	2020	0,5612	0,5930	0,0023	0,5000	3,6311	1,0000	0,6872
PANI	2021	0,4010	0,7439	0,0102	0,3333	1,0210	1,0000	144,7314
PANI	2022	0,9897	0,5371	0,0181	0,3333	0,0020	0,0000	0,6844
PCAR	2018	-0,1991	0,2467	-0,0714	0,5000	3,7003	0,0000	-0,1226
PCAR	2019	0,0586	0,3247	-0,0822	0,5000	2,0370	0,0000	-2,1274
PCAR	2020	-0,2069	0,3839	-0,1544	0,3333	0,9334	0,0000	0,4948
PCAR	2021	0,0518	0,4034	0,0117	0,3333	2,5547	1,0000	0,6969
PCAR	2022	-0,0602	0,4049	0,0479	0,5000	1,5647	0,0000	-1,4281
PSDN	2018	0,0096	0,6518	-0,0668	0,5000	3,0917	1,0000	-0,3286
PSDN	2019	0,0862	0,7695	-0,0337	0,5000	2,4900	1,0000	-0,1711
PSDN	2020	0,0025	0,8430	-0,0683	0,5000	1,6939	1,0000	-0,5827
PSDN	2021	-0,0797	0,9313	-0,1145	0,5000	1,3529	1,0000	0,4998
PSDN	2022	-0,0046	0,9446	-0,0366	0,5000	1,1342	1,0000	-0,4197
ROTI	2018	-0,0377	0,3361	0,0289	0,3333	3,0333	1,0000	0,0605
ROTI	2019	0,0616	0,3395	0,0505	0,3333	3,3526	1,0000	-0,0356
ROTI	2020	-0,0516	0,2750	0,0379	0,3333	3,4521	1,0000	0,5527
ROTI	2021	-0,0622	0,3202	0,0671	0,3333	3,3924	1,0000	-0,1444
ROTI	2022	-0,0148	0,3509	0,1047	0,3333	3,6467	0,0000	-0,0924
SKBM	2018	0,0837	0,4126	0,0090	0,3333	3,1710	1,0000	-0,2696
SKBM	2019	0,0269	0,4310	0,0005	0,3333	3,1645	1,0000	-0,0563
SKBM	2020	-0,0292	0,4561	0,0031	0,3333	3,8353	1,0000	0,0749
SKBM	2021	0,1024	0,4963	0,0151	0,3333	4,0624	1,0000	-0,1510
SKBM	2022	0,0351	0,4741	0,0424	0,3333	4,2056	0,0000	0,0600
STTP	2018	0,1097	0,3743	0,0969	0,3333	4,0266	1,0000	-0,2676
STTP	2019	0,0869	0,2546	0,1675	0,3333	4,6390	1,0000	0,3817
STTP	2020	0,1645	0,2249	0,1823	0,3333	5,4698	0,0000	0,3380
STTP	2021	0,1200	0,1578	0,1576	0,3333	6,5780	1,0000	0,2233
STTP	2022	0,1463	0,1443	0,1360	0,5000	7,1332	1,0000	0,2032
ULTJ	2018	0,0684	0,1406	0,1263	0,3333	6,9433	1,0000	0,0243
ULTJ	2019	0,1593	0,1443	0,1567	0,5000	7,0349	1,0000	0,0985
ULTJ	2020	0,2451	0,4538	0,1268	0,5000	3,9481	1,0000	-0,7467

ULTJ	2021	-0,1819	0,3063	0,1724	0,2500	5,0665	0,0000	0,3476
ULTJ	2022	-0,0041	0,2106	0,1309	0,5000	6,0197	1,0000	0,4102

Lampiran 2 Data Output Penelitian

Hasil Uji Chow

Test cross-section fixed effects			
Effects Test	Statistic	d.f.	Prob.
Cross-section F	1.290875	(14,54)	0.2436

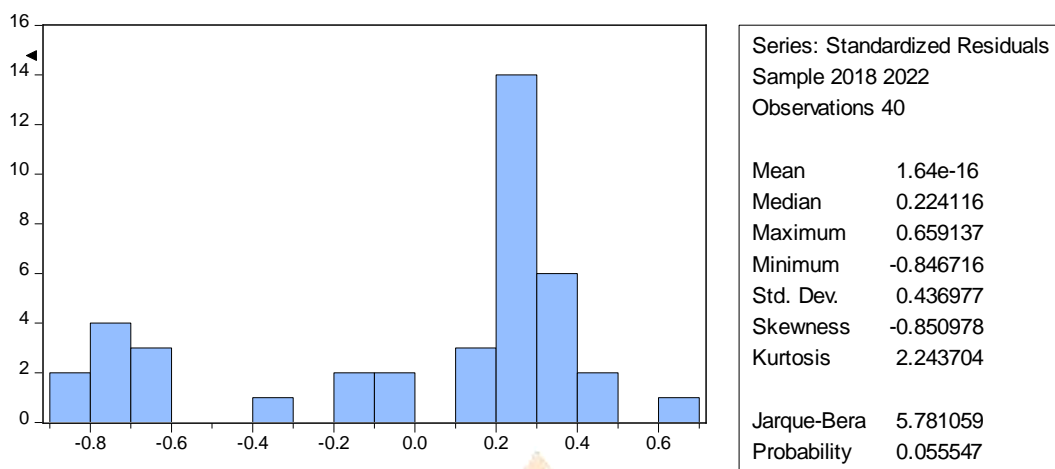
Sumber: Hasil Output E-views (2023)

Hasil Uji Lagrange Multiplier

Lagrange multiplier (LM) test for panel data			
Null (no rand. effect)	Cross-section	Period	Both
Alternative	One-sided	One-sided	
Breusch-Pagan	0.209679	0.781800	0.991480
	(0.6470)	(0.3766)	(0.3194)

Sumber: Hasil Output E-views (2023)





Hasil Uji Multikonearitas Variabel Deteksi Kecurangan Laporan Keuangan (Y)

Y	LOG_X1	X2	LOG_X3	X4	X5	Z
1.000000	0.133187	0.147559	0.133187	-0.184026	-0.171550	0.091525
0.133187	1.000000	-0.204552	1.000000	-0.036352	0.191547	0.217598
0.147559	-0.204552	1.000000	-0.204552	0.336581	-0.575613	-0.161154
0.133187	1.000000	-0.204552	1.000000	-0.036352	0.191547	0.217598
-0.184026	-0.036352	0.336581	-0.036352	1.000000	-0.187016	-0.059550
-0.171550	0.191547	-0.575613	0.191547	-0.187016	1.000000	0.277214
0.091525	0.217598	-0.161154	0.217598	-0.059550	0.277214	1.000000

Hasil Uji Multikonearitas Variabel Kualitas Audit (Z)

Z	LOG_X1	X2	LOG_X3	X4	X5	
Z	1.000000	0.217598	-0.161154	0.217598	-0.059550	0.277214
LOG_X1	0.217598	1.000000	-0.204552	1.000000	-0.036352	0.191547
X2	-0.161154	-0.204552	1.000000	-0.204552	0.336581	-0.575613
LOG_X3	0.217598	1.000000	-0.204552	1.000000	-0.036352	0.191547
X4	-0.059550	-0.036352	0.336581	-0.036352	1.000000	-0.187016
X5	0.277214	0.191547	-0.575613	0.191547	-0.187016	1.000000

Hasil Uji Autokorelasi Variabel Deteksi Kecurangan Laporan Keuangan (Y)

Hasil Uji Autokorelasi	
Durbin-Watson stat	1.825674

Sumber: Hasil Output E-views (2023)

Hasil Uji Autokorelasi Variabel Kualitas Audit (Z)

Hasil Uji Autokorelasi	
Durbin-Watson stat	1.825161

Hasil Uji Heteroskedastisitas Variabel Deteksi Kecurangan Laporan Keuangan (Y)

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	13.12146	10.33762	1.269292	0.2087
X1	0.155434	0.978101	0.158914	0.8742
X2	4.231856	4.145220	1.020900	0.3109
X3	-3.875594	3.793312	-1.021691	0.3105
X4	-30.64319	23.99182	-1.277235	0.2059
X5	-0.105434	0.643244	-0.163911	0.8703
Z	5.968116	3.763343	1.585855	0.1174

Hasil Uji Heteroskedastisitas Variabel Kualitas Audit (Z)

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	17.82611	10.01092	1.780666	0.0794
X1	0.331161	0.982415	0.337089	0.7371
X2	3.311130	4.149172	0.798022	0.4276
X3	-3.506762	3.827513	-0.916199	0.3628
X4	-31.91990	24.24011	-1.316822	0.1923
X5	-0.211708	0.646729	-0.327353	0.7444

Uji Analisis Data Panel Variabel Deteksi Kecurangan Laporan Keuangan (Y)

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	13.38605	11.38913	1.175335	0.2440
X1	0.712844	1.077591	0.661517	0.5105
X2	5.936301	4.566861	1.299865	0.1980
X3	-4.917795	4.179157	-1.176743	0.2434
X4	-34.69143	26.43220	-1.312468	0.1938
X5	-0.478140	0.708673	-0.674698	0.5022
Z	2.749142	4.146140	0.663061	0.5095

Hasil Uji Analisis Data Panel Variabel Kualitas Audit (Z)

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	15.55319	10.86570	1.431403	0.1568
X1	0.793791	1.066297	0.744437	0.4591
X2	5.512180	4.503446	1.223992	0.2251
X3	-4.747896	4.154322	-1.142881	0.2570
X4	-35.27953	26.30983	-1.340926	0.1843
X5	-0.527094	0.701949	-0.750901	0.4553

Hasil Uji Parsial (Uji t) Variabel Deteksi Kecurangan Laporan Keuangan (Y)

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	13.38605	11.38913	1.175335	0.2440
X1	0.712844	1.077591	0.661517	0.5105
X2	5.936301	4.566861	1.299865	0.1980
X3	-4.917795	4.179157	-1.176743	0.2434
X4	-34.69143	26.43220	-1.312468	0.1938
X5	-0.478140	0.708673	-0.674698	0.5022
Z	2.749142	4.146140	0.663061	0.5095

Hasil Uji Parsial (Uji t) Variabel Kualitas Audit (Z)

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	15.55319	10.86570	1.431403	0.1568
X1	0.793791	1.066297	0.744437	0.4591
X2	5.512180	4.503446	1.223992	0.2251
X3	-4.747896	4.154322	-1.142881	0.2570
X4	-35.27953	26.30983	-1.340926	0.1843
X5	-0.527094	0.701949	-0.750901	0.4553

Hasil Uji Simultan (Uji f) Variabel Deteksi Kecurangan Laporan Keuangan (Y)

Hasil Uji Simultan (Uji f)	
F-statistic	0.730634
Prob(F-statistic)	0.626551

Sumber: Hasil Output E-views (2023)

Hasil Uji Simultan Variabel Kualitas Audit (Z)

Hasil Uji Simultan (Uji f)	
F-statistic	0.843986
Prob(F-statistic)	0.523271

Hasil Uji Koefisien Determinasi Variabel Deteksi Kecurangan Laporan Keuangan (Y)

Hasil Uji Koefisien Determinasi	
R-squared	0.060563
Adjusted R-squared	-0.022328

Sumber: Hasil Output E-views (2023)

Hasil Uji Koefisien Determinasi Variabel Kualitas Audit (Z)

R-squared	0.057634
Adjusted R-squared	-0.010654