

LAMPIRAN

Lampiran 1. Hasil Tabulasi Data

	Kode	Tahun	BENEISH M-SCORE		Variabel Independen		Variabel Moderasi
					Teori Keuangan (ROA)	Stabilitas Keuangan (Achange)	Komite Audit (KA)
1	ACST	2021	-5.71	0	-0.28	-0.19	0.60
		2022	-2.75	0	-0.21	-0.15	0.60
		2023	6.47	1	-0.11	0.24	0.75
2	ADHI	2021	-2.43	0	0.00	0.05	0.60
		2022	4.69	1	0.00	0.00	0.60
		2023	-2.36	0	0.01	0.01	0.60
3	BALI	2021	-2.74	0	0.04	0.08	0.60
		2022	-3.17	0	0.04	0.04	0.60
		2023	-2.90	0	0.03	0.06	0.60
4	BTCL	2021	-20.94	0	-4.58	5.36	0.75
		2022	-19.20	0	-3.54	0.60	0.75
		2023	-0.30	1	0.13	0.81	0.75
5	BUKK	2021	1373.15	1	0.09	0.99	0.60
		2022	-2.06	1	0.12	-0.23	0.60
		2023	-3.16	0	0.11	0.61	0.60
6	CASS	2021	-3.14	0	0.09	0.06	0.75
		2022	-1.92	1	0.17	0.07	0.75
		2023	-1.79	1	0.22	0.14	0.75
7	CENT	2021	-3.33	0	-0.04	0.01	0.60
		2022	-2.81	0	-0.11	1.61	0.60
		2023	-2.95	0	-0.04	0.00	0.60
8	CMNP	2021	-3.47	0	0.05	-0.06	1.00
		2022	-3.67	0	0.05	0.19	1.00
		2023	-1.02	1	0.05	0.17	1.00
9	DGIK	2021	-3.22	0	0.01	-0.09	0.75
		2022	-2.85	0	0.01	-0.09	0.75

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					Teori Keuangan (ROA)	Stabilitas Keuangan (Achange)	Komite Audit (KA)
		2023	-2.32	0	0.03	0.00	0.75
10	EXCL	2021	-3.41	0	0.02	0.07	1.00
		2022	-2.61	0	0.01	0.20	1.00
		2023	-2.49	0	0.01	0.00	1.00
11	FREN	2021	-5.38	0	-0.01	0.12	0.60
		2022	-0.19	1	0.02	0.07	0.60
		2023	-2.79	0	0.00	-0.03	0.60
12	GOLD	2021	-2.21	1	0.04	0.07	0.75
		2022	-4.12	0	0.18	-0.76	0.75
		2023	-2.91	0	0.27	-0.31	0.75
13	HADE	2021	-3.37	0	-0.02	-0.01	0.75
		2022	-2.03	1	-0.02	-0.03	0.75
		2023	-2.27	0	-0.05	-0.04	0.75
14	IBST	2021	-2.23	0	0.05	-0.08	0.60
		2022	-2.19	1	0.06	-0.01	0.60
		2023	-2.60	0	0.06	0.05	0.60
15	JKON	2021	-2.48	0	-0.01	-0.09	0.75
		2022	-2.10	1	0.05	0.04	0.75
		2023	-2.67	0	0.06	0.02	0.75
16	JSMR	2021	-3.12	0	0.01	-0.03	0.75
		2022	-2.53	0	0.03	-0.10	0.75
		2023	-2.30	0	0.05	0.42	1.00
17	KARW	2021	-4.69	0	-0.03	-0.14	1.00
		2022	-2.82	0	0.06	-0.17	1.00
		2023	-3.27	0	0.10	-0.16	1.00
18	KBLV	2021	-25.74	0	-0.29	-0.31	1.50
		2022	24.51	1	-0.22	-0.72	0.75
		2023	1.79	1	-0.08	-0.19	0.75
19	LINK	2021	-2.70	0	0.09	0.25	0.60
		2022	-3.06	0	0.02	0.19	0.60

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					Teori Keuangan (ROA)	Stabilitas Keuangan (Achange)	Komite Audit (KA)
		2023	-3.46	0	-0.04	0.09	0.60
20	META	2021	-2.43	0	0.00	0.13	1.00
		2022	-2.43	0	0.01	0.69	1.00
		2023	-2.29	0	-0.05	-0.61	1.00
21	NRCA	2021	-2.82	0	0.02	-0.04	1.00
		2022	-2.11	1	0.03	0.15	1.00
		2023	-2.56	0	0.04	-0.05	1.00
22	PTPP	2021	-2.33	0	0.01	0.04	0.50
		2022	-2.57	0	0.01	0.04	0.50
		2023	-2.53	0	0.00	-0.02	0.50
23	SSIA	2021	-1.79	1	-0.02	0.02	0.60
		2022	-2.14	1	0.03	0.07	0.75
		2023	-2.70	0	0.03	0.02	0.60
24	SUPR	2021	-3.03	0	0.01	0.02	0.60
		2022	-0.49	1	0.10	-0.22	0.60
		2023	-2.19	1	0.11	0.03	0.60
25	TBIG	2021	-7.08	0	0.53	-0.06	0.75
		2022	-5.70	0	0.32	0.74	0.75
		2023	-1.39	1	0.45	-0.32	0.75
26	TLKM	2021	-3.31	0	0.12	0.12	0.60
		2022	-2.87	0	0.10	-0.01	0.60
		2023	-2.48	0	0.11	0.04	0.55
27	TOTL	2021	-2.79	0	0.04	-0.06	0.75
		2022	-2.62	0	0.03	0.10	0.75
		2023	-2.11	1	0.06	0.05	0.75
28	TOWR	2021	-2.23	0	0.05	0.92	0.60
		2022	-2.53	0	0.05	0.00	0.60
		2023	-2.67	0	0.05	0.04	0.60
29	WIKA	2021	-2.31	0	0.00	0.02	0.57
		2022	-2.05	1	0.00	0.08	0.57

	Kode	Tahun	BENEISH M-SCORE		Variabel Independen		Variabel Moderasi
					Teori Keuangan (ROA)	Stabilitas Keuangan (Achange)	Komite Audit (KA)
		2023	-2.70	0	-0.12	-0.12	0.57
30	WSKT	2021	-1.60	1	-0.02	0.03	0.75
		2022	-1.62	1	-0.02	-0.05	0.75
		2023	-1.99	1	-0.04	-0.03	0.75
31	IDPR	2021	-10.83	0	-0.10	-0.01	1.50
		2022	-6.19	0	0.00	0.03	1.50
		2023	-0.38	1	0.02	0.09	1.50
32	PORT	2021	-2.63	0	0.00	0.00	0.75
		2022	-2.87	0	0.00	-0.18	0.75
		2023	-1.78	1	0.02	-0.05	0.75
33	TGRA	2021	3.07	1	0.02	0.05	1.00
		2022	-2.08	1	0.01	0.03	1.00
		2023	-2.22	0	-0.02	-0.02	1.00
34	TOPS	2021	-5.61	0	0.00	0.00	0.75
		2022	-2.47	0	-0.04	0.02	0.75
		2023	-3.47	0	-0.20	-0.34	0.75
35	MPOW	2021	-2.63	0	-0.01	-0.02	1.00
		2022	-2.89	0	0.00	-0.21	1.00
		2023	-2.69	0	0.01	-0.03	1.00
36	GMFI	2021	-0.46	1	-0.02	-0.01	0.60
		2022	-3.60	0	-0.02	-0.24	0.60
		2023	-3.19	0	0.00	0.09	0.60
37	PPRE	2021	-2.18	1	0.02	0.04	1.00
		2022	-2.23	0	0.02	0.08	0.75
		2023	-1.42	1	0.02	-0.06	0.75
38	WEGE	2021	-3.07	0	0.01	-0.05	0.60
		2022	-2.50	0	0.01	-0.06	0.60
		2023	-2.44	0	0.00	0.04	0.60
39	MORA	2021	8.11	1	0.05	0.09	1.00
		2022	-3.52	0	0.05	0.02	1.00

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					Teori Keuangan (ROA)	Stabilitas Keuangan (Achange)	Komite Audit (KA)
		2023	3.21	1	0.05	0.00	1.00
40	IPCM	2021	-2.91	0	0.11	0.01	0.75
		2022	-1.74	1	0.05	0.04	0.75
		2023	-2.42	0	0.09	0.04	0.75
41	LCKM	2021	-2.34	0	0.01	0.00	1.00
		2022	-1.55	1	0.00	-0.01	1.00
		2023	-2.00	1	0.00	-0.03	1.00
42	GHON	2021	-5.54	0	1.18	1.04	1.00
		2022	-4.59	0	0.94	0.27	1.00
		2023	-4.11	0	0.80	0.30	1.00
43	IPCC	2021	-2.20	1	0.01	0.03	1.00
		2022	-1.96	1	0.03	-0.42	1.00
		2023	-2.32	0	0.04	0.05	1.00
44	MTPS	2021	-16.34	0	-1.28	-0.66	1.00
		2022	-2.29	0	-0.35	-0.31	1.00
		2023	-52.62	0	-0.16	-0.23	1.00
45	JAST	2021	-4.15	0	-0.10	-0.12	1.33
		2022	-3.29	0	-0.07	0.43	1.33
		2023	-2.96	0	0.01	-0.02	1.33
46	KEEN	2021	-1.94	1	0.03	0.05	0.60
		2022	-2.82	0	0.05	0.05	0.60
		2023	-2.84	0	0.04	0.12	0.60
47	PTPW	2021	-1.95	1	0.10	0.24	1.50
		2022	-2.22	1	0.14	0.08	1.50
		2023	-2.07	1	0.15	0.20	1.50
48	TAMA	2021	-2.27	0	0.00	0.03	1.50
		2022	11.91	1	-0.02	0.14	1.50
		2023	-2.04	1	-0.03	-0.03	1.50
49	RONY	2021	-2.82	0	-0.08	-0.05	0.75
		2022	-4.36	0	-3.39	-0.79	0.75

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					Teori Keuangan (ROA)	Stabilitas Keuangan (Achange)	Komite Audit (KA)
		2023	-0.51	1	0.01	0.08	0.75
50	PTDU	2021	1.40	1	0.01	0.50	1.00
		2022	-5.46	0	-0.24	0.00	1.00
		2023	-3.83	0	-0.16	-0.24	1.00
51	KETR	2021	-2.68	0	0.08	0.38	1.50
		2022	0.36	1	0.04	0.16	1.50
		2023	-2.77	0	0.04	0.36	1.00
52	FIMP	2021	22.47	1	-0.03	0.57	0.75
		2022	-3.16	0	0.02	0.08	0.75
		2023	-1.95	1	0.02	-0.02	0.75
53	MTEL	2021	-3.27	0	0.02	1.28	0.60
		2022	-2.05	1	0.03	-0.03	0.60
		2023	-2.23	0	0.04	0.02	0.80
54	ARKO	2021	-0.22	1	0.07	0.23	0.60
		2022	-3.18	0	0.06	0.38	0.60
		2023	-2.44	0	0.03	0.22	1.00
55	KOKA	2021	4.99	1	0.15	0.63	1.50
		2022	137.26	1	0.24	0.09	1.50
		2023	-2.99	0	0.08	1.64	1.50
56	OASA	2021	-1.05	1	0.03	0.02	1.00
		2022	-82.13	0	0.01	5.14	1.00
		2023	-1.09	1	0.00	1.59	0.75
57	POWR	2021	-2.74	0	0.07	0.01	0.43
		2022	-2.68	0	0.05	0.00	0.43
		2023	-2.78	0	0.06	-0.03	0.43
58	PBSA	2021	-0.81	1	0.11	0.11	1.00
		2022	-1.65	1	0.16	0.10	1.00
		2023	-3.43	0	0.24	-0.07	1.00
59	ISAT	2021	-3.37	0	0.11	0.01	0.30
		2022	-2.54	0	0.05	0.79	0.20

	Kode	Tahun	BENEISH M-SCORE		Variabel Independen		Variabel Moderasi
					Teori Keuangan (ROA)	Stabilitas Keuangan (Achange)	Komite Audit (KA)
		2023	-2.58	0	0.04	0.01	0.20
60	SMKM	2021	-5.87	0	0.04	1.94	1.00
		2022	11.88	1	0.05	-0.09	1.00
		2023	0.43	1	0.05	0.02	1.00

Lampiran 2. Hasil Statistik Deskriptif

. summarize fraud roa achange ka

Variable	Obs	Mean	Std. dev.	Min	Max
fraud	180	.3388889	.4746523	0	1
roa	180	-.0301111	.5353848	-4.58	1.18
achange	180	.1449444	.656228	-.79	5.36
ka	180	.8327222	.2784571	.2	1.5

Lampiran 3. Hasil Uji Normalitas

. . swilk fraud

Shapiro-Wilk W test for normal data

Variable	Obs	W	V	z	Prob>z
fraud	180	0.99111	1.210	0.436	0.33138

Lampiran 4. Hasil Uji Multikolinieritas

. estat vif

Variable	VIF	1/VIF
achange	1.19	0.840183
roa	1.16	0.861738
ka	1.03	0.971180
Mean VIF	1.13	

. correlate fraud roa achange ka
(obs=180)

	fraud	roa	achange	ka
fraud	1.0000			
roa	-0.0279	1.0000		
achange	0.0002	0.3718	1.0000	
ka	0.1790	0.0625	0.1698	1.0000

. correlate fraud roa achange ka x1z x2z
(obs=180)

	fraud	roa	achange	ka	x1z	x2z
fraud	1.0000					
roa	-0.0279	1.0000				
achange	0.0002	0.3718	1.0000			
ka	0.1790	0.0625	0.1698	1.0000		
x1z	0.1108	0.8689	0.4099	0.3026	1.0000	
x2z	-0.0742	0.3925	0.8830	0.3290	0.6170	1.0000

Lampiran 5. Hasil Uji Heteroskedastisitas

```
. estat hettest roa achange ka x1z x2z
```

Breusch-Pagan/Cook-Weisberg test for heteroskedasticity

Assumption: Normal error terms

Variables: roa achange ka x1z x2z

H0: Constant variance

chi2(4) = 3.40

Prob > chi2 = 0.4928

Lampiran 6. Hasil Uji Autokorelasi

```
. pwcorr fraud roa achange ka x1z x2z, sig
```

	fraud	roa	achange	ka	x1z	x2z
fraud	1.0000					
roa	-0.0279 0.7103	1.0000				
achange	0.0002 0.9977	0.3718 0.0000	1.0000			
ka	0.1790 0.0162	0.0625 0.4047	0.1698 0.0227	1.0000		
x1z	0.1108 0.1388	0.8689 0.0000	0.4099 0.0000	0.3026 0.0000	1.0000	
x2z	-0.0742 0.3225	0.3925 0.0000	0.8830 0.0000	0.3290 0.0000	0.6170 0.0000	1.0000

Lampiran 7. Hasil Uji Regresi Logistik

```
. xtlogit fraud roa achange ka x1z x2z, re
```

Fitting comparison model:

```
Iteration 0: log likelihood = -115.25323
Iteration 1: log likelihood = -20.25059
Iteration 2: log likelihood = -19.343366
Iteration 3: log likelihood = -19.160514
Iteration 4: log likelihood = -19.120635
Iteration 5: log likelihood = -19.110845
Iteration 6: log likelihood = -19.108788
Iteration 7: log likelihood = -19.108352
Iteration 8: log likelihood = -19.108254
Iteration 9: log likelihood = -19.10823
Iteration 10: log likelihood = -19.108226
Iteration 11: log likelihood = -19.108225
```

Fitting full model:

```
tau = 0.0 log likelihood = -19.108225
tau = 0.1 log likelihood = -19.116644
```

```
Iteration 0: log likelihood = -19.116644
Iteration 1: log likelihood = -19.108376
Iteration 2: log likelihood = -19.108176
Iteration 3: log likelihood = -19.108094
Iteration 4: log likelihood = -19.108089
Iteration 5: log likelihood = -19.108089
```

```
Random-effects logistic regression      Number of obs   =   180
Group variable: id                     Number of groups =    60
```

```
Random effects u_i ~ Gaussian          Obs per group:
                                      min =    3
                                      avg =   3.0
                                      max =    3
```

```
Integration method: mvaghermite        Integration pts. =   12
```

```
Wald chi2(5) = 3.17
Log likelihood = -19.108089             Prob > chi2 = 0.6738
```

fraud	Coefficient	Std. err.	t	P> t	[95% conf. interval]	
roa	-.9853868	.0297874	-33.08	0.000	-1.044178	-.9265957
achange	.9642138	.0292361	32.98	0.000	.9065109	1.021917
ka	-.0796492	.0423424	-1.88	0.062	-.16322	.0039216
x1z	.9847033	.0284814	34.57	0.000	.9284899	1.040917
x2z	-.9580389	.0274542	-34.90	0.000	-1.012225	-.9038527
_cons	.0050994	.0411146	0.12	0.901	-.0760481	.086247
/lnsig2u	-3.166185	60.54652			-121.8352	115.5028
sigma_u	.2053391	6.216283			3.50e-27	1.21e+25
rho	.0126542	.7564713			3.72e-54	1

LR test of rho=0: chibar2(01) = 2.7e-04

Prob >= chibar2 = 0.493

Lampiran 8. Hasil Uji Koefisien Determinasi (R²)

. regress fraud roa achange ka x1z x2z

Source	SS	df	MS	Number of obs	=	180
Model	35.68798	5	7.13759601	F(5, 174)	=	267.67
Residual	4.63979775	174	.026665504	Prob > F	=	0.0000
				R-squared	=	0.8849
				Adj R-squared	=	0.8816
Total	40.3277778	179	.225294848	Root MSE	=	.1633

Lampiran 9. Hasil Uji Moderated Regression Analysis (MRA)

. logistic fraud roa achange ka x1z x2z

Logistic regression

Log likelihood = -19.108225

Number of obs = 180

LR chi2(5) = 192.29

Prob > chi2 = 0.0000

Pseudo R2 = 0.8342

fraud	Coefficient	Std. err.	t	P> t	[95% conf. interval]	
roa	-.9853868	.0297874	-33.08	0.000	-1.044178	-.9265957
achange	.9642138	.0292361	32.98	0.000	.9065109	1.021917
ka	-.0796492	.0423424	-1.88	0.062	-.16322	.0039216
x1z	.9847033	.0284814	34.57	0.000	.9284899	1.040917
x2z	-.9580389	.0274542	-34.90	0.000	-1.012225	-.9038527
_cons	.0050994	.0411146	0.12	0.901	-.0760481	.086247