

## LAMPIRAN

**Table 4.3**  
**Uji Statistik Deskriptif**

| Descriptive Statistics |     |         |         |        |                |
|------------------------|-----|---------|---------|--------|----------------|
|                        | N   | Minimum | Maximum | Mean   | Std. Deviation |
| ACHANGE                | 292 | -,92    | ,83     | ,0864  | ,14390         |
| LEV                    | 292 | ,04     | 1,25    | ,4479  | ,20715         |
| ROA                    | 292 | -,22    | ,66     | ,0677  | ,10681         |
| OSHIP                  | 292 | ,02     | 1,00    | ,6921  | ,22479         |
| BDOUT                  | 292 | ,20     | ,80     | ,4142  | ,11423         |
| BIG                    | 292 | 0       | 1       | ,40    | ,492           |
| KAP                    | 292 | 0       | 1       | ,09    | ,290           |
| DCHANGE                | 292 | 0       | 1       | ,26    | ,441           |
| CEOPIC                 | 292 | ,00     | 23,00   | 2,8322 | 2,48209        |
| FFR                    | 292 | 0       | 1       | ,03    | ,164           |
| Valid N (listwise)     | 292 |         |         |        |                |

Sumber: data diolah 2018

**Table 4.4**  
**Uji Hosmer and Lemeshow**

| Hosmer and Lemeshow Test |            |    |      |
|--------------------------|------------|----|------|
| Step                     | Chi-square | df | Sig. |
| 1                        | 1,282      | 8  | ,996 |

Sumber: data diolah 2018

**Table 4.5****Uji Keseluruhan Model (*Overall Model Fit*)**

| Iteration | -2 Log likelihood | Coefficients |
|-----------|-------------------|--------------|
|           |                   | Constant     |
| Step 0    | 112,380           | -1,890       |
| Step 1    | 110,158           | -1,697       |

Sumber: data diolah 2018

**Table 4.6****Uji Nagelkerke R Square****Model Summary**

| Step | -2 Log likelihood   | Cox & Snell R Square | Nagelkerke R Square |
|------|---------------------|----------------------|---------------------|
| 1    | 52,813 <sup>a</sup> | ,068                 | ,306                |

Sumber: data diolah 2018

**Table 4.7****Uji Matrik Klasifikasi**

| Classification Table <sup>a</sup> |                    |                 |             |   |                    |
|-----------------------------------|--------------------|-----------------|-------------|---|--------------------|
| Observed                          |                    |                 | Predicted   |   |                    |
|                                   |                    |                 | FFR         |   | Percentage Correct |
|                                   |                    | Non Restatement | Restatement |   |                    |
| Step 1                            | FFR                | Non Restatement | 284         | 0 | 100,0              |
|                                   |                    | Restatement     | 8           | 0 | ,0                 |
|                                   | Overall Percentage |                 |             |   |                    |

Sumber: data diolah 2018

**Table 4.8**  
**Pengujian Hipotesis**

| <b>Variables in the Equation</b> |          |         |          |       |      |        |         |
|----------------------------------|----------|---------|----------|-------|------|--------|---------|
|                                  | B        | S.E.    | Wald     | df    | Sig. | Exp(B) |         |
| Step 1 <sup>a</sup>              | X1       | 6,214   | 3,180    | 3,818 | 1    | ,051   | 499,874 |
|                                  | X2       | -6,958  | 3,307    | 4,427 | 1    | ,035   | ,001    |
|                                  | X3       | -2,014  | 5,683    | ,126  | 1    | ,723   | ,133    |
|                                  | X4       | 3,967   | 2,187    | 3,291 | 1    | ,070   | 52,810  |
|                                  | X5       | -17,782 | 8,754    | 4,126 | 1    | ,042   | ,000    |
|                                  | X6       | ,944    | ,976     | ,935  | 1    | ,334   | 2,570   |
|                                  | X7       | -16,806 | 6365,012 | ,000  | 1    | ,998   | ,000    |
|                                  | X8       | -,580   | 1,059    | ,300  | 1    | ,584   | ,560    |
|                                  | X9       | -,138   | ,258     | ,286  | 1    | ,593   | ,871    |
|                                  | Constant | 1,952   | 3,680    | ,282  | 1    | ,596   | 7,046   |

Sumber: data diolah 2018

**Tabel 4.9**  
**Hasil Pengujian Hipotesis**

| Hipotesis Penelitian  | Hasil Uji   |
|---|-------------|
| H1 = <i>Financial Stability</i> tidak berpengaruh terhadap <i>fraudulent financial reporting</i> .              | Ha ditolak  |
| H2 = <i>External pressure</i> berpengaruh terhadap <i>fraudulent financial reporting</i> .                      | Ha diterima |
| H3 = <i>Financial target</i> tidak berpengaruh terhadap <i>fraudulent financial reporting</i> .                 | Ha ditolak  |
| H4 = <i>Institutional ownership</i> tidak berpengaruh terhadap <i>fraudulent financial reporting</i> .          | Ha ditolak  |
| H5 = <i>Ineffective monitoring</i> berpengaruh terhadap <i>fraudulent financial reporting</i> .                 | Ha diterima |
| H6 = Kualitas audit eksternal tidak berpengaruh terhadap <i>fraudulent financial reporting</i> .                | Ha ditolak  |
| H7 = <i>Change in auditor</i> tidak berpengaruh terhadap <i>fraudulent financial reporting</i> .                | Ha ditolak  |
| H8 = Pergantian direksi tidak berpengaruh terhadap <i>fraudulent financial reporting</i> .                      | Ha ditolak  |
| H9 = <i>Frequent number of CEO's picture</i> tidak berpengaruh terhadap <i>fraudulent financial reporting</i> . | Ha ditolak  |