

Analisis Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Financial Stability	63	,001	868,293	14,64635	109,284194
Nature Of Industry	63	-,655	8,760	,36913	1,511494
Pergantian Auditor	63	0	1	,05	,215
Perubahan Direksi	63	0	1	,16	,368
CEO	63	0	1	,84	,368
Beneish M Score	63	-302,165	4188,776	62,46787	530,527683
Valid N (listwise)	63				

Sumber hasil Olah Data Melalui Spss Ver. 20, 2020

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		16
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	1,48572588
	Absolute	,125
Most Extreme Differences	Positive	,125
	Negative	-,095
Kolmogorov-Smirnov Z		,500
Asymp. Sig. (2-tailed)		,964

a. Test distribution is Normal.

b. Calculated from data.

Sumber hasil Olah Data Melalui Spss Ver. 20, 2020

Uji Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics		
	B	Std. Error	Beta			Tolerance	VIF	
	(Constant)	4,320	15,247				,283	,778
1	Financial Stability	4,826	,055	,994	88,146	,000	,993	1,007
	Nature Of Industry	-	4,015	-,030	-2,653	,010	,965	1,036
	Pergantian Auditor	-1,379	28,255	-,001	-,049	,961	,966	1,035
	Perubahan Direksi	-	16,541	-,018	-1,526	,133	,957	1,045
	CEO	25,238	16,315	-,004	-,330	,743	,984	1,016

a. Dependent Variable: Beneish M Score
 Sumber hasil Olah Data Melalui Spss Ver. 20, 2020

Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,996 ^a	,993	,992	46,939741	2,091

a. Predictors: (Constant), CEO, Nature Of Industry, Financial Stability, Pergantian Auditor, Perubahan Direksi

b. Dependent Variable: Beneish M Score
 Sumber hasil Olah Data Melalui Spss Ver. 20, 2020

Uji Heteroskedastisitas

Correlations

			Financial Stability	Nature Of Industry	Pergantian Auditor	Perubahan Direksi	CEO	Beneish M Score
Spearm	Financial	Correlation	1,000	,269*	,105	,139	-,100	-,036
an's rho	Stability	Coefficient						

	Sig. (2-tailed)	.	,033	,415	,279	,434	,781
	N	63	63	63	63	63	63
Nature Of Industry	Correlation Coefficient	,269*	1,000	-,207	,068	-,219	-,149
	Sig. (2-tailed)	,033	.	,104	,596	,085	,244
	N	63	63	63	63	63	63
Pergantian Auditor	Correlation Coefficient	,105	-,207	1,000	,107	,097	,008
	Sig. (2-tailed)	,415	,104	.	,405	,449	,949
	N	63	63	63	63	63	63
Perubahan Direksi	Correlation Coefficient	,139	,068	,107	1,000	-,049	,072
	Sig. (2-tailed)	,279	,596	,405	.	,703	,577
	N	63	63	63	63	63	63
CEO	Correlation Coefficient	-,100	-,219	,097	-,049	1,000	-,007
	Sig. (2-tailed)	,434	,085	,449	,703	.	,956
	N	63	63	63	63	63	63
Beneish M Score	Correlation Coefficient	-,036	-,149	,008	,072	-,007	1,000
	Sig. (2-tailed)	,781	,244	,949	,577	,956	.
	N	63	63	63	63	63	63

*. Correlation is significant at the 0.05 level (2-tailed).

Sumber hasil Olah Data Melalui Spss Ver. 20, 2020

Regresi Linear Berganda

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1	(Constant)	4,320	15,247	,283	,778
	Financial Stability	4,826	,055	,994	,000
	Nature Of Industry	-10,648	4,015	-,030	,010
	Pergantian Auditor	-1,379	28,255	-,001	,961

Perubahan Direksi	-25,238	16,541	-,018	-1,526	,133
CEO	-5,380	16,315	-,004	-,330	,743

a. Dependent Variable: Beneish M Score
Sumber hasil Olah Data Melalui Spss Ver. 20, 2020

Uji Kelayakan Model (Uji F)

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	17324906,277	5	3464981,255	1572,605	,000 ^b
Residual	125590,338	57	2203,339		
Total	17450496,615	62			

a. Dependent Variable: Beneish M Score
b. Predictors: (Constant), CEO, Nature Of Industry, Financial Stability, Pergantian Auditor, Perubahan Direksi
Sumber hasil Olah Data Melalui Spss Ver. 20, 2020

Uji Persial (Uji T)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	4,320	15,247		,283	,778
1 Financial Stability	4,826	,055	,994	88,146	,000
Nature Of Industry	-10,648	4,015	-,030	-2,653	,010
Pergantian Auditor	-1,379	28,255	-,001	-,049	,961
Perubahan Direksi	-25,238	16,541	-,018	-1,526	,133
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a. Dependent Variable: Beneish M Score
Sumber hasil Olah Data Melalui Spss Ver. 20, 2020