

# **LAMPIRAN**

**POPULASI DATA PERUSAHAAN MANUFAKTUR  
PERIODE 2016-2018**

<b>NO.</b>	<b>KODE</b>	<b>NAMA PERUSAHAAN</b>
1	ADES	Akasha Wira International Tbk.
2	ADMG	Polychem Indonesia Tbk.
3	AGII	Aneka Gas Industri Tbk.
4	AISA	Tiga Pilar Sejahtera Food Tbk.
5	AKPI	Argha Karya Prima Industry Tbk.
6	AKKU	Anugerah Kagum Karya Utama Tbk
7	ALDO	Alkindo Naratama Tbk
8	ALKA	Alakasa Industrindo Tbk
9	ALMI	Alumindo Light Metal Industry Tbk.
10	ALTO	Tri Banyan Tirta Tbk.
11	AMFG	Asahimas Flat Glass Tbk
12	AMIN	Ateliers Mecaniques D'Indonesie Tbk.
13	APLI	Asiaplast Industries Tbk.
14	ARGO	Argo Pantes Tbk
15	ARNA	Arwana Citramulia Tbk
16	ASII	Astra International Tbk.
17	AUTO	Astra Otoparts Tbk.
18	BAJA	Saranacentral Bajatama Tbk
19	BATA	Sepatu Bata Tbk.
20	BELL	Trisula Textile Industries Tbk.
21	BIMA	Primarindo Asia Infrastructure Tbk.
22	BOLT	Garuda Metalindo Tbk.
23	BRAM	Indo Kordsa Tbk.
24	BRNA	Berlina Tbk.
25	BRPT	Barito Pacific Tbk.
26	BTEK	Bumi Teknokultura Unggul
27	BTON	Betonjaya Manunggal Tbk
28	BUDI	Budi Starch & Sweetener Tbk.
29	CAKK	PT Cahayaputra Asa Keramik Tbk.
30	CAMP	Campina Ice Cream Industry Tbk.
31	CEKA	Wilmar Cahaya Indonesia Tbk.
32	CINT	Chitose Internasional Tbk
33	CLEO	Sariguna Primatirta Tbk.

34	CNTX	Century Textile Industry (PS) Tbk.
35	CPIN	Charoen Pokphand Indonesia Tbk.
36	CPRO	Central Proteinaprima
37	CTBN	Citra Tubindo Tbk.
38	DAJK	Dwi Aneka Jaya Kemasindo Tbk
39	DLTA	Delta Djakarta Tbk.
40	DPNS	Duta Pertiwi Nusantara Tbk
41	DVLA	Davomas Abadi Tbk.
42	EKAD	Ekadharna International Tbk.
43	ERTX	Eratex Djaja Tbk.
44	ESTI	Ever Shine Textile Industry Tbk.
45	ETWA	Eterindo Wahanatama Tbk.
46	FASW	Fajar Surya Wisesa Tbk.
47	FPNI	Lotte Chemical Titan Tbk.
48	GDST	Gunawan Dianjaya Steel Tbk.
49	GDYR	Goodyear Indonesia Tbk
50	GGRM	Gudang Garam Tbk.
51	GJTL	Gajah Tunggal Tbk.
52	GMFI	Garuda Maintenance Facility Aero Asia Tbk.
53	GOOD	PT Garudafood Putra Putri Jaya Tbk.
54	HDTX	Panasia Indo Resources Tbk
55	HMSP	H.M. Sampoerna Tbk.
56	HOKI	Buyung Poetra Sembada Tbk.
57	HRTA	Hartadinata Abadi Tbk.
58	ICBP	Indofood CBP Sukses Makmur Tbk.
59	IGAR	Champion Pacific Indonesia Tbk.
60	IIKP	Inti Agri Resources Tbk.
61	IKAI	Intikeramik Alamasri Industri Tbk
62	IKBI	Sumi Indo Kabel Tbk.
63	IMAS	Indomobil Sukses Internasional Tbk.
64	IMPC	Impack Pratama Industri Tbk.
65	INAF	Indofarma (Persero) Tbk.
66	INAI	Indal Aluminium Industry Tbk.
67	INCF	Indo Komoditi Korpora Tbk.
68	INCI	Intanwijaya Internasional Tbk
69	INDF	Indofood Sukses Makmur Tbk.
70	INDR	Indo-Rama Synthetics Tbk.
71	INDS	Indospring Tbk.
72	INKP	Indah Kiat Pulp & Paper Tbk.

73	INRU	Toba Pulp Lestari Tbk.
74	INTP	Indocement Tunggul Prakarsa Tbk.
75	IPOL	Indopoly Swakarsa Industry Tbk.
76	ISSP	Steel Pipe Industry of Indonesia Tbk.
77	JECC	Jembo Cable Company Tbk.
78	JKSW	Jakarta Kyoei Steel Works Tbk.
79	JSKY	Sky Energy Indonesia Tbk.
80	JPFA	Japfa Comfeed Indonesia Tbk.
81	JPRS	Jaya Pari Steel Tbk.
82	KAEF	Kimia Farma Tbk.
83	KBLI	KMI Wire and Cable Tbk.
84	KBLM	Kabelindo Murni Tbk.
85	KBRI	Kertas Basuki Rachmat Indonesia Tbk.
86	KDSI	Kedawung Setia Industrial Tbk.
87	KIAS	Keramika Indonesia Assosiasi Tbk.
88	KICI	Kedaung Indah Can Tbk.
89	KINO	Kino Indonesia Tbk.
90	KLBF	Kalbe Farma Tbk.
91	KMTR	Kirana Megatara Tbk.
92	KPAL	Steadfast Marine Tbk.
93	KPAS	PT Cottonindo Ariesta Tbk.
94	KRAH	Grand Kartech Tbk.
95	KRAS	Krakatau Steel (Persero) Tbk.
96	LION	Lion Metal Works Tbk
97	LMPI	Langgeng Makmur Industri Tbk.
98	LMSH	Lionmesh Prima Tbk
99	LPIN	Multi Prima Sejahtera Tbk.
100	MAIN	Malindo Feedmill Tbk.
101	MARK	Mark Dynamics Indonesia Tbk
102	MASA	Multistrada Arah Sarana Tbk.
103	MBTO	Martina Berto Tbk.
104	MDKI	Emdeki Utama Tbk.
105	MERK	Merck Tbk.
106	MGNA	
107	MLBI	Multi Bintang Indonesia Tbk.
108	MLIA	Mulia Industrindo Tbk
109	MOLI	Madusari Murni Indah Tbk.
110	MRAT	Mustika Ratu Tbk.
111	MYOR	Mayora Indah Tbk.

112	MYTX	Asia Pacific Investama Tbk.
113	NIKL	Pelat Timah Nusantara Tbk.
114	NIPS	Nipress Tbk.
115	PANI	Pratama Abadi Nusa Industri Tbk.
116	PEHA	PT Phapros Tbk.
117	PBID	Panca Budi Idaman Tbk.
118	PBRX	Pan Brothers Tbk.
119	PCAR	Prima Cakrawala Abadi Tbk.
120	PICO	Pelangi Indah Canindo Tbk.
121	POLY	Asia Pacific Fibers Tbk
122	PRAS	Prima Alloy Steel Universal Tbk.
123	PSDN	Prasidha Aneka Niaga Tbk.
124	PTSN	Sat Nusapersada Tbk.
125	PYFA	Pyridam Farma Tbk.
126	RICY	Ricky Putra Globalindo Tbk.
127	RMBA	Bentoel Internasional Investama Tbk.
128	ROTI	Nippon Indosari Corpindo Tbk.
129	SCCO	Supreme Cable Manufacturing & Commerce Tbk.
130	SCPI	Merck Sharp Dohme Pharma Tbk.
131	SIAP	Sekawan Intipratama
132	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk.
133	SIMA	Siwani Makmur Tbk
134	SIPD	Sierad Produce Tbk.
135	SKBM	Sekar Bumi Tbk.
136	SKLT	Sekar Laut Tbk.
137	SMBR	Semen Baturaja (Persero) Tbk.
138	SMCB	Holcim Indonesia Tbk
139	SMGR	Semen Indonesia (Persero) Tbk.
140	SMSM	Selamat Sempurna Tbk
141	SOBI	Sorini Agro Asia Corporindo Tbk
142	SPMA	Suparma Tbk.
143	SQBB	Taisho Pharmaceutical Indonesia Tbk.
144	SQBI	Thaiso Pharmaceutical Indonesia (Preferen) Tbk.
145	SRIL	Sri Rejeki Isman Tbk.
146	SRSN	Indo Acidatama Tbk.
147	SSTM	Sunson Textile Manufacturer Tbk.
148	STAR	Star Petrochem Tbk.
149	STTP	Siantar Top Tbk.
150	SULI	SLJ Global Tbk.

151	SWAT	Sriwahana Adityakarta Tbk.
152	TALF	Tunas Alfin Tbk
153	TBMS	Tembaga Mulia Semanan Tbk
154	TCID	Mandom Indonesia Tbk.
155	TDPM	Tridomain Performance Materials Tbk.
156	TFCO	Tifico Fiber Indonesia Tbk.
157	TIRT	Tirta Mahakam Resources Tbk.
158	TKIM	Pabrik Kertas Tjiwi Kimia Tbk
159	TOTO	Surya Toto Indonesia Tbk.
160	TPIA	Chandra Asri Petrochemical Tbk.
161	TRIS	Trisula International Tbk.
162	TRST	Trias Sentosa Tbk.
163	TSPC	Tempo Scan Pacific Tbk
164	ULTJ	Ultra Jaya Milk Industry & Trading Company Tbk.
165	UNIC	Unggul Indah Cahaya Tbk.
166	UNIT	Nusantara Inti Corpora Tbk.
167	UNTX	Unitex Tbk.
168	UNVR	Unilever Indonesia Tbk.
169	VOKS	Voksel Electric Tbk.
170	WIIM	Wismilak Inti Makmur Tbk.
171	WOOD	Integra Indocabinet Tbk
172	WSBP	Waskita Beton Precast Tbk.
173	WTON	Wijaya Karya Beton Tbk.
174	YPAS	Yanaprima Hastapersada Tbk.
175	ZONE	PT Mega Perintis Tbk.

## SAMPEL PENELITIAN

NO.	KODE	NO.	KODE	NO.	KODE
1	ADES	27	IMPC	53	SCCO
2	AGII	28	INAI	54	SCPI
3	AKPI	29	INCI	55	SIDO
4	ALDO	30	INDF	56	SKBM
5	ALKA	31	INDS	57	SKLT
6	AMFG	32	INTP	58	SMBR
7	AMIN	33	ISSP	59	SMGR
8	ARNA	34	JECC	60	SMSM
9	ASII	35	JPFA	61	SPMA
10	AUTO	36	KAEF	62	SRSN
11	BATA	37	KBLI	63	STAR
12	BIMA	38	KBLM	64	STTP
13	BOLT	39	KDSI	65	TALF
14	BUDI	40	KINO	66	TCID
15	CEKA	41	KLBF	67	TOTO
16	CINT	42	LION	68	TRIS
17	CPIN	43	LMSH	69	TRST
18	DLTA	44	MAIN	70	TSPC
19	DPNS	45	MERK	71	ULTJ
20	DVLA	46	MLBI	72	UNIT
21	EKAD	47	MLIA	73	UNVR
22	FASW	48	MYOR	74	VOKS
23	GGRM	49	PICO	75	WIIM
24	HMSP	50	PYFA	76	WSBP
25	ICBP	51	RICY	77	WTON
26	IGAR	52	ROTI		

## HASIL RUNNING SPSS 20

### Deskriptif Statistik Data

#### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Financial Statemen Fraud	231	-.382	1.162	-.02103	.135665
Financial Stability	231	-8.681	.685	.05458	.592534
External Pressure	231	.000	2.056	.40971	.256847
Financial Target	231	.000	.921	.08768	.114264
Valid N (listwise)	231				

### Uji Normaliats Data

#### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		231
Normal Parameters <sup>a,b</sup>	Mean	0E-7
	Std. Deviation	.11965762
	Absolute	.162
Most Extreme Differences	Positive	.162
	Negative	-.134
Kolmogorov-Smirnov Z		2.466
Asymp. Sig. (2-tailed)		.000

a. Test distribution is Normal.

b. Calculated from data.



## Data Outlier

### Casewise Diagnostics<sup>a</sup>

Case Number	Std. Residual	Financial Statement Fraud	Predicted Value	Residual
29	5.431	.606	-.04817	.654170
76	7.156	.826	-.03590	.861897
199	5.957	1.162	.44448	.717522

a. Dependent Variable: Financial Statement Fraud

## Uji Normalitas

### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		178
Normal Parameters <sup>a,b</sup>	Mean	0E-7
	Std. Deviation	.04907928
	Absolute	.055
Most Extreme Differences	Positive	.040
	Negative	-.055
Kolmogorov-Smirnov Z		.735
Asymp. Sig. (2-tailed)		.652

a. Test distribution is Normal.

b. Calculated from data.

## Uji Multikolinieritas

### Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-.054	.012		-4.357	.000		
Financial Stability	.184	.047	.298	3.925	.000	.881	1.135
External Pressure	-.010	.023	-.032	-.406	.685	.812	1.232
Financial Target	.135	.101	.107	1.341	.182	.801	1.248

a. Dependent Variable: Financial Statement Fraud

## Uji Autokorelasi

### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.338 <sup>a</sup>	.114	.099	.049501	1.777

a. Predictors: (Constant), Financial Target, Financial Stability, External Pressure

b. Dependent Variable: Financial Statement Fraud

## Uji Heterokedastisitas

### Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	.032	.007		4.305	.000
	Financial Stability	.022	.028	.064	.798	.426
	External Pressure	.018	.014	.105	1.255	.211
	Financial Target	-.021	.060	-.029	-.344	.731

a. Dependent Variable: Ares

## Analisis Regresi Linier Berganda

### Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	-.054	.012		-4.357	.000
	Financial Stability	.184	.047	.298	3.925	.000
	External Pressure	-.010	.023	-.032	-.406	.685
	Financial Target	.135	.101	.107	1.341	.182

a. Dependent Variable: Financial Statement Fraud

## Uji Koefisien Determinasi (R<sup>2</sup>)

### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.338 <sup>a</sup>	.114	.099	.049501

a. Predictors: (Constant), Financial Target, Financial Stability, External Pressure

b. Dependent Variable: Financial Statement Fraud

## Uji Kelayakan Model (Uji F)

### ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.055	3	.018	7.458	.000 <sup>b</sup>
	Residual	.426	174	.002		
	Total	.481	177			

a. Dependent Variable: Financial Statement Fraud

b. Predictors: (Constant), Financial Target, Financial Stability, External Pressure

**Tabel 4.13**

## Hasil Uji Hipotesis (Uji t)

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.054	.012		-4.357	.000
	Financial Stability	.184	.047	.298	3.925	.000
	External Pressure	-.010	.023	-.032	-.406	.685
	Financial Target	.135	.101	.107	1.341	.182

a. Dependent Variable: Financial Statement Fraud