

### Tabel Ringkasan Sampel

Unweighted Cases <sup>a</sup>		N	Percent
Selected Cases	Included in Analysis	135	100.0
	Missing Cases	0	.0
	Total	135	100.0
Unselected Cases		0	.0
Total		135	100.0

a. If weight is in effect, see classification table for the total number of cases.

### Kode Variabel Dependen

#### Dependent Variable Encoding

Original Value	Internal Value
TIDAK MELAKUKAN FRAUD	0
MELAKUKAN FRAUD	1

### Hasil Analisis Statistik Deskriptif

#### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
TEKANAN	135	.29	1.47	.8282	.11091
KESEMPATAN	135	.25	1.67	.6923	.26759
RASIONAL	135	0	1	.17	.377
KEMAMPUAN	135	0	1	.40	.492
AROGANSI	135	1	14	5.73	3.149
Valid N (listwise)	135				

## Hasil Uji logistic

**Variables in the Equation**

	B	S.E.	Wald	Df	Sig.	Exp(B)	
Step 1 <sup>a</sup>	X1	-.534	1.752	.093	1	.760	.586
	X2	-.713	.800	.795	1	.373	.490
	X3	-.098	.480	.042	1	.838	.906
	X4	.001	.388	.000	1	.998	1.001
	X5	-.050	.069	.527	1	.468	.951
	Constant	1.783	1.506	1.403	1	.236	5.950

a. Variable(s) entered on step 1: X1, X2, X3, X4, X5.

## Hasil Uji Log Likelihood value Step 0

**Iteration History<sup>a,b,c</sup>**

Iteration	-2 Log likelihood	Coefficients	
		Constant	
1	177.976	.519	
Step 0 2	177.971	.531	
3	177.971	.531	

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 177.971

c. Estimation terminated at iteration number 3 because parameter estimates changed by less than .001.

## Hasil Uji Log Likelihood value Step 1

**Iteration History<sup>a,b,c,d</sup>**

Iteration	-2 Log likelihood	Coefficients						
		Constant	X1	X2	X3	X4	X5	
1	174.883	1.639	-.448	-.663	-.092	.002	-.048	
Step 1	2	174.855	1.781	-.533	-.712	-.098	.001	-.050
	3	174.855	1.783	-.534	-.713	-.098	.001	-.050
	4	174.855	1.783	-.534	-.713	-.098	.001	-.050

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 177.971

d. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001.

### Koefesien Determinasi ( $R^2$ )

**Model Summary**

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	174.855 <sup>a</sup>	.023	.031

a. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001.

### Hasil uji *Homer and Lemeshow Test*

**Hosmer and Lemeshow Test**

Step	Chi-square	Df	Sig.
1	7.736	8	.460

## Ketepatan Prediksi Klasifikasi

Classification Table<sup>a</sup>

	Observed	Predicted			
		KECURANGAN LAPORAN KEUANGN		Percentage Correct	
		"tidak melakukan kecurangan laporan keuangan"	melakukan kecurangan laporan keuangan"		
Step 1	KECURANGAN LAPORAN KEUANGN	"tidak melakukan kecurangan laporan keuangan"	5	45	10.0
		melakukan kecurangan laporan keuangan"	4	81	95.3
	Overall Percentage				63.7

a. The cut value is .500

## Hasil Uji hipotesis

Variables in the Equation

	B	S.E.	Wald	Df	Sig.	Exp(B)	
Step 1 <sup>a</sup>	X1	-.534	1.752	.093	1	.760	.586
	X2	-.713	.800	.795	1	.373	.490
	X3	-.098	.480	.042	1	.838	.906
	X4	.001	.388	.000	1	.998	1.001
	X5	-.050	.069	.527	1	.468	.951
	Constant	1.783	1.506	1.403	1	.236	5.950

a. Variable(s) entered on step 1: X1, X2, X3, X4, X5.