

Lampiran I

Tabulasi Sampel

No	Kode Saham	Nama Bank	Laporan Keuangan			Laporan GCG			Sampel
			2013	2014	2015	2013	2014	2015	
1	AGRS	Bank Agris Tbk	0	0	0	0	0	0	✓
2	INPC	Bank Artha Graha International Tbk	0	0	0	x	x	x	–
3	ARTO	Bank Artos Indonesia Tbk	0	0	0	0	0	0	✓
4	BBKP	Bank Bukopin Tbk	0	0	0	0	0	0	✓
5	BNBA	Bank Bumi Arta Tbk	0	0	0	0	0	0	✓
6	BACA	Bank Capital Indonesia Tbk	0	0	0	x	x	x	–
7	BBCA	Bank Central Asia Tbk	0	0	0	0	0	0	✓
8	BNGA	Bank CIMB Niaga Tbk	0	0	0	x	x	x	–
9	BDMN	Bank Danamon Indonesia Tbk	0	0	0	0	0	0	✓
10	DNAR	Bank Dinar Indonesia Tbk	0	0	0	0	0	0	✓
11	BGTB	Bank Ganesha Tbk.	0	0	0	x	x	x	–
12	BBHI	Bank Harda Internasional Tbk	0	0	0	0	0	0	✓
13	BINA	Bank Ina Perdana Tbk	x	x	0	0	0	0	–
14	BCIC	Bank J Trust Indonesia Tbk	x	0	0	x	0	0	–
15	BJBR	Bank Jabar Banten Tbk	0	0	0	0	0	0	✓
16	BMRI	Bank Mandiri (Persero) Tbk	0	0	0	0	0	0	✓
17	BMAS	Bank Maspion Indonesia Tbk	0	0	0	x	x	x	–
18	MAYA	Bank Mayapada International Tbk	0	0	0	0	0	0	✓
19	BNII	Bank Maybank Indonesia Tbk	0	0	0	0	0	0	✓
20	MEGA	Bank Mega Tbk	0	0	0	0	0	0	✓
21	BBMD	Bank Mestika Dharma Tbk	0	0	0	0	0	0	✓
22	NAGA	Bank Mitraniaga Tbk	x	0	0	x	0	0	–
23	BABP	Bank MNC Internasional Tbk	0	0	0	0	0	0	✓

No	Kode Saham	Nama Bank	Laporan Keuangan			Laporan GCG			Sampel
			2013	2014	2015	2013	2014	2015	
24	NOBU	Bank Nationalnobu Tbk	0	0	0	x	x	x	-
25	BBNI	Bank Negara Indonesia (Persero)Tbk	0	0	0	0	0	0	✓
26	BBNP	Bank Nusantara Parahyangan Tbk	0	0	0	x	0	0	-
27	NISP	Bank OCBC NISP Tbk	0	0	0	x	x	x	-
28	BSWD	Bank of India Indonesia Tbk	x	0	0	x	x	0	-
29	PNBN	Bank Pan Indonesia Tbk	0	0	0	x	0	0	-
30	PNBS	Bank Panin Syariah Tbk	0	0	0	0	0	0	✓
31	BJTM	Bank Pembangunan Daerah Jawa Timur Tbk	x	0	0	x	x	x	-
32	BNLI	Bank Permata Tbk	0	0	0	x	0	0	-
33	BEKS	Bank Pundi Indonesia Tbk	0	0	0	x	x	x	-
34	BKSW	Bank QNB Indonesia Tbk	0	0	0	x	x	x	-
35	BBRI	Bank Rakyat Indonesia (Persero)Tbk	0	0	0	0	0	0	✓
36	AGRO	Bank Rakyat Indonesia Agro Niaga Tbk	0	0	0	0	0	0	✓
37	BSIM	Bank Sinar Mas Tbk	0	0	0	0	0	0	✓
38	BBTN	Bank Tabungan Negara (Persero) Tbk	0	0	0	0	0	0	✓
39	BTPN	Bank Tabungan Pensiunan Nasional Tbk	0	0	0	0	0	0	✓
40	BVIC	Bank Victoria International Tbk	0	0	0	0	0	0	✓
41	MCOR	Bank Windu Kentjana International Tbk	x	0	0	x	x	0	-
42	SDRA	Bank Woori Saudara Indonesia 1906 Tbk	0	0	0	x	x	0	-
43	BBYB	Bank Yudha Bhakti Tbk	0	0	0	x	0	0	-
TOTAL			37	42	43	24	30	33	23
			0						✓

Lampiran II**Lampiran Fraud**

No	Kode Saham	Fraud		
		2013	2014	2015
1	AGRS	0	0	2
2	ARTO	0	0	0
3	BBKP	17	13	10
4	BNBA	1	1	0
5	BBCA	3	3	6
6	BDMN	43	28	92
7	DNAR	2	1	0
8	BBHI	0	1	0
9	BJBR	7	5	5
10	BMRI	49	52	63
11	MAYA	0	1	1
12	BMII	10	7	5
13	MEGA	6	5	9
14	BBMD	0	0	0
15	BABP	4	4	5
16	BBNI	6	25	15
17	PNBN	3	6	5
18	BBRI	46	48	52
19	AGRO	2	1	0
20	BSIM	2	0	0
21	BBTN	12	17	19
22	BTPN	12	13	17
23	BVIC	0	0	0

Lampiran III

Lampiran Pelaksanaan GCG

No	Kode Saham	Pelaksanaan GCG		
		2013	2014	2015
1	AGRS	1	1	1
2	ARTO	1	0	0
3	BBKP	0	0	1
4	BNBA	0	1	1
5	BBCA	1	0	0
6	BDMN	0	1	1
7	DNAR	0	1	1
8	BBHI	1	1	1
9	BJBR	0	1	0
10	BMRI	1	1	1
11	MAYA	1	0	1
12	BMII	0	0	1
13	MEGA	1	0	0
14	BBMD	1	1	1
15	BABP	0	0	0
16	BBNI	1	1	0
17	PNBN	1	0	1
18	BBRI	1	1	1
19	AGRO	1	0	1
20	BSIM	1	1	1
21	BBTN	1	1	1
22	BTPN	1	1	0
23	BVIC	1	1	1

Lampiran IV

Lampiran Ukuran (Size) Bank

No	Kode Saham	LN (Ukuran Perusahaan)		
		2013	2014	2015
1	AGRS	21,6433	22,1369	22,1625
2	ARTO	20,3032	20,5487	20,4298
3	BBKP	18,0562	18,1856	18,3627
4	BNBA	22,1209	22,3633	22,6054
5	BBCA	20,0227	20,1298	20,2030
6	BDMN	19,0317	19,0921	19,0523
7	DNAR	20,5664	21,2188	21,4526
8	BBHI	21,2169	21,4272	21,4552
9	BJBR	18,0776	18,1441	18,3007
10	BMRI	20,4128	20,5667	20,6290
11	MAYA	23,9020	24,3122	24,5799
12	BMII	18,7611	18,7806	18,8757
13	MEGA	18,0123	18,0149	18,0383
14	BBMD	22,7920	22,8834	22,9661
15	BABP	22,8232	22,9672	23,2195
16	BBNI	19,7730	19,8476	20,0472
17	PNBN	18,9157	18,9664	19,0257
18	BBRI	20,2550	20,5026	20,5936
19	AGRO	22,3572	22,5772	22,8473
20	BSIM	23,5825	23,7801	24,0508
21	BBTN	18,6920	18,7893	18,9619
22	BTPN	24,9670	25,0410	25,1182
23	BVIC	23,6767	23,7850	23,8696

Lampiran V

Lampiran Kompleksitas Bank

No	Kode Saham	Kompleksitas Bank		
		2013	2014	2015
1	AGRS	7	11	12
2	ARTO	6	6	6
3	BBKP	154	161	170
4	BNBA	32	32	32
5	BBCA	1062	1111	1182
6	BDMN	1567	1361	1276
7	DNAR	6	6	6
8	BBHI	15	16	16
9	BJBR	366	374	374
10	BMRI	1062	1154	1219
11	MAYA	92	103	114
12	BMII	406	411	415
13	MEGA	343	348	357
14	BBMD	55	56	56
15	BABP	16	16	16
16	BBNI	1080	1080	1080
17	PNBN	56	58	60
18	BBRI	1014	1041	1065
19	AGRO	22	30	33
20	BSIM	202	202	202
21	BBTN	334	334	334
22	BTPN	1102	1115	1157
23	BVIC	67	69	69

Lampiran VI

Data Output SPSS

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Fraud	69	0	92	11,04	18,125
Pelaksanaan GCG	69	0	1	,67	,475
Ukuran Perusahaan	69	18,01	25,12	21,2010	2,16536
Kompleksitas Bank	69	6	1567	397,28	472,584
Valid N (listwise)	69				

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,769 ^a	,592	,573	11,844	2,394

a. Predictors: (Constant), Kompleksitas Bank, Pelaksanaan GCG, Ukuran Perusahaan

b. Dependent Variable: Fraud

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	13220,609	3	4406,870	31,415	,000 ^b
	Residual	9118,261	65	140,281		
	Total	22338,870	68			

a. Dependent Variable: Fraud

b. Predictors: (Constant), Kompleksitas Bank, Pelaksanaan GCG, Ukuran Perusahaan

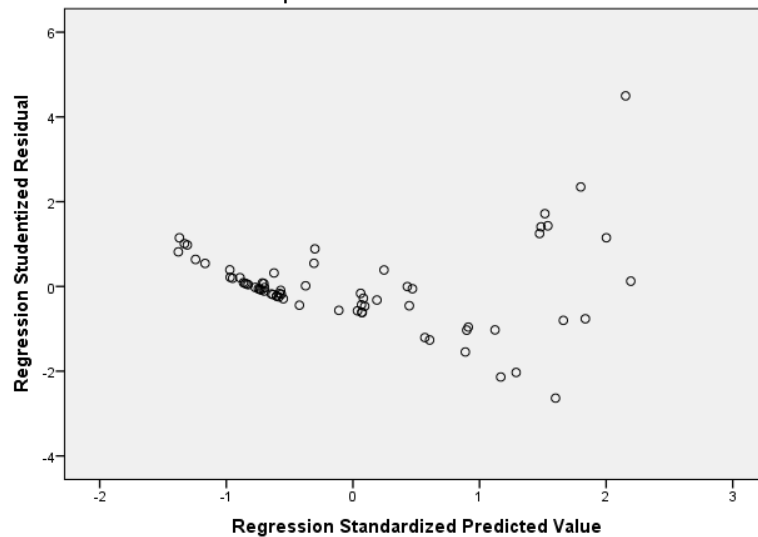
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	42,386	14,593		2,905	,005		
Pelaksanaan GCG	7,085	3,138	,186	2,258	,027	,929	1,076
Ukuran Perusahaan	-2,191	,694	-,262	-3,156	,002	,913	1,096
Kompleksitas Bank	,026	,003	,681	8,512	,000	,980	1,020

a. Dependent Variable: Fraud

Scatterplot

Dependent Variable: Fraud



One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		69
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	11,57981291
	Absolute	,154
Most Extreme Differences	Positive	,154
	Negative	-,111
Kolmogorov-Smirnov Z		1,283
Asymp. Sig. (2-tailed)		,074

a. Test distribution is Normal.

b. Calculated from data.