**DAFTAR PUSTAKA**

Aditya, A. (2018). *Bukopin Revisi Laporan Keuangan, Begini Respons Ernst & Young*. CNBC Indonesia.

Adnyani, N., Atmadja, A. T., & Herawati, N. T. (2014). Pengaruh Skeptisme Profesional Auditor, Independensi, Dan Pengalaman Auditor Terhadap Tanggungjawab Auditor Dalam Mendeteksi Kecurangan Dan Kekeliruan Laporan Keuangan. *E-Journal S1 AK Universitas Pendidikan Ganesha*, *2*(1), 1–11.

Amalia, S. R. N. (2014). *Pengaruh Auditor Internal Terhadap Kualitas Pelaporan Keuangan pada Bank Pengkreditan Rakyat di Jawa Tengah* (Vol. 3, Issue 1991). Universitas Diponegoro.

Anggriawan, E. F. (2018). Pengaruh Pengalaman Kerja, Skeptisisme Profesional, Dan Tekanan Waktu Terhadap Kemampuan Mendeteksi Fraud. *Jurnal Nominal*, *3*(2), 30–36.

Annisya, M., Lindrianasari, & Asmaranti, Y. (2016). ABSTRAK Penelitian ini bertujuan untuk menganalisis faktor-faktor yang mendorong laporan keuangan penipuan dengan analisis. *Jurnal Bisnis Dan Ekonomi (JBE)*, *23*(1), 72–89.

Arwinda Sari, K. G., Wirakusuma, M. G., & Ratnadi, N. M. D. (2018). Pengaruh Skeptisisme Profesional, Etika, Tipe Kepribadian, Kompensasi, Dan Pengalaman Pada Pendeteksian Kecuarngan. *E-Jurnal Ekonomi Dan Bisnis Universitas Udayana*, *1*, 29. https://doi.org/10.24843/eeb.2018.v07.i01.p02

Biksa, I. A. I., & Wiratmata, I. D. N. W. (2016). Pengaruh Pengalaman, Independensi, Skeptisisme Profesional Auditor Pada Pendeteksian Kecurangan. *E-Jurnal Akuntansi Universitas Udayana*, *17.3*, 1–18. https://doi.org/10.1016/0032-3950(77)90421-X

Dewi, F. R. (2020). Dimensi Fraud Pentagon Terhadap Kecurangan Laporan Keuangan Pada Perusahaan Perbankan Yang Terdaftar Di Bursa Efek Indonesia. In *Universitas Pancasakti Tegal*. Universitas Pancasakti.

Fitriyanti. (2015). *Pengruh Pengalaman Auditor, Akuntabilitas Dan Kompleksitas Tugas Terhadap Kualitas Audit Dengan Pemahaman Terhadap Sistem Informasi Sebagai Variabel Moderating*. Universitas Islam Negeri Syarif Hidayatullah.

Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25*. (Edisi 9). Semarang: Badan Penerbit Universitas Diponegoro.

Gracea, A., Kalangi, L., & Rondonuwu, S. (2017). Pengaruh Keahlian Auditor, Pengetahuan Auditor dan Kompleksitas Tugas Terhadap Audit Judgment (Studi Kasus Pada BPK RI Perwakilan Provinsi Sulawesi Utara). *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, *5*(2), 2627–2636.

Jensen, M. J., & Meckling, W. H. (1976). Theory of The Firm: Managerial Behavior, Agency Costs And Ownership Structure. *Journal of Financial Economics 3*, 305–360. North Holland Publishing Company

Handoko, B. L., & Ramadhani, K. A. (2017). Pengaruh Karakteristik Komite Audit, Keahlian Keuangan Dan Ukuran Perusahaan Terhadap Kemungkinan Kecurangan Laporan Keuangan [The Influence of Audit Committee Characteristics, Financial Expertise, and Company Size toward the Possibility of Financial Repo. *DeReMa (Development Research of Management): Jurnal Manajemen*, *12*(1), 86. https://doi.org/10.19166/derema.v12i1.357

Kamarudin, K. A., Ismail, W. A. W., & Alwi, M. (2014). The effects of audit committee attributes on fraudulent financial reporting. *Journal of Modern Accounting and Auditing*, *10*(5).

Kusumawaty, M., & Betri, B. (2019). Pengaruh Pengalaman Audit, Beban Kerja, Task Specific Knowledge, Tipe Kepribadian Terhadap Pendeteksian Kecurangan Laporan Keuangan(Studi Kasus Kantor Akuntan Publik Kota Palembang). *BALANCE Jurnal Akuntansi Dan Bisnis*, *4*(1), 537. https://doi.org/10.32502/jab.v4i1.1829

Matondang, J. (2010). Pengaruh Pengalaman Audit, Independensi, Dan Keahlian Profesional Terhadap Pencegahan Dan Pendeteksian Kecurangan Penyajian Laporan Keuangan (studi empiris pada kantor Akuntan Publik di DKI Jakarta). In *Angewandte Chemie International Edition, 6(11), 951–952.* Universitas Islam Negeri Syarif Hidayatullah.

Mawarni, S. (2016). *Pengaruh Fraud Triangle Terhadap Financial Statement Fraud ( Studi Empiris Pada Perusahaan Non Keuangan Yang Terdaftar Di Bursa Efek Indonesia )*. Universitas Bengkulu.

Ningtyas, I., Delemat, H., & Yuniartie, E. (2018). Pengaruh Pengalaman, Keahlian, dan Skeptisisme Profesional Terhadap Pendeteksian Kecurangan ( Studi empiris pada BPK RI Perwakilan Sumatera Selatan). *Akuntabilitas: Jurnal Penelitian Dan Pengembangan Akuntansi*, *12*(2), 113–124.

Nurliasari, K. E., & Achmad, T. (2020). Pengaruh Karakteristik Komite Audit Terhadap Kecurangan Pelaporan Keuangan. *Diponegoro Journal of Accounting*, *9*(1), 1–12.

Pangestika, W., Taufik, T., & Silfi, A. (2014). Pengaruh Keahlian Profesional, Independensi, dan Tekanan Anggaran Waktu Terhadap Pendeteksian Kecurangan. *Jurnal Online Mahasiswa Fakultas Ekonomi Universitas Riau*, *1*(2), 1–15.

POJK.04/2015, P. O. J. K. N. 55. (2015). Pembentukan Dan Pedoman Pelaksanaan Kerja Komite Audit Dengan Rahmat Tuhan Yang Maha Esa Dewan Komisioner Otoritas Jasa Keuangan. *Pemerintah Indonesia*, 1–14.

Praditaningrum, A. S., & Januarti, I. (2012). Analisis Faktor-Faktor Yang Berpengaruh Terhadap Audit Judgment (Studi Pada BPK RI Perwakilan Provinsi Jawa Tengah). *Simposium Nasional Akuntansi XV*, *15*, 1–28.

Rahmawati, & Usman, H. (2014). Pengaruh Beban Kerja Dan Pengalaman Auditor dalam Mendeteksi Kecurangan. *Jurnal Akuntansi Dan Investasi*, *15*(1), 68–76.

Salsabil, A. (2020). Pengaruh pengalaman auditor, independensi, pendidikan berkelanjutan, tekanan waktu kerja terhadap pendeteksian kecurangan oleh auditor eksternal dengan skeptisisme profesional sebagai variabel moderasi. *Journal of Chemical Information and Modeling*, *53*(9), 2–7.

Singgih, E. M., & Bawono, I. R. (2011). Pengaruh Independensi, Pengalaman, Due Professional Care dan Akuntabilitas terhadap Kualitas Audit. *ACADEMIA*, 1–24.

Sodiki. (2020). *Pengaruh Leverage, Growth Opportunities, Dan Liquidities Terhadap Pengambilan Keputusan Hedging Perusahaan Pertambangan Yang Terdaftar Di Bei Tahun 2014-2018* (Vol. 2507, Issue February). Universitas Pancasakti.

Suliyanto. (2018). *METODE PENELITIAN BISNIS* (A. Cristian (ed.)). Andi Offset.

Tuanakotta, T. M. (2013). Audit Berbasis ISA (International Standards on Auditing). *Jakarta: Salemba Empat*.

Yunita, E. A., Indriasih, D., & Rahmatika, D. N. (2022). *Modul Pelatihan SKPI Program Studi Akuntansi*.

Yusrianti, H. (2015). Pengaruh Pengalaman Audit , Beban Kerja , Task Specific Knowledge terhadap Pendeteksian Kecurangan. *Jurnal Manajemen Dan Bisnis Sriwijaya*, *Vol.13*(1), 55–72.

Lampiran 1

Data Variabel Bebas

| Kode saham | Tahun | Karakteristik komite audit | Keahlian keuangan | Pengalaman auditor |
| --- | --- | --- | --- | --- |
| AGRO | 2019 | 0,33 | 0,67 | 5 |
| BACA | 0,33 | 0,67 | 8 |
| BBCA | 0,33 | 0,33 | 11 |
| BBKP | 0,33 | 0,50 | 4 |
| BBNI | 0,25 | 0,25 | 8 |
| BBTN | 0,14 | 0,71 | 9 |
| BDMN | 0,33 | 0,33 | 8 |
| BJBR | 0,25 | 0,50 | 6 |
| BJTM | 0,25 | 0,50 | 7 |
| BKSW | 0,33 | 0,33 | 8 |
| BMRI | 0,33 | 0,33 | 9 |
| BNGA | 0,25 | 0,50 | 8 |
| BNII | 0,50 | 0,50 | 5 |
| BNLI | 0,25 | 0,25 | 6 |
| BRIS | 0,17 | 0,50 | 8 |
| BSIM | 0,33 | 0,33 | 6 |
| BTPN | 0,25 | 0,25 | 7 |
| BVIC | 0,25 | 0,50 | 8 |
| MAYA | 0,33 | 0,33 | 6 |
| NISP | 0,33 | 0,33 | 4 |
| PNBN | 0,33 | 0,33 | 6 |
| SDRA | 0,25 | 0,50 | 5 |
| AGRO | 2020 | 0,33 | 0,67 | 5 |
| BACA | 0,33 | 0,67 | 8 |
| BBCA | 0,33 | 0,33 | 11 |
| BBKP | 0,17 | 0,50 | 4 |
| BBNI | 0,25 | 0,25 | 8 |
| BBTN | 0,14 | 0,71 | 9 |
| BDMN | 0,33 | 0,33 | 8 |
| BJBR | 0,25 | 0,50 | 6 |
| BJTM | 0,25 | 0,50 | 7 |
| BKSW | 0,33 | 0,33 | 8 |
| BMRI | 0,17 | 0,33 | 9 |
| BNGA | 0,25 | 0,50 | 8 |
| BNII | 0,50 | 0,50 | 5 |
| BNLI | 0,25 | 0,25 | 6 |
| BRIS | 0,17 | 0,50 | 8 |
| BSIM | 0,33 | 0,33 | 6 |
| BTPN | 0,25 | 0,25 | 7 |
| BVIC | 0,25 | 0,50 | 8 |
| MAYA | 0,33 | 0,33 | 6 |
| NISP | 0,33 | 0,33 | 4 |
| PNBN | 0,33 | 0,33 | 6 |
| SDRA | 0,25 | 0,50 | 5 |
| AGRO | 2021 | 0,25 | 0,50 | 5 |
| BACA | 0,33 | 0,67 | 8 |
| BBCA | 0,33 | 0,33 | 11 |
| BBKP | 0,20 | 0,60 | 4 |
| BBNI | 0,25 | 0,25 | 8 |
| BBTN | 0,17 | 0,83 | 9 |
| BDMN | 0,20 | 0,60 | 8 |
| BJBR | 0,33 | 0,67 | 6 |
| BJTM | 0,25 | 0,50 | 7 |
| BKSW | 0,33 | 0,33 | 8 |
| BMRI | 0,14 | 0,29 | 9 |
| BNGA | 0,33 | 0,67 | 8 |
| BNII | 0,25 | 0,25 | 5 |
| BNLI | 0,25 | 0,25 | 6 |
| BRIS | 0,14 | 0,43 | 8 |
| BSIM | 0,33 | 0,33 | 6 |
| BTPN | 0,25 | 0,25 | 7 |
| BVIC | 0,33 | 0,33 | 8 |
| MAYA | 0,33 | 0,33 | 6 |
| NISP | 1,00 | 1,00 | 4 |
| PNBN | 0,20 | 0,60 | 6 |
| SDRA | 0,33 | 0,67 | 5 |

Lampiran 2

Data Variabel Terikat

| Kode saham | Tahun | WC | NCO | FIN | Total Asset | RSST Acroal |
| --- | --- | --- | --- | --- | --- | --- |
| AGRO | 2019 | 15.641.525 | 21.564.847 | 26.647.677 | 27.067.923 | 0,219 |
| BACA | 17.280.289 | 14.566.695 | 26.066.143 | 18.959.622 | -0,143 |
| BBCA | 478.253.670 | 677.985.046 | 920.355.502 | 899.035.962 | 0,222 |
| BBKP | 59.510.566 | 78.560.981 | 91.981.918 | 94.796.657 | 0,201 |
| BBNI | 415.477.375 | 624.639.065 | 726.674.019 | 780.237.387 | 0,268 |
| BBTN | 181.336.324 | 267.712.638 | 269.464.704 | 311.776.828 | 0,277 |
| BDMN | 79.358.502 | 137.470.551 | 144.379.288 | 169.980.944 | 0,342 |
| BJBR | 62.327.008 | 95.983.668 | 104.352.426 | 116.996.377 | 0,288 |
| BJTM | 41.600.516 | 57.810.957 | 79.491.228 | 76.756.313 | 0,211 |
| BKSW | 9.511.806 | 16.624.192 | 22.306.992 | 23.021.785 | 0,309 |
| BMRI | 620.316.944 | 933.895.278 | 1.009.894.138 | 1.128.683.875 | 0,278 |
| BNGA | 150.224.575 | 226.689.415 | 241.729.777 | 272.442.016 | 0,281 |
| BNII | 81.170.509 | 124.615.855 | 141.345.249 | 154.703.225 | 0,281 |
| BNLI | 96.388.565 | 134.639.153 | 149.638.939 | 161.264.340 | 0,237 |
| BRIS | 111.219.931 | 28.254.323 | 140.958.261 | 43.123.488 | -1,924 |
| BSIM | 19.895.170 | 28.234.868 | 36.544.546 | 36.559.556 | 0,228 |
| BTPN | 54.441.506 | 144.441.310 | 100.544.354 | 167.492.734 | 0,537 |
| BVIC | 13.949.851 | 20.729.442 | 29.586.833 | 28.547.933 | 0,237 |
| MAYA | 13.220.822 | 84.317.102 | 31.404.280 | 93.408.831 | 0,761 |
| NISP | 86.042.313 | 140.629.974 | 166.400.871 | 180.809.253 | 0,302 |
| PNBN | 99.696.000 | 167.199.402 | 145.801.892 | 190.252.348 | 0,355 |
| SDRA | 12.862.445 | 30.737.511 | 25.268.295 | 36.940.436 | 0,484 |
| AGRO | 2020 | 17.331.581 | 22.351.795 | 28.658.975 | 28.015.492 | 0,179 |
| BACA | 21.314.473 | 17.967.871 | 25.825.847 | 20.223.558 | -0,165 |
| BBCA | 575.634.569 | 797.165.608 | 1.094.027.569 | 1.056.362.108 | 0,210 |
| BBKP | 33.844.287 | 68.619.377 | 50.123.227 | 76.758.847 | 0,453 |
| BBNI | 455.897.728 | 641.913.112 | 808.526.840 | 818.227.668 | 0,227 |
| BBTN | 188.703.583 | 270.776.921 | 369.566.553 | 361.208.406 | 0,227 |
| BDMN | 85.460.136 | 141.508.853 | 164.818.048 | 181.187.809 | 0,309 |
| BJBR | 78.747.870 | 112.748.785 | 120.370.170 | 133.559.935 | 0,255 |
| BJTM | 45.613.417 | 60.764.589 | 91.323.143 | 83.619.452 | 0,181 |
| BKSW | 8.476.810 | 14.809.213 | 15.453.784 | 18.297.700 | 0,346 |
| BMRI | 636.497.636 | 936.586.771 | 1.181.414.976 | 1.209.045.441 | 0,248 |
| BNGA | 133.118.679 | 204.015.400 | 282.436.001 | 278.674.061 | 0,254 |
| BNII | 72.116.602 | 119.131.047 | 159.012.646 | 162.579.069 | 0,289 |
| BNLI | 98.134.579 | 149.996.766 | 193.289.853 | 197.574.403 | 0,262 |
| BRIS | 73.841.627 | 43.654.281 | 101.964.237 | 57.715.586 | -0,523 |
| BSIM | 25.184.595 | 33.040.085 | 48.328.515 | 44.612.045 | 0,176 |
| BTPN | 59.214.494 | 136.384.113 | 122.802.356 | 168.178.044 | 0,459 |
| BVIC | 11.393.056 | 17.592.887 | 24.767.114 | 24.279.916 | 0,255 |
| MAYA | 10.516.297 | 84.502.235 | 26.547.877 | 92.518.025 | 0,800 |
| NISP | 103.054.578 | 150.315.161 | 215.106.072 | 206.340.908 | 0,229 |
| PNBN | 90.632.327 | 155.535.243 | 182.200.939 | 201.319.549 | 0,322 |
| SDRA | 14.497.573 | 34.059.438 | 22.486.575 | 38.053.939 | 0,514 |
| AGRO | 2021 | 9.443.273.339 | 12.813.504.266 | 17.549.310.117 | 16.866.522.655 | 0,200 |
| BACA | 13.827.201.033 | 15.827.895 | 13.840.197.009 | 22.325.883 | -618,626 |
| BBCA | 13.966.691.475 | 1.015.494.658 | 14.392.391.519 | 1.228.344.680 | -10,544 |
| BBKP | 45.293.454 | 78.783.779 | 66.157.244 | 89.215.674 | 0,375 |
| BBNI | 71.404.902 | 890.102.251 | 78.065.980 | 964.837.692 | 0,997 |
| BBTN | 253.757.475 | 358.942.922 | 279.608.253 | 371.868.311 | 0,283 |
| BDMN | 264.775.879 | 183.665.641 | 281.923.993 | 192.239.698 | -0,422 |
| BJBR | 251.304.713 | 129.477.126 | 309.062.655 | 158.356.097 | -0,769 |
| BJTM | 245.994.010 | 59.529.064 | 328.382.542 | 100.723.330 | -1,851 |
| BKSW | 293.176.651 | 16.510.195 | 295.559.315 | 17.701.527 | -15,630 |
| BMRI | 798.307.456 | 1.559.305.186 | 1.130.919.340 | 1.725.611.128 | 0,441 |
| BNGA | 221.464.737 | 291.303.932 | 260.430.793 | 310.786.960 | 0,225 |
| BNII | 240.574.068 | 162.361.085 | 253.368.850 | 168.758.476 | -0,463 |
| BNLI | 154.879.309 | 209.506.850 | 204.623.693 | 234.379.042 | 0,233 |
| BRIS | 52.590.383 | 177.128.356 | 228.911.833 | 265.289.081 | 0,469 |
| BSIM | 127.559.776 | 35.961.872 | 160.979.994 | 52.671.981 | -1,739 |
| BTPN | 121.168.413 | 165.209.574 | 174.584.853 | 191.917.794 | 0,229 |
| BVIC | 5.698.135.663 | 19.097.433.834 | 6.001.282.759 | 24.947.143.045 | 0,994 |
| MAYA | 5.164.406.209 | -5.200.664.911 | 5.475.131.984 | 119.104.185 | -0,304 |
| NISP | 144.626.164 | 192.250.040 | 188.917.300 | 214.395.608 | 0,222 |
| PNBN | 132.390.257 | 165.911.774 | 209.491.793 | 204.462.542 | 0,164 |
| SDRA | 171.134.633 | 39.721.653 | 179.294.469 | 43.801.571 | -3,000 |

Lampiran 3

Ringkasan Data SPSS

| Kode saham | Tahun | Karakteristik komite audit | Keahlian keuangan | Pengalaman auditor | Fraud |
| --- | --- | --- | --- | --- | --- |
| AGRO | 2019 | 0,33 | 0,67 | 5 | 1 |
| BACA | 0,33 | 0,67 | 8 | 1 |
| BBCA | 0,33 | 0,33 | 11 | 0 |
| BBKP | 0,33 | 0,50 | 4 | 1 |
| BBNI | 0,25 | 0,25 | 8 | 0 |
| BBTN | 0,14 | 0,71 | 9 | 1 |
| BDMN | 0,33 | 0,33 | 8 | 1 |
| BJBR | 0,25 | 0,50 | 6 | 1 |
| BJTM | 0,25 | 0,50 | 7 | 1 |
| BKSW | 0,33 | 0,33 | 8 | 1 |
| BMRI | 0,33 | 0,33 | 9 | 0 |
| BNGA | 0,25 | 0,50 | 8 | 1 |
| BNII | 0,50 | 0,50 | 5 | 1 |
| BNLI | 0,25 | 0,25 | 6 | 1 |
| BRIS | 0,17 | 0,50 | 8 | 1 |
| BSIM | 0,33 | 0,33 | 6 | 1 |
| BTPN | 0,25 | 0,25 | 7 | 0 |
| BVIC | 0,25 | 0,50 | 8 | 1 |
| MAYA | 0,33 | 0,33 | 6 | 0 |
| NISP | 0,33 | 0,33 | 4 | 1 |
| PNBN | 0,33 | 0,33 | 6 | 1 |
| SDRA | 0,25 | 0,50 | 5 | 1 |
| AGRO | 2020 | 0,33 | 0,67 | 5 | 0 |
| BACA | 0,33 | 0,67 | 8 | 1 |
| BBCA | 0,33 | 0,33 | 11 | 0 |
| BBKP | 0,17 | 0,50 | 4 | 1 |
| BBNI | 0,25 | 0,25 | 8 | 0 |
| BBTN | 0,14 | 0,71 | 9 | 1 |
| BDMN | 0,33 | 0,33 | 8 | 1 |
| BJBR | 0,25 | 0,50 | 6 | 1 |
| BJTM | 0,25 | 0,50 | 7 | 1 |
| BKSW | 0,33 | 0,33 | 8 | 1 |
| BMRI | 0,17 | 0,33 | 9 | 0 |
| BNGA | 0,25 | 0,50 | 8 | 1 |
| BNII | 0,50 | 0,50 | 5 | 1 |
| BNLI | 0,25 | 0,25 | 6 | 1 |
| BRIS | 0,17 | 0,50 | 8 | 1 |
| BSIM | 0,33 | 0,33 | 6 | 1 |
| BTPN | 0,25 | 0,25 | 7 | 0 |
| BVIC | 0,25 | 0,50 | 8 | 0 |
| MAYA | 0,33 | 0,33 | 6 | 1 |
| NISP | 0,33 | 0,33 | 4 | 1 |
| PNBN | 0,33 | 0,33 | 6 | 1 |
| SDRA | 0,25 | 0,50 | 5 | 1 |
| AGRO | 2021 | 0,25 | 0,50 | 5 | 0 |
| BACA | 0,33 | 0,67 | 8 | 1 |
| BBCA | 0,33 | 0,33 | 11 | 0 |
| BBKP | 0,20 | 0,60 | 4 | 1 |
| BBNI | 0,25 | 0,25 | 8 | 0 |
| BBTN | 0,17 | 0,83 | 9 | 1 |
| BDMN | 0,20 | 0,60 | 8 | 1 |
| BJBR | 0,33 | 0,67 | 6 | 1 |
| BJTM | 0,25 | 0,50 | 7 | 1 |
| BKSW | 0,33 | 0,33 | 8 | 1 |
| BMRI | 0,14 | 0,29 | 9 | 0 |
| BNGA | 0,33 | 0,67 | 8 | 1 |
| BNII | 0,25 | 0,25 | 5 | 1 |
| BNLI | 0,25 | 0,25 | 6 | 1 |
| BRIS | 0,14 | 0,43 | 8 | 1 |
| BSIM | 0,33 | 0,33 | 6 | 1 |
| BTPN | 0,25 | 0,25 | 7 | 0 |
| BVIC | 0,33 | 0,33 | 8 | 0 |
| MAYA | 0,33 | 0,33 | 6 | 1 |
| NISP | 1,00 | 1,00 | 4 | 1 |
| PNBN | 0,20 | 0,60 | 6 | 1 |
| SDRA | 0,33 | 0,67 | 5 | 1 |

Lampiran 4

Hasil Perhitungan Regresi Logistik

|  |
| --- |
| **Case Processing Summary** |
| Unweighted Casesa | N | Percent |
| Selected Cases | Included in Analysis | 66 | 100.0 |
| Missing Cases | 0 | .0 |
| Total | 66 | 100.0 |
| Unselected Cases | 0 | .0 |
| Total | 66 | 100.0 |
| a. If weight is in effect, see classification table for the total number of cases. |

|  |
| --- |
| **Dependent Variable Encoding** |
| Original Value | Internal Value |
| .00 | 0 |
| 1.00 | 1 |

**Block 0: Beginning Block**

|  |
| --- |
| **Iteration Historya,b,c** |
| Iteration | -2 Log likelihood | Coefficients |
| Constant |
| Step 0 | 1 | 75.408 | .970 |
| 2 | 75.307 | 1.057 |
| 3 | 75.307 | 1.059 |
| 4 | 75.307 | 1.059 |
| a. Constant is included in the model. |
| b. Initial -2 Log Likelihood: 75,307 |
| c. Estimation terminated at iteration number 4 because parameter estimates changed by less than ,001. |

|  |
| --- |
| **Classification Tablea,b** |
|  | Observed | Predicted |
|  | Fraud | Percentage Correct |
|  | .00 | 1.00 |
| Step 0 | Fraud | .00 | 0 | 17 | .0 |
| 1.00 | 0 | 49 | 100.0 |
| Overall Percentage |  |  | 74.2 |
| a. Constant is included in the model. |
| b. The cut value is ,500 |

|  |
| --- |
| **Variables in the Equation** |
|  | B | S.E. | Wald | df | Sig. | Exp(B) |
| Step 0 | Constant | 1.059 | .281 | 14.144 | 1 | .000 | 2.882 |

|  |
| --- |
| **Variables not in the Equation** |
|  | Score | df | Sig. |
| Step 0 | Variables | KAA | .527 | 1 | .468 |
| KK | 9.824 | 1 | .002 |
| PA | 10.117 | 1 | .001 |
| Overall Statistics | 18.342 | 3 | .000 |

**Block 1: Method = Enter**

|  |
| --- |
| **Iteration Historya,b,c,d** |
| Iteration | -2 Log likelihood | Coefficients |
| Constant | KAA | KK | PA |
| Step 1 | 1 | 58.157 | 2.376 | -1.701 | 3.839 | -.381 |
| 2 | 53.556 | 2.604 | -.462 | 6.332 | -.566 |
| 3 | 52.604 | 1.939 | 2.103 | 7.971 | -.644 |
| 4 | 52.557 | 1.735 | 2.851 | 8.430 | -.664 |
| 5 | 52.557 | 1.725 | 2.888 | 8.456 | -.665 |
| 6 | 52.557 | 1.725 | 2.889 | 8.456 | -.665 |
| a. Method: Enter |
| b. Constant is included in the model. |
| c. Initial -2 Log Likelihood: 75,307 |
| d. Estimation terminated at iteration number 6 because parameter estimates changed by less than ,001. |

|  |
| --- |
| **Omnibus Tests of Model Coefficients** |
|  | Chi-square | df | Sig. |
| Step 1 | Step | 22.750 | 3 | .000 |
| Block | 22.750 | 3 | .000 |
| Model | 22.750 | 3 | .000 |

|  |
| --- |
| **Model Summary** |
| Step | -2 Log likelihood | Cox & Snell R Square | Nagelkerke R Square |
| 1 | 52.557a | .292 | .428 |
| a. Estimation terminated at iteration number 6 because parameter estimates changed by less than ,001. |

|  |
| --- |
| **Hosmer and Lemeshow Test** |
| Step | Chi-square | df | Sig. |
| 1 | 26.853 | 7 | .000 |

|  |
| --- |
| **Contingency Table for Hosmer and Lemeshow Test** |
|  | Fraud = ,00 | Fraud = 1,00 | Total |
| Observed | Expected | Observed | Expected |
| Step 1 | 1 | 8 | 6.161 | 0 | 1.839 | 8 |
| 2 | 5 | 4.969 | 5 | 5.031 | 10 |
| 3 | 0 | 2.187 | 7 | 4.813 | 7 |
| 4 | 1 | .819 | 3 | 3.181 | 4 |
| 5 | 1 | 1.483 | 7 | 6.517 | 8 |
| 6 | 0 | .800 | 8 | 7.200 | 8 |
| 7 | 0 | .336 | 7 | 6.664 | 7 |
| 8 | 1 | .190 | 6 | 6.810 | 7 |
| 9 | 1 | .055 | 6 | 6.945 | 7 |

|  |
| --- |
| **Classification Tablea** |
|  | Observed | Predicted |
|  | Fraud | Percentage Correct |
|  | .00 | 1.00 |
| Step 1 | Fraud | .00 | 12 | 5 | 70.6 |
| 1.00 | 0 | 49 | 100.0 |
| Overall Percentage |  |  | 92.4 |
| a. The cut value is ,500 |

|  |
| --- |
| **Variables in the Equation** |
|  | B | S.E. | Wald | df | Sig. | Exp(B) |
| Step 1a | KAA | 2.889 | 5.760 | .251 | 1 | .616 | 17.967 |
| KK | 8.456 | 2.995 | 7.970 | 1 | .005 | 4,703.317 |
| PA | -.665 | .256 | 6.727 | 1 | .009 | .514 |
| Constant | 1.725 | 2.880 | .359 | 1 | .549 | 5.610 |
| a. Variable(s) entered on step 1: KAA, KK, PA. |

**Descriptives**

|  |
| --- |
| **Descriptive Statistics** |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| Karakteristik komite audit | 66 | .14 | 1.00 | .2891 | .11503 |
| Keahlian keuangan | 66 | .25 | 1.00 | .4479 | .16687 |
| Pengalaman auditor | 66 | 4.00 | 11.00 | 6.9091 | 1.74292 |
| Fraud | 66 | .00 | 1.00 | .7424 | .44065 |
| Valid N (listwise) | 66 |  |  |  |  |