

## LAMPIRAN

### Lampiran Uji Hosmer

#### Hosmer and Lemeshow Test

Step	Chi-square	Df	Sig.
1	4.763	8	.783

### Lampiran Uji Overall

#### Block 0

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

Iteration	-2 Log likelihood	Coefficients Constant
Step 0		
1	64.461	1.175
2	64.145	1.339
3	64.144	1.347
4	64.144	1.347

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 64,144

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

**Block 1 : enter**

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

Iteration		-2 Log likelihood	Constant	Coefficients					Change in Auditor(1)	Opini Auditor(1)
				Financial Target	External Preassure	Nature of Industry	Effective Monitoring			
1	1	58.108	6.130	.403	-.858	1.019	-6.519	.454	-.120	
	2	56.611	8.428	.647	-1.132	1.500	-9.367	.833	-.136	
	3	56.417	9.061	.896	-1.159	1.762	-10.262	.955	-.138	
	4	56.235	9.426	1.467	-1.120	1.879	-10.858	.925	-.160	
	5	55.999	10.421	3.103	-1.021	2.152	-12.483	.825	-.221	
	6	55.990	10.707	3.467	-1.022	2.235	-12.929	.837	-.218	
	7	55.990	10.720	3.485	-1.023	2.239	-12.949	.838	-.217	
	8	55.990	10.720	3.485	-1.023	2.239	-12.949	.838	-.217	

- Method: Enter
- Constant is included in the model.
- Initial -2 Log Likelihood: 64,144
- Estimation terminated at iteration number 8 because parameter estimates changed by less than ,001.

### Lampiran Nagelkerke R Square

#### Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	55.990 <sup>a</sup>	.121	.190

- Estimation terminated at iteration number 8 because parameter estimates changed by less than ,001.

### Lampiran Klasifikasi

Classification Table <sup>a</sup>					
Observed		Predicted			
		Financial Statement		Percentage Correct	
		Tidak terjadi kecurangan	Terjadi kecurangan		
Step 1	Financial Statement	Tidak terjadi kecurangan	2	11	15.4
		Terjadi kecurangan	1	49	98.0
	Overall Percentage				81.0

a. The cut value is ,500

## Lampiran Uji Hipotesis

		Variables in the Equation					95% C.I. for EXP(B)		
		B	S.E.	Wald	df	Sig.	Exp(B)	Lower	Upper
Step	Financial Target	3.485	4.345	.643	1	.423	32.609	.007	162862.141
1 <sup>a</sup>	External Preassure	-1.023	.910	1.263	1	.261	.360	.060	2.139
	Nature of Industry	2.239	1.973	1.288	1	.256	9.384	.196	448.486
	Effective Monitoring	-12.949	12.092	1.147	1	.284	.000	.000	46639.357
	Change in Auditor(1)	.838	1.194	.493	1	.483	2.312	.223	23.989
	Opini Auditor(1)	-.217	1.173	.034	1	.853	.805	.081	8.013
	Constant	10.720	8.078	1.761	1	.184	45243.204		

a. Variable(s) entered on step 1: Financial Target, External Preassure, Nature of Industry, Effective Monitoring, Change in Auditor, Opini Auditor.