

Lampiran 1 : Populasi Penelitian

No	Kode	Nama Perusahaan
1	ADMR	PT Adaro Minerals Indonesia Tbk.
2	ADRO	PT Adaro Energy Indonesia Tbk.
3	ANTM	PT Aneka Tambang Tbk
4	APEX	PT Apexindo Pratama Duta Tbk.
5	ARCI	PT Archi Indonesia Tbk
6	ARII	PT Atlas Resources Tbk.
7	ARTI	PT Ratu Prabu Energi Tbk
8	BIPI	PT Astrindo Nusantara Infrastruktur Tbk
9	BOSS	PT Borneo Olah Sarana Sukses Tbk.
10	BRMS	PT Bumi Resources Minerals Tbk.
11	BSSR	PT Baramulti Suksessarana Tbk.
12	BUMI	PT Bumi Resources Tbk.
13	BYAN	PT Bayan Resources Tbk.
14	CGAS	PT Citra Nusantara Gemilang Tbk.
15	CITA	PT Cita Mineral Investindo Tbk
16	CKRA	PT Cakra Mineral Tbk
17	CNKO	PT Eksploitasi Energi Indonesia Tbk
18	COAL	PT Black Diamond Resources Tbk.
19	CTTH	PT Citatah Tbk
20	CUAN	PT Petrindo Jaya Kreasi Tbk.
21	DEWA	PT Darma Henwa Tbk
22	DKFT	PT Central Omega Resources Tbk
23	DOID	PT Delta Dunia Makmur Tbk.
24	DSSA	PT Dian Swastatika Sentosa Tbk
25	DWGL	PT Dwi Guna Laksana Tbk.
26	ELSA	PT Elnusa Tbk.
27	ENRG	PT Energi Mega Persada Tbk.
28	FIRE	PT Alfa Energi Investama Tbk.
29	GEMS	PT Golden Energy Mines Tbk.
30	GTBO	PT Garda Tujuh Buana Tbk
31	HILL	PT Hillcon Tbk.
32	HRUM	PT Harum Energy Tbk.
33	IFSH	PT Ifishdeco Tbk
34	INCO	PT Vale Indonesia Tbk
35	INDY	PT Indika Energy Tbk.
36	ITMG	PT Indo Tambangraya Megah Tbk.

No	Kode	Nama Perusahaan
37	KKGI	PT Resource Alam Indonesia Tbk.
38	MBAP	PT Mitrabara Adiperdana Tbk.
39	MCOL	PT Prima Andalan Mandiri Tbk.
40	MDKA	PT Merdeka Copper Gold Tbk
41	MEDC	PT Medco Energi Internasional Tbk
42	MYOH	PT Samindo Resources Tbk.
43	PKPK	PT Perdana Karya Perkasa Tbk
44	PSAB	PT J. Resources Asia Pasifik Tbk
45	PTBA	PT Bukit Asam Tbk.
46	PTRO	PT Petrosea Tbk.
47	RUIS	PT Radiant Utama Interinsco Tbk.
48	SMMT	PT Golden Eagle Energy Tbk
49	SMRU	PT SMR Utama Tbk.
50	SUNI	PT Sunindo Pratama Tbk.
51	SURE	PT Super Energy Tbk.
52	TINS	PT Timah Tbk
53	TOBA	PT TBS Energi Utama Tbk.
54	UNIQ	PT Ulima Nitra Tbk.
55	ZINC	PT Kapuas Prima Coal Tbk

Lampiran 2 : Sampel Penelitian

No	Kode	Nama Perusahaan
1	ADRO	PT Adaro Energy Indonesia Tbk.
2	ANTM	PT Aneka Tambang Tbk
3	APEX	PT Apexindo Pratama Duta Tbk.
4	ARII	PT Atlas Resources Tbk.
5	BIPI	PT Astrindo Nusantara Infrastruktur Tbk
6	BOSS	PT Borneo Olah Sarana Sukses Tbk.
7	BRMS	PT Bumi Resources Minerals Tbk.
8	BSSR	PT Baramulti Suksessarana Tbk.
9	BUMI	PT Bumi Resources Tbk
10	BYAN	PT Bayan Resources Tbk.
11	CITA	PT Cita Mineral Investindo Tbk.
12	CNKO	PT Eksploitasi Energi Indonesia Tbk.
13	CTTH	PT Citatah Tbk.
14	DEWA	PT Darma Henwa Tbk.
15	DKFT	PT Central Omega Resources Tbk.
16	DOID	PT Delta Dunia Makmur Tbk.
17	DSSA	PT Dian Swastatika Sentosa Tbk.
18	DWGL	PT Dwi Guna Laksana Tbk.
19	ELSA	PT Elnusa Tbk.
20	ENRG	PT Energi Mega Persada Tbk.
21	ESSA	PT Essa Industries Indonesia Tbk
22	FIRE	PT Alfa Energi Investama Tbk.
23	GEMS	PT Golden Energy Mines Tbk.
24	HRUM	PT Harum Energy Tbk.
25	INCO	PT Vale Indonesia Tbk.
26	INDY	PT Indika Energy Tbk.
27	ITMG	PT Indo Tambangraya Megah Tbk.
28	KKGI	PT Resource Alam Indonesia Tbk.
29	MBAP	PT Mitrabara Adiperdana Tbk.
30	MDKA	PT Merdeka Copper Gold Tbk.
31	MEDC	PT Medco Energi Internasional Tbk
32	MYOH	PT Samindo Resources Tbk.
33	PSAB	PT J. Resources Asia Pasifik Tbk
34	PTBA	PT Bukit Asam Tbk.
35	PTRO	PT Petrosea Tbk.

No	Kode	Nama Perusahaan
36	RUIS	PT Radiant Utama Interinsco Tbk.
37	SMMT	PT Golden Eagle Energy Tbk
38	SMRU	PT SMR Utama Tbk.
39	SURE	PT Super Energy Tbk.
40	TINS	PT Timah tbk
41	TOBA	PT TBS Energi Utama Tbk.
42	ZINC	PT Kapuas Prima Coal Tbk

Lampiran 3 : Hasil Uji Data

1. Analisis Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Financial Target	140	-0,108	0,204	0,03821	0,063046
Change Of Director	140	0	1	0,49	0,502
Political Connection	140	0	1	0,51	0,502
Ineffective Monitoring	140	0,200	0,750	0,40317	0,100894
Auditor Change	140	0	1	0,06	0,246
CEO Duality	140	0	1	0,14	0,351
Kecurangan Laporan Keuangan	140	-0,843	2,045	0,16636	0,495935
Valid N (listwise)	140				

2. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual	
N		140	
Normal Parameters ^{a,b}	Mean	0,0000000	
	Std. Deviation	0,48627772	
Most Extreme Differences	Absolute	0,099	
	Positive	0,099	
	Negative	-0,076	
Test Statistic		0,099	
Asymp. Sig. (2-tailed)		0,002 ^c	
Monte Carlo Sig. (2-tailed)	Sig.	0,120 ^d	
	99% Confidence Interval	Lower Bound	0,112
		Upper Bound	0,129

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Based on 10000 sampled tables with starting seed 926214481.

3. Uji Multikolinieritas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	0,032	0,091		0,351	0,726		
	Financial Target	0,911	0,342	0,219	2,664	0,009	0,957	1,045
	Change Of Director	-0,102	0,044	-0,195	-2,335	0,021	0,931	1,074
	Political Connection	-0,040	0,043	-0,077	-0,933	0,353	0,953	1,049
	Ineffective Monitoring	0,360	0,211	0,139	1,706	0,090	0,979	1,022
	Auditor Change	0,023	0,087	0,022	0,266	0,790	0,973	1,028
	CEO Duality	0,165	0,060	0,221	2,729	0,007	0,991	1,009

a. Dependent Variable: Kecurangan Laporan Keuangan

4. Uji Heteroskedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0,395	0,119		3,319	0,001
	Financial Target	-0,293	0,446	-0,057	-0,658	0,512
	Changes Of Director	-0,085	0,057	-0,132	-1,503	0,135

Political Connection	0,026	0,056	0,039	0,456	0,649
Ineffective Monitoring	-0,039	0,275	-0,012	-0,141	0,888
Auditor Changes	0,176	0,113	0,133	1,556	0,122
CEO Duality	0,071	0,079	0,076	0,900	0,370

a. Dependent Variable: ABS_RES

5. Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0,372 ^a	0,138	0,099	0,248563	1,915

a. Predictors: (Constant), CEO Duality, Ineffective Monitoring, Auditor Change, Financial Target, Political Connection, Change Of Director

b. Dependent Variable: Kecurangan Laporan Keuangan

6. Uji Koefisien Determinasi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,372 ^a	0,138	0,099	0,248563

a. Predictors: (Constant), CEO Duality, Ineffective Monitoring, Auditor Change, Financial Target, Political Connection, Change Of Director

7. Uji Simultan (Uji F)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1,318	6	0,220	3,557	0,003 ^b
	Residual	8,217	133	0,062		
	Total	9,536	139			

a. Dependent Variable: Kecurangan Laporan Keuangan

b. Predictors: (Constant), CEO Duality, Ineffective Monitoring, Auditor Change, Financial Target, Political Connection, Change Of Director

8. Uji Hipotesis (Uji T)

Model		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
B	Std. Error	Beta				
1	(Constant)	0,032	0,091		0,351	0,726
	FT	0,911	0,342	0,219	2,664	0,009
	COD	-0,102	0,044	-0,195	-2,335	0,021
	PC	-0,040	0,043	-0,077	-0,933	0,353
	IM	0,360	0,211	0,139	1,706	0,090
	AC	0,023	0,087	0,022	0,266	0,790
	CD	0,165	0,060	0,221	2,729	0,007

a. Dependent Variable: Kecurangan Laporan Keuangan

Lampiran 4 : Biodata Mahasiswa

Biodata Mahasiswa

Nama : Nurul Aini Wahida
 NIM : 5552200046
 Tempat/Tanggal Lahir : Serang, 19 Mei 2002
 Jenis Kelamin : Perempuan
 Agama : Islam
 Alamat Email : 5552200046@untirta.ac.id
 No. Handphone : 089516394283
 Alamat : Graha Walantaka Blok E7 No. 21
 Fakultas : Ekonomi dan Bisnis
 Program Studi : S-1 Akuntansi
 Jumlah SKS : 137 SKS
 IPK : 3.82
 Angkatan : 2020



Riwayat Pendidikan

Sekolah Dasar : SDIT Ibadurrahman
 SLTP : SMPN 1 Ciruas
 SLTA : SMAN 1 Ciruas
 Universitas : Universitas Sultan Ageng Tirtayasa

Pendidikan Khusus/Pelatihan

1. Brevet Pajak A&B Universitas Sultan Ageng Tirtayasa

Data Keluarga

Nama Ayah : Amat Parsono
 No. Handphone Ayah : 08815623072

Nama Ibu : Wahyu Mulyani

No. Handphone Ibu : -

Pengalaman Magang

1. Kementerian Pekerjaan Umum dan Perumahan Rakyat (PUPR) - Intern
2. Kantor Akuntan Publik (KAP) Roza Mulyadi - Intern

Riwayat Kepanitiaan

1. Staff Muda Departemen Administrasi dan Umum UKM Koperasi Kesejahteraan Mahasiswa UNTIRTA periode 2021 – 2022.
2. Kepala Bidang Admum Keorganisasian dan Kelembagaan Departemen Administrasi dan Umum UKM Koperasi Kesejahteraan Mahasiswa UNTIRTA periode 2022 – 2023.