

Lampiran 3

Perhitungan Analisis Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
FRAUD	45	.00	1.00	.6222	.49031
BDOUT	45	.25	.50	.3804	.07440
FREEC	45	-.08	.27	.1061	.08587
ACHANGE	45	-.22	.56	.1256	.12906
ROA	45	.00	.32	.0760	.05731
OSHIP	45	.00	.26	.0831	.09812
Valid N (listwise)	45				

Perhitungan Regresi Logistik

Logistic Regression

Case Processing Summary

Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	45	100.0
	Missing Cases	0	.0
	Total	45	100.0
Unselected Cases		0	.0
Total		45	100.0

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

Dependent Variable Encoding

Original Value	Internal Value
Tdk Melakukan Fraud	0
Melakukan Fraud	1

Block 0: Beginning Block

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 0 Constant	.499	.307	2.634	1	.105	1.647

Block 1: Method = Enter

Omnibus Tests of Model Coefficients

	Chi-square	df	Sig.
Step 1 Step	21.637	5	.001
Block	21.637	5	.001
Model	21.637	5	.001

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	38.030 ^a	.382	.520

a. Estimation terminated at iteration number 7 because parameter estimates changed by less than .001.

Step	Chi-square	df	Sig.
1	4.742	7	.691

			Predicted		
			FRAUD		Percentage Correct
			Tdk Melakukan Fraud	Melakukan Fraud	
Observed					
Step 1	FRAUD	Tdk Melakukan Fraud	12	5	70.6
		Melakukan Fraud	4	24	85.7
	Overall Percentage				80.0

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1	BDOUT	-12.814	7.526	5.899	1	.029	.000
	FREEC	4.330	5.959	.528	1	.467	75.940
	ACHANGE	-8.664	4.487	3.728	1	.054	.000
	ROA	8.817	10.090	.764	1	.382	6751.227
	OSHIP	24.817	9.819	6.388	1	.011	6E+010
	Constant	4.050	2.727	2.205	1	.138	57.383

[illegible]

Predicted Probability is of Membership for Melakukan Fraud

The Cut Value is .50
 Symbols: T - Tdk Melakukan Fraud
 M - Melakukan Fraud
 Each Symbol Represents .5 Cases.

Chi-Square Tabel

cum probability	0.025	0.8	0.9	0.95	0.975	0.99	0.995	0.999	0.9995
right tail	0.975	0.2	0.1	0.05	0.025	0.01	0.005	0.001	0.0005
df									
1	0.00098	1.64	2.71	3.84	5.02	6.63	7.88	10.83	12.12
2	0.051	3.22	4.61	5.99	7.38	9.21	10.6	13.82	15.2
3	0.216	4.64	6.25	7.81	9.35	11.34	12.84	16.27	17.73
4	0.48	5.99	7.78	9.49	11.14	13.28	14.86	18.47	20
5	0.83	7.29	9.24	11.07	12.83	15.09	16.75	20.51	22.11
6	1.24	8.56	10.64	12.59	14.45	16.81	18.55	22.46	24.1
7	1.69	9.8	12.02	14.07	16.01	18.48	20.28	24.32	26.02
8	2.18	11.03	13.36	15.51	17.53	20.09	21.95	26.12	27.87
9	2.7	12.24	14.68	16.92	19.02	21.67	23.59	27.88	29.67
10	3.25	13.44	15.99	18.31	20.48	23.21	25.19	29.59	31.42
11	3.82	14.63	17.28	19.68	21.92	24.73	26.76	31.26	33.14
12	4.4	15.81	18.55	21.03	23.34	26.22	28.3	32.91	34.82
13	5.01	16.98	19.81	22.36	24.74	27.69	29.82	34.53	36.48
14	5.63	18.15	21.06	23.68	26.12	29.14	31.32	36.12	38.11
15	6.26	19.31	22.31	25	27.49	30.58	32.8	37.7	39.72
16	6.91	20.47	23.54	26.3	28.85	32	34.27	39.25	41.31
17	7.56	21.61	24.77	27.59	30.19	33.41	35.72	40.79	42.88
18	8.23	22.76	25.99	28.87	31.53	34.81	37.16	42.31	44.43
19	8.91	23.9	27.2	30.14	32.85	36.19	38.58	43.82	45.97
20	9.59	25.04	28.41	31.41	34.17	37.57	40	45.31	47.5
21	10.28	26.17	29.62	32.67	35.48	38.93	41.4	46.8	49.01
22	10.98	27.3	30.81	33.92	36.78	40.29	42.8	48.27	50.51
23	11.69	28.43	32.01	35.17	38.08	41.64	44.18	49.73	52
24	12.4	29.55	33.2	36.42	39.36	42.98	45.56	51.18	53.48
25	13.12	30.68	34.38	37.65	40.65	44.31	46.93	52.62	54.95
30	16.79	36.25	40.26	43.77	46.98	50.89	53.67	59.7	62.16
40	24.43	47.27	51.81	55.76	59.34	63.69	66.77	73.4	76.1
50	32.36	58.16	63.17	67.5	71.42	76.15	79.49	86.66	89.56
60	40.48	68.97	74.4	79.08	83.3	88.38	91.95	99.61	102.7
80	57.15	90.41	96.58	101.9	106.6	112.3	116.3	124.8	128.3
100	74.22	111.7	118.5	124.3	129.6	135.8	140.2	149.4	153.2

Sumber : <http://www.sjsu.edu/faculty/gerstman/StatPrimer/chisq-table.pdf>