**Setelah Transformasi Data**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| SQRT\_DPS | 58 | 2.45 | 6.00 | 3.7536 | .69867 |
| SQRT\_KA | 58 | 1.41 | 2.65 | 1.9186 | .28101 |
| SQRT\_IC | 58 | 1.00 | 1.73 | 1.3764 | .22152 |
| SQRT\_FRAUD | 58 | 1.00 | 5.00 | 1.9427 | .93760 |
| Valid N (listwise) | 58 |  |  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| **Variables Entered/Removeda** | | | |
| Model | Variables Entered | Variables Removed | Method |
| 1 | SQRT\_IC, SQRT\_KA, SQRT\_DPSb | . | Enter |
| a. Dependent Variable: SQRT\_FRAUD | | | |
| b. All requested variables entered. | | | |

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| **Model Summaryb** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .556a | .309 | .270 | .80099 |
| a. Predictors: (Constant), SQRT\_IC, SQRT\_KA, SQRT\_DPS | | | | |
| b. Dependent Variable: SQRT\_FRAUD | | | | |

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| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 15.463 | 3 | 5.154 | 8.034 | .000b |
| Residual | 34.646 | 54 | .642 |  |  |
| Total | 50.108 | 57 |  |  |  |
| a. Dependent Variable: SQRT\_FRAUD | | | | | | |
| b. Predictors: (Constant), SQRT\_IC, SQRT\_KA, SQRT\_DPS | | | | | | |

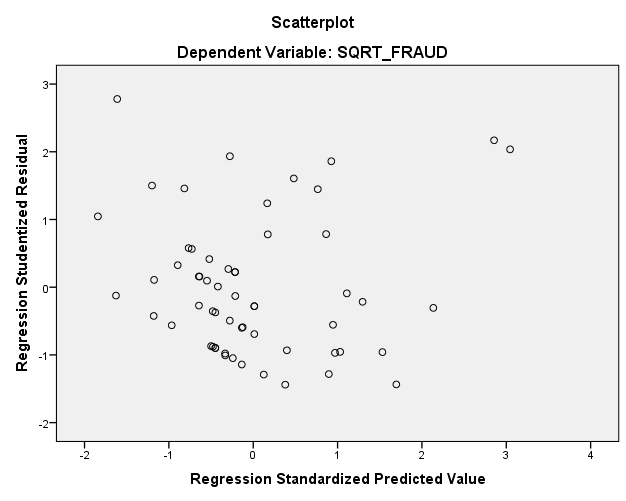
|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | .837 | 1.398 |  | .598 | .552 |  |  |
| SQRT\_DPS | -.308 | .163 | -.230 | -1.894 | .064 | .869 | 1.150 |
| SQRT\_KA | 1.611 | .381 | .483 | 4.226 | .000 | .980 | 1.020 |
| SQRT\_IC | -.601 | .516 | -.142 | -1.166 | .249 | .862 | 1.161 |
| a. Dependent Variable: SQRT\_FRAUD | | | | | | | | |

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| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | .837 | 1.398 |  | .598 | .552 |
| SQRT\_DPS | -.308 | .163 | -.230 | -1.894 | .064 |
| SQRT\_KA | 1.611 | .381 | .483 | 4.226 | .000 |
| SQRT\_IC | -.601 | .516 | -.142 | -1.166 | .249 |
| a. Dependent Variable: SQRT\_FRAUD | | | | | | |

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| --- | --- | --- | --- | --- | --- |
| **Coefficient Correlationsa** | | | | | |
| Model | | | SQRT\_IC | SQRT\_KA | SQRT\_DPS |
| 1 | Correlations | SQRT\_IC | 1.000 | .131 | .359 |
| SQRT\_KA | .131 | 1.000 | .092 |
| SQRT\_DPS | .359 | .092 | 1.000 |
| Covariances | SQRT\_IC | .266 | .026 | .030 |
| SQRT\_KA | .026 | .145 | .006 |
| SQRT\_DPS | .030 | .006 | .027 |
| a. Dependent Variable: SQRT\_FRAUD | | | | | |

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Collinearity Diagnosticsa** | | | | | | | |
| Model | Dimension | Eigenvalue | Condition Index | Variance Proportions | | | |
| (Constant) | SQRT\_DPS | SQRT\_KA | SQRT\_IC |
| 1 | 1 | 3.934 | 1.000 | .00 | .00 | .00 | .00 |
| 2 | .039 | 10.018 | .00 | .42 | .00 | .23 |
| 3 | .022 | 13.278 | .00 | .14 | .60 | .22 |
| 4 | .004 | 30.551 | 1.00 | .43 | .39 | .56 |
| a. Dependent Variable: SQRT\_FRAUD | | | | | | | |

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| --- | --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .556a | .309 | .270 | .80099 | 2.105 |
| a. Predictors: (Constant), SQRT\_IC, SQRT\_KA, SQRT\_DPS | | | | | |
| b. Dependent Variable: SQRT\_FRAUD | | | | | |

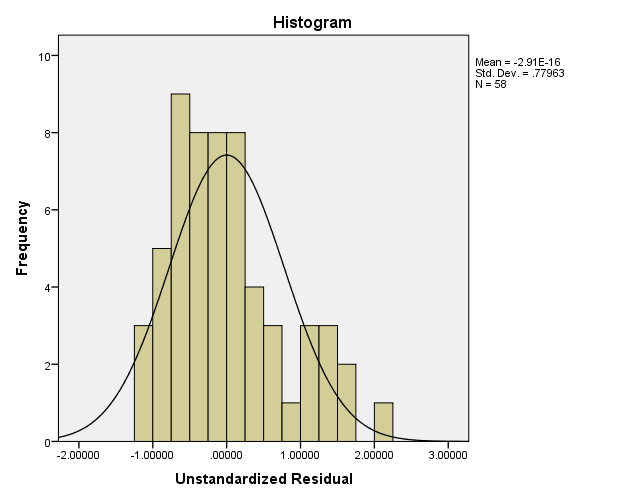


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| --- | --- | --- | --- | --- | --- |
| **Residuals Statisticsa** | | | | | |
|  | Minimum | Maximum | Mean | Std. Deviation | N |
| Predicted Value | .9833 | 3.5286 | 1.9427 | .52084 | 58 |
| Residual | -1.14038 | 2.05950 | .00000 | .77963 | 58 |
| Std. Predicted Value | -1.842 | 3.045 | .000 | 1.000 | 58 |
| Std. Residual | -1.424 | 2.571 | .000 | .973 | 58 |
| a. Dependent Variable: SQRT\_FRAUD | | | | | |

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| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 58 |
| Normal Parametersa,b | Mean | .0000000 |
| Std. Deviation | .77962749 |
| Most Extreme Differences | Absolute | .105 |
| Positive | .105 |
| Negative | -.080 |
| Test Statistic | | .105 |
| Asymp. Sig. (2-tailed) | | .170c |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |

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| --- | --- | --- |
| **Statistics** | | |
| Unstandardized Residual | | |
| N | Valid | 58 |
| Missing | 0 |
| Mean | | .0000000 |
| Median | | -.1806805 |
| Mode | | -.70865a |
| a. Multiple modes exist. The smallest value is shown | | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Unstandardized Residual** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | -1.14038 | 1 | 1.7 | 1.7 | 1.7 |
| -1.09413 | 1 | 1.7 | 1.7 | 3.4 |
| -1.00760 | 1 | 1.7 | 1.7 | 5.2 |
| -.99536 | 1 | 1.7 | 1.7 | 6.9 |
| -.87214 | 1 | 1.7 | 1.7 | 8.6 |
| -.81676 | 1 | 1.7 | 1.7 | 10.3 |
| -.76990 | 1 | 1.7 | 1.7 | 12.1 |
| -.76921 | 1 | 1.7 | 1.7 | 13.8 |
| -.74719 | 1 | 1.7 | 1.7 | 15.5 |
| -.74052 | 1 | 1.7 | 1.7 | 17.2 |
| -.73625 | 1 | 1.7 | 1.7 | 19.0 |
| -.71561 | 1 | 1.7 | 1.7 | 20.7 |
| -.70865 | 2 | 3.4 | 3.4 | 24.1 |
| -.69389 | 1 | 1.7 | 1.7 | 25.9 |
| -.68228 | 1 | 1.7 | 1.7 | 27.6 |
| -.53503 | 1 | 1.7 | 1.7 | 29.3 |
| -.46341 | 1 | 1.7 | 1.7 | 31.0 |
| -.45793 | 1 | 1.7 | 1.7 | 32.8 |
| -.43935 | 1 | 1.7 | 1.7 | 34.5 |
| -.43515 | 1 | 1.7 | 1.7 | 36.2 |
| -.38377 | 1 | 1.7 | 1.7 | 37.9 |
| -.32822 | 1 | 1.7 | 1.7 | 39.7 |
| -.29444 | 1 | 1.7 | 1.7 | 41.4 |
| -.27836 | 1 | 1.7 | 1.7 | 43.1 |
| -.22632 | 1 | 1.7 | 1.7 | 44.8 |
| -.21719 | 2 | 3.4 | 3.4 | 48.3 |
| -.19315 | 1 | 1.7 | 1.7 | 50.0 |
| -.16821 | 1 | 1.7 | 1.7 | 51.7 |
| -.09959 | 1 | 1.7 | 1.7 | 53.4 |
| -.09505 | 1 | 1.7 | 1.7 | 55.2 |
| -.07126 | 1 | 1.7 | 1.7 | 56.9 |
| .00754 | 1 | 1.7 | 1.7 | 58.6 |
| .07491 | 1 | 1.7 | 1.7 | 60.3 |
| .08378 | 1 | 1.7 | 1.7 | 62.1 |
| .12145 | 1 | 1.7 | 1.7 | 63.8 |
| .12488 | 1 | 1.7 | 1.7 | 65.5 |
| .16957 | 2 | 3.4 | 3.4 | 69.0 |
| .21101 | 1 | 1.7 | 1.7 | 70.7 |
| .25573 | 1 | 1.7 | 1.7 | 72.4 |
| .32857 | 1 | 1.7 | 1.7 | 74.1 |
| .43701 | 1 | 1.7 | 1.7 | 75.9 |
| .45663 | 1 | 1.7 | 1.7 | 77.6 |
| .60722 | 1 | 1.7 | 1.7 | 79.3 |
| .61333 | 1 | 1.7 | 1.7 | 81.0 |
| .74874 | 1 | 1.7 | 1.7 | 82.8 |
| .97079 | 1 | 1.7 | 1.7 | 84.5 |
| 1.12291 | 1 | 1.7 | 1.7 | 86.2 |
| 1.12824 | 1 | 1.7 | 1.7 | 87.9 |
| 1.13178 | 1 | 1.7 | 1.7 | 89.7 |
| 1.27106 | 1 | 1.7 | 1.7 | 91.4 |
| 1.44833 | 1 | 1.7 | 1.7 | 93.1 |
| 1.47135 | 1 | 1.7 | 1.7 | 94.8 |
| 1.51819 | 1 | 1.7 | 1.7 | 96.6 |
| 1.57005 | 1 | 1.7 | 1.7 | 98.3 |
| 2.05950 | 1 | 1.7 | 1.7 | 100.0 |
| Total | 58 | 100.0 | 100.0 |  |



**Sebelum Transformasi Data**

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| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| Rapat DPS | 58 | 6.00 | 36.00 | 14.5690 | 5.63234 |
| Komite Audit | 58 | 2.00 | 7.00 | 3.7586 | 1.15941 |
| IC | 58 | 1.00 | 3.00 | 1.9428 | .61937 |
| FRAUD | 58 | 1.00 | 25.00 | 4.6379 | 5.05652 |
| Valid N (listwise) | 58 |  |  |  |  |

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| --- | --- | --- | --- |
| **Variables Entered/Removeda** | | | |
| Model | Variables Entered | Variables Removed | Method |
| 1 | IC, Komite Audit, Rapat DPSb | . | Enter |
| a. Dependent Variable: FRAUD | | | |
| b. All requested variables entered. | | | |

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| **Model Summaryb** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .601a | .361 | .326 | 4.15168 |
| a. Predictors: (Constant), IC, Komite Audit, Rapat DPS | | | | |
| b. Dependent Variable: FRAUD | | | | |

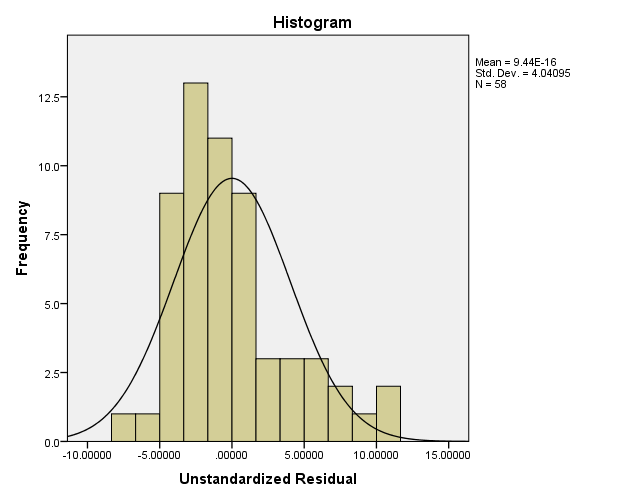
|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | | | | | | |
| Model | | Sum of Squares | | | df | Mean Square | | F | | Sig. | |
| 1 | Regression | 526.627 | | | 3 | 175.542 | | 10.184 | | .000b | |
| Residual | 930.770 | | | 54 | 17.236 | |  | |  | |
| Total | 1457.397 | | | 57 |  | |  | |  | |
| a. Dependent Variable: FRAUD | | | | | | | | | | | |
| b. Predictors: (Constant), IC, Komite Audit, Rapat DPS | | | | | | | | | | | |
| **Coefficientsa** | | | | | | | | | | | | |
| Model | | | Unstandardized Coefficients | | | | Standardized Coefficients | | t | | Sig. | |
| B | Std. Error | | | Beta | |
| 1 | (Constant) | | 1.742 | 3.549 | | |  | | .491 | | .625 | |
| Rapat DPS | | -.186 | .103 | | | -.207 | | -1.797 | | .078 | |
| Komite Audit | | 2.275 | .481 | | | .522 | | 4.734 | | .000 | |
| IC | | -1.517 | .947 | | | -.186 | | -1.601 | | .115 | |
| a. Dependent Variable: FRAUD | | | | | | | | | | | | |

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| --- | --- | --- | --- | --- | --- |
| **Residuals Statisticsa** | | | | | |
|  | Minimum | Maximum | Mean | Std. Deviation | N |
| Predicted Value | -1.0029 | 14.1328 | 4.6379 | 3.03958 | 58 |
| Residual | -7.25995 | 11.08025 | .00000 | 4.04095 | 58 |
| Std. Predicted Value | -1.856 | 3.124 | .000 | 1.000 | 58 |
| Std. Residual | -1.749 | 2.669 | .000 | .973 | 58 |
| a. Dependent Variable: FRAUD | | | | | |

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| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 58 |
| Normal Parametersa,b | Mean | .0000000 |
| Std. Deviation | 4.04095197 |
| Most Extreme Differences | Absolute | .134 |
| Positive | .134 |
| Negative | -.081 |
| Test Statistic | | .134 |
| Asymp. Sig. (2-tailed) | | .011c |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |

|  |  |  |
| --- | --- | --- |
| **Statistics** | | |
| Unstandardized Residual | | |
| N | Valid | 58 |
| Missing | 0 |
| Mean | | .0000000 |
| Median | | -1.0476586 |
| Mode | | -2.30291a |
| a. Multiple modes exist. The smallest value is shown | | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Unstandardized Residual** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | -7.25995 | 1 | 1.7 | 1.7 | 1.7 |
| -5.61297 | 1 | 1.7 | 1.7 | 3.4 |
| -4.83672 | 1 | 1.7 | 1.7 | 5.2 |
| -4.76368 | 1 | 1.7 | 1.7 | 6.9 |
| -4.57798 | 1 | 1.7 | 1.7 | 8.6 |
| -4.54974 | 1 | 1.7 | 1.7 | 10.3 |
| -4.22778 | 1 | 1.7 | 1.7 | 12.1 |
| -3.84533 | 1 | 1.7 | 1.7 | 13.8 |
| -3.50612 | 1 | 1.7 | 1.7 | 15.5 |
| -3.48115 | 1 | 1.7 | 1.7 | 17.2 |
| -3.44757 | 1 | 1.7 | 1.7 | 19.0 |
| -3.10273 | 1 | 1.7 | 1.7 | 20.7 |
| -2.81458 | 1 | 1.7 | 1.7 | 22.4 |
| -2.50517 | 1 | 1.7 | 1.7 | 24.1 |
| -2.46904 | 1 | 1.7 | 1.7 | 25.9 |
| -2.44757 | 1 | 1.7 | 1.7 | 27.6 |
| -2.42400 | 1 | 1.7 | 1.7 | 29.3 |
| -2.30291 | 2 | 3.4 | 3.4 | 32.8 |
| -2.19675 | 1 | 1.7 | 1.7 | 34.5 |
| -2.06142 | 1 | 1.7 | 1.7 | 36.2 |
| -1.85305 | 1 | 1.7 | 1.7 | 37.9 |
| -1.71612 | 1 | 1.7 | 1.7 | 39.7 |
| -1.68882 | 1 | 1.7 | 1.7 | 41.4 |
| -1.30291 | 1 | 1.7 | 1.7 | 43.1 |
| -1.26162 | 1 | 1.7 | 1.7 | 44.8 |
| -1.14497 | 1 | 1.7 | 1.7 | 46.6 |
| -1.06142 | 2 | 3.4 | 3.4 | 50.0 |
| -1.03390 | 1 | 1.7 | 1.7 | 51.7 |
| -.63168 | 1 | 1.7 | 1.7 | 53.4 |
| -.52643 | 1 | 1.7 | 1.7 | 55.2 |
| -.46975 | 1 | 1.7 | 1.7 | 56.9 |
| -.35891 | 1 | 1.7 | 1.7 | 58.6 |
| -.05560 | 1 | 1.7 | 1.7 | 60.3 |
| .15112 | 1 | 1.7 | 1.7 | 62.1 |
| .21947 | 1 | 1.7 | 1.7 | 63.8 |
| .55662 | 1 | 1.7 | 1.7 | 65.5 |
| .69544 | 1 | 1.7 | 1.7 | 67.2 |
| .83754 | 1 | 1.7 | 1.7 | 69.0 |
| .84174 | 1 | 1.7 | 1.7 | 70.7 |
| 1.09793 | 2 | 3.4 | 3.4 | 74.1 |
| 1.44090 | 1 | 1.7 | 1.7 | 75.9 |
| 2.02770 | 1 | 1.7 | 1.7 | 77.6 |
| 2.24096 | 1 | 1.7 | 1.7 | 79.3 |
| 2.49225 | 1 | 1.7 | 1.7 | 81.0 |
| 3.66209 | 1 | 1.7 | 1.7 | 82.8 |
| 4.00294 | 1 | 1.7 | 1.7 | 84.5 |
| 4.09652 | 1 | 1.7 | 1.7 | 86.2 |
| 5.21365 | 1 | 1.7 | 1.7 | 87.9 |
| 5.87139 | 1 | 1.7 | 1.7 | 89.7 |
| 6.05804 | 1 | 1.7 | 1.7 | 91.4 |
| 7.09046 | 1 | 1.7 | 1.7 | 93.1 |
| 7.32240 | 1 | 1.7 | 1.7 | 94.8 |
| 9.93808 | 1 | 1.7 | 1.7 | 96.6 |
| 10.86723 | 1 | 1.7 | 1.7 | 98.3 |
| 11.08025 | 1 | 1.7 | 1.7 | 100.0 |
| Total | 58 | 100.0 | 100.0 |  |



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| --- | --- | --- | --- |
| Model | | Collinearity Statistics | |
| Tolerance | VIF |
| 1 | (Constant) |  |  |
| SQRT\_DPS | .869 | 1.150 |
| SQRT\_KA | .980 | 1.020 |
| SQRT\_IC | .862 | 1.161 |