

LAMPIRAN

Lampiran 1

CATATAN KEGIATAN KONSULTASI SKRIPSI

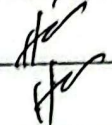
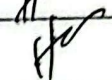
Nama : Pandan Sari Miasti

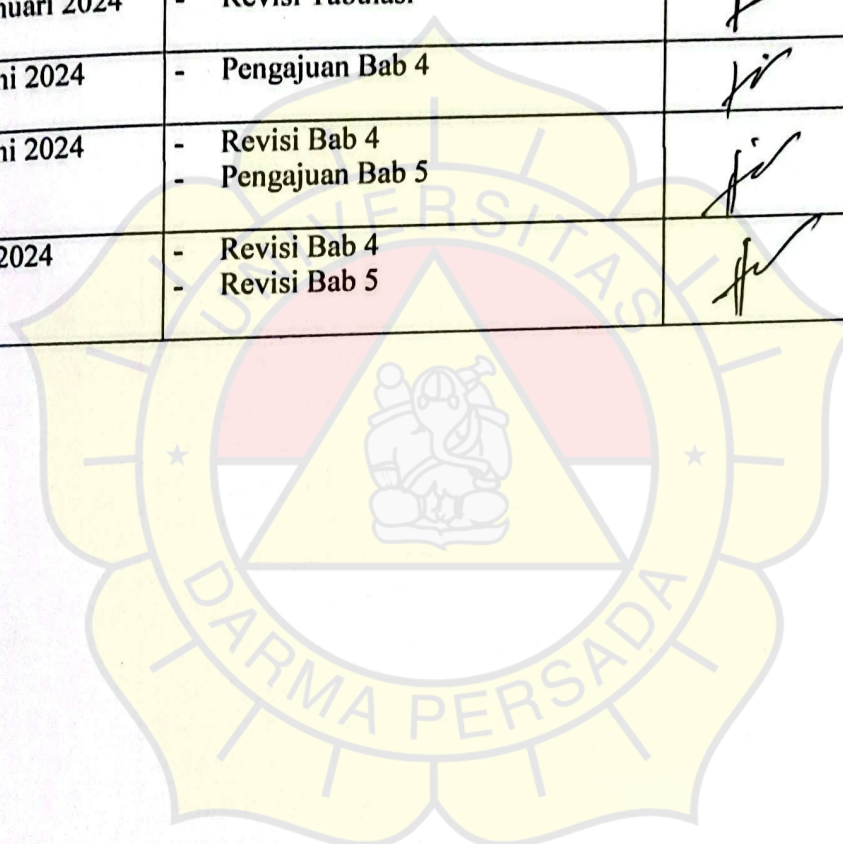
NIM : 2019420074

Judul : "Analisis *Fraud Triangle* Terhadap Kecurangan Laporan Keuangan dengan *Gender* CFO Sebagai Variabel Moderasi (Studi Empiris Di Sektor Perusahaan Infrastruktur Yang Terdaftar di Bursa Efek Indonesia Periode Tahun 2020-2022)"

Dosen Pembimbing : Oryza Sativa Heningtyas, SE., M. Ak., CAPF, CTT

Hari/ Tanggal	Pokok Pembahasan	Paraf Pembimbing
Kamis, 6 April 2023	- Pengajuan Mapping - Pengajuan Judul	
Kamis, 13 April 2023	- Pengajuan Judul - Pengajuan Proksi	
Kamis, 4 Mei 2023	- Pengajuan Bab 1 - Diskusi Fenomena Masalah - Diskusi Fenomena Gap	
Selasa, 15 Mei 2023	- Revisi Bab 1 - Pengajuan Bab 2	
Kamis, 25 Mei 2023	- Revisi Bab 1 - Revisi Bab 2 - Pembahasan Hipotesis - Pembahasan Daftar Pustaka	

Kamis, 15 Juni 2023	- Revisi Bab 2 - Pengajuan Bab 3 - Revisi Daftar Pustaka	
Sabtu, 28 Oktober 2023	- Revisi Proposal Skripsi	
Kamis, 30 November 2023	- Revisi Proposal Skripsi	
Kamis, 21 Desember 2023	- Membuat Tabulasi	
Jumat, 19 Januari 2024	- Revisi Tabulasi	
Jumat, 21 Juni 2024	- Pengajuan Bab 4	
Jumat, 28 Juni 2024	- Revisi Bab 4 - Pengajuan Bab 5	
Rabu, 3 Juli 2024	- Revisi Bab 4 - Revisi Bab 5	



Lampiran 2

Daftar Perusahaan Infrastruktur yang Menjadi Objek Penelitian Periode 2020-2022

No	Kode	Nama Perusahaan
1	ACST	Acset Indonusa Tbk.
2	ADHI	Adhi Karya (Persero) Tbk.
3	BUKK	Bukaka Teknik Utama Tbk.
4	CASS	Cardig Aero Services Tbk.
5	DGIK	Nusa Konstruksi Enjiniring Tbk
6	FREN	Smartfren Telecom Tbk.
7	IBST	Inti Bangun Sejahtera Tbk.
8	ISAT	Indosat Tbk.
9	JKON	Jaya Konstruksi Manggala Prata
10	JSMR	Jasa Marga (Persero) Tbk.
11	KARW	ICTSI Jasa Prima Tbk.
12	META	Nusantara Infrastructure Tbk.
13	NRCA	Nusa Raya Cipta Tbk.
14	PTPP	PP (Persero) Tbk.
15	SSIA	Surya Semesta Internusa Tbk.
16	TBIG	Tower Bersama Infrastructure T
17	TLKM	Telkom Indonesia (Persero) Tbk
18	TOTL	Total Bangun Persada Tbk.
19	WIKA	Wijaya Karya (Persero) Tbk.
20	WSKT	Waskita Karya (Persero) Tbk.
21	IDPR	Indonesia Pondasi Raya Tbk.
22	POWR	Cikarang Listrindo Tbk.
23	PBSA	Paramita Bangun Sarana Tbk.
24	PORT	Nusantara Pelabuhan Handal Tbk
25	TOPS	Totalindo Eka Persada Tbk.
26	MPOW	Megapower Makmur Tbk.
27	GMFI	Garuda Maintenance Facility Ae
28	PPRE	PP Presisi Tbk.
29	WEGE	Wijaya Karya Bangunan Gedung T
30	IPCM	Jasa Armada Indonesia Tbk.
31	CENT	Centratama Telekomunikasi Indo

32	BALI	Bali Towerindo Sentra Tbk.
33	EXCL	XL Axiata Tbk.



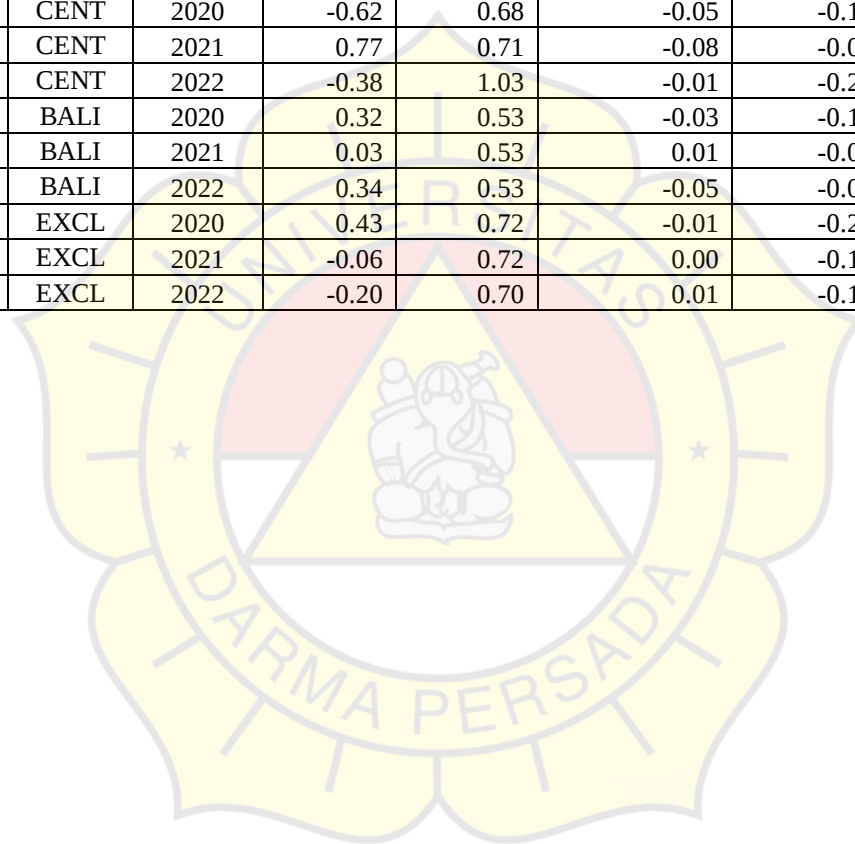
Lampiran 3

Tabulasi Data

NO	KODE	TAHUN	F-Score	LV (X1)	RECEIVABLE (X2)	TATA (X3)	Diverse (M)
1	ACST	2020	-1.12	0.89	0.48	-1.02	0
2	ACST	2021	1.18	0.55	-0.32	-0.36	1
3	ACST	2022	-0.60	0.68	0.20	-0.11	1
4	ADHI	2020	-0.25	0.85	0.03	-0.04	1
5	ADHI	2021	0.01	0.86	-0.03	-0.04	1
6	ADHI	2022	0.27	0.78	0.00	-0.03	1
7	BUKK	2020	-0.70	0.43	0.07	-0.06	1
8	BUKK	2021	0.44	0.37	-0.04	-0.02	1
9	BUKK	2022	0.17	0.39	-0.01	0.04	1
10	CASS	2020	-0.48	0.69	0.03	-0.21	0
11	CASS	2021	0.33	0.63	-0.02	-0.11	0
12	CASS	2022	0.15	0.55	0.05	-0.02	0
13	DGIK	2020	-0.47	0.04	0.69	0.04	1
14	DGIK	2021	-0.81	0.36	0.03	0.07	1
15	DGIK	2022	2.90	0.33	-0.71	0.01	1
16	FREN	2020	-0.44	0.68	0.01	-0.08	1
17	FREN	2021	0.84	0.71	-0.01	-0.08	1
18	FREN	2022	-0.16	0.66	0.01	-0.03	1
19	IBST	2020	0.18	0.40	-0.06	-0.06	1
20	IBST	2021	-0.33	0.31	0.18	-0.04	1
21	IBST	2022	-0.21	0.38	0.09	-0.07	1
22	ISAT	2020	0.16	0.79	-0.02	-0.19	1
23	ISAT	2021	0.24	0.84	-0.02	-0.06	1
24	ISAT	2022	0.31	0.72	-0.02	-0.09	1
25	JKON	2020	-0.41	0.41	0.06	-0.02	1
26	JKON	2021	0.25	0.36	-0.06	-0.07	1
27	JKON	2022	0.13	0.34	0.04	0.03	1
28	JSMR	2020	-0.50	0.76	0.19	-0.01	1
29	JSMR	2021	0.82	0.75	-0.23	-0.02	1
30	JSMR	2022	1.98	0.72	-0.18	-0.01	0
31	KARW	2020	-1.89	2.63	0.14	-0.07	1
32	KARW	2021	-0.18	2.91	0.05	-0.09	1
33	KARW	2022	0.23	3.25	-0.20	-0.17	1
34	META	2020	-0.74	0.43	0.29	-0.03	1
35	META	2021	-0.96	0.49	0.45	-0.01	1
36	META	2022	0.54	0.69	-0.41	-0.01	1
37	NRCA	2020	-0.14	0.48	0.04	0.09	1

38	NRCA	2021	-0.28	0.46	0.12	-0.04	1
39	NRCA	2022	0.22	0.51	-0.14	0.03	1
40	PTPP	2020	-0.51	0.74	0.17	0.01	1
41	PTPP	2021	-0.09	0.74	0.07	0.00	1
42	PTPP	2022	0.26	0.74	-0.11	0.00	1
43	SSIA	2020	-0.28	0.45	0.05	0.10	1
44	SSIA	2021	-0.26	0.48	0.07	0.02	1
45	SSIA	2022	0.33	0.49	-0.10	0.04	1
46	TBIG	2020	-0.25	0.75	0.02	-0.07	1
47	TBIG	2021	0.89	0.77	-0.08	-0.07	1
48	TBIG	2022	1.06	0.75	-0.05	-0.07	1
49	TLKM	2020	0.02	0.51	0.00	-0.14	1
50	TLKM	2021	0.46	0.48	-0.02	-0.12	1
51	TLKM	2022	-0.01	0.46	0.00	-0.17	1
52	TOTL	2020	1.86	0.06	-0.13	0.06	0
53	TOTL	2021	-0.69	0.05	0.24	0.02	0
54	TOTL	2022	-0.82	0.59	-0.09	-0.06	0
55	WIKA	2020	-0.72	0.76	0.18	0.00	1
56	WIKA	2021	-8.13	0.75	3.36	0.06	1
57	WIKA	2022	0.32	0.77	-0.98	0.04	1
58	WSKT	2020	-0.94	0.84	0.29	-0.09	1
59	WSKT	2021	0.07	0.85	0.12	-0.02	1
60	WSKT	2022	0.20	0.85	-0.11	0.02	1
61	IDPR	2020	-0.60	0.49	0.00	-0.24	1
62	IDPR	2021	-0.15	0.58	0.06	-0.10	1
63	IDPR	2022	0.34	0.59	-0.08	0.00	1
64	POWR	2020	-0.02	0.50	0.00	-0.07	1
65	POWR	2021	0.16	0.49	-0.01	-0.04	1
66	POWR	2022	0.09	0.49	0.00	-0.05	1
67	PBSA	2020	-0.05	0.24	0.04	-0.01	0
68	PBSA	2021	-1.08	0.25	0.94	0.05	0
69	PBSA	2022	0.97	0.25	-0.96	-0.08	0
70	PORT	2020	-0.55	0.60	0.04	-0.18	1
71	PORT	2021	-0.12	0.55	0.02	-0.23	0
72	PORT	2022	1.51	0.50	-0.07	-0.16	0
73	TOPS	2020	-0.82	0.64	0.26	-0.10	1
74	TOPS	2021	0.63	0.64	-0.48	-0.07	1
75	TOPS	2022	-0.12	0.69	-0.05	-0.05	1
76	MPOW	2020	-0.01	0.44	0.00	-0.07	0
77	MPOW	2021	0.23	0.40	-0.04	-0.07	0
78	MPOW	2022	0.23	0.38	-0.05	-0.17	0
79	GMFI	2020	-1.14	1.41	0.03	-0.41	1
80	GMFI	2021	0.87	1.85	-0.16	-0.35	1
81	GMFI	2022	0.69	1.85	-0.08	-0.01	1

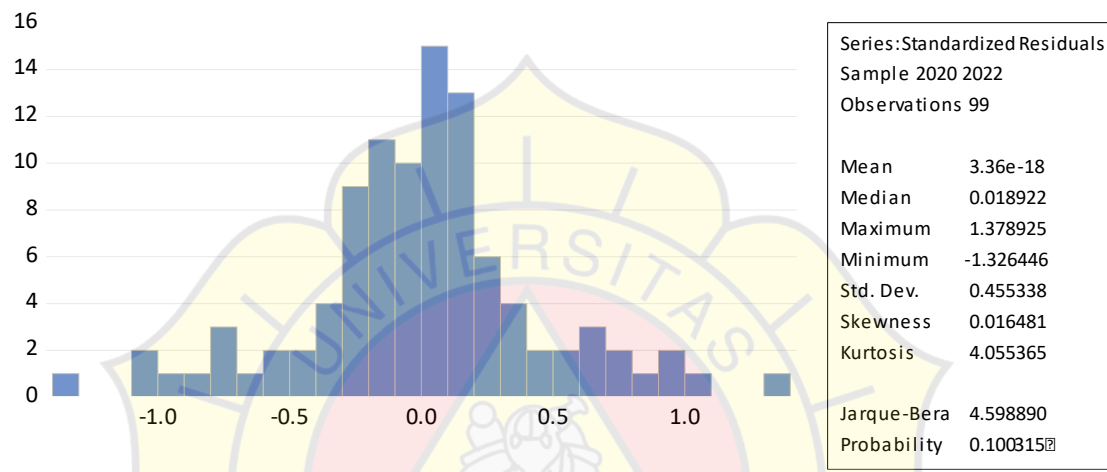
82	PPRE	2020	-0.72	0.59	0.16	-0.02	1
83	PPRE	2021	0.07	0.58	-0.04	-0.01	1
84	PPRE	2022	0.11	0.58	-0.04	-0.02	1
85	WEGE	2020	-0.59	0.64	0.12	0.01	1
86	WEGE	2021	0.18	0.60	-0.06	0.02	1
87	WEGE	2022	0.02	0.53	0.06	0.15	1
88	IPCM	2020	-0.21	0.22	0.04	-0.10	1
89	IPCM	2021	1.06	0.19	-0.08	-0.06	1
90	IPCM	2022	-0.08	0.20	0.01	-0.14	0
91	CENT	2020	-0.62	0.68	-0.05	-0.16	1
92	CENT	2021	0.77	0.71	-0.08	-0.08	1
93	CENT	2022	-0.38	1.03	-0.01	-0.24	1
94	BALI	2020	0.32	0.53	-0.03	-0.11	0
95	BALI	2021	0.03	0.53	0.01	-0.09	0
96	BALI	2022	0.34	0.53	-0.05	-0.08	0
97	EXCL	2020	0.43	0.72	-0.01	-0.20	1
98	EXCL	2021	-0.06	0.72	0.00	-0.15	1
99	EXCL	2022	-0.20	0.70	0.01	-0.15	1



Lampiran 4

Hasil Uji Asumsi Klasik

Uji Normalitas



Uji Heteroskedastisitas

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.318707	0.041834	7.618380	0.0000
LV	-0.002248	0.051239	-0.043867	0.9651
RECEIVABLE	-0.034514	0.059343	-0.581606	0.5622
TATA	0.340553	0.188020	1.811253	0.0733

Uji Multikolinieritas

<i>Variable</i>	LV	RECEIVABLE	TATA
LV	1.000000	-0.024919	-0.224799
RECEIVABLE	-0.024919	1.000000	0.036813
TATA	-0.224799	0.036813	1.000000

Uji Autokorelasi

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.186259	0.093707	1.987668	0.0497
X1	-0.240428	0.114775	-2.094775	0.0389
X2	-2.235615	0.132927	-16.81832	0.0000
X3	0.118551	0.421162	0.281487	0.7789
Root MSE	0.533073	R-squared		0.750752
Mean dependent var	-0.051062	Adjusted R-squared		0.742881
S.D. dependent var	1.073187	S.E. of regression		0.544180
Akaike info criterion	1.660491	Sum squared resid		28.13250
Schwarz criterion	1.765344	Log likelihood		-78.19429
Hannan-Quinn criter.	1.702915	F-statistic		95.38224
Durbin-Watson stat	2.066504	Prob(F-statistic)		0.000000

Lampiran 5

Hasil Analisis Statistik Deskriptif

	FSCORE	LV	RECEIVABLE	TATA
Mean	-0.051062	0.666899	0.030538	-0.073458
Median	0.009499	0.585285	-0.000925	-0.062325
Maximum	2.898137	3.252936	3.363370	0.152666
Minimum	-8.133617	0.041636	-0.975172	-1.015274
Std. Dev.	1.073187	0.491592	0.413879	0.134018
Skewness	-4.045608	3.306343	5.144046	-3.820823
Kurtosis	34.26543	15.89308	44.53369	26.29221
Jarque-Bera	4302.354	866.0820	7552.431	2478.803
Probability	0.000000	0.000000	0.000000	0.000000
Sum	-5.055145	66.02301	3.023252	-7.272364
Sum Sq. Dev.	112.8696	23.68299	16.78695	1.760166
Observations	99	99	99	99

Lampiran 6

Hasil Analisis Regresi Linear Berganda

Variable	Coefficient	Std. Error	t-Statistic	Prob.
FSCORE	0.186259	0.093707	1.987668	0.0497
LV	-0.240428	0.114775	-2.094775	0.0389
RECEIVABLE	-2.235615	0.132927	-16.81832	0.0000
TATA	0.118551	0.421162	0.281487	0.7789

Hasil Analisis Regresi Moderasi

Variable	Coefficient	Std. Error	t-Statistic	Prob.
FSCORE	0.151958	0.085080	1.786062	0.0773
LV*DIVERSE	-0.236972	0.114964	-2.061279	0.0420
RECEIVABLE*DIVERSE	-2.333324	0.153084	-15.24211	0.0000
TATA*DIVERSE	-0.003533	0.711571	-0.004965	0.9960

Lampiran 7

Hasil Uji Statistik t

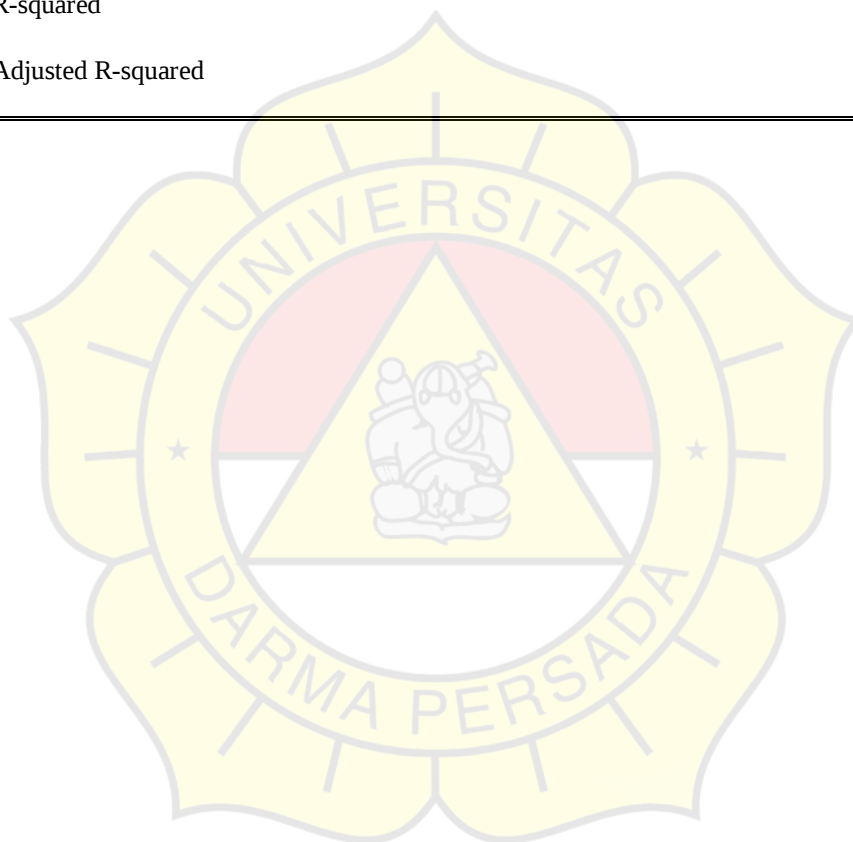
Variable	Coefficient	Std. Error	t-Statistic	Prob.
FSCORE	0.186259	0.093707	1.987668	0.0497
LV	-0.240428	0.114775	-2.094775	0.0389
RECEIVABLE	-2.235615	0.132927	-16.81832	0.0000
TATA	0.118551	0.421162	0.281487	0.7789

Hasil Uji Regresi Moderasi

Variabel	t Statistik & Probabilitas	t Statistik & Probabilitas (Moderasi)
FSCORE	1.9887668 [0.0497]	1.786062 [0.0773]
LV	-2.094775 [0.0389]	-2.061279 [0.0420]
RECEIVABLE	-16.81832 [0.0000]	-15.24211 [0.0000]
TATA	0.281487 [0.7789]	-0.004965 [0.9960]

Lampiran 8**Hasil Uji Koefisiensi Determinasi**

Keterangan	Koefisiensi
R-squared	0.750752
Adjusted R-squared	0.742881



Lampiran 9

Hasil Uji t Tambahan (Data gender CFO laki – laki)

Variable	Coefficient	Std. Error	t-Statistic	Prob.
FSCORE	0.135001	0.094374	1.430490	0.1567
LV	-0.222718	0.109395	-2.035911	0.0453
RECEIVABLE	-2.331011	0.128388	-18.15598	0.0000
TATA	-0.018685	0.598050	-0.031244	0.9752

