

BAB V

PENUTUP

5.1. Kesimpulan

Berdasarkan analisis dan pembahasan yang telah dilakukan dalam penelitian ini, maka dapat diambil kesimpulan sebagai berikut:

1. *Financial Stability* tidak berpengaruh terhadap potensi kecurangan laporan keuangan pada perusahaan properti dan *real estate* yang terdaftar di Bursa Efek Indonesia tahun 2018-2022.
2. *Ineffective Monitoring* tidak berpengaruh terhadap potensi kecurangan laporan keuangan pada perusahaan properti dan *real estate* yang terdaftar di Bursa Efek Indonesia tahun 2018-2022.
3. Rasionalisasi tidak berpengaruh terhadap potensi kecurangan laporan keuangan pada perusahaan properti dan *real estate* yang terdaftar di Bursa Efek Indonesia tahun 2018-2022.
4. Kemampuan tidak berpengaruh terhadap potensi kecurangan laporan keuangan pada perusahaan properti dan *real estate* yang terdaftar di Bursa Efek Indonesia tahun 2018-2022.
5. Arogansi tidak berpengaruh terhadap potensi kecurangan laporan keuangan pada perusahaan properti dan *real estate* yang terdaftar di Bursa Efek Indonesia tahun 2018-2022.

6. Kolusi tidak berpengaruh terhadap potensi kecurangan laporan keuangan pada perusahaan properti dan *real estate* yang terdaftar di Bursa Efek Indonesia tahun 2018-2022.

5.2. Keterbatasan

Beberapa keterbatasan pada penelitian ini adalah terdapat sejumlah perusahaan dengan laporan keuangan dan laporan tahunan yang tidak lengkap, serta terdapat banyak data yang *outlier*. Keterbatasan tersebut membuat jumlah sampel data yang digunakan untuk analisis menjadi berkurang. Hal ini bisa saja memberikan dampak berbeda terhadap hasil pengujian hipotesis. Selain itu, semua proksi dari elemen *fraud hexagon* terbukti tidak berpengaruh untuk mendeteksi potensi kecurangan laporan keuangan pada penelitian ini mengindikasikan bahwa proksi-proksi yang dipilih dapat saja kurang relevan untuk karakter industri yang diteliti.

5.3. Saran

Saran dalam penelitian ini didasarkan pada temuan hasil penelitian. Proksi-proksi yang digunakan sebagai elemen *fraud hexagon* pada penelitian ini terbukti tidak berpengaruh untuk mendeteksi potensi kecurangan laporan keuangan, maka pada penelitian berikutnya disarankan untuk menggunakan atau menambahkan proksi lain yang mungkin dapat menjadi elemen dalam *fraud hexagon*. Penelitian selanjutnya bisa memasukkan proksi yang berbeda selain *Beneish M-Score* untuk

mengukur kecurangan laporan keuangan sehingga dapat memberikan keberagaman pada penelitian-penelitian selanjutnya.



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Lampiran 1. Data Sebelum Uji Outlier

No	ACHANGE	BDOUT	AUDCHANGE	DCHANGE	CEOPIC	POLCON	MSCORE	ZACHANGE	ZBDOUT	ZAUDCHANGE	ZDCHANGE	ZCEOPIC	ZPOLCON	ZMSCORE	KODE	Tahun
1	0,0275	0,50	1	0	4	1	1	-0,06672	0,57599	2,54384	-0,80716	0,27277	0,90862	1,01117	APLN	2018
2	-0,0041	0,50	0	0	5	1	0	-0,23094	0,57599	-0,39136	-0,80716	0,68744	0,90862	-0,98456		2019
3	0,0316	0,50	1	1	3	1	0	-0,04542	0,57599	2,54384	1,23341	-0,14191	0,90862	-0,98456		2020
4	-0,0256	0,50	0	1	4	1	0	-0,34267	0,57599	-0,39136	1,23341	0,27277	0,90862	-0,98456		2021
5	-0,0335	0,50	0	0	7	1	1	-0,38372	0,57599	-0,39136	-0,80716	1,51680	0,90862	1,01117		2022
6	0,0078	0,40	0	0	2	0	0	-0,16910	-0,29205	-0,39136	-0,80716	-0,55659	-1,09568	-0,98456	ASRI	2018
7	0,0480	0,40	0	0	3	0	0	0,03981	-0,29205	-0,39136	-0,80716	-0,14191	-1,09568	-0,98456		2019
8	-0,0304	0,40	1	0	3	0	0	-0,36761	-0,29205	2,54384	-0,80716	-0,14191	-1,09568	-0,98456		2020
9	0,0333	0,40	0	0	3	0	1	-0,03658	-0,29205	-0,39136	-0,80716	-0,14191	-1,09568	1,01117		2021
10	0,0166	0,40	0	0	3	0	0	-0,12337	-0,29205	-0,39136	-0,80716	-0,14191	-1,09568	-0,98456		2022
11	-0,0710	0,33	0	0	1	0	0	-0,57860	-0,89968	-0,39136	-0,80716	-0,97127	-1,09568	-0,98456	BAPA	2018
12	-0,1393	0,50	1	0	1	0	0	-0,93354	0,57599	2,54384	-0,80716	-0,97127	-1,09568	-0,98456		2019
13	-0,0057	0,50	0	1	1	0	1	-0,23925	0,57599	-0,39136	1,23341	-0,97127	-1,09568	1,01117		2020
14	-0,0192	0,50	1	0	1	0	1	-0,30941	0,57599	2,54384	-0,80716	-0,97127	-1,09568	1,01117		2021
15	-0,0296	0,50	1	0	1	0	0	-0,36346	0,57599	2,54384	-0,80716	-0,97127	-1,09568	-0,98456		2022
16	0,0075	0,50	0	1	3	1	1	-0,17066	0,57599	-0,39136	1,23341	-0,14191	0,90862	1,01117	BCIP	2018
17	0,0203	0,50	0	1	3	1	0	-0,10414	0,57599	-0,39136	1,23341	-0,14191	0,90862	-0,98456		2019
18	0,0486	0,50	0	0	3	1	1	0,04293	0,57599	-0,39136	-0,80716	-0,14191	0,90862	1,01117		2020
19	-0,0244	0,33	0	0	3	0	0	-0,33643	-0,89968	-0,39136	-0,80716	-0,14191	-1,09568	-0,98456		2021
20	-0,0034	0,33	0	1	3	0	0	-0,22730	-0,89968	-0,39136	1,23341	-0,14191	-1,09568	-0,98456		2022
21	0,0998	0,40	0	0	7	1	0	0,30900	-0,29205	-0,39136	-0,80716	1,51680	0,90862	-0,98456	BEST	2018
22	0,0173	0,60	0	0	4	1	1	-0,11973	1,44403	-0,39136	-0,80716	0,27277	0,90862	1,01117		2019
23	-0,0183	0,60	0	0	8	1	0	-0,30473	1,44403	-0,39136	-0,80716	1,93147	0,90862	-0,98456		2020
24	-0,0375	0,75	0	0	4	1	0	-0,40451	2,74610	-0,39136	-0,80716	0,27277	0,90862	-0,98456		2021
25	0,0053	0,75	0	1	6	1	1	-0,18209	2,74610	-0,39136	1,23341	1,10212	0,90862	1,01117		2022
26	-0,0171	0,33	0	0	2	0	0	-0,29850	-0,89968	-0,39136	-0,80716	-0,55659	-1,09568	-0,98456	BIKA	2018
27	0,0108	0,33	0	0	6	0	0	-0,15351	-0,89968	-0,39136	-0,80716	1,10212	-1,09568	-0,98456		2019
28	0,3534	0,33	0	0	6	0	1	1,62690	-0,89968	-0,39136	-0,80716	1,10212	-1,09568	1,01117		2020
29	-0,0402	0,33	0	1	3	0	1	-0,41854	-0,89968	-0,39136	1,23341	-0,14191	-1,09568	1,01117		2021
30	-0,0534	0,33	0	1	2	0	1	-0,48714	-0,89968	-0,39136	1,23341	-0,55659	-1,09568	1,01117		2022

No	ACHANGE	BDOU	AUDCHANGE	DCHANGE	CEOPIC	POLCON	MSCORE	ZACHANGE	ZBDOUT	ZAUDCHANGE	ZDCHANGE	ZCEOPIC	ZPOLCON	ZMSCORE	KODE	Tahun
31	0,1799	0,33	0	0	4	0	0	0,72526	-0,89968	-0,39136	-0,80716	0,27277	-1,09568	-0,98456	BIPP	2018
32	0,0493	0,33	1	0	6	0	1	0,04657	-0,89968	2,54384	-0,80716	1,10212	-1,09568	1,01117		2019
33	-0,0177	0,33	1	1	5	0	0	-0,30161	-0,89968	2,54384	1,23341	0,68744	-1,09568	-0,98456		2020
34	-0,0382	0,33	0	0	5	0	0	-0,40815	-0,89968	-0,39136	-0,80716	0,68744	-1,09568	-0,98456		2021
35	-0,0767	0,33	0	1	5	0	0	-0,60822	-0,89968	-0,39136	1,23341	0,68744	-1,09568	-0,98456		2022
36	-0,0254	0,50	1	0	1	1	0	-0,34163	0,57599	2,54384	-0,80716	-0,97127	0,90862	-0,98456	BKDP	2018
37	0,0870	0,50	0	0	1	1	0	0,24249	0,57599	-0,39136	-0,80716	-0,97127	0,90862	-0,98456		2019
38	-0,0471	0,40	0	0	1	1	1	-0,45440	-0,29205	-0,39136	-0,80716	-0,97127	0,90862	1,01117		2020
39	-0,0211	0,40	0	1	1	1	0	-0,31928	-0,29205	-0,39136	1,23341	-0,97127	0,90862	-0,98456		2021
40	-0,0227	0,40	1	0	1	1	0	-0,32760	-0,29205	2,54384	-0,80716	-0,97127	0,90862	-0,98456		2022
41	0,0851	0,50	0	0	2	0	0	0,23261	0,57599	-0,39136	-0,80716	-0,55659	-1,09568	-0,98456	BKSL	2018
42	0,0629	0,50	0	1	2	0	0	0,11724	0,57599	-0,39136	1,23341	-0,55659	-1,09568	-0,98456		2019
43	0,0634	0,33	0	1	2	1	0	0,11984	-0,89968	-0,39136	1,23341	-0,55659	0,90862	-0,98456		2020
44	-0,0934	0,33	0	1	2	1	1	-0,69501	-0,89968	-0,39136	1,23341	-0,55659	0,90862	1,01117		2021
45	0,0040	0,33	0	1	2	1	1	-0,18885	-0,89968	-0,39136	1,23341	-0,55659	0,90862	1,01117		2022
46	0,1338	0,40	0	0	3	1	0	0,48569	-0,29205	-0,39136	-0,80716	-0,14191	0,90862	-0,98456	BSDE	2018
47	0,0468	0,40	0	0	2	1	1	0,03358	-0,29205	-0,39136	-0,80716	-0,55659	0,90862	1,01117		2019
48	0,1159	0,40	0	0	3	1	0	0,39267	-0,29205	-0,39136	-0,80716	-0,14191	0,90862	-0,98456		2020
49	0,0099	0,40	0	0	3	1	1	-0,15818	-0,29205	-0,39136	-0,80716	-0,14191	0,90862	1,01117		2021
50	0,0574	0,40	0	0	2	1	1	0,08866	-0,29205	-0,39136	-0,80716	-0,55659	0,90862	1,01117		2022
51	0,2078	0,50	1	0	3	0	1	0,87025	0,57599	2,54384	-0,80716	-0,14191	-1,09568	1,01117	CSIS	2018
52	0,1681	0,50	0	1	2	0	1	0,66394	0,57599	-0,39136	1,23341	-0,55659	-1,09568	1,01117		2019
53	0,1392	0,50	0	1	2	0	1	0,51376	0,57599	-0,39136	1,23341	-0,55659	-1,09568	1,01117		2020
54	-0,0225	0,50	0	1	3	0	0	-0,32656	0,57599	-0,39136	1,23341	-0,14191	-1,09568	-0,98456		2021
55	0,0390	0,50	0	0	3	0	0	-0,00696	0,57599	-0,39136	-0,80716	-0,14191	-1,09568	-0,98456		2022
56	0,0758	0,38	0	1	5	0	1	0,18428	-0,46566	-0,39136	1,23341	0,68744	-1,09568	1,01117	CTRA	2018
57	0,0556	0,38	0	0	4	0	0	0,07931	-0,46566	-0,39136	-0,80716	0,27277	-1,09568	-0,98456		2019
58	0,0845	0,43	0	1	4	0	0	0,22949	-0,03164	-0,39136	1,23341	0,27277	-1,09568	-0,98456		2020
59	0,0360	0,43	0	1	4	0	0	-0,02255	-0,03164	-0,39136	1,23341	0,27277	-1,09568	-0,98456		2021
60	0,0303	0,50	0	0	3	0	0	-0,05217	0,57599	-0,39136	-0,80716	-0,14191	-1,09568	-0,98456		2022
61	0,0855	0,33	0	0	2	0	0	0,23469	-0,89968	-0,39136	-0,80716	-0,55659	-1,09568	-0,98456	DART	2018
62	-0,0035	0,33	0	0	2	0	0	-0,22782	-0,89968	-0,39136	-0,80716	-0,55659	-1,09568	-0,98456		2019

No	ACHANGE	BDOU	AUDCHANGE	DCHANGE	CEOPIC	POLCON	MSCORE	ZACHANGE	ZBDOUT	ZAUDCHANGE	ZDCHANGE	ZCEOPIC	ZPOLCON	ZMSCORE	KODE	Tahun
63	-0,0326	0,33	0	0	1	0	0	-0,37905	-0,89968	-0,39136	-0,80716	-0,97127	-1,09568	-0,98456		2020
64	-0,0078	0,33	0	0	1	0	0	-0,25017	-0,89968	-0,39136	-0,80716	-0,97127	-1,09568	-0,98456		2021
65	-0,0214	0,33	0	1	1	0	0	-0,32084	-0,89968	-0,39136	1,23341	-0,97127	-1,09568	-0,98456		2022
66	0,0853	0,33	0	0	2	1	1	0,23365	-0,89968	-0,39136	-0,80716	-0,55659	0,90862	1,01117	DILD	2018
67	0,0395	0,33	0	0	2	1	0	-0,00436	-0,89968	-0,39136	-0,80716	-0,55659	0,90862	-0,98456		2019
68	0,0625	0,40	0	1	2	0	0	0,11516	-0,29205	-0,39136	1,23341	-0,55659	-1,09568	-0,98456		2020
69	0,0482	0,40	0	0	2	0	0	0,04085	-0,29205	-0,39136	-0,80716	-0,55659	-1,09568	-0,98456		2021
70	-0,0065	0,40	0	1	2	0	1	-0,24341	-0,29205	-0,39136	1,23341	-0,55659	-1,09568	1,01117		2022
71	0,0038	0,33	0	0	3	1	1	-0,18988	-0,89968	-0,39136	-0,80716	-0,14191	0,90862	1,01117	DMAS	2018
72	0,0155	0,33	0	0	2	1	1	-0,12908	-0,89968	-0,39136	-0,80716	-0,55659	0,90862	1,01117		2019
73	-0,1135	0,33	0	1	2	1	0	-0,79946	-0,89968	-0,39136	1,23341	-0,55659	0,90862	-0,98456		2020
74	-0,0945	0,33	0	1	2	1	0	-0,70073	-0,89968	-0,39136	1,23341	-0,55659	0,90862	-0,98456		2021
75	0,0833	0,33	0	0	2	1	0	0,22326	-0,89968	-0,39136	-0,80716	-0,55659	0,90862	-0,98456		2022
76	0,1954	0,50	0	0	3	1	1	0,80581	0,57599	-0,39136	-0,80716	-0,14191	0,90862	1,01117	DUTI	2018
77	0,0905	0,50	0	0	2	1	1	0,26067	0,57599	-0,39136	-0,80716	-0,55659	0,90862	1,01117		2019
78	-0,0025	0,50	0	0	3	1	0	-0,22262	0,57599	-0,39136	-0,80716	-0,14191	0,90862	-0,98456		2020
79	0,1130	0,50	0	1	2	1	0	0,37760	0,57599	-0,39136	1,23341	-0,55659	0,90862	-0,98456		2021
80	0,0181	0,50	0	0	3	1	0	-0,11557	0,57599	-0,39136	-0,80716	-0,14191	0,90862	-0,98456		2022
81	-0,0338	0,33	0	0	5	0	0	-0,38528	-0,89968	-0,39136	-0,80716	0,68744	-1,09568	-0,98456	ELTY	2018
82	-0,0938	0,33	0	1	3	0	1	-0,69709	-0,89968	-0,39136	1,23341	-0,14191	-1,09568	1,01117		2019
83	-0,0410	0,33	1	0	3	0	0	-0,42270	-0,89968	2,54384	-0,80716	-0,14191	-1,09568	-0,98456		2020
84	-0,0120	0,33	0	0	4	0	0	-0,27199	-0,89968	-0,39136	-0,80716	0,27277	-1,09568	-0,98456		2021
85	-0,1513	0,33	0	0	5	0	1	-0,99590	-0,89968	-0,39136	-0,80716	0,68744	-1,09568	1,01117		2022
86	0,1220	0,40	0	1	10	1	1	0,42437	-0,29205	-0,39136	1,23341	2,76083	0,90862	1,01117	EMDE	2018
87	0,0225	0,40	0	0	4	1	0	-0,09271	-0,29205	-0,39136	-0,80716	0,27277	0,90862	-0,98456		2019
88	0,1446	0,40	1	1	4	1	0	0,54182	-0,29205	2,54384	1,23341	0,27277	0,90862	-0,98456		2020
89	0,5193	0,50	0	0	3	1	1	2,48904	0,57599	-0,39136	-0,80716	-0,14191	0,90862	1,01117		2021
90	0,0040	0,50	0	0	2	1	1	-0,18885	0,57599	-0,39136	-0,80716	-0,55659	0,90862	1,01117		2022
91	0,1740	0,33	0	0	5	0	0	0,69460	-0,89968	-0,39136	-0,80716	0,68744	-1,09568	-0,98456	FMII	2018
92	-0,0521	0,33	0	0	3	0	0	-0,48038	-0,89968	-0,39136	-0,80716	-0,14191	-1,09568	-0,98456		2019
93	-0,0237	0,33	0	0	2	0	0	-0,33280	-0,89968	-0,39136	-0,80716	-0,55659	-1,09568	-0,98456		2020
94	-0,0019	0,33	0	0	4	0	1	-0,21951	-0,89968	-0,39136	-0,80716	0,27277	-1,09568	1,01117		2021

No	ACHANGE	BDOUT	AUDCHANGE	DCHANGE	CEOPIC	POLCON	MSCORE	ZACHANGE	ZBDOUT	ZAUDCHANGE	ZDCHANGE	ZCEOPIC	ZPOLCON	ZMSCORE	KODE	Tahun
95	-0,1336	0,33	1	1	4	0	0	-0,90392	-0,89968	2,54384	1,23341	0,27277	-1,09568	-0,98456		2022
96	0,0081	0,50	0	0	3	1	1	-0,16754	0,57599	-0,39136	-0,80716	-0,14191	0,90862	1,01117	GMTD	2018
97	-0,1160	0,44	0	1	3	1	0	-0,81246	0,05517	-0,39136	1,23341	-0,14191	0,90862	-0,98456		2019
98	-0,1085	0,44	0	1	3	1	1	-0,77348	0,05517	-0,39136	1,23341	-0,14191	0,90862	1,01117		2020
99	0,0867	0,43	0	1	2	1	0	0,24093	-0,03164	-0,39136	1,23341	-0,55659	0,90862	-0,98456		2021
100	0,0820	0,43	0	1	4	1	0	0,21650	-0,03164	-0,39136	1,23341	0,27277	0,90862	-0,98456		2022
101	0,0246	0,33	0	1	6	1	0	-0,08179	-0,89968	-0,39136	1,23341	1,10212	0,90862	-0,98456	GPRA	2018
102	0,1103	0,40	0	1	10	1	0	0,36357	-0,29205	-0,39136	1,23341	2,76083	0,90862	-0,98456		2019
103	0,0125	0,40	0	1	8	1	0	-0,14467	-0,29205	-0,39136	1,23341	1,93147	0,90862	-0,98456		2020
104	0,0192	0,33	0	0	6	0	1	-0,10985	-0,89968	-0,39136	-0,80716	1,10212	-1,09568	1,01117		2021
105	0,0118	0,33	0	0	5	0	0	-0,14831	-0,89968	-0,39136	-0,80716	0,68744	-1,09568	-0,98456		2022
106	0,0460	0,50	0	0	2	1	0	0,02942	0,57599	-0,39136	-0,80716	-0,55659	0,90862	-0,98456	INPP	2018
107	0,1471	0,40	0	0	1	1	0	0,55481	-0,29205	-0,39136	-0,80716	-0,97127	0,90862	-0,98456		2019
108	-0,0416	0,50	0	1	1	1	1	-0,42582	0,57599	-0,39136	1,23341	-0,97127	0,90862	1,01117		2020
109	0,1715	0,50	0	0	2	1	0	0,68161	0,57599	-0,39136	-0,80716	-0,55659	0,90862	-0,98456		2021
110	0,0215	0,50	0	1	8	1	1	-0,09790	0,57599	-0,39136	1,23341	1,93147	0,90862	1,01117		2022
111	0,1128	0,40	0	1	2	0	1	0,37656	-0,29205	-0,39136	1,23341	-0,55659	-1,09568	1,01117	JRPT	2018
112	0,0591	0,40	0	0	2	0	0	0,09750	-0,29205	-0,39136	-0,80716	-0,55659	-1,09568	-0,98456		2019
113	0,0283	0,33	0	0	2	0	0	-0,06256	-0,89968	-0,39136	-0,80716	-0,55659	-1,09568	-0,98456		2020
114	0,0232	0,33	0	1	2	0	1	-0,08907	-0,89968	-0,39136	1,23341	-0,55659	-1,09568	1,01117		2021
115	0,0428	0,33	0	0	2	0	0	0,01279	-0,89968	-0,39136	-0,80716	-0,55659	-1,09568	-0,98456		2022
116	0,0459	0,50	0	0	6	1	1	0,02890	0,57599	-0,39136	-0,80716	1,10212	0,90862	1,01117	KIJA	2018
117	0,0340	0,50	0	1	2	1	0	-0,03294	0,57599	-0,39136	1,23341	-0,55659	0,90862	-0,98456		2019
118	0,0012	0,50	0	0	2	1	0	-0,20340	0,57599	-0,39136	-0,80716	-0,55659	0,90862	-0,98456		2020
119	0,0075	0,50	0	0	2	1	0	-0,17066	0,57599	-0,39136	-0,80716	-0,55659	0,90862	-0,98456		2021
120	0,0665	0,67	0	1	3	1	1	0,13595	2,05166	-0,39136	1,23341	-0,14191	0,90862	1,01117		2022
121	-0,2593	0,60	0	1	7	1	1	-1,55715	1,44403	-0,39136	1,23341	1,51680	0,90862	1,01117	LPCK	2018
122	0,3244	0,60	0	0	8	1	1	1,47619	1,44403	-0,39136	-0,80716	1,93147	0,90862	1,01117		2019
123	-0,2045	0,50	0	1	3	1	0	-1,27237	0,57599	-0,39136	1,23341	-0,14191	0,90862	-0,98456		2020
124	-0,0601	0,33	0	1	3	1	0	-0,52196	-0,89968	-0,39136	1,23341	-0,14191	0,90862	-0,98456		2021
125	0,0235	0,50	0	1	3	1	1	-0,08751	0,57599	-0,39136	1,23341	-0,14191	0,90862	1,01117		2022
126	-0,1354	0,75	0	1	5	1	1	-0,91327	2,74610	-0,39136	1,23341	0,68744	0,90862	1,01117	LPKR	2018

No	ACHANGE	BDOU	AUDCHANGE	DCHANGE	CEOPIC	POLCON	MSCORE	ZACHANGE	ZBDOUT	ZAUDCHANGE	ZDCHANGE	ZCEOPIC	ZPOLCON	ZMSCORE	KODE	Tahun
127	0,1221	0,40	0	0	5	1	1	0,42489	-0,29205	-0,39136	-0,80716	0,68744	0,90862	1,01117		2019
128	-0,0583	0,40	0	1	5	1	0	-0,51260	-0,29205	-0,39136	1,23341	0,68744	0,90862	-0,98456		2020
129	0,0041	0,50	0	1	3	1	0	-0,18833	0,57599	-0,39136	1,23341	-0,14191	0,90862	-0,98456		2021
130	-0,0424	0,50	0	1	3	1	0	-0,42997	0,57599	-0,39136	1,23341	-0,14191	0,90862	-0,98456		2022
131	-0,2048	1,00	1	0	4	1	0	-1,27393	4,91620	2,54384	-0,80716	0,27277	0,90862	-0,98456	LPLI	2018
132	-0,2342	0,67	1	1	3	1	0	-1,42671	2,05166	2,54384	1,23341	-0,14191	0,90862	-0,98456		2019
133	-0,0689	0,33	0	1	3	0	0	-0,56769	-0,89968	-0,39136	1,23341	-0,14191	-1,09568	-0,98456		2020
134	0,0415	0,33	0	1	3	0	1	0,00603	-0,89968	-0,39136	1,23341	-0,14191	-1,09568	1,01117		2021
135	0,1554	0,33	0	0	3	0	1	0,59794	-0,89968	-0,39136	-0,80716	-0,14191	-1,09568	1,01117		2022
136	0,0430	0,33	0	1	3	1	1	0,01383	-0,89968	-0,39136	1,23341	-0,14191	0,90862	1,01117	MDLN	2018
137	0,0385	0,40	0	1	3	1	0	-0,00956	-0,29205	-0,39136	1,23341	-0,14191	0,90862	-0,98456		2019
138	-0,0609	0,40	0	0	3	1	0	-0,52611	-0,29205	-0,39136	-0,80716	-0,14191	0,90862	-0,98456		2020
139	-0,0209	0,40	0	0	3	1	1	-0,31824	-0,29205	-0,39136	-0,80716	-0,14191	0,90862	1,01117		2021
140	-0,0695	0,40	0	1	3	1	0	-0,57081	-0,29205	-0,39136	1,23341	-0,14191	0,90862	-0,98456	MKPI	2022
141	0,0263	0,27	0	0	1	0	1	-0,07296	-1,42050	-0,39136	-0,80716	-0,97127	-1,09568	1,01117		2018
142	0,0381	0,27	0	0	1	0	0	-0,01164	-1,42050	-0,39136	-0,80716	-0,97127	-1,09568	-0,98456		2019
143	0,0477	0,25	0	0	1	0	0	0,03825	-1,59411	-0,39136	-0,80716	-0,97127	-1,09568	-0,98456		2020
144	0,0487	0,33	0	0	1	0	1	0,04345	-0,89968	-0,39136	-0,80716	-0,97127	-1,09568	1,01117		2021
145	0,0202	0,31	0	0	1	0	1	-0,10466	-1,07328	-0,39136	-0,80716	-0,97127	-1,09568	1,01117		2022
146	0,1356	0,50	0	1	6	1	1	0,49505	0,57599	-0,39136	1,23341	1,10212	0,90862	1,01117	MMLP	2018
147	0,1090	0,50	0	0	4	1	0	0,35681	0,57599	-0,39136	-0,80716	0,27277	0,90862	-0,98456		2019
148	-0,0043	0,67	0	1	7	1	1	-0,23198	2,05166	-0,39136	1,23341	1,51680	0,90862	1,01117		2020
149	0,0566	0,67	0	0	6	1	1	0,08450	2,05166	-0,39136	-0,80716	1,10212	0,90862	1,01117		2021
150	0,0743	0,67	0	1	3	1	0	0,17649	2,05166	-0,39136	1,23341	-0,14191	0,90862	-0,98456	MTLA	2022
151	0,0777	0,40	1	0	7	0	1	0,19416	-0,29205	2,54384	-0,80716	1,51680	-1,09568	1,01117		2018
152	0,1758	0,40	0	0	3	0	0	0,70396	-0,29205	-0,39136	-0,80716	-0,14191	-1,09568	-0,98456		2019
153	-0,0286	0,40	0	0	4	0	0	-0,35826	-0,29205	-0,39136	-0,80716	0,27277	-1,09568	-0,98456		2020
154	0,0804	0,40	1	0	3	0	0	0,20819	-0,29205	2,54384	-0,80716	-0,14191	-1,09568	-0,98456		2021
155	0,0509	0,40	0	1	4	0	0	0,05488	-0,29205	-0,39136	1,23341	0,27277	-1,09568	-0,98456	MTSM	2022
156	-0,0636	0,50	0	0	10	0	1	-0,54015	0,57599	-0,39136	-0,80716	2,76083	-1,09568	1,01117		2018
157	0,0177	0,50	1	0	4	0	0	-0,11765	0,57599	2,54384	-0,80716	0,27277	-1,09568	-0,98456		2019
158	-0,0463	0,50	1	0	5	0	1	-0,45024	0,57599	2,54384	-0,80716	0,68744	-1,09568	1,01117		2020

No	ACHANGE	BDOU	AUDCHANGE	DCHANGE	CEOPIC	POLCON	MSCORE	ZACHANGE	ZBDOUT	ZAUDCHANGE	ZDCHANGE	ZCEOPIC	ZPOLCON	ZMSCORE	KODE	Tahun
159	-0,0410	0,50	0	0	5	0	1	-0,42270	0,57599	-0,39136	-0,80716	0,68744	-1,09568	1,01117		2021
160	-0,1150	0,33	0	1	4	0	0	-0,80726	-0,89968	-0,39136	1,23341	0,27277	-1,09568	-0,98456		2022
161	-0,1015	0,50	1	1	2	0	0	-0,73710	0,57599	2,54384	1,23341	-0,55659	-1,09568	-0,98456	NASA	2018
162	-0,0213	0,50	1	0	2	0	0	-0,32032	0,57599	2,54384	-0,80716	-0,55659	-1,09568	-0,98456		2019
163	-0,0067	0,50	0	0	2	0	1	-0,24445	0,57599	-0,39136	-0,80716	-0,55659	-1,09568	1,01117		2020
164	-0,0014	0,50	0	0	2	0	1	-0,21691	0,57599	-0,39136	-0,80716	-0,55659	-1,09568	1,01117		2021
165	-0,0038	0,50	1	1	2	0	1	-0,22938	0,57599	2,54384	1,23341	-0,55659	-1,09568	1,01117		2022
166	0,5444	0,50	0	0	2	1	0	2,61948	0,57599	-0,39136	-0,80716	-0,55659	0,90862	-0,98456	NIRO	2018
167	0,0904	0,33	0	0	2	1	1	0,26015	-0,89968	-0,39136	-0,80716	-0,55659	0,90862	1,01117		2019
168	0,2876	0,50	0	0	2	1	0	1,28495	0,57599	-0,39136	-0,80716	-0,55659	0,90862	-0,98456		2020
169	0,1020	0,50	0	0	2	1	0	0,32044	0,57599	-0,39136	-0,80716	-0,55659	0,90862	-0,98456		2021
170	0,1060	0,50	0	0	2	1	1	0,34122	0,57599	-0,39136	-0,80716	-0,55659	0,90862	1,01117		2022
171	0,0023	0,50	1	0	3	1	0	-0,19768	0,57599	2,54384	-0,80716	-0,14191	0,90862	-0,98456	OMRE	2018
172	-0,0043	0,50	0	1	4	1	0	-0,23198	0,57599	-0,39136	1,23341	0,27277	0,90862	-0,98456		2019
173	-0,0236	0,80	0	1	3	1	1	-0,33228	3,18012	-0,39136	1,23341	-0,14191	0,90862	1,01117		2020
174	-0,0059	0,60	0	0	2	1	1	-0,24029	1,44403	-0,39136	-0,80716	-0,55659	0,90862	1,01117		2021
175	-0,0291	0,67	0	1	2	1	1	-0,36086	2,05166	-0,39136	1,23341	-0,55659	0,90862	1,01117		2022
176	2,2641	0,25	0	0	8	1	1	11,55634	-1,59411	-0,39136	-0,80716	1,93147	0,90862	1,01117	PLIN	2018
177	-0,1714	0,33	1	1	5	1	1	-1,10036	-0,89968	2,54384	1,23341	0,68744	0,90862	1,01117		2019
178	-0,0583	0,33	0	1	3	1	0	-0,51260	-0,89968	-0,39136	1,23341	-0,14191	0,90862	-0,98456		2020
179	0,0131	0,33	0	1	3	1	1	-0,14155	-0,89968	-0,39136	1,23341	-0,14191	0,90862	1,01117		2021
180	0,0332	0,33	0	0	3	1	1	-0,03710	-0,89968	-0,39136	-0,80716	-0,14191	0,90862	1,01117		2022
181	0,3117	0,50	0	1	14	1	1	1,41020	0,57599	-0,39136	1,23341	4,41954	0,90862	1,01117	PPRO	2018
182	0,0928	0,50	0	0	17	1	1	0,27263	0,57599	-0,39136	-0,80716	5,66357	0,90862	1,01117		2019
183	0,0272	0,67	0	0	8	1	1	-0,06828	2,05166	-0,39136	-0,80716	1,93147	0,90862	1,01117		2020
184	0,1400	0,67	1	1	15	1	1	0,51791	2,05166	2,54384	1,23341	4,83422	0,90862	1,01117		2021
185	0,0344	0,67	0	1	11	1	1	-0,03086	2,05166	-0,39136	1,23341	3,17551	0,90862	1,01117		2022
186	-0,0303	0,33	0	0	5	0	1	-0,36709	-0,89968	-0,39136	-0,80716	0,68744	-1,09568	1,01117	PUDP	2018
187	0,1029	0,33	0	0	4	0	1	0,32511	-0,89968	-0,39136	-0,80716	0,27277	-1,09568	1,01117		2019
188	-0,0338	0,33	0	0	3	0	0	-0,38528	-0,89968	-0,39136	-0,80716	-0,14191	-1,09568	-0,98456		2020
189	-0,0567	0,33	1	0	3	0	1	-0,50429	-0,89968	2,54384	-0,80716	-0,14191	-1,09568	1,01117		2021
190	0,3239	0,33	0	0	4	0	0	1,47360	-0,89968	-0,39136	-0,80716	0,27277	-1,09568	-0,98456		2022

No	ACHANGE	BDOUT	AUDCHANGE	DCHANGE	CEOPIC	POLCON	MSCORE	ZACHANGE	ZBDOUT	ZAUDCHANGE	ZDCHANGE	ZCEOPIC	ZPOLCON	ZMSCORE	KODE	Tahun
191	0,0710	0,33	0	0	6	0	1	0,15934	-0,89968	-0,39136	-0,80716	1,10212	-1,09568	1,01117	PWON	2018
192	0,0430	0,33	1	0	5	0	1	0,01383	-0,89968	2,54384	-0,80716	0,68744	-1,09568	1,01117		2019
193	0,0139	0,33	0	0	3	0	1	-0,13740	-0,89968	-0,39136	-0,80716	-0,14191	-1,09568	1,01117		2020
194	0,0909	0,33	0	0	4	0	1	0,26275	-0,89968	-0,39136	-0,80716	0,27277	-1,09568	1,01117		2021
195	0,0601	0,33	0	0	5	0	1	0,10269	-0,89968	-0,39136	-0,80716	0,68744	-1,09568	1,01117		2022
196	1,0783	0,75	0	1	7	1	0	5,39403	2,74610	-0,39136	1,23341	1,51680	0,90862	-0,98456	RBMS	2018
197	-0,1017	0,50	0	1	2	1	0	-0,73814	0,57599	-0,39136	1,23341	-0,55659	0,90862	-0,98456		2019
198	-0,0572	0,33	1	1	1	0	1	-0,50689	-0,89968	2,54384	1,23341	-0,97127	-1,09568	1,01117		2020
199	0,0140	0,33	0	1	1	0	1	-0,13688	-0,89968	-0,39136	1,23341	-0,97127	-1,09568	1,01117		2021
200	-0,0693	0,50	0	0	1	0	1	-0,56977	0,57599	-0,39136	-0,80716	-0,97127	-1,09568	1,01117		2022
201	0,1078	0,33	0	0	1	1	1	0,35058	-0,89968	-0,39136	-0,80716	-0,97127	0,90862	1,01117	RDTX	2018
202	0,1065	0,33	0	0	1	1	1	0,34382	-0,89968	-0,39136	-0,80716	-0,97127	0,90862	1,01117		2019
203	0,0626	0,33	0	0	1	1	1	0,11568	-0,89968	-0,39136	-0,80716	-0,97127	0,90862	1,01117		2020
204	0,0639	0,33	0	1	2	1	1	0,12244	-0,89968	-0,39136	1,23341	-0,55659	0,90862	1,01117		2021
205	0,0715	0,33	0	0	2	1	1	0,16194	-0,89968	-0,39136	-0,80716	-0,55659	0,90862	1,01117		2022
206	0,0340	0,33	0	1	1	0	1	-0,03294	-0,89968	-0,39136	1,23341	-0,97127	-1,09568	1,01117	RODA	2018
207	-0,0194	0,33	0	0	1	0	0	-0,31045	-0,89968	-0,39136	-0,80716	-0,97127	-1,09568	-0,98456		2019
208	0,0063	0,33	0	0	1	1	1	-0,17689	-0,89968	-0,39136	-0,80716	-0,97127	0,90862	1,01117		2020
209	-0,0725	0,33	0	1	1	1	1	-0,58640	-0,89968	-0,39136	1,23341	-0,97127	0,90862	1,01117		2021
210	-0,0282	0,33	0	1	1	1	0	-0,35618	-0,89968	-0,39136	1,23341	-0,97127	0,90862	-0,98456		2022
211	0,0053	0,33	0	0	3	1	1	-0,18209	-0,89968	-0,39136	-0,80716	-0,14191	0,90862	1,01117	SMDM	2018
212	0,0172	0,33	0	0	3	1	1	-0,12025	-0,89968	-0,39136	-0,80716	-0,14191	0,90862	1,01117		2019
213	-0,0035	0,33	0	1	3	1	0	-0,22782	-0,89968	-0,39136	1,23341	-0,14191	0,90862	-0,98456		2020
214	0,0317	0,50	0	0	3	1	1	-0,04490	0,57599	-0,39136	-0,80716	-0,14191	0,90862	1,01117		2021
215	0,0362	0,50	0	1	3	1	1	-0,02151	0,57599	-0,39136	1,23341	-0,14191	0,90862	1,01117		2022
216	0,0755	0,50	0	0	2	1	1	0,18272	0,57599	-0,39136	-0,80716	-0,55659	0,90862	1,01117	SMRA	2018
217	0,0490	0,60	0	0	3	1	1	0,04501	1,44403	-0,39136	-0,80716	-0,14191	0,90862	1,01117		2019
218	0,0196	0,60	0	1	2	1	1	-0,10778	1,44403	-0,39136	1,23341	-0,55659	0,90862	1,01117		2020
219	0,0452	0,60	0	0	2	1	1	0,02526	1,44403	-0,39136	-0,80716	-0,55659	0,90862	1,01117		2021
220	0,0915	0,60	0	0	3	1	1	0,26587	1,44403	-0,39136	-0,80716	-0,14191	0,90862	1,01117		2022
221	-0,0909	0,50	0	1	0	0	1	-0,68202	0,57599	-0,39136	1,23341	-1,38594	-1,09568	1,01117	TARA	2018
222	0,0032	0,50	0	0	0	0	1	-0,19300	0,57599	-0,39136	-0,80716	-1,38594	-1,09568	1,01117		2019

No	ACHANGE	BDOUT	AUDCHANGE	DCHANGE	CEOPIC	POLCON	MSCORE	ZACHANGE	ZBDOUT	ZAUDCHANGE	ZDCHANGE	ZCEOPIC	ZPOLCON	ZMSCORE	KODE	Tahun
223	-0,0349	0,50	0	1	0	0	0	-0,39100	0,57599	-0,39136	1,23341	-1,38594	-1,09568	-0,98456		2020
224	-0,0012	0,50	1	0	0	0	0	-0,21587	0,57599	2,54384	-0,80716	-1,38594	-1,09568	-0,98456		2021
225	-0,0045	0,50	0	1	0	0	1	-0,23302	0,57599	-0,39136	1,23341	-1,38594	-1,09568	1,01117		2022



Lampiran 2. Data Setelah Uji Outlier

No	ACHANGE	BDOUT	AUDCHANGE	DCHANGE	CEOPIC	POLCON	MSCORE	ZACHANGE	ZBDOUT	ZAUDCHANGE	ZDCHANGE	ZCEOPIC	ZPOLCON	ZMSCORE	KODE	Tahun
1	0,0275	0,50	1	0	4	1	1	0,07847	0,92960	2,54100	-0,74750	0,90107	1,05131	1,06548	APLN	2018
2	-0,0041	0,50	0	0	5	1	0	-0,39493	0,92960	-0,39092	-0,74750	1,58027	1,05131	-0,93229		2019
3	0,0316	0,50	1	1	3	1	0	0,13989	0,92960	2,54100	1,32888	0,22187	1,05131	-0,93229		2020
4	-0,0256	0,50	0	1	4	1	0	-0,71703	0,92960	-0,39092	1,32888	0,90107	1,05131	-0,93229		2021
5	-0,0335	0,50	0	0	7	1	1	-0,83538	0,92960	-0,39092	-0,74750	2,93866	1,05131	1,06548		2022
6	0,0078	0,40	0	0	2	0	0	-0,21666	-0,17008	-0,39092	-0,74750	-0,45733	-0,94485	-0,93229	ASRI	2018
7	0,0480	0,40	0	0	3	0	0	0,38559	-0,17008	-0,39092	-0,74750	0,22187	-0,94485	-0,93229		2019
8	-0,0304	0,40	1	0	3	0	0	-0,78894	-0,17008	2,54100	-0,74750	0,22187	-0,94485	-0,93229		2020
9	0,0333	0,40	0	0	3	0	1	0,16536	-0,17008	-0,39092	-0,74750	0,22187	-0,94485	1,06548		2021
10	0,0166	0,40	0	0	3	0	0	-0,08482	-0,17008	-0,39092	-0,74750	0,22187	-0,94485	-0,93229		2022
11	-0,0710	0,33	0	0	1	0	0	-1,39717	-0,93986	-0,39092	-0,74750	-1,13652	-0,94485	-0,93229	BAPA	2018
12	-0,1393	0,50	1	0	1	0	0	-2,42039	0,92960	2,54100	-0,74750	-1,13652	-0,94485	-0,93229		2019
13	-0,0057	0,50	0	1	1	0	1	-0,41890	0,92960	-0,39092	1,32888	-1,13652	-0,94485	1,06548		2020
14	-0,0192	0,50	1	0	1	0	1	-0,62115	0,92960	2,54100	-0,74750	-1,13652	-0,94485	1,06548		2021
15	-0,0296	0,50	1	0	1	0	0	-0,77695	0,92960	2,54100	-0,74750	-1,13652	-0,94485	-0,93229		2022
16	0,0075	0,50	0	1	3	1	1	-0,22115	0,92960	-0,39092	1,32888	0,22187	1,05131	1,06548	BCIP	2018
17	0,0203	0,50	0	1	3	1	0	-0,02939	0,92960	-0,39092	1,32888	0,22187	1,05131	-0,93229		2019
18	0,0486	0,50	0	0	3	1	1	0,39457	0,92960	-0,39092	-0,74750	0,22187	1,05131	1,06548		2020
19	-0,0244	0,33	0	0	3	0	0	-0,69905	-0,93986	-0,39092	-0,74750	0,22187	-0,94485	-0,93229		2021
20	-0,0034	0,33	0	1	3	0	0	-0,38445	-0,93986	-0,39092	1,32888	0,22187	-0,94485	-0,93229		2022
21	0,1799	0,33	0	0	4	0	0	2,36160	-0,93986	-0,39092	-0,74750	0,90107	-0,94485	-0,93229	BIPP	2018
22	0,0493	0,33	1	0	6	0	1	0,40506	-0,93986	2,54100	-0,74750	2,25947	-0,94485	1,06548		2019
23	-0,0177	0,33	1	1	5	0	0	-0,59868	-0,93986	2,54100	1,32888	1,58027	-0,94485	-0,93229		2020
24	-0,0382	0,33	0	0	5	0	0	-0,90579	-0,93986	-0,39092	-0,74750	1,58027	-0,94485	-0,93229		2021
25	-0,0767	0,33	0	1	5	0	0	-1,48257	-0,93986	-0,39092	1,32888	1,58027	-0,94485	-0,93229		2022
26	-0,0254	0,50	1	0	1	1	0	-0,71403	0,92960	2,54100	-0,74750	-1,13652	1,05131	-0,93229	BKDP	2018
27	0,0870	0,50	0	0	1	1	0	0,96985	0,92960	-0,39092	-0,74750	-1,13652	1,05131	-0,93229		2019
28	-0,0471	0,40	0	0	1	1	1	-1,03912	-0,17008	-0,39092	-0,74750	-1,13652	1,05131	1,06548		2020
29	-0,0211	0,40	0	1	1	1	0	-0,64961	-0,17008	-0,39092	1,32888	-1,13652	1,05131	-0,93229		2021
30	-0,0227	0,40	1	0	1	1	0	-0,67358	-0,17008	2,54100	-0,74750	-1,13652	1,05131	-0,93229		2022

No	ACHANGE	BDOUT	AUDCHANGE	DCHANGE	CEOPIC	POLCON	MSCORE	ZACHANGE	ZBDOUT	ZAUDCHANGE	ZDCHANGE	ZCEOPIC	ZPOLCON	ZMSCORE	KODE	Tahun
31	0,0851	0,50	0	0	2	0	0	0,94139	0,92960	-0,39092	-0,74750	-0,45733	-0,94485	-0,93229	BKSL	2018
32	0,0629	0,50	0	1	2	0	0	0,60880	0,92960	-0,39092	1,32888	-0,45733	-0,94485	-0,93229		2019
33	0,0634	0,33	0	1	2	1	0	0,61630	-0,93986	-0,39092	1,32888	-0,45733	1,05131	-0,93229		2020
34	-0,0934	0,33	0	1	2	1	1	-1,73275	-0,93986	-0,39092	1,32888	-0,45733	1,05131	1,06548		2021
35	0,0040	0,33	0	1	2	1	1	-0,27359	-0,93986	-0,39092	1,32888	-0,45733	1,05131	1,06548		2022
36	0,1338	0,40	0	0	3	1	0	1,67097	-0,17008	-0,39092	-0,74750	0,22187	1,05131	-0,93229	BSDE	2018
37	0,0468	0,40	0	0	2	1	1	0,36761	-0,17008	-0,39092	-0,74750	-0,45733	1,05131	1,06548		2019
38	0,1159	0,40	0	0	3	1	0	1,40281	-0,17008	-0,39092	-0,74750	0,22187	1,05131	-0,93229		2020
39	0,0099	0,40	0	0	3	1	1	-0,18520	-0,17008	-0,39092	-0,74750	0,22187	1,05131	1,06548		2021
40	0,0574	0,40	0	0	2	1	1	0,52641	-0,17008	-0,39092	-0,74750	-0,45733	1,05131	1,06548		2022
41	0,2078	0,50	1	0	3	0	1	2,77957	0,92960	2,54100	-0,74750	0,22187	-0,94485	1,06548	CSIS	2018
42	0,1681	0,50	0	1	2	0	1	2,18482	0,92960	-0,39092	1,32888	-0,45733	-0,94485	1,06548		2019
43	0,1392	0,50	0	1	2	0	1	1,75187	0,92960	-0,39092	1,32888	-0,45733	-0,94485	1,06548		2020
44	-0,0225	0,50	0	1	3	0	0	-0,67059	0,92960	-0,39092	1,32888	0,22187	-0,94485	-0,93229		2021
45	0,0390	0,50	0	0	3	0	0	0,25075	0,92960	-0,39092	-0,74750	0,22187	-0,94485	-0,93229		2022
46	0,0758	0,38	0	1	5	0	1	0,80206	-0,39002	-0,39092	1,32888	1,58027	-0,94485	1,06548	CTRA	2018
47	0,0556	0,38	0	0	4	0	0	0,49944	-0,39002	-0,39092	-0,74750	0,90107	-0,94485	-0,93229		2019
48	0,0845	0,43	0	1	4	0	0	0,93240	0,15982	-0,39092	1,32888	0,90107	-0,94485	-0,93229		2020
49	0,0360	0,43	0	1	4	0	0	0,20581	0,15982	-0,39092	1,32888	0,90107	-0,94485	-0,93229		2021
50	0,0303	0,50	0	0	3	0	0	0,12042	0,92960	-0,39092	-0,74750	0,22187	-0,94485	-0,93229		2022
51	0,0855	0,33	0	0	2	0	0	0,94738	-0,93986	-0,39092	-0,74750	-0,45733	-0,94485	-0,93229	DART	2018
52	-0,0035	0,33	0	0	2	0	0	-0,38594	-0,93986	-0,39092	-0,74750	-0,45733	-0,94485	-0,93229		2019
53	-0,0326	0,33	0	0	1	0	0	-0,82190	-0,93986	-0,39092	-0,74750	-1,13652	-0,94485	-0,93229		2020
54	-0,0078	0,33	0	0	1	0	0	-0,45036	-0,93986	-0,39092	-0,74750	-1,13652	-0,94485	-0,93229		2021
55	-0,0214	0,33	0	1	1	0	0	-0,65411	-0,93986	-0,39092	1,32888	-1,13652	-0,94485	-0,93229		2022
56	0,0853	0,33	0	0	2	1	1	0,94438	-0,93986	-0,39092	-0,74750	-0,45733	1,05131	1,06548	DILD	2018
57	0,0395	0,33	0	0	2	1	0	0,25825	-0,93986	-0,39092	-0,74750	-0,45733	1,05131	-0,93229		2019
58	0,0625	0,40	0	1	2	0	0	0,60281	-0,17008	-0,39092	1,32888	-0,45733	-0,94485	-0,93229		2020
59	0,0482	0,40	0	0	2	0	0	0,38858	-0,17008	-0,39092	-0,74750	-0,45733	-0,94485	-0,93229		2021
60	-0,0065	0,40	0	1	2	0	1	-0,43089	-0,17008	-0,39092	1,32888	-0,45733	-0,94485	1,06548		2022
61	0,0038	0,33	0	0	3	1	1	-0,27658	-0,93986	-0,39092	-0,74750	0,22187	1,05131	1,06548	DMAS	2018
62	0,0155	0,33	0	0	2	1	1	-0,10130	-0,93986	-0,39092	-0,74750	-0,45733	1,05131	1,06548		2019

No	ACHANGE	BDOU	AUDCHANGE	DCHANGE	CEOPIC	POLCON	MSCORE	ZACHANGE	ZBDOUT	ZAUDCHANGE	ZDCHANGE	ZCEOPIC	ZPOLCON	ZMSCORE	KODE	Tahun
63	-0,1135	0,33	0	1	2	1	0	-2,03387	-0,93986	-0,39092	1,32888	-0,45733	1,05131	-0,93229		2020
64	-0,0945	0,33	0	1	2	1	0	-1,74923	-0,93986	-0,39092	1,32888	-0,45733	1,05131	-0,93229		2021
65	0,0833	0,33	0	0	2	1	0	0,91442	-0,93986	-0,39092	-0,74750	-0,45733	1,05131	-0,93229		2022
66	0,1954	0,50	0	0	3	1	1	2,59381	0,92960	-0,39092	-0,74750	0,22187	1,05131	1,06548	DUTI	2018
67	0,0905	0,50	0	0	2	1	1	1,02228	0,92960	-0,39092	-0,74750	-0,45733	1,05131	1,06548		2019
68	-0,0025	0,50	0	0	3	1	0	-0,37096	0,92960	-0,39092	-0,74750	0,22187	1,05131	-0,93229		2020
69	0,1130	0,50	0	1	2	1	0	1,35936	0,92960	-0,39092	1,32888	-0,45733	1,05131	-0,93229		2021
70	0,0181	0,50	0	0	3	1	0	-0,06235	0,92960	-0,39092	-0,74750	0,22187	1,05131	-0,93229		2022
71	-0,0338	0,33	0	0	5	0	0	-0,83987	-0,93986	-0,39092	-0,74750	1,58027	-0,94485	-0,93229	ELTY	2018
72	-0,0938	0,33	0	1	3	0	1	-1,73874	-0,93986	-0,39092	1,32888	0,22187	-0,94485	1,06548		2019
73	-0,0410	0,33	1	0	3	0	0	-0,94774	-0,93986	2,54100	-0,74750	0,22187	-0,94485	-0,93229		2020
74	-0,0120	0,33	0	0	4	0	0	-0,51328	-0,93986	-0,39092	-0,74750	0,90107	-0,94485	-0,93229		2021
75	-0,1513	0,33	0	0	5	0	1	-2,60016	-0,93986	-0,39092	-0,74750	1,58027	-0,94485	1,06548		2022
76	0,1740	0,33	0	0	5	0	0	2,27321	-0,93986	-0,39092	-0,74750	1,58027	-0,94485	-0,93229	FMII	2018
77	-0,0521	0,33	0	0	3	0	0	-1,11403	-0,93986	-0,39092	-0,74750	0,22187	-0,94485	-0,93229		2019
78	-0,0237	0,33	0	0	2	0	0	-0,68856	-0,93986	-0,39092	-0,74750	-0,45733	-0,94485	-0,93229		2020
79	-0,0019	0,33	0	0	4	0	1	-0,36197	-0,93986	-0,39092	-0,74750	0,90107	-0,94485	1,06548		2021
80	-0,1336	0,33	1	1	4	0	0	-2,33499	-0,93986	2,54100	1,32888	0,90107	-0,94485	-0,93229		2022
81	0,0081	0,50	0	0	3	1	1	-0,21216	0,92960	-0,39092	-0,74750	0,22187	1,05131	1,06548	GMTD	2018
82	-0,1160	0,44	0	1	3	1	0	-2,07133	0,26979	-0,39092	1,32888	0,22187	1,05131	-0,93229		2019
83	-0,1085	0,44	0	1	3	1	1	-1,95897	0,26979	-0,39092	1,32888	0,22187	1,05131	1,06548		2020
84	0,0867	0,43	0	1	2	1	0	0,96536	0,15982	-0,39092	1,32888	-0,45733	1,05131	-0,93229		2021
85	0,0820	0,43	0	1	4	1	0	0,89494	0,15982	-0,39092	1,32888	0,90107	1,05131	-0,93229		2022
86	0,1128	0,40	0	1	2	0	1	1,35636	-0,17008	-0,39092	1,32888	-0,45733	-0,94485	1,06548	JRPT	2018
87	0,0591	0,40	0	0	2	0	0	0,55188	-0,17008	-0,39092	-0,74750	-0,45733	-0,94485	-0,93229		2019
88	0,0283	0,33	0	0	2	0	0	0,09046	-0,93986	-0,39092	-0,74750	-0,45733	-0,94485	-0,93229		2020
89	0,0232	0,33	0	1	2	0	1	0,01405	-0,93986	-0,39092	1,32888	-0,45733	-0,94485	1,06548		2021
90	0,0428	0,33	0	0	2	0	0	0,30768	-0,93986	-0,39092	-0,74750	-0,45733	-0,94485	-0,93229		2022
91	0,0459	0,50	0	0	6	1	1	0,35412	0,92960	-0,39092	-0,74750	2,25947	1,05131	1,06548	KIJA	2018
92	0,0340	0,50	0	1	2	1	0	0,17585	0,92960	-0,39092	1,32888	-0,45733	1,05131	-0,93229		2019
93	0,0012	0,50	0	0	2	1	0	-0,31553	0,92960	-0,39092	-0,74750	-0,45733	1,05131	-0,93229		2020
94	0,0075	0,50	0	0	2	1	0	-0,22115	0,92960	-0,39092	-0,74750	-0,45733	1,05131	-0,93229		2021

No	ACHANGE	BDOU	AUDCHANGE	DCHANGE	CEOPIC	POLCON	MSCORE	ZACHANGE	ZBDOUT	ZAUDCHANGE	ZDCHANGE	ZCEOPIC	ZPOLCON	ZMSCORE	KODE	Tahun
95	0,0665	0,67	0	1	3	1	1	0,66274	2,79906	-0,39092	1,32888	0,22187	1,05131	1,06548		2022
96	0,0430	0,33	0	1	3	1	1	0,31068	-0,93986	-0,39092	1,32888	0,22187	1,05131	1,06548	MDLN	2018
97	0,0385	0,40	0	1	3	1	0	0,24326	-0,17008	-0,39092	1,32888	0,22187	1,05131	-0,93229		2019
98	-0,0609	0,40	0	0	3	1	0	-1,24586	-0,17008	-0,39092	-0,74750	0,22187	1,05131	-0,93229		2020
99	-0,0209	0,40	0	0	3	1	1	-0,64662	-0,17008	-0,39092	-0,74750	0,22187	1,05131	1,06548		2021
100	-0,0695	0,40	0	1	3	1	0	-1,37470	-0,17008	-0,39092	1,32888	0,22187	1,05131	-0,93229		2022
101	0,0263	0,27	0	0	1	0	1	0,06049	-1,59967	-0,39092	-0,74750	-1,13652	-0,94485	1,06548	MKPI	2018
102	0,0381	0,27	0	0	1	0	0	0,23727	-1,59967	-0,39092	-0,74750	-1,13652	-0,94485	-0,93229		2019
103	0,0477	0,25	0	0	1	0	0	0,38109	-1,81961	-0,39092	-0,74750	-1,13652	-0,94485	-0,93229		2020
104	0,0487	0,33	0	0	1	0	1	0,39607	-0,93986	-0,39092	-0,74750	-1,13652	-0,94485	1,06548		2021
105	0,0202	0,31	0	0	1	0	1	-0,03089	-1,15980	-0,39092	-0,74750	-1,13652	-0,94485	1,06548		2022
106	0,1356	0,50	0	1	6	1	1	1,69793	0,92960	-0,39092	1,32888	2,25947	1,05131	1,06548	MMLP	2018
107	0,1090	0,50	0	0	4	1	0	1,29944	0,92960	-0,39092	-0,74750	0,90107	1,05131	-0,93229		2019
108	-0,0043	0,67	0	1	7	1	1	-0,39793	2,79906	-0,39092	1,32888	2,93866	1,05131	1,06548		2020
109	0,0566	0,67	0	0	6	1	1	0,51442	2,79906	-0,39092	-0,74750	2,25947	1,05131	1,06548		2021
110	0,0743	0,67	0	1	3	1	0	0,77959	2,79906	-0,39092	1,32888	0,22187	1,05131	-0,93229		2022
111	0,0777	0,40	1	0	7	0	1	0,83053	-0,17008	2,54100	-0,74750	2,93866	-0,94485	1,06548	MTLA	2018
112	0,1758	0,40	0	0	3	0	0	2,30018	-0,17008	-0,39092	-0,74750	0,22187	-0,94485	-0,93229		2019
113	-0,0286	0,40	0	0	4	0	0	-0,76197	-0,17008	-0,39092	-0,74750	0,90107	-0,94485	-0,93229		2020
114	0,0804	0,40	1	0	3	0	0	0,87097	-0,17008	2,54100	-0,74750	0,22187	-0,94485	-0,93229		2021
115	0,0509	0,40	0	1	4	0	0	0,42903	-0,17008	-0,39092	1,32888	0,90107	-0,94485	-0,93229		2022
116	-0,1015	0,50	1	1	2	0	0	-1,85410	0,92960	2,54100	1,32888	-0,45733	-0,94485	-0,93229	NASA	2018
117	-0,0213	0,50	1	0	2	0	0	-0,65261	0,92960	2,54100	-0,74750	-0,45733	-0,94485	-0,93229		2019
118	-0,0067	0,50	0	0	2	0	1	-0,43388	0,92960	-0,39092	-0,74750	-0,45733	-0,94485	1,06548		2020
119	-0,0014	0,50	0	0	2	0	1	-0,35448	0,92960	-0,39092	-0,74750	-0,45733	-0,94485	1,06548		2021
120	-0,0038	0,50	1	1	2	0	1	-0,39044	0,92960	2,54100	1,32888	-0,45733	-0,94485	1,06548		2022
121	0,0710	0,33	0	0	6	0	1	0,73015	-0,93986	-0,39092	-0,74750	2,25947	-0,94485	1,06548	PWON	2018
122	0,0430	0,33	1	0	5	0	1	0,31068	-0,93986	2,54100	-0,74750	1,58027	-0,94485	1,06548		2019
123	0,0139	0,33	0	0	3	0	1	-0,12527	-0,93986	-0,39092	-0,74750	0,22187	-0,94485	1,06548		2020
124	0,0909	0,33	0	0	4	0	1	1,02828	-0,93986	-0,39092	-0,74750	0,90107	-0,94485	1,06548		2021
125	0,0601	0,33	0	0	5	0	1	0,56686	-0,93986	-0,39092	-0,74750	1,58027	-0,94485	1,06548		2022
126	0,1078	0,33	0	0	1	1	1	1,28146	-0,93986	-0,39092	-0,74750	-1,13652	1,05131	1,06548	RDTX	2018

No	ACHANGE	BDOU	AUDCHANGE	DCHANGE	CEOPIC	POLCON	MSCORE	ZACHANGE	ZBDOUT	ZAUDCHANGE	ZDCHANGE	ZCEOPIC	ZPOLCON	ZMSCORE	KODE	Tahun
127	0,1065	0,33	0	0	1	1	1	1,26198	-0,93986	-0,39092	-0,74750	-1,13652	1,05131	1,06548		2019
128	0,0626	0,33	0	0	1	1	1	0,60431	-0,93986	-0,39092	-0,74750	-1,13652	1,05131	1,06548		2020
129	0,0639	0,33	0	1	2	1	1	0,62379	-0,93986	-0,39092	1,32888	-0,45733	1,05131	1,06548		2021
130	0,0715	0,33	0	0	2	1	1	0,73764	-0,93986	-0,39092	-0,74750	-0,45733	1,05131	1,06548		2022
131	0,0340	0,33	0	1	1	0	1	0,17585	-0,93986	-0,39092	1,32888	-1,13652	-0,94485	1,06548	RODA	2018
132	-0,0194	0,33	0	0	1	0	0	-0,62415	-0,93986	-0,39092	-0,74750	-1,13652	-0,94485	-0,93229		2019
133	0,0063	0,33	0	0	1	1	1	-0,23913	-0,93986	-0,39092	-0,74750	-1,13652	1,05131	1,06548		2020
134	-0,0725	0,33	0	1	1	1	1	-1,41964	-0,93986	-0,39092	1,32888	-1,13652	1,05131	1,06548		2021
135	-0,0282	0,33	0	1	1	1	0	-0,75598	-0,93986	-0,39092	1,32888	-1,13652	1,05131	-0,93229	SMDM	2022
136	0,0053	0,33	0	0	3	1	1	-0,25411	-0,93986	-0,39092	-0,74750	0,22187	1,05131	1,06548		2018
137	0,0172	0,33	0	0	3	1	1	-0,07583	-0,93986	-0,39092	-0,74750	0,22187	1,05131	1,06548		2019
138	-0,0035	0,33	0	1	3	1	0	-0,38594	-0,93986	-0,39092	1,32888	0,22187	1,05131	-0,93229		2020
139	0,0317	0,50	0	0	3	1	1	0,14139	0,92960	-0,39092	-0,74750	0,22187	1,05131	1,06548	SMRA	2021
140	0,0362	0,50	0	1	3	1	1	0,20881	0,92960	-0,39092	1,32888	0,22187	1,05131	1,06548		2022
141	0,0755	0,50	0	0	2	1	1	0,79757	0,92960	-0,39092	-0,74750	-0,45733	1,05131	1,06548		2018
142	0,0490	0,60	0	0	3	1	1	0,40057	2,02928	-0,39092	-0,74750	0,22187	1,05131	1,06548		2019
143	0,0196	0,60	0	1	2	1	1	-0,03988	2,02928	-0,39092	1,32888	-0,45733	1,05131	1,06548	TARA	2020
144	0,0452	0,60	0	0	2	1	1	0,34364	2,02928	-0,39092	-0,74750	-0,45733	1,05131	1,06548		2021
145	0,0915	0,60	0	0	3	1	1	1,03727	2,02928	-0,39092	-0,74750	0,22187	1,05131	1,06548		2022
146	-0,0909	0,50	0	1	0	0	1	-1,69530	0,92960	-0,39092	1,32888	-1,81572	-0,94485	1,06548		2018
147	0,0032	0,50	0	0	0	0	1	-0,28557	0,92960	-0,39092	-0,74750	-1,81572	-0,94485	1,06548		2019
148	-0,0349	0,50	0	1	0	0	0	-0,85635	0,92960	-0,39092	1,32888	-1,81572	-0,94485	-0,93229		2020
149	-0,0012	0,50	1	0	0	0	0	-0,35149	0,92960	2,54100	-0,74750	-1,81572	-0,94485	-0,93229		2021
150	-0,0045	0,50	0	1	0	0	1	-0,40093	0,92960	-0,39092	1,32888	-1,81572	-0,94485	1,06548		2022

Lampiran 3. *Logistic Regression* (setelah uji outlier, N = 150)

Logistic Regression

Case Processing Summary

Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	150	100.0
	Missing Cases	0	.0
	Total	150	100.0
Unselected Cases		0	.0
Total		150	100.0

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

**Dependent Variable
Encoding**

Original Value	Internal Value
0	0
1	1

Block 0: Beginning Block

Iteration History^{a,b,c}

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	207.277	-.133
	2	207.277	-.134

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 207,277

c. Estimation terminated at iteration number 2 because parameter estimates changed by less than ,001.

Classification Table^{a,b}

			Predicted	
			MSCORE	
			0	1
Observed			Percentage Correct	
Step 0	MSCORE	0	80	0
		1	70	0
Overall Percentage			53.3	

a. Constant is included in the model.

b. The cut value is ,500

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 0	Constant	-.134	.164	.666	1	.415	.875

Variables not in the Equation

Variables Not in the Equation			Score	df	Sig.
Step 0	Variables	ACHANGE	3.068	1	.080
		BDOUT	1.773	1	.183
		AUDCHANGE	1.262	1	.261
		DCHANGE	.167	1	.682
		CEOPIC	.770	1	.380
		POLCON	5.066	1	.024
	Overall Statistics		8.907	6	.179

Block 1: Method = Enter**Iteration History^{a,b,c,d}**

Iteration		-2 Log likelihood	Coefficients					
			Constant	ACHANGE	BDOUT	AUDCHANGE	DCHANGE	CEOPIC
Step 1	1	198.192	-1.121	3.101	1.321	-.326	-.175	.071
	2	198.169	-1.169	3.294	1.376	-.359	-.186	.075
	3	198.169	-1.169	3.296	1.376	-.360	-.187	.075
	4	198.169	-1.169	3.296	1.376	-.360	-.187	.075

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 207,277

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

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	9.108	6	.168
	Block	9.108	6	.168
	Model	9.108	6	.168

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	198.169 ^a	.059	.079

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

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	1.917	8	.983

Contingency Table for Hosmer and Lemeshow Test

		MSCORE = 0		MSCORE = 1		Total
		Observed	Expected	Observed	Expected	
Step 1	1	10	10.869	5	4.131	15
	2	9	10.004	6	4.996	15
	3	10	9.405	5	5.595	15
	4	10	8.997	5	6.003	15
	5	9	8.481	6	6.519	15
	6	8	7.874	7	7.126	15
	7	6	7.030	9	7.970	15
	8	7	6.526	8	8.474	15
	9	7	5.928	8	9.072	15
	10	4	4.886	11	10.114	15

Classification Table^a

Observed			Predicted		
			MSCORE		Percentage Correct
			0	1	
Step 1	MSCORE	0	56	24	70.0
		1	33	37	52.9
	Overall Percentage				62.0

a. The cut value is ,500

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)	95,0% C.I. for EXP(B)	
							Lower	Upper
Step 1 ^a ACHANGE	3.296	2.691	1.500	1	.221	27.003	.138	5.277E3
BDOUT	1.376	2.032	.459	1	.498	3.961	.074	212.538
AUDCHANGE	-.360	.539	.446	1	.504	.698	.243	2.006
DCHANGE	-.187	.366	.260	1	.610	.830	.405	1.701
CEOPIC	.075	.118	.406	1	.524	1.078	.856	1.358
POLCON	.627	.360	3.030	1	.082	1.873	.924	3.795
Constant	-1.169	.842	1.928	1	.165	.311		

a. Variable(s) entered on step 1: ACHANGE, BDOUT, AUDCHANGE, DCHANGE, CEOPIC, POLCON.

Correlation Matrix

	Constant	ACHANGE	BDOUT	AUDCHANGE	DCHANGE	CEOPIC	POLCON
Step 1 Constant	1.000	.077	-.866	.054	-.012	-.305	.058
ACHANGE	.077	1.000	-.161	.163	.193	-.112	.031
BDOUT	-.866	-.161	1.000	-.190	-.167	-.061	-.282
AUDCHANGE	.054	.163	-.190	1.000	.131	-.059	.224
DCHANGE	-.012	.193	-.167	.131	1.000	.020	-.043
CEOPIC	-.305	-.112	-.061	-.059	.020	1.000	.010
POLCON	.058	.031	-.282	.224	-.043	.010	1.000