

LAMPIRAN

Lampiran 1. Curriculum Vitae

AULIA YARA ZEIN

ACCOUNTING



EXPERIENCE

Bendahara | HIMA Akuntansi | 2019-2020

- Mencatat setiap transaksi yang masuk dan keluar dan bertanggung jawab terhadap keuangan HIMA Akuntansi.

Relawan Pajak | Tax Center UPJ | 2019-2020

- Membantu wajib pajak dalam melaporkan SPT tahunan PPH orang pribadi via e-Filing.

Telemarketing | Marketing UPJ | 2019

- Menjadi benang merah antara pihak eksternal (calon mahasiswa baru UPJ) kepada pihak internal (marketing UPJ).

Tim Social Media | Marketing UPJ | 2020

- Membantu meningkatkan insights dan content interactions pada post instagram @upj_bintaro.

Divisi Dokumentasi | Digidem | 2020

- Bertanggung jawab dalam mendokumentasikan seluruh rangkaian acara dalam bentuk foto.

EDUCATION

Akuntansi | Universitas Pembangunan Jaya | 2018-Now

WORKSHOP

- Seminar "how to impress HR person and win recruitment process." | 2019
- Seminar "Transformasi digital di era new normal bagi akuntan pajak dan auditor." | 2020
- Seminar "Excellent public speaking." | 2020
- Fraud prevention & detection using technology during pandemic covid-19." | 2021

PERSONAL PROFILE

I am an accounting student at Pembangunan Jaya University who is looking for an internship opportunity to complete one of my final assignments and will make a positive contribution to the company.

SKILLS

- MS. Word 
- MS. Excel 
- MS. Powerpoint 
- Marketing 
- Communication 
- Teamwork 
- Negotiation 

CONTACT

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-  Aulia Yara Zein

Lampiran 2. Tabulasi Data Komite Audit (X1)

NO	Nama	IPO	Tahun	Komite Audit X1
1	ANTM	27-Nov-97	2021	4
			2020	6
			2019	4
			2018	4
			2021	5
2	BBNI	25-Nov-96	2020	5
			2019	4
			2018	4
			2021	8
3	BBRI	10-Nov-03	2020	8
			2019	7
			2018	6
			2021	4
4	BBTN	17-Dec-09	2020	4
			2019	4
			2018	7
			2021	7
5	BMRI	14-Jul-03	2020	7
			2019	7
			2018	6
			2021	3
6	INAF	17-Apr-01	2020	3
			2019	3
			2018	3
			2021	7
7	JSMR	12-Nov-07	2020	4
			2019	5
			2018	5
			2021	4
8	KAEF	4-Jul-01	2020	4
			2019	4
			2018	4
			2021	4
9	PTBA	23-Dec-02	2020	4
			2019	4
			2018	4
			2021	3
10	PTPP	9-Feb-10	2020	3
			2019	3
			2018	3
			2021	3
11	SMBR	28-Jun-13	2020	3
			2019	3
			2018	3
			2021	4
12	TINS	19-Oct-95	2020	4
			2019	4
			2018	4
			2021	7
13	TLKM	14-Nov-95	2020	7
			2019	7
			2018	5
			2021	4
14	WIKA	29-Oct-07	2020	4
			2019	6
			2018	5
			2021	3
15	WSKT	19-Dec-12	2020	3
			2019	3
			2018	3

Lampiran 3. Tabulasi Data Audit Internal (X2)

No	Nama	IPO	Tahun	Audit Internal		
				JAAK	JA	X2
1	ANTM	27-Nov-97	2021	8	22	0.364
			2020	8	22	0.364
			2019	4	21	0.190
			2018	4	12	0.333
2	BBNI	25-Nov-96	2021	38	209	0.182
			2020	468	708	0.661
			2019	455	712	0.639
			2018	389	723	0.538
3	BBRI	10-Nov-03	2021	115	650	0.177
			2020	59	672	0.088
			2019	111	2156	0.051
			2018	73	2286	0.032
4	BBTN	17-Dec-09	2021	52	55	0.945
			2020	70	107	0.654
			2019	50	101	0.495
			2018	55	99	0.556
5	BMRI	14-Jul-03	2021	65	125	0.520
			2020	63	116	0.543
			2019	69	119	0.580
			2018	67	112	0.598
6	INAF	17-Apr-01	2021	5	8	0.625
			2020	5	9	0.556
			2019	5	9	0.556
			2018	5	9	0.556
7	JSMR	12-Nov-07	2021	14	20	0.700
			2020	18	22	0.818
			2019	16	19	0.842
			2018	12	21	0.571
8	KAEF	4-Jul-01	2021	6	32	0.188
			2020	17	32	0.531
			2019	14	26	0.538
			2018	7	9	0.778
9	PTBA	23-Dec-02	2021	16	22	0.727
			2020	12	27	0.444
			2019	13	22	0.591
			2018	8	22	0.364
10	PTPP	9-Feb-10	2021	10	15	0.667
			2020	8	13	0.615
			2019	7	3	2.333
			2018	4	9	0.444
11	SMBR	28-Jun-13	2021	4	13	0.308
			2020	4	11	0.364
			2019	5	13	0.385
			2018	12	12	1.000
12	TINS	19-Oct-95	2021	11	17	0.647
			2020	15	18	0.833
			2019	15	16	0.938
			2018	11	15	0.733
13	TLKM	14-Nov-95	2021	20	60	0.333
			2020	12	87	0.138
			2019	9	93	0.097
			2018	25	88	0.284
14	WIKA	29-Oct-07	2021	8	12	0.667
			2020	7	10	0.700
			2019	7	10	0.700
			2018	7	10	0.700
15	WSKT	19-Dec-12	2021	5	12	0.417
			2020	4	11	0.364
			2019	6	12	0.500
			2018	5	13	0.385

Lampiran 4. Tabulasi Data Whistleblowing System (X3)

No	Nama	IPO	Tahun	Whistleblowing System		
				Item Dilaksanakan	Item KNKG	X3
1	ANTM	27-Nov-97	2021	1	6	0.167
			2020	4	6	0.667
			2019	2	6	0.333
			2018	3	6	0.500
			2021	54	6	9.000
2	BBNI	25-Nov-96	2020	106	6	17.667
			2019	109	6	18.167
			2018	93	6	15.500
			2021	54	6	9.000
			2020	126	6	21.000
3	BBRI	10-Nov-03	2019	134	6	22.333
			2018	124	6	20.667
			2021	34	6	5.667
			2020	14	6	2.333
			2019	90	6	15.000
4	BBTN	17-Dec-09	2018	6	6	1.000
			2021	77	6	12.833
			2020	75	6	12.500
			2019	48	6	8.000
			2018	8	6	1.333
5	BMRI	14-Jul-03	2021	0	6	0.000
			2020	0	6	0.000
			2019	0	6	0.000
			2018	0	6	0.000
			2021	11	6	1.833
6	INAF	17-Apr-01	2020	0	6	0.000
			2019	0	6	0.000
			2018	0	6	0.000
			2021	11	6	1.833
			2020	0	6	0.000
7	JSMR	12-Nov-07	2019	2	6	0.333
			2018	2	6	0.333
			2021	3	6	0.500
			2020	1	6	0.167
			2019	0	6	0.000
8	KAEF	4-Jul-01	2018	0	6	0.000
			2021	0	6	0.000
			2020	0	6	0.000
			2019	0	6	0.000
			2021	0	6	0.000
9	PTBA	23-Dec-02	2020	0	6	0.000
			2019	1	6	0.167
			2018	1	6	0.167
			2021	0	6	0.000
			2020	0	6	0.000
10	PTPP	9-Feb-10	2019	0	6	0.000
			2018	0	6	0.000
			2021	1	6	0.167
			2020	0	6	0.000
			2019	0	6	0.000
11	SMBR	28-Jun-13	2021	1	6	0.167
			2020	0	6	0.000
			2019	1	6	0.167
			2018	5	6	0.833
			2021	7	6	1.167
12	TINS	19-Oct-95	2020	1	6	0.167
			2019	2	6	0.333
			2018	0	6	0.000
			2021	0	6	0.000
			2020	1	6	0.167
13	TLKM	14-Nov-95	2019	5	6	0.833
			2018	5	6	0.833
			2021	0	6	0.000
			2020	0	6	0.000
			2019	0	6	0.000
14	WIKA	29-Oct-07	2021	4	6	0.667
			2020	12	6	2.000
			2019	4	6	0.667
			2018	0	6	0.000
			2021	0	6	0.000
15	WSKT	19-Dec-12	2020	12	6	2.000
			2019	4	6	0.667
			2018	0	6	0.000

Lampiran 5. Tabulasi Data Pencegahan Kecurangan (Y)

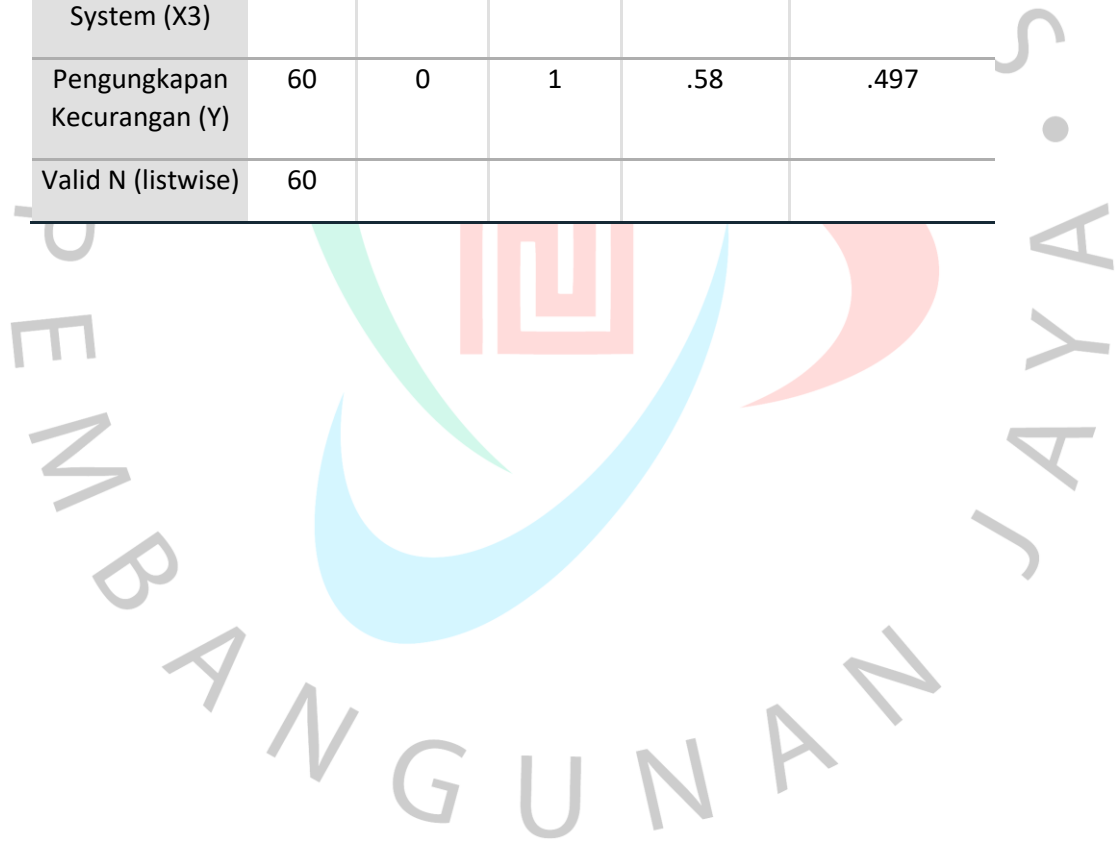
+B1:f	Nama	IPO	Tahun	Pencegahan Fraud Y
1	ANTM	27-Nov-97	2021	1
			2020	1
			2019	1
			2018	1
2	BBNI	25-Nov-96	2021	1
			2020	1
			2019	0
			2018	0
3	BBRI	10-Nov-03	2021	1
			2020	1
			2019	1
			2018	1
4	BBTN	17-Dec-09	2021	1
			2020	1
			2019	0
			2018	0
5	BMRI	14-Jul-03	2021	1
			2020	1
			2019	1
			2018	1
6	INAF	17-Apr-01	2021	1
			2020	1
			2019	1
			2018	0
7	JSMR	12-Nov-07	2021	1
			2020	1
			2019	1
			2018	1
8	KAEF	4-Jul-01	2021	1
			2020	1
			2019	1
			2018	1
9	PTBA	23-Dec-02	2021	1
			2020	1
			2019	1
			2018	1
10	PTPP	9-Feb-10	2021	1
			2020	1
			2019	1
			2018	0
11	SMBR	28-Jun-13	2021	1
			2020	1
			2019	1
			2018	1
12	TINS	19-Oct-95	2021	1
			2020	1
			2019	1
			2018	1
13	TLKM	14-Nov-95	2021	1
			2020	1
			2019	1
			2018	0
14	WIKA	29-Oct-07	2021	1
			2020	1
			2019	1
			2018	0
15	WSKT	19-Dec-12	2021	1
			2020	1
			2019	1

Lampiran 6. Tabulasi Data Keseluruhan

Kode Perusahaan	Tahun	X1	X2	X3	Y
ANTM	2021	4	0.363636	0.166667	1
ANTM	2020	6	0.363636	0.666667	1
ANTM	2019	4	0.190476	0.333333	1
ANTM	2018	4	0.333333	0.5	1
BBNI	2021	5	0.181818	9	0
BBNI	2020	5	0.661017	17.66667	1
BBNI	2019	4	0.639045	18.16667	0
BBNI	2018	4	0.538036	15.5	0
BBRI	2021	8	0.176923	9	0
BBRI	2020	8	0.087798	21	0
BBRI	2019	7	0.051484	22.33333	0
BBRI	2018	6	0.031934	20.66667	0
BBTN	2021	4	0.945455	5.666667	1
BBTN	2020	4	0.654206	2.333333	1
BBTN	2019	4	0.49505	15	0
BBTN	2018	7	0.555556	1	0
BMRI	2021	7	0.52	12.83333	1
BMRI	2020	7	0.543103	12.5	1
BMRI	2019	7	0.579832	8	1
BMRI	2018	6	0.598214	1.333333	1
INAF	2021	3	0.625	0	0
INAF	2020	3	0.555556	0	0
INAF	2019	3	0.555556	0	0
INAF	2018	3	0.555556	0	0
JSMR	2021	7	0.7	1.833333	1
JSMR	2020	4	0.818182	0	1
JSMR	2019	5	0.842105	0.333333	1
JSMR	2018	5	0.571429	0.333333	1
KAEF	2021	4	0.1875	0.5	0
KAEF	2020	4	0.53125	0.166667	1
KAEF	2019	4	0.538462	0	1
KAEF	2018	4	0.777778	0	1
PTBA	2021	4	0.727273	0	1
PTBA	2020	4	0.444444	0	1
PTBA	2019	4	0.590909	0.166667	1
PTBA	2018	4	0.363636	0.166667	1
PTPP	2021	3	0.666667	0	0
PTPP	2020	3	0.615385	0	0
PTPP	2019	3	2.333333	0	1
PTPP	2018	3	0.444444	0	0
SMBR	2021	3	0.307692	0.166667	0
SMBR	2020	3	0.363636	0	0
SMBR	2019	3	0.384615	0.166667	0
SMBR	2018	3	1	0.833333	1
TINS	2021	4	0.647059	1.166667	1
TINS	2020	4	0.833333	0.166667	1
TINS	2019	4	0.9375	0.333333	1
TINS	2018	4	0.733333	0	1
TLKM	2021	7	0.333333	0	1
TLKM	2020	7	0.137931	0.166667	1
TLKM	2019	7	0.096774	0.833333	0
TLKM	2018	5	0.284091	0.833333	0
WIKA	2021	4	0.666667	0	1
WIKA	2020	4	0.7	0	1
WIKA	2019	6	0.7	0	1
WIKA	2018	5	0.7	0	0
WSKT	2021	3	0.416667	0.666667	1
WSKT	2020	3	0.363636	2	1
WSKT	2019	3	0.5	0.666667	0
WSKT	2018	3	0.384615	0	0

Lampiran 7. Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Komite Audit (X1)	60	3	8	4.55	1.501
Good Corporate Governance (X2)	60	.031934	2.333333	.54076498	.328111265
Whistleblowing System (X3)	60	.000000	22.333333	3.41944444	6.342358398
Pengungkapan Kecurangan (Y)	60	0	1	.58	.497
Valid N (listwise)	60				



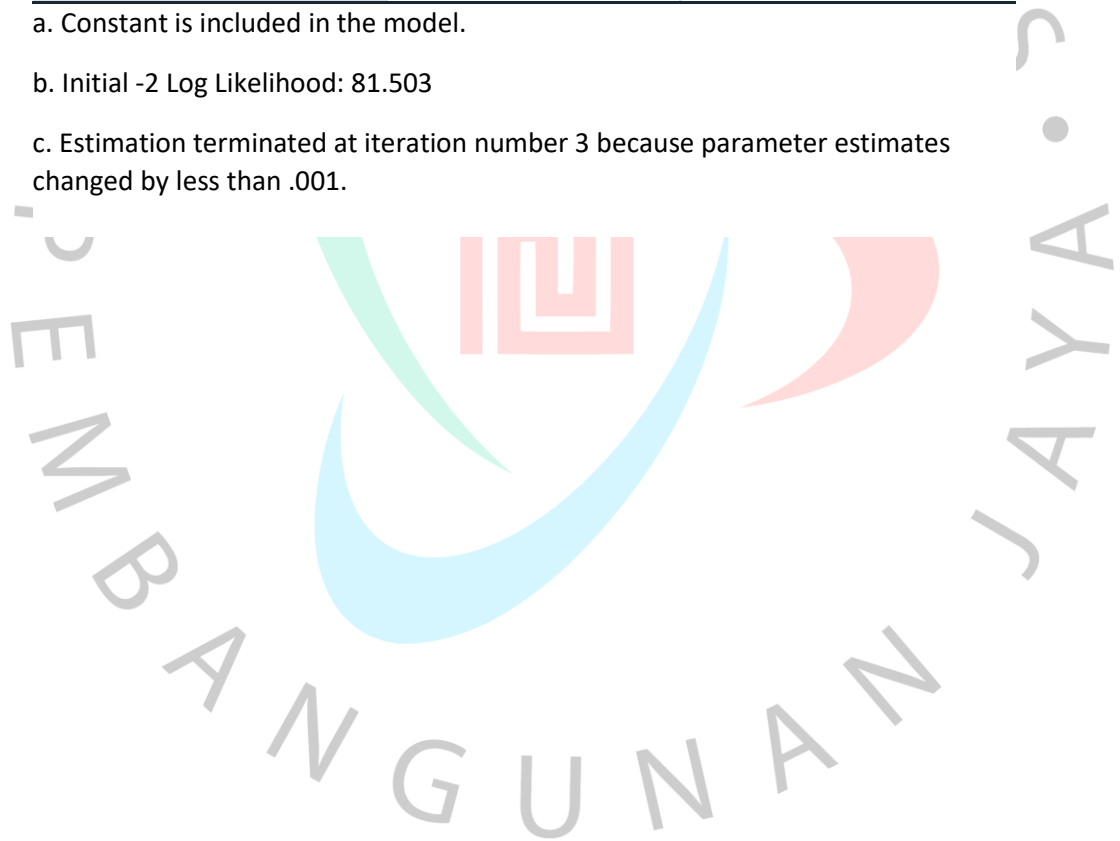
Lampiran 8. Model Fit dan Keseluruhan Model 1

Iteration History ^{a,b,c}			Coefficients
Iteration		-2 Log likelihood	Constant
Step 0	1	81.503	.333
	2	81.503	.336
	3	81.503	.336

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 81.503

c. Estimation terminated at iteration number 3 because parameter estimates changed by less than .001.



Lampiran 9. Model Fit dan Keseluruhan Model 2

Iteration History^{a,b,c,d}

Iteration	-2 Log likelihood	Coefficients			
		Constant	Komite Audit (X1)	Good Corporate Governance (X2)	Whistleblowing System (X3)
Step 1 1	63.381	-2.859	.487	2.450	-.102
2	59.677	-4.557	.641	4.740	-.120
3	59.420	-5.108	.697	5.495	-.131
4	59.418	-5.160	.703	5.566	-.133
5	59.418	-5.160	.703	5.567	-.133

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 81.503

d. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.



Lampiran 10. Kelayakan Model Regresi

Hosmer and Lemeshow Test

Step	Chi-square	Df	Sig.
1	10.645	8	.223

Lampiran 11. Keofisien Determinasi

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	59.418 ^a	.308	.415

a. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.

Lampiran 12. Uji Multikolinieritas

Correlation Matrix

		Constant	Komite Audit (X1)	Good Corporate Governance (X2)	Whistleblowing System (X3)
Step 1	Constant	1.000	-.852	-.782	.270
	Komite Audit (X1)	-.852	1.000	.405	-.454
	Good Corporate Governance (X2)	-.782	.405	1.000	-.127
	Whistleblowing System (X3)	.270	-.454	-.127	1.000



Lampiran 13. Uji Koefisien Regresi Logistik

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I. for EXP(B)	
								Lower	Upper
Step 1 ^a	Komite Audit (X1)	.703	.265	7.034	1	.008	2.019	1.201	3.393
	Good Corporate Governance (X2)	5.567	1.782	9.762	1	.002	261.582	7.962	8594.325
	Whistleblowing System (X3)	-.133	.063	4.379	1	.036	.876	.773	.992
	Constant	-5.160	1.671	9.539	1	.002	.006		

a. Variable(s) entered on step 1: Komite Audit (X1), Good Corporate Governance (X2), Whistleblowing System (X3).

