LAMPIRAN

Lampiran 1. Daftar Populasi Penelitian

No.	Kode	Nama Perusahaan
1	ADHI	PT Adhi Karya (Persero) Tbk
2	ANTM	PT Aneka Tambang (Persero) Tbk
3	AGRO	PT Bank Raya Indonesia Tbk
4	BBRI	PT Bank Rakyat Indonesia (Persero) Tbk
5	BMRI	PT Bank Mandiri (Persero) Tbk
6	BBNI	PT Bank Negara Indonesia (Persero) Tbk
7	BBTN	PT Bank Tabungan Negara (Persero) Tbk
8	ELSA	PT Elnusa Tbk
9	GIAA	PT Garuda Indonesia (Persero) Tbk
10	GMFI	PT Garuda Maintenance Facility Aero Asia Tbk
11	INAF	PT Indofarma (Persero) Tbk
12	JSMR	PT Jasa Marga (Persero) Tbk
13	KAEF	PT Kimia Farma (Persero) Tbk
14	KRAS	PT Krakatau Steel (Persero) Tbk
15	MTEL	PT Dayamitra Telekomunikasi Tbk
16	PGAS	PT Perusahaan Gas Negara (Persero) Tbk
17	PGEO	PT Pertamina Geothermal Energi Tbk
18	PPRO	PT PP Properti (Persero) Tbk
19	PTBA	PT Bukit Asam (Persero) Tbk
20	PTPP	PT Pembangunan Perumahan (Persero) Tbk
21	SMBR	PT Semen Baturaja (Persero) Tbk
22	SMGR	PT Semen Indonesia (Persero) Tbk
23	SMCB	PT Solusi Bangun Indonesia Tbk
24	TINS	PT Timah (Persero) Tbk
25	TLKM	PT Telkom Indonesia (Persero) Tbk
26	WEGE	PT Wijaya Karya Bangun Gedung Tbk
27	WIKA	PT Wijaya Karya (Persero) Tbk
28	WSBP	PT Waskita Beton Precast Tbk
29	WSKT	PT Waskita Karya (Persero) Tbk
30	WTON	PT Wijaya Karya Beton Tbk

Lampiran 2. Daftar Sampel Penelitian

No.	Kode	Nama Perusahaan
1	ADHI	PT Adhi Karya (Persero) Tbk
2	ANTM	PT Aneka Tambang (Persero) Tbk
3	ELSA	PT Elnusa Tbk
4	GIAA	PT Garuda Indonesia (Persero) Tbk
5	INAF	PT Indofarma (Persero) Tbk
6	JSMR	PT Jasa Marga (Persero) Tbk
7	KAEF	PT Kimia Farma (Persero) Tbk
8	KRAS	PT Krakatau Steel (Persero) Tbk
9	PGAS	PT Perusahaan Gas Negara (Persero) Tbk
10	PPRO	PT PP Properti (Persero) Tbk
11	PTBA	PT Bukit Asam (Persero) Tbk
12	PTPP	PT Pembangunan Perumahaan (Persero) Tbk
13	SMBR	PT Semen Baturaja (Persero) Tbk
14	SMGR	PT Semen Indonesia (Persero) Tbk
15	SMCB	PT Solusi Bangun Indonesia Tbk
16	TINS	PT Timah (Persero) Tbk
17	TLKM	PT Telkom Indonesia (Persero) Tbk
18	WEGE	PT Wijaya Karya Bagun Gedung Tbk
19	WIKA	PT Wijaya Karya (Persero) Tbk
20	WSBP	PT Waskita Beton Precast
21	WSKT	PT Waskita Karya (Persero) Tbk
22	WTON	PT Wijaya Karya Beton Tbk

Lampiran 3. Data Tabulasi

No	Kode	Tahun	Fraudulent Financial Statement	Pressure	Opportunity	Rationalization	Capability	Whistleblowing System	Good Corporate Governance (GCG)
1	ADHI	2020	-0.01686	0.0432	0.5000	0	1	0.80	30
2	ADHI	2021	-0.01856	0.0474	0.3333	0	0	0.60	7
3	ADHI	2022	-0.01909	0.0022	0.3333	0	0	0.80	54
4	ADHI	2023	-0.00005	0.0126	0.6000	0	1	0.60	22
5	ADHI	2024	-0.02128	-0.1346	0.6667	0	1	0.80	101
6	ANTM	2020	0.04799	0.0508	0.6000	0	0	1.00	26
7	ANTM	2021	-0.06525	0.0374	0.6000	0	1	0.60	28
8	ANTM	2022	0.01799	0.0219	0.6000	0	0	0.80	40
9	ANTM	2023	0.01656	0.2739	0.6000	0	0	0.60	33
10	ANTM	2024	-0.03789	0.0390	0.6000	1	1	0.80	45
11	ELSA	2020	-0.05136	0.1114	0.5000	0	1	0.60	16
12	ELSA	2021	-0.07372	-0.0434	0.5000	0	1	0.60	14
13	ELSA	2022	-0.18524	0.2213	0.5000	0	0	0.80	24
14	ELSA	2023	-0.06232	0.0866	0.5000	0	1	0.60	23
15	ELSA	2024	-0.07532	0.1069	0.5000	0	1	0.80	32

Lampiran 3. Data Tabulasi (Lanjutan)

16	GIAA	2020	-0.25952	1.4216	0.5000	0	1	1.00	21
17	GIAA	2021	-0.33820	-0.3334	0.6667	0	1	1.00	20
18	GIAA	2022	0.53126	-0.1332	0.6667	0	1	0.80	23
19	GIAA	2023	0.05745	0.0790	0.6667	0	0	0.80	17
20	GIAA	2024	-0.02467	-0.0162	0.7500	0	1	0.60	22
21	INAF	2020	0.00066	0.2380	0.6667	0	0	1.00	12
22	INAF	2021	-0.11741	0.1742	0.6667	0	1	0.80	11
23	INAF	2022	-0.01666	-0.2375	0.5000	0	1	0.60	12
24	INAF	2023	-0.27144	-0.5047	0.5000	0	1	0.80	12
25	INAF	2024	0.08551	-0.1864	0.5000	1	1	0.60	12
26	JSMR	2020	-0.00877	0.0442	0.4000	0	1	0.80	40
27	JSMR	2021	-0.02197	-0.0273	0.3333	0	1	0.60	33
28	JSMR	2022	-0.00499	-0.0998	0.3333	1	0	0.80	33
29	JSMR	2023	-0.00418	0.4188	0.7143	0	1	1.00	32
30	JSMR	2024	-0.00844	0.0883	0.5714	0	0	0.80	31
31	KAEF	2020	0.00592	-0.0430	0.2500	0	0	1.00	33
32	KAEF	2021	0.05199	0.0112	0.5000	0	1	0.80	28

Lampiran 3. Data Tabulasi (Lanjutan)

33	KAEF	2022	0.05246	0.1460	0.3333	0	1	0.60	15
34	KAEF	2023	-0.01058	-0.1360	0.2857	1	1	1.00	16
35	KAEF	2024	0.09103	-0.1489	0.6667	1	1	0.80	26
36	KRAS	2020	0.00872	0.0603	0.3333	0	1	0.60	73
37	KRAS	2021	-0.01284	0.0824	0.3333	0	0	0.80	71
38	KRAS	2022	0.00537	-0.1620	0.3333	0	0	0.60	80
39	KRAS	2023	-0.03059	-0.0991	0.5000	1	1	0.80	55
40	KRAS	2024	-0.02999	0.0159	0.5000	0	1	0.40	56
41	PGAS	2020	-0.03352	0.1530	0.5000	0	1	0.60	12
42	PGAS	2021	0.01832	-0.0031	0.5000	0	1	0.80	14
43	PGAS	2022	-0.01885	-0.0421	0.5000	1	0	1.00	12
44	PGAS	2023	-0.00058	-0.0828	0.5000	0	1	1.00	13
45	PGAS	2024	-0.02102	-0.0278	0.5714	0	1	0.80	27
46	PPRO	2020	0.03389	0.0324	0.6667	0	1	0.60	17
47	PPRO	2021	0.00961	0.1344	0.6667	1	1	0.60	6
48	PPRO	2022	0.01322	0.0345	0.6667	0	1	0.60	7
49	PPRO	2023	-0.02853	-0.0972	0.6667	1	1	0.60	5

Lampiran 3. Data Tabulasi (Lanjutan)

50	PPRO	2024	0.00601	-0.0737	0.6667	1	1	0.60	8
51	PTBA	2020	0.00659	-0.0782	0.3333	0	1	0.80	32
52	PTBA	2021	-0.12112	0.5016	0.3333	0	1	0.80	31
53	PTBA	2022	-0.01247	0.2557	0.3333	0	0	1.00	21
54	PTBA	2023	0.08680	-0.1454	0.5000	0	0	0.80	34
55	PTBA	2024	0.01284	0.0797	0.5000	1	0	0.60	22
56	PTPP	2020	0.03287	-0.0474	0.3333	0	1	0.60	12
57	PTPP	2021	0.00213	0.0393	0.3333	0	1	0.80	11
58	PTPP	2022	0.00912	0.0367	0.3333	0	0	0.60	28
59	PTPP	2023	0.00105	-0.0189	0.5000	1	1	0.80	24
60	PTPP	2024	-0.00507	0.0011	0.3333	1	1	0.60	22
61	SMBR	2020	-0.01718	0.0298	0.5000	1	1	0.60	23
62	SMBR	2021	0.02958	0.0140	0.6000	0	0	0.60	4
63	SMBR	2022	0.01765	-0.1042	0.5000	0	1	0.80	5
64	SMBR	2023	0.04195	-0.0680	0.2500	1	1	0.60	21
65	SMBR	2024	0.06891	0.0105	0.5000	0	0	0.80	20
66	SMGR	2020	0.03274	-0.0226	0.2857	0	0	1.00	25

Lampiran 3. Data Tabulasi (Lanjutan)

67	SMGR	2021	0.01626	-0.0193	0.2857	0	1	1.00	28
68	SMGR	2022	0.02392	0.0844	0.2857	1	1	1.00	19
69	SMGR	2023	0.02505	-0.0137	0.4286	0	1	0.80	21
70	SMGR	2024	0.04065	-0.0590	0.4286	0	0	0.80	21
71	SMCB	2020	0.06886	0.0598	0.3333	0	0	1.00	6
72	SMCB	2021	0.02986	0.0363	0.2500	0	1	1.00	6
73	SMCB	2022	-0.01564	-0.0053	0.2500	1	0	1.00	5
74	SMCB	2023	0.05974	0.0387	0.3333	0	0	0.80	5
75	SMCB	2024	0.01922	-0.0523	0.5000	1	1	0.60	5
76	TINS	2020	-0.23950	-0.2870	0.6000	0	1	0.60	19
77	TINS	2021	-0.11498	0.0119	0.5000	0	1	0.60	21
78	TINS	2022	-0.08190	-0.1105	0.3333	0	1	0.80	62
79	TINS	2023	-0.02190	-0.0164	0.4000	0	1	1.00	60
80	TINS	2024	-0.08643	-0.0042	0.4000	1	1	1.00	70
81	TLKM	2020	-0.07015	0.1163	0.4444	0	1	0.80	29
82	TLKM	2021	-0.06327	0.1225	0.4444	0	1	1.00	43
83	TLKM	2022	-0.07605	-0.0072	0.4444	0	1	0.80	31

Lampiran 3. Data Tabulasi (Lanjutan)

84	TLKM	2023	-0.02483	0.0431	0.4000	0	1	0.80	17
85	TLKM	2024	-0.01365	0.0440	0.4444	0	0	1.00	18
86	WEGE	2020	0.04408	-0.0186	0.4000	0	1	1.00	9
87	WEGE	2021	0.00905	-0.0177	0.4000	0	1	1.00	13
88	WEGE	2022	0.15700	-0.0920	0.4000	0	1	1.00	27
89	WEGE	2023	-0.10146	0.0253	0.4000	0	1	1.00	38
90	WEGE	2024	0.04235	0.0298	1.0000	0	1	1.00	32
91	WIKA	2020	0.01690	0.0966	0.4286	0	1	0.80	28
92	WIKA	2021	0.05105	0.0187	0.4286	0	1	0.60	21
93	WIKA	2022	0.03210	0.0819	0.4286	0	1	0.80	21
94	WIKA	2023	-0.03024	-0.1211	0.4286	0	0	0.80	22
95	WIKA	2024	-0.02324	-0.0368	0.6667	0	1	0.20	22
96	WSBP	2020	-0.25799	-0.3462	0.4000	0	1	0.40	30
97	WSBP	2021	-0.15085	-0.3481	0.4000	1	1	0.80	34
98	WSBP	2023	0.08947	-0.1335	0.5000	0	1	0.80	39
99	WSBP	2024	0.07705	-0.2499	0.4000	1	0	0.80	40
100	WSBP	2025	-0.20963	-0.1910	0.4000	0	1	0.60	35

Lampiran 3. Data Tabulasi (Lanjutan)

101	WSKT	2020	-0.03939	-0.1387	0.5714	0	1	0.80	12
102	WSKT	2021	-0.00686	-0.0188	0.2857	1	1	1.00	14
103	WSKT	2022	-0.00862	-0.0518	0.4286	0	1	1.00	17
104	WSKT	2023	-0.04050	-0.0268	1.0000	1	1	1.00	18
105	WSKT	2024	0.00043	-0.1929	0.6667	0	1	0.80	19
106	WTON	2020	0.00573	-0.1769	0.4000	0	1	0.40	4
107	WTON	2021	0.04145	0.0493	0.4000	0	1	0.60	6
108	WTON	2022	0.02743	0.0582	0.4000	0	1	0.80	5
109	WTON	2023	0.05514	-0.1922	0.4000	0	1	1.00	8
110	WTON	2024	0.01414	-0.0573	0.4000	0	1	1.00	7

Lampiran 4. Hasil Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Pressure	110	-.50	1.42	-.0003	.19650
Opportunity	110	.25	1.00	.4756	.14288
Rationalization	110	.00	1.00	.2091	.40852
Capability	110	.00	1.00	.7455	.43760
Whistleblowing System	110	.20	1.00	.7782	.17420
Fraudulent Financial Statement	110	-.34	.53	-.0125	.09461
GCG	110	4.00	101.00	24.9273	17.43807
Valid N (listwise)	110				

Lampiran 5. Hasil Uji Asumsi Klasik

1. Uji Normalitas

a. Uji Normalitas Sebelum Outlier

One-Sample Kolmogorov-Smirnov Test

			Unstandardized Residual
N			110
Normal Parameters[a,b]	Mean		.0000000
	Std. Deviation		.09256898
Most Extreme Differences	Absolute		.172
	Positive		.162
	Negative		-.172
Test Statistic			.172
Asymp. Sig. (2-tailed)[c]			<.001
Monte Carlo Sig. (2-tailed)[d]	Sig.		.000
	99% Confidence Interval	Lower Bound	.000
		Upper Bound	.000

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.

b. Uji Normalitas Setelah Outlier

One-Sample Kolmogorov-Smirnov Test

			Unstandardized Residual
N			101
Normal Parameters[a,b]	Mean		.0000000
	Std. Deviation		.04023337
Most Extreme Differences	Absolute		.050
	Positive		.050
	Negative		-.045
Test Statistic			.050
Asymp. Sig. (2-tailed)[c]			.200[d]
Monte Carlo Sig. (2-tailed)[e]	Sig.		.789
	99% Confidence Interval	Lower Bound	.779
		Upper Bound	.800

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

e. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 299883525.

2. Uji Multikolieniritas

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.031	.027		1.146	.255		
	Pressure	-.157	.023	-.554	-6.726	<.001	.935	1.069
	Opportunity	.005	.029	.013	.156	.876	.953	1.049
	Rationalization	-.004	.010	-.032	-.388	.699	.957	1.045
	Capability	-.031	.010	-.263	-3.228	.002	.956	1.046
	Whistleblowing System	.007	.025	.022	.271	.787	.936	1.068
	GCG	-.001	.000	-.227	-2.828	.006	.987	1.013

a. Dependent Variable: Fraudulent Financial Statement

3. Uji Heterokedastisitas

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.017	.016		1.042	.300
	Pressure	-.002	.014	-.012	-.114	.910
	Opportunity	.018	.017	.105	1.012	.314
	Rationalization	-.004	.006	-.068	-.656	.513
	Capability	.007	.006	.134	1.290	.200
	Whistleblowing System	.005	.015	.033	.313	.755
	GCG	-5.106E-5	.000	-.038	-.373	.710

a. Dependent Variable: ABS_RES

4. Uji Autokorelasi

a. Uji Durbin Watson

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.635[a]	.404	.366	.04150	1.647

a. Predictors: (Constant), GCG, Whistleblowing System, Rationalization, Opportunity, Capability, Pressure

b. Dependent Variable: Fraudulent Financial Statement

b. Uji Runs Test

Runs Test

	Unstandardized Residual
Test Value[a]	.00192
Cases < Test Value	50
Cases >= Test Value	51
Total Cases	101
Number of Runs	43
Z	-1.699
Asymp. Sig. (2-tailed)	.089

a. Median

Lampiran 6. Hasil Uji Hipotesis

a. Regresi Linear Berganda

1. Koefisien Determinasi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.594[a]	.353	.319	.04300

a. Predictors: (Constant), Whistleblowing System, Rationalization, Opportunity, Capability, Pressure

2. Uji Statistik F (Simultan)

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.096	5	.019	10.361	<.001[b]
	Residual	.176	95	.002		
	Total	.271	100			

a. Dependent Variable: Fraudulent Financial Statement

b. Predictors: (Constant), Whistleblowing System, Rationalization, Opportunity, Capability, Pressure

3. Uji Statistik T (Parsial)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	.014	.028		.499	.619
	Pressure	-.154	.024	-.541	-6.352	<.001
	Opportunity	.008	.030	.022	.260	.795
	Rationalization	-.002	.011	-.016	-.186	.853
	Capability	-.030	.010	-.253	-3.001	.003
	Whistleblowing System	.005	.026	.015	.178	.859

a. Dependent Variable: Fraudulent Financial Statement

b. Regresi Moderasi (*Moderated Regression Analysis*)

1. Koefisien Determinasi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.657[a]	.431	.368	.04142

a. Predictors: (Constant), Capability*GCG, Whistleblowing System, Rationalization, Opportunity, Pressure*GCG, Capability, Rationalization*GCG, GCG, Pressure, Opportunity*GCG

2. Uji Statistik F (Simultan)

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.117	10	.012	6.821	<.001[b]
	Residual	.154	90	.002		
	Total	.271	100			

a. Dependent Variable: Fraudulent Financial Statement

b. Predictors: (Constant), Capability*GCG, Whistleblowing System, Rationalization, Opportunity, Pressure*GCG, Capability, Rationalization*GCG, GCG, Pressure, Opportunity*GCG

3. Uji Statistik T (Parsial)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.064	.037		1.744	.085
	Pressure	-.169	.058	-.594	-2.912	.005
	Opportunity	-.085	.054	-.237	-1.585	.117
	Rationalization	.003	.017	.021	.154	.878
	Capability	-.017	.017	-.143	-.963	.338
	Whistleblowing System	.002	.025	.008	.093	.926
	GCG	-.002	.001	-.643	-2.282	.025
	Pressure*GCG	.001	.002	.060	.288	.774
	Opportunity*GCG	.004	.002	.661	2.000	.049
	Rationalization*GCG	.000	.001	-.048	-.343	.733
	Capability*GCG	-.001	.001	-.226	-1.095	.276

a. Dependent Variable: Fraudulent Financial Statement

Lampiran 7. Riwayat Hidup Penulis

RIWAYAT HIDUP

Penulis bernama Anisatun Parikhatin, penulis dilahirkan di Brebes pada tanggal 20 Maret 2004. Penulis adalah anak terakhir dari Bapak Sakhur Fudin dan Ibu Soimah. Saat ini penulis bertempat tinggal di Dukuh Karangbawang RT 02 RW 02 Desa Pakujati, Kecamatan Paguyangan, Kabupaten Brebes. No. HP. 081229210179, Email: parikhatinanisa234@gmail.com. Penulis telah menempuh Pendidikan di SDN 04 Pakujati (2011-2016), SMP Negeri 01 Paguyangan (2017-2019), MA Negeri 2 Brebes (2020-2022), kemudian penulis melanjutkan studi jenjang sarjana pada program studi S1 Akuntansi, Fakultas Ekonomika dan Bisnis, Universitas Peradaban. Pada saat masa perkuliahan, penulis aktif dalam organisasi Himpunan Mahasiswa Akuntansi (HIMAAKSI) periode 2020-2024.