

DAFTAR ISI

| | |
|---------------------------------|------|
| HALAMAN JUDUL | I |
| HALAMAN PENGESAHAN | II |
| ABSTRAK | IV |
| ABSTRACT | V |
| KATA PENGANTAR | VI |
| DAFTAR ISI | X |
| DAFTAR PUSTAKA | XVI |
| DAFTAR LAMPIRAN | XVII |

BAB I PENDAHULUAN

| | |
|------------------------------|----|
| 1.1. Latar Belakang..... | 1 |
| 1.2. Rumusan Masalah..... | 11 |
| 1.3. Tujuan Penelitian..... | 12 |
| 1.4. Manfaat Penelitian..... | 13 |

BAB II TINJAUAN PUSTAKA

| | |
|---|----|
| 2.1. Teori Agensi (<i>Agency Theory</i>)..... | 15 |
| 2.2. Pengertian <i>Fraud</i> atau Kecurangan..... | 19 |
| 2.2.1. Tipologi <i>Fraud</i> | 19 |
| 2.2.2. <i>Fraud Triangle Theory</i> | 25 |

| | |
|---|----|
| 2.3. <i>Crosstabs</i> | 26 |
| 2.4. <i>Auditor Switching</i> | 26 |
| 2.5. Ukuran Perusahaan..... | 29 |
| 2.6. Kualitas Auditor..... | 31 |
| 2.7. <i>Good Corporate Governance</i> | 32 |
| 2.7.1. Definisi <i>Good Corporate Governance</i> | 32 |
| 2.7.2. Tujuan <i>Good Corporate Governance</i> | 33 |
| 2.7.3. Prinsip-prinsip <i>Good Corporate Governance</i> | 34 |
| 2.8. Struktur Kepemilikan..... | 35 |
| 2.9. Penelitian Terdahulu..... | 38 |
| 2.10. Kerangka Pemikiran..... | 43 |
| 2.11. Hipotesis Penelitian..... | 47 |

BAB III METODE PENELITIAN

| | |
|--|----|
| 3.1. Jenis, Sumber Data dan Pemilihan Sampel..... | 55 |
| 3.2. Definisi Operasional dan Pengukuran Variabel..... | 56 |
| 3.3. Metode Analisis Data..... | 67 |
| 3.3.1. Analisis Statistik Deskriptif..... | 67 |
| 3.3.2. Regresi Logistik..... | 68 |

BAB IV HASIL PENELITIAN DAN PEMBAHASAN

| | |
|--|----|
| 4.1. Gambaran Objek Penelitian..... | 72 |
| 4.1.1. Gambaran Sampel Penelitian..... | 72 |
| 4.1.2. Statistik Deskriptif..... | 73 |
| 4.2. Analisis Regresi Logistik..... | 79 |
| 4.2.1. Uji <i>Hosmer and Lemeshow's Test</i> | 79 |
| 4.2.2. Uji <i>Overall Model Fit</i> | 80 |
| 4.2.3. Uji <i>Cox and Snell's R Square dan Nagelkerke's R Square</i> | 82 |
| 4.3. Uji Hipotesis..... | 83 |
| 4.4. Pembahasan Hasil Hipotesis..... | 89 |

BAB V PENUTUP

| | |
|------------------------|----|
| 5.1. Kesimpulan..... | 94 |
| 5.2. Keterbatasan..... | 96 |
| 5.3. Saran..... | 96 |