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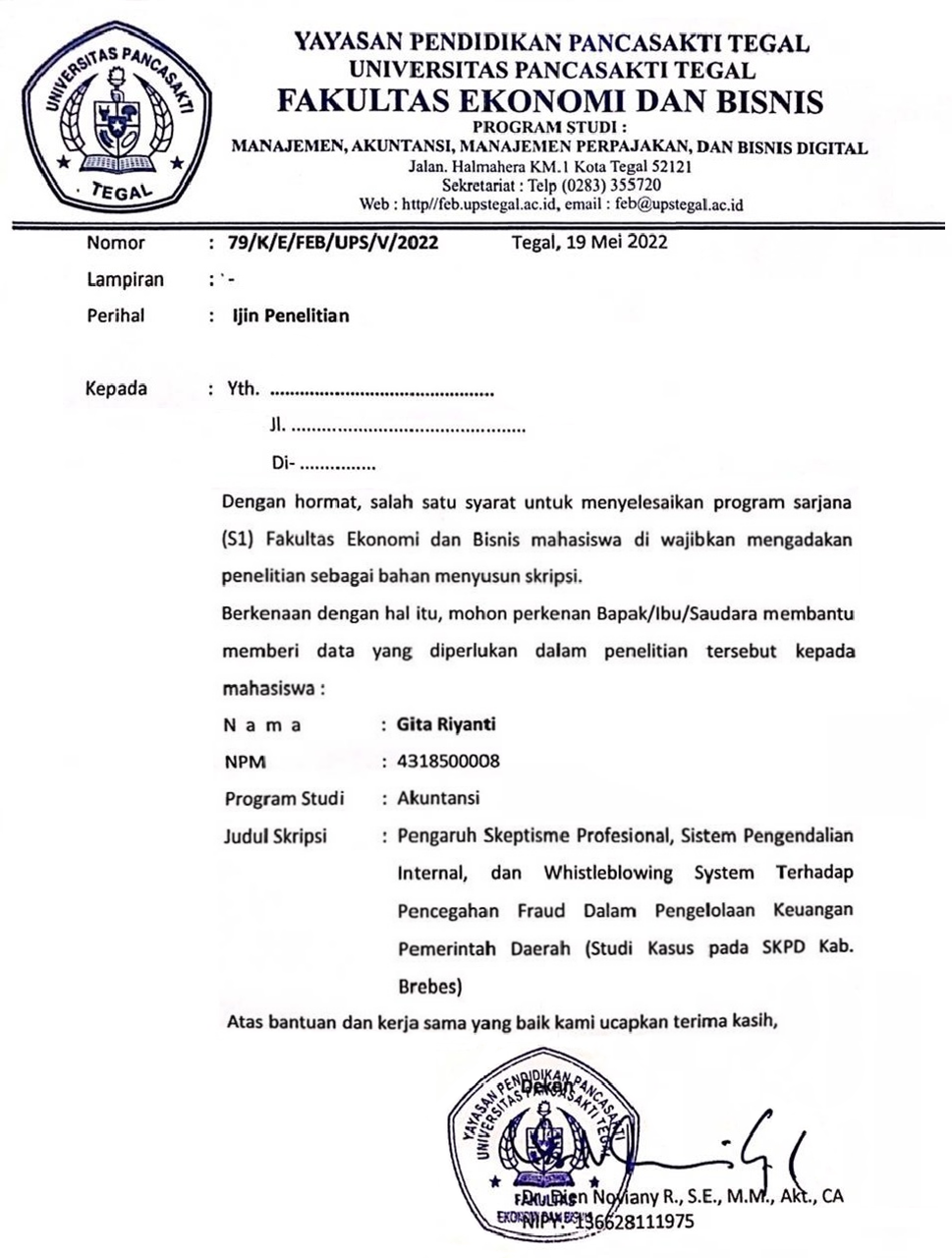
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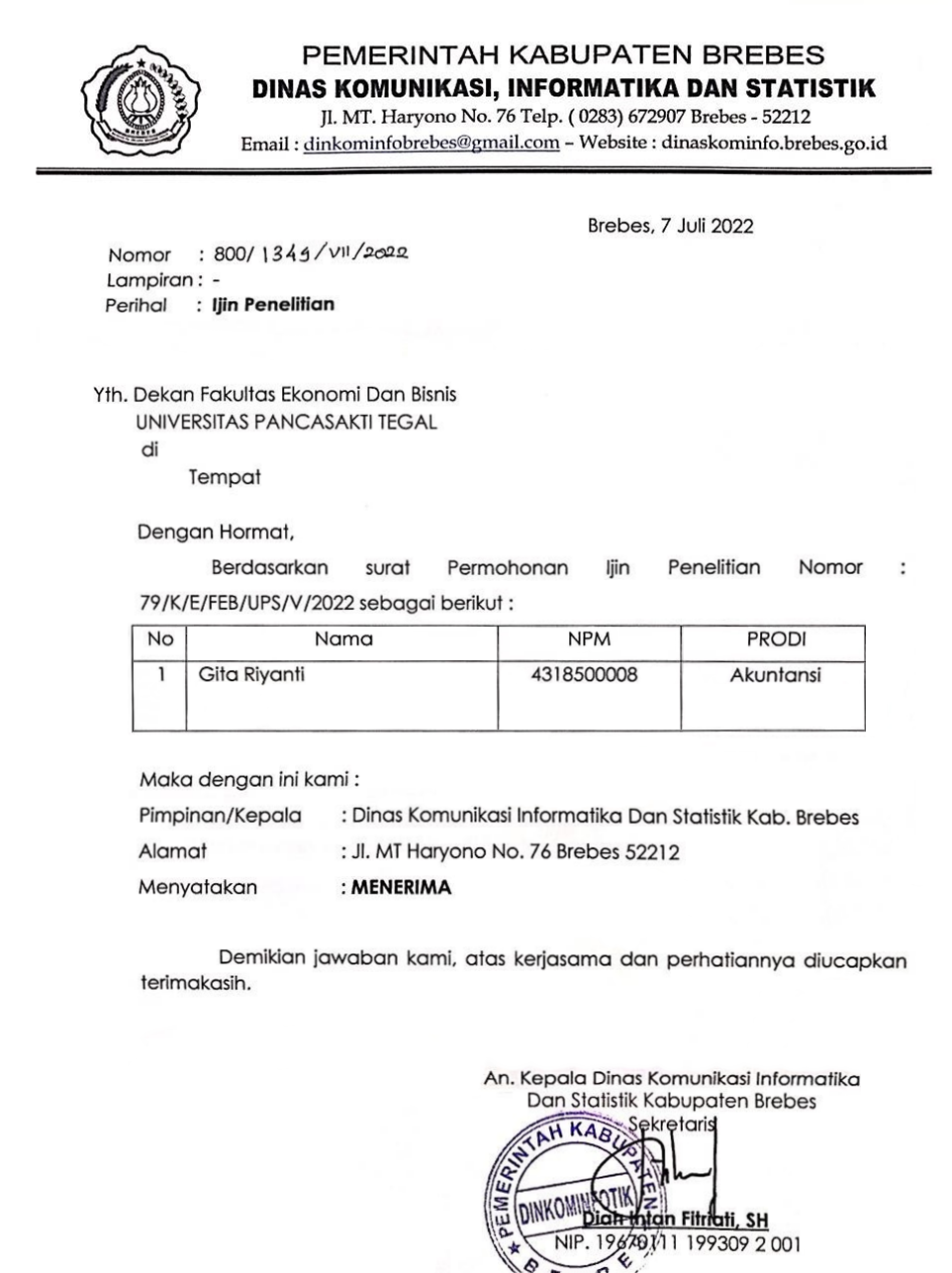
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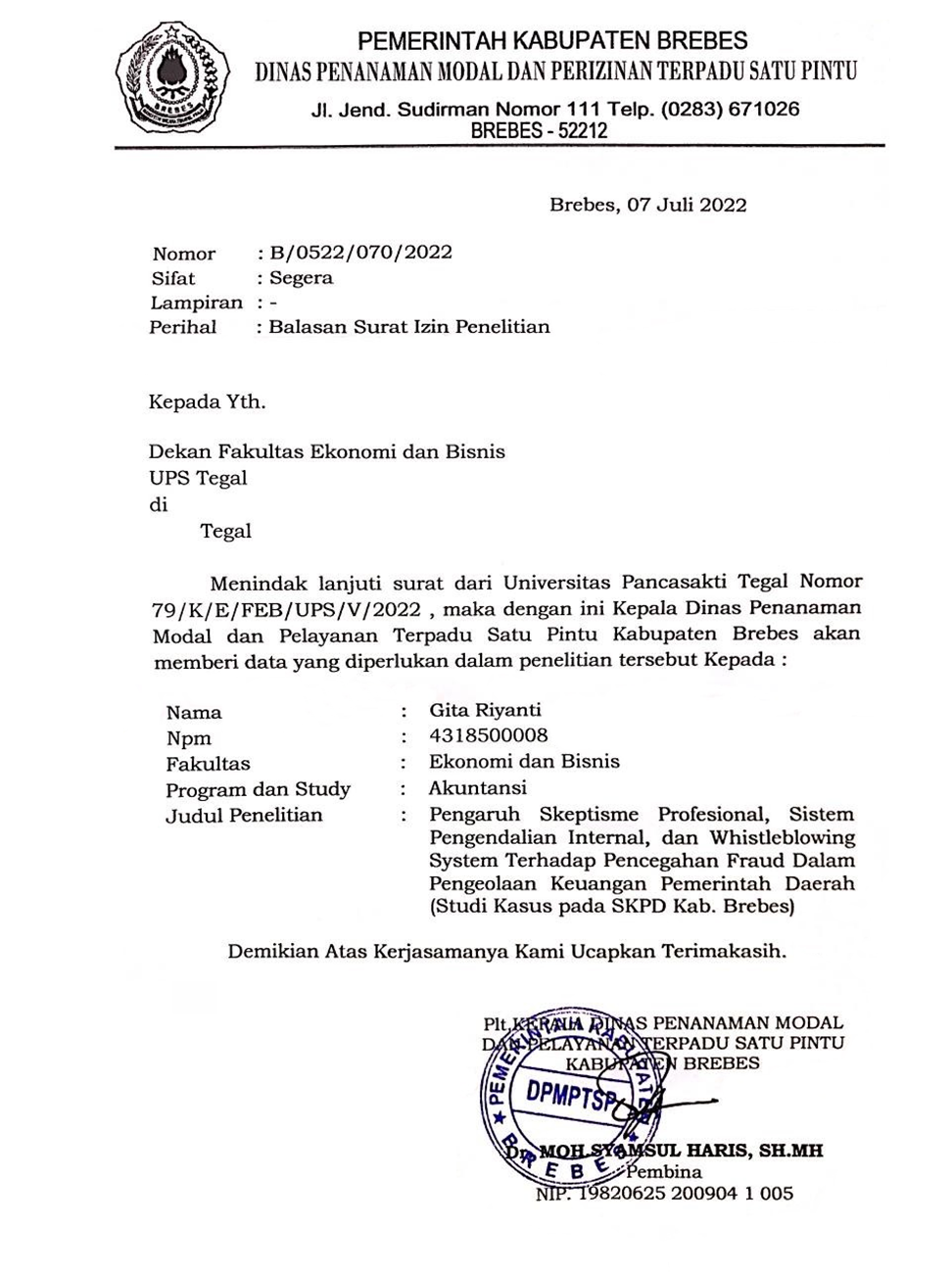
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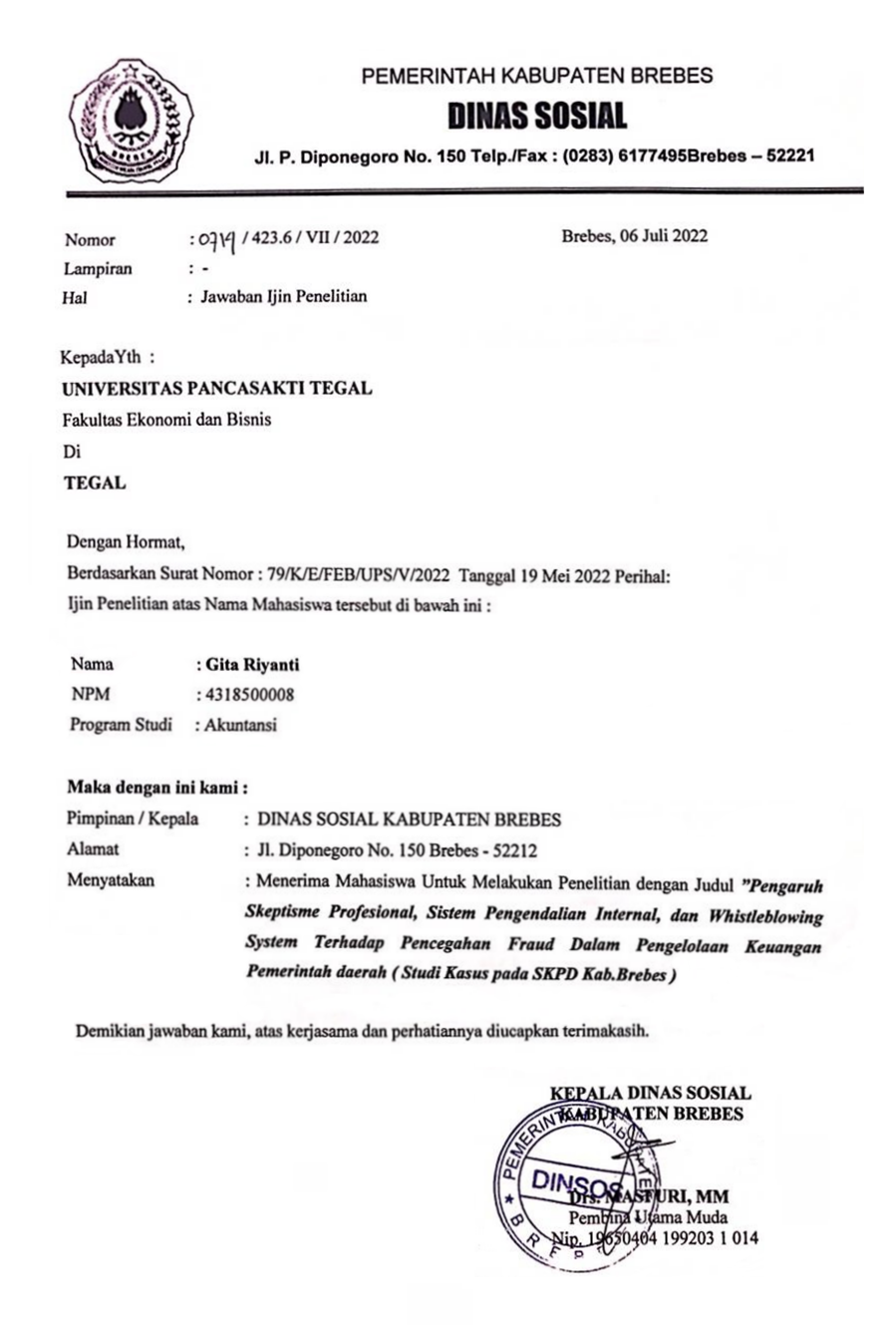


# LAMPIRAN









**KUESIONER PENELITIAN**

**PENGARUH SKEPTISISME PROFESIONAL, SISTEM PENGENDALIAN INTERNAL, DAN *WHISTLEBLOWINGSYSTEM* TERHADAP PENCEGAHAN *FRAUD* DALAM PENGELOLAAN KEUANGAN PEMERINTAH DAERAH**

**(Studi Kasus pada OPD Kabupaten Brebes)**

Yth. Bapak/Ibu Responden Penelitian

Di Tempat

Dengan hormat,

Sehubungan dengan menyusun skripsi sebagai tugas akhir pada Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Pancasakti Tega, maka saya:

Nama : Gita Riyanti

NPM : 4318500008

Mengajukan permohonan kesediaan Bapak/Ibu untuk meluangkan waktu sejenak guna mengisi kuesioner ini. Informasi Bapak/Ibu sangat berguna bagi penelitian ini, karena Bapak/Ibu adalah orang yang tepat untuk mengutarakan pengalaman atau pendapat mengenai hal ini. Saya mohon kesediaan Bapak/Ibu untuk menjawab pertanyaan dengan jujur dan benar.

Perlu peneliti informasikan bahwa seluruh data dan informasi yang diperoleh dari jawaban atas kuesioner ini semata-mata hanya akan digunakan untuk kepentingan penelitian akademis. Semua jawaban kuesioner ini juga akan sangat dijaga kerahasiaannya. Atas bantuan perhatian dan waktu yang Bapak/Ibu berikan saya mengucapkan terima kasih.

|  |
| --- |
| Hormat Saya, |
|  |
| **Gita Riyanti**  **NPM. 4318500008** |

**IDENTITAS RESPONDEN**

(*Berikan tanda cawang/check-list* (✓) *pada kotak yang tersedia*)

1. Nama Responden : (jika berkenan)
2. Usia :
3. Jenis Kelamin : Laki-laki Perempuan
4. Pendidikan Terakhir : SMA D1 D2 D3

S1 S2 S3

1. Jabatan :
2. Masa Kerja : 0-5th 5-10th > 10th

**KUESIONER**

Mohon Bapak/ Ibu memilih jawaban terhadap setiap pertanyaan yang ada, dengan memberikan tanda check list (✓) pada jawaban yang tersedia. Jika menurut Bapak/ Ibu tidak ada jawaban yang tepat, maka jawaban dapat diberikan pada pilihan yang mendekati setiap angka yang akan mewakili tingkat kesesuaian dengan pendapat Bapak/ Ibu.

Keterangan :

5 = Sangat Setuju (SS)

4 = Setuju (S)

3 = Netral (N)

2 = Tidak Setuju (TS)

1 = Sangat Tidak Setuju (STS)

1. Pertanyaan tentang Pencegahan *Fraud* (Kecurangan)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Pertanyaan | Jawaban | | | | |
| SS | S | N | TS | STS |
| **Indikator: Ciptakan Kejujuran, Keterbukaan, dan Saling Membantu** | | | | | | |
| 1. | Instansi mengimplementasikan program pengendalian anti *fraud* berdasarkan nilai-nilai yang dianut instansi. |  |  |  |  |  |
| 2. | Nilai-nilai yang dianut oleh instansi mampu menciptakan lingkungan yang mendukung karyawan untuk mengarahkan tindakan mereka. |  |  |  |  |  |
| 3. | Instansi memiliki sikap tanggap terhadap segala sesuatu yang terjadi di instansi. |  |  |  |  |  |
| 4. | Instansi membentuk sebuah tim untuk mencapai tujuan yang ditentukan bersama oleh sekelompok orang dalam organisasi. |  |  |  |  |  |
| **Indikator: Proses Rekrutmen yang Jujur** | | | | | | |
| 5. | Instansi melakukan seleksi yang ketat dan efektif pada proses penerimaan karyawan. |  |  |  |  |  |
| 6. | Instansi melakukan pengecekan latar belakang karyawan sebelum dipekerjakan atau dipromosikan untuk menduduki suatu jabatan. |  |  |  |  |  |
| 7. | Instansi melakukan pelatihan secara rutin kepada seluruh karyawan mengenai nilai-nilai instansi. |  |  |  |  |  |
| 8. | Instansi melakukan evaluasi kontribusi karyawan dalam mengembangkan lingkungan kerja yang positif sesuai dengan nilai-nilai instansi. |  |  |  |  |  |
| 9. | Instansi melakukan evaluasi objektif atas kepatuhan terhadap nilai-nilai instansi. |  |  |  |  |  |
| 10. | Instansi menangani dengan segera setiap pelanggaran yang terjadi pada instansi. |  |  |  |  |  |
| **Indikator: *Fraud Awareness*** | | | | | | |
| 11. | Instansi melakukan pelatihan kewaspadaan terhadap kecurangan sesuai dengan tanggung jawab kerja karyawan. |  |  |  |  |  |
| **Indikator: Lingkungan Kerja yang Positif** | | | | | | |
| 12. | Instansi mengakui adanya hasilnya kinerja karyawan yang sesuai dengan sasaran instansi. |  |  |  |  |  |
| 13. | Instansi mengadakan sistem penghargaan terhadap hasil kinerja karyawan. |  |  |  |  |  |
| 14. | Instansi memberikan kesempatan yang sama bagi semua karyawan untuk mendongkrak semangat kerja karyawan sehingga dapat mengurangi kemungkinan karyawan melakukan kecurangan. |  |  |  |  |  |
| 15. | Instansi mengadakan program kompensasi untuk mendongkrak semangat kerja karyawan sehingga dapat mengurangi kemungkinan karyawan melakukan kecurangan. |  |  |  |  |  |
| 16. | Instansi mengadakan pelatihan pengembangan karir untuk mendongkrak semangat kerja karyawan sehingga dapat mengurangi kemungkinan karyawan melakukan kecurangan. |  |  |  |  |  |
| **Indikator: Kode Etik yang Jelas, Mudah Dimengerti, dan Ditaati** | | | | | | |
| 17. | Instansi memberlakukan aturan perilaku untuk membangun budaya jujur dan terbuka di dalam instansi. |  |  |  |  |  |
| 18. | Instansi memberlakukan kode etik di lingkungan karyawan untuk membangun budaya jujur dan keterbukaan karyawan di dalam instansi. |  |  |  |  |  |
| 19. | Instansi memberlakukan sanksi atas pelanggaran terhadap aturan perilaku kode etik yang ada di instansi. |  |  |  |  |  |
| **Indikator: Program Bantuan Kepada Pegawai yang Mendapat Kesulitan** | | | | | | |
| 20. | Instansi memberikan bentuk perhatian dan bantuan kepada karyawan yang mengalami masalah ekonomi guna mencegah terjadinya kecurangan. |  |  |  |  |  |
| **Indikator: Adanya Sanksi Terhadap Segala Bentuk Kecurangan** | | | | | | |
| 21. | Instansi menerapkan sanksi untuk meminimalisir penyimpangan yang terjadi di instansi. |  |  |  |  |  |
| 22. | Instansi mampu menanamkan efek jera terhadap oknum yang melakukan tindak kecurangan. |  |  |  |  |  |
| 23. | Anggota organisasi pada instansi bekerja sama dengan baik guna mensejahterakan perusahaan. |  |  |  |  |  |
| 24. | Instansi mampu menegaskan kepada seluruh karyawan untuk menjalankan tugas sebaik mungkin untuk melatih moral yang baik pada jiwa selaku karyawan. |  |  |  |  |  |

1. Pertanyaan tentang Skeptisisme Profesional

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Pertanyaan | Jawaban | | | | |
| SS | S | N | TS | STS |
| **Indikator: Pola Pikir yang Selalu Bertanya-tanya (*QuestioningMmind*)** | | | | | | |
| 1. | Auditor di lingkungan kab. Brebes selalu mempertanyakan dan melakukan evaluasi secara kritis terhadap bukti audit. |  |  |  |  |  |
| 2. | Auditor di lingkungan kab. Brebes sering menolak informasi tertentu sebelum menemukan bukti bahwa informasi tersebut benar. |  |  |  |  |  |
| **Indikator: Penundaan Pengambilan Keputusan (*Supension of Judgement*)** | | | | | | |
| 3. | Auditor di lingkungan kab. Brebes tidak mudah membuat keputusan dengan cepat. |  |  |  |  |  |
| 4. | Auditor di lingkungan kab. Brebes akan mempertimbangkan seluruh informasi yang tersedia sebelum membuat keputusan. |  |  |  |  |  |
| 5. | Auditor di lingkungan kab. Brebes senantiasa bertanya kepada karyawan sebelum membuat keputusan. |  |  |  |  |  |
| **Indikator: Mencari Pengetahuan (*Knowledge Understanding*)** | | | | | | |
| 6. | Auditor di lingkungan kab. Brebes selalu merencanakan dan melaksanakan audit dengan mengakui bahwa ada kemungkinan terjadinya salah saji dalam laporan keuangan. |  |  |  |  |  |
| 7. | Auditor di lingkungan kab. Brebes membuat penaksiran yang kritis terhadap validitas dari bukti audit yang diperoleh. |  |  |  |  |  |
| 8. | Auditor di lingkungan kab. Brebes menerapkan sikap skeptisisme profesional dengan tidak cepat puas dengan bukti audit yang ada. |  |  |  |  |  |
| **Indikator: Pemahaman Interpersonal (*Interpersonal Understanding*)** | | | | | | |
| 9. | Auditor di lingkungan kab. Brebes selalu waspada terhadap bukti audit yang bersifat kontradiksi. |  |  |  |  |  |
| 10. | Auditor di lingkungan kab. Brebes memliki kepercayaan diri yang tinggi ketika melaksanakan audit. |  |  |  |  |  |
| 11. | Auditor di lingkungan kab. Brebes tidak mudah putus asa meskipun melakukan kesalahan ketika melaksanakan audit. |  |  |  |  |  |
| **Indikator: Keteguhan Hati (*Self Determination*)** | | | | | | |
| 12. | Auditor di lingkungan kab. Brebes cenderung mudah untuk segera menerima apa yang orang lain katakan. |  |  |  |  |  |
| 13. | Sangat mudah meyakinkan auditor di lingkungan kab. Brebes. |  |  |  |  |  |
| 14. | Auditor di lingkungan kab. Brebes selalu menerima penjelasan orang lain tanpa berpikir lebih dahulu. |  |  |  |  |  |

1. Pertanyaan tentang Sistem Pengendalian Internal

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Pertanyaan | Jawaban | | | | |
| SS | S | N | TS | STS |
| **Indikator: Lingkungan Pengendalian (*Control Environment*)** | | | | | | |
| 1. | Struktur organisasi yang ada di OPD jelas menerangkan tentang pembagian tugas, wewenang dan tanggung jawab dari setiap devisi. |  |  |  |  |  |
| 2. | OPD telah memiliki standar kompetensi untuk setiap tugas dan fungsi pada masing-masing posisi dalam instansi. |  |  |  |  |  |
| 3. | Kompetensi setiap individu sudah didukung dengan program pengembangan dan pelatihan. |  |  |  |  |  |
| 4. | Instansi menunjukkan komitmen dalam proses rekrutmen karyawan yang kompeten sesuai tujuan instansi. |  |  |  |  |  |
| 5. | Instansi menunjukkan komitmen untuk pengembangan karyawan yang kompeten sesuai dengan kebijakan instansi. |  |  |  |  |  |
| 6. | Setiap karyawan memahami peran pengendalian internal masing-masing. |  |  |  |  |  |
| 7. | Setiap karyawan memahami tanggung jawab pengendalian internal masing-masing. |  |  |  |  |  |
| **Indikator: Penilaian Resiko (*Risk Assesment*)** | | | | | | |
| 8. | Pimpinan selalu memiliki rencana pengelolaan atau mengurangi risiko pelanggaran terhadap sistem dan prosedur akuntansi. |  |  |  |  |  |
| 9. | Kebijakan maupun prosedur pengamanan fisik atas asset telah ditetapkan dengan baik dan pengeluaran uang pada OPD selalu didokumentasikan pada bukti pengeluaran kas. |  |  |  |  |  |
| 10. | Instansi Pemerintah telah mengembangkan rencana untuk identifikasi maupun pengamanan atas asset infrastuktur dan semua transaksi yang diproses kedalam komputer adalah transaksi yang telah diotorisasi. |  |  |  |  |  |
| **Indikator: Aktivitas Pengendalian (*Control Activities*)** | | | | | | |
| 11. | Pengguna anggaran/pemegang kas pada masing-masing OPD telah menyampaikan Surat Pertanggungjawaban (SPJ) tepat pada waktunya. |  |  |  |  |  |
| 12. | OPD selalu menindaklanjuti setiap hasil temuan/reviu maupun saran yang diberikan oleh BPK/Inspektorat, dan sebagai tindak lanjut dari penilaian terhadap kualitas pengendalian intern, OPD melakukan perbaikan pengendalian intern. |  |  |  |  |  |
| 13. | Instansi mengimplementasikan pengendalian internal sesuai dengan kebijakan dan prosedur yang telah ditentukan. |  |  |  |  |  |
| 14. | Instansi menjalankan pengendalian internal sesuai dengan kebijakan dan prosedur yang telah ditentukan. |  |  |  |  |  |
| **Indikator: Komunikasi dan Informasi (*Information and Communication*)** | | | | | | |
| 15. | Informasi telah disediakan secara tepat waktu dan saluran komunikasi telah dilaksanakan secara efektif. |  |  |  |  |  |
| 16. | Instansi mendapatkan informasi yang relevan serta berkualitas untuk mendukung pengendalian internal. |  |  |  |  |  |
| 17. | Instansi mengkomunikasikan secara internal mengenai pengendalian internal untuk mendukung komponen lainnya. |  |  |  |  |  |
| **Indikator: Aktivitas Pengawasan (*Monitoring Activities*)** | | | | | | |
| 18. | Pimpinan selalu mereviu dan mengevaluasi temuan yang menunjukkan adanya kelemahan dan perlu perbaikan. |  |  |  |  |  |
| 19. | Pengawasan kerja yang buruk merupakan faktor yang dapat menyebabkan terjadinya kecurangan. |  |  |  |  |  |
| 20. | Pimpinan OPD selalu melakukan pemeriksaan terhadap catatan akuntansi, fisik kas, barang, dan secara terus menerus melakukan penilaian terhadap kualitas pengendalian intern |  |  |  |  |  |
| 21. | Pimpinan telah melakukan analisis risiko secara lengkap dan menyeluruh terhadap kemungkinan timbulnya pelanggaran terhadap sistem akuntansi. |  |  |  |  |  |
| 22. | Terdapat pengawasan secara intensif terhadap karyawan untuk mengurangi tindakan karyawan yang tidak jujur. |  |  |  |  |  |

1. Pertanyaan tentang *Whistleblowing System*

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Pertanyaan | Jawaban | | | | |
| SS | S | N | TS | STS |
| **Indikator: Aspek Struktural** | | | | | | |
| 1. | Saya tidak takut untuk melaporkan pelanggaran atau kecurangan yang terjadi karena ada kebijakan mengenai perlindungan pelapor/*whistleblower* dalam *whistleblowing system.* |  |  |  |  |  |
| 2. | Saya bersedia menyatakan komitmen untuk melaksanakan *whistleblowing system* dan berpartisipasi aktif untuk ikut melaporkan bila menemukan adanya pelanggaran atau kecurangan. |  |  |  |  |  |
| 3. | Instansi memiliki media komunikasi sebagai fasilitas pelaporan pelanggaran. |  |  |  |  |  |
| **Indikator: Aspek Operasional** | | | | | | |
| 4. | Saya akan menggunakan nama samaran/anonim jika melaporkan suatu pelanggaran/kecurangan. |  |  |  |  |  |
| 5. | Saya berani melaporkan tindakan pelanggaran karena ada kekebalan atas sanksi administratif. |  |  |  |  |  |
| 6. | Saya setuju para kepala bagian khususnya bagian keuangan ikut terlibat dalam penerapan *whistleblowing system*. |  |  |  |  |  |
| 7. | Saya lebih mudah dalam melaporkan pelanggaran yang terjadi karena tersedianya wadah khusus untuk melaporkan pelanggaran. |  |  |  |  |  |
| 8. | Laporan pelanggaran yang saya laporkan harus dilakukan investigasi lebih lanjut |  |  |  |  |  |
| 9. | Instansi harus membuat unit pengelolaan pengaduan kecurangan. |  |  |  |  |  |
| 10. | Saya akan melaporkan pelanggaran tanpa memandang apakah pelaku kecurangan merupakan pihak internal atau external organisasi. |  |  |  |  |  |
| **Indikator: Aspek Perawatan** | | | | | | |
| 11. | Evaluasi dan perbaikan harus senantias dilakukan instansi untuk meningkatkan efektivitas *whistleblowing system* |  |  |  |  |  |
| 12. | Instansi harus melakukan komunikasi secara berkala dengan karyawan mengenai hasil dari penerapan *whistleblowing system*. |  |  |  |  |  |
| 13. | Dengan melakukan tindakan whistleblowing, saya yakin akan menjadi evaluasi agar *system* berjalan dengan baik. |  |  |  |  |  |

Lampiran

Data Variabel Skeptisisme Profesional (X1)

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **N** | **SKEPTISISME PROFESIONAL (X1)** | | | | | | | | | | | | | | **Total (X1)** |
| **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **13** | **14** |
| 1 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 2 | 2 | 2 | **56** |
| 2 | 4 | 4 | 2 | 4 | 3 | 4 | 4 | 4 | 5 | 4 | 4 | 2 | 2 | 2 | **48** |
| 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | **50** |
| 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | **48** |
| 5 | 3 | 3 | 3 | 5 | 5 | 5 | 4 | 3 | 4 | 4 | 4 | 2 | 2 | 1 | **48** |
| 6 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | **49** |
| 7 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 1 | 2 | 1 | **47** |
| 8 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 1 | 1 | **54** |
| 9 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 1 | **50** |
| 10 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 2 | 1 | 1 | **54** |
| 11 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | **51** |
| 12 | 5 | 4 | 3 | 4 | 3 | 5 | 5 | 5 | 4 | 5 | 4 | 1 | 2 | 2 | **52** |
| 13 | 4 | 2 | 2 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | **44** |
| 14 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | **50** |
| 15 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 3 | 2 | 2 | **52** |
| 16 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 1 | **51** |
| 17 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 2 | 1 | 1 | **58** |
| 18 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 1 | 2 | 1 | **48** |
| 19 | 5 | 4 | 3 | 5 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 1 | 1 | 1 | **43** |
| 20 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | **50** |
| 21 | 3 | 3 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 2 | 2 | 1 | **44** |
| 22 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | **50** |
| 23 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | **49** |
| 24 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 2 | 3 | 2 | **47** |
| 25 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 2 | 1 | 2 | **55** |
| 26 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 2 | 2 | 2 | **51** |
| 27 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 2 | 1 | 2 | **55** |
| 28 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | **52** |
| 29 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 1 | 2 | 2 | **51** |
| 30 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 1 | 2 | 2 | **51** |
| 31 | 4 | 3 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 2 | 1 | 2 | **50** |
| 32 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 3 | 4 | 3 | 2 | 2 | **51** |
| 33 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 3 | 4 | 2 | 1 | 3 | **56** |
| 34 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 3 | 4 | 4 | 3 | 2 | 2 | **51** |
| 35 | 3 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 2 | 3 | 1 | **50** |
| 36 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 1 | 1 | **49** |
| 37 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 3 | 2 | 2 | **53** |
| 38 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 3 | 4 | 3 | 4 | 2 | 2 | 2 | **52** |
| 39 | 5 | 4 | 4 | 4 | 4 | 5 | 3 | 4 | 4 | 3 | 5 | 1 | 2 | 2 | **50** |
| 40 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 2 | 3 | 3 | **54** |
| 41 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 2 | 2 | 2 | **52** |
| 42 | 5 | 4 | 4 | 4 | 4 | 3 | 5 | 5 | 4 | 4 | 5 | 2 | 2 | 3 | **54** |
| 43 | 4 | 5 | 4 | 4 | 4 | 3 | 3 | 5 | 4 | 4 | 4 | 1 | 2 | 3 | **50** |
| 44 | 4 | 5 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 5 | 3 | 2 | 3 | 2 | **50** |
| 45 | 4 | 4 | 4 | 4 | 3 | 4 | 5 | 5 | 5 | 4 | 4 | 1 | 3 | 2 | **52** |
| 46 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 1 | 3 | **52** |
| 47 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 3 | 2 | 2 | **54** |
| 48 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 2 | 3 | 3 | **62** |
| 49 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 3 | 3 | **62** |
| 50 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 1 | 1 | 1 | **56** |
| 51 | 4 | 4 | 4 | 5 | 4 | 3 | 3 | 4 | 5 | 4 | 5 | 2 | 3 | 3 | **53** |
| 52 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 2 | 2 | **47** |
| 53 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 2 | 1 | 2 | **46** |
| 54 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 5 | 5 | 3 | 2 | 2 | 2 | **46** |
| 55 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 2 | 1 | 1 | **40** |
| 56 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 3 | 2 | 3 | **55** |
| 57 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 3 | 2 | 2 | **57** |
| 58 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 3 | 5 | 2 | 1 | 3 | **54** |
| 59 | 3 | 4 | 3 | 3 | 4 | 3 | 4 | 4 | 3 | 3 | 5 | 1 | 1 | 1 | **42** |
| 60 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 3 | 2 | **61** |
| 61 | 5 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 2 | 1 | 2 | **47** |
| 62 | 4 | 4 | 3 | 3 | 4 | 3 | 4 | 5 | 3 | 3 | 3 | 1 | 2 | 1 | **43** |
| 63 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 2 | 3 | 1 | **56** |
| 64 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 1 | 1 | 1 | **40** |
| 65 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 3 | 3 | 1 | 1 | 1 | **40** |
| 66 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 3 | 1 | 1 | 1 | **42** |

Lampiran

Data Variabel Sistem Pengendalian Internal (X2)

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **N** | **SISTEM PENGENDALIAN INTERNAL (X2)** | | | | | | | | | | | | | |
| **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **13** | **14** |
| 1 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 5 |
| 2 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 5 | 4 | 4 | 4 |
| 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 5 | 5 | 5 | 3 | 4 | 3 | 4 | 3 | 4 | 5 | 5 | 5 | 5 | 5 | 5 |
| 6 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 7 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 |
| 8 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 5 |
| 9 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 10 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 |
| 11 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 |
| 12 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 |
| 13 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 14 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 5 |
| 15 | 5 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 |
| 16 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 |
| 17 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 |
| 18 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 19 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 5 |
| 20 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 21 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 |
| 22 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 |
| 23 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 24 | 5 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 |
| 25 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 26 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 4 |
| 27 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 |
| 28 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 5 |
| 29 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 4 |
| 30 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 |
| 31 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 5 |
| 32 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 4 |
| 33 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 |
| 34 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 3 | 5 |
| 35 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 |
| 36 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 37 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 |
| 38 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 |
| 39 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 3 | 4 |
| 40 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 41 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 42 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 3 |
| 43 | 4 | 5 | 5 | 4 | 5 | 5 | 3 | 4 | 5 | 4 | 3 | 4 | 4 | 4 |
| 44 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 |
| 45 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 5 |
| 46 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 |
| 47 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 |
| 48 | 5 | 4 | 4 | 4 | 3 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 |
| 49 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 4 |
| 50 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 |
| 51 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 |
| 52 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 5 | 4 | 4 | 4 | 3 | 5 |
| 53 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 4 |
| 54 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 3 | 5 |
| 55 | 4 | 5 | 4 | 4 | 4 | 4 | 3 | 5 | 4 | 4 | 4 | 4 | 3 | 5 |
| 56 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 3 | 3 | 4 | 5 | 4 |
| 57 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 4 |
| 58 | 3 | 4 | 4 | 3 | 4 | 5 | 5 | 4 | 5 | 3 | 3 | 3 | 5 | 4 |
| 59 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 |
| 60 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 4 |
| 61 | 5 | 5 | 4 | 5 | 3 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 |
| 62 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 3 |
| 63 | 4 | 5 | 4 | 4 | 4 | 3 | 5 | 4 | 3 | 4 | 4 | 4 | 3 | 5 |
| 64 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 4 |
| 65 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 |
| 66 | 3 | 3 | 3 | 3 | 3 | 3 | 5 | 5 | 3 | 4 | 3 | 4 | 4 | 3 |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **N** | **SISTEM PENGENDALIAN INTERNAL (X2)** | | | | | | | | **Total (X2)** |
| **15** | **16** | **17** | **18** | **19** | **20** | **21** | **22** |
| 1 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | **98** |
| 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | **86** |
| 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | **88** |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | **88** |
| 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | **94** |
| 6 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | **87** |
| 7 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | **91** |
| 8 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | **105** |
| 9 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | **88** |
| 10 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | **98** |
| 11 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | **99** |
| 12 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | **99** |
| 13 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | **88** |
| 14 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | **94** |
| 15 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | **78** |
| 16 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | **90** |
| 17 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 3 | **97** |
| 18 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | **83** |
| 19 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | **97** |
| 20 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | **88** |
| 21 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | **86** |
| 22 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | **94** |
| 23 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | **84** |
| 24 | 4 | 4 | 4 | 5 | 4 | 3 | 3 | 4 | **88** |
| 25 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | **95** |
| 26 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | **97** |
| 27 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | **98** |
| 28 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | **98** |
| 29 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | **97** |
| 30 | 5 | 4 | 4 | 5 | 5 | 5 | 3 | 4 | **97** |
| 31 | 5 | 4 | 5 | 4 | 3 | 5 | 4 | 3 | **95** |
| 32 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | **93** |
| 33 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | **97** |
| 34 | 5 | 4 | 5 | 3 | 4 | 5 | 4 | 5 | **96** |
| 35 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | **94** |
| 36 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | **92** |
| 37 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | **93** |
| 38 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | **95** |
| 39 | 4 | 4 | 4 | 3 | 5 | 4 | 5 | 4 | **92** |
| 40 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | **91** |
| 41 | 4 | 4 | 4 | 4 | 5 | 4 | 3 | 4 | **91** |
| 42 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | **96** |
| 43 | 5 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | **91** |
| 44 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | **93** |
| 45 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | **98** |
| 46 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | **98** |
| 47 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | **93** |
| 48 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | **97** |
| 49 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | **97** |
| 50 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | **95** |
| 51 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | **102** |
| 52 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | **89** |
| 53 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | **90** |
| 54 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | **97** |
| 55 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | **91** |
| 56 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | **97** |
| 57 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | **99** |
| 58 | 4 | 3 | 3 | 3 | 3 | 5 | 3 | 4 | **83** |
| 59 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | **103** |
| 60 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | **97** |
| 61 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | **98** |
| 62 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | **96** |
| 63 | 3 | 4 | 3 | 4 | 3 | 5 | 4 | 4 | **86** |
| 64 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | **99** |
| 65 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | **98** |
| 66 | 5 | 5 | 3 | 4 | 4 | 3 | 4 | 3 | **80** |

Lampiran

Data Variabel *Whistleblowing System* (X3)

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **N** | ***WHISTLEBLOWING SYSTEM* (X3)** | | | | | | | | | | | | | **Total (X3)** |
| **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **13** |
| 1 | 5 | 5 | 5 | 2 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | **61** |
| 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | **51** |
| 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | **52** |
| 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | **49** |
| 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | **53** |
| 6 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 2 | 5 | 4 | 4 | **48** |
| 7 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | **52** |
| 8 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | **58** |
| 9 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | **49** |
| 10 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | **59** |
| 11 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | **54** |
| 12 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | **54** |
| 13 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | **51** |
| 14 | 5 | 5 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 5 | **49** |
| 15 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | **51** |
| 16 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | **52** |
| 17 | 3 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | **49** |
| 18 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | **41** |
| 19 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | **43** |
| 20 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | **52** |
| 21 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | **55** |
| 22 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | **52** |
| 23 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 4 | 4 | **44** |
| 24 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 3 | 4 | 4 | 4 | **44** |
| 25 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | **55** |
| 26 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | **54** |
| 27 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | **56** |
| 28 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | **57** |
| 29 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | **56** |
| 30 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | **55** |
| 31 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | **56** |
| 32 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | **55** |
| 33 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | **57** |
| 34 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | **58** |
| 35 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | **55** |
| 36 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | **57** |
| 37 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | **54** |
| 38 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | **57** |
| 39 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | **54** |
| 40 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | **56** |
| 41 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | **56** |
| 42 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | **57** |
| 43 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | **55** |
| 44 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 3 | 5 | **54** |
| 45 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | **57** |
| 46 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 3 | **53** |
| 47 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | **55** |
| 48 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 3 | 3 | **55** |
| 49 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 3 | 4 | 4 | **54** |
| 50 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | **55** |
| 51 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | **57** |
| 52 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | **53** |
| 53 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | **57** |
| 54 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | **60** |
| 55 | 4 | 5 | 5 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | **52** |
| 56 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | **60** |
| 57 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | **56** |
| 58 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | **61** |
| 59 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | **56** |
| 60 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | **61** |
| 61 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | **54** |
| 62 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 3 | **57** |
| 63 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 3 | 4 | 4 | 4 | **52** |
| 64 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | **56** |
| 65 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | **60** |
| 66 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | **52** |

Lampiran

Data Variabel Pencegahan *Fraud* (Y)

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **N** | **PENCEGAHAN *FRAUD* (Y)** | | | | | | | | | | | | | |
| **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **13** | **14** |
| 1 | 5 | 5 | 5 | 5 | 5 | 3 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 |
| 2 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 4 |
| 4 | 3 | 5 | 5 | 5 | 5 | 5 | 3 | 4 | 4 | 4 | 3 | 4 | 3 | 5 |
| 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 3 | 5 | 4 | 4 |
| 6 | 5 | 4 | 4 | 5 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 4 |
| 7 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 5 |
| 8 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 3 | 4 | 5 | 5 |
| 9 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 10 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 4 |
| 11 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 5 |
| 12 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 |
| 13 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 14 | 4 | 4 | 5 | 5 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 5 | 4 | 4 |
| 15 | 4 | 4 | 5 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 16 | 4 | 3 | 4 | 5 | 5 | 4 | 3 | 4 | 4 | 5 | 3 | 5 | 4 | 4 |
| 17 | 4 | 5 | 5 | 4 | 5 | 3 | 3 | 4 | 4 | 5 | 5 | 5 | 3 | 3 |
| 18 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| 19 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 20 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 21 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 3 |
| 22 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 23 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 3 | 4 |
| 24 | 4 | 4 | 5 | 5 | 3 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 4 |
| 25 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 3 |
| 26 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 5 | 4 | 4 |
| 27 | 4 | 5 | 3 | 4 | 4 | 3 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 3 |
| 28 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 4 |
| 29 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 4 |
| 30 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 |
| 31 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 3 | 3 | 3 | 5 | 4 |
| 32 | 4 | 5 | 4 | 4 | 4 | 3 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 3 |
| 33 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 |
| 34 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 3 | 5 | 4 | 4 |
| 35 | 4 | 4 | 5 | 4 | 5 | 3 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 |
| 36 | 4 | 4 | 4 | 4 | 5 | 3 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 |
| 37 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 5 |
| 38 | 5 | 4 | 4 | 5 | 4 | 4 | 3 | 5 | 4 | 5 | 5 | 5 | 4 | 4 |
| 39 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 5 |
| 40 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 4 |
| 41 | 5 | 5 | 4 | 3 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 4 |
| 42 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 |
| 43 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 |
| 44 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 |
| 45 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 46 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 |
| 47 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 |
| 48 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 |
| 49 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 4 |
| 50 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 |
| 51 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 3 | 4 | 5 | 4 | 5 | 5 | 5 |
| 52 | 3 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 |
| 53 | 4 | 4 | 5 | 4 | 3 | 4 | 4 | 5 | 5 | 3 | 4 | 4 | 4 | 4 |
| 54 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 5 |
| 55 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 |
| 56 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 4 |
| 57 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 |
| 58 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 59 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 |
| 60 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 |
| 61 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 3 |
| 62 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 |
| 63 | 5 | 4 | 5 | 4 | 3 | 5 | 3 | 4 | 5 | 4 | 4 | 5 | 5 | 4 |
| 64 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 4 |
| 65 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 5 | 5 | 4 | 5 | 5 | 4 | 4 |
| 66 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 3 | 3 | 5 | 5 | 4 |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **N** | **PENCEGAHAN *FRAUD* (Y)** | | | | | | | | | | **Total (Y)** |
| **15** | **16** | **17** | **18** | **19** | **20** | **21** | **22** | **23** | **24** |
| 1 | 4 | 4 | 5 | 4 | 4 | 3 | 3 | 5 | 5 | 5 | **105** |
| 2 | 4 | 4 | 5 | 5 | 4 | 3 | 4 | 4 | 4 | 4 | **98** |
| 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | **92** |
| 4 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | **94** |
| 5 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | **98** |
| 6 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | **93** |
| 7 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | **112** |
| 8 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | **110** |
| 9 | 4 | 5 | 3 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | **106** |
| 10 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | **107** |
| 11 | 4 | 4 | 4 | 5 | 5 | 3 | 4 | 5 | 4 | 4 | **105** |
| 12 | 3 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | **100** |
| 13 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | **99** |
| 14 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | **96** |
| 15 | 4 | 5 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | **93** |
| 16 | 4 | 4 | 5 | 5 | 5 | 3 | 5 | 5 | 4 | 4 | **101** |
| 17 | 3 | 4 | 4 | 4 | 5 | 3 | 4 | 5 | 5 | 5 | **100** |
| 18 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | **77** |
| 19 | 4 | 5 | 4 | 4 | 5 | 3 | 4 | 4 | 5 | 4 | **102** |
| 20 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | **97** |
| 21 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | **86** |
| 22 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | **101** |
| 23 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | **86** |
| 24 | 3 | 3 | 5 | 5 | 4 | 3 | 4 | 3 | 3 | 4 | **91** |
| 25 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | **105** |
| 26 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 3 | 5 | 5 | **103** |
| 27 | 3 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | **99** |
| 28 | 4 | 5 | 5 | 5 | 5 | 3 | 5 | 4 | 4 | 4 | **107** |
| 29 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | **108** |
| 30 | 3 | 4 | 3 | 4 | 4 | 5 | 4 | 3 | 4 | 5 | **95** |
| 31 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 3 | 4 | **100** |
| 32 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | **103** |
| 33 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | **103** |
| 34 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | **100** |
| 35 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 3 | 4 | **102** |
| 36 | 4 | 4 | 4 | 3 | 5 | 4 | 4 | 4 | 4 | 5 | **100** |
| 37 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | **103** |
| 38 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | **106** |
| 39 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | **109** |
| 40 | 4 | 5 | 5 | 5 | 3 | 4 | 5 | 5 | 5 | 5 | **107** |
| 41 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | **106** |
| 42 | 5 | 4 | 4 | 4 | 4 | 3 | 5 | 4 | 5 | 4 | **102** |
| 43 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | **108** |
| 44 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | **107** |
| 45 | 4 | 4 | 4 | 4 | 5 | 3 | 4 | 4 | 4 | 4 | **98** |
| 46 | 4 | 4 | 4 | 4 | 4 | 3 | 5 | 5 | 4 | 4 | **104** |
| 47 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | **104** |
| 48 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | **98** |
| 49 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | **108** |
| 50 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | **106** |
| 51 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | **108** |
| 52 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | **107** |
| 53 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | **100** |
| 54 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | **105** |
| 55 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | **106** |
| 56 | 5 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 5 | 4 | **106** |
| 57 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | **106** |
| 58 | 4 | 5 | 4 | 3 | 5 | 5 | 4 | 3 | 3 | 5 | **101** |
| 59 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 3 | 5 | **104** |
| 60 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 3 | 3 | 4 | **104** |
| 61 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | **103** |
| 62 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | **106** |
| 63 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | **103** |
| 64 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | **109** |
| 65 | 4 | 4 | 4 | 4 | 3 | 4 | 5 | 4 | 4 | 4 | **99** |
| 66 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | **96** |

Lampiran

Data Total Variabel Independen dan Dependen

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **N** | **Data Total Variabel Independen dan Dependen** | | | |
| **Skeptisisme Profesional (X1)** | **Sistem Pengendalian Internal (X2)** | ***Whistleblowing System* (X3)** | **Pencegahan *Fraud* (Y)** |
| 1 | 56 | 98 | 61 | 105 |
| 2 | 48 | 86 | 51 | 98 |
| 3 | 50 | 88 | 52 | 92 |
| 4 | 48 | 88 | 49 | 94 |
| 5 | 48 | 94 | 53 | 98 |
| 6 | 49 | 87 | 48 | 93 |
| 7 | 47 | 91 | 52 | 112 |
| 8 | 54 | 105 | 58 | 110 |
| 9 | 50 | 88 | 49 | 106 |
| 10 | 54 | 98 | 59 | 107 |
| 11 | 51 | 99 | 54 | 105 |
| 12 | 52 | 99 | 54 | 100 |
| 13 | 44 | 88 | 51 | 99 |
| 14 | 50 | 94 | 49 | 96 |
| 15 | 52 | 78 | 51 | 93 |
| 16 | 51 | 90 | 52 | 101 |
| 17 | 58 | 97 | 49 | 100 |
| 18 | 48 | 83 | 41 | 77 |
| 19 | 43 | 97 | 43 | 102 |
| 20 | 50 | 88 | 52 | 97 |
| 21 | 44 | 86 | 55 | 86 |
| 22 | 50 | 94 | 52 | 101 |
| 23 | 49 | 84 | 44 | 86 |
| 24 | 47 | 88 | 44 | 91 |
| 25 | 55 | 95 | 55 | 105 |
| 26 | 51 | 97 | 54 | 103 |
| 27 | 55 | 98 | 56 | 99 |
| 28 | 52 | 98 | 57 | 107 |
| 29 | 51 | 97 | 56 | 108 |
| 30 | 51 | 97 | 55 | 95 |
| 31 | 50 | 95 | 56 | 100 |
| 32 | 51 | 93 | 55 | 103 |
| 33 | 56 | 97 | 57 | 103 |
| 34 | 51 | 96 | 58 | 100 |
| 35 | 50 | 94 | 55 | 102 |
| 36 | 49 | 92 | 57 | 100 |
| 37 | 53 | 93 | 54 | 103 |
| 38 | 52 | 95 | 57 | 106 |
| 39 | 50 | 92 | 54 | 109 |
| 40 | 54 | 91 | 56 | 107 |
| 41 | 52 | 91 | 56 | 106 |
| 42 | 54 | 96 | 57 | 102 |
| 43 | 50 | 91 | 55 | 108 |
| 44 | 50 | 93 | 54 | 107 |
| 45 | 52 | 98 | 57 | 98 |
| 46 | 52 | 98 | 53 | 104 |
| 47 | 54 | 93 | 55 | 104 |
| 48 | 62 | 97 | 55 | 98 |
| 49 | 62 | 97 | 54 | 108 |
| 50 | 56 | 95 | 55 | 106 |
| 51 | 53 | 102 | 57 | 108 |
| 52 | 47 | 89 | 53 | 107 |
| 53 | 46 | 90 | 57 | 100 |
| 54 | 46 | 97 | 60 | 105 |
| 55 | 40 | 91 | 52 | 106 |
| 56 | 55 | 97 | 60 | 106 |
| 57 | 57 | 99 | 56 | 106 |
| 58 | 54 | 83 | 61 | 101 |
| 59 | 42 | 103 | 56 | 104 |
| 60 | 61 | 97 | 61 | 104 |
| 61 | 47 | 98 | 54 | 103 |
| 62 | 43 | 96 | 57 | 106 |
| 63 | 56 | 86 | 52 | 103 |
| 64 | 40 | 99 | 56 | 109 |
| 65 | 40 | 98 | 60 | 99 |
| 66 | 42 | 80 | 52 | 96 |

Lampiran

Validitas Variabel Skeptisisme Profesional

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | X1.1 | X1.2 | | X1.3 | X1.4 | X1.5 | | X1.6 | | X1.7 | X1.8 | | X1.9 |
| X1.1 | Pearson Correlation | 1 | ,398\*\* | | ,410\*\* | ,309\* | ,322\*\* | | ,307\* | | ,361\*\* | ,183 | | ,114 |
| Sig. (2-tailed) |  | ,001 | | ,001 | ,011 | ,008 | | ,012 | | ,003 | ,141 | | ,363 |
| N | 66 | 66 | | 66 | 66 | 66 | | 66 | | 66 | 66 | | 66 |
| X1.2 | Pearson Correlation | ,398\*\* | 1 | | ,550\*\* | ,252\* | ,303\* | | ,393\*\* | | ,278\* | ,365\*\* | | ,229 |
| Sig. (2-tailed) | ,001 |  | | ,000 | ,041 | ,013 | | ,001 | | ,024 | ,003 | | ,064 |
| N | 66 | 66 | | 66 | 66 | 66 | | 66 | | 66 | 66 | | 66 |
| X1.3 | Pearson Correlation | ,410\*\* | ,550\*\* | | 1 | ,358\*\* | ,490\*\* | | ,396\*\* | | ,286\* | ,318\*\* | | ,291\* |
| Sig. (2-tailed) | ,001 | ,000 | |  | ,003 | ,000 | | ,001 | | ,020 | ,009 | | ,018 |
| N | 66 | 66 | | 66 | 66 | 66 | | 66 | | 66 | 66 | | 66 |
| X1.4 | Pearson Correlation | ,309\* | ,252\* | | ,358\*\* | 1 | ,366\*\* | | ,392\*\* | | ,172 | ,201 | | ,264\* |
| Sig. (2-tailed) | ,011 | ,041 | | ,003 |  | ,002 | | ,001 | | ,168 | ,106 | | ,032 |
| N | 66 | 66 | | 66 | 66 | 66 | | 66 | | 66 | 66 | | 66 |
| X1.5 | Pearson Correlation | ,322\*\* | ,303\* | | ,490\*\* | ,366\*\* | 1 | | ,435\*\* | | ,389\*\* | ,213 | | ,269\* |
| Sig. (2-tailed) | ,008 | ,013 | | ,000 | ,002 |  | | ,000 | | ,001 | ,085 | | ,029 |
| N | 66 | 66 | | 66 | 66 | 66 | | 66 | | 66 | 66 | | 66 |
| X1.6 | Pearson Correlation | ,307\* | ,393\*\* | | ,396\*\* | ,392\*\* | ,435\*\* | | 1 | | ,413\*\* | ,311\* | | ,418\*\* |
| Sig. (2-tailed) | ,012 | ,001 | | ,001 | ,001 | ,000 | |  | | ,001 | ,011 | | ,000 |
| N | 66 | 66 | | 66 | 66 | 66 | | 66 | | 66 | 66 | | 66 |
| X1.7 | Pearson Correlation | ,361\*\* | ,278\* | | ,286\* | ,172 | ,389\*\* | | ,413\*\* | | 1 | ,410\*\* | | ,228 |
| Sig. (2-tailed) | ,003 | ,024 | | ,020 | ,168 | ,001 | | ,001 | |  | ,001 | | ,066 |
| N | 66 | 66 | | 66 | 66 | 66 | | 66 | | 66 | 66 | | 66 |
| X1.8 | Pearson Correlation | ,183 | ,365\*\* | | ,318\*\* | ,201 | ,213 | | ,311\* | | ,410\*\* | 1 | | ,309\* |
| Sig. (2-tailed) | ,141 | ,003 | | ,009 | ,106 | ,085 | | ,011 | | ,001 |  | | ,012 |
| N | 66 | 66 | | 66 | 66 | 66 | | 66 | | 66 | 66 | | 66 |
| X1.9 | Pearson Correlation | ,114 | ,229 | | ,291\* | ,264\* | ,269\* | | ,418\*\* | | ,228 | ,309\* | | 1 |
| Sig. (2-tailed) | ,363 | ,064 | | ,018 | ,032 | ,029 | | ,000 | | ,066 | ,012 | |  |
| N | 66 | 66 | | 66 | 66 | 66 | | 66 | | 66 | 66 | | 66 |
| X1.10 | Pearson Correlation | ,122 | ,218 | | ,205 | ,283\* | ,218 | | ,374\*\* | | ,355\*\* | ,356\*\* | | ,538\*\* |
| Sig. (2-tailed) | ,328 | ,079 | | ,099 | ,021 | ,079 | | ,002 | | ,003 | ,003 | | ,000 |
| N | 66 | 66 | | 66 | 66 | 66 | | 66 | | 66 | 66 | | 66 |
| X1.11 | Pearson Correlation | ,199 | ,211 | | ,257\* | ,292\* | ,322\*\* | | ,343\*\* | | ,328\*\* | ,414\*\* | | ,358\*\* |
| Sig. (2-tailed) | ,109 | ,089 | | ,037 | ,017 | ,008 | | ,005 | | ,007 | ,001 | | ,003 |
| N | 66 | 66 | | 66 | 66 | 66 | | 66 | | 66 | 66 | | 66 |
| X1.12 | Pearson Correlation | ,036 | ,041 | | ,136 | ,186 | ,153 | | ,120 | | ,164 | -,092 | | ,237 |
| Sig. (2-tailed) | ,774 | ,745 | | ,276 | ,135 | ,222 | | ,337 | | ,187 | ,462 | | ,055 |
| N | 66 | 66 | | 66 | 66 | 66 | | 66 | | 66 | 66 | | 66 |
| X1.13 | Pearson Correlation | ,017 | ,144 | | ,047 | -,035 | -,091 | | -,028 | | -,014 | ,042 | | ,323\*\* |
| Sig. (2-tailed) | ,890 | ,249 | | ,709 | ,783 | ,467 | | ,826 | | ,910 | ,741 | | ,008 |
| N | 66 | 66 | | 66 | 66 | 66 | | 66 | | 66 | 66 | | 66 |
| X1.14 | Pearson Correlation | ,212 | ,143 | | ,225 | ,159 | ,082 | | ,046 | | ,024 | ,272\* | | ,323\*\* |
| Sig. (2-tailed) | ,088 | ,252 | | ,070 | ,203 | ,512 | | ,715 | | ,847 | ,027 | | ,008 |
| N | 66 | 66 | | 66 | 66 | 66 | | 66 | | 66 | 66 | | 66 |
| Total\_X1 | Pearson Correlation | ,516\*\* | ,593\*\* | | ,645\*\* | ,541\*\* | ,582\*\* | | ,637\*\* | | ,571\*\* | ,556\*\* | | ,633\*\* |
| Sig. (2-tailed) | ,000 | ,000 | | ,000 | ,000 | ,000 | | ,000 | | ,000 | ,000 | | ,000 |
| N | 66 | 66 | | 66 | 66 | 66 | | 66 | | 66 | 66 | | 66 |
|  |
|  | | X1.10 | | X1.11 | | X1.12 | | X1.13 | | X1.14 | | | Total\_X1 | |
| X1.1 | Pearson Correlation | ,122 | | ,199 | | ,036 | | ,017 | | ,212 | | | ,516\*\* | |
| Sig. (2-tailed) | ,328 | | ,109 | | ,774 | | ,890 | | ,088 | | | ,000 | |
| N | 66 | | 66 | | 66 | | 66 | | 66 | | | 66 | |
| X1.2 | Pearson Correlation | ,218 | | ,211 | | ,041 | | ,144 | | ,143 | | | ,593\*\* | |
| Sig. (2-tailed) | ,079 | | ,089 | | ,745 | | ,249 | | ,252 | | | ,000 | |
| N | 66 | | 66 | | 66 | | 66 | | 66 | | | 66 | |
| X1.3 | Pearson Correlation | ,205 | | ,257\* | | ,136 | | ,047 | | ,225 | | | ,645\*\* | |
| Sig. (2-tailed) | ,099 | | ,037 | | ,276 | | ,709 | | ,070 | | | ,000 | |
| N | 66 | | 66 | | 66 | | 66 | | 66 | | | 66 | |
| X1.4 | Pearson Correlation | ,283\* | | ,292\* | | ,186 | | -,035 | | ,159 | | | ,541\*\* | |
| Sig. (2-tailed) | ,021 | | ,017 | | ,135 | | ,783 | | ,203 | | | ,000 | |
| N | 66 | | 66 | | 66 | | 66 | | 66 | | | 66 | |
| X1.5 | Pearson Correlation | ,218 | | ,322\*\* | | ,153 | | -,091 | | ,082 | | | ,582\*\* | |
| Sig. (2-tailed) | ,079 | | ,008 | | ,222 | | ,467 | | ,512 | | | ,000 | |
| N | 66 | | 66 | | 66 | | 66 | | 66 | | | 66 | |
| X1.6 | Pearson Correlation | ,374\*\* | | ,343\*\* | | ,120 | | -,028 | | ,046 | | | ,637\*\* | |
| Sig. (2-tailed) | ,002 | | ,005 | | ,337 | | ,826 | | ,715 | | | ,000 | |
| N | 66 | | 66 | | 66 | | 66 | | 66 | | | 66 | |
| X1.7 | Pearson Correlation | ,355\*\* | | ,328\*\* | | ,164 | | -,014 | | ,024 | | | ,571\*\* | |
| Sig. (2-tailed) | ,003 | | ,007 | | ,187 | | ,910 | | ,847 | | | ,000 | |
| N | 66 | | 66 | | 66 | | 66 | | 66 | | | 66 | |
| X1.8 | Pearson Correlation | ,356\*\* | | ,414\*\* | | -,092 | | ,042 | | ,272\* | | | ,556\*\* | |
| Sig. (2-tailed) | ,003 | | ,001 | | ,462 | | ,741 | | ,027 | | | ,000 | |
| N | 66 | | 66 | | 66 | | 66 | | 66 | | | 66 | |
| X1.9 | Pearson Correlation | ,538\*\* | | ,358\*\* | | ,237 | | ,323\*\* | | ,323\*\* | | | ,633\*\* | |
| Sig. (2-tailed) | ,000 | | ,003 | | ,055 | | ,008 | | ,008 | | | ,000 | |
| N | 66 | | 66 | | 66 | | 66 | | 66 | | | 66 | |
| X1.10 | Pearson Correlation | 1 | | ,253\* | | ,264\* | | ,266\* | | ,105 | | | ,598\*\* | |
| Sig. (2-tailed) |  | | ,041 | | ,032 | | ,031 | | ,402 | | | ,000 | |
| N | 66 | | 66 | | 66 | | 66 | | 66 | | | 66 | |
| X1.11 | Pearson Correlation | ,253\* | | 1 | | ,210 | | ,100 | | ,284\* | | | ,591\*\* | |
| Sig. (2-tailed) | ,041 | |  | | ,091 | | ,423 | | ,021 | | | ,000 | |
| N | 66 | | 66 | | 66 | | 66 | | 66 | | | 66 | |
| X1.12 | Pearson Correlation | ,264\* | | ,210 | | 1 | | ,302\* | | ,402\*\* | | | ,417\*\* | |
| Sig. (2-tailed) | ,032 | | ,091 | |  | | ,014 | | ,001 | | | ,000 | |
| N | 66 | | 66 | | 66 | | 66 | | 66 | | | 66 | |
| X1.13 | Pearson Correlation | ,266\* | | ,100 | | ,302\* | | 1 | | ,337\*\* | | | ,322\*\* | |
| Sig. (2-tailed) | ,031 | | ,423 | | ,014 | |  | | ,006 | | | ,008 | |
| N | 66 | | 66 | | 66 | | 66 | | 66 | | | 66 | |
| X1.14 | Pearson Correlation | ,105 | | ,284\* | | ,402\*\* | | ,337\*\* | | 1 | | | ,474\*\* | |
| Sig. (2-tailed) | ,402 | | ,021 | | ,001 | | ,006 | |  | | | ,000 | |
| N | 66 | | 66 | | 66 | | 66 | | 66 | | | 66 | |
| Total\_X1 | Pearson Correlation | ,598\*\* | | ,591\*\* | | ,417\*\* | | ,322\*\* | | ,474\*\* | | | 1 | |
| Sig. (2-tailed) | ,000 | | ,000 | | ,000 | | ,008 | | ,000 | | |  | |
| N | 66 | | 66 | | 66 | | 66 | | 66 | | | 66 | |

\*\*. Correlation is significant at the 0.01 level (2-tailed).

\*. Correlation is significant at the 0.05 level (2-tailed).

Lampiran

Validitas Variabel Sistem Pengendalian Internal

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | X2.1 | X2.2 | | X2.3 | | | X2.4 | | | X2.5 | | X2.6 | | X2.7 | | X2.8 | | X2.9 | | X2.10 |
| X2.1 | Pearson Correlation | | 1 | ,362\*\* | | ,229 | | | ,147 | | | ,081 | | ,270\* | | ,290\* | | -,024 | | ,236 | | ,343\*\* |
| Sig. (2-tailed) | |  | ,003 | | ,065 | | | ,238 | | | ,516 | | ,028 | | ,018 | | ,849 | | ,056 | | ,005 |
| N | | 66 | 66 | | 66 | | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 |
| X2.2 | Pearson Correlation | | ,362\*\* | 1 | | ,321\*\* | | | ,228 | | | ,170 | | ,202 | | ,021 | | ,196 | | ,180 | | ,209 |
| Sig. (2-tailed) | | ,003 |  | | ,009 | | | ,066 | | | ,174 | | ,103 | | ,869 | | ,115 | | ,148 | | ,093 |
| N | | 66 | 66 | | 66 | | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 |
| X2.3 | Pearson Correlation | | ,229 | ,321\*\* | | 1 | | | ,362\*\* | | | ,451\*\* | | ,469\*\* | | ,229 | | ,197 | | ,227 | | -,073 |
| Sig. (2-tailed) | | ,065 | ,009 | |  | | | ,003 | | | ,000 | | ,000 | | ,065 | | ,113 | | ,067 | | ,559 |
| N | | 66 | 66 | | 66 | | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 |
| X2.4 | Pearson Correlation | | ,147 | ,228 | | ,362\*\* | | | 1 | | | ,487\*\* | | ,170 | | ,147 | | ,150 | | ,138 | | ,205 |
| Sig. (2-tailed) | | ,238 | ,066 | | ,003 | | |  | | | ,000 | | ,174 | | ,238 | | ,228 | | ,268 | | ,098 |
| N | | 66 | 66 | | 66 | | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 |
| X2.5 | Pearson Correlation | | ,081 | ,170 | | ,451\*\* | | | ,487\*\* | | | 1 | | ,414\*\* | | ,038 | | -,104 | | ,222 | | ,166 |
| Sig. (2-tailed) | | ,516 | ,174 | | ,000 | | | ,000 | | |  | | ,001 | | ,762 | | ,405 | | ,073 | | ,182 |
| N | | 66 | 66 | | 66 | | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 |
| X2.6 | Pearson Correlation | | ,270\* | ,202 | | ,469\*\* | | | ,170 | | | ,414\*\* | | 1 | | ,223 | | ,011 | | ,269\* | | ,191 |
| Sig. (2-tailed) | | ,028 | ,103 | | ,000 | | | ,174 | | | ,001 | |  | | ,072 | | ,932 | | ,029 | | ,125 |
| N | | 66 | 66 | | 66 | | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 |
| X2.7 | Pearson Correlation | | ,290\* | ,021 | | ,229 | | | ,147 | | | ,038 | | ,223 | | 1 | | ,187 | | ,001 | | -,008 |
| Sig. (2-tailed) | | ,018 | ,869 | | ,065 | | | ,238 | | | ,762 | | ,072 | |  | | ,134 | | ,991 | | ,952 |
| N | | 66 | 66 | | 66 | | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 |
| X2.8 | Pearson Correlation | | -,024 | ,196 | | ,197 | | | ,150 | | | -,104 | | ,011 | | ,187 | | 1 | | ,102 | | ,086 |
| Sig. (2-tailed) | | ,849 | ,115 | | ,113 | | | ,228 | | | ,405 | | ,932 | | ,134 | |  | | ,415 | | ,492 |
| N | | 66 | 66 | | 66 | | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 |
| X2.9 | Pearson Correlation | | ,236 | ,180 | | ,227 | | | ,138 | | | ,222 | | ,269\* | | ,001 | | ,102 | | 1 | | ,061 |
| Sig. (2-tailed) | | ,056 | ,148 | | ,067 | | | ,268 | | | ,073 | | ,029 | | ,991 | | ,415 | |  | | ,629 |
| N | | 66 | 66 | | 66 | | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 |
| X2.10 | Pearson Correlation | | ,343\*\* | ,209 | | -,073 | | | ,205 | | | ,166 | | ,191 | | -,008 | | ,086 | | ,061 | | 1 |
| Sig. (2-tailed) | | ,005 | ,093 | | ,559 | | | ,098 | | | ,182 | | ,125 | | ,952 | | ,492 | | ,629 | |  |
| N | | 66 | 66 | | 66 | | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 |
| X2.11 | Pearson Correlation | | ,191 | ,126 | | ,030 | | | ,221 | | | ,169 | | -,076 | | -,072 | | ,095 | | ,089 | | ,415\*\* |
| Sig. (2-tailed) | | ,125 | ,315 | | ,810 | | | ,075 | | | ,175 | | ,545 | | ,568 | | ,447 | | ,476 | | ,001 |
| N | | 66 | 66 | | 66 | | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 |
| X2.12 | Pearson Correlation | | ,070 | ,144 | | -,049 | | | ,279\* | | | ,068 | | ,038 | | -,028 | | ,134 | | ,125 | | ,384\*\* |
| Sig. (2-tailed) | | ,579 | ,248 | | ,697 | | | ,023 | | | ,586 | | ,761 | | ,823 | | ,283 | | ,316 | | ,001 |
| N | | 66 | 66 | | 66 | | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 |
| X2.13 | Pearson Correlation | | ,235 | ,176 | | -,033 | | | ,105 | | | ,107 | | ,322\*\* | | ,154 | | ,061 | | ,189 | | ,166 |
| Sig. (2-tailed) | | ,057 | ,156 | | ,789 | | | ,401 | | | ,394 | | ,008 | | ,218 | | ,628 | | ,128 | | ,182 |
| N | | 66 | 66 | | 66 | | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 |
| X2.14 | Pearson Correlation | | ,242\* | ,260\* | | ,063 | | | ,172 | | | ,047 | | -,157 | | ,011 | | ,164 | | ,175 | | ,006 |
| Sig. (2-tailed) | | ,050 | ,035 | | ,616 | | | ,168 | | | ,706 | | ,208 | | ,929 | | ,188 | | ,159 | | ,963 |
| N | | 66 | 66 | | 66 | | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 |
| X2.15 | Pearson Correlation | | ,059 | -,004 | | ,102 | | | ,111 | | | ,016 | | ,263\* | | ,364\*\* | | ,297\* | | ,081 | | ,115 |
| Sig. (2-tailed) | | ,640 | ,977 | | ,416 | | | ,373 | | | ,899 | | ,033 | | ,003 | | ,015 | | ,516 | | ,359 |
| N | | 66 | 66 | | 66 | | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 |
| X2.16 | Pearson Correlation | | ,192 | ,051 | | ,104 | | | ,275\* | | | ,209 | | ,098 | | ,297\* | | ,132 | | ,010 | | ,199 |
| Sig. (2-tailed) | | ,122 | ,684 | | ,405 | | | ,026 | | | ,093 | | ,433 | | ,015 | | ,290 | | ,938 | | ,108 |
| N | | 66 | 66 | | 66 | | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 |
| X2.17 | Pearson Correlation | | ,295\* | ,221 | | ,252\* | | | ,306\* | | | ,015 | | ,194 | | ,199 | | ,522\*\* | | ,292\* | | ,223 |
| Sig. (2-tailed) | | ,016 | ,075 | | ,041 | | | ,012 | | | ,904 | | ,118 | | ,109 | | ,000 | | ,017 | | ,071 |
| N | | 66 | 66 | | 66 | | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 |
| X2.18 | Pearson Correlation | | ,223 | ,148 | | ,164 | | | ,219 | | | ,074 | | ,107 | | -,011 | | ,188 | | ,164 | | ,247\* |
| Sig. (2-tailed) | | ,072 | ,237 | | ,187 | | | ,078 | | | ,557 | | ,394 | | ,928 | | ,131 | | ,188 | | ,046 |
| N | | 66 | 66 | | 66 | | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 |
| X2.19 | Pearson Correlation | | ,172 | ,214 | | ,068 | | | ,260\* | | | ,025 | | ,054 | | -,041 | | ,146 | | ,287\* | | ,209 |
| Sig. (2-tailed) | | ,168 | ,085 | | ,589 | | | ,035 | | | ,843 | | ,669 | | ,742 | | ,241 | | ,020 | | ,093 |
| N | | 66 | 66 | | 66 | | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 |
| X2.20 | Pearson Correlation | | ,067 | ,287\* | | ,302\* | | | ,352\*\* | | | ,355\*\* | | ,198 | | ,206 | | ,169 | | -,064 | | ,118 |
| Sig. (2-tailed) | | ,592 | ,019 | | ,014 | | | ,004 | | | ,003 | | ,111 | | ,098 | | ,174 | | ,612 | | ,344 |
| N | | 66 | 66 | | 66 | | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 |
| X2.21 | Pearson Correlation | | ,089 | ,222 | | ,197 | | | ,387\*\* | | | ,372\*\* | | ,196 | | ,134 | | ,186 | | ,178 | | ,294\* |
| Sig. (2-tailed) | | ,478 | ,073 | | ,113 | | | ,001 | | | ,002 | | ,114 | | ,283 | | ,135 | | ,152 | | ,017 |
| N | | 66 | 66 | | 66 | | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 |
| X2.22 | Pearson Correlation | | ,094 | ,234 | | ,259\* | | | ,158 | | | ,046 | | ,153 | | ,141 | | ,256\* | | ,134 | | ,252\* |
| Sig. (2-tailed) | | ,455 | ,059 | | ,036 | | | ,204 | | | ,712 | | ,219 | | ,258 | | ,038 | | ,282 | | ,041 |
| N | | 66 | 66 | | 66 | | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 |
| Total\_X2 | Pearson Correlation | | ,499\*\* | ,497\*\* | | ,493\*\* | | | ,595\*\* | | | ,454\*\* | | ,467\*\* | | ,355\*\* | | ,399\*\* | | ,414\*\* | | ,477\*\* |
| Sig. (2-tailed) | | ,000 | ,000 | | ,000 | | | ,000 | | | ,000 | | ,000 | | ,003 | | ,001 | | ,001 | | ,000 |
| N | | 66 | 66 | | 66 | | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 |
|  |
|  | | | X2.11 | X2.12 | | X2.13 | | X2.14 | | | X2.15 | | X2.16 | | X2.17 | | X2.18 | | X2.19 | | X2.20 | |
| X2.1 | Pearson Correlation | | ,191 | ,070 | | ,235 | | ,242\* | | | ,059 | | ,192 | | ,295\* | | ,223 | | ,172 | | ,067 | |
| Sig. (2-tailed) | | ,125 | ,579 | | ,057 | | ,050 | | | ,640 | | ,122 | | ,016 | | ,072 | | ,168 | | ,592 | |
| N | | 66 | 66 | | 66 | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 | |
| X2.2 | Pearson Correlation | | ,126 | ,144 | | ,176 | | ,260\* | | | -,004 | | ,051 | | ,221 | | ,148 | | ,214 | | ,287\* | |
| Sig. (2-tailed) | | ,315 | ,248 | | ,156 | | ,035 | | | ,977 | | ,684 | | ,075 | | ,237 | | ,085 | | ,019 | |
| N | | 66 | 66 | | 66 | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 | |
| X2.3 | Pearson Correlation | | ,030 | -,049 | | -,033 | | ,063 | | | ,102 | | ,104 | | ,252\* | | ,164 | | ,068 | | ,302\* | |
| Sig. (2-tailed) | | ,810 | ,697 | | ,789 | | ,616 | | | ,416 | | ,405 | | ,041 | | ,187 | | ,589 | | ,014 | |
| N | | 66 | 66 | | 66 | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 | |
| X2.4 | Pearson Correlation | | ,221 | ,279\* | | ,105 | | ,172 | | | ,111 | | ,275\* | | ,306\* | | ,219 | | ,260\* | | ,352\*\* | |
| Sig. (2-tailed) | | ,075 | ,023 | | ,401 | | ,168 | | | ,373 | | ,026 | | ,012 | | ,078 | | ,035 | | ,004 | |
| N | | 66 | 66 | | 66 | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 | |
| X2.5 | Pearson Correlation | | ,169 | ,068 | | ,107 | | ,047 | | | ,016 | | ,209 | | ,015 | | ,074 | | ,025 | | ,355\*\* | |
| Sig. (2-tailed) | | ,175 | ,586 | | ,394 | | ,706 | | | ,899 | | ,093 | | ,904 | | ,557 | | ,843 | | ,003 | |
| N | | 66 | 66 | | 66 | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 | |
| X2.6 | Pearson Correlation | | -,076 | ,038 | | ,322\*\* | | -,157 | | | ,263\* | | ,098 | | ,194 | | ,107 | | ,054 | | ,198 | |
| Sig. (2-tailed) | | ,545 | ,761 | | ,008 | | ,208 | | | ,033 | | ,433 | | ,118 | | ,394 | | ,669 | | ,111 | |
| N | | 66 | 66 | | 66 | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 | |
| X2.7 | Pearson Correlation | | -,072 | -,028 | | ,154 | | ,011 | | | ,364\*\* | | ,297\* | | ,199 | | -,011 | | -,041 | | ,206 | |
| Sig. (2-tailed) | | ,568 | ,823 | | ,218 | | ,929 | | | ,003 | | ,015 | | ,109 | | ,928 | | ,742 | | ,098 | |
| N | | 66 | 66 | | 66 | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 | |
| X2.8 | Pearson Correlation | | ,095 | ,134 | | ,061 | | ,164 | | | ,297\* | | ,132 | | ,522\*\* | | ,188 | | ,146 | | ,169 | |
| Sig. (2-tailed) | | ,447 | ,283 | | ,628 | | ,188 | | | ,015 | | ,290 | | ,000 | | ,131 | | ,241 | | ,174 | |
| N | | 66 | 66 | | 66 | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 | |
| X2.9 | Pearson Correlation | | ,089 | ,125 | | ,189 | | ,175 | | | ,081 | | ,010 | | ,292\* | | ,164 | | ,287\* | | -,064 | |
| Sig. (2-tailed) | | ,476 | ,316 | | ,128 | | ,159 | | | ,516 | | ,938 | | ,017 | | ,188 | | ,020 | | ,612 | |
| N | | 66 | 66 | | 66 | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 | |
| X2.10 | Pearson Correlation | | ,415\*\* | ,384\*\* | | ,166 | | ,006 | | | ,115 | | ,199 | | ,223 | | ,247\* | | ,209 | | ,118 | |
| Sig. (2-tailed) | | ,001 | ,001 | | ,182 | | ,963 | | | ,359 | | ,108 | | ,071 | | ,046 | | ,093 | | ,344 | |
| N | | 66 | 66 | | 66 | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 | |
| X2.11 | Pearson Correlation | | 1 | ,483\*\* | | ,148 | | ,269\* | | | ,165 | | ,330\*\* | | ,155 | | ,120 | | ,215 | | ,158 | |
| Sig. (2-tailed) | |  | ,000 | | ,236 | | ,029 | | | ,186 | | ,007 | | ,213 | | ,335 | | ,083 | | ,204 | |
| N | | 66 | 66 | | 66 | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 | |
| X2.12 | Pearson Correlation | | ,483\*\* | 1 | | ,272\* | | ,151 | | | ,175 | | ,235 | | ,165 | | ,421\*\* | | ,263\* | | -,037 | |
| Sig. (2-tailed) | | ,000 |  | | ,027 | | ,225 | | | ,160 | | ,057 | | ,186 | | ,000 | | ,033 | | ,769 | |
| N | | 66 | 66 | | 66 | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 | |
| X2.13 | Pearson Correlation | | ,148 | ,272\* | | 1 | | ,089 | | | ,080 | | ,188 | | ,075 | | ,276\* | | ,047 | | ,127 | |
| Sig. (2-tailed) | | ,236 | ,027 | |  | | ,477 | | | ,523 | | ,130 | | ,547 | | ,025 | | ,709 | | ,309 | |
| N | | 66 | 66 | | 66 | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 | |
| X2.14 | Pearson Correlation | | ,269\* | ,151 | | ,089 | | 1 | | | ,135 | | ,048 | | ,180 | | ,258\* | | ,112 | | ,342\*\* | |
| Sig. (2-tailed) | | ,029 | ,225 | | ,477 | |  | | | ,280 | | ,699 | | ,147 | | ,037 | | ,369 | | ,005 | |
| N | | 66 | 66 | | 66 | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 | |
| X2.15 | Pearson Correlation | | ,165 | ,175 | | ,080 | | ,135 | | | 1 | | ,341\*\* | | ,241 | | ,035 | | ,074 | | ,133 | |
| Sig. (2-tailed) | | ,186 | ,160 | | ,523 | | ,280 | | |  | | ,005 | | ,051 | | ,783 | | ,555 | | ,287 | |
| N | | 66 | 66 | | 66 | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 | |
| X2.16 | Pearson Correlation | | ,330\*\* | ,235 | | ,188 | | ,048 | | | ,341\*\* | | 1 | | ,141 | | ,098 | | ,170 | | ,029 | |
| Sig. (2-tailed) | | ,007 | ,057 | | ,130 | | ,699 | | | ,005 | |  | | ,260 | | ,433 | | ,173 | | ,817 | |
| N | | 66 | 66 | | 66 | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 | |
| X2.17 | Pearson Correlation | | ,155 | ,165 | | ,075 | | ,180 | | | ,241 | | ,141 | | 1 | | ,086 | | ,315\* | | ,072 | |
| Sig. (2-tailed) | | ,213 | ,186 | | ,547 | | ,147 | | | ,051 | | ,260 | |  | | ,490 | | ,010 | | ,564 | |
| N | | 66 | 66 | | 66 | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 | |
| X2.18 | Pearson Correlation | | ,120 | ,421\*\* | | ,276\* | | ,258\* | | | ,035 | | ,098 | | ,086 | | 1 | | ,340\*\* | | -,009 | |
| Sig. (2-tailed) | | ,335 | ,000 | | ,025 | | ,037 | | | ,783 | | ,433 | | ,490 | |  | | ,005 | | ,940 | |
| N | | 66 | 66 | | 66 | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 | |
| X2.19 | Pearson Correlation | | ,215 | ,263\* | | ,047 | | ,112 | | | ,074 | | ,170 | | ,315\* | | ,340\*\* | | 1 | | -,105 | |
| Sig. (2-tailed) | | ,083 | ,033 | | ,709 | | ,369 | | | ,555 | | ,173 | | ,010 | | ,005 | |  | | ,402 | |
| N | | 66 | 66 | | 66 | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 | |
| X2.20 | Pearson Correlation | | ,158 | -,037 | | ,127 | | ,342\*\* | | | ,133 | | ,029 | | ,072 | | -,009 | | -,105 | | 1 | |
| Sig. (2-tailed) | | ,204 | ,769 | | ,309 | | ,005 | | | ,287 | | ,817 | | ,564 | | ,940 | | ,402 | |  | |
| N | | 66 | 66 | | 66 | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 | |
| X2.21 | Pearson Correlation | | ,245\* | ,064 | | ,039 | | ,056 | | | ,142 | | ,416\*\* | | ,186 | | -,057 | | ,208 | | ,186 | |
| Sig. (2-tailed) | | ,047 | ,610 | | ,757 | | ,655 | | | ,256 | | ,001 | | ,136 | | ,651 | | ,094 | | ,135 | |
| N | | 66 | 66 | | 66 | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 | |
| X2.22 | Pearson Correlation | | ,308\* | ,067 | | -,145 | | ,112 | | | ,149 | | ,139 | | ,195 | | ,047 | | ,268\* | | ,301\* | |
| Sig. (2-tailed) | | ,012 | ,591 | | ,245 | | ,372 | | | ,232 | | ,264 | | ,116 | | ,709 | | ,030 | | ,014 | |
| N | | 66 | 66 | | 66 | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 | |
| Total\_X2 | Pearson Correlation | | ,479\*\* | ,438\*\* | | ,380\*\* | | ,375\*\* | | | ,396\*\* | | ,466\*\* | | ,528\*\* | | ,415\*\* | | ,433\*\* | | ,423\*\* | |
| Sig. (2-tailed) | | ,000 | ,000 | | ,002 | | ,002 | | | ,001 | | ,000 | | ,000 | | ,001 | | ,000 | | ,000 | |
| N | | 66 | 66 | | 66 | | 66 | | | 66 | | 66 | | 66 | | 66 | | 66 | | 66 | |
|  |
|  | | | X2.21 | | X2.22 | | Total\_X2 | | |
| X2.1 | | Pearson Correlation | ,089 | | ,094 | | ,499\*\* | | |
| Sig. (2-tailed) | ,478 | | ,455 | | ,000 | | |
| N | 66 | | 66 | | 66 | | |
| X2.2 | | Pearson Correlation | ,222 | | ,234 | | ,497\*\* | | |
| Sig. (2-tailed) | ,073 | | ,059 | | ,000 | | |
| N | 66 | | 66 | | 66 | | |
| X2.3 | | Pearson Correlation | ,197 | | ,259\* | | ,493\*\* | | |
| Sig. (2-tailed) | ,113 | | ,036 | | ,000 | | |
| N | 66 | | 66 | | 66 | | |
| X2.4 | | Pearson Correlation | ,387\*\* | | ,158 | | ,595\*\* | | |
| Sig. (2-tailed) | ,001 | | ,204 | | ,000 | | |
| N | 66 | | 66 | | 66 | | |
| X2.5 | | Pearson Correlation | ,372\*\* | | ,046 | | ,454\*\* | | |
| Sig. (2-tailed) | ,002 | | ,712 | | ,000 | | |
| N | 66 | | 66 | | 66 | | |
| X2.6 | | Pearson Correlation | ,196 | | ,153 | | ,467\*\* | | |
| Sig. (2-tailed) | ,114 | | ,219 | | ,000 | | |
| N | 66 | | 66 | | 66 | | |
| X2.7 | | Pearson Correlation | ,134 | | ,141 | | ,355\*\* | | |
| Sig. (2-tailed) | ,283 | | ,258 | | ,003 | | |
| N | 66 | | 66 | | 66 | | |
| X2.8 | | Pearson Correlation | ,186 | | ,256\* | | ,399\*\* | | |
| Sig. (2-tailed) | ,135 | | ,038 | | ,001 | | |
| N | 66 | | 66 | | 66 | | |
| X2.9 | | Pearson Correlation | ,178 | | ,134 | | ,414\*\* | | |
| Sig. (2-tailed) | ,152 | | ,282 | | ,001 | | |
| N | 66 | | 66 | | 66 | | |
| X2.10 | | Pearson Correlation | ,294\* | | ,252\* | | ,477\*\* | | |
| Sig. (2-tailed) | ,017 | | ,041 | | ,000 | | |
| N | 66 | | 66 | | 66 | | |
| X2.11 | | Pearson Correlation | ,245\* | | ,308\* | | ,479\*\* | | |
| Sig. (2-tailed) | ,047 | | ,012 | | ,000 | | |
| N | 66 | | 66 | | 66 | | |
| X2.12 | | Pearson Correlation | ,064 | | ,067 | | ,438\*\* | | |
| Sig. (2-tailed) | ,610 | | ,591 | | ,000 | | |
| N | 66 | | 66 | | 66 | | |
| X2.13 | | Pearson Correlation | ,039 | | -,145 | | ,380\*\* | | |
| Sig. (2-tailed) | ,757 | | ,245 | | ,002 | | |
| N | 66 | | 66 | | 66 | | |
| X2.14 | | Pearson Correlation | ,056 | | ,112 | | ,375\*\* | | |
| Sig. (2-tailed) | ,655 | | ,372 | | ,002 | | |
| N | 66 | | 66 | | 66 | | |
| X2.15 | | Pearson Correlation | ,142 | | ,149 | | ,396\*\* | | |
| Sig. (2-tailed) | ,256 | | ,232 | | ,001 | | |
| N | 66 | | 66 | | 66 | | |
| X2.16 | | Pearson Correlation | ,416\*\* | | ,139 | | ,466\*\* | | |
| Sig. (2-tailed) | ,001 | | ,264 | | ,000 | | |
| N | 66 | | 66 | | 66 | | |
| X2.17 | | Pearson Correlation | ,186 | | ,195 | | ,528\*\* | | |
| Sig. (2-tailed) | ,136 | | ,116 | | ,000 | | |
| N | 66 | | 66 | | 66 | | |
| X2.18 | | Pearson Correlation | -,057 | | ,047 | | ,415\*\* | | |
| Sig. (2-tailed) | ,651 | | ,709 | | ,001 | | |
| N | 66 | | 66 | | 66 | | |
| X2.19 | | Pearson Correlation | ,208 | | ,268\* | | ,433\*\* | | |
| Sig. (2-tailed) | ,094 | | ,030 | | ,000 | | |
| N | 66 | | 66 | | 66 | | |
| X2.20 | | Pearson Correlation | ,186 | | ,301\* | | ,423\*\* | | |
| Sig. (2-tailed) | ,135 | | ,014 | | ,000 | | |
| N | 66 | | 66 | | 66 | | |
| X2.21 | | Pearson Correlation | 1 | | ,487\*\* | | ,523\*\* | | |
| Sig. (2-tailed) |  | | ,000 | | ,000 | | |
| N | 66 | | 66 | | 66 | | |
| X2.22 | | Pearson Correlation | ,487\*\* | | 1 | | ,460\*\* | | |
| Sig. (2-tailed) | ,000 | |  | | ,000 | | |
| N | 66 | | 66 | | 66 | | |
| Total\_X2 | | Pearson Correlation | ,523\*\* | | ,460\*\* | | 1 | | |
| Sig. (2-tailed) | ,000 | | ,000 | |  | | |
| N | 66 | | 66 | | 66 | | |

\*\*. Correlation is significant at the 0.01 level (2-tailed).

\*. Correlation is significant at the 0.05 level (2-tailed).

Lampiran

Validitas Variabel *Whistleblowing System*

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | X3.7 | X3.8 | X3.9 |
| X3.1 | Pearson Correlation | 1 | ,592\*\* | ,262\* | ,254\* | ,490\*\* | ,303\* | ,324\*\* | ,234 | ,211 |
| Sig. (2-tailed) |  | ,000 | ,034 | ,040 | ,000 | ,013 | ,008 | ,058 | ,089 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| X3.2 | Pearson Correlation | ,592\*\* | 1 | ,270\* | ,179 | ,256\* | ,254\* | ,314\* | ,225 | ,133 |
| Sig. (2-tailed) | ,000 |  | ,028 | ,150 | ,038 | ,040 | ,010 | ,069 | ,286 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| X3.3 | Pearson Correlation | ,262\* | ,270\* | 1 | ,258\* | ,226 | ,013 | ,163 | ,182 | ,239 |
| Sig. (2-tailed) | ,034 | ,028 |  | ,036 | ,068 | ,919 | ,190 | ,144 | ,053 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| X3.4 | Pearson Correlation | ,254\* | ,179 | ,258\* | 1 | ,418\*\* | ,189 | ,192 | ,315\* | ,251\* |
| Sig. (2-tailed) | ,040 | ,150 | ,036 |  | ,000 | ,129 | ,122 | ,010 | ,042 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| X3.5 | Pearson Correlation | ,490\*\* | ,256\* | ,226 | ,418\*\* | 1 | ,414\*\* | ,382\*\* | ,569\*\* | ,291\* |
| Sig. (2-tailed) | ,000 | ,038 | ,068 | ,000 |  | ,001 | ,002 | ,000 | ,018 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| X3.6 | Pearson Correlation | ,303\* | ,254\* | ,013 | ,189 | ,414\*\* | 1 | ,558\*\* | ,399\*\* | ,217 |
| Sig. (2-tailed) | ,013 | ,040 | ,919 | ,129 | ,001 |  | ,000 | ,001 | ,081 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| X3.7 | Pearson Correlation | ,324\*\* | ,314\* | ,163 | ,192 | ,382\*\* | ,558\*\* | 1 | ,506\*\* | ,293\* |
| Sig. (2-tailed) | ,008 | ,010 | ,190 | ,122 | ,002 | ,000 |  | ,000 | ,017 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| X3.8 | Pearson Correlation | ,234 | ,225 | ,182 | ,315\* | ,569\*\* | ,399\*\* | ,506\*\* | 1 | ,428\*\* |
| Sig. (2-tailed) | ,058 | ,069 | ,144 | ,010 | ,000 | ,001 | ,000 |  | ,000 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| X3.9 | Pearson Correlation | ,211 | ,133 | ,239 | ,251\* | ,291\* | ,217 | ,293\* | ,428\*\* | 1 |
| Sig. (2-tailed) | ,089 | ,286 | ,053 | ,042 | ,018 | ,081 | ,017 | ,000 |  |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| X3.10 | Pearson Correlation | ,394\*\* | ,242 | ,358\*\* | ,357\*\* | ,329\*\* | ,412\*\* | ,395\*\* | ,405\*\* | ,384\*\* |
| Sig. (2-tailed) | ,001 | ,051 | ,003 | ,003 | ,007 | ,001 | ,001 | ,001 | ,001 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| X3.11 | Pearson Correlation | ,161 | ,104 | ,262\* | ,380\*\* | ,162 | ,261\* | ,264\* | ,113 | ,280\* |
| Sig. (2-tailed) | ,197 | ,406 | ,034 | ,002 | ,195 | ,035 | ,032 | ,367 | ,023 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| X3.12 | Pearson Correlation | ,309\* | ,032 | ,522\*\* | ,173 | ,388\*\* | ,177 | ,189 | ,105 | ,190 |
| Sig. (2-tailed) | ,012 | ,797 | ,000 | ,164 | ,001 | ,156 | ,128 | ,400 | ,127 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| X3.13 | Pearson Correlation | ,118 | ,053 | ,095 | ,255\* | ,309\* | ,164 | ,037 | ,097 | ,176 |
| Sig. (2-tailed) | ,346 | ,674 | ,449 | ,039 | ,012 | ,189 | ,766 | ,440 | ,157 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Total\_X3 | Pearson Correlation | ,630\*\* | ,483\*\* | ,491\*\* | ,596\*\* | ,730\*\* | ,580\*\* | ,614\*\* | ,630\*\* | ,532\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | | X3.10 | X3.11 | X3.12 | X3.13 | Total\_X3 |
| X3.1 | Pearson Correlation | ,394\*\* | ,161 | ,309\* | ,118 | ,630\*\* |
| Sig. (2-tailed) | ,001 | ,197 | ,012 | ,346 | ,000 |
| N | 66 | 66 | 66 | 66 | 66 |
| X3.2 | Pearson Correlation | ,242 | ,104 | ,032 | ,053 | ,483\*\* |
| Sig. (2-tailed) | ,051 | ,406 | ,797 | ,674 | ,000 |
| N | 66 | 66 | 66 | 66 | 66 |
| X3.3 | Pearson Correlation | ,358\*\* | ,262\* | ,522\*\* | ,095 | ,491\*\* |
| Sig. (2-tailed) | ,003 | ,034 | ,000 | ,449 | ,000 |
| N | 66 | 66 | 66 | 66 | 66 |
| X3.4 | Pearson Correlation | ,357\*\* | ,380\*\* | ,173 | ,255\* | ,596\*\* |
| Sig. (2-tailed) | ,003 | ,002 | ,164 | ,039 | ,000 |
| N | 66 | 66 | 66 | 66 | 66 |
| X3.5 | Pearson Correlation | ,329\*\* | ,162 | ,388\*\* | ,309\* | ,730\*\* |
| Sig. (2-tailed) | ,007 | ,195 | ,001 | ,012 | ,000 |
| N | 66 | 66 | 66 | 66 | 66 |
| X3.6 | Pearson Correlation | ,412\*\* | ,261\* | ,177 | ,164 | ,580\*\* |
| Sig. (2-tailed) | ,001 | ,035 | ,156 | ,189 | ,000 |
| N | 66 | 66 | 66 | 66 | 66 |
| X3.7 | Pearson Correlation | ,395\*\* | ,264\* | ,189 | ,037 | ,614\*\* |
| Sig. (2-tailed) | ,001 | ,032 | ,128 | ,766 | ,000 |
| N | 66 | 66 | 66 | 66 | 66 |
| X3.8 | Pearson Correlation | ,405\*\* | ,113 | ,105 | ,097 | ,630\*\* |
| Sig. (2-tailed) | ,001 | ,367 | ,400 | ,440 | ,000 |
| N | 66 | 66 | 66 | 66 | 66 |
| X3.9 | Pearson Correlation | ,384\*\* | ,280\* | ,190 | ,176 | ,532\*\* |
| Sig. (2-tailed) | ,001 | ,023 | ,127 | ,157 | ,000 |
| N | 66 | 66 | 66 | 66 | 66 |
| X3.10 | Pearson Correlation | 1 | ,202 | ,295\* | ,216 | ,673\*\* |
| Sig. (2-tailed) |  | ,104 | ,016 | ,082 | ,000 |
| N | 66 | 66 | 66 | 66 | 66 |
| X3.11 | Pearson Correlation | ,202 | 1 | ,436\*\* | ,247\* | ,494\*\* |
| Sig. (2-tailed) | ,104 |  | ,000 | ,045 | ,000 |
| N | 66 | 66 | 66 | 66 | 66 |
| X3.12 | Pearson Correlation | ,295\* | ,436\*\* | 1 | ,329\*\* | ,537\*\* |
| Sig. (2-tailed) | ,016 | ,000 |  | ,007 | ,000 |
| N | 66 | 66 | 66 | 66 | 66 |
| X3.13 | Pearson Correlation | ,216 | ,247\* | ,329\*\* | 1 | ,435\*\* |
| Sig. (2-tailed) | ,082 | ,045 | ,007 |  | ,000 |
| N | 66 | 66 | 66 | 66 | 66 |
| Total\_X3 | Pearson Correlation | ,673\*\* | ,494\*\* | ,537\*\* | ,435\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 |  |
| N | 66 | 66 | 66 | 66 | 66 |

\*\*. Correlation is significant at the 0.01 level (2-tailed).

\*. Correlation is significant at the 0.05 level (2-tailed).

Lampiran

Validitas Variabel Pencegahan *Fraud*

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | Y.1 | Y.2 | Y.3 | Y.4 | Y.5 | Y.6 | Y.7 | Y.8 | Y.9 |
| Y.1 | Pearson Correlation | 1 | ,110 | ,139 | ,086 | ,126 | ,109 | ,242 | ,103 | -,019 |
| Sig. (2-tailed) |  | ,381 | ,265 | ,494 | ,315 | ,382 | ,050 | ,412 | ,880 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.2 | Pearson Correlation | ,110 | 1 | ,062 | ,210 | ,201 | ,056 | ,356\*\* | ,230 | ,155 |
| Sig. (2-tailed) | ,381 |  | ,621 | ,091 | ,106 | ,653 | ,003 | ,063 | ,214 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.3 | Pearson Correlation | ,139 | ,062 | 1 | ,335\*\* | ,155 | ,163 | ,071 | ,088 | -,088 |
| Sig. (2-tailed) | ,265 | ,621 |  | ,006 | ,213 | ,191 | ,573 | ,481 | ,482 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.4 | Pearson Correlation | ,086 | ,210 | ,335\*\* | 1 | ,179 | ,298\* | ,148 | ,073 | -,102 |
| Sig. (2-tailed) | ,494 | ,091 | ,006 |  | ,151 | ,015 | ,236 | ,562 | ,415 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.5 | Pearson Correlation | ,126 | ,201 | ,155 | ,179 | 1 | ,216 | ,331\*\* | ,157 | -,002 |
| Sig. (2-tailed) | ,315 | ,106 | ,213 | ,151 |  | ,082 | ,007 | ,207 | ,989 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.6 | Pearson Correlation | ,109 | ,056 | ,163 | ,298\* | ,216 | 1 | ,175 | -,052 | -,030 |
| Sig. (2-tailed) | ,382 | ,653 | ,191 | ,015 | ,082 |  | ,159 | ,678 | ,813 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.7 | Pearson Correlation | ,242 | ,356\*\* | ,071 | ,148 | ,331\*\* | ,175 | 1 | ,351\*\* | ,046 |
| Sig. (2-tailed) | ,050 | ,003 | ,573 | ,236 | ,007 | ,159 |  | ,004 | ,716 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.8 | Pearson Correlation | ,103 | ,230 | ,088 | ,073 | ,157 | -,052 | ,351\*\* | 1 | ,356\*\* |
| Sig. (2-tailed) | ,412 | ,063 | ,481 | ,562 | ,207 | ,678 | ,004 |  | ,003 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.9 | Pearson Correlation | -,019 | ,155 | -,088 | -,102 | -,002 | -,030 | ,046 | ,356\*\* | 1 |
| Sig. (2-tailed) | ,880 | ,214 | ,482 | ,415 | ,989 | ,813 | ,716 | ,003 |  |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.10 | Pearson Correlation | ,162 | ,104 | ,013 | ,174 | ,403\*\* | -,004 | ,237 | ,267\* | ,245\* |
| Sig. (2-tailed) | ,193 | ,404 | ,919 | ,162 | ,001 | ,977 | ,056 | ,030 | ,047 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.11 | Pearson Correlation | ,136 | ,326\*\* | -,073 | -,023 | ,199 | -,059 | ,322\*\* | ,283\* | ,293\* |
| Sig. (2-tailed) | ,277 | ,008 | ,560 | ,852 | ,109 | ,641 | ,008 | ,021 | ,017 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.12 | Pearson Correlation | ,117 | -,042 | -,054 | -,054 | ,222 | ,057 | ,056 | ,113 | ,222 |
| Sig. (2-tailed) | ,349 | ,736 | ,665 | ,668 | ,074 | ,648 | ,658 | ,366 | ,073 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.13 | Pearson Correlation | ,281\* | ,073 | ,083 | ,013 | -,001 | ,234 | ,303\* | ,190 | ,364\*\* |
| Sig. (2-tailed) | ,022 | ,561 | ,506 | ,919 | ,992 | ,059 | ,013 | ,127 | ,003 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.14 | Pearson Correlation | ,093 | ,274\* | ,164 | ,299\* | ,235 | ,186 | ,233 | ,122 | ,191 |
| Sig. (2-tailed) | ,458 | ,026 | ,189 | ,015 | ,058 | ,134 | ,059 | ,328 | ,125 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.15 | Pearson Correlation | ,167 | ,119 | ,059 | ,029 | ,246\* | ,130 | ,370\*\* | ,341\*\* | ,273\* |
| Sig. (2-tailed) | ,181 | ,342 | ,638 | ,818 | ,046 | ,300 | ,002 | ,005 | ,027 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.16 | Pearson Correlation | ,248\* | ,236 | ,057 | ,126 | ,069 | ,214 | ,428\*\* | ,210 | ,218 |
| Sig. (2-tailed) | ,045 | ,057 | ,651 | ,314 | ,585 | ,085 | ,000 | ,090 | ,079 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.17 | Pearson Correlation | ,064 | ,055 | ,079 | ,194 | ,006 | -,083 | ,254\* | ,062 | ,057 |
| Sig. (2-tailed) | ,611 | ,658 | ,529 | ,118 | ,965 | ,506 | ,039 | ,623 | ,652 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.18 | Pearson Correlation | ,084 | ,024 | ,066 | ,054 | ,062 | -,140 | ,201 | ,078 | -,002 |
| Sig. (2-tailed) | ,502 | ,849 | ,601 | ,667 | ,618 | ,262 | ,106 | ,534 | ,989 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.19 | Pearson Correlation | ,364\*\* | ,110 | ,049 | ,134 | ,236 | -,041 | ,159 | ,087 | ,019 |
| Sig. (2-tailed) | ,003 | ,378 | ,696 | ,282 | ,057 | ,742 | ,201 | ,485 | ,877 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.20 | Pearson Correlation | ,214 | ,055 | -,073 | -,060 | ,029 | ,179 | ,202 | ,140 | ,150 |
| Sig. (2-tailed) | ,085 | ,660 | ,560 | ,632 | ,818 | ,151 | ,104 | ,262 | ,228 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.21 | Pearson Correlation | -,033 | ,101 | ,059 | -,144 | ,114 | ,012 | ,296\* | ,309\* | ,168 |
| Sig. (2-tailed) | ,791 | ,419 | ,636 | ,249 | ,361 | ,927 | ,016 | ,011 | ,177 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.22 | Pearson Correlation | ,093 | ,087 | ,309\* | ,032 | ,152 | -,019 | ,270\* | ,296\* | ,248\* |
| Sig. (2-tailed) | ,458 | ,489 | ,011 | ,797 | ,222 | ,882 | ,028 | ,016 | ,044 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.23 | Pearson Correlation | ,284\* | ,003 | ,021 | -,133 | ,325\*\* | ,166 | ,115 | ,180 | ,217 |
| Sig. (2-tailed) | ,021 | ,982 | ,864 | ,286 | ,008 | ,182 | ,359 | ,149 | ,080 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.24 | Pearson Correlation | ,152 | ,312\* | ,139 | ,114 | ,213 | -,005 | ,124 | ,020 | ,173 |
| Sig. (2-tailed) | ,225 | ,011 | ,267 | ,361 | ,087 | ,970 | ,320 | ,875 | ,164 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Total\_Y | Pearson Correlation | ,412\*\* | ,398\*\* | ,255\* | ,278\* | ,475\*\* | ,274\* | ,621\*\* | ,482\*\* | ,379\*\* |
| Sig. (2-tailed) | ,001 | ,001 | ,039 | ,024 | ,000 | ,026 | ,000 | ,000 | ,002 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | Y.10 | Y.11 | Y.12 | Y.13 | Y.14 | Y.15 | Y.16 | Y.17 | Y.18 |
| Y.1 | Pearson Correlation | ,162 | ,136 | ,117 | ,281\* | ,093 | ,167 | ,248\* | ,064 | ,084 |
| Sig. (2-tailed) | ,193 | ,277 | ,349 | ,022 | ,458 | ,181 | ,045 | ,611 | ,502 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.2 | Pearson Correlation | ,104 | ,326\*\* | -,042 | ,073 | ,274\* | ,119 | ,236 | ,055 | ,024 |
| Sig. (2-tailed) | ,404 | ,008 | ,736 | ,561 | ,026 | ,342 | ,057 | ,658 | ,849 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.3 | Pearson Correlation | ,013 | -,073 | -,054 | ,083 | ,164 | ,059 | ,057 | ,079 | ,066 |
| Sig. (2-tailed) | ,919 | ,560 | ,665 | ,506 | ,189 | ,638 | ,651 | ,529 | ,601 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.4 | Pearson Correlation | ,174 | -,023 | -,054 | ,013 | ,299\* | ,029 | ,126 | ,194 | ,054 |
| Sig. (2-tailed) | ,162 | ,852 | ,668 | ,919 | ,015 | ,818 | ,314 | ,118 | ,667 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.5 | Pearson Correlation | ,403\*\* | ,199 | ,222 | -,001 | ,235 | ,246\* | ,069 | ,006 | ,062 |
| Sig. (2-tailed) | ,001 | ,109 | ,074 | ,992 | ,058 | ,046 | ,585 | ,965 | ,618 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.6 | Pearson Correlation | -,004 | -,059 | ,057 | ,234 | ,186 | ,130 | ,214 | -,083 | -,140 |
| Sig. (2-tailed) | ,977 | ,641 | ,648 | ,059 | ,134 | ,300 | ,085 | ,506 | ,262 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.7 | Pearson Correlation | ,237 | ,322\*\* | ,056 | ,303\* | ,233 | ,370\*\* | ,428\*\* | ,254\* | ,201 |
| Sig. (2-tailed) | ,056 | ,008 | ,658 | ,013 | ,059 | ,002 | ,000 | ,039 | ,106 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.8 | Pearson Correlation | ,267\* | ,283\* | ,113 | ,190 | ,122 | ,341\*\* | ,210 | ,062 | ,078 |
| Sig. (2-tailed) | ,030 | ,021 | ,366 | ,127 | ,328 | ,005 | ,090 | ,623 | ,534 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.9 | Pearson Correlation | ,245\* | ,293\* | ,222 | ,364\*\* | ,191 | ,273\* | ,218 | ,057 | -,002 |
| Sig. (2-tailed) | ,047 | ,017 | ,073 | ,003 | ,125 | ,027 | ,079 | ,652 | ,989 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.10 | Pearson Correlation | 1 | ,450\*\* | ,553\*\* | ,061 | ,039 | ,260\* | ,296\* | ,301\* | ,129 |
| Sig. (2-tailed) |  | ,000 | ,000 | ,625 | ,753 | ,035 | ,016 | ,014 | ,302 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.11 | Pearson Correlation | ,450\*\* | 1 | ,323\*\* | ,081 | ,126 | ,464\*\* | ,358\*\* | ,216 | ,101 |
| Sig. (2-tailed) | ,000 |  | ,008 | ,519 | ,313 | ,000 | ,003 | ,082 | ,419 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.12 | Pearson Correlation | ,553\*\* | ,323\*\* | 1 | ,128 | ,070 | ,142 | ,020 | ,197 | ,099 |
| Sig. (2-tailed) | ,000 | ,008 |  | ,304 | ,576 | ,256 | ,873 | ,113 | ,430 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.13 | Pearson Correlation | ,061 | ,081 | ,128 | 1 | ,241 | ,336\*\* | ,531\*\* | ,247\* | ,268\* |
| Sig. (2-tailed) | ,625 | ,519 | ,304 |  | ,051 | ,006 | ,000 | ,045 | ,029 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.14 | Pearson Correlation | ,039 | ,126 | ,070 | ,241 | 1 | ,272\* | ,179 | ,329\*\* | ,073 |
| Sig. (2-tailed) | ,753 | ,313 | ,576 | ,051 |  | ,027 | ,149 | ,007 | ,561 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.15 | Pearson Correlation | ,260\* | ,464\*\* | ,142 | ,336\*\* | ,272\* | 1 | ,427\*\* | ,164 | ,065 |
| Sig. (2-tailed) | ,035 | ,000 | ,256 | ,006 | ,027 |  | ,000 | ,190 | ,604 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.16 | Pearson Correlation | ,296\* | ,358\*\* | ,020 | ,531\*\* | ,179 | ,427\*\* | 1 | ,226 | ,156 |
| Sig. (2-tailed) | ,016 | ,003 | ,873 | ,000 | ,149 | ,000 |  | ,068 | ,210 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.17 | Pearson Correlation | ,301\* | ,216 | ,197 | ,247\* | ,329\*\* | ,164 | ,226 | 1 | ,389\*\* |
| Sig. (2-tailed) | ,014 | ,082 | ,113 | ,045 | ,007 | ,190 | ,068 |  | ,001 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.18 | Pearson Correlation | ,129 | ,101 | ,099 | ,268\* | ,073 | ,065 | ,156 | ,389\*\* | 1 |
| Sig. (2-tailed) | ,302 | ,419 | ,430 | ,029 | ,561 | ,604 | ,210 | ,001 |  |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.19 | Pearson Correlation | ,183 | ,133 | ,149 | ,107 | ,190 | ,130 | ,216 | ,033 | ,245\* |
| Sig. (2-tailed) | ,140 | ,289 | ,231 | ,393 | ,127 | ,298 | ,081 | ,795 | ,047 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.20 | Pearson Correlation | ,068 | ,171 | -,008 | ,268\* | ,018 | ,304\* | ,287\* | -,184 | ,066 |
| Sig. (2-tailed) | ,586 | ,171 | ,950 | ,029 | ,883 | ,013 | ,020 | ,138 | ,601 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.21 | Pearson Correlation | ,006 | ,226 | ,113 | ,226 | ,098 | ,287\* | ,336\*\* | ,187 | ,296\* |
| Sig. (2-tailed) | ,962 | ,069 | ,367 | ,068 | ,434 | ,020 | ,006 | ,134 | ,016 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.22 | Pearson Correlation | ,333\*\* | ,162 | ,159 | ,241 | ,132 | ,233 | ,222 | ,281\* | ,159 |
| Sig. (2-tailed) | ,006 | ,194 | ,202 | ,051 | ,292 | ,059 | ,073 | ,023 | ,203 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.23 | Pearson Correlation | ,302\* | ,292\* | ,301\* | ,083 | -,051 | ,217 | ,072 | ,023 | ,005 |
| Sig. (2-tailed) | ,014 | ,017 | ,014 | ,509 | ,684 | ,080 | ,566 | ,856 | ,968 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.24 | Pearson Correlation | ,349\*\* | ,179 | ,159 | ,079 | ,051 | ,046 | ,169 | ,208 | ,060 |
| Sig. (2-tailed) | ,004 | ,151 | ,202 | ,526 | ,683 | ,716 | ,175 | ,093 | ,634 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Total\_Y | Pearson Correlation | ,568\*\* | ,561\*\* | ,384\*\* | ,514\*\* | ,431\*\* | ,601\*\* | ,610\*\* | ,398\*\* | ,336\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,001 | ,000 | ,000 | ,000 | ,000 | ,001 | ,006 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | Y.19 | Y.20 | Y.21 | Y.22 | Y.23 | Y.24 | Total\_Y |
| Y.1 | Pearson Correlation | ,364\*\* | ,214 | -,033 | ,093 | ,284\* | ,152 | ,412\*\* |
| Sig. (2-tailed) | ,003 | ,085 | ,791 | ,458 | ,021 | ,225 | ,001 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.2 | Pearson Correlation | ,110 | ,055 | ,101 | ,087 | ,003 | ,312\* | ,398\*\* |
| Sig. (2-tailed) | ,378 | ,660 | ,419 | ,489 | ,982 | ,011 | ,001 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.3 | Pearson Correlation | ,049 | -,073 | ,059 | ,309\* | ,021 | ,139 | ,255\* |
| Sig. (2-tailed) | ,696 | ,560 | ,636 | ,011 | ,864 | ,267 | ,039 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.4 | Pearson Correlation | ,134 | -,060 | -,144 | ,032 | -,133 | ,114 | ,278\* |
| Sig. (2-tailed) | ,282 | ,632 | ,249 | ,797 | ,286 | ,361 | ,024 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.5 | Pearson Correlation | ,236 | ,029 | ,114 | ,152 | ,325\*\* | ,213 | ,475\*\* |
| Sig. (2-tailed) | ,057 | ,818 | ,361 | ,222 | ,008 | ,087 | ,000 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.6 | Pearson Correlation | -,041 | ,179 | ,012 | -,019 | ,166 | -,005 | ,274\* |
| Sig. (2-tailed) | ,742 | ,151 | ,927 | ,882 | ,182 | ,970 | ,026 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.7 | Pearson Correlation | ,159 | ,202 | ,296\* | ,270\* | ,115 | ,124 | ,621\*\* |
| Sig. (2-tailed) | ,201 | ,104 | ,016 | ,028 | ,359 | ,320 | ,000 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.8 | Pearson Correlation | ,087 | ,140 | ,309\* | ,296\* | ,180 | ,020 | ,482\*\* |
| Sig. (2-tailed) | ,485 | ,262 | ,011 | ,016 | ,149 | ,875 | ,000 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.9 | Pearson Correlation | ,019 | ,150 | ,168 | ,248\* | ,217 | ,173 | ,379\*\* |
| Sig. (2-tailed) | ,877 | ,228 | ,177 | ,044 | ,080 | ,164 | ,002 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.10 | Pearson Correlation | ,183 | ,068 | ,006 | ,333\*\* | ,302\* | ,349\*\* | ,568\*\* |
| Sig. (2-tailed) | ,140 | ,586 | ,962 | ,006 | ,014 | ,004 | ,000 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.11 | Pearson Correlation | ,133 | ,171 | ,226 | ,162 | ,292\* | ,179 | ,561\*\* |
| Sig. (2-tailed) | ,289 | ,171 | ,069 | ,194 | ,017 | ,151 | ,000 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.12 | Pearson Correlation | ,149 | -,008 | ,113 | ,159 | ,301\* | ,159 | ,384\*\* |
| Sig. (2-tailed) | ,231 | ,950 | ,367 | ,202 | ,014 | ,202 | ,001 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.13 | Pearson Correlation | ,107 | ,268\* | ,226 | ,241 | ,083 | ,079 | ,514\*\* |
| Sig. (2-tailed) | ,393 | ,029 | ,068 | ,051 | ,509 | ,526 | ,000 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.14 | Pearson Correlation | ,190 | ,018 | ,098 | ,132 | -,051 | ,051 | ,431\*\* |
| Sig. (2-tailed) | ,127 | ,883 | ,434 | ,292 | ,684 | ,683 | ,000 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.15 | Pearson Correlation | ,130 | ,304\* | ,287\* | ,233 | ,217 | ,046 | ,601\*\* |
| Sig. (2-tailed) | ,298 | ,013 | ,020 | ,059 | ,080 | ,716 | ,000 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.16 | Pearson Correlation | ,216 | ,287\* | ,336\*\* | ,222 | ,072 | ,169 | ,610\*\* |
| Sig. (2-tailed) | ,081 | ,020 | ,006 | ,073 | ,566 | ,175 | ,000 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.17 | Pearson Correlation | ,033 | -,184 | ,187 | ,281\* | ,023 | ,208 | ,398\*\* |
| Sig. (2-tailed) | ,795 | ,138 | ,134 | ,023 | ,856 | ,093 | ,001 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.18 | Pearson Correlation | ,245\* | ,066 | ,296\* | ,159 | ,005 | ,060 | ,336\*\* |
| Sig. (2-tailed) | ,047 | ,601 | ,016 | ,203 | ,968 | ,634 | ,006 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.19 | Pearson Correlation | 1 | ,133 | ,045 | ,146 | ,071 | ,073 | ,381\*\* |
| Sig. (2-tailed) |  | ,289 | ,719 | ,242 | ,572 | ,559 | ,002 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.20 | Pearson Correlation | ,133 | 1 | ,226 | -,089 | ,118 | ,179 | ,347\*\* |
| Sig. (2-tailed) | ,289 |  | ,069 | ,477 | ,345 | ,151 | ,004 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.21 | Pearson Correlation | ,045 | ,226 | 1 | ,277\* | ,162 | ,008 | ,424\*\* |
| Sig. (2-tailed) | ,719 | ,069 |  | ,024 | ,193 | ,951 | ,000 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.22 | Pearson Correlation | ,146 | -,089 | ,277\* | 1 | ,412\*\* | ,051 | ,489\*\* |
| Sig. (2-tailed) | ,242 | ,477 | ,024 |  | ,001 | ,683 | ,000 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.23 | Pearson Correlation | ,071 | ,118 | ,162 | ,412\*\* | 1 | ,234 | ,426\*\* |
| Sig. (2-tailed) | ,572 | ,345 | ,193 | ,001 |  | ,059 | ,000 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Y.24 | Pearson Correlation | ,073 | ,179 | ,008 | ,051 | ,234 | 1 | ,370\*\* |
| Sig. (2-tailed) | ,559 | ,151 | ,951 | ,683 | ,059 |  | ,002 |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Total\_Y | Pearson Correlation | ,381\*\* | ,347\*\* | ,424\*\* | ,489\*\* | ,426\*\* | ,370\*\* | 1 |
| Sig. (2-tailed) | ,002 | ,004 | ,000 | ,000 | ,000 | ,002 |  |
| N | 66 | 66 | 66 | 66 | 66 | 66 | 66 |

\*\*. Correlation is significant at the 0.01 level (2-tailed).

\*. Correlation is significant at the 0.05 level (2-tailed).

**Lampiran Output SPSS**

**Uji Reliabilitas Skeptisisme Profesional**

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| ,819 | 14 |

**Uji Reliabilitas Sistem Pengendalian Internal**

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| ,814 | 22 |

**Uji Reliabilitas *Whistleblowing System***

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| ,827 | 13 |

**Uji Reliabilitas Pencegahan *Fraud***

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| ,815 | 24 |

**Uji Statistik Deskriptif**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| Pencegahan *Fraud* (Y) | 66 | 77 | 112 | 101,56 | 6,266 |
| Skeptisime Profesional (X1) | 66 | 40 | 62 | 50.56 | 4,890 |
| Sistem Pengendalian Internal (X2) | 66 | 78 | 105 | 93,36 | 5,473 |
| *Whistleblowing System* (X3) | 66 | 41 | 61 | 54,09 | 4,154 |
| Valid N (listwise) | 66 |  |  |  |  |

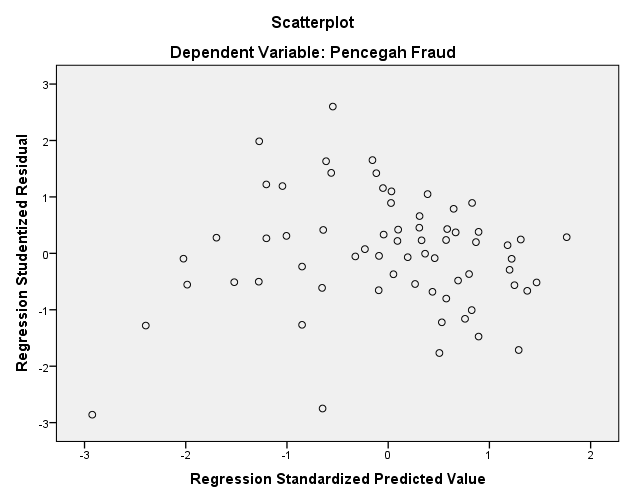
**Uji Normalitas**

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 66 |
| Normal Parametersa,b | Mean | ,0000000 |
| Std. Deviation | 4,80587445 |
| Most Extreme Differences | Absolute | ,096 |
| Positive | ,096 |
| Negative | -,078 |
| Test Statistic | | ,096 |
| Asymp. Sig. (2-tailed) | | ,200c,d |

**Uji Multikolonieritas**

|  |  |  |  |
| --- | --- | --- | --- |
| Model | | Collinearity Statistics | |
| Tolerance | VIF |
| 1 | (Constant) |  |  |
| Skeptisisme Profesional | ,919 | 1,088 |
| Sistem Pengendalian Internal | ,742 | 1,347 |
| Whistleblowing System | ,730 | 1,370 |

**Uji Heterokedastisitas**



**Analisis Regresi Linier Berganda**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 31,586 | 11,466 |  | 2,755 | ,008 |
| Skeptisisme Profesional | ,009 | ,130 | ,007 | ,069 | ,945 |
| Sistem Pengendalian Internal | ,416 | ,129 | ,364 | 3,215 | ,002 |
| Whistleblowing System | ,567 | ,172 | ,376 | 3,296 | ,002 |

**Uji Statistik F**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 1050,990 | 3 | 350,330 | 14,468 | ,000b |
| Residual | 1501,268 | 62 | 24,214 |  |  |
| Total | 2552,258 | 65 |  |  |  |
| a. Dependent Variable: Pencegahan Fraud | | | | | | |
| b. Predictors: (Constant), Whistleblowing System, Skeptisisme Profesional, Sistem Pengendalian Internal | | | | | | |

**Uji Statistik t**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 31,586 | 11,466 |  | 2,755 | ,008 |
| Skeptisisme Profesional | ,009 | ,130 | ,007 | ,069 | ,945 |
| Sistem Pengendalian Internal | ,416 | ,129 | ,364 | 3,215 | ,002 |
| Whistleblowing System | ,567 | ,172 | ,376 | 3,296 | ,002 |

**Koefesien Determinasi**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | ,642a | ,412 | ,383 | 4,921 |
| a. Predictors: (Constant), Whistleblowing System, Skeptisisme Profesional, Sistem Pengendalian Internal | | | | |
| b. Dependent Variable: Pencegahan Fraud | | | | |

