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**Lampiran 1**

**KUESIONER PENELITIAN**

Kepada Yth

Pegawai Desa Se-Kecamatan Ketanggungan Brebes

Di

Tempat

Salam Hormat

Terlebih dahulu kami mohon maaf yang sebesar-besarnya kepada perangkat desa atas beredarnya kuesioner ini. Dalam rangka memenuhi tugas skripsi saya di Universitas Pancasakti Tegal, perkenankanlah kami mengadakan suatu penelitianyang berjudul: “Pengaruh Moralitas Individu, Komitmen Organisasi, Integritas dan Pengendalian Internal Terhadap Kecenderungan Kecurangan Akuntansi(Studi Kasus Pada Pemerintahan Desa di Kecamatan Ketanggungan Kabupaten Brebes).”

Untuk keperluan tersebut mohon kiranya Bapak/Ibu/Saudara/i membantu saya dengan cara mengisi data kuesioner yang diberikan. Jawaban Bapak/Ibu/Saudara/i akan saya rahasiakan dan hanya diperlukan untuk kepentingan penelitian semata. Oleh karena itu jawaban yang disesuaikan dengan kondisi yang sebenarnya akan sangat membantu saya dalam penelitian ini. Saya juga dapat berharap agar bisa menyumbangkan ilmu pengetahuan yang bermanfaat bagi pengembangan desa pada masa yang akan datang.

Sekian dan Terima Kasih.

Hormat Kami

ADE MANSYUR

NPM. 4316500002

**PENGARUH MORALITAS INDIVIDU, KOMITMEN ORGANISASI, INTEGRITAS DAN PENGENDALIAN INTERNAL TERHADAP KECENDERUNGAN KECURANGAN AKUNTANSI**

**(Studi Kasus Pada Pemerintahan Desa di Kecamatan Ketanggungan**

**Kabupaten Brebes)**

Jawablah kuesioner dibawah ini sesuai dengan keadaan serta persepsi Balai Desa dimana Bapak/Ibu/Saudara/i bekerja. Kuesioner yang telah diisi harap untuk dikembalikan kepada saya. Adapun tata cara pengisian jawaban adalah dengan mencentang (√) salah satu jawaban pilihan dengan kriteria :

SS = Sangat Setuju

S = Setuju

N = Netral

TS = Tidak Setuju

STS = Sangat Tidak Setuju

**PROFIL RESPONDEN**

Jenis Kelamin =

Umur =

Pendidikan =

**KUESIONER KECENDERUNGAN KECURANGAN AKUNTANSI**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Pernyataan Kuesioner | Pilihan Jawaban | | | | |
| STS | TS | N | S | SS |
| Kecurangan Internal | | | | | | |
| 1 | Pencatatan biaya yang lebih besar dari semestinya, merupakan suatu hal yang sangat wajar pada Pemerintahan Desa. Hal ini dilakukan untuk mencapai tujuan tertentu |  |  |  |  |  |
| 2 | Pencatatan bukti transaksi tanpa otoritas dari pihak berwenang, merupakan hal biasa dilakukan pada Pemerintahan Desa |  |  |  |  |  |
| 3 | Merupakan suatu hal yang sangat wajar, bahwa untuk mencapai tujuan tertentu perlu dilakukan pencataan harga beli peralatan atau perlengkapan kantor yang lebih tinggi dari semestinya |  |  |  |  |  |
| 4 | Merupakan suatu hal yang sangat wajar terjadi pada Pemerintahan Desa, apabila memasukkan kebutuhan lain yang tidak sesuai ke dalam anggaran belanja |  |  |  |  |  |
| 5 | Penggunaan kwitansi kosong terkadang perlu dilakukan pada pembelian bahan perlengkapan kantor. Hal ini merupakan suatu hal yang sangat wajar |  |  |  |  |  |
| Kecurangan Eksternal | | | | | | |
| 6 | Publikasi prioritas penggunaan dana desa tidak wajib dilakukan Pemerintahan Desa kepada masyarakat desa di ruang publik yang dapat diakses secara umum |  |  |  |  |  |
| 7 | Penggunaan aplikasi sistem informasi Desa sebagai bentuk pelaporan penggunaan dana desa kepada Kementrian Desa PDTT merupakan suatu hal yang tidak wajib untuk dilakukan |  |  |  |  |  |
| 8 | Peningkatan pengetahuan bagi perangkat desa berkaitan dengan aspek perpajakan dalam transaksi penggunaan dana desa, bukanlah merupakan prioritas utama yang perlu dilakukan |  |  |  |  |  |
| 9 | Pemotongan, penyetoran, dan pelaporan dalam aspek perpajakan yang berkaitan dengan transaksi penggunaan dana desa merupakan suatu hal yang tidak wajib untuk dilakukan |  |  |  |  |  |

**KUESIONER MORALITAS INDIVIDU**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Pernyataan Kuesioner | Pilihan Jawaban | | | | |
| STS | TS | N | S | SS |
| Tahapan *Pre-Conventional* | | | | | | |
| 1 | Saya senantisa tunduk dan patuh terhadap peraturan yang berlaku berkaitan dengan pencataan penggunaan dana desa |  |  |  |  |  |
| 2 | Saya senantiasa mengutamakan kepentingan Pemerintahan Desa daripada kepentingan pribadi |  |  |  |  |  |
| Tahapan *Conventional* | | | | | | |
| 3 | Saya perlu memahami beberapa hal terkait dengan tugas dan fungsi jabatan saya |  |  |  |  |  |
| 4 | Dalam menghadapi masalah, saya perlu memilih tindakan terbaik yang sesuai dengan aturan yang berlaku |  |  |  |  |  |
| Tahapan *Post-Conventional* | | | | | | |
| 5 | Saya selalu berusaha untuk menghargai pendapat pegawai lain dalam bermusyawarah |  |  |  |  |  |
| 6 | Sata selalu menjunjung tinggi dan mengutamakan prinsip keadilan dalam bertindak |  |  |  |  |  |

**KUESIONER KOMITMEN ORGANISASI**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Pernyataan Kuesioner | Pilihan Jawaban | | | | |
| STS | TS | N | S | SS |
| Komitmen Afektif | | | | | | |
| 1 | Saya merasa nyaman bekerja di Pemerintahan Desa |  |  |  |  |  |
| 2 | Saya merasa bangga bekerja sebagai Pegawai Desa di Pemerintahan Desa |  |  |  |  |  |
| Komitmen Berkelanjutan | | | | | | |
| 3 | Saya memiliki kemauan yang tinggi untuk tetap tinggal dan bekerja di Pemerintahan Desa |  |  |  |  |  |
| 4 | Saudara akan tetap bertahan dengan pekerjaan di Pemerintahan Desa dengan pertimbangan biaya hidup |  |  |  |  |  |
| Komitmen Normatif | | | | | | |
| 5 | Saya akan bertahan untuk tetap bekerja sebagai pegawai desa, karena saya memiliki tanggung jawab yang besar terhadap pekerjaan saya |  |  |  |  |  |
| 6 | Sikap kekeluargaan antara pegawai desa dalam Pemerintahan Desa sangat baik, sehingga saya merasa sangat berat untuk meninggalkan pekerjaan saya |  |  |  |  |  |

**KUESIONER INTEGRITAS**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Pernyataan Kuesioner | Pilihan Jawaban | | | | |
| STS | TS | N | S | SS |
| Kejujuran | | | | | | |
| 1 | Saya senantiasa melakukan pencataan data terkait penggunaan dana desa sesuai dengan kondisi yang sebenarnya |  |  |  |  |  |
| 2 | Saya tidak pernah melakukan perubahan atau penggantian data terkait penggunaan dana desa diluar ketentuan yang semestinya |  |  |  |  |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Keberanian | | | | | | |
| 3 | Saya memiliki tekad yang kuat untuk senantiasa memperbaiki pekerjaan saya demi kemajuan Pemerintahan Desa |  |  |  |  |  |
| 4 | Saya berani mengutarakan pendapat saya terkait penggunaan dana desa yang disesuaikan dengan ketentuan undang-uandang |  |  |  |  |  |
| Sikap Bijaksana | | | | | | |
| 5 | Saya selalu berusaha untuk teliti dalam mengerjakan tugas saya |  |  |  |  |  |
| 6 | Saya senantiasa berusaha untuk mengambil keputusan yang tepat dengan kepala dingin ketika menghadapi kesulitan dalam bekerja |  |  |  |  |  |
| Tanggung Jawab | | | | | | |
| 7 | Saya selalu siap mengganggung risiko terhadap segala tindakan saya dalam bekerja |  |  |  |  |  |
| 8 | Saya senantiasa bersungguh sungguh dalam menjalankan tugas dan pekerjaan saya di Pemerintahan Desa |  |  |  |  |  |

**KUESIONER PENGENDALIAN INTERNAL**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Pernyataan Kuesioner | Pilihan Jawaban | | | | |
| STS | TS | N | S | SS |
| Lingkungan Pengendalian | | | | | | |
| 1 | Terdapat kebijakan yang mengatur tentang etika atau perilaku pegawai |  |  |  |  |  |
| 2 | Terdapat pelatihan dan bimbingan untuk membantu pegawai mempertahankan dan meningkatkan kompetensi pekerjaannya |  |  |  |  |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Penilaian Risiko | | | | | | |
| 3 | Manajemen melakukan antisipasi resiko yang dihadapi jika terjadi perubahan dalam sumber daya manusia |  |  |  |  |  |
| 4 | Manajemen melakukan pertimbangan terhadap dampak dari kemungkinan perubahan dalam lingkungan eksternal |  |  |  |  |  |
| Aktivitas Pengendalian | | | | | | |
| 5 | Pada Pemerintahan Desa tempat saya bekerja, sudah ada pembagian wewenang dan tanggungjawab yang jelas |  |  |  |  |  |
| 6 | Pada Pemerintahan Desa tempat saya bekerja, seluruh informasi kegiatan operasional pemerintahan harus dicatat dalam sistem akuntansi. |  |  |  |  |  |
| Informasi dan Komunikasi | | | | | | |
| 7 | Informasi dapat digunakan sebagai alat pengambilan keputusan oleh manajemen dalam mengelola dan mengendalikan kegiatan Pemerintahan Desa |  |  |  |  |  |
| 8 | Terdapat sarana komunikasi yang cukup untuk mendukung komunikasi yang efektif |  |  |  |  |  |
| Pemantauan | | | | | | |
| 9 | Pemerintahan Desa aktif dalam memantau laporan mengenai penggunaan dana desa secara periodik |  |  |  |  |  |
| 10 | Pemerintahan Desa senantiasa aktif melakukan pemantauan dan pengecekan ulang laporan penggunaan dana desa dengan teliti agar tidak terjadi kesalahan |  |  |  |  |  |

**Lampiran 2**

**JAWABAN KUESIONER PENELITIAN**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Resp | Kecenderungan Kecurangan Akuntansi (Y) | | | | | | | | | Skor |
| Y.1 | Y.2 | Y.3 | Y.4 | Y.5 | Y.6 | Y.7 | Y.8 | Y.9 |
| 1 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 33 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 18 |
| 3 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 5 | 5 | 35 |
| 4 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 18 |
| 5 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 33 |
| 6 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 17 |
| 7 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 18 |
| 8 | 3 | 4 | 3 | 4 | 2 | 4 | 4 | 4 | 4 | 32 |
| 9 | 3 | 4 | 3 | 4 | 2 | 4 | 3 | 4 | 4 | 31 |
| 10 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 33 |
| 11 | 3 | 4 | 3 | 4 | 3 | 5 | 4 | 5 | 5 | 36 |
| 12 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 33 |
| 13 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 18 |
| 14 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 3 | 22 |
| 15 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 26 |
| 16 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 5 | 4 | 34 |
| 17 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 19 |
| 18 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 18 |
| 19 | 3 | 4 | 3 | 4 | 2 | 4 | 4 | 4 | 4 | 32 |
| 20 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 33 |
| 21 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 5 | 5 | 35 |
| 22 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 18 |
| 23 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 18 |
| 24 | 3 | 4 | 3 | 4 | 3 | 5 | 4 | 5 | 5 | 36 |
| 25 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 33 |
| 26 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 3 | 22 |
| 27 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 26 |
| 28 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 33 |
| 29 | 3 | 4 | 3 | 4 | 3 | 5 | 4 | 5 | 5 | 36 |
| 30 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 18 |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Resp | Kecenderungan Kecurangan Akuntansi (Y) | | | | | | | | | Skor |
| Y.1 | Y.2 | Y.3 | Y.4 | Y.5 | Y.6 | Y.7 | Y.8 | Y.9 |
| 31 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 33 |
| 32 | 2 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 14 |
| 33 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 33 |
| 34 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 4 | 3 | 27 |
| 35 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 26 |
| 36 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 18 |
| 37 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 4 | 3 | 27 |
| 38 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 18 |
| 39 | 2 | 3 | 2 | 2 | 3 | 3 | 2 | 3 | 3 | 23 |
| 40 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 3 | 22 |
| 41 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 26 |
| 42 | 4 | 4 | 5 | 3 | 5 | 3 | 3 | 4 | 4 | 35 |
| 43 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 33 |
| 44 | 2 | 2 | 2 | 4 | 2 | 3 | 4 | 2 | 3 | 24 |
| 45 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 4 | 3 | 27 |
| 46 | 3 | 4 | 3 | 4 | 2 | 3 | 3 | 4 | 4 | 30 |
| 47 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 18 |
| 48 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 20 |
| 49 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 18 |
| 50 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 5 | 5 | 35 |
| 51 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 21 |
| 52 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 20 |
| 53 | 4 | 4 | 3 | 3 | 5 | 4 | 3 | 4 | 4 | 34 |
| 54 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 33 |
| 55 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 26 |
| 56 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 3 | 22 |
| 57 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 23 |
| 58 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 33 |
| 59 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 33 |
| 60 | 2 | 4 | 2 | 2 | 3 | 3 | 2 | 4 | 3 | 25 |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Resp | Kecenderungan Kecurangan Akuntansi (Y) | | | | | | | | | Skor |
| Y.1 | Y.2 | Y.3 | Y.4 | Y.5 | Y.6 | Y.7 | Y.8 | Y.9 |
| 61 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 18 |
| 62 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 20 |
| 63 | 3 | 1 | 3 | 1 | 2 | 4 | 4 | 3 | 2 | 23 |
| 64 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 21 |
| 65 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 3 | 25 |
| 66 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 18 |
| 67 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 21 |
| 68 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 33 |
| 69 | 4 | 3 | 5 | 2 | 3 | 5 | 3 | 2 | 4 | 31 |
| 70 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 3 | 22 |
| 71 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 18 |
| 72 | 2 | 3 | 2 | 2 | 3 | 4 | 3 | 3 | 3 | 25 |
| 73 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 33 |
| 74 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 18 |
| 75 | 3 | 4 | 3 | 4 | 2 | 4 | 4 | 4 | 4 | 32 |
| 76 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 20 |
| 77 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 3 | 24 |
| 78 | 3 | 4 | 3 | 4 | 2 | 3 | 3 | 4 | 4 | 30 |
| 79 | 3 | 4 | 3 | 4 | 3 | 5 | 5 | 5 | 5 | 37 |
| 80 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 18 |
| 81 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 3 | 22 |
| 82 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 18 |
| 83 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 33 |
| 84 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 18 |
| 85 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 19 |
| 86 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 33 |
| 87 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 41 |
| 88 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 26 |
| 89 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 3 | 22 |
| 90 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 33 |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Resp | Kecenderungan Kecurangan Akuntansi (Y) | | | | | | | | | Skor |
| Y.1 | Y.2 | Y.3 | Y.4 | Y.5 | Y.6 | Y.7 | Y.8 | Y.9 |
| 91 | 3 | 4 | 3 | 4 | 2 | 4 | 4 | 4 | 4 | 32 |
| 92 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 33 |
| 93 | 2 | 3 | 2 | 4 | 4 | 4 | 4 | 3 | 4 | 30 |
| 94 | 2 | 2 | 1 | 2 | 1 | 2 | 2 | 2 | 2 | 16 |
| 95 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 3 | 22 |
| 96 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 33 |
| 97 | 2 | 4 | 2 | 2 | 2 | 4 | 2 | 4 | 4 | 26 |
| 98 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 21 |
| 99 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 33 |
| 100 | 3 | 4 | 3 | 4 | 3 | 5 | 5 | 5 | 5 | 37 |
| 101 | 3 | 4 | 3 | 4 | 2 | 3 | 3 | 4 | 3 | 29 |
| 102 | 2 | 3 | 2 | 2 | 4 | 4 | 2 | 3 | 4 | 26 |
| 103 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 21 |
| 104 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 21 |
| 105 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 20 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Resp | Moralitas Individu (X1) | | | | | | Skor |
| X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 |
| 1 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 2 | 4 | 4 | 4 | 5 | 5 | 4 | 26 |
| 3 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 4 | 4 | 4 | 5 | 5 | 5 | 5 | 28 |
| 5 | 3 | 4 | 3 | 3 | 3 | 3 | 19 |
| 6 | 5 | 4 | 5 | 5 | 5 | 5 | 29 |
| 7 | 4 | 4 | 5 | 5 | 5 | 5 | 28 |
| 8 | 3 | 4 | 3 | 3 | 3 | 3 | 19 |
| 9 | 3 | 4 | 3 | 3 | 4 | 3 | 20 |
| 10 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 11 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 12 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 13 | 4 | 4 | 4 | 5 | 5 | 5 | 27 |
| 14 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 15 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 16 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 17 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 18 | 4 | 4 | 4 | 5 | 5 | 4 | 26 |
| 19 | 3 | 4 | 3 | 3 | 3 | 3 | 19 |
| 20 | 3 | 4 | 3 | 3 | 3 | 3 | 19 |
| 21 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 22 | 4 | 4 | 5 | 5 | 5 | 5 | 28 |
| 23 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 24 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 25 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 26 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 27 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 28 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 29 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 30 | 4 | 4 | 4 | 5 | 5 | 5 | 27 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Resp | Moralitas Individu (X1) | | | | | | Skor |
| X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 |
| 31 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 32 | 5 | 4 | 5 | 5 | 5 | 5 | 29 |
| 33 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 34 | 3 | 4 | 4 | 3 | 4 | 3 | 21 |
| 35 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 36 | 4 | 4 | 4 | 5 | 5 | 5 | 27 |
| 37 | 3 | 4 | 4 | 3 | 4 | 3 | 21 |
| 38 | 4 | 4 | 5 | 5 | 5 | 5 | 28 |
| 39 | 4 | 4 | 4 | 2 | 4 | 4 | 22 |
| 40 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 41 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 42 | 4 | 3 | 3 | 5 | 3 | 4 | 22 |
| 43 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 44 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 45 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 46 | 3 | 4 | 3 | 3 | 4 | 3 | 20 |
| 47 | 4 | 4 | 5 | 5 | 5 | 5 | 28 |
| 48 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 49 | 4 | 4 | 5 | 5 | 5 | 5 | 28 |
| 50 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 51 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 52 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 53 | 2 | 4 | 3 | 4 | 5 | 4 | 22 |
| 54 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 55 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 56 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 57 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 58 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 59 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 60 | 4 | 4 | 5 | 5 | 4 | 5 | 27 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Resp | Moralitas Individu (X1) | | | | | | Skor |
| X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 |
| 61 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 62 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 63 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 64 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 65 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 66 | 4 | 4 | 4 | 5 | 5 | 4 | 26 |
| 67 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 68 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 69 | 5 | 4 | 4 | 4 | 4 | 4 | 25 |
| 70 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 71 | 4 | 4 | 4 | 5 | 5 | 4 | 26 |
| 72 | 4 | 4 | 5 | 4 | 5 | 3 | 25 |
| 73 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 74 | 4 | 4 | 5 | 5 | 5 | 5 | 28 |
| 75 | 3 | 4 | 3 | 3 | 3 | 3 | 19 |
| 76 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 77 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 78 | 3 | 4 | 3 | 3 | 4 | 3 | 20 |
| 79 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 80 | 4 | 4 | 5 | 5 | 5 | 5 | 28 |
| 81 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 82 | 4 | 4 | 4 | 5 | 5 | 4 | 26 |
| 83 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 84 | 4 | 4 | 4 | 5 | 5 | 4 | 26 |
| 85 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 86 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 87 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 88 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 89 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 90 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Resp | Moralitas Individu (X1) | | | | | | Skor |
| X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 |
| 91 | 3 | 4 | 3 | 3 | 3 | 3 | 19 |
| 92 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 93 | 4 | 3 | 2 | 2 | 2 | 4 | 17 |
| 94 | 5 | 4 | 5 | 5 | 5 | 5 | 29 |
| 95 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 96 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 97 | 4 | 2 | 4 | 4 | 4 | 4 | 22 |
| 98 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 99 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 100 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 101 | 3 | 4 | 3 | 3 | 4 | 3 | 20 |
| 102 | 3 | 4 | 2 | 4 | 3 | 4 | 20 |
| 103 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 104 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 105 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Resp | Komitmen Organisasi (X2) | | | | | | Skor |
| X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 |
| 1 | 2 | 3 | 2 | 2 | 2 | 3 | 14 |
| 2 | 5 | 4 | 4 | 4 | 4 | 4 | 25 |
| 3 | 2 | 2 | 2 | 2 | 2 | 2 | 12 |
| 4 | 5 | 4 | 4 | 5 | 4 | 4 | 26 |
| 5 | 2 | 3 | 3 | 3 | 3 | 3 | 17 |
| 6 | 5 | 4 | 4 | 5 | 4 | 4 | 26 |
| 7 | 5 | 4 | 4 | 5 | 4 | 4 | 26 |
| 8 | 2 | 3 | 3 | 3 | 3 | 3 | 17 |
| 9 | 2 | 3 | 3 | 3 | 3 | 3 | 17 |
| 10 | 2 | 3 | 3 | 3 | 3 | 3 | 17 |
| 11 | 2 | 2 | 2 | 2 | 2 | 2 | 12 |
| 12 | 2 | 3 | 2 | 2 | 2 | 3 | 14 |
| 13 | 5 | 4 | 4 | 5 | 4 | 4 | 26 |
| 14 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 15 | 2 | 3 | 3 | 3 | 3 | 3 | 17 |
| 16 | 2 | 2 | 2 | 2 | 2 | 2 | 12 |
| 17 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 18 | 5 | 4 | 4 | 4 | 4 | 4 | 25 |
| 19 | 2 | 3 | 3 | 3 | 3 | 3 | 17 |
| 20 | 2 | 3 | 3 | 3 | 3 | 3 | 17 |
| 21 | 2 | 2 | 2 | 2 | 2 | 2 | 12 |
| 22 | 5 | 4 | 4 | 5 | 4 | 4 | 26 |
| 23 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 24 | 2 | 2 | 2 | 2 | 2 | 2 | 12 |
| 25 | 2 | 3 | 3 | 3 | 3 | 3 | 17 |
| 26 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 27 | 2 | 4 | 4 | 4 | 4 | 4 | 22 |
| 28 | 2 | 3 | 3 | 3 | 3 | 3 | 17 |
| 29 | 2 | 2 | 2 | 2 | 2 | 2 | 12 |
| 30 | 5 | 4 | 4 | 5 | 4 | 4 | 26 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Resp | Komitmen Organisasi (X2) | | | | | | Skor |
| X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 |
| 31 | 2 | 3 | 3 | 3 | 3 | 3 | 17 |
| 32 | 5 | 4 | 4 | 5 | 4 | 4 | 26 |
| 33 | 2 | 3 | 2 | 2 | 3 | 3 | 15 |
| 34 | 2 | 3 | 3 | 3 | 3 | 3 | 17 |
| 35 | 2 | 3 | 3 | 3 | 3 | 3 | 17 |
| 36 | 5 | 4 | 4 | 5 | 4 | 4 | 26 |
| 37 | 2 | 3 | 3 | 3 | 3 | 3 | 17 |
| 38 | 5 | 4 | 4 | 5 | 4 | 4 | 26 |
| 39 | 2 | 4 | 4 | 4 | 4 | 4 | 22 |
| 40 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 41 | 2 | 4 | 4 | 4 | 4 | 4 | 22 |
| 42 | 2 | 3 | 4 | 3 | 4 | 3 | 19 |
| 43 | 2 | 3 | 2 | 2 | 2 | 3 | 14 |
| 44 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 45 | 2 | 3 | 3 | 3 | 3 | 3 | 17 |
| 46 | 2 | 3 | 3 | 3 | 3 | 3 | 17 |
| 47 | 5 | 4 | 4 | 5 | 4 | 4 | 26 |
| 48 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 49 | 5 | 4 | 4 | 5 | 4 | 4 | 26 |
| 50 | 2 | 2 | 2 | 2 | 2 | 2 | 12 |
| 51 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 52 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 53 | 4 | 2 | 2 | 3 | 2 | 3 | 16 |
| 54 | 2 | 2 | 2 | 2 | 2 | 2 | 12 |
| 55 | 2 | 3 | 3 | 3 | 3 | 3 | 17 |
| 56 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 57 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 58 | 2 | 3 | 2 | 2 | 2 | 3 | 14 |
| 59 | 2 | 3 | 2 | 3 | 3 | 3 | 16 |
| 60 | 5 | 4 | 4 | 4 | 4 | 4 | 25 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Resp | Komitmen Organisasi (X2) | | | | | | Skor |
| X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 |
| 61 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 62 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 63 | 3 | 4 | 4 | 4 | 4 | 4 | 23 |
| 64 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 65 | 2 | 4 | 4 | 4 | 4 | 4 | 22 |
| 66 | 5 | 4 | 4 | 4 | 4 | 4 | 25 |
| 67 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 68 | 2 | 3 | 2 | 3 | 3 | 3 | 16 |
| 69 | 4 | 5 | 3 | 5 | 5 | 4 | 26 |
| 70 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 71 | 5 | 4 | 4 | 4 | 4 | 4 | 25 |
| 72 | 4 | 4 | 3 | 4 | 4 | 4 | 23 |
| 73 | 2 | 3 | 3 | 3 | 3 | 3 | 17 |
| 74 | 5 | 4 | 4 | 5 | 4 | 4 | 26 |
| 75 | 2 | 3 | 3 | 3 | 3 | 3 | 17 |
| 76 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 77 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 78 | 2 | 3 | 3 | 3 | 3 | 3 | 17 |
| 79 | 2 | 2 | 2 | 2 | 2 | 2 | 12 |
| 80 | 5 | 4 | 4 | 5 | 4 | 4 | 26 |
| 81 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 82 | 5 | 4 | 4 | 4 | 4 | 4 | 25 |
| 83 | 2 | 3 | 3 | 3 | 3 | 3 | 17 |
| 84 | 5 | 4 | 4 | 4 | 4 | 4 | 25 |
| 85 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 86 | 2 | 3 | 2 | 2 | 2 | 2 | 13 |
| 87 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 88 | 2 | 4 | 4 | 4 | 4 | 4 | 22 |
| 89 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 90 | 2 | 3 | 3 | 3 | 3 | 3 | 17 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Resp | Komitmen Organisasi (X2) | | | | | | Skor |
| X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 |
| 91 | 2 | 3 | 3 | 3 | 3 | 3 | 17 |
| 92 | 2 | 3 | 3 | 3 | 3 | 3 | 17 |
| 93 | 2 | 4 | 4 | 4 | 4 | 2 | 20 |
| 94 | 5 | 4 | 4 | 5 | 4 | 4 | 26 |
| 95 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 96 | 2 | 3 | 3 | 3 | 3 | 3 | 17 |
| 97 | 4 | 4 | 2 | 4 | 4 | 2 | 20 |
| 98 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 99 | 2 | 3 | 3 | 3 | 3 | 3 | 17 |
| 100 | 2 | 2 | 2 | 2 | 2 | 2 | 12 |
| 101 | 2 | 3 | 3 | 3 | 3 | 3 | 17 |
| 102 | 2 | 2 | 2 | 4 | 3 | 2 | 15 |
| 103 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 104 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 105 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Resp | Integritas (X3) | | | | | | | | Skor |
| X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | X3.7 | X3.8 |
| 1 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 3 | 19 |
| 2 | 4 | 5 | 5 | 4 | 5 | 3 | 5 | 5 | 36 |
| 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 16 |
| 4 | 5 | 5 | 5 | 4 | 5 | 3 | 5 | 5 | 37 |
| 5 | 4 | 3 | 3 | 3 | 3 | 2 | 3 | 4 | 25 |
| 6 | 5 | 5 | 5 | 4 | 5 | 3 | 5 | 5 | 37 |
| 7 | 5 | 5 | 5 | 4 | 5 | 3 | 5 | 5 | 37 |
| 8 | 4 | 3 | 3 | 3 | 3 | 2 | 3 | 4 | 25 |
| 9 | 4 | 3 | 3 | 3 | 3 | 2 | 4 | 4 | 26 |
| 10 | 4 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 24 |
| 11 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 16 |
| 12 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 21 |
| 13 | 5 | 5 | 5 | 4 | 5 | 3 | 5 | 5 | 37 |
| 14 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 31 |
| 15 | 4 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 29 |
| 16 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 16 |
| 17 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 31 |
| 18 | 4 | 5 | 5 | 4 | 5 | 3 | 5 | 4 | 35 |
| 19 | 4 | 3 | 3 | 3 | 3 | 2 | 3 | 4 | 25 |
| 20 | 4 | 3 | 3 | 3 | 3 | 2 | 3 | 4 | 25 |
| 21 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 16 |
| 22 | 5 | 5 | 5 | 4 | 5 | 3 | 5 | 5 | 37 |
| 23 | 4 | 4 | 4 | 4 | 4 | 3 | 5 | 4 | 32 |
| 24 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 16 |
| 25 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 23 |
| 26 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 31 |
| 27 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 30 |
| 28 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 21 |
| 29 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 16 |
| 30 | 5 | 5 | 5 | 4 | 5 | 3 | 5 | 5 | 37 |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Resp | Integritas (X3) | | | | | | | | Skor |
| X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | X3.7 | X3.8 |
| 31 | 4 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 24 |
| 32 | 5 | 5 | 5 | 4 | 5 | 3 | 5 | 5 | 37 |
| 33 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 21 |
| 34 | 4 | 3 | 3 | 3 | 4 | 2 | 4 | 4 | 27 |
| 35 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 30 |
| 36 | 5 | 5 | 5 | 4 | 5 | 3 | 5 | 5 | 37 |
| 37 | 4 | 3 | 3 | 3 | 3 | 2 | 4 | 4 | 26 |
| 38 | 5 | 5 | 5 | 4 | 5 | 3 | 5 | 5 | 37 |
| 39 | 3 | 3 | 2 | 2 | 2 | 3 | 4 | 2 | 21 |
| 40 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 31 |
| 41 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 30 |
| 42 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 19 |
| 43 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 3 | 19 |
| 44 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 45 | 4 | 3 | 3 | 3 | 4 | 3 | 4 | 4 | 28 |
| 46 | 4 | 3 | 3 | 3 | 3 | 2 | 4 | 4 | 26 |
| 47 | 5 | 5 | 5 | 4 | 5 | 3 | 5 | 5 | 37 |
| 48 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 31 |
| 49 | 5 | 5 | 5 | 4 | 5 | 3 | 5 | 5 | 37 |
| 50 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 16 |
| 51 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 31 |
| 52 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 31 |
| 53 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 36 |
| 54 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 16 |
| 55 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 30 |
| 56 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 31 |
| 57 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 31 |
| 58 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 21 |
| 59 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 21 |
| 60 | 3 | 4 | 3 | 2 | 2 | 3 | 4 | 2 | 23 |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Resp | Integritas (X3) | | | | | | | | Skor |
| X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | X3.7 | X3.8 |
| 61 | 4 | 4 | 4 | 4 | 4 | 3 | 5 | 4 | 32 |
| 62 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 31 |
| 63 | 4 | 2 | 4 | 3 | 2 | 2 | 2 | 4 | 23 |
| 64 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 31 |
| 65 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 31 |
| 66 | 4 | 4 | 5 | 4 | 5 | 3 | 5 | 4 | 34 |
| 67 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 31 |
| 68 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 21 |
| 69 | 4 | 2 | 3 | 3 | 4 | 4 | 2 | 5 | 27 |
| 70 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 31 |
| 71 | 4 | 5 | 5 | 4 | 5 | 3 | 5 | 4 | 35 |
| 72 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 34 |
| 73 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 23 |
| 74 | 5 | 5 | 5 | 4 | 5 | 3 | 5 | 5 | 37 |
| 75 | 4 | 3 | 3 | 3 | 3 | 2 | 3 | 4 | 25 |
| 76 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 31 |
| 77 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 31 |
| 78 | 4 | 3 | 3 | 3 | 3 | 2 | 4 | 4 | 26 |
| 79 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 15 |
| 80 | 5 | 5 | 5 | 4 | 5 | 3 | 5 | 5 | 37 |
| 81 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 31 |
| 82 | 4 | 5 | 5 | 4 | 5 | 3 | 5 | 5 | 36 |
| 83 | 4 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 24 |
| 84 | 4 | 4 | 5 | 4 | 5 | 3 | 5 | 4 | 34 |
| 85 | 4 | 4 | 4 | 4 | 4 | 3 | 5 | 4 | 32 |
| 86 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 18 |
| 87 | 2 | 3 | 4 | 3 | 3 | 2 | 2 | 4 | 23 |
| 88 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 30 |
| 89 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 31 |
| 90 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 23 |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Resp | Integritas (X3) | | | | | | | | Skor |
| X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | X3.7 | X3.8 |
| 91 | 4 | 3 | 3 | 3 | 3 | 2 | 3 | 4 | 25 |
| 92 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 23 |
| 93 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 94 | 5 | 5 | 5 | 4 | 5 | 3 | 5 | 5 | 37 |
| 95 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 31 |
| 96 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 22 |
| 97 | 3 | 4 | 2 | 2 | 2 | 4 | 2 | 4 | 23 |
| 98 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 31 |
| 99 | 4 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 24 |
| 100 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 15 |
| 101 | 4 | 3 | 3 | 3 | 3 | 2 | 4 | 4 | 26 |
| 102 | 4 | 3 | 3 | 3 | 4 | 5 | 4 | 4 | 30 |
| 103 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 31 |
| 104 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 31 |
| 105 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 31 |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Resp | Pengendalian Internal (X4) | | | | | | | | | | Skor |
| X4.1 | X4.2 | X4.3 | X4.4 | X4.5 | X4.6 | X4.7 | X4.8 | X4.9 | X4.10 |
| 1 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 3 | 27 |
| 2 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 46 |
| 3 | 2 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 22 |
| 4 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 47 |
| 5 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 37 |
| 6 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 47 |
| 7 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 47 |
| 8 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 37 |
| 9 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 39 |
| 10 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 34 |
| 11 | 2 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 22 |
| 12 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 28 |
| 13 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 47 |
| 14 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 39 |
| 15 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 39 |
| 16 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 2 | 2 | 3 | 25 |
| 17 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 41 |
| 18 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 43 |
| 19 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 37 |
| 20 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 37 |
| 21 | 2 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 23 |
| 22 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 47 |
| 23 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 42 |
| 24 | 2 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 22 |
| 25 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 4 | 32 |
| 26 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 39 |
| 27 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 39 |
| 28 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 4 | 30 |
| 29 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 20 |
| 30 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 47 |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Resp | Pengendalian Internal (X4) | | | | | | | | | | Skor |
| X4.1 | X4.2 | X4.3 | X4.4 | X4.5 | X4.6 | X4.7 | X4.8 | X4.9 | X4.10 |
| 31 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 3 | 4 | 36 |
| 32 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 47 |
| 33 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 28 |
| 34 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 39 |
| 35 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 39 |
| 36 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 47 |
| 37 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 39 |
| 38 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 47 |
| 39 | 3 | 4 | 4 | 2 | 4 | 3 | 4 | 3 | 3 | 4 | 34 |
| 40 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 39 |
| 41 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 39 |
| 42 | 2 | 1 | 2 | 3 | 3 | 4 | 2 | 3 | 5 | 3 | 28 |
| 43 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 3 | 27 |
| 44 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 45 |
| 45 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 39 |
| 46 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 39 |
| 47 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 47 |
| 48 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 49 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 47 |
| 50 | 2 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 23 |
| 51 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 52 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 53 | 3 | 3 | 5 | 3 | 3 | 2 | 2 | 3 | 1 | 2 | 27 |
| 54 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 2 | 2 | 3 | 26 |
| 55 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 39 |
| 56 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 39 |
| 57 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 39 |
| 58 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 3 | 27 |
| 59 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 4 | 30 |
| 60 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 43 |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Resp | Pengendalian Internal (X4) | | | | | | | | | | Skor |
| X4.1 | X4.2 | X4.3 | X4.4 | X4.5 | X4.6 | X4.7 | X4.8 | X4.9 | X4.10 |
| 61 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 42 |
| 62 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 63 | 4 | 2 | 3 | 3 | 2 | 2 | 4 | 3 | 3 | 2 | 28 |
| 64 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 65 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 39 |
| 66 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 42 |
| 67 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 68 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 28 |
| 69 | 3 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 33 |
| 70 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 39 |
| 71 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 44 |
| 72 | 2 | 4 | 5 | 4 | 3 | 3 | 3 | 5 | 5 | 4 | 38 |
| 73 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 4 | 32 |
| 74 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 47 |
| 75 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 38 |
| 76 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 77 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 39 |
| 78 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 39 |
| 79 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 18 |
| 80 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 47 |
| 81 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 39 |
| 82 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 45 |
| 83 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 4 | 35 |
| 84 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 42 |
| 85 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 42 |
| 86 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 3 | 27 |
| 87 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 88 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 39 |
| 89 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 39 |
| 90 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 4 | 32 |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Resp | Pengendalian Internal (X4) | | | | | | | | | | Skor |
| X4.1 | X4.2 | X4.3 | X4.4 | X4.5 | X4.6 | X4.7 | X4.8 | X4.9 | X4.10 |
| 91 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 37 |
| 92 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 4 | 32 |
| 93 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 94 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 47 |
| 95 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 39 |
| 96 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 4 | 32 |
| 97 | 5 | 3 | 3 | 5 | 4 | 5 | 5 | 5 | 3 | 4 | 42 |
| 98 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 99 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 2 | 4 | 33 |
| 100 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 20 |
| 101 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 39 |
| 102 | 2 | 5 | 4 | 2 | 2 | 4 | 4 | 2 | 3 | 4 | 32 |
| 103 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 104 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 105 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |

**Lampiran 3**

**HASIL UJI VALIDITAS KUESIONER**

KUESIONER KECENCERUNGAN KECURANGAN AKUNTANSI

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | KKA1 | KKA2 | KKA3 | KKA4 | KKA5 | KKA6 | KKA7 | KKA8 | KKA9 | Skor |
| KKA1 | Pearson Correlation | 1 | .685\*\* | .931\*\* | .714\*\* | .605\*\* | .737\*\* | .754\*\* | .663\*\* | .717\*\* | .846\*\* |
| Sig. (2-tailed) |  | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| N | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 |
| KKA2 | Pearson Correlation | .685\*\* | 1 | .671\*\* | .812\*\* | .619\*\* | .767\*\* | .703\*\* | .884\*\* | .873\*\* | .896\*\* |
| Sig. (2-tailed) | .000 |  | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| N | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 |
| KKA3 | Pearson Correlation | .931\*\* | .671\*\* | 1 | .660\*\* | .613\*\* | .705\*\* | .697\*\* | .619\*\* | .691\*\* | .815\*\* |
| Sig. (2-tailed) | .000 | .000 |  | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| N | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 |
| KKA4 | Pearson Correlation | .714\*\* | .812\*\* | .660\*\* | 1 | .527\*\* | .764\*\* | .899\*\* | .793\*\* | .828\*\* | .899\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 |  | .000 | .000 | .000 | .000 | .000 | .000 |
| N | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 |
| KKA5 | Pearson Correlation | .605\*\* | .619\*\* | .613\*\* | .527\*\* | 1 | .659\*\* | .567\*\* | .560\*\* | .671\*\* | .723\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 |  | .000 | .000 | .000 | .000 | .000 |
| N | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 |
| KKA6 | Pearson Correlation | .737\*\* | .767\*\* | .705\*\* | .764\*\* | .659\*\* | 1 | .862\*\* | .808\*\* | .910\*\* | .923\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 |  | .000 | .000 | .000 | .000 |
| N | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 |
| KKA7 | Pearson Correlation | .754\*\* | .703\*\* | .697\*\* | .899\*\* | .567\*\* | .862\*\* | 1 | .781\*\* | .820\*\* | .908\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 |  | .000 | .000 | .000 |
| N | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 |
| KKA8 | Pearson Correlation | .663\*\* | .884\*\* | .619\*\* | .793\*\* | .560\*\* | .808\*\* | .781\*\* | 1 | .895\*\* | .901\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 |  | .000 | .000 |
| N | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 |
| KKA9 | Pearson Correlation | .717\*\* | .873\*\* | .691\*\* | .828\*\* | .671\*\* | .910\*\* | .820\*\* | .895\*\* | 1 | .949\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |  | .000 |
| N | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 |
| Skor | Pearson Correlation | .846\*\* | .896\*\* | .815\*\* | .899\*\* | .723\*\* | .923\*\* | .908\*\* | .901\*\* | .949\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |  |
| N | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 |

KUESIONER MORALITAS INDIVIDU

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | M1 | M2 | M3 | M4 | M5 | M6 | Skor |
| M1 | Pearson Correlation | 1 | .557\*\* | .792\*\* | .464\*\* | .663\*\* | .806\*\* | .824\*\* |
| Sig. (2-tailed) |  | .000 | .000 | .000 | .000 | .000 | .000 |
| N | 105 | 105 | 105 | 105 | 105 | 105 | 105 |
| M2 | Pearson Correlation | .557\*\* | 1 | .608\*\* | .312\*\* | .687\*\* | .579\*\* | .697\*\* |
| Sig. (2-tailed) | .000 |  | .000 | .001 | .000 | .000 | .000 |
| N | 105 | 105 | 105 | 105 | 105 | 105 | 105 |
| M3 | Pearson Correlation | .792\*\* | .608\*\* | 1 | .593\*\* | .851\*\* | .815\*\* | .914\*\* |
| Sig. (2-tailed) | .000 | .000 |  | .000 | .000 | .000 | .000 |
| N | 105 | 105 | 105 | 105 | 105 | 105 | 105 |
| M4 | Pearson Correlation | .464\*\* | .312\*\* | .593\*\* | 1 | .715\*\* | .676\*\* | .782\*\* |
| Sig. (2-tailed) | .000 | .001 | .000 |  | .000 | .000 | .000 |
| N | 105 | 105 | 105 | 105 | 105 | 105 | 105 |
| M5 | Pearson Correlation | .663\*\* | .687\*\* | .851\*\* | .715\*\* | 1 | .792\*\* | .932\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 |  | .000 | .000 |
| N | 105 | 105 | 105 | 105 | 105 | 105 | 105 |
| M6 | Pearson Correlation | .806\*\* | .579\*\* | .815\*\* | .676\*\* | .792\*\* | 1 | .920\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 |  | .000 |
| N | 105 | 105 | 105 | 105 | 105 | 105 | 105 |
| Skor | Pearson Correlation | .824\*\* | .697\*\* | .914\*\* | .782\*\* | .932\*\* | .920\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 |  |
| N | 105 | 105 | 105 | 105 | 105 | 105 | 105 |

KUESIONER KOMITMEN ORGANISASI

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | KO1 | KO2 | KO3 | KO4 | KO5 | KO6 | Skor |
| KO1 | Pearson Correlation | 1 | .735\*\* | .698\*\* | .822\*\* | .723\*\* | .748\*\* | .878\*\* |
| Sig. (2-tailed) |  | .000 | .000 | .000 | .000 | .000 | .000 |
| N | 105 | 105 | 105 | 105 | 105 | 105 | 105 |
| KO2 | Pearson Correlation | .735\*\* | 1 | .864\*\* | .858\*\* | .940\*\* | .898\*\* | .939\*\* |
| Sig. (2-tailed) | .000 |  | .000 | .000 | .000 | .000 | .000 |
| N | 105 | 105 | 105 | 105 | 105 | 105 | 105 |
| KO3 | Pearson Correlation | .698\*\* | .864\*\* | 1 | .840\*\* | .903\*\* | .882\*\* | .920\*\* |
| Sig. (2-tailed) | .000 | .000 |  | .000 | .000 | .000 | .000 |
| N | 105 | 105 | 105 | 105 | 105 | 105 | 105 |
| KO4 | Pearson Correlation | .822\*\* | .858\*\* | .840\*\* | 1 | .908\*\* | .816\*\* | .947\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 |  | .000 | .000 | .000 |
| N | 105 | 105 | 105 | 105 | 105 | 105 | 105 |
| KO5 | Pearson Correlation | .723\*\* | .940\*\* | .903\*\* | .908\*\* | 1 | .860\*\* | .947\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 |  | .000 | .000 |
| N | 105 | 105 | 105 | 105 | 105 | 105 | 105 |
| KO6 | Pearson Correlation | .748\*\* | .898\*\* | .882\*\* | .816\*\* | .860\*\* | 1 | .925\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 |  | .000 |
| N | 105 | 105 | 105 | 105 | 105 | 105 | 105 |
| Skor | Pearson Correlation | .878\*\* | .939\*\* | .920\*\* | .947\*\* | .947\*\* | .925\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 |  |
| N | 105 | 105 | 105 | 105 | 105 | 105 | 105 |

KUESIONER INTEGRITAS

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | IG1 | IG2 | IG3 | IG4 | IG5 | IG6 | IG7 | IG8 | Skor |
| IG1 | Pearson Correlation | 1 | .803\*\* | .797\*\* | .786\*\* | .838\*\* | .519\*\* | .817\*\* | .900\*\* | .901\*\* |
| Sig. (2-tailed) |  | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| N | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 |
| IG2 | Pearson Correlation | .803\*\* | 1 | .871\*\* | .860\*\* | .866\*\* | .647\*\* | .880\*\* | .790\*\* | .940\*\* |
| Sig. (2-tailed) | .000 |  | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| N | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 |
| IG3 | Pearson Correlation | .797\*\* | .871\*\* | 1 | .826\*\* | .913\*\* | .541\*\* | .855\*\* | .819\*\* | .930\*\* |
| Sig. (2-tailed) | .000 | .000 |  | .000 | .000 | .000 | .000 | .000 | .000 |
| N | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 |
| IG4 | Pearson Correlation | .786\*\* | .860\*\* | .826\*\* | 1 | .859\*\* | .661\*\* | .807\*\* | .779\*\* | .915\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 |  | .000 | .000 | .000 | .000 | .000 |
| N | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 |
| IG5 | Pearson Correlation | .838\*\* | .866\*\* | .913\*\* | .859\*\* | 1 | .630\*\* | .885\*\* | .858\*\* | .958\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 |  | .000 | .000 | .000 | .000 |
| N | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 |
| IG6 | Pearson Correlation | .519\*\* | .647\*\* | .541\*\* | .661\*\* | .630\*\* | 1 | .595\*\* | .573\*\* | .700\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 |  | .000 | .000 | .000 |
| N | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 |
| IG7 | Pearson Correlation | .817\*\* | .880\*\* | .855\*\* | .807\*\* | .885\*\* | .595\*\* | 1 | .757\*\* | .925\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 |  | .000 | .000 |
| N | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 |
| IG8 | Pearson Correlation | .900\*\* | .790\*\* | .819\*\* | .779\*\* | .858\*\* | .573\*\* | .757\*\* | 1 | .901\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 |  | .000 |
| N | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 |
| Skor | Pearson Correlation | .901\*\* | .940\*\* | .930\*\* | .915\*\* | .958\*\* | .700\*\* | .925\*\* | .901\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |  |
| N | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 |

KUESIONER PENGENDALIAN INTERNAL

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | PI1 | PI2 | PI3 | PI4 | PI5 | PI6 | PI7 | PI8 | PI9 | PI10 | Skor |
| PI1 | Pearson Correlation | 1 | .732\*\* | .636\*\* | .831\*\* | .832\*\* | .835\*\* | .785\*\* | .811\*\* | .578\*\* | .827\*\* | .891\*\* |
| Sig. (2-tailed) |  | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| N | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 |
| PI2 | Pearson Correlation | .732\*\* | 1 | .661\*\* | .727\*\* | .725\*\* | .740\*\* | .644\*\* | .686\*\* | .588\*\* | .819\*\* | .826\*\* |
| Sig. (2-tailed) | .000 |  | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| N | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 |
| PI3 | Pearson Correlation | .636\*\* | .661\*\* | 1 | .697\*\* | .655\*\* | .705\*\* | .780\*\* | .743\*\* | .630\*\* | .666\*\* | .806\*\* |
| Sig. (2-tailed) | .000 | .000 |  | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| N | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 |
| PI4 | Pearson Correlation | .831\*\* | .727\*\* | .697\*\* | 1 | .791\*\* | .835\*\* | .746\*\* | .902\*\* | .760\*\* | .751\*\* | .919\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 |  | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| N | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 |
| PI5 | Pearson Correlation | .832\*\* | .725\*\* | .655\*\* | .791\*\* | 1 | .865\*\* | .704\*\* | .839\*\* | .699\*\* | .857\*\* | .904\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 |  | .000 | .000 | .000 | .000 | .000 | .000 |
| N | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 |
| PI6 | Pearson Correlation | .835\*\* | .740\*\* | .705\*\* | .835\*\* | .865\*\* | 1 | .798\*\* | .876\*\* | .778\*\* | .880\*\* | .945\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 |  | .000 | .000 | .000 | .000 | .000 |
| N | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 |
| PI7 | Pearson Correlation | .785\*\* | .644\*\* | .780\*\* | .746\*\* | .704\*\* | .798\*\* | 1 | .747\*\* | .655\*\* | .737\*\* | .854\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 |  | .000 | .000 | .000 | .000 |
| N | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 |
| PI8 | Pearson Correlation | .811\*\* | .686\*\* | .743\*\* | .902\*\* | .839\*\* | .876\*\* | .747\*\* | 1 | .794\*\* | .799\*\* | .937\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 |  | .000 | .000 | .000 |
| N | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 |
| PI9 | Pearson Correlation | .578\*\* | .588\*\* | .630\*\* | .760\*\* | .699\*\* | .778\*\* | .655\*\* | .794\*\* | 1 | .680\*\* | .820\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |  | .000 | .000 |
| N | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 |
| PI10 | Pearson Correlation | .827\*\* | .819\*\* | .666\*\* | .751\*\* | .857\*\* | .880\*\* | .737\*\* | .799\*\* | .680\*\* | 1 | .906\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |  | .000 |
| N | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 |
| Skor | Pearson Correlation | .891\*\* | .826\*\* | .806\*\* | .919\*\* | .904\*\* | .945\*\* | .854\*\* | .937\*\* | .820\*\* | .906\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |  |
| N | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 |

**Lampiran 4**

**HASIL UJI RELIABILITAS KUESIONER**

KUESIONER KECENCERUNGAN KECURANGAN AKUNTANSI

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .960 | 9 |

KUESIONER MORALITAS INDIVIDU

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .915 | 6 |

KUESIONER KOMITMEN ORGANISASI

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .953 | 6 |

KUESIONER INTEGRITAS

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .966 | 8 |

KUESIONER PENGENDALIAN INTERNAL

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .967 | 10 |

**Lampiran 5**

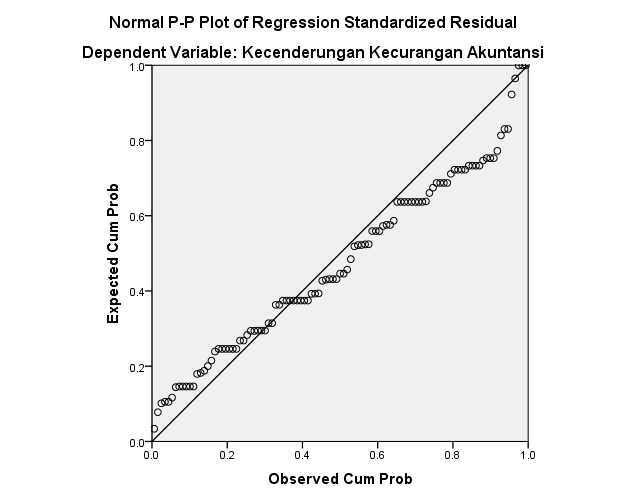
**STATISTIK DESKRIPTIF**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| Kecenderungan Kecurangan Akuntansi | 105 | 14 | 41 | 26.12 | 6.676 |
| Moralitas Individu | 105 | 17 | 29 | 22.15 | 3.483 |
| Komitmen Organisasi | 105 | 12 | 26 | 20.35 | 4.741 |
| Integritas | 105 | 15 | 37 | 27.85 | 6.500 |
| Pengendalian Internal | 105 | 18 | 47 | 37.02 | 7.331 |
| Valid N (listwise) | 105 |  |  |  |  |

**Lampiran 6**

**HASIL UJI ASUMSI KLASIK**

UJI NORMALITAS (Grafik Normal P-P Plot)



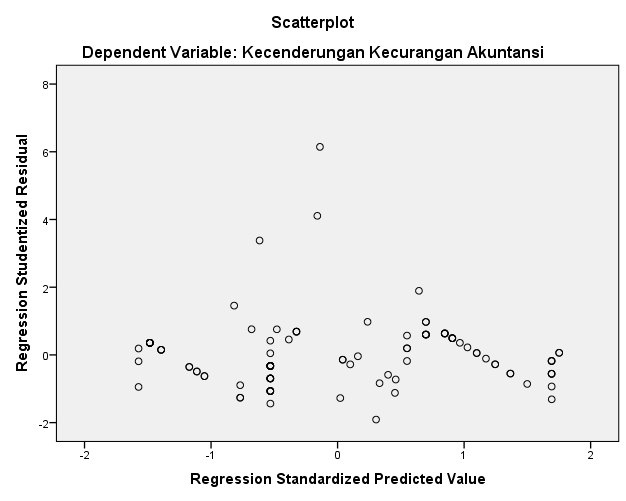
UJI NORMALITAS (Grafik Normal P-P Plot)

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 105 |
| Normal Parametersa,b | Mean | .00000 |
| Std. Deviation | 2.673582 |
| Most Extreme Differences | Absolute | .157 |
| Positive | .157 |
| Negative | -.082 |
| Test Statistic | | .157 |
| Asymp. Sig. (2-tailed) | | .068c |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |

UJI MULTIKOLINEARITAS

|  |  |  |  |
| --- | --- | --- | --- |
| **Coefficientsa** | | | |
| Model | | Collinearity Statistics | |
| Tolerance | VIF |
| 1 | Moralitas Individu | .186 | 5.389 |
| Komitmen Organisasi | .158 | 6.317 |
| Integritas | .146 | 6.829 |
| Pengendalian Internal | .166 | 6.042 |
| a. Dependent Variable: Kecenderungan Kecurangan Akuntansi | | | |

UJI HETEROSKEDASTISITAS (Grafik *Scatterplot*)



UJI HETEROSKEDASTISITAS (Uji *Park*)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 1.072 | 1.264 |  | .848 | .398 |
| Moralitas Individu | -.179 | .113 | -.350 | -1.590 | .115 |
| Komitmen Organisasi | .288 | .090 | .765 | 2.085 | .082 |
| Integritas | -.061 | .068 | -.224 | -.903 | .369 |
| Pengendalian Internal | -.022 | .057 | -.090 | -.387 | .700 |
| a. Dependent Variable: LnU2 | | | | | | |

**Lampiran 7**

**ANALISIS REGRESI LINEAR BERGANDA**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 57.534 | 1.996 |  | 28.821 | .000 |
| Moralitas Individu | -.546 | .178 | -.285 | -3.066 | .003 |
| Komitmen Organisasi | -.447 | .142 | -.318 | -3.154 | .002 |
| Integritas | -.368 | .107 | -.358 | -3.422 | .001 |
| Pengendalian Internal | .001 | .090 | .001 | .010 | .992 |
| a. Dependent Variable: Kecenderungan Kecurangan Akuntansi | | | | | | |

**Lampiran 8**

**HIPOTESIS PENELITIAN**

**PENGUJIAN SECARA PARSIAL (Uji Statistik t)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 57.534 | 1.996 |  | 28.821 | .000 |
| Moralitas Individu | -.546 | .178 | -.285 | -3.066 | .003 |
| Komitmen Organisasi | -.447 | .142 | -.318 | -3.154 | .002 |
| Integritas | -.368 | .107 | -.358 | -3.422 | .001 |
| Pengendalian Internal | .001 | .090 | .001 | .010 | .992 |
| a. Dependent Variable: Kecenderungan Kecurangan Akuntansi | | | | | | |

**PENGUJIAN KELAYAKAN MODEL (Uji F)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 3891.994 | 4 | 972.999 | 130.886 | .000b |
| Residual | 743.396 | 100 | 7.434 |  |  |
| Total | 4635.390 | 104 |  |  |  |
| a. Dependent Variable: Kecenderungan Kecurangan Akuntansi | | | | | | |
| b. Predictors: (Constant), Pengendalian Internal, Moralitas Individu, Komitmen Organisasi, Integritas | | | | | | |

**Lampiran 9**

**KOEFISIEN DETERMINASI**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summary** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .916a | .840 | .833 | 2.727 |
| a. Predictors: (Constant), Pengendalian Internal, Moralitas Individu, Komitmen Organisasi, Integritas | | | | |