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Lampiran **1**

**KUESIONER PENELITIAN**

Yth.Bapak / Ibu Responden

Di tempat

Dengan hormat,

Sehubungan dengan penyusunan proposal skripsi sebagai tugas akhir pada program untuk memperoleh gelar Strata-1 (S1) Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Pancasakti Tegal, maka saya:

Nama : Ponam Bila Maulidah

NPM : 4319500084

Mengajukan permohonan kesediaan Bapak/Ibu untuk meluangkan waktu sejenak guna mengisi kuesioner ini. Adapun judul penelitian saya adalah “Pengaruh Sistem Pengendalian Internal, Kesadaran Anti *Fraud*, *Whistleblowing System*, dan Profesionalisme Audit Internal terhadap Upaya Pencegahan *Fraud* pada Koperasi Artha Guna Mandiri”.

Hasil jawaban kuesioner Bapak/Ibu menjadi data peneliti, maka dapat diharapkan para responden dapat mengisi kuesioner ini dengan jujur, sesuai dengan keadaan dan kenyataan. Dari data kuesioner ini yang saya dapatkan datanya akan dijaga kerahasiaannya dan kuesioner ini tidak berkaitan dengan karier responden. Data informasi ini hanya digunakan untuk kepentingan ilmiah semata.

Demikian disampaikan atas kerjasama dan partisipasi Bapak/Ibu dalam mengisi kuesioner penelitian ini, saya mengucapkan banyak terimakasih.

Hormat Saya,

Ponam Bila Maulidah

4319500084

1. IDENTITAS RESPONDEN
2. Nama :
3. Usia :
4. Jenis Kelamin : Laki-laki

Perempuan

1. Pendidikan Terakhir : SMA / SMK

Diploma

Sarjana

Magister

1. Jabatan :
2. PETUNJUK PENGISIAN KUESIONER

Peneliti sangat mengharapkan Bapak/Ibu menjawab pertanyaan dibawah ini sesuai dengan kondisi tempat Bapak/Ibu bekerja dengan memberi tanda checklist (√) pada tabel yang sudah tersedia dengan memilih:

|  |  |
| --- | --- |
| **Pilihan Jawaban** | **Keterangan** |
| Nilai 5 = SS | Sangat Setuju |
| Nilai 4 = S | Setuju |
| Nilai 3 = KS | Kurang Setuju |
| Nilai 2 = TS | Tidak Setuju |
| Nilai 1 = STS | Sangat Tidak Setuju |

1. DAFTAR PERTANYAAN
2. Pengendalian Internal (X1) (COSO, 2013)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| NO | Pertanyaan | SS | S | KS | TS | STS |
| 1 | Pimpinan ikut serta bertanggungjawab menekankan pentingnya nilai-nilai integritas dan etika pada peraturan perusahaan |  |  |  |  |  |
| 2 | Struktur organisasi menggambarkan pembagian tugas dan wewenang serta tanggungjawab secara jelas |  |  |  |  |  |
| 3 | Tujuan perusahaan secara keseluruhan cukup spesifik dan sudah tercapai |  |  |  |  |  |
| 4 | Membuat dan mereview laporan kinerja karyawan |  |  |  |  |  |
| 5 | Karyawan diberikan pelatihan untuk meningkatkan kinerja |  |  |  |  |  |
| 6 | Adanya pembatasan asset terhadap fasilitas perusahaan di luar jam kerja |  |  |  |  |  |
| 7 | Perusahaan melaksanakan SOP sesuai dengan divisi |  |  |  |  |  |
| 8 | Adanya saluran informasi terbuka untuk anggota dengan menghubungi pemilik perusahaan *(owner)* secara langsung guna melaporkan adanya kecurangan |  |  |  |  |  |
| 9 | Perusahaan sudah melakukan pemantauan berkelanjutan mengenai masalah-masalah yang terjadi |  |  |  |  |  |
| 10 | Pimpinan perusahaan sudah mereview dan mengevaluasi temuan yang menunjukkan adanya kelemahan dan perlu perbaikan |  |  |  |  |  |

1. Kesadaran Anti *Fraud* (X2) (AICPA, 2002)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| NO | Pertanyaan | SS | S | KS | TS | STS |
| 1 | Perusahaan sudah memiliki lingkungan kerja yang positif dan pimpinan sudah memberikan contoh keteladanan kepada karyawan |  |  |  |  |  |
| 2 | Mengakui kesalahan yang tidak dilakukan karena ada ancaman dari pihak lain |  |  |  |  |  |
| 3 | Kedisiplinan belum berjalan kepada seluruh pihak perusahan dan belum dikenakan sanksi yang tegas jika tidak mematuhinya |  |  |  |  |  |
| 4 | Tanggungjawab bersama atas kesalahan orang lain saat menggantikan posisi sementara |  |  |  |  |  |
| 5 | Karyawan memiliki kesempatan untuk mengikuti *capacity building* berupa *training, workshop,* dan pengembangan lain |  |  |  |  |  |
| 6 | Terdapat prosedur untuk mengidentifikasi, menilai, dan mengurangi risiko kecurangan |  |  |  |  |  |
| 7 | Pimpinan wajib ikut serta dalam mengawasi kegiatan karyawan dengan menerapkan dan memantau implementasi dari prosedur dan kebijakan organisasi |  |  |  |  |  |
| 8 | Adanya komitmen perjanjian secara tertulis antara manajemen dan para karyawan perusahaan untuk melaksanakan kegiatan anti *fraud* |  |  |  |  |  |
| 9 | Pimpinan sudah melakukan tindakan yang cepat dan tepat setelah timbulnya gejala masalah atau kecurangan |  |  |  |  |  |
| 10 | Mempromosikan jabatan atau penambahan insentif berdasarkan pada prestasi kerja |  |  |  |  |  |

1. *Whistleblowing System* (X3) (KNKG, 2008)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| NO | Pertanyaan | SS | S | KS | TS | STS |
| 1 | Tidak bersedia menyatakan komitmen untuk melaksanakan *whistleblowing system* dalam melaporkan jika menemukan adanya kecurangan |  |  |  |  |  |
| 2 | Tidak mempunyai keberanian untuk melaporkan adanya kecurangan yang terjadi karena perusahaan belum menjamin kerahasiaan identitas pelapor atau *whistleblower* |  |  |  |  |  |
| 3 | Tidak mempunyai keberanian untuk melaporkan adanya kecurangan yang terjadi karena belum ada kebijakan perlindungan pelapor atau *whistleblower* |  |  |  |  |  |
| 4 | Tidak bersedia melaporkan kecurangan karena tidak mendapatkan penghargaan atau insentif |  |  |  |  |  |
| 5 | Anggota lebih mudah dalam melaporkan kecurangan karena langsung tersedianya saluran kepada pemilik perusahaan *(owner)* untuk melaporkan tindak kecurangan |  |  |  |  |  |
| 6 | Dengan adanya saluran *whistleblowing system,* anggota atau nasabah juga bisa ikut melaporkan kecurangan langsung kepada *owner* atau pemilik dengan bukti yang jelas |  |  |  |  |  |
| 7 | Menggunakan nama samaran jika melaporkan suatu pelanggaran karena meringankan rasa takut |  |  |  |  |  |
| 8 | Perusahaan harus melakukan komunikasi secara berkala dengan karyawan mengenai hasil dari penerapan *whistleblowing system* |  |  |  |  |  |
| 9 | Evaluasi dan perbaikan harus senantiasa dilakukan perusahaan untuk meningkatkan efektivitas program *whistleblowing system* |  |  |  |  |  |
| 10 | Laporan kecurangan harus ditindak lanjut secara berkala |  |  |  |  |  |

1. Profesionalisme Auditor Internal (X4) (Tugiman, 2014:50)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| NO | Pertanyaan | SS | S | KS | TS | STS |
| 1 | Auditor menggunakan pengalaman kerja dalam melaksanakan pekerjaan |  |  |  |  |  |
| 2 | Auditor menerima penilaian oleh pihak lain atas pemeriksaaan laporan |  |  |  |  |  |
| 3 | Auditor harus menjalankan peraturan, standar auditing, dan etika profesi |  |  |  |  |  |
| 4 | Auditor memutuskan hasil audit berdasarkan fakta dari hasil tim audit |  |  |  |  |  |
| 5 | Dalam melaporkan laporan keuangan, auditor tidak berada dibawah tekanan oleh pihak siapapun yang berupa ancaman |  |  |  |  |  |
| 6 | Auditor harus tetap berpendirian pada hasil audit dan mendapatkan imbalan yang besar |  |  |  |  |  |
| 7 | Dalam pelaksanaan audit, auditor wajib untuk bertukar pendapat dengan audit wilayah yang lain |  |  |  |  |  |
| 8 | Wajib mengikuti pendidikan dan pelatihan profesi berkelanjutan dapat meningkatkan kemampuan auditor untuk melakukan audit |  |  |  |  |  |
| 9 | Adanya perputaran audit perwilayah untuk dan bertukar pendapat melaksanakan tugasnya |  |  |  |  |  |
| 10 | Auditor bertanggungjawab penuh atas hasil yang telah diperiksa atau di audit |  |  |  |  |  |

1. Upaya Pencegahan *Fraud* (Y) (ACFE, 2006)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| NO | Pertanyaan | SS | S | KS | TS | STS |
| 1 | Peraturan kebijakan organisasi memuat standar etika yang tinggi sudah berjalan untuk mencegah terjadinya kecurangan |  |  |  |  |  |
| 2 | Dengan adanya kebijakan organisasi yang tidak berjalan kondusif dapat memperburuk lingkungan kerja sehingga menyebabkan terjadinya kecurangan |  |  |  |  |  |
| 3 | Struktur organisasi yang memadai dan mampu menyediakan arus informasi dalam mencegah terjadinya kecurangan |  |  |  |  |  |
| 4 | Pembagian tugas dan fungsi yang jelas sehingga tidak ada satu orang pun yang menguasai seluruh aspek divisi |  |  |  |  |  |
| 5 | Banyaknya pekerjaan yang diberikan dan tidak sesuai dengan *job desc*, dapat memicu tindakan kecuangan |  |  |  |  |  |
| 6 | Sudah terjalin komunikasi untuk saling mengingatkan atas kesalahan yang terjadi |  |  |  |  |  |
| 7 | Prosedur pencegahan dan penanganan kecurangan ditetapkan secara baku dan tertulis |  |  |  |  |  |
| 8 | Prosedur pencegahan *fraud* dapat dilakukan dengan system *review* dan operasi yang memadai |  |  |  |  |  |
| 9 | Setiap karyawan sudah diingatkan dan didorong oleh perusahaan untuk melaporkan segala transaksi yang mencurigakan |  |  |  |  |  |
| 10 | Perusahaan belum menetapkan sanksi yang tegas bagi pelaku tindak kecurangan |  |  |  |  |  |

**Lampiran 2**

**DATA PENELITIAN VARIBEL**

Data Penelitian Variabel Sistem Pengendalian Internal (X1)

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **NO**  **RESPONDEN** | **SISTEM PENGENDALIAN INTERNAL (X1)** | | | | | | | | | | **JUMLAH** |
| **P1** | **P2** | **P3** | **P4** | **P5** | **P6** | **P7** | **P8** | **P9** | **P10** |
| **1** | 4 | 5 | 4 | 3 | 3 | 4 | 5 | 4 | 3 | 3 | 38 |
| **2** | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 48 |
| **3** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| **4** | 4 | 4 | 3 | 5 | 3 | 4 | 4 | 3 | 5 | 3 | 38 |
| **5** | 3 | 5 | 4 | 1 | 3 | 3 | 5 | 4 | 1 | 3 | 32 |
| **6** | 3 | 5 | 3 | 5 | 3 | 3 | 5 | 3 | 5 | 3 | 38 |
| **7** | 3 | 2 | 2 | 4 | 3 | 3 | 2 | 2 | 4 | 3 | 28 |
| **8** | 3 | 2 | 2 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 26 |
| **9** | 5 | 3 | 5 | 3 | 3 | 5 | 3 | 5 | 3 | 3 | 38 |
| **10** | 3 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 34 |
| **11** | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 44 |
| **12** | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 46 |
| **13** | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 36 |
| **14** | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 46 |
| **15** | 5 | 4 | 4 | 4 | 3 | 5 | 4 | 4 | 4 | 3 | 40 |
| **16** | 3 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 39 |
| **17** | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 36 |
| **18** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 5 | 5 | 34 |
| **19** | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 2 | 35 |
| **20** | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 42 |
| **21** | 3 | 3 | 3 | 3 | 2 | 5 | 5 | 5 | 3 | 3 | 35 |
| **22** | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 3 | 2 | 1 | 32 |
| **23** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 37 |
| **24** | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 2 | 3 | 2 | 40 |
| **25** | 4 | 3 | 4 | 3 | 2 | 4 | 3 | 4 | 3 | 2 | 32 |
| **26** | 4 | 3 | 4 | 5 | 3 | 4 | 3 | 4 | 5 | 3 | 38 |
| **27** | 4 | 4 | 4 | 5 | 2 | 4 | 4 | 4 | 5 | 2 | 38 |
| **28** | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 38 |
| **29** | 4 | 3 | 4 | 3 | 2 | 4 | 3 | 4 | 3 | 2 | 32 |
| **30** | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 46 |
| **31** | 3 | 4 | 3 | 3 | 2 | 3 | 4 | 3 | 3 | 2 | 30 |
| **32** | 4 | 4 | 5 | 3 | 3 | 4 | 4 | 5 | 3 | 3 | 38 |
| **33** | 2 | 4 | 2 | 2 | 3 | 2 | 4 | 2 | 2 | 3 | 26 |
| **34** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 47 |
| **35** | 5 | 5 | 5 | 4 | 3 | 4 | 5 | 5 | 4 | 5 | 45 |
| **36** | 5 | 4 | 5 | 5 | 3 | 5 | 5 | 5 | 5 | 5 | 47 |
| **37** | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 5 | 4 | 40 |
| **38** | 4 | 3 | 4 | 3 | 2 | 4 | 4 | 4 | 4 | 5 | 37 |
| **39** | 5 | 3 | 5 | 3 | 3 | 5 | 5 | 5 | 4 | 4 | 42 |
| **40** | 4 | 2 | 3 | 4 | 3 | 4 | 3 | 4 | 5 | 4 | 36 |
| **41** | 3 | 2 | 4 | 3 | 2 | 4 | 5 | 5 | 5 | 4 | 37 |
| **42** | 3 | 3 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 42 |
| **43** | 3 | 3 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 44 |
| **44** | 1 | 1 | 1 | 2 | 2 | 4 | 5 | 5 | 5 | 5 | 31 |
| **45** | 2 | 3 | 2 | 2 | 2 | 5 | 4 | 5 | 4 | 4 | 33 |
| **46** | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 37 |
| **47** | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 37 |
| **48** | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 45 |
| **49** | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 43 |
| **50** | 4 | 3 | 3 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 41 |
| **51** | 3 | 4 | 4 | 4 | 3 | 5 | 5 | 3 | 4 | 4 | 39 |
| **52** | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 44 |
| **53** | 1 | 5 | 1 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 34 |
| **54** | 5 | 5 | 4 | 4 | 3 | 5 | 5 | 5 | 5 | 5 | 46 |
| **55** | 4 | 3 | 3 | 3 | 3 | 4 | 5 | 5 | 4 | 5 | 39 |
| **56** | 2 | 2 | 2 | 4 | 3 | 5 | 5 | 4 | 4 | 4 | 35 |
| **57** | 3 | 4 | 3 | 3 | 3 | 5 | 5 | 5 | 5 | 5 | 41 |
| **58** | 5 | 3 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 43 |
| **59** | 3 | 3 | 2 | 4 | 3 | 4 | 3 | 5 | 4 | 4 | 35 |
| **60** | 4 | 4 | 4 | 5 | 3 | 4 | 4 | 4 | 5 | 5 | 42 |
| **61** | 5 | 3 | 5 | 3 | 4 | 5 | 5 | 5 | 5 | 5 | 45 |
| **62** | 3 | 3 | 3 | 4 | 3 | 5 | 5 | 5 | 5 | 5 | 41 |
| **63** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| **64** | 5 | 3 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 45 |
| **65** | 3 | 3 | 3 | 3 | 3 | 5 | 5 | 5 | 5 | 5 | 40 |
| **66** | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 40 |
| **67** | 5 | 5 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 5 | 42 |
| **68** | 5 | 4 | 5 | 1 | 3 | 4 | 4 | 4 | 5 | 5 | 40 |
| **69** | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 5 | 5 | 5 | 39 |
| **70** | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 47 |
| **71** | 3 | 4 | 3 | 3 | 2 | 5 | 5 | 5 | 5 | 5 | 40 |
| **72** | 3 | 3 | 3 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 40 |
| **73** | 3 | 3 | 3 | 4 | 3 | 4 | 4 | 4 | 5 | 4 | 37 |
| **74** | 3 | 3 | 3 | 3 | 3 | 5 | 5 | 4 | 4 | 4 | 37 |
| **75** | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 5 | 5 | 5 | 41 |
| **76** | 4 | 4 | 4 | 5 | 3 | 5 | 4 | 5 | 4 | 5 | 43 |

Data Penelitian Variabel Kesadaran Anti *Fraud* (X2)

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **NO**  **RESPONDEN** | **KESADARAN ANTI *FRAUD* (X2)** | | | | | | | | | | **JUMLAH** |
| **P1** | **P2** | **P3** | **P4** | **P5** | **P6** | **P7** | **P8** | **P9** | **P10** |
| 1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 2 | 3 | 4 | 5 | 4 | 5 | 5 | 3 | 4 | 5 | 5 | 43 |
| 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 32 |
| 4 | 4 | 3 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 5 | 37 |
| 5 | 3 | 3 | 4 | 2 | 3 | 3 | 3 | 3 | 3 | 1 | 28 |
| 6 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 44 |
| 7 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 8 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 31 |
| 9 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 34 |
| 10 | 3 | 4 | 4 | 3 | 4 | 5 | 3 | 4 | 4 | 5 | 39 |
| 11 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 32 |
| 12 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 47 |
| 13 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 14 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 46 |
| 15 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 3 | 43 |
| 16 | 3 | 5 | 4 | 4 | 4 | 5 | 3 | 3 | 4 | 4 | 39 |
| 17 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 41 |
| 18 | 3 | 3 | 5 | 5 | 5 | 3 | 3 | 3 | 3 | 5 | 38 |
| 19 | 4 | 4 | 4 | 5 | 3 | 4 | 4 | 4 | 4 | 5 | 41 |
| 20 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 48 |
| 21 | 3 | 3 | 5 | 5 | 4 | 3 | 3 | 3 | 3 | 2 | 34 |
| 22 | 4 | 3 | 5 | 4 | 4 | 3 | 3 | 4 | 5 | 5 | 40 |
| 23 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 35 |
| 24 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 42 |
| 25 | 4 | 3 | 5 | 5 | 5 | 4 | 3 | 3 | 2 | 5 | 39 |
| 26 | 5 | 3 | 5 | 5 | 5 | 5 | 3 | 3 | 3 | 4 | 41 |
| 27 | 5 | 4 | 5 | 4 | 3 | 5 | 4 | 5 | 4 | 5 | 44 |
| 28 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 4 | 34 |
| 29 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 32 |
| 30 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 38 |
| 31 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 4 | 34 |
| 32 | 3 | 4 | 4 | 3 | 5 | 3 | 4 | 4 | 3 | 5 | 38 |
| 33 | 4 | 4 | 3 | 4 | 5 | 4 | 4 | 3 | 4 | 5 | 40 |
| 34 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 35 | 3 | 3 | 4 | 3 | 4 | 5 | 3 | 5 | 5 | 4 | 39 |
| 36 | 5 | 5 | 5 | 3 | 5 | 4 | 5 | 5 | 5 | 5 | 47 |
| 37 | 5 | 4 | 5 | 3 | 5 | 5 | 4 | 5 | 4 | 4 | 44 |
| 38 | 3 | 4 | 4 | 3 | 5 | 4 | 4 | 4 | 4 | 4 | 39 |
| 39 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 39 |
| 40 | 4 | 3 | 2 | 3 | 5 | 4 | 4 | 4 | 5 | 4 | 38 |
| 41 | 4 | 4 | 3 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 42 | 3 | 5 | 3 | 3 | 5 | 5 | 5 | 5 | 4 | 4 | 42 |
| 43 | 4 | 4 | 5 | 4 | 5 | 4 | 3 | 4 | 5 | 4 | 42 |
| 44 | 1 | 1 | 1 | 1 | 1 | 4 | 5 | 5 | 5 | 3 | 27 |
| 45 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 39 |
| 46 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 5 | 5 | 3 | 34 |
| 47 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 43 |
| 48 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 46 |
| 49 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 48 |
| 50 | 4 | 5 | 4 | 3 | 4 | 4 | 4 | 5 | 4 | 4 | 41 |
| 51 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 4 | 5 | 4 | 37 |
| 52 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 42 |
| 53 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 42 |
| 54 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 55 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 5 | 5 | 3 | 40 |
| 56 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 5 | 5 | 5 | 36 |
| 57 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 5 | 4 | 36 |
| 58 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 5 | 5 | 5 | 42 |
| 59 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 5 | 4 | 3 | 38 |
| 60 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 45 |
| 61 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 46 |
| 62 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 5 | 5 | 4 | 40 |
| 63 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 47 |
| 64 | 4 | 3 | 2 | 4 | 5 | 4 | 3 | 5 | 5 | 5 | 40 |
| 65 | 3 | 3 | 3 | 3 | 4 | 5 | 4 | 5 | 4 | 5 | 39 |
| 66 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 39 |
| 67 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 47 |
| 68 | 3 | 3 | 1 | 3 | 4 | 5 | 3 | 5 | 5 | 5 | 37 |
| 69 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 47 |
| 70 | 5 | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 4 | 4 | 44 |
| 71 | 3 | 3 | 3 | 4 | 3 | 5 | 5 | 5 | 5 | 4 | 40 |
| 72 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 48 |
| 73 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 5 | 4 | 36 |
| 74 | 3 | 3 | 3 | 3 | 3 | 5 | 5 | 5 | 5 | 5 | 40 |
| 75 | 4 | 3 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 45 |
| 76 | 4 | 4 | 5 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 40 |

Data Penelitian Variabel *Whistleblowing System* (X3)

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **NO**  **RESPONDEN** | ***WHISTLEBLOWING SYSTEM* (X3)** | | | | | | | | | | **JUMLAH** |
| **P1** | **P2** | **P3** | **P4** | **P5** | **P6** | **P7** | **P8** | **P9** | **P10** |
| **1** | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 46 |
| **2** | 5 | 5 | 5 | 3 | 3 | 5 | 5 | 5 | 3 | 3 | 42 |
| **3** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 30 |
| **4** | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 28 |
| **5** | 3 | 3 | 4 | 5 | 3 | 3 | 3 | 4 | 5 | 3 | 36 |
| **6** | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 42 |
| **7** | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 46 |
| **8** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 30 |
| **9** | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 34 |
| **10** | 4 | 3 | 4 | 5 | 5 | 4 | 3 | 4 | 5 | 5 | 42 |
| **11** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 30 |
| **12** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| **13** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| **14** | 3 | 4 | 4 | 5 | 3 | 3 | 4 | 4 | 5 | 3 | 38 |
| **15** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| **16** | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 46 |
| **17** | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 44 |
| **18** | 3 | 1 | 3 | 5 | 5 | 3 | 1 | 3 | 5 | 5 | 34 |
| **19** | 3 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 34 |
| **20** | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 48 |
| **21** | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 3 | 28 |
| **22** | 3 | 2 | 3 | 4 | 3 | 3 | 2 | 3 | 4 | 3 | 30 |
| **23** | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 34 |
| **24** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| **25** | 3 | 3 | 5 | 4 | 5 | 3 | 3 | 5 | 4 | 5 | 40 |
| **26** | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 34 |
| **27** | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 44 |
| **28** | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 28 |
| **29** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 30 |
| **30** | 4 | 3 | 5 | 5 | 5 | 4 | 3 | 5 | 5 | 5 | 44 |
| **31** | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 48 |
| **32** | 3 | 2 | 2 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 26 |
| **33** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| **34** | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 45 |
| **35** | 3 | 3 | 3 | 3 | 3 | 5 | 4 | 5 | 4 | 5 | 38 |
| **36** | 4 | 3 | 4 | 2 | 5 | 4 | 4 | 4 | 5 | 5 | 40 |
| **37** | 3 | 3 | 2 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 41 |
| **38** | 3 | 2 | 3 | 3 | 3 | 4 | 3 | 4 | 5 | 5 | 35 |
| **39** | 4 | 4 | 4 | 4 | 3 | 5 | 5 | 4 | 5 | 5 | 43 |
| **40** | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 5 | 5 | 5 | 39 |
| **41** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 41 |
| **42** | 3 | 3 | 3 | 3 | 3 | 5 | 4 | 4 | 5 | 5 | 38 |
| **43** | 3 | 3 | 3 | 3 | 3 | 5 | 5 | 4 | 5 | 5 | 39 |
| **44** | 3 | 3 | 3 | 3 | 3 | 5 | 5 | 5 | 5 | 5 | 40 |
| **45** | 3 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 5 | 5 | 38 |
| **46** | 3 | 3 | 3 | 3 | 3 | 5 | 4 | 5 | 5 | 5 | 39 |
| **47** | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 43 |
| **48** | 5 | 4 | 5 | 4 | 5 | 4 | 3 | 4 | 5 | 5 | 44 |
| **49** | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 44 |
| **50** | 3 | 3 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 43 |
| **51** | 4 | 3 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 44 |
| **52** | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 44 |
| **53** | 4 | 1 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 41 |
| **54** | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 46 |
| **55** | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 48 |
| **56** | 3 | 3 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 42 |
| **57** | 3 | 3 | 3 | 3 | 3 | 5 | 5 | 5 | 5 | 5 | 40 |
| **58** | 3 | 3 | 2 | 2 | 2 | 5 | 5 | 5 | 5 | 5 | 37 |
| **59** | 4 | 3 | 3 | 2 | 4 | 5 | 4 | 5 | 4 | 5 | 39 |
| **60** | 4 | 4 | 4 | 5 | 4 | 4 | 3 | 5 | 5 | 5 | 43 |
| **61** | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 5 | 4 | 36 |
| **62** | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 46 |
| **63** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| **64** | 4 | 4 | 3 | 5 | 3 | 4 | 5 | 5 | 5 | 5 | 43 |
| **65** | 3 | 3 | 3 | 3 | 3 | 5 | 3 | 5 | 5 | 5 | 38 |
| **66** | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 45 |
| **67** | 4 | 3 | 3 | 4 | 3 | 5 | 3 | 5 | 5 | 5 | 40 |
| **68** | 3 | 3 | 3 | 3 | 3 | 5 | 5 | 5 | 5 | 4 | 39 |
| **69** | 3 | 3 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 42 |
| **70** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 49 |
| **71** | 3 | 3 | 3 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 40 |
| **72** | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 5 | 4 | 36 |
| **73** | 3 | 3 | 3 | 3 | 3 | 5 | 5 | 5 | 5 | 5 | 40 |
| **74** | 3 | 3 | 3 | 3 | 3 | 5 | 5 | 5 | 5 | 5 | 40 |
| **75** | 3 | 3 | 3 | 3 | 3 | 4 | 5 | 5 | 4 | 4 | 37 |
| **76** | 2 | 2 | 3 | 1 | 1 | 4 | 4 | 5 | 5 | 4 | 31 |

Data Penelitian Variabel Profesionalisme Auditor Internal (X4)

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **NO** | **PROFESIONALISME AUDITOR INTERNAL (X4)** | | | | | | | | | | **JUMLAH** |
| **RESPONDEN** | **P1** | **P2** | **P3** | **P4** | **P5** | **P6** | **P7** | **P8** | **P9** | **P10** |
| **1** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| **2** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 30 |
| **3** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 30 |
| **4** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| **5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 30 |
| **6** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| **7** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| **8** | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 32 |
| **9** | 4 | 4 | 2 | 3 | 3 | 4 | 4 | 2 | 3 | 3 | 32 |
| **10** | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 42 |
| **11** | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 38 |
| **12** | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 48 |
| **13** | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 32 |
| **14** | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 46 |
| **15** | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 44 |
| **16** | 3 | 5 | 4 | 4 | 4 | 3 | 5 | 4 | 4 | 4 | 40 |
| **17** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| **18** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 30 |
| **19** | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 38 |
| **20** | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 44 |
| **21** | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 28 |
| **22** | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 38 |
| **23** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| **24** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| **25** | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 48 |
| **26** | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 42 |
| **27** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| **28** | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 32 |
| **29** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 30 |
| **30** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| **31** | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 44 |
| **32** | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 34 |
| **33** | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 46 |
| **34** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| **35** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 5 | 5 | 34 |
| **36** | 2 | 3 | 4 | 5 | 4 | 2 | 3 | 4 | 4 | 5 | 36 |
| **37** | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 47 |
| **38** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 4 | 5 | 31 |
| **39** | 5 | 3 | 4 | 5 | 5 | 5 | 3 | 4 | 4 | 5 | 43 |
| **40** | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 5 | 39 |
| **41** | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 5 | 5 | 40 |
| **42** | 3 | 5 | 3 | 3 | 2 | 3 | 5 | 3 | 4 | 5 | 36 |
| **43** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 5 | 5 | 34 |
| **44** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 5 | 33 |
| **45** | 4 | 4 | 3 | 2 | 4 | 4 | 4 | 3 | 5 | 5 | 38 |
| **46** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 5 | 33 |
| **47** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 42 |
| **48** | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 47 |
| **49** | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 47 |
| **50** | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 43 |
| **51** | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 5 | 36 |
| **52** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 42 |
| **53** | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 46 |
| **54** | 5 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 4 | 5 | 47 |
| **55** | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 46 |
| **56** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 41 |
| **57** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 5 | 5 | 34 |
| **58** | 2 | 3 | 4 | 4 | 4 | 2 | 3 | 4 | 5 | 5 | 36 |
| **59** | 3 | 4 | 2 | 2 | 3 | 3 | 4 | 2 | 5 | 5 | 33 |
| **60** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 42 |
| **61** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 5 | 5 | 34 |
| **62** | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 44 |
| **63** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 49 |
| **64** | 4 | 5 | 3 | 4 | 5 | 4 | 5 | 3 | 5 | 5 | 43 |
| **65** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 5 | 5 | 34 |
| **66** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 42 |
| **67** | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 4 | 5 | 5 | 38 |
| **68** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 5 | 5 | 34 |
| **69** | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 5 | 39 |
| **70** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 49 |
| **71** | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 44 |
| **72** | 3 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 5 | 5 | 37 |
| **73** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 5 | 5 | 34 |
| **74** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 5 | 33 |
| **75** | 3 | 3 | 1 | 2 | 2 | 3 | 3 | 1 | 4 | 5 | 27 |
| **76** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 5 | 5 | 34 |

Data Penelitian Variabel Upaya Pencegahan *Fraud*

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **NO**  **RESPONDEN** | **UPAYA PENCEGAHAN *FRAUD* (Y)** | | | | | | | | | | **JUMLAH** |
| **P1** | **P2** | **P3** | **P4** | **P5** | **P6** | **P7** | **P8** | **P9** | **P10** |
| **1** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| **2** | 3 | 4 | 5 | 4 | 5 | 5 | 3 | 4 | 5 | 5 | 43 |
| **3** | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 31 |
| **4** | 4 | 3 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 35 |
| **5** | 3 | 3 | 4 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 29 |
| **6** | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 43 |
| **7** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 2 | 47 |
| **8** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 30 |
| **9** | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 33 |
| **10** | 3 | 4 | 4 | 3 | 4 | 5 | 3 | 4 | 4 | 3 | 37 |
| **11** | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 31 |
| **12** | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 48 |
| **13** | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| **14** | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 46 |
| **15** | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 44 |
| **16** | 3 | 5 | 4 | 4 | 4 | 5 | 3 | 3 | 4 | 3 | 38 |
| **17** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| **18** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 30 |
| **19** | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 39 |
| **20** | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 45 |
| **21** | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 29 |
| **22** | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 5 | 4 | 38 |
| **23** | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 38 |
| **24** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 2 | 4 | 4 | 45 |
| **25** | 5 | 5 | 5 | 3 | 3 | 4 | 3 | 3 | 3 | 2 | 36 |
| **26** | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 35 |
| **27** | 2 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 39 |
| **28** | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 34 |
| **29** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 30 |
| **30** | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 47 |
| **31** | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 43 |
| **32** | 3 | 3 | 4 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 29 |
| **33** | 3 | 3 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 35 |
| **34** | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 3 | 4 | 5 | 44 |
| **35** | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 39 |
| **36** | 5 | 4 | 2 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 39 |
| **37** | 4 | 5 | 3 | 3 | 5 | 4 | 4 | 5 | 4 | 4 | 41 |
| **38** | 4 | 3 | 3 | 2 | 4 | 3 | 3 | 3 | 3 | 2 | 30 |
| **39** | 5 | 4 | 3 | 4 | 5 | 5 | 5 | 3 | 5 | 3 | 42 |
| **40** | 3 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 4 | 4 | 35 |
| **41** | 3 | 4 | 3 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| **42** | 3 | 3 | 5 | 3 | 5 | 3 | 3 | 3 | 5 | 5 | 38 |
| **43** | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 49 |
| **44** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 30 |
| **45** | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 35 |
| **46** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 30 |
| **47** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| **48** | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 44 |
| **49** | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 46 |
| **50** | 4 | 5 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 2 | 38 |
| **51** | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 3 | 4 | 4 | 35 |
| **52** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| **53** | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 3 | 40 |
| **54** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 49 |
| **55** | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 38 |
| **56** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 30 |
| **57** | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 32 |
| **58** | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 38 |
| **59** | 3 | 3 | 3 | 2 | 4 | 4 | 3 | 3 | 4 | 3 | 32 |
| **60** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| **61** | 3 | 3 | 3 | 4 | 2 | 2 | 3 | 4 | 3 | 3 | 30 |
| **62** | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 37 |
| **63** | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 48 |
| **64** | 4 | 5 | 4 | 3 | 4 | 5 | 3 | 5 | 5 | 3 | 41 |
| **65** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 30 |
| **66** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| **67** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 30 |
| **68** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 30 |
| **69** | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 43 |
| **70** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| **71** | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 2 | 39 |
| **72** | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 36 |
| **73** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 30 |
| **74** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 30 |
| **75** | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 38 |
| **76** | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 4 | 3 | 3 | 33 |

**Lampiran 3**

Uji Validitas dan Reliabilitas

Uji Validitas Variabel Sistem Pengendalian Internal (X1)

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | | | |
|  | | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | X1.8 | X1.9 | X1.10 | SISTEM PENGENDALIAN INTERNAL (X1) |
| X1.1 | Pearson Correlation | 1 | ,360\*\* | ,811\*\* | ,316\*\* | ,310\*\* | ,282\* | 0,084 | 0,174 | 0,140 | 0,001 | ,630\*\* |
| Sig. (2-tailed) |  | 0,001 | 0,000 | 0,005 | 0,007 | 0,014 | 0,468 | 0,133 | 0,228 | 0,990 | 0,000 |
| N | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 |
| X1.2 | Pearson Correlation | ,360\*\* | 1 | ,466\*\* | ,237\* | ,377\*\* | -0,048 | 0,201 | 0,002 | -0,074 | 0,025 | ,464\*\* |
| Sig. (2-tailed) | 0,001 |  | 0,000 | 0,040 | 0,001 | 0,681 | 0,081 | 0,988 | 0,526 | 0,829 | 0,000 |
| N | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 |
| X1.3 | Pearson Correlation | ,811\*\* | ,466\*\* | 1 | ,289\* | ,395\*\* | ,240\* | 0,222 | ,251\* | 0,042 | 0,038 | ,679\*\* |
| Sig. (2-tailed) | 0,000 | 0,000 |  | 0,011 | 0,000 | 0,037 | 0,054 | 0,029 | 0,721 | 0,746 | 0,000 |
| N | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 |
| X1.4 | Pearson Correlation | ,316\*\* | ,237\* | ,289\* | 1 | ,511\*\* | ,230\* | 0,024 | 0,038 | ,376\*\* | 0,086 | ,558\*\* |
| Sig. (2-tailed) | 0,005 | 0,040 | 0,011 |  | 0,000 | 0,045 | 0,837 | 0,744 | 0,001 | 0,458 | 0,000 |
| N | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 |
| X1.5 | Pearson Correlation | ,310\*\* | ,377\*\* | ,395\*\* | ,511\*\* | 1 | 0,018 | 0,083 | -0,011 | 0,083 | 0,194 | ,536\*\* |
| Sig. (2-tailed) | 0,007 | 0,001 | 0,000 | 0,000 |  | 0,878 | 0,477 | 0,922 | 0,474 | 0,093 | 0,000 |
| N | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 |
| X1.6 | Pearson Correlation | ,282\* | -0,048 | ,240\* | ,230\* | 0,018 | 1 | ,416\*\* | ,590\*\* | ,432\*\* | ,406\*\* | ,592\*\* |
| Sig. (2-tailed) | 0,014 | 0,681 | 0,037 | 0,045 | 0,878 |  | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 |
| N | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 |
| X1.7 | Pearson Correlation | 0,084 | 0,201 | 0,222 | 0,024 | 0,083 | ,416\*\* | 1 | ,452\*\* | 0,212 | ,340\*\* | ,508\*\* |
| Sig. (2-tailed) | 0,468 | 0,081 | 0,054 | 0,837 | 0,477 | 0,000 |  | 0,000 | 0,066 | 0,003 | 0,000 |
| N | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 |
| X1.8 | Pearson Correlation | 0,174 | 0,002 | ,251\* | 0,038 | -0,011 | ,590\*\* | ,452\*\* | 1 | ,434\*\* | ,529\*\* | ,587\*\* |
| Sig. (2-tailed) | 0,133 | 0,988 | 0,029 | 0,744 | 0,922 | 0,000 | 0,000 |  | 0,000 | 0,000 | 0,000 |
| N | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 |
| X1.9 | Pearson Correlation | 0,140 | -0,074 | 0,042 | ,376\*\* | 0,083 | ,432\*\* | 0,212 | ,434\*\* | 1 | ,612\*\* | ,567\*\* |
| Sig. (2-tailed) | 0,228 | 0,526 | 0,721 | 0,001 | 0,474 | 0,000 | 0,066 | 0,000 |  | 0,000 | 0,000 |
| N | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 |
| X1.10 | Pearson Correlation | 0,001 | 0,025 | 0,038 | 0,086 | 0,194 | ,406\*\* | ,340\*\* | ,529\*\* | ,612\*\* | 1 | ,563\*\* |
| Sig. (2-tailed) | 0,990 | 0,829 | 0,746 | 0,458 | 0,093 | 0,000 | 0,003 | 0,000 | 0,000 |  | 0,000 |
| N | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 |
| SISTEM PENGENDALIAN INTERNAL (X1) | Pearson Correlation | ,630\*\* | ,464\*\* | ,679\*\* | ,558\*\* | ,536\*\* | ,592\*\* | ,508\*\* | ,587\*\* | ,567\*\* | ,563\*\* | 1 |
| Sig. (2-tailed) | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 |  |
| N | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | | | |

Uji Reliabilitas Variabel Sistem Pengendalian Internal (X1)

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| 0,765 | 10 |

Uji Validitas Variabel Kesadaran Anti *Fraud* (X2)

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | | | |
|  | | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | X2.8 | X2.9 | X2.10 | KESADARAN ANTI *FRAUD* (X2) |
| X2.1 | Pearson Correlation | 1 | ,621\*\* | ,611\*\* | ,592\*\* | ,426\*\* | ,322\*\* | ,398\*\* | ,243\* | 0,158 | ,281\* | ,757\*\* |
| Sig. (2-tailed) |  | 0,000 | 0,000 | 0,000 | 0,000 | 0,005 | 0,000 | 0,035 | 0,172 | 0,014 | 0,000 |
| N | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 |
| X2.2 | Pearson Correlation | ,621\*\* | 1 | ,535\*\* | ,468\*\* | ,390\*\* | ,398\*\* | ,481\*\* | ,298\*\* | 0,173 | 0,166 | ,735\*\* |
| Sig. (2-tailed) | 0,000 |  | 0,000 | 0,000 | 0,001 | 0,000 | 0,000 | 0,009 | 0,136 | 0,152 | 0,000 |
| N | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 |
| X2.3 | Pearson Correlation | ,611\*\* | ,535\*\* | 1 | ,633\*\* | ,384\*\* | 0,196 | 0,209 | 0,042 | -0,078 | 0,110 | ,617\*\* |
| Sig. (2-tailed) | 0,000 | 0,000 |  | 0,000 | 0,001 | 0,090 | 0,070 | 0,722 | 0,505 | 0,346 | 0,000 |
| N | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 |
| X2.4 | Pearson Correlation | ,592\*\* | ,468\*\* | ,633\*\* | 1 | ,405\*\* | ,291\* | ,289\* | 0,016 | 0,050 | ,286\* | ,666\*\* |
| Sig. (2-tailed) | 0,000 | 0,000 | 0,000 |  | 0,000 | 0,011 | 0,011 | 0,893 | 0,667 | 0,012 | 0,000 |
| N | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 |
| X2.5 | Pearson Correlation | ,426\*\* | ,390\*\* | ,384\*\* | ,405\*\* | 1 | ,264\* | 0,207 | 0,062 | 0,074 | ,335\*\* | ,589\*\* |
| Sig. (2-tailed) | 0,000 | 0,001 | 0,001 | 0,000 |  | 0,021 | 0,072 | 0,594 | 0,527 | 0,003 | 0,000 |
| N | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 |
| X2.6 | Pearson Correlation | ,322\*\* | ,398\*\* | 0,196 | ,291\* | ,264\* | 1 | ,521\*\* | ,488\*\* | ,415\*\* | ,252\* | ,650\*\* |
| Sig. (2-tailed) | 0,005 | 0,000 | 0,090 | 0,011 | 0,021 |  | 0,000 | 0,000 | 0,000 | 0,028 | 0,000 |
| N | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 |
| X2.7 | Pearson Correlation | ,398\*\* | ,481\*\* | 0,209 | ,289\* | 0,207 | ,521\*\* | 1 | ,587\*\* | ,425\*\* | 0,172 | ,678\*\* |
| Sig. (2-tailed) | 0,000 | 0,000 | 0,070 | 0,011 | 0,072 | 0,000 |  | 0,000 | 0,000 | 0,137 | 0,000 |
| N | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 |
| X2.8 | Pearson Correlation | ,243\* | ,298\*\* | 0,042 | 0,016 | 0,062 | ,488\*\* | ,587\*\* | 1 | ,675\*\* | ,226\* | ,560\*\* |
| Sig. (2-tailed) | 0,035 | 0,009 | 0,722 | 0,893 | 0,594 | 0,000 | 0,000 |  | 0,000 | 0,049 | 0,000 |
| N | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 |
| X2.9 | Pearson Correlation | 0,158 | 0,173 | -0,078 | 0,050 | 0,074 | ,415\*\* | ,425\*\* | ,675\*\* | 1 | 0,199 | ,472\*\* |
| Sig. (2-tailed) | 0,172 | 0,136 | 0,505 | 0,667 | 0,527 | 0,000 | 0,000 | 0,000 |  | 0,084 | 0,000 |
| N | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 |
| X2.10 | Pearson Correlation | ,281\* | 0,166 | 0,110 | ,286\* | ,335\*\* | ,252\* | 0,172 | ,226\* | 0,199 | 1 | ,482\*\* |
| Sig. (2-tailed) | 0,014 | 0,152 | 0,346 | 0,012 | 0,003 | 0,028 | 0,137 | 0,049 | 0,084 |  | 0,000 |
| N | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 |
| KESADARAN ANTI *FRAUD* (X2) | Pearson Correlation | ,757\*\* | ,735\*\* | ,617\*\* | ,666\*\* | ,589\*\* | ,650\*\* | ,678\*\* | ,560\*\* | ,472\*\* | ,482\*\* | 1 |
| Sig. (2-tailed) | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 |  |
| N | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | | | |

Uji Reliabilitas Variabel Kesadaran Anti *Fraud* (X2)

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| 0,821 | 10 |

Uji Validitas Variabel *Whistleblowing System* (X3)

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | | | |
|  | | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | X3.7 | X3.8 | X3.9 | X3.10 | WHISTLEBLOWING SYSTEM (X3) |
| X3.1 | Pearson Correlation | 1 | ,739\*\* | ,734\*\* | ,583\*\* | ,672\*\* | ,348\*\* | ,292\* | 0,207 | 0,168 | ,303\*\* | ,744\*\* |
| Sig. (2-tailed) |  | 0,000 | 0,000 | 0,000 | 0,000 | 0,002 | 0,010 | 0,072 | 0,146 | 0,008 | 0,000 |
| N | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 |
| X3.2 | Pearson Correlation | ,739\*\* | 1 | ,663\*\* | ,477\*\* | ,499\*\* | ,266\* | ,543\*\* | ,278\* | 0,209 | 0,208 | ,731\*\* |
| Sig. (2-tailed) | 0,000 |  | 0,000 | 0,000 | 0,000 | 0,020 | 0,000 | 0,015 | 0,070 | 0,071 | 0,000 |
| N | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 |
| X3.3 | Pearson Correlation | ,734\*\* | ,663\*\* | 1 | ,622\*\* | ,699\*\* | 0,155 | ,250\* | ,271\* | 0,205 | ,249\* | ,719\*\* |
| Sig. (2-tailed) | 0,000 | 0,000 |  | 0,000 | 0,000 | 0,181 | 0,029 | 0,018 | 0,076 | 0,030 | 0,000 |
| N | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 |
| X3.4 | Pearson Correlation | ,583\*\* | ,477\*\* | ,622\*\* | 1 | ,705\*\* | 0,015 | 0,092 | 0,106 | ,363\*\* | ,298\*\* | ,641\*\* |
| Sig. (2-tailed) | 0,000 | 0,000 | 0,000 |  | 0,000 | 0,896 | 0,429 | 0,361 | 0,001 | 0,009 | 0,000 |
| N | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 |
| X3.5 | Pearson Correlation | ,672\*\* | ,499\*\* | ,699\*\* | ,705\*\* | 1 | 0,114 | 0,139 | 0,146 | ,289\* | ,473\*\* | ,705\*\* |
| Sig. (2-tailed) | 0,000 | 0,000 | 0,000 | 0,000 |  | 0,327 | 0,232 | 0,208 | 0,011 | 0,000 | 0,000 |
| N | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 |
| X3.6 | Pearson Correlation | ,348\*\* | ,266\* | 0,155 | 0,015 | 0,114 | 1 | ,685\*\* | ,688\*\* | ,509\*\* | ,668\*\* | ,631\*\* |
| Sig. (2-tailed) | 0,002 | 0,020 | 0,181 | 0,896 | 0,327 |  | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 |
| N | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 |
| X3.7 | Pearson Correlation | ,292\* | ,543\*\* | ,250\* | 0,092 | 0,139 | ,685\*\* | 1 | ,672\*\* | ,384\*\* | ,459\*\* | ,663\*\* |
| Sig. (2-tailed) | 0,010 | 0,000 | 0,029 | 0,429 | 0,232 | 0,000 |  | 0,000 | 0,001 | 0,000 | 0,000 |
| N | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 |
| X3.8 | Pearson Correlation | 0,207 | ,278\* | ,271\* | 0,106 | 0,146 | ,688\*\* | ,672\*\* | 1 | ,531\*\* | ,632\*\* | ,648\*\* |
| Sig. (2-tailed) | 0,072 | 0,015 | 0,018 | 0,361 | 0,208 | 0,000 | 0,000 |  | 0,000 | 0,000 | 0,000 |
| N | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 |
| X3.9 | Pearson Correlation | 0,168 | 0,209 | 0,205 | ,363\*\* | ,289\* | ,509\*\* | ,384\*\* | ,531\*\* | 1 | ,699\*\* | ,624\*\* |
| Sig. (2-tailed) | 0,146 | 0,070 | 0,076 | 0,001 | 0,011 | 0,000 | 0,001 | 0,000 |  | 0,000 | 0,000 |
| N | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 |
| X3.10 | Pearson Correlation | ,303\*\* | 0,208 | ,249\* | ,298\*\* | ,473\*\* | ,668\*\* | ,459\*\* | ,632\*\* | ,699\*\* | 1 | ,715\*\* |
| Sig. (2-tailed) | 0,008 | 0,071 | 0,030 | 0,009 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 |  | 0,000 |
| N | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 |
| WHISTLEBLOWING SYSTEM (X3) | Pearson Correlation | ,744\*\* | ,731\*\* | ,719\*\* | ,641\*\* | ,705\*\* | ,631\*\* | ,663\*\* | ,648\*\* | ,624\*\* | ,715\*\* | 1 |
| Sig. (2-tailed) | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 |  |
| N | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | | | |

Uji Reliabilitas Variabel *Whistleblowing System* (X3)

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| 0,870 | 10 |

Uji Validitas Variabel Profesionalisme Auditor Internal

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | | | |
|  | | X4.1 | X4.2 | X4.3 | X4.4 | X4.5 | X4.6 | X4.7 | X4.8 | X4.9 | X4.10 | PROFESIONALISME AUDITOR INTERNAL (X4) |
| X4.1 | Pearson Correlation | 1 | ,704\*\* | ,633\*\* | ,640\*\* | ,715\*\* | 1,000\*\* | ,704\*\* | ,633\*\* | 0,214 | ,257\* | ,846\*\* |
| Sig. (2-tailed) |  | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,063 | 0,025 | 0,000 |
| N | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 |
| X4.2 | Pearson Correlation | ,704\*\* | 1 | ,583\*\* | ,632\*\* | ,650\*\* | ,704\*\* | 1,000\*\* | ,583\*\* | ,314\*\* | ,249\* | ,835\*\* |
| Sig. (2-tailed) | 0,000 |  | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,006 | 0,030 | 0,000 |
| N | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 |
| X4.3 | Pearson Correlation | ,633\*\* | ,583\*\* | 1 | ,821\*\* | ,695\*\* | ,633\*\* | ,583\*\* | 1,000\*\* | ,228\* | 0,147 | ,834\*\* |
| Sig. (2-tailed) | 0,000 | 0,000 |  | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,048 | 0,205 | 0,000 |
| N | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 |
| X4.4 | Pearson Correlation | ,640\*\* | ,632\*\* | ,821\*\* | 1 | ,759\*\* | ,640\*\* | ,632\*\* | ,821\*\* | ,311\*\* | ,256\* | ,855\*\* |
| Sig. (2-tailed) | 0,000 | 0,000 | 0,000 |  | 0,000 | 0,000 | 0,000 | 0,000 | 0,006 | 0,025 | 0,000 |
| N | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 |
| X4.5 | Pearson Correlation | ,715\*\* | ,650\*\* | ,695\*\* | ,759\*\* | 1 | ,715\*\* | ,650\*\* | ,695\*\* | ,345\*\* | ,360\*\* | ,858\*\* |
| Sig. (2-tailed) | 0,000 | 0,000 | 0,000 | 0,000 |  | 0,000 | 0,000 | 0,000 | 0,002 | 0,001 | 0,000 |
| N | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 |
| X4.6 | Pearson Correlation | 1,000\*\* | ,704\*\* | ,633\*\* | ,640\*\* | ,715\*\* | 1 | ,704\*\* | ,633\*\* | 0,214 | ,257\* | ,846\*\* |
| Sig. (2-tailed) | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 |  | 0,000 | 0,000 | 0,063 | 0,025 | 0,000 |
| N | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 |
| X4.7 | Pearson Correlation | ,704\*\* | 1,000\*\* | ,583\*\* | ,632\*\* | ,650\*\* | ,704\*\* | 1 | ,583\*\* | ,314\*\* | ,249\* | ,835\*\* |
| Sig. (2-tailed) | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 |  | 0,000 | 0,006 | 0,030 | 0,000 |
| N | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 |
| X4.8 | Pearson Correlation | ,633\*\* | ,583\*\* | 1,000\*\* | ,821\*\* | ,695\*\* | ,633\*\* | ,583\*\* | 1 | ,228\* | 0,147 | ,834\*\* |
| Sig. (2-tailed) | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 |  | 0,048 | 0,205 | 0,000 |
| N | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 |
| X4.9 | Pearson Correlation | 0,214 | ,314\*\* | ,228\* | ,311\*\* | ,345\*\* | 0,214 | ,314\*\* | ,228\* | 1 | ,720\*\* | ,487\*\* |
| Sig. (2-tailed) | 0,063 | 0,006 | 0,048 | 0,006 | 0,002 | 0,063 | 0,006 | 0,048 |  | 0,000 | 0,000 |
| N | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 |
| X4.10 | Pearson Correlation | ,257\* | ,249\* | 0,147 | ,256\* | ,360\*\* | ,257\* | ,249\* | 0,147 | ,720\*\* | 1 | ,455\*\* |
| Sig. (2-tailed) | 0,025 | 0,030 | 0,205 | 0,025 | 0,001 | 0,025 | 0,030 | 0,205 | 0,000 |  | 0,000 |
| N | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 |
| PROFESIONALISME AUDITOR INTERNAL (X4) | Pearson Correlation | ,846\*\* | ,835\*\* | ,834\*\* | ,855\*\* | ,858\*\* | ,846\*\* | ,835\*\* | ,834\*\* | ,487\*\* | ,455\*\* | 1 |
| Sig. (2-tailed) | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 |  |
| N | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | | | |

Uji Reliabilitas Variabel Profesionalisme Auditor Internal

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| 0,926 | 10 |

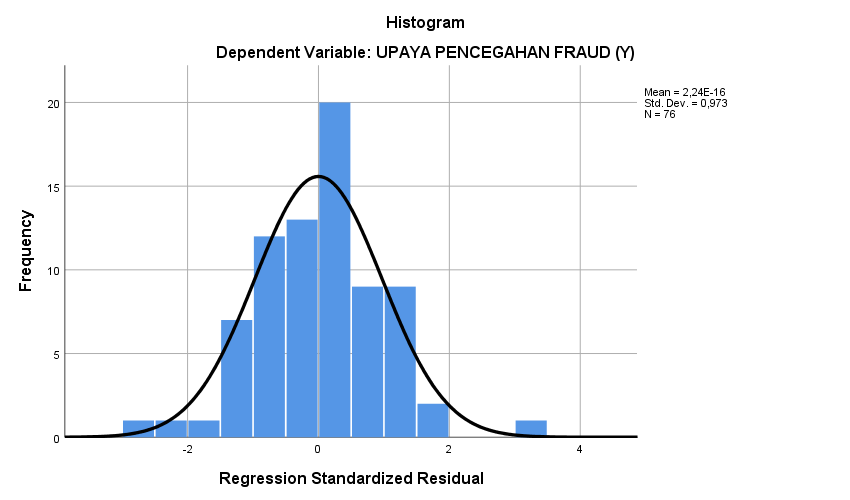
**Lampiran 4**

**UJI ASUMSI KLASIK**

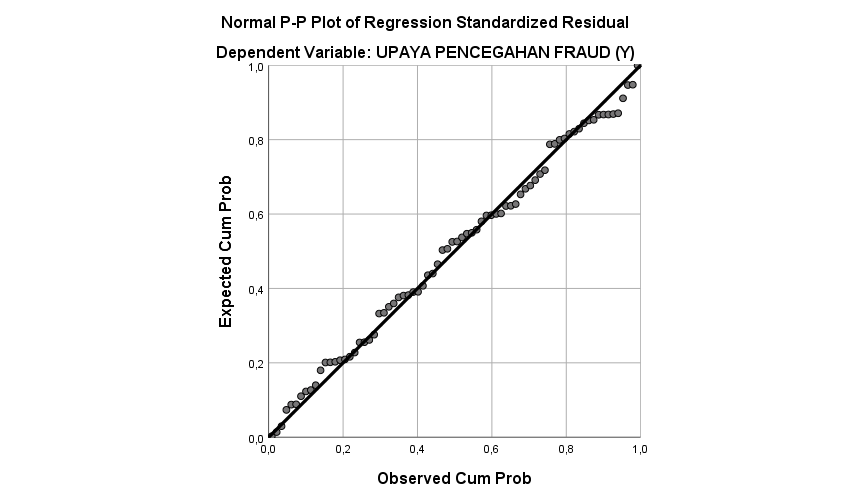
Uji statistik

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 76 |
| Normal Parametersa,b | Mean | 0,0000000 |
| Std. Deviation | 3,40148138 |
| Most Extreme Differences | Absolute | 0,070 |
| Positive | 0,070 |
| Negative | -0,050 |
| Test Statistic | | 0,070 |
| Asymp. Sig. (2-tailed) | | ,200c,d |

Histogram Uji Normalitas



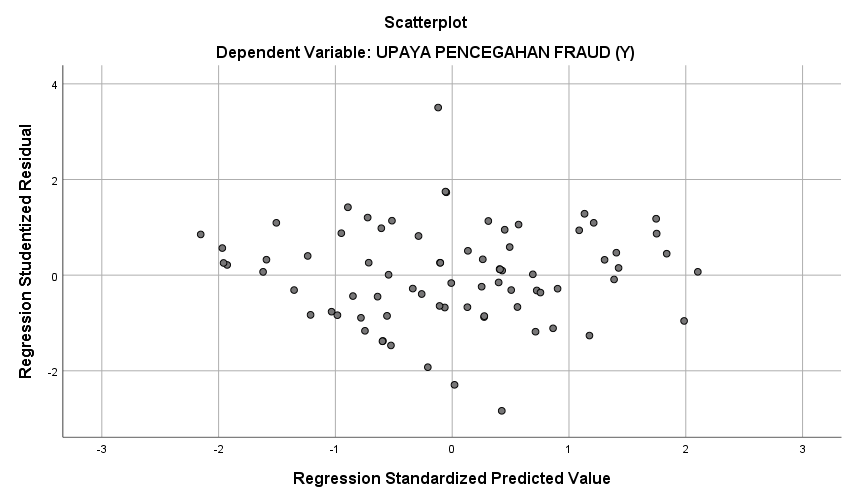
*Probality Plot* Uji Normalitas



Uji Multikolonieritas

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Coefficientsa | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | -5,740 | 3,894 |  | -1,474 | 0,145 |  |  |
| SISTEM PENGENDALIAN INTERNAL (X1) | 0,228 | 0,092 | 0,198 | 2,472 | 0,016 | 0,729 | 1,371 |
| KESADARAN ANTI *FRAUD* (X2) | 0,275 | 0,108 | 0,236 | 2,551 | 0,013 | 0,544 | 1,840 |
| WHISTLEBLOWING SYSTEM (X3) | 0,216 | 0,098 | 0,211 | 2,218 | 0,030 | 0,517 | 1,935 |
| PROFESIONALISME AUDITOR INTERNAL (X4) | 0,375 | 0,092 | 0,401 | 4,070 | 0,000 | 0,481 | 2,078 |
| a. Dependent Variable: UPAYA PENCEGAHAN *FRAUD* (Y) | | | | | | | | |

Uji Heterokedastisitas



|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Coefficientsa | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 1,564 | 2,381 |  | 0,657 | 0,513 |
| SISTEM PENGENDALIAN INTERNAL (X1) | -0,0  02 | 0,056 | -0,004 | -0,032 | 0,974 |
| KESADARAN ANTI *FRAUD* (X2) | 0,112 | 0,066 | 0,265 | 1,700 | 0,093 |
| WHISTLEBLOWING SYSTEM (X3) | 0,006 | 0,060 | 0,016 | 0,102 | 0,919 |
| PROFESIONALISME AUDITOR INTERNAL (X4) | -0,092 | 0,056 | -0,271 | -1,640 | 0,106 |
| a. Dependent Variable: Abs\_Res | | | | | | |

**Lampiran 5**

**ANALISIS REGRESI LINEAR BERGANDA**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Coefficientsa | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | -5,740 | 3,894 |  | -1,474 | 0,145 |  |  |
| SISTEM PENGENDALIAN INTERNAL (X1) | 0,228 | 0,092 | 0,198 | 2,472 | 0,016 | 0,729 | 1,371 |
| KESADARAN ANTI *FRAUD* (X2) | 0,275 | 0,108 | 0,236 | 2,551 | 0,013 | 0,544 | 1,840 |
| WHISTLEBLOWING SYSTEM (X3) | 0,216 | 0,098 | 0,211 | 2,218 | 0,030 | 0,517 | 1,935 |
| PROFESIONALISME AUDITOR INTERNAL (X4) | 0,375 | 0,092 | 0,401 | 4,070 | 0,000 | 0,481 | 2,078 |
| a. Dependent Variable: UPAYA PENCEGAHAN *FRAUD* (Y) | | | | | | | | |

**Lampiran 7**

**UJI HIPOTESIS**

Uji Koefisien Determinasi (R2)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Model Summaryb | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | ,818a | 0,669 | 0,650 | 3,496 |
| a. Predictors: (Constant), PROFESIONALISME AUDITOR INTERNAL (X4), SISTEM PENGENDALIAN INTERNAL (X1), KESADARAN ANTI *FRAUD* (X2), WHISTLEBLOWING SYSTEM (X3) | | | | |
| b. Dependent Variable: UPAYA PENCEGAHAN *FRAUD* (Y) | | | | |

Uji Statistik (t)

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Coefficientsa | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | -5,740 | 3,894 |  | -1,474 | 0,145 |  |  |
| SISTEM PENGENDALIAN INTERNAL (X1) | 0,228 | 0,092 | 0,198 | 2,472 | 0,016 | 0,729 | 1,371 |
| KESADARAN ANTI *FRAUD* (X2) | 0,275 | 0,108 | 0,236 | 2,551 | 0,013 | 0,544 | 1,840 |
| WHISTLEBLOWING SYSTEM (X3) | 0,216 | 0,098 | 0,211 | 2,218 | 0,030 | 0,517 | 1,935 |
| PROFESIONALISME AUDITOR INTERNAL (X4) | 0,375 | 0,092 | 0,401 | 4,070 | 0,000 | 0,481 | 2,078 |
| a. Dependent Variable: UPAYA PENCEGAHAN *FRAUD* (Y) | | | | | | | | |

Uji Kelayakan Model (f)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| ANOVAa | | | | | | |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 1752,402 | 4 | 438,101 | 35,846 | ,000b |
| Residual | 867,756 | 71 | 12,222 |  |  |
| Total | 2620,158 | 75 |  |  |  |
| a. Dependent Variable: UPAYA PENCEGAHAN *FRAUD* (Y) | | | | | | |
| b. Predictors: (Constant), SISTEM PENGENDALIAN INTERNAL (X1), KESADARAN ANTI *FRAUD* (X2), WHISTLEBLOWING SYSTEM (X3), PROFESIONALISME AUDITOR INTERNAL (X4) | | | | | | |

**Lampiran** **8**

**FOTO DENGAN RESPONDEN**

















