

LAMPIRAN I

**Diharapkan memilih salah satu dari jawaban pada kolom yang tersedia.
Berilah tanda \surd untuk kolom yang Bapak/Ibu pilih.**

Pilih Arti :

- SS** = Sangat Setuju
- S** = Setuju
- KS** = Kurang Setuju
- TS** = Tidak Setuju
- STS** = Sangat Tidak Setuju

Pilihan Jawaban

| No | Pertanyaan | SS | S | KS | TS | STS |
|--|---|----|---|----|----|-----|
| Efektivitas Pengendalian Internal | | | | | | |
| 1. | Di bank tempat anda bekerja, penerapan wewenang dan tanggung jawab tindakan kebijakan sesuai dengan prosedur diutamakan. | | | | | |
| 2. | Di bank tempat anda bekerja, proses laporan keuangan manajemen melakukan mengidentifikasi dan menganalisis risiko-risiko yang relevan dengan penyusunan laporan keuangan yang sesuai dengan aturan akuntansi. | | | | | |
| 3. | Di bank tempat anda bekerja, pemeriksaan fisik di cocokan dengan pencatatan (aktiva) dilakukan dengan independen. | | | | | |
| 4. | Di bank tempat anda bekerja, sistem akuntansi mencatat seluruh informasi kegiatan operasional. | | | | | |
| 5. | Di bank tempat anda bekerja pemantauan dan evaluasi atas aktivitas operasional untuk menilai pelaksanaan pengendalian internal (misalnya, derajat keamanan kas, persediaan dsb) dilakukan secara terus menerus. | | | | | |
| Ketaatan Aturan Akuntansi | | | | | | |
| 6. | Di bank tempat anda bekerja, menyajikan laporan keuangan yang terdiri atas laporan keuangan dan laporan kinerja. | | | | | |

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| 7. | Di bank tempat anda bekerja, Menyajikan informasi laporan keuangan yang bermanfaat bagi kepentingan publik atau pemilik dengan skala prioritas. | | | | | |
| 8. | Dalam menyusun laporan keuangan, penanggung jawab penyusunan laporan keuangan sesuai dengan transaksi yang terjadi. | | | | | |
| 9. | Dalam menyusun laporan keuangan, penanggung jawab penyusunan laporan keuangan di bank, harus memiliki kompetensi, teliti dan berhati-hati didasarkan pada keahliannya. | | | | | |
| 10. | Penanggung jawab penyusunan laporan keuangan di bank ini, penyajikan laporan keuangan secara konsisten. | | | | | |
| 11. | Bila mengalami kesulitan dalam melaksanakan tugas, penanggung jawab penyusunan laporan keuangan di bank ini harus mentaati ketentuan akuntansi secara konsisten (SAK). | | | | | |
| 12. | Dalam kenyataannya bila menyusun laporan keuangan, penanggung jawab penyusunan laporan keuangan di bank ini harus menggunakan standar akuntansi keuangan. | | | | | |
| Kesesuaian Kompensasi | | | | | | |
| 13. | Kompensasi keuangan yang diberikan di bank, diukur sesuai dengan prestasi pekerjaan yang telah dilakukan oleh karyawan. | | | | | |
| 14. | Di bank tempat anda bekerja, dalam melaksanakan tugas karyawan menguasai tugas dan bertanggung jawab. | | | | | |
| 15. | Promosi di Bank ini diberikan atas dasar prestasi kerja yang telah dicapai oleh para karyawan. | | | | | |
| 16. | Di bank tempat anda bekerja, prosedur kerja yang dikelola oleh manajemen membuat karyawan dapat memulai dan menyelesaikan tugas pekerjaan dengan baik. | | | | | |
| 17. | Pekerjaan sebagai penanggung jawab penyusunan laporan keuangan di bank ini merupakan tugas yang harus dicapai dalam waktu tertentu. | | | | | |
| 18. | Di bank tempat anda bekerja, penanggung jawab penyusunan laporan keuangan dapat memaksimalkan kemampuan, pengetahuan dan keahlian di bidangnya dengan diberikan pelatihan. | | | | | |

| Moralitas Individu | | | | | | |
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| 19. | Direksi Bank ABC berketetapan untuk tetap menyusun laporan keuangan seperti periode yang lalu, karena bila menyampaikan laporan keuangan posisi yang sebenarnya, mereka akan dihentikan oleh pemegang saham. | | | | | |
| 20. | Direksi Bank ABC tetap berkehendak menyusun laporan keuangan seperti periode yang lalu, karena bila menyampaikan laporan keuangan yang sebenarnya, mereka tidak akan memperoleh bonus seperti periode sebelumnya . | | | | | |
| 21. | Direksi Bank ABC berketetapan untuk menyusun laporan keuangan seperti periode yang lalu, karena dengan menggambarkan laporan keuangan seperti saat ini agar kinerja perusahaan tetap terlihat baik . | | | | | |
| 22. | Direksi Bank ABC berkehendak untuk tetap menyusun laporan keuangan seperti periode yang lalu, karena hal ini sudah menjadi kelaziman perusahaan . | | | | | |
| 23. | Direksi Bank ABC mempertimbangkan untuk menyusun laporan keuangan yang menggambarkan kondisi perusahaan yang sebenarnya, karena hal ini tidak akan merugikan perusahaan secara keseluruhan di masa depan, serta tidak akan terkena sanksi undang-undang. | | | | | |
| 24. | Direksi Bank ABC akan mempertimbangkan kembali keputusannya yang lalu serta akan membuat keputusan untuk menyusun laporan keuangan yang sebenarnya, demi mempertimbangkan prinsip kesejahteraan bagi semua pihak yang mempunyai kepentingan atas perusahaan, serta tidak merugikan profesi akuntan secara keseluruhan. | | | | | |
| Kecenderungan Kecurangan Akuntansi | | | | | | |
| 25. | Agar laba bank ini tampak lebih besar, maka wajar bila pimpinan bagian akuntansi memperkecil biaya-biaya yang tercatat dalam pembukuan. | | | | | |
| 26. | Bagi pimpinan bagian akuntansi di bank ini, demi mengamankan posisi direksi adalah wajar bila catatan dan dokumen penyuaian kepada pejabat pemerintah dihilangkan dari pembukuan. | | | | | |

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| 27. | Bila ingin laba bank ini lebih besar dari yang sebenarnya, penanggung jawab penyusunan laporan keuangan diperkenankan untuk memperkecil cadangan piutang macet. | | | | | |
| 28. | Pimpinan bagian akuntansi di bank ini, sepatutnya berusaha untuk tidak menerima berbagai pembayaran fiktif. | | | | | |
| 29. | Direktur keuangan di bank ini, seharusnya berani menolak permintaan komisaris utama untuk membeli fixed asset perusahaan dengan harga murah (di bawah harga pasar). | | | | | |

LAMPIRAN II

Efektivitas Pengendalian Internal

| No. | Efektivitas Pengendalian Internal | | | | | Efektivitas Pengendalian Internal |
|-----|-----------------------------------|-------|-------|-------|-------|-----------------------------------|
| | EPI 1 | EPI 2 | EPI 3 | EPI 4 | EPI 5 | |
| 1 | 3 | 3 | 4 | 3 | 4 | 17 |
| 2 | 4 | 4 | 4 | 4 | 4 | 20 |
| 3 | 5 | 5 | 5 | 5 | 5 | 25 |
| 4 | 4 | 4 | 3 | 4 | 4 | 19 |
| 5 | 4 | 4 | 4 | 4 | 4 | 20 |
| 6 | 5 | 4 | 4 | 4 | 4 | 21 |
| 7 | 4 | 4 | 4 | 4 | 4 | 20 |
| 8 | 4 | 4 | 4 | 4 | 4 | 20 |
| 9 | 5 | 5 | 5 | 5 | 5 | 25 |
| 10 | 4 | 4 | 4 | 4 | 4 | 20 |
| 11 | 5 | 5 | 5 | 5 | 5 | 25 |
| 12 | 5 | 5 | 5 | 5 | 5 | 25 |
| 13 | 4 | 4 | 4 | 4 | 4 | 20 |
| 14 | 5 | 5 | 4 | 4 | 4 | 22 |
| 15 | 4 | 4 | 4 | 4 | 4 | 20 |
| 16 | 4 | 4 | 4 | 4 | 4 | 20 |
| 17 | 4 | 4 | 4 | 5 | 5 | 22 |
| 18 | 4 | 4 | 3 | 4 | 5 | 20 |
| 19 | 4 | 4 | 4 | 4 | 4 | 20 |
| 20 | 4 | 4 | 4 | 4 | 4 | 20 |
| 21 | 4 | 4 | 4 | 4 | 4 | 20 |
| 22 | 4 | 5 | 4 | 5 | 4 | 22 |
| 23 | 5 | 4 | 3 | 4 | 4 | 20 |
| 24 | 5 | 5 | 4 | 3 | 4 | 21 |
| 25 | 4 | 4 | 5 | 3 | 5 | 21 |
| 26 | 4 | 3 | 4 | 4 | 5 | 20 |
| 27 | 4 | 5 | 4 | 3 | 5 | 21 |
| 28 | 4 | 4 | 5 | 5 | 3 | 21 |
| 29 | 4 | 5 | 4 | 4 | 4 | 21 |

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|----|---|---|---|---|---|----|
| 30 | 4 | 4 | 3 | 4 | 3 | 18 |
| 31 | 4 | 5 | 4 | 4 | 5 | 22 |
| 32 | 5 | 4 | 5 | 4 | 4 | 22 |
| 33 | 4 | 5 | 3 | 4 | 4 | 20 |
| 34 | 5 | 3 | 4 | 3 | 4 | 19 |
| 35 | 5 | 4 | 4 | 5 | 3 | 21 |
| 36 | 4 | 5 | 4 | 3 | 4 | 20 |
| 37 | 5 | 4 | 4 | 3 | 4 | 20 |
| 38 | 4 | 5 | 4 | 3 | 5 | 21 |
| 39 | 5 | 4 | 3 | 4 | 4 | 20 |
| 40 | 3 | 4 | 4 | 5 | 4 | 20 |
| 41 | 5 | 4 | 3 | 4 | 5 | 21 |
| 42 | 4 | 5 | 4 | 3 | 4 | 20 |
| 43 | 4 | 5 | 3 | 4 | 4 | 20 |
| 44 | 4 | 5 | 4 | 4 | 3 | 20 |
| 45 | 4 | 5 | 4 | 4 | 5 | 22 |
| 46 | 4 | 4 | 5 | 3 | 4 | 20 |
| 47 | 4 | 4 | 3 | 4 | 4 | 19 |
| 48 | 4 | 3 | 3 | 4 | 5 | 19 |
| 49 | 4 | 4 | 5 | 3 | 3 | 19 |
| 50 | 5 | 3 | 4 | 4 | 5 | 21 |
| 51 | 4 | 3 | 4 | 5 | 4 | 20 |
| 52 | 4 | 5 | 4 | 4 | 3 | 20 |
| 53 | 4 | 3 | 3 | 5 | 4 | 19 |
| 54 | 3 | 4 | 3 | 5 | 5 | 20 |
| 55 | 3 | 4 | 2 | 3 | 2 | 14 |
| 56 | 3 | 4 | 4 | 3 | 5 | 19 |
| 57 | 4 | 3 | 4 | 3 | 5 | 19 |
| 58 | 4 | 4 | 3 | 5 | 5 | 21 |
| 59 | 4 | 3 | 2 | 3 | 3 | 15 |
| 60 | 3 | 4 | 3 | 5 | 5 | 20 |
| 61 | 2 | 3 | 2 | 3 | 3 | 13 |
| 62 | 4 | 3 | 3 | 5 | 3 | 18 |
| 63 | 4 | 5 | 5 | 3 | 5 | 22 |
| 64 | 4 | 3 | 2 | 3 | 3 | 15 |
| 65 | 3 | 3 | 5 | 4 | 5 | 20 |
| 66 | 4 | 3 | 3 | 5 | 4 | 19 |

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|-----|---|---|---|---|---|----|
| 67 | 4 | 5 | 4 | 5 | 4 | 22 |
| 68 | 3 | 3 | 2 | 3 | 4 | 15 |
| 69 | 5 | 3 | 5 | 4 | 3 | 20 |
| 70 | 3 | 5 | 3 | 5 | 3 | 19 |
| 71 | 2 | 3 | 2 | 4 | 3 | 14 |
| 72 | 3 | 5 | 3 | 5 | 3 | 19 |
| 73 | 4 | 5 | 4 | 5 | 4 | 22 |
| 74 | 5 | 4 | 5 | 4 | 4 | 22 |
| 75 | 2 | 3 | 4 | 2 | 4 | 15 |
| 76 | 4 | 5 | 4 | 5 | 4 | 22 |
| 77 | 5 | 4 | 5 | 3 | 4 | 21 |
| 78 | 4 | 3 | 4 | 3 | 4 | 18 |
| 79 | 2 | 3 | 2 | 2 | 3 | 12 |
| 80 | 5 | 4 | 5 | 5 | 4 | 23 |
| 81 | 4 | 5 | 4 | 5 | 5 | 23 |
| 82 | 5 | 4 | 4 | 4 | 5 | 22 |
| 83 | 4 | 5 | 3 | 4 | 4 | 20 |
| 84 | 4 | 4 | 5 | 3 | 4 | 20 |
| 85 | 4 | 5 | 4 | 3 | 4 | 20 |
| 86 | 4 | 5 | 4 | 5 | 4 | 22 |
| 87 | 4 | 5 | 3 | 4 | 5 | 21 |
| 88 | 4 | 3 | 5 | 4 | 4 | 20 |
| 89 | 4 | 5 | 3 | 4 | 5 | 21 |
| 90 | 4 | 5 | 3 | 4 | 4 | 20 |
| 91 | 4 | 5 | 3 | 4 | 5 | 21 |
| 92 | 4 | 5 | 3 | 4 | 5 | 21 |
| 93 | 4 | 4 | 5 | 3 | 5 | 21 |
| 94 | 4 | 4 | 5 | 3 | 4 | 20 |
| 95 | 4 | 5 | 4 | 5 | 4 | 22 |
| 96 | 4 | 5 | 4 | 5 | 3 | 21 |
| 97 | 4 | 5 | 3 | 4 | 5 | 21 |
| 98 | 4 | 3 | 4 | 5 | 4 | 20 |
| 99 | 4 | 5 | 4 | 3 | 4 | 20 |
| 100 | 4 | 5 | 3 | 4 | 4 | 20 |

Ketaatan Aturan Akuntansi

| No. | Ketaatan Aturan Akuntansi | | | | | | | Ketaatan Aturan Akuntansi |
|-----|---------------------------|-------|-------|-------|-------|-------|-------|---------------------------|
| | CAA 1 | CAA 2 | CAA 3 | CAA 4 | CAA 5 | CAA 6 | CAA 7 | |
| 1 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 31 |
| 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 6 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 29 |
| 7 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 29 |
| 8 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 9 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 10 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 11 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 12 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 13 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 30 |
| 14 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 30 |
| 15 | 4 | 5 | 4 | 4 | 3 | 4 | 4 | 28 |
| 16 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 17 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 33 |
| 18 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 26 |
| 19 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 20 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 21 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 22 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 33 |
| 23 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 30 |
| 24 | 4 | 4 | 5 | 3 | 3 | 5 | 4 | 28 |
| 25 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 31 |
| 26 | 3 | 4 | 4 | 5 | 3 | 4 | 5 | 28 |
| 27 | 4 | 3 | 4 | 4 | 4 | 5 | 3 | 27 |
| 28 | 5 | 5 | 4 | 4 | 4 | 3 | 3 | 28 |
| 29 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 32 |
| 30 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 27 |
| 31 | 4 | 3 | 4 | 4 | 4 | 5 | 4 | 28 |

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| 32 | 5 | 4 | 3 | 4 | 5 | 3 | 4 | 28 |
| 33 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 30 |
| 34 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 30 |
| 35 | 4 | 3 | 4 | 5 | 4 | 4 | 4 | 28 |
| 36 | 4 | 2 | 4 | 4 | 4 | 5 | 4 | 27 |
| 37 | 4 | 3 | 5 | 4 | 4 | 4 | 4 | 28 |
| 38 | 4 | 2 | 4 | 4 | 4 | 5 | 4 | 27 |
| 39 | 4 | 5 | 4 | 3 | 2 | 4 | 4 | 26 |
| 40 | 4 | 4 | 5 | 4 | 3 | 4 | 4 | 28 |
| 41 | 4 | 4 | 4 | 5 | 3 | 5 | 4 | 29 |
| 42 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 29 |
| 43 | 4 | 5 | 3 | 4 | 4 | 4 | 4 | 28 |
| 44 | 4 | 4 | 4 | 5 | 4 | 4 | 3 | 28 |
| 45 | 4 | 4 | 4 | 4 | 3 | 4 | 5 | 28 |
| 46 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 29 |
| 47 | 5 | 4 | 4 | 4 | 4 | 3 | 4 | 28 |
| 48 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 29 |
| 49 | 3 | 4 | 4 | 5 | 4 | 4 | 5 | 29 |
| 50 | 4 | 5 | 3 | 4 | 4 | 5 | 3 | 28 |
| 51 | 4 | 4 | 5 | 4 | 3 | 2 | 4 | 26 |
| 52 | 4 | 5 | 4 | 4 | 5 | 4 | 3 | 29 |
| 53 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 31 |
| 54 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 31 |
| 55 | 2 | 3 | 4 | 3 | 4 | 3 | 4 | 23 |
| 56 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 31 |
| 57 | 4 | 5 | 4 | 3 | 4 | 5 | 4 | 29 |
| 58 | 3 | 4 | 5 | 4 | 5 | 3 | 4 | 28 |
| 59 | 3 | 2 | 4 | 3 | 2 | 4 | 3 | 21 |
| 60 | 3 | 4 | 5 | 4 | 3 | 5 | 4 | 28 |
| 61 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 19 |
| 62 | 5 | 3 | 5 | 3 | 4 | 5 | 4 | 29 |
| 63 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 30 |
| 64 | 3 | 3 | 2 | 1 | 2 | 5 | 3 | 19 |
| 65 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 32 |
| 66 | 3 | 4 | 3 | 4 | 5 | 4 | 5 | 28 |
| 67 | 5 | 4 | 5 | 3 | 4 | 3 | 4 | 28 |
| 68 | 3 | 3 | 4 | 2 | 3 | 4 | 3 | 22 |

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| 69 | 4 | 5 | 3 | 4 | 4 | 5 | 4 | 29 |
| 70 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 31 |
| 71 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 33 |
| 72 | 2 | 1 | 2 | 2 | 2 | 2 | 1 | 12 |
| 73 | 4 | 5 | 5 | 3 | 5 | 4 | 5 | 31 |
| 74 | 4 | 4 | 5 | 5 | 4 | 3 | 4 | 29 |
| 75 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 30 |
| 76 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 13 |
| 77 | 4 | 5 | 3 | 5 | 4 | 5 | 4 | 30 |
| 78 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 31 |
| 79 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 33 |
| 80 | 2 | 1 | 2 | 2 | 2 | 3 | 4 | 16 |
| 81 | 5 | 5 | 3 | 4 | 3 | 4 | 5 | 29 |
| 82 | 3 | 4 | 4 | 5 | 4 | 4 | 5 | 29 |
| 83 | 5 | 5 | 4 | 3 | 4 | 5 | 3 | 29 |
| 84 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 32 |
| 85 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 31 |
| 86 | 5 | 3 | 5 | 4 | 4 | 5 | 5 | 31 |
| 87 | 4 | 5 | 4 | 5 | 4 | 5 | 3 | 30 |
| 88 | 5 | 4 | 5 | 4 | 5 | 3 | 4 | 30 |
| 89 | 4 | 5 | 3 | 4 | 5 | 5 | 4 | 30 |
| 90 | 3 | 5 | 3 | 4 | 4 | 5 | 4 | 28 |
| 91 | 4 | 4 | 5 | 4 | 5 | 3 | 4 | 29 |
| 92 | 3 | 4 | 4 | 5 | 4 | 5 | 3 | 28 |
| 93 | 5 | 4 | 3 | 5 | 4 | 5 | 4 | 30 |
| 94 | 4 | 3 | 4 | 5 | 4 | 5 | 4 | 29 |
| 95 | 3 | 4 | 4 | 5 | 4 | 4 | 5 | 29 |
| 96 | 4 | 4 | 4 | 5 | 3 | 4 | 5 | 29 |
| 97 | 4 | 4 | 5 | 3 | 4 | 5 | 4 | 29 |
| 98 | 3 | 4 | 5 | 3 | 4 | 4 | 5 | 28 |
| 99 | 5 | 4 | 5 | 4 | 3 | 5 | 4 | 30 |
| 100 | 5 | 4 | 3 | 3 | 4 | 5 | 5 | 29 |

Kesesuaian Kompensasi

| No. | Kesesuaian Kompensasi | | | | | | Kesesuaian Kompensasi |
|-----|-----------------------|------|------|------|------|------|-----------------------|
| | KK 1 | KK 1 | KK 1 | KK 1 | KK 1 | KK 1 | |
| 1 | 2 | 2 | 2 | 3 | 3 | 3 | 15 |
| 2 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 3 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 5 | 4 | 4 | 3 | 4 | 4 | 4 | 23 |
| 6 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 7 | 4 | 5 | 4 | 4 | 4 | 4 | 25 |
| 8 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 9 | 4 | 4 | 4 | 4 | 5 | 3 | 24 |
| 10 | 4 | 4 | 3 | 4 | 4 | 4 | 23 |
| 11 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 12 | 4 | 5 | 5 | 4 | 4 | 5 | 27 |
| 13 | 5 | 4 | 4 | 4 | 4 | 4 | 25 |
| 14 | 3 | 4 | 4 | 3 | 4 | 5 | 23 |
| 15 | 4 | 4 | 5 | 4 | 4 | 4 | 25 |
| 16 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 17 | 4 | 4 | 5 | 5 | 5 | 4 | 27 |
| 18 | 3 | 4 | 3 | 4 | 4 | 4 | 22 |
| 19 | 5 | 4 | 4 | 4 | 4 | 4 | 25 |
| 20 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 21 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 22 | 5 | 5 | 4 | 5 | 4 | 4 | 27 |
| 23 | 4 | 5 | 3 | 3 | 3 | 3 | 21 |
| 24 | 4 | 5 | 5 | 4 | 5 | 3 | 26 |
| 25 | 5 | 3 | 4 | 4 | 5 | 5 | 26 |
| 26 | 4 | 4 | 3 | 5 | 4 | 4 | 24 |
| 27 | 4 | 5 | 4 | 4 | 5 | 4 | 26 |
| 28 | 4 | 3 | 4 | 5 | 4 | 4 | 24 |
| 29 | 4 | 4 | 3 | 3 | 4 | 4 | 22 |
| 30 | 4 | 3 | 4 | 5 | 4 | 4 | 24 |
| 31 | 4 | 4 | 5 | 4 | 4 | 3 | 24 |

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| 32 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 33 | 5 | 4 | 4 | 4 | 4 | 4 | 25 |
| 34 | 3 | 4 | 4 | 4 | 4 | 5 | 24 |
| 35 | 4 | 4 | 3 | 4 | 4 | 4 | 23 |
| 36 | 4 | 3 | 4 | 4 | 4 | 4 | 23 |
| 37 | 3 | 4 | 4 | 4 | 4 | 5 | 24 |
| 38 | 4 | 4 | 5 | 4 | 4 | 4 | 25 |
| 39 | 4 | 5 | 4 | 4 | 4 | 4 | 25 |
| 40 | 4 | 5 | 4 | 4 | 2 | 4 | 23 |
| 41 | 4 | 3 | 3 | 4 | 4 | 4 | 22 |
| 42 | 3 | 4 | 4 | 5 | 4 | 3 | 23 |
| 43 | 5 | 4 | 4 | 4 | 5 | 3 | 25 |
| 44 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 45 | 4 | 4 | 3 | 4 | 4 | 3 | 22 |
| 46 | 4 | 4 | 3 | 4 | 4 | 5 | 24 |
| 47 | 2 | 4 | 4 | 4 | 4 | 4 | 22 |
| 48 | 4 | 5 | 4 | 4 | 4 | 2 | 23 |
| 49 | 4 | 3 | 4 | 4 | 5 | 4 | 24 |
| 50 | 4 | 4 | 4 | 4 | 3 | 4 | 23 |
| 51 | 4 | 3 | 4 | 5 | 4 | 4 | 24 |
| 52 | 2 | 4 | 4 | 4 | 4 | 5 | 23 |
| 53 | 5 | 4 | 5 | 4 | 5 | 5 | 28 |
| 54 | 5 | 4 | 5 | 4 | 5 | 5 | 28 |
| 55 | 3 | 4 | 2 | 2 | 3 | 3 | 17 |
| 56 | 5 | 4 | 5 | 4 | 3 | 5 | 26 |
| 57 | 5 | 4 | 5 | 3 | 4 | 5 | 26 |
| 58 | 5 | 5 | 5 | 4 | 4 | 5 | 28 |
| 59 | 2 | 2 | 3 | 3 | 4 | 2 | 16 |
| 60 | 3 | 4 | 4 | 3 | 4 | 5 | 23 |
| 61 | 3 | 3 | 3 | 2 | 2 | 3 | 16 |
| 62 | 4 | 4 | 5 | 5 | 4 | 4 | 26 |
| 63 | 4 | 5 | 3 | 4 | 4 | 4 | 24 |
| 64 | 2 | 3 | 4 | 3 | 2 | 2 | 16 |
| 65 | 4 | 5 | 4 | 5 | 5 | 4 | 27 |
| 66 | 5 | 5 | 4 | 3 | 4 | 5 | 26 |
| 67 | 4 | 3 | 5 | 4 | 4 | 3 | 23 |
| 68 | 2 | 3 | 1 | 2 | 2 | 3 | 13 |

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| 69 | 5 | 5 | 5 | 3 | 5 | 5 | 28 |
| 70 | 5 | 3 | 5 | 3 | 5 | 5 | 26 |
| 71 | 3 | 2 | 5 | 2 | 2 | 3 | 17 |
| 72 | 5 | 4 | 5 | 4 | 5 | 4 | 27 |
| 73 | 5 | 4 | 4 | 4 | 5 | 5 | 27 |
| 74 | 4 | 4 | 5 | 4 | 4 | 4 | 25 |
| 75 | 3 | 2 | 2 | 1 | 2 | 3 | 13 |
| 76 | 5 | 4 | 4 | 3 | 4 | 3 | 23 |
| 77 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 78 | 4 | 4 | 5 | 4 | 4 | 4 | 25 |
| 79 | 3 | 4 | 2 | 2 | 4 | 3 | 18 |
| 80 | 4 | 4 | 5 | 4 | 4 | 4 | 25 |
| 81 | 4 | 4 | 5 | 5 | 5 | 4 | 27 |
| 82 | 4 | 3 | 4 | 5 | 4 | 5 | 25 |
| 83 | 4 | 4 | 5 | 5 | 3 | 4 | 25 |
| 84 | 4 | 5 | 5 | 4 | 5 | 4 | 27 |
| 85 | 3 | 5 | 4 | 5 | 4 | 4 | 25 |
| 86 | 4 | 5 | 4 | 3 | 4 | 5 | 25 |
| 87 | 4 | 4 | 4 | 5 | 5 | 4 | 26 |
| 88 | 5 | 4 | 5 | 3 | 5 | 4 | 26 |
| 89 | 4 | 5 | 3 | 5 | 3 | 5 | 25 |
| 90 | 3 | 2 | 3 | 4 | 5 | 3 | 20 |
| 91 | 5 | 4 | 3 | 4 | 5 | 4 | 25 |
| 92 | 4 | 5 | 4 | 4 | 5 | 4 | 26 |
| 93 | 4 | 5 | 4 | 3 | 4 | 5 | 25 |
| 94 | 3 | 4 | 4 | 5 | 4 | 3 | 23 |
| 95 | 3 | 3 | 4 | 5 | 5 | 4 | 24 |
| 96 | 4 | 5 | 4 | 4 | 3 | 5 | 25 |
| 97 | 3 | 4 | 5 | 3 | 5 | 4 | 24 |
| 98 | 3 | 4 | 5 | 4 | 5 | 5 | 26 |
| 99 | 3 | 4 | 4 | 3 | 5 | 4 | 23 |
| 100 | 3 | 5 | 3 | 4 | 4 | 5 | 24 |

Moralitas Individu

| No. | Moralitas Individu | | | | | | Moralitas Individu |
|-----|--------------------|------|------|------|------|------|--------------------|
| | MI 1 | MI 2 | MI 3 | MI 4 | MI 5 | MI 6 | |
| 1 | 4 | 3 | 4 | 3 | 3 | 4 | 21 |
| 2 | 4 | 5 | 5 | 5 | 5 | 5 | 29 |
| 3 | 5 | 2 | 2 | 2 | 4 | 5 | 20 |
| 4 | 2 | 2 | 2 | 2 | 4 | 4 | 16 |
| 5 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 6 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 7 | 3 | 3 | 3 | 4 | 4 | 4 | 21 |
| 8 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 9 | 5 | 1 | 3 | 5 | 3 | 3 | 20 |
| 10 | 2 | 2 | 3 | 3 | 4 | 4 | 18 |
| 11 | 2 | 2 | 2 | 1 | 4 | 5 | 16 |
| 12 | 2 | 2 | 2 | 2 | 2 | 4 | 14 |
| 13 | 4 | 4 | 4 | 4 | 5 | 4 | 25 |
| 14 | 3 | 3 | 2 | 3 | 3 | 4 | 18 |
| 15 | 2 | 2 | 2 | 2 | 2 | 3 | 13 |
| 16 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 17 | 2 | 2 | 2 | 2 | 4 | 4 | 16 |
| 18 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 19 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 20 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 21 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 22 | 4 | 5 | 5 | 5 | 4 | 4 | 27 |
| 23 | 3 | 4 | 4 | 4 | 4 | 4 | 23 |
| 24 | 5 | 4 | 5 | 4 | 3 | 5 | 26 |
| 25 | 4 | 4 | 5 | 4 | 4 | 4 | 25 |
| 26 | 5 | 5 | 4 | 4 | 4 | 5 | 27 |
| 27 | 4 | 4 | 3 | 4 | 5 | 4 | 24 |
| 28 | 4 | 3 | 4 | 2 | 3 | 4 | 20 |
| 29 | 5 | 4 | 5 | 4 | 5 | 5 | 28 |
| 30 | 5 | 4 | 4 | 4 | 4 | 5 | 26 |
| 31 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |

| | | | | | | | |
|----|---|---|---|---|---|---|----|
| 32 | 4 | 3 | 2 | 4 | 4 | 4 | 21 |
| 33 | 4 | 4 | 4 | 4 | 5 | 4 | 25 |
| 34 | 4 | 3 | 4 | 4 | 4 | 4 | 23 |
| 35 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 36 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 37 | 3 | 4 | 4 | 4 | 4 | 3 | 22 |
| 38 | 4 | 5 | 4 | 3 | 4 | 4 | 24 |
| 39 | 5 | 3 | 2 | 4 | 4 | 5 | 23 |
| 40 | 5 | 4 | 4 | 4 | 5 | 5 | 27 |
| 41 | 5 | 4 | 4 | 4 | 4 | 5 | 26 |
| 42 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 43 | 2 | 4 | 4 | 4 | 4 | 2 | 20 |
| 44 | 4 | 4 | 4 | 4 | 5 | 4 | 25 |
| 45 | 4 | 4 | 5 | 3 | 4 | 4 | 24 |
| 46 | 4 | 4 | 5 | 5 | 4 | 4 | 26 |
| 47 | 5 | 4 | 4 | 4 | 4 | 5 | 26 |
| 48 | 4 | 3 | 4 | 4 | 5 | 4 | 24 |
| 49 | 5 | 4 | 4 | 4 | 4 | 5 | 26 |
| 50 | 5 | 4 | 4 | 4 | 4 | 5 | 26 |
| 51 | 4 | 5 | 4 | 4 | 5 | 4 | 26 |
| 52 | 3 | 4 | 5 | 4 | 4 | 3 | 23 |
| 53 | 5 | 4 | 5 | 4 | 5 | 5 | 28 |
| 54 | 4 | 4 | 5 | 3 | 5 | 4 | 25 |
| 55 | 3 | 2 | 3 | 4 | 2 | 3 | 17 |
| 56 | 5 | 4 | 5 | 5 | 5 | 5 | 29 |
| 57 | 3 | 4 | 5 | 3 | 5 | 3 | 23 |
| 58 | 4 | 4 | 5 | 5 | 5 | 4 | 27 |
| 59 | 2 | 4 | 2 | 2 | 2 | 2 | 14 |
| 60 | 5 | 4 | 5 | 3 | 4 | 5 | 26 |
| 61 | 3 | 2 | 4 | 2 | 3 | 3 | 17 |
| 62 | 5 | 4 | 5 | 5 | 4 | 5 | 28 |
| 63 | 3 | 4 | 4 | 5 | 3 | 3 | 22 |
| 64 | 2 | 4 | 2 | 1 | 3 | 2 | 14 |
| 65 | 3 | 4 | 5 | 5 | 4 | 3 | 24 |
| 66 | 5 | 3 | 4 | 4 | 5 | 5 | 26 |
| 67 | 4 | 5 | 4 | 5 | 4 | 4 | 26 |
| 68 | 2 | 2 | 4 | 2 | 3 | 2 | 15 |

| | | | | | | | |
|-----|---|---|---|---|---|---|----|
| 69 | 4 | 4 | 3 | 4 | 4 | 4 | 23 |
| 70 | 5 | 3 | 5 | 4 | 4 | 5 | 26 |
| 71 | 1 | 2 | 3 | 1 | 2 | 1 | 10 |
| 72 | 5 | 4 | 4 | 4 | 4 | 5 | 26 |
| 73 | 5 | 4 | 3 | 5 | 5 | 5 | 27 |
| 74 | 3 | 4 | 5 | 4 | 3 | 3 | 22 |
| 75 | 2 | 2 | 3 | 1 | 3 | 2 | 13 |
| 76 | 4 | 5 | 5 | 5 | 4 | 4 | 27 |
| 77 | 3 | 4 | 5 | 4 | 5 | 3 | 24 |
| 78 | 4 | 4 | 5 | 4 | 4 | 4 | 25 |
| 79 | 3 | 3 | 3 | 2 | 3 | 3 | 17 |
| 80 | 5 | 5 | 4 | 3 | 4 | 5 | 26 |
| 81 | 3 | 4 | 5 | 3 | 4 | 3 | 22 |
| 82 | 1 | 2 | 1 | 2 | 4 | 1 | 11 |
| 83 | 2 | 1 | 2 | 1 | 4 | 2 | 12 |
| 84 | 1 | 2 | 2 | 1 | 4 | 1 | 11 |
| 85 | 2 | 2 | 1 | 2 | 4 | 2 | 13 |
| 86 | 2 | 1 | 2 | 3 | 4 | 2 | 14 |
| 87 | 2 | 1 | 1 | 4 | 5 | 2 | 15 |
| 88 | 2 | 1 | 1 | 3 | 4 | 2 | 13 |
| 89 | 2 | 1 | 1 | 2 | 4 | 2 | 12 |
| 90 | 2 | 3 | 1 | 2 | 4 | 2 | 14 |
| 91 | 1 | 2 | 1 | 2 | 4 | 1 | 11 |
| 92 | 2 | 1 | 1 | 1 | 4 | 2 | 11 |
| 93 | 2 | 1 | 2 | 1 | 4 | 2 | 12 |
| 94 | 2 | 3 | 1 | 2 | 4 | 2 | 14 |
| 95 | 2 | 1 | 3 | 2 | 4 | 2 | 14 |
| 96 | 2 | 1 | 1 | 2 | 4 | 2 | 12 |
| 97 | 2 | 1 | 1 | 2 | 4 | 2 | 12 |
| 98 | 3 | 2 | 1 | 1 | 4 | 3 | 14 |
| 99 | 2 | 2 | 2 | 2 | 4 | 2 | 14 |
| 100 | 3 | 3 | 2 | 1 | 4 | 3 | 16 |

Kecenderungan Kecurangan Akuntansi

| No. | Moralitas Individu | | | | | | Moralitas Individu |
|-----|--------------------|------|------|------|------|------|--------------------|
| | MI 1 | MI 2 | MI 3 | MI 4 | MI 5 | MI 6 | |
| 1 | 4 | 3 | 4 | 3 | 3 | 4 | 21 |
| 2 | 4 | 5 | 5 | 5 | 5 | 5 | 29 |
| 3 | 5 | 2 | 2 | 2 | 4 | 5 | 20 |
| 4 | 2 | 2 | 2 | 2 | 4 | 4 | 16 |
| 5 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 6 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 7 | 3 | 3 | 3 | 4 | 4 | 4 | 21 |
| 8 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 9 | 5 | 1 | 3 | 5 | 3 | 3 | 20 |
| 10 | 2 | 2 | 3 | 3 | 4 | 4 | 18 |
| 11 | 2 | 2 | 2 | 1 | 4 | 5 | 16 |
| 12 | 2 | 2 | 2 | 2 | 2 | 4 | 14 |
| 13 | 4 | 4 | 4 | 4 | 5 | 4 | 25 |
| 14 | 3 | 3 | 2 | 3 | 3 | 4 | 18 |
| 15 | 2 | 2 | 2 | 2 | 2 | 3 | 13 |
| 16 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 17 | 2 | 2 | 2 | 2 | 4 | 4 | 16 |
| 18 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 19 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 20 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 21 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 22 | 4 | 5 | 5 | 5 | 4 | 4 | 27 |
| 23 | 3 | 4 | 4 | 4 | 4 | 4 | 23 |
| 24 | 5 | 4 | 5 | 4 | 3 | 5 | 26 |
| 25 | 4 | 4 | 5 | 4 | 4 | 4 | 25 |
| 26 | 5 | 5 | 4 | 4 | 4 | 5 | 27 |
| 27 | 4 | 4 | 3 | 4 | 5 | 4 | 24 |
| 28 | 4 | 3 | 4 | 2 | 3 | 4 | 20 |
| 29 | 5 | 4 | 5 | 4 | 5 | 5 | 28 |
| 30 | 5 | 4 | 4 | 4 | 4 | 5 | 26 |
| 31 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |

| | | | | | | | |
|----|---|---|---|---|---|---|----|
| 32 | 4 | 3 | 2 | 4 | 4 | 4 | 21 |
| 33 | 4 | 4 | 4 | 4 | 5 | 4 | 25 |
| 34 | 4 | 3 | 4 | 4 | 4 | 4 | 23 |
| 35 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 36 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 37 | 3 | 4 | 4 | 4 | 4 | 3 | 22 |
| 38 | 4 | 5 | 4 | 3 | 4 | 4 | 24 |
| 39 | 5 | 3 | 2 | 4 | 4 | 5 | 23 |
| 40 | 5 | 4 | 4 | 4 | 5 | 5 | 27 |
| 41 | 5 | 4 | 4 | 4 | 4 | 5 | 26 |
| 42 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 43 | 2 | 4 | 4 | 4 | 4 | 2 | 20 |
| 44 | 4 | 4 | 4 | 4 | 5 | 4 | 25 |
| 45 | 4 | 4 | 5 | 3 | 4 | 4 | 24 |
| 46 | 4 | 4 | 5 | 5 | 4 | 4 | 26 |
| 47 | 5 | 4 | 4 | 4 | 4 | 5 | 26 |
| 48 | 4 | 3 | 4 | 4 | 5 | 4 | 24 |
| 49 | 5 | 4 | 4 | 4 | 4 | 5 | 26 |
| 50 | 5 | 4 | 4 | 4 | 4 | 5 | 26 |
| 51 | 4 | 5 | 4 | 4 | 5 | 4 | 26 |
| 52 | 3 | 4 | 5 | 4 | 4 | 3 | 23 |
| 53 | 5 | 4 | 5 | 4 | 5 | 5 | 28 |
| 54 | 4 | 4 | 5 | 3 | 5 | 4 | 25 |
| 55 | 3 | 2 | 3 | 4 | 2 | 3 | 17 |
| 56 | 5 | 4 | 5 | 5 | 5 | 5 | 29 |
| 57 | 3 | 4 | 5 | 3 | 5 | 3 | 23 |
| 58 | 4 | 4 | 5 | 5 | 5 | 4 | 27 |
| 59 | 2 | 4 | 2 | 2 | 2 | 2 | 14 |
| 60 | 5 | 4 | 5 | 3 | 4 | 5 | 26 |
| 61 | 3 | 2 | 4 | 2 | 3 | 3 | 17 |
| 62 | 5 | 4 | 5 | 5 | 4 | 5 | 28 |
| 63 | 3 | 4 | 4 | 5 | 3 | 3 | 22 |
| 64 | 2 | 4 | 2 | 1 | 3 | 2 | 14 |
| 65 | 3 | 4 | 5 | 5 | 4 | 3 | 24 |
| 66 | 5 | 3 | 4 | 4 | 5 | 5 | 26 |
| 67 | 4 | 5 | 4 | 5 | 4 | 4 | 26 |
| 68 | 2 | 2 | 4 | 2 | 3 | 2 | 15 |

| | | | | | | | |
|-----|---|---|---|---|---|---|----|
| 69 | 4 | 4 | 3 | 4 | 4 | 4 | 23 |
| 70 | 5 | 3 | 5 | 4 | 4 | 5 | 26 |
| 71 | 1 | 2 | 3 | 1 | 2 | 1 | 10 |
| 72 | 5 | 4 | 4 | 4 | 4 | 5 | 26 |
| 73 | 5 | 4 | 3 | 5 | 5 | 5 | 27 |
| 74 | 3 | 4 | 5 | 4 | 3 | 3 | 22 |
| 75 | 2 | 2 | 3 | 1 | 3 | 2 | 13 |
| 76 | 4 | 5 | 5 | 5 | 4 | 4 | 27 |
| 77 | 3 | 4 | 5 | 4 | 5 | 3 | 24 |
| 78 | 4 | 4 | 5 | 4 | 4 | 4 | 25 |
| 79 | 3 | 3 | 3 | 2 | 3 | 3 | 17 |
| 80 | 5 | 5 | 4 | 3 | 4 | 5 | 26 |
| 81 | 3 | 4 | 5 | 3 | 4 | 3 | 22 |
| 82 | 1 | 2 | 1 | 2 | 4 | 1 | 11 |
| 83 | 2 | 1 | 2 | 1 | 4 | 2 | 12 |
| 84 | 1 | 2 | 2 | 1 | 4 | 1 | 11 |
| 85 | 2 | 2 | 1 | 2 | 4 | 2 | 13 |
| 86 | 2 | 1 | 2 | 3 | 4 | 2 | 14 |
| 87 | 2 | 1 | 1 | 4 | 5 | 2 | 15 |
| 88 | 2 | 1 | 1 | 3 | 4 | 2 | 13 |
| 89 | 2 | 1 | 1 | 2 | 4 | 2 | 12 |
| 90 | 2 | 3 | 1 | 2 | 4 | 2 | 14 |
| 91 | 1 | 2 | 1 | 2 | 4 | 1 | 11 |
| 92 | 2 | 1 | 1 | 1 | 4 | 2 | 11 |
| 93 | 2 | 1 | 2 | 1 | 4 | 2 | 12 |
| 94 | 2 | 3 | 1 | 2 | 4 | 2 | 14 |
| 95 | 2 | 1 | 3 | 2 | 4 | 2 | 14 |
| 96 | 2 | 1 | 1 | 2 | 4 | 2 | 12 |
| 97 | 2 | 1 | 1 | 2 | 4 | 2 | 12 |
| 98 | 3 | 2 | 1 | 1 | 4 | 3 | 14 |
| 99 | 2 | 2 | 2 | 2 | 4 | 2 | 14 |
| 100 | 3 | 3 | 2 | 1 | 4 | 3 | 16 |

LAMPIRAN III

Descriptive Statistics

| Descriptive Statistics | | | | | |
|------------------------------------|-----|---------|---------|-------|----------------|
| | N | Minimum | Maximum | Mean | Std. Deviation |
| Efektivitas Pengendalian Internal | 100 | 12 | 25 | 20,06 | 2,269 |
| Ketaatan Aturan Akuntansi | 100 | 12 | 35 | 28,48 | 3,756 |
| Kesesuaian Kompensasi | 100 | 13 | 30 | 23,87 | 3,155 |
| Moralitas Individu | 100 | 10 | 29 | 20,92 | 5,499 |
| Kecenderungan Kecurangan Akuntansi | 100 | 9 | 23 | 16,50 | 4,331 |
| Valid N (listwise) | 100 | | | | |

Sumber: Data Olahan SPSS 26

Hasil Uji Validitas Variabel Kecenderungan Kecurangan Akuntansi

(r tabel = 0,1966)

Tabel 4.4.

Rangkuman Validitas Kecenderungan Kecurangan Akuntansi

| No. | Indikator | r-hitung | r-tabel | Keterangan |
|-----|-----------|----------|---------|------------|
| 1. | KKA1 | 0,868 | 0,1966 | Valid |
| 2. | KKA2 | 0,722 | 0,1966 | Valid |
| 3. | KKA3 | 0,838 | 0,1966 | Valid |
| 4. | KKA4 | 0,630 | 0,1966 | Valid |
| 5. | KKA5 | 0,679 | 0,1966 | Valid |

Sumber: Data Olahan SPSS 26

Hasil Uji Validitas Variabel Efektivitas Pengendalian Internal

(r tabel = 0,1966)

| No. | Indikator | r-hitung | r-tabel | Keterangan |
|-----|-----------|----------|---------|------------|
| 1. | EPI1 | 0,685 | 0,1966 | Valid |
| 2. | EPI2 | 0,596 | 0,1966 | Valid |
| 3. | EPI3 | 0,649 | 0,1966 | Valid |
| 4. | EPI4 | 0,529 | 0,1966 | Valid |
| 5. | EPI5 | 0,561 | 0,1966 | Valid |

Sumber: Data Olahan SPSS 26

Hasil Uji Validitas Variabel Ketaatan Aturan Akuntansi
(r tabel = 0,1966)

| No. | Indikator | r-hitung | r-tabel | Keterangan |
|-----|-----------|----------|---------|------------|
| 1. | KAA1 | 0,702 | 0,1966 | Valid |
| 2. | KAA2 | 0,728 | 0,1966 | Valid |
| 3. | KAA3 | 0,636 | 0,1966 | Valid |
| 4. | KAA4 | 0,708 | 0,1966 | Valid |
| 5. | KAA5 | 0,749 | 0,1966 | Valid |
| 6. | KAA6 | 0,560 | 0,1966 | Valid |
| 7. | KAA7 | 0,646 | 0,1966 | Valid |

Sumber: Data Olahan SPSS 26

Hasil Uji Validitas Variabel Kesesuaian Kompensasi
(r tabel = 0,1966)

| No. | Indikator | r-hitung | r-tabel | Keterangan |
|-----|-----------|----------|---------|------------|
| 1. | KK1 | 0,709 | 0,1966 | Valid |
| 2. | KK2 | 0,611 | 0,1966 | Valid |
| 3. | KK3 | 0,708 | 0,1966 | Valid |
| 4. | KK4 | 0,634 | 0,1966 | Valid |
| 5. | KK5 | 0,678 | 0,1966 | Valid |

| | | | | |
|----|-----|-------|--------|-------|
| 6. | KK6 | 0,644 | 0,1966 | Valid |
|----|-----|-------|--------|-------|

Sumber: Data Olahan SPSS 26

Hasil Uji Validitas Variabel Moralitas Individu

(r tabel = 0,1966)

| No. | Indikator | r-hitung | r-tabel | Keterangan |
|-----|-----------|----------|---------|------------|
| 1. | MI1 | 0,893 | 0,1966 | Valid |
| 2. | MI2 | 0,841 | 0,1966 | Valid |
| 3. | MI3 | 0,845 | 0,1966 | Valid |
| 4. | MI4 | 0,843 | 0,1966 | Valid |
| 5. | MI5 | 0,465 | 0,1966 | Valid |
| 6. | MI6 | 0,842 | 0,1966 | Valid |

Sumber: Data Olahan SPSS 26

Hasil Uji Reliabilitas

| Variabel | Koefisien <i>Cronbach Alpha</i> | Jumlah Item Pertanyaan |
|---|--|------------------------------|
| Kecenderungan Kecurangan Akuntansi | .765 | 5 |
| Efektivitas Pengendalian Internal | .701 | 5 |
| Ketaatan Aturan Akuntansi | .721 | 7 |
| Kesesuaian Kompensasi | .697 | 6 |
| Moralitas Individu | .706 | 6 |

Sumber: Data Olahan SPSS 26

Hasil Uji Normalitas Metode Statistik

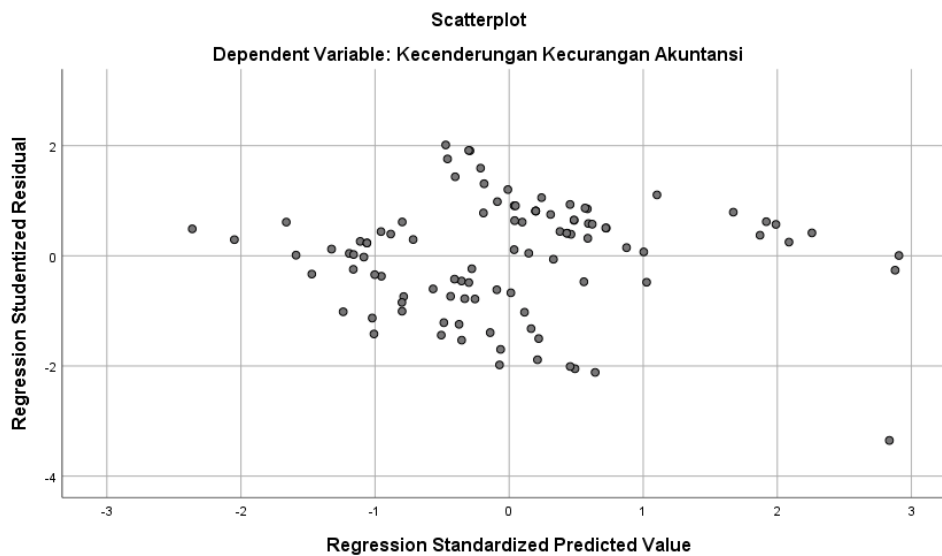
| One-Sample Kolmogorov-Smirnov Test | | |
|---|----------------|-------------------------|
| | | Unstandardized Residual |
| N | | 100 |
| Normal Parameters ^{a,b} | Mean | ,0000000 |
| | Std. Deviation | ,88141314 |
| | | |
| Most Extreme Differences | Absolute | ,088 |
| | Positive | ,043 |
| | Negative | -,088 |
| Test Statistic | | ,088 |
| Asymp. Sig. (2-tailed) | | ,055 ^c |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |

Hasil Uji Multikolinieritas

| Variabel | Collinearity Statistics | | Keterangan |
|-----------------------------------|-------------------------|-------|-------------------------|
| | Tolerance | VIF | |
| Efektivitas Pengendalian Internal | .499 | 2.005 | Bebas Multikolinieritas |
| Ketaatan Aturan Akuntansi | .852 | 1.174 | Bebas Multikolinieritas |
| Kesesuaian Kompensasi | .465 | 2.149 | Bebas Multikolinieritas |
| Moralitas Individu | .910 | 1.099 | Bebas Multikolinieritas |

a. Dependent Variabel: Y (Kecenderungan Kecurangan Akuntansi)

Sumber : Hasil olahan SPSS, 2021



Sumber: Hasil Olahan SPSS, 2021

Hasil Uji Autokorelasi

| Model | Durbin-Watson | Keterangan |
|------------------|---------------|-------------------------|
| UJI AUTOKORELASI | 1,188 | bebas dari autokorelasi |

Sumber: Data yang diolah dengan SPSS 26

Koefisien Determinasi

| Model Summary | | | | |
|---|-------------------|----------|-------------------|----------------------------|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | ,515 ^a | ,265 | ,234 | 3,790 |
| a. Predictors: (Constant), Moralitas Individu, Efektivitas Pengendalian Internal, Ketaatan Aturan Akuntansi, Kesesuaian Kompensasi b. Dependent Variable: Kecenderungan Kecurangan Akuntansi | | | | |

Hasil Uji Simultan (F)

| ANOVA ^a | | | | | | |
|--|------------|----------------|----|-------------|-------|-------------------|
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 492,393 | 4 | 123,098 | 8,570 | ,000 ^b |
| | Residual | 1364,607 | 95 | 14,364 | | |
| | Total | 1857,000 | 99 | | | |
| a. Dependent Variable: Kecenderungan Kecurangan Akuntansi | | | | | | |
| b. Predictors: (Constant), Moralitas Individu, Efektivitas Pengendalian Internal, Ketaatan Aturan Akuntansi, Kesesuaian Kompensasi | | | | | | |

Hasil Perhitungan Uji T
Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. |
|-----------------------------------|-----------------------------|------------|---------------------------|--------|-------|
| | B | Std. Error | Beta | | |
| 1 (Constant) | 29.978 | 4.173 | | 7.184 | 0.000 |
| Efektivitas Pengendalian Internal | -1.169 | 0.238 | -0.088 | -0.709 | 0.480 |
| Ketaatan Aturan Akuntansi | 0.052 | 0.110 | 0.045 | 0.472 | 0.638 |
| Kesesuaian Kompensasi | -0.638 | 0.177 | -0.465 | -3.607 | 0.000 |
| Moralitas Individu | 0.175 | 0.073 | 0.223 | 2.413 | 0.018 |

Dependent Variabel: KecenderunganKecuranganAkuntansi