

LAMPIRAN

Lampiran 1. Kuisisioner Penelitian

SURAT PERMOHONAN PENGISIAN KUISISIONER PENELITIAN

Perihal : Permohonan Pengisian Kuisisioner
Lampiran : 1 (Satu) Berkas

Kepada Yth.

Bapak/Ibu/Saudara/I Responden Karyawan

Pada Badan Usaha Milik Desa (BUMDES) Kecamatan Banjar, Kabupaten Buleleng

Dengan Hormat,

Sehubungan dengan pelaksanaan penelitian dalam rangka penyusunan skripsi yang berjudul “Pengaruh Implementasi *Good Governance*, Pengendalian Internal, dan Moral Individu Terhadap Kecurangan (*Fraud*) Akuntansi Pada Bumdes Se-Kecamatan Banjar” bersama kuisisioner ini saya :

Nama : Ni Kadek Sri Utami Dewi

NIM : 1717051399

Program Studi/Jurusan/Universitas : S1 Akuntansi/Ekonomi dan Akuntansi
Universitas Pendidikan Ganesha

Mohon kesediaan Bapak/Ibu/Saudara/i untuk meluangkan waktunya guna mengisi seluruh pertanyaan yang ada di Kuisisioner ini. Penelitian ini digunakan untuk kepentingan penulisan skripsi saya, sehingga semua keterangan dan jawaban dari Bapak/Ibu/Saudara/i hanya digunakan untuk kepentingan penelitian. Keterangan dan jawaban yang Bapak/Ibu/Saudara/i berikan sangat besar sekali artinya untuk kelancaran penelitian saya.

Demikianlah permohonan ini, atas partisipasi dan bantuan Bapak/Ibu/Saudara/i yang diberikan, saya sampaikan terimakasih. Semoga penelitian ini bermanfaat bagi kita semua.

Hormat Saya

Ni Kadek Sri Utami Dewi

Bagian I : Data Responden

Dimohonkan untuk mengisi data dibawah ini dengan kelengkapan dan benar serta berikan tanda *check list* (√) dalam kolom yang telah disediakan.

1. Nama :
2. Jabatan :
3. Jenis kelamin : Perempuan Laki-laki
4. Umur :
 ≥20 Tahun 31-40 Tahun < 50 Tahun
 21-30 Tahun 31-40 Tahun
5. Pendidikan Terakhir :
 SMA/SMK Sajana (S1) Lainnya
 Diploma Magister (S2)
6. Masa Jabatan :
 < 5 Tahun 5-10 Tahun >10 Tahun

Bagian II : Petunjuk Pengisian Kuisisioner

- 1) Dimohon kesediaan bagi Bapak/Ibu/Saudara/i untuk menjawab setiap butiran pertanyaan kuisisioner dibawah ini dengan lengkap dan merupakan pilihan terbaik menurut Bapak/Ibu/Saudara/i dengan Memberikan tanda *check list* (√) dalam kolom yang telah disediakan.
- 2) Tiap pertanyaan hanya diperkenankan ada satu jawaban.
- 3) Dibawah ini ada 33 pertanyaan yang berhubungan dengan pengaruh implementasi *good governance*, pengendalian internal, dan moral individu terhadap kecurangan (*fraud*) akuntansi pada Bumdes Se-Kecamatan Banjar.
- 4) Berilah jawaban yang sejujurnya.
- 5) Kami akan menjamin kerahasiaan jawaban anda.

Keterangan :

STS = Sangat Tidak Setuju (1) N = Netral (3) SS = Sangat Setuju (5)

TS = Tidak Setuju (2) S = Setuju (4)

Bagian III: Kuisisioner Penelitian

Vaiabel Implementasi *Good Governance* (X1)

No	Pernyataan	Pilihan Jawaban				
		SS	S	N	TS	STS
1.	Terdapat laporan keuangan yang dipublikasikan kepada masyarakat di BUMDES tempat saya bekerja					
2.	Terdapat keterbukaan sistem komunikasi organisasi kepada masyarakat seperti keterbukaan dalam pemberian pelayanan di BUMDES tempat saya bekerja					
3	Terdapat peraturan mengenai kesejahteraan sosial yang memihak kepada kepentingan masyarakat di BUMDES tempat saya bekerja					
4	Terdapat peraturan mengenai kesejahteraan sosial yang memihak kepada kepentingan masyarakat di BUMDES tempat saya bekerja					
5	Program kerja yang dibuat ditekankan pada pemberian pelayanan prima kepada masyarakat di BUMDES tempat saya bekerja					
6	Terdapat penerapan prinsip efisiensi dan efektivitas dalam pelaksanaan kerja organisasi pada BUMDES tempat saya bekerja					

Variabel Pengendalian Internal (X2)

No	Pernyataan	Pilihan Jawaban				
		SS	S	N	TS	STS
1.	Terdapat pembagian wewenang dan tanggung jawab yang jelas di BUMDES tempat saya bekerja					
2.	Apabila laporan keuangan perlu segera untuk diterbitkan, maka otorisasi transaksi harus dilaksanakan dan bukti pendukung harus disertakan di BUMDES tempat saya bekerja					
3.	Telah ditetapkan peraturan untuk pemeriksaan fisik atas kekayaan yang dimiliki seperti kas, persediaan dan lain-lain di BUMDES tempat saya bekerja					
4.	Seluruh informasi kegiatan operasional di BUMDES tempat saya bekerja harus dicatat					

	dalam sistem akuntansi					
5.	Diterapkan peraturan untuk dilakukannya pemantauan dan evaluasi atas aktivitas operasional untuk menilai pelaksanaan pengendalian internal di BUMDES tempat saya bekerja					

Moral Individu (X3)

No	Pernyataan	Pilihan Jawaban				
		SS	S	N	TS	STS
1.	Saya memiliki perbuatan atau tingkah laku atau ucapan yang baik dalam berinteraksi dengan sesama karyawan di BUMDES tempat saya bekerja					
2.	Pimpinan di BUMDES tempat saya bekerja peduli dan memberikan <i>reward</i> atau bonus pada staf akuntansi yang telah patuh					
3.	Pimpinan di BUMDES tempat saya bekerja ikut serta dalam penyusunan laporan keuangan					
4.	Pimpinan di BUMDES tempat saya bekerja menyusun laporan sesuai dengan kondisi yang sebenarnya karena pimpinan takut terkena sanksi undang-undang					
5.	Pimpinan di BUMDES tempat saya bekerja menyusun laporan seperti kondisi yang sebenarnya demi mempertimbangkan prinsip kesejahteraan masyarakat serta tidak merugikan pemerintah					

Variabel Kecurangan (*Fraud*) Akuntansi

No	Pernyataan	Pilihan Jawaban				
		SS	S	N	TS	STS
1.	Di BUMDES tempat saya berkerja, pernah mencatat tanggal transaksi yang tidak sesuai dengan waktu transaksi yang sebenarnya					
2.	Di BUMDES tempat saya berkerja, pernah melakukan pemalsuan dokumendokumen pernah dilakukan dalam pembuatan laporan keuangan					
3.	Di BUMDES tempat saya berkerja, pernah melakukan pemanipulasian bukti – bukti transaksi yang mengubah besarnya nominal					

4	Di BUMDES tempat saya berkerja, dalam penyusunan laporan keuangan pernah melakukan penghapusan dan penghilangan transaksi dan perubahan nominal					
5	Di BUMDES tempat saya berkerja, pernah melakukan penilaian kembali atas asset dan pendapatan yang tidak sesuai dengan ketentuan yang berlaku					
6	Di BUMDES tempat saya berkerja, pernah sengaja mengubah asumsi dalam menyajikan pencatatan transaksi keuangan dan penyajian laporan keuangan					
7	Di BUMDES tempat saya berkerja, pernah melaporkan pengungkapan laporan keuangan yang kurang memadai dan ada yang ditutup-tutupi					
8	Di BUMDES tempat saya berkerja, pernah menyajikan laporan keuangan yang direkayasa untuk menutupi adanya penggelapan aktiva					



Lampiran 2. Uji Validitas dan Reliabilitas Variabel *Good Governance*

A. Data Ordinal *Good Governance*

Resp	1	2	3	4	5	6	Total
1	5	4	3	5	3	5	25
2	5	4	5	5	4	4	27
3	4	3	4	4	3	3	21
4	3	3	3	3	3	3	18
5	4	4	4	4	4	4	24
6	4	4	4	4	4	5	25
7	4	3	4	4	3	4	22
8	3	4	3	3	4	3	20
9	3	4	3	3	4	4	21
10	3	3	3	3	3	4	19
11	3	4	3	3	4	3	20
12	3	5	3	3	5	4	23
13	4	3	4	4	3	4	22
14	5	4	5	5	4	4	27
15	5	4	5	5	4	4	27
16	5	4	5	5	4	5	28
17	4	4	4	4	4	3	23
18	4	5	4	4	5	4	26
19	4	3	4	4	3	3	21
20	5	3	5	5	3	5	26
21	3	3	3	3	3	4	19
22	3	3	3	3	3	4	19
23	3	3	3	3	3	3	18
24	3	3	3	3	3	3	18
25	4	4	4	4	4	3	23
26	4	4	4	4	4	4	24
27	4	3	4	4	3	4	22
28	4	3	4	4	3	4	22
29	4	4	4	4	4	4	24
30	4	4	4	4	4	4	24
31	4	5	3	3	5	5	25

32	5	4	4	5	4	4	26
33	4	3	4	3	3	5	22
34	3	3	3	3	3	3	18
35	4	4	4	4	4	4	24
36	4	4	4	4	4	5	25
37	4	3	4	4	3	4	22
38	3	4	3	3	4	3	20
39	3	4	3	3	4	4	21
40	3	3	3	3	3	4	19
41	3	4	3	3	4	3	20
42	3	5	3	3	5	4	23
43	4	3	4	4	3	4	22
44	5	4	5	5	4	4	27
45	5	4	5	5	4	4	27
46	5	4	5	5	4	5	28
47	4	4	4	4	4	3	23
48	4	5	4	4	5	4	26
49	4	3	4	4	3	3	21
50	5	3	5	5	3	5	26

B. Transformasi Data Ordinal ke Data Interval

Item	Category	Freq	Prop	Cum	Density	Z	Scale
1	3	16	0.320	0.320	0.358	-0.468	1.000
	4	23	0.460	0.780	0.296	0.772	2.251
	5	11	0.220	1.000	0.000		3.463
2	3	20	0.400	0.400	0.386	-0.253	1.000
	4	25	0.500	0.900	0.175	1.282	2.388
	5	5	0.100	1.000	0.000		3.721
3	3	18	0.360	0.360	0.374	-0.358	1.000
	4	23	0.460	0.820	0.262	0.915	2.282
	5	9	0.180	1.000	0.000		3.497
4	3	18	0.360	0.360	0.374	-0.358	1.000
	4	21	0.420	0.780	0.296	0.772	2.225
	5	11	0.220	1.000	0.000		3.385
5	3	21	0.420	0.420	0.391	-0.202	1.000
	4	24	0.480	0.900	0.175	1.282	2.379
	5	5	0.100	1.000	0.000	8.161	3.686
6	3	14	0.280	0.280	0.337	-0.583	1.000

	4	27	0.540	0.820	0.262	0.915	2.340
	5	9	0.180	1.000	0.000		3.660

C. Data Interval Variabel *Good Governance*

Resp	1	2	3	4	5	6	Total
1	3.463	2.388	1.000	3.385	1.000	3.660	14.896
2	3.463	2.388	3.497	3.385	2.379	2.340	17.452
3	2.251	1.000	2.282	2.225	1.000	1.000	9.758
4	1.000	1.000	1.000	1.000	1.000	1.000	6.000
5	2.251	2.388	2.282	2.225	2.379	2.340	13.865
6	2.251	2.388	2.282	2.225	2.379	3.660	15.185
7	2.251	1.000	2.282	2.225	1.000	2.340	11.098
8	1.000	2.388	1.000	1.000	2.379	1.000	8.767
9	1.000	2.388	1.000	1.000	2.379	2.340	10.107
10	1.000	1.000	1.000	1.000	1.000	2.340	7.340
11	1.000	2.388	1.000	1.000	2.379	1.000	8.767
12	1.000	3.721	1.000	1.000	3.686	2.340	12.746
13	2.251	1.000	2.282	2.225	1.000	2.340	11.098
14	3.463	2.388	3.497	3.385	2.379	2.340	17.452
15	3.463	2.388	3.497	3.385	2.379	2.340	17.452
16	3.463	2.388	3.497	3.385	2.379	3.660	18.772
17	2.251	2.388	2.282	2.225	2.379	1.000	12.525
18	2.251	3.721	2.282	2.225	3.686	2.340	16.505
19	2.251	1.000	2.282	2.225	1.000	1.000	9.758
20	3.463	1.000	3.497	3.385	1.000	3.660	16.006
21	1.000	1.000	1.000	1.000	1.000	2.340	7.340
22	1.000	1.000	1.000	1.000	1.000	2.340	7.340
23	1.000	1.000	1.000	1.000	1.000	1.000	6.000
24	1.000	1.000	1.000	1.000	1.000	1.000	6.000
25	2.251	2.388	2.282	2.225	2.379	1.000	12.525
26	2.251	2.388	2.282	2.225	2.379	2.340	13.865
27	2.251	1.000	2.282	2.225	1.000	2.340	11.098
28	2.251	1.000	2.282	2.225	1.000	2.340	11.098
29	2.251	2.388	2.282	2.225	2.379	2.340	13.865
30	2.251	2.388	2.282	2.225	2.379	2.340	13.865
31	2.251	3.721	1.000	1.000	3.686	3.660	15.318
32	3.463	2.388	2.282	3.385	2.379	2.340	16.237
33	2.251	1.000	2.282	1.000	1.000	3.660	11.193

N	50	50	50	50	50	50	50
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**. Correlation is significant at the 0.01 level (2-tailed).

E. Hasil SPSS Uji Reliabilitas Variabel *Good Governance*

Reliability Statistics

Cronbach's Alpha	Part 1	Value	.607
		N of Items	3 ^a
	Part 2	Value	.457
		N of Items	3 ^b
	Total N of Items		6
Correlation Between Forms			.859
Spearman-Brown Coefficient	Equal Length		.924
	Unequal Length		.924
Guttman Split-Half Coefficient			.922

a. The items are: X1.1, X1.3, X1.5.

b. The items are: X1.2, X1.4, X1.6.



Lampiran 3. Uji Validitas dan Reliabilitas Variabel Pengendalian Internal

A. Data Ordinal Pengendalian Internal

Resp	1	2	3	4	5	6	Total
1	3	3	3	3	3	4	19
2	3	3	3	3	3	4	19
3	3	3	3	3	3	3	18
4	3	3	3	3	3	3	18
5	4	4	4	4	4	3	23
6	4	4	4	4	4	4	24
7	4	3	4	4	3	4	22
8	4	3	4	4	3	4	22
9	4	4	4	4	4	4	24
10	4	4	4	4	4	4	24
11	5	4	3	5	3	5	25
12	5	4	5	5	4	4	27
13	4	3	4	4	3	3	21
14	3	3	3	3	3	3	18
15	4	4	4	4	4	4	24
16	4	4	4	4	4	5	25
17	4	3	4	4	3	4	22
18	3	4	3	3	4	3	20
19	3	4	3	3	4	4	21
20	3	3	3	3	3	4	19
21	3	4	3	3	4	3	20
22	3	5	3	3	5	4	23
23	4	3	4	4	3	4	22
24	5	4	5	5	4	4	27
25	5	4	5	5	4	4	27
26	5	4	5	5	4	5	28
27	4	4	4	4	4	3	23
28	4	5	4	4	5	4	26
29	4	3	4	4	3	3	21
30	5	3	5	5	3	5	26
31	3	3	3	3	3	4	19
32	3	3	3	3	3	4	19
33	3	3	3	3	3	3	18

34	3	3	3	3	3	3	18
35	4	4	4	4	4	3	23
36	4	4	4	4	4	4	24
37	4	3	4	4	3	4	22
38	4	3	4	4	3	4	22
39	4	4	4	4	4	4	24
40	4	4	4	4	4	4	24
41	3	4	3	3	4	3	20
42	3	4	3	3	4	4	21
43	3	3	3	3	3	4	19
44	3	4	3	3	4	3	20
45	3	5	3	3	5	4	23
46	4	3	4	4	3	4	22
47	5	4	5	5	4	4	27
48	5	4	5	5	4	4	27
49	5	4	5	5	4	5	28
50	4	4	4	4	4	3	23

B. Tansformasi Data Ordinal ke Data Interval

Item	Category	Freq	Prop	Cum	Density	Z	Scale
1	3	19	0.380	0.380	0.381	-0.305	1.000
	4	22	0.440	0.820	0.262	0.915	2.271
	5	9	0.180	1.000	0.000		3.460
2	3	21	0.420	0.420	0.391	-0.202	1.000
	4	26	0.520	0.940	0.119	1.555	2.453
	5	3	0.060	1.000	0.000		3.916
3	3	20	0.400	0.400	0.386	-0.253	1.000
	4	22	0.440	0.840	0.243	0.994	2.291
	5	8	0.160	1.000	0.000		3.487
4	3	19	0.380	0.380	0.381	-0.305	1.000
	4	22	0.440	0.820	0.262	0.915	2.271
	5	9	0.180	1.000	0.000		3.460
5	3	22	0.440	0.440	0.394	-0.151	1.000
	4	25	0.500	0.940	0.119	1.555	2.447
	5	3	0.060	1.000	0.000		3.882
6	3	15	0.300	0.300	0.348	-0.524	1.000
	4	30	0.600	0.900	0.175	1.282	2.446
	5	5	0.100	1.000	0.000	8.161	3.914

C. Data Interval Variabel Pengendalian Internal

Resp	1	2	3	4	5	6	Total
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44	1.000	2.453	1.000	1.000	2.447	1.000	8.900
45	1.000	3.916	1.000	1.000	3.882	2.446	13.244
46	2.271	1.000	2.291	2.271	1.000	2.446	11.279
47	3.460	2.453	3.487	3.460	2.447	2.446	17.752
48	3.460	2.453	3.487	3.460	2.447	2.446	17.752
49	3.460	2.453	3.487	3.460	2.447	3.914	19.220
50	2.271	2.453	2.291	2.271	2.447	1.000	12.733

D. Hasil SPSS Uji Validitas Variabel Pengendalian Internal

Correlations

	X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	Total
X2.1 Pearson Correlation	1	.204	.924**	1.000**	.149	.505**	.872**
Sig. (2-tailed)		.155	.000	.000	.301	.000	.000
N	50	50	50	50	50	50	50
X2.2 Pearson Correlation	.204	1	.173	.204	.972**	.135	.608**
Sig. (2-tailed)	.155		.229	.155	.000	.349	.000
N	50	50	50	50	50	50	50
X2.3 Pearson Correlation	.924**	.173	1	.924**	.210	.400**	.837**
Sig. (2-tailed)	.000	.229		.000	.143	.004	.000
N	50	50	50	50	50	50	50
X2.4 Pearson Correlation	1.000**	.204	.924**	1	.149	.505**	.872**
Sig. (2-tailed)	.000	.155	.000		.301	.000	.000
N	50	50	50	50	50	50	50
X2.5 Pearson Correlation	.149	.972**	.210	.149	1	.067	.575**
Sig. (2-tailed)	.301	.000	.143	.301		.646	.000
N	50	50	50	50	50	50	50
X2.6 Pearson Correlation	.505**	.135	.400**	.505**	.067	1	.600**
Sig. (2-tailed)	.000	.349	.004	.000	.646		.000
N	50	50	50	50	50	50	50
Total Pearson Correlation	.872**	.608**	.837**	.872**	.575**	.600**	1
Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	
N	50	50	50	50	50	50	50

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

E. Hasil SPSS Uji Reliabilitas Variabel Pengendalian Internal

Reliability Statistics

Cronbach's Alpha	Part 1	Value	.696
		N of Items	3 ^a
	Part 2	Value	.543
		N of Items	3 ^b
	Total N of Items		6
Correlation Between Forms			.861
Spearman-Brown Coefficient	Equal Length		.926
	Unequal Length		.926
Guttman Split-Half Coefficient			.923

a. The items are: X2.1, X2.3, X2.5.

b. The items are: X2.2, X2.4, X2.6.



Lampiran 4. Uji Validitas dan Reliabilitas Variabel Moral Individu

A. Data Ordinal Moral Individu

Resp	1	2	3	4	5	6	Total
1	4	4	4	5	3	5	25
2	4	5	4	3	4	4	24
3	4	3	5	3	5	4	24
4	3	3	4	3	3	4	20
5	4	4	4	3	4	4	23
6	4	3	4	3	4	4	22
7	4	3	3	3	3	3	19
8	3	4	4	3	3	3	20
9	3	4	4	3	4	3	21
10	3	3	3	4	3	3	19
11	3	4	4	4	4	3	22
12	3	5	5	4	5	3	25
13	4	3	3	4	3	5	22
14	5	4	4	5	4	5	27
15	5	4	4	5	4	4	26
16	5	4	4	5	4	5	27
17	4	4	4	4	4	4	24
18	4	5	5	4	5	4	27
19	4	3	3	4	3	4	21
20	5	3	3	5	3	5	24
21	3	3	3	3	3	3	18
22	3	3	3	3	3	3	18
23	3	3	3	3	3	3	18
24	3	3	3	3	3	3	18
25	4	4	4	4	4	4	24
26	4	4	4	4	4	4	24
27	4	3	3	4	3	4	21
28	4	3	3	4	3	4	21
29	4	4	4	4	4	4	24
30	4	4	4	4	4	4	24
31	3	4	4	3	4	3	21
32	3	4	4	3	4	3	21
33	3	3	3	3	3	3	18
34	3	4	4	3	4	3	21

35	3	5	5	3	5	3	24
36	4	3	3	4	3	4	21
37	5	4	4	5	4	5	27
38	5	4	4	5	4	5	27
39	5	4	4	5	4	5	27
40	4	4	4	4	4	4	24
41	4	5	5	4	5	4	27
42	4	3	3	4	3	4	21
43	3	3	3	3	3	3	18
44	3	3	3	3	3	3	18
45	4	4	4	4	4	4	24
46	4	4	4	4	4	4	24
47	4	4	4	5	3	5	25
48	4	3	3	4	3	4	21
49	4	3	3	4	3	4	21
50	4	4	4	4	4	4	24

B. Tansformasi Data Ordinal ke Data Interval

Item	Category	Freq	Prop	Cum	Density	Z	Scale
1	3	17	0.340	0.340	0.366	-0.412	1.000
	4	26	0.520	0.860	0.223	1.080	2.354
	5	7	0.140	1.000	0.000		3.668
2	3	21	0.420	0.420	0.391	-0.202	1.000
	4	24	0.480	0.900	0.175	1.282	2.379
	5	5	0.100	1.000	0.000	8.161	3.686
3	3	18	0.360	0.360	0.374	-0.358	1.000
	4	27	0.540	0.900	0.175	1.282	2.407
	5	5	0.100	1.000	0.000		3.794
4	3	19	0.380	0.380	0.381	-0.305	1.000
	4	22	0.440	0.820	0.262	0.915	2.271
	5	9	0.180	1.000	0.000		3.460
5	3	22	0.440	0.440	0.394	-0.151	1.000
	4	23	0.460	0.900	0.175	1.282	2.372
	5	5	0.100	1.000	0.000		3.651
6	3	17	0.340	0.340	0.366	-0.412	1.000
	4	24	0.480	0.820	0.262	0.915	2.294
	5	9	0.180	1.000	0.000		3.535

C. Data Interval Variabel Moral Individu

Resp	1	2	3	4	5	6	Total
1	2.354	2.379	2.407	3.460	1.000	3.535	15.136
2	2.354	3.686	2.407	1.000	2.372	2.294	14.114

3	2.354	1.000	3.794	1.000	3.651	2.294	14.094
4	1.000	1.000	2.407	1.000	1.000	2.294	8.701
5	2.354	2.379	2.407	1.000	2.372	2.294	12.807
6	2.354	1.000	2.407	1.000	2.372	2.294	11.428
7	2.354	1.000	1.000	1.000	1.000	1.000	7.354
8	1.000	2.379	2.407	1.000	1.000	1.000	8.786
9	1.000	2.379	2.407	1.000	2.372	1.000	10.159
10	1.000	1.000	1.000	2.271	1.000	1.000	7.271
11	1.000	2.379	2.407	2.271	2.372	1.000	11.430
12	1.000	3.686	3.794	2.271	3.651	1.000	15.402
13	2.354	1.000	1.000	2.271	1.000	3.535	11.161
14	3.668	2.379	2.407	3.460	2.372	3.535	17.822
15	3.668	2.379	2.407	3.460	2.372	2.294	16.580
16	3.668	2.379	2.407	3.460	2.372	3.535	17.822
17	2.354	2.379	2.407	2.271	2.372	2.294	14.078
18	2.354	3.686	3.794	2.271	3.651	2.294	18.051
19	2.354	1.000	1.000	2.271	1.000	2.294	9.920
20	3.668	1.000	1.000	3.460	1.000	3.535	13.663
21	1.000	1.000	1.000	1.000	1.000	1.000	6.000
22	1.000	1.000	1.000	1.000	1.000	1.000	6.000
23	1.000	1.000	1.000	1.000	1.000	1.000	6.000
24	1.000	1.000	1.000	1.000	1.000	1.000	6.000
25	2.354	2.379	2.407	2.271	2.372	2.294	14.078
26	2.354	2.379	2.407	2.271	2.372	2.294	14.078
27	2.354	1.000	1.000	2.271	1.000	2.294	9.920
28	2.354	1.000	1.000	2.271	1.000	2.294	9.920
29	2.354	2.379	2.407	2.271	2.372	2.294	14.078
30	2.354	2.379	2.407	2.271	2.372	2.294	14.078
31	1.000	2.379	2.407	1.000	2.372	1.000	10.159
32	1.000	2.379	2.407	1.000	2.372	1.000	10.159
33	1.000	1.000	1.000	1.000	1.000	1.000	6.000
34	1.000	2.379	2.407	1.000	2.372	1.000	10.159
35	1.000	3.686	3.794	1.000	3.651	1.000	14.131
36	2.354	1.000	1.000	2.271	1.000	2.294	9.920
37	3.668	2.379	2.407	3.460	2.372	3.535	17.822
38	3.668	2.379	2.407	3.460	2.372	3.535	17.822
39	3.668	2.379	2.407	3.460	2.372	3.535	17.822
40	2.354	2.379	2.407	2.271	2.372	2.294	14.078
41	2.354	3.686	3.794	2.271	3.651	2.294	18.051
42	2.354	1.000	1.000	2.271	1.000	2.294	9.920
43	1.000	1.000	1.000	1.000	1.000	1.000	6.000
44	1.000	1.000	1.000	1.000	1.000	1.000	6.000
45	2.354	2.379	2.407	2.271	2.372	2.294	14.078

46	2.354	2.379	2.407	2.271	2.372	2.294	14.078
47	2.354	2.379	2.407	3.460	1.000	3.535	15.136
48	2.354	1.000	1.000	2.271	1.000	2.294	9.920
49	2.354	1.000	1.000	2.271	1.000	2.294	9.920
50	2.354	2.379	2.407	2.271	2.372	2.294	14.078

D. Hasil SPSS Uji Validitas Variabel Moral Individu

Correlations

	X3.1	X3.2	X3.3	X3.4	X3.5	X3.6	Total
X3.1 Pearson Correlation	1	.135	.117	.790**	.173	.877**	.728**
Sig. (2-tailed)		.350	.419	.000	.229	.000	.000
N	50	50	50	50	50	50	50
X3.2 Pearson Correlation	.135	1	.833**	.212	.788**	.112	.717**
Sig. (2-tailed)	.350		.000	.140	.000	.438	.000
N	50	50	50	50	50	50	50
X3.3 Pearson Correlation	.117	.833**	1	.106	.908**	.136	.721**
Sig. (2-tailed)	.419	.000		.462	.000	.348	.000
N	50	50	50	50	50	50	50
X3.4 Pearson Correlation	.790**	.212	.106	1	.074	.800**	.703**
Sig. (2-tailed)	.000	.140	.462		.609	.000	.000
N	50	50	50	50	50	50	50
X3.5 Pearson Correlation	.173	.788**	.908**	.074	1	.063	.699**
Sig. (2-tailed)	.229	.000	.000	.609		.662	.000
N	50	50	50	50	50	50	50
X3.6 Pearson Correlation	.877**	.112	.136	.800**	.063	1	.704**
Sig. (2-tailed)	.000	.438	.348	.000	.662		.000
N	50	50	50	50	50	50	50
Total Pearson Correlation	.728**	.717**	.721**	.703**	.699**	.704**	1
Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	
N	50	50	50	50	50	50	50

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

E. Hasil SPSS Uji Reliabilitas Variabel Moral Individu

Reliability Statistics

Cronbach's Alpha	Part 1	Value	.664
		N of Items	3 ^a
	Part 2	Value	.645
		N of Items	3 ^b
	Total N of Items		6
Correlation Between Forms			.714
Spearman-Brown Coefficient	Equal Length		.833
	Unequal Length		.833
Guttman Split-Half Coefficient			.833

a. The items are: X3.1, X3.3, X3.5.

b. The items are: X3.2, X3.4, X3.6.



Lampiran 5. Uji Validitas dan Reliabilitas Variabel Kecurangan (*Fraud*)

A. Data Ordinal Kecurangan (*Fraud*)

Resp	1	2	3	4	5	6	Total
1	4	4	4	4	3	3	22
2	4	3	4	3	3	5	22
3	4	3	4	3	3	4	21
4	4	3	3	4	4	4	22
5	4	3	4	3	3	3	20
6	4	3	3	4	4	4	22
7	4	3	4	4	4	4	23
8	3	4	4	4	3	4	22
9	3	4	4	4	4	3	22
10	3	4	3	3	3	3	19
11	3	4	4	3	4	4	22
12	4	4	4	3	4	4	23
13	3	3	3	4	3	3	19
14	3	3	3	3	4	4	20
15	3	3	3	3	3	3	18
16	3	3	3	3	3	3	18
17	5	3	3	3	3	3	20
18	4	3	3	4	4	4	22
19	3	3	3	3	3	3	18
20	3	3	3	4	3	3	19
21	3	4	4	3	4	3	21
22	3	3	3	3	3	3	18
23	3	3	3	4	4	3	20
24	3	4	3	3	4	3	20
25	4	4	3	3	4	4	22
26	4	4	3	4	3	4	22
27	3	3	3	4	3	3	19
28	3	3	3	3	3	3	18
29	3	3	3	3	3	3	18
30	3	3	3	3	3	3	18
31	4	3	3	5	5	4	24
32	4	4	4	4	4	4	24
33	3	3	3	3	3	3	18
34	4	4	4	4	4	4	24

35	3	3	3	4	4	3	20
36	3	3	3	3	3	3	18
37	4	3	3	3	3	4	20
38	4	3	3	3	3	4	20
39	4	3	4	4	4	4	23
40	3	4	3	3	3	3	19
41	4	3	3	4	4	4	22
42	4	4	4	4	4	4	24
43	3	4	4	3	3	3	20
44	4	4	4	4	4	4	24
45	3	3	3	3	3	3	18
46	3	4	3	4	4	4	22
47	3	3	3	4	4	4	21
48	3	3	3	3	3	3	18
49	5	3	3	4	4	5	24
50	3	3	3	3	3	3	18

B. Tansformasi Data Ordinal ke Data Interval

Item	Category	Freq	Prop	Cum	Density	Z	Scale
1	3	28	0.560	0.560	0.394	0.151	1.000
	4	20	0.400	0.960	0.086	1.751	2.475
	5	2	0.040	1.000	0.000		3.859
2	3	33	0.660	0.660	0.366	0.412	1.000
	4	17	0.340	1.000	0.000		2.633
3	3	34	0.680	0.680	0.358	0.468	1.000
	4	16	0.320	1.000	0.000		2.643
4	3	27	0.540	0.540	0.397	0.100	1.000
	4	22	0.440	0.980	0.048	2.054	2.527
	5	1	0.020	1.000	0.000		4.156
5	3	27	0.540	0.540	0.397	0.100	1.000
	4	22	0.440	0.980	0.048	2.054	2.527
	5	1	0.020	1.000	0.000		4.156
6	3	26	0.520	0.520	0.398	0.050	1.000
	4	22	0.440	0.960	0.086	1.751	2.476
	5	2	0.040	1.000	0.000		3.921

C. Data Interval Variabel Kecurangan (*Fraud*)

Resp	1	2	3	4	5	6	Total
1	2.475	2.633	2.643	2.527	1.000	1.000	12.278
2	2.475	1.000	2.643	1.000	1.000	3.921	12.039
3	2.475	1.000	2.643	1.000	1.000	2.476	10.594
4	2.475	1.000	1.000	2.527	2.527	2.476	12.005

5	2.475	1.000	2.643	1.000	1.000	1.000	9.118
6	2.475	1.000	1.000	2.527	2.527	2.476	12.005
7	2.475	1.000	2.643	2.527	2.527	2.476	13.649
8	1.000	2.633	2.643	2.527	1.000	2.476	12.279
9	1.000	2.633	2.643	2.527	2.527	1.000	12.331
10	1.000	2.633	1.000	1.000	1.000	1.000	7.633
11	1.000	2.633	2.643	1.000	2.527	2.476	12.279
12	2.475	2.633	2.643	1.000	2.527	2.476	13.754
13	1.000	1.000	1.000	2.527	1.000	1.000	7.527
14	1.000	1.000	1.000	1.000	2.527	2.476	9.003
15	1.000	1.000	1.000	1.000	1.000	1.000	6.000
16	1.000	1.000	1.000	1.000	1.000	1.000	6.000
17	3.859	1.000	1.000	1.000	1.000	1.000	8.859
18	2.475	1.000	1.000	2.527	2.527	2.476	12.005
19	1.000	1.000	1.000	1.000	1.000	1.000	6.000
20	1.000	1.000	1.000	2.527	1.000	1.000	7.527
21	1.000	2.633	2.643	1.000	2.527	1.000	10.803
22	1.000	1.000	1.000	1.000	1.000	1.000	6.000
23	1.000	1.000	1.000	2.527	2.527	1.000	9.054
24	1.000	2.633	1.000	1.000	2.527	1.000	9.160
25	2.475	2.633	1.000	1.000	2.527	2.476	12.111
26	2.475	2.633	1.000	2.527	1.000	2.476	12.111
27	1.000	1.000	1.000	2.527	1.000	1.000	7.527
28	1.000	1.000	1.000	1.000	1.000	1.000	6.000
29	1.000	1.000	1.000	1.000	1.000	1.000	6.000
30	1.000	1.000	1.000	1.000	1.000	1.000	6.000
31	2.475	1.000	1.000	4.156	4.156	2.476	15.263
32	2.475	2.633	2.643	2.527	2.527	2.476	15.281
33	1.000	1.000	1.000	1.000	1.000	1.000	6.000
34	2.475	2.633	2.643	2.527	2.527	2.476	15.281
35	1.000	1.000	1.000	2.527	2.527	1.000	9.054
36	1.000	1.000	1.000	1.000	1.000	1.000	6.000
37	2.475	1.000	1.000	1.000	1.000	2.476	8.951
38	2.475	1.000	1.000	1.000	1.000	2.476	8.951
39	2.475	1.000	2.643	2.527	2.527	2.476	13.649
40	1.000	2.633	1.000	1.000	1.000	1.000	7.633
41	2.475	1.000	1.000	2.527	2.527	2.476	12.005
42	2.475	2.633	2.643	2.527	2.527	2.476	15.281
43	1.000	2.633	2.643	1.000	1.000	1.000	9.276
44	2.475	2.633	2.643	2.527	2.527	2.476	15.281
45	1.000	1.000	1.000	1.000	1.000	1.000	6.000
46	1.000	2.633	1.000	2.527	2.527	2.476	12.163
47	1.000	1.000	1.000	2.527	2.527	2.476	10.530

48	1.000	1.000	1.000	1.000	1.000	1.000	6.000
49	3.859	1.000	1.000	2.527	2.527	3.921	14.834
50	1.000	1.000	1.000	1.000	1.000	1.000	6.000

D. Hasil SPSS Uji Validitas Variabel Kecurangan (*Fraud*)

Correlations

		Y.1	Y.2	Y.3	Y.4	Y.5	Y.6	Total
Y.1	Pearson Correlation	1	-.009	.254	.293*	.293*	.642**	.656**
	Sig. (2-tailed)		.952	.075	.039	.039	.000	.000
	N	50	50	50	50	50	50	50
Y.2	Pearson Correlation	-.009	1	.503**	.064	.219	.087	.467**
	Sig. (2-tailed)	.952		.000	.660	.126	.549	.001
	N	50	50	50	50	50	50	50
Y.3	Pearson Correlation	.254	.503**	1	.103	.182	.275	.587**
	Sig. (2-tailed)	.075	.000		.478	.206	.053	.000
	N	50	50	50	50	50	50	50
Y.4	Pearson Correlation	.293*	.064	.103	1	.591**	.358*	.637**
	Sig. (2-tailed)	.039	.660	.478		.000	.011	.000
	N	50	50	50	50	50	50	50
Y.5	Pearson Correlation	.293*	.219	.182	.591**	1	.487**	.730**
	Sig. (2-tailed)	.039	.126	.206	.000		.000	.000
	N	50	50	50	50	50	50	50
Y.6	Pearson Correlation	.642**	.087	.275	.358*	.487**	1	.754**
	Sig. (2-tailed)	.000	.549	.053	.011	.000		.000
	N	50	50	50	50	50	50	50
Total	Pearson Correlation	.656**	.467**	.587**	.637**	.730**	.754**	1
	Sig. (2-tailed)	.000	.001	.000	.000	.000	.000	
	N	50	50	50	50	50	50	50

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

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

E. Hasil SPSS Uji Reliabilitas Variabel Kecurangan (*Fraud*)**Reliability Statistics**

Cronbach's Alpha	Part 1	Value	.492
		N of Items	3 ^a
	Part 2	Value	.387
		N of Items	3 ^b
	Total N of Items		6
Correlation Between Forms			.740
Spearman-Brown Coefficient	Equal Length		.850
	Unequal Length		.850
Guttman Split-Half Coefficient			.850

a. The items are: Y.1, Y.3, Y.5.

b. The items are: Y.2, Y.4, Y.6.



Lampiran 6. Hasil Kuesioner Variabel *Good Governance* pada BUMDES di Kecamatan Banjar, Kabupaten Buleleng

A. Data Ordinal Variabel *Good Governance*

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

63	4	3	3	10
64	4	3	4	11
65	4	4	4	12
66	3	5	4	12
Resp	1	2	3	Total
67	3	4	3	10
68	3	4	3	10
69	3	3	4	10
70	4	4	3	11
71	3	4	3	10
72	3	3	3	9
73	4	4	4	12
74	3	5	4	12
75	3	4	3	10
76	3	4	3	10
77	3	3	4	10
78	4	4	3	11
79	3	4	3	10
80	3	3	3	9
81	4	4	4	12
82	3	5	4	12
83	3	4	3	10
84	3	3	3	9

85	3	4	3	10
86	4	3	4	11
Resp	1	2	3	Total
87	4	3	4	11
88	3	4	3	10
89	4	4	4	12
90	4	3	4	11
91	3	4	3	10
92	3	3	3	9
93	5	3	5	13
94	3	4	3	10
95	4	3	4	11
96	4	3	4	11
97	3	4	3	10
98	4	3	4	11
99	5	4	5	14
100	5	4	5	14
101	4	3	4	11
102	4	3	4	11
103	4	4	4	12
104	3	4	3	10
105	4	3	4	11

B. Transformasi Data Ordinal ke Data Interval

Item	Category	Freq	Prop	Cum	Density	Z	Scale
1	2	6	0.057	0.057	0.115	-1.579	1.000
	3	52	0.495	0.552	0.395	0.132	2.439
	4	44	0.419	0.971	0.065	1.902	3.794
	5	3	0.029	1.000	0.000		5.293
2	2	6	0.057	0.057	0.115	-1.579	1.000
	3	44	0.419	0.476	0.398	-0.060	2.330
	4	49	0.467	0.943	0.115	1.579	3.614
	5	6	0.057	1.000	0.000		5.013
3	3	60	0.571	0.571	0.393	0.180	1.000
	4	42	0.400	0.971	0.065	1.902	2.505
	5	3	0.029	1.000	0.000		3.974

C. Data Interval Variabel *Good Governance*

Resp	1	2	3	Total
1	3.794	1.000	1.000	5.794
2	2.439	2.330	1.000	5.769
3	2.439	2.330	2.505	7.274
4	2.439	1.000	1.000	4.439
5	2.439	2.330	1.000	5.769
6	2.439	2.330	2.505	7.274
7	2.439	3.614	2.505	8.558
8	2.439	3.614	1.000	7.053
9	3.794	2.330	2.505	8.629
10	3.794	2.330	1.000	7.124
11	3.794	3.614	1.000	8.408
12	2.439	3.614	1.000	7.053
13	2.439	3.614	1.000	7.053
14	1.000	1.000	1.000	3.000
15	3.794	2.330	1.000	7.124
16	3.794	2.330	1.000	7.124
17	3.794	2.330	2.505	8.629
18	2.439	3.614	1.000	7.053
19	1.000	2.330	1.000	4.330
20	3.794	3.614	1.000	8.408
21	3.794	3.614	2.505	9.913
22	3.794	5.013	2.505	11.312
23	2.439	3.614	1.000	7.053
24	2.439	2.330	1.000	5.769
25	3.794	3.614	2.505	9.913
26	1.000	3.614	2.505	7.119
27	3.794	2.330	1.000	7.124
28	3.794	2.330	2.505	8.629
29	3.794	3.614	2.505	9.913
30	2.439	5.013	2.505	9.957
31	2.439	3.614	1.000	7.053
32	2.439	3.614	1.000	7.053
33	2.439	2.330	2.505	7.274
34	3.794	3.614	1.000	8.408
35	2.439	3.614	1.000	7.053
36	2.439	2.330	1.000	5.769
Resp	1	2	3	Total
37	3.794	1.000	1.000	5.794
38	2.439	2.330	1.000	5.769
39	2.439	2.330	2.505	7.274
40	2.439	1.000	1.000	4.439
41	2.439	2.330	1.000	5.769
42	2.439	2.330	2.505	7.274
43	2.439	3.614	2.505	8.558
44	2.439	3.614	1.000	7.053
45	3.794	2.330	2.505	8.629
46	3.794	2.330	1.000	7.124
47	3.794	3.614	1.000	8.408
48	2.439	3.614	1.000	7.053
49	2.439	3.614	1.000	7.053
50	1.000	1.000	1.000	3.000
51	3.794	2.330	1.000	7.124
52	3.794	2.330	1.000	7.124
53	3.794	2.330	2.505	8.629
54	2.439	3.614	1.000	7.053
55	1.000	2.330	1.000	4.330
56	3.794	3.614	1.000	8.408
57	3.794	3.614	2.505	9.913
58	3.794	5.013	2.505	11.312
59	2.439	3.614	1.000	7.053
60	2.439	2.330	1.000	5.769
61	3.794	3.614	2.505	9.913
62	1.000	3.614	2.505	7.119
63	3.794	2.330	1.000	7.124
64	3.794	2.330	2.505	8.629
65	3.794	3.614	2.505	9.913
66	2.439	5.013	2.505	9.957
67	2.439	3.614	1.000	7.053
68	2.439	3.614	1.000	7.053

69	2.439	2.330	2.505	7.274
70	3.794	3.614	1.000	8.408
71	2.439	3.614	1.000	7.053
72	2.439	2.330	1.000	5.769
Resp	1	2	3	Total
73	3.794	3.614	2.505	9.913
74	2.439	5.013	2.505	9.957
75	2.439	3.614	1.000	7.053
76	2.439	3.614	1.000	7.053
77	2.439	2.330	2.505	7.274
78	3.794	3.614	1.000	8.408
79	2.439	3.614	1.000	7.053
80	2.439	2.330	1.000	5.769
81	3.794	3.614	2.505	9.913
82	2.439	5.013	2.505	9.957
83	2.439	3.614	1.000	7.053
84	2.439	2.330	1.000	5.769
85	2.439	3.614	1.000	7.053
86	3.794	2.330	2.505	8.629

87	3.794	2.330	2.505	8.629
88	2.439	3.614	1.000	7.053
Resp	1	2	3	Total
89	3.794	3.614	2.505	9.913
90	3.794	2.330	2.505	8.629
91	2.439	3.614	1.000	7.053
92	2.439	2.330	1.000	5.769
93	5.293	2.330	3.974	11.597
94	2.439	3.614	1.000	7.053
95	3.794	2.330	2.505	8.629
96	3.794	2.330	2.505	8.629
97	2.439	3.614	1.000	7.053
98	3.794	2.330	2.505	8.629
99	5.293	3.614	3.974	12.881
100	5.293	3.614	3.974	12.881
101	3.794	2.330	2.505	8.629
102	3.794	2.330	2.505	8.629
103	3.794	3.614	2.505	9.913
104	2.439	3.614	1.000	7.053
105	3.794	2.330	2.505	8.629



Lampiran 7. Data Hasil Kuesioner Variabel Pengendalian Internal

A. Data Ordinal Variabel Pengendalian Internal

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

67	3	4	3	10
68	3	4	3	10
69	3	3	4	10
70	4	4	3	11
Resp	1	2	3	Total
71	3	4	3	10
72	4	3	4	11
73	4	3	3	10
74	4	3	3	10
75	4	3	4	11
76	3	4	3	10
77	2	3	3	8
78	4	4	3	11
79	4	4	4	12
80	4	5	4	13
81	3	4	3	10
82	3	3	3	9
83	3	4	5	12
84	3	3	3	9
85	3	4	3	10
86	4	3	4	11

87	4	3	4	11
88	3	4	3	10
Resp	1	2	3	Total
89	4	4	4	12
90	4	3	4	11
91	3	4	3	10
92	3	3	3	9
93	5	3	5	13
94	3	4	3	10
95	4	3	4	11
96	4	3	4	11
97	3	4	3	10
98	4	3	4	11
99	5	4	5	14
100	5	5	5	15
101	4	3	4	11
102	4	3	4	11
103	4	4	4	12
104	3	5	3	11
105	4	4	4	12

B. Transformasi Data Ordinal ke Data Interval.

Item	Category	Freq	Prop	Cum	Density	Z	Scale
1	2	3	0.029	0.029	0.065	-1.902	1.000
	3	40	0.381	0.410	0.389	-0.229	2.438
	4	53	0.505	0.914	0.157	1.368	3.747
	5	9	0.086	1.000	0.000		5.114
2	2	2	0.019	0.019	0.046	-2.074	1.000
	3	44	0.419	0.438	0.394	-0.156	2.609
	4	48	0.457	0.895	0.182	1.255	3.904
	5	11	0.105	1.000	0.000	8.161	5.172
3	3	55	0.524	0.524	0.398	0.060	1.000
	4	46	0.438	0.962	0.083	1.773	2.480
	5	4	0.038	1.000	0.000		3.934

C. Data Interval Variabel Pengendalian Internal

Resp	1	2	3	Total
1	5.114	5.172	1.000	11.285
2	2.438	2.609	1.000	6.047
3	3.747	3.904	2.480	10.131
4	3.747	1.000	1.000	5.747
5	5.114	2.609	1.000	8.723
6	2.438	2.609	2.480	7.528
7	2.438	3.904	2.480	8.822
8	2.438	3.904	1.000	7.342
9	3.747	2.609	2.480	8.836
10	3.747	2.609	1.000	7.356
11	3.747	3.904	1.000	8.650
12	2.438	5.172	2.480	10.090
13	2.438	3.904	1.000	7.342
14	3.747	3.904	2.480	10.131
15	3.747	2.609	1.000	7.356
16	3.747	2.609	1.000	7.356
17	3.747	2.609	2.480	8.836
18	2.438	3.904	1.000	7.342
19	1.000	2.609	1.000	4.609
20	3.747	3.904	1.000	8.650
21	3.747	3.904	2.480	10.131
22	3.747	5.172	2.480	11.398
23	2.438	3.904	1.000	7.342
24	2.438	2.609	1.000	6.047
25	3.747	3.904	2.480	10.131
26	5.114	3.904	2.480	11.498
27	3.747	2.609	1.000	7.356
28	3.747	2.609	2.480	8.836
29	3.747	3.904	2.480	10.131
30	2.438	5.172	2.480	10.090
31	2.438	3.904	1.000	7.342
32	2.438	3.904	1.000	7.342
33	2.438	2.609	2.480	7.528
34	3.747	3.904	1.000	8.650
35	2.438	3.904	1.000	7.342
36	3.747	2.609	2.480	8.836
Resp	1	2	3	Total
37	5.114	5.172	1.000	11.285
38	2.438	2.609	1.000	6.047
39	3.747	3.904	2.480	10.131
40	3.747	1.000	1.000	5.747
41	5.114	2.609	1.000	8.723
42	2.438	2.609	2.480	7.528
43	2.438	3.904	2.480	8.822
44	2.438	3.904	1.000	7.342
45	3.747	2.609	2.480	8.836
46	3.747	2.609	1.000	7.356
47	3.747	3.904	1.000	8.650
48	2.438	5.172	2.480	10.090
49	2.438	3.904	1.000	7.342
50	3.747	3.904	2.480	10.131
51	3.747	2.609	1.000	7.356
52	3.747	2.609	1.000	7.356
53	3.747	2.609	2.480	8.836
54	2.438	3.904	1.000	7.342
55	1.000	2.609	1.000	4.609
56	3.747	3.904	1.000	8.650
57	3.747	3.904	2.480	10.131
58	3.747	5.172	2.480	11.398
59	2.438	3.904	1.000	7.342
60	2.438	2.609	1.000	6.047
61	3.747	3.904	2.480	10.131
62	5.114	3.904	2.480	11.498
63	3.747	2.609	1.000	7.356
64	3.747	2.609	2.480	8.836
65	3.747	3.904	2.480	10.131
66	2.438	5.172	2.480	10.090

67	2.438	3.904	1.000	7.342
68	2.438	3.904	1.000	7.342
69	2.438	2.609	2.480	7.528
70	3.747	3.904	1.000	8.650
Resp	1	2	3	Total
71	2.438	3.904	1.000	7.342
72	3.747	2.609	2.480	8.836
73	3.747	2.609	1.000	7.356
74	3.747	2.609	1.000	7.356
75	3.747	2.609	2.480	8.836
76	2.438	3.904	1.000	7.342
77	1.000	2.609	1.000	4.609
78	3.747	3.904	1.000	8.650
79	3.747	3.904	2.480	10.131
80	3.747	5.172	2.480	11.398
81	2.438	3.904	1.000	7.342
82	2.438	2.609	1.000	6.047
83	2.438	3.904	3.934	10.276
84	2.438	2.609	1.000	6.047
85	2.438	3.904	1.000	7.342

86	3.747	2.609	2.480	8.836
87	3.747	2.609	2.480	8.836
Resp	1	2	3	Total
88	2.438	3.904	1.000	7.342
89	3.747	3.904	2.480	10.131
90	3.747	2.609	2.480	8.836
91	2.438	3.904	1.000	7.342
92	2.438	2.609	1.000	6.047
93	5.114	2.609	3.934	11.657
94	2.438	3.904	1.000	7.342
95	3.747	2.609	2.480	8.836
96	3.747	2.609	2.480	8.836
97	2.438	3.904	1.000	7.342
98	3.747	2.609	2.480	8.836
99	5.114	3.904	3.934	12.952
100	5.114	5.172	3.934	14.220
101	3.747	2.609	2.480	8.836
102	3.747	2.609	2.480	8.836
103	3.747	3.904	2.480	10.131
104	2.438	5.172	1.000	8.610
105	3.747	3.904	2.480	10.131



Lampiran 8. Data Hasil Kuesioner Variabel Moralitas Individu

A. Data Ordinal Variabel Moralitas Individu

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

63	4	4	5	13
64	3	4	5	12
65	4	3	3	10
66	4	4	5	13
Resp	1	2	3	Total
67	4	4	5	13
68	3	4	4	11
69	5	4	5	14
70	4	4	4	12
71	3	4	5	12
72	5	3	4	12
73	4	3	5	12
74	4	4	5	13
75	4	5	4	13
76	3	4	5	12
77	4	5	4	13
78	3	4	4	11
79	4	5	4	13
80	4	4	5	13
81	4	5	4	13
82	3	4	3	10
83	5	5	5	15
84	5	4	4	13
85	4	4	4	12
86	3	4	4	11
Resp	1	2	3	Total
87	4	3	4	11
88	3	4	3	10
89	4	3	4	11
90	4	3	4	11
91	5	4	5	14
92	3	4	4	11
93	4	4	5	13
94	3	4	5	12
95	4	3	3	10
96	4	4	5	13
97	4	4	5	13
98	3	4	4	11
99	5	4	5	14
100	4	4	4	12
101	3	4	5	12
102	5	3	4	12
103	4	3	5	12
104	4	4	5	13
105	4	5	4	13

B. Transformasi Data Ordinal ke Data Interval.

Item	Category	Freq	Prop	Cum	Density	Z	Scale
1	3	31	0.295	0.295	0.345	-0.538	1.000
	4	56	0.533	0.829	0.254	0.949	2.339
	5	18	0.171	1.000	0.000		3.653
2	3	21	0.200	0.200	0.280	-0.842	1.000
	4	68	0.648	0.848	0.236	1.026	2.468
	5	16	0.152	1.000	0.000		3.946
3	3	10	0.095	0.095	0.169	-1.309	1.000
	4	50	0.476	0.571	0.393	0.180	2.309
	5	45	0.429	1.000	0.000		3.694

C. Data Interval Variabel Moralitas Individu

Resp	1	2	3	Total
1	3.653	2.468	3.694	9.815
2	1.000	2.468	2.309	5.778
3	2.339	2.468	3.694	8.501
4	1.000	2.468	3.694	7.162
5	2.339	1.000	1.000	4.339
6	2.339	2.468	3.694	8.501
7	2.339	2.468	3.694	8.501
8	1.000	2.468	2.309	5.778
9	3.653	2.468	3.694	9.815
10	2.339	2.468	2.309	7.117
11	1.000	2.468	3.694	7.162
12	3.653	1.000	2.309	6.962
13	2.339	1.000	3.694	7.033
14	2.339	2.468	3.694	8.501
15	2.339	3.946	2.309	8.595
16	1.000	2.468	3.694	7.162
17	2.339	3.946	2.309	8.595
18	1.000	2.468	2.309	5.778
19	2.339	3.946	2.309	8.595
20	2.339	2.468	3.694	8.501
21	2.339	3.946	2.309	8.595
22	1.000	2.468	1.000	4.468
23	3.653	3.946	3.694	11.293
24	3.653	2.468	2.309	8.431
25	2.339	2.468	2.309	7.117
26	1.000	2.468	2.309	5.778
27	2.339	1.000	2.309	5.649
28	1.000	2.468	1.000	4.468
29	2.339	1.000	2.309	5.649
30	2.339	1.000	2.309	5.649
31	3.653	2.468	3.694	9.815
32	1.000	2.468	2.309	5.778
33	2.339	2.468	3.694	8.501
34	1.000	2.468	3.694	7.162
Resp	1	2	3	Total
35	2.339	1.000	1.000	4.339
36	2.339	2.468	3.694	8.501
37	2.339	2.468	3.694	8.501
38	1.000	2.468	2.309	5.778
39	3.653	2.468	3.694	9.815
40	2.339	2.468	2.309	7.117
41	1.000	2.468	3.694	7.162
42	3.653	1.000	2.309	6.962
43	2.339	1.000	3.694	7.033
44	2.339	2.468	3.694	8.501
45	2.339	3.946	2.309	8.595
46	1.000	2.468	3.694	7.162
47	2.339	3.946	2.309	8.595
48	1.000	2.468	2.309	5.778
49	2.339	3.946	2.309	8.595
50	2.339	2.468	3.694	8.501
51	2.339	3.946	2.309	8.595
52	1.000	2.468	1.000	4.468
53	3.653	3.946	3.694	11.293
54	3.653	2.468	2.309	8.431
55	2.339	2.468	2.309	7.117
56	1.000	2.468	2.309	5.778
57	2.339	1.000	2.309	5.649
58	1.000	2.468	1.000	4.468
59	2.339	1.000	2.309	5.649
60	2.339	1.000	2.309	5.649
61	3.653	2.468	3.694	9.815
62	1.000	2.468	2.309	5.778
63	2.339	2.468	3.694	8.501
64	1.000	2.468	3.694	7.162

65	2.339	1.000	1.000	4.339
66	2.339	2.468	3.694	8.501
67	2.339	2.468	3.694	8.501
68	1.000	2.468	2.309	5.778
Resp	1	2	3	Total
69	3.653	2.468	3.694	9.815
70	2.339	2.468	2.309	7.117
71	1.000	2.468	3.694	7.162
72	3.653	1.000	2.309	6.962
73	2.339	1.000	3.694	7.033
74	2.339	2.468	3.694	8.501
75	2.339	3.946	2.309	8.595
76	1.000	2.468	3.694	7.162
77	2.339	3.946	2.309	8.595
78	1.000	2.468	2.309	5.778
79	2.339	3.946	2.309	8.595
80	2.339	2.468	3.694	8.501
81	2.339	3.946	2.309	8.595
82	1.000	2.468	1.000	4.468
83	3.653	3.946	3.694	11.293
84	3.653	2.468	2.309	8.431

85	2.339	2.468	2.309	7.117
86	1.000	2.468	2.309	5.778
Resp	1	2	3	Total
87	2.339	1.000	2.309	5.649
88	1.000	2.468	1.000	4.468
89	2.339	1.000	2.309	5.649
90	2.339	1.000	2.309	5.649
91	3.653	2.468	3.694	9.815
92	1.000	2.468	2.309	5.778
93	2.339	2.468	3.694	8.501
94	1.000	2.468	3.694	7.162
95	2.339	1.000	1.000	4.339
96	2.339	2.468	3.694	8.501
97	2.339	2.468	3.694	8.501
98	1.000	2.468	2.309	5.778
99	3.653	2.468	3.694	9.815
100	2.339	2.468	2.309	7.117
101	1.000	2.468	3.694	7.162
102	3.653	1.000	2.309	6.962
103	2.339	1.000	3.694	7.033
104	2.339	2.468	3.694	8.501
105	2.339	3.946	2.309	8.595



Lampiran 9. Data Hasil Kuesioner Variabel Kinerja Karyawan

A. Data Ordinal Variabel Kinerja Karyawan

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

65	4	4	3	11
66	3	5	5	13
Resp	1	2	3	Total
67	3	4	5	12
68	3	4	4	11
69	3	3	5	11
70	4	4	4	12
71	3	4	5	12
72	3	3	4	10
73	4	3	5	12
74	3	3	5	11
75	3	3	4	10
76	3	4	5	12
77	3	3	4	10
78	4	4	4	12
79	3	4	4	11
80	3	5	5	13
81	4	4	4	12
82	3	3	3	9
83	3	4	5	12
84	3	3	4	10
85	3	4	4	11

86	4	3	4	11
Resp	1	2	3	Total
87	4	3	4	11
88	3	4	3	10
89	4	4	4	12
90	4	3	4	11
91	3	4	5	12
92	3	3	4	10
93	5	3	5	13
94	3	4	5	12
95	4	3	3	10
96	4	3	5	12
97	3	4	5	12
98	4	3	4	11
99	5	4	5	14
100	5	5	4	14
101	4	3	5	12
102	4	3	4	11
103	4	4	5	13
104	3	5	5	13
105	4	4	4	12

B. Transformasi Data Ordinal ke Data Interval.

Item	Category	Freq	Prop	Cum	Density	Z	Scale
1	2	6	0.057	0.057	0.115	-1.579	1.000
	3	52	0.495	0.552	0.395	0.132	2.439
	4	44	0.419	0.971	0.065	1.902	3.794
	5	3	0.029	1.000	0.000		5.293
2	2	2	0.019	0.019	0.046	-2.074	1.000
	3	44	0.419	0.438	0.394	-0.156	2.609
	4	48	0.457	0.895	0.182	1.255	3.904
	5	11	0.105	1.000	0.000	8.161	5.172
3	3	10	0.095	0.095	0.169	-1.309	1.000
	4	50	0.476	0.571	0.393	0.180	2.309
	5	45	0.429	1.000	0.000		3.694

C. Data Interval Variabel Kinerja Karyawan

Resp	1	2	3	Total
1	3.794	5.172	3.694	12.660
2	2.439	2.609	2.309	7.358
3	2.439	3.904	3.694	10.037
4	2.439	1.000	3.694	7.133
5	2.439	2.609	1.000	6.048
6	2.439	2.609	3.694	8.742
7	2.439	3.904	3.694	10.037
8	2.439	3.904	2.309	8.652
9	3.794	2.609	3.694	10.097
10	3.794	2.609	2.309	8.713
11	3.794	3.904	3.694	11.392
12	2.439	5.172	2.309	9.920
13	2.439	3.904	3.694	10.037
14	1.000	3.904	3.694	8.598
15	3.794	2.609	2.309	8.713
16	3.794	2.609	3.694	10.097
17	3.794	2.609	2.309	8.713
18	2.439	3.904	2.309	8.652
19	1.000	2.609	2.309	5.918
20	3.794	3.904	3.694	11.392
21	3.794	3.904	2.309	10.007
22	3.794	5.172	1.000	9.966
23	2.439	3.904	3.694	10.037
24	2.439	2.609	2.309	7.358
25	3.794	3.904	2.309	10.007
26	1.000	3.904	2.309	7.213
27	3.794	2.609	2.309	8.713
28	3.794	2.609	1.000	7.403
29	3.794	3.904	2.309	10.007
30	2.439	5.172	2.309	9.920
31	2.439	3.904	3.694	10.037
32	2.439	3.904	2.309	8.652
33	2.439	2.609	3.694	8.742
34	3.794	3.904	3.694	11.392
Resp	1	2	3	Total
35	2.439	3.904	1.000	7.343
36	2.439	2.609	3.694	8.742
37	3.794	5.172	3.694	12.660
38	2.439	2.609	2.309	7.358
39	2.439	3.904	3.694	10.037
40	2.439	1.000	2.309	5.748
41	2.439	2.609	3.694	8.742
42	2.439	2.609	2.309	7.358
43	2.439	3.904	3.694	10.037
44	2.439	3.904	3.694	10.037
45	3.794	2.609	2.309	8.713
46	3.794	2.609	3.694	10.097
47	3.794	3.904	2.309	10.007
48	2.439	5.172	2.309	9.920
49	2.439	3.904	2.309	8.652
50	1.000	3.904	3.694	8.598
51	3.794	2.609	2.309	8.713
52	3.794	2.609	1.000	7.403
53	3.794	2.609	3.694	10.097
54	2.439	3.904	2.309	8.652
55	1.000	2.609	2.309	5.918
56	3.794	3.904	2.309	10.007
57	3.794	3.904	2.309	10.007
58	3.794	5.172	1.000	9.966
59	2.439	3.904	2.309	8.652
60	2.439	2.609	2.309	7.358
61	3.794	3.904	3.694	11.392
62	1.000	3.904	2.309	7.213
63	3.794	2.609	3.694	10.097
64	3.794	2.609	3.694	10.097
65	3.794	3.904	1.000	8.698

66	2.439	5.172	3.694	11.305
67	2.439	3.904	3.694	10.037
68	2.439	3.904	2.309	8.652
69	2.439	2.609	3.694	8.742
70	3.794	3.904	2.309	10.007
Resp	1	2	3	Total
71	2.439	3.904	3.694	10.037
72	2.439	2.609	2.309	7.358
73	3.794	2.609	3.694	10.097
74	2.439	2.609	3.694	8.742
75	2.439	2.609	2.309	7.358
76	2.439	3.904	3.694	10.037
77	2.439	2.609	2.309	7.358
78	3.794	3.904	2.309	10.007
79	2.439	3.904	2.309	8.652
80	2.439	5.172	3.694	11.305
81	3.794	3.904	2.309	10.007
82	2.439	2.609	1.000	6.048
83	2.439	3.904	3.694	10.037
84	2.439	2.609	2.309	7.358
85	2.439	3.904	2.309	8.652
86	3.794	2.609	2.309	8.713
87	3.794	2.609	2.309	8.713
88	2.439	3.904	1.000	7.343
Resp	1	2	3	Total
89	3.794	3.904	2.309	10.007
90	3.794	2.609	2.309	8.713
91	2.439	3.904	3.694	10.037
92	2.439	2.609	2.309	7.358
93	5.293	2.609	3.694	11.596
94	2.439	3.904	3.694	10.037
95	3.794	2.609	1.000	7.403
96	3.794	2.609	3.694	10.097
97	2.439	3.904	3.694	10.037
98	3.794	2.609	2.309	8.713
99	5.293	3.904	3.694	12.891
100	5.293	5.172	2.309	12.774
101	3.794	2.609	3.694	10.097
102	3.794	2.609	2.309	8.713
103	3.794	3.904	3.694	11.392
104	2.439	5.172	3.694	11.305
105	3.794	3.904	2.309	10.007



Lampiran 10. Data Input SPSS Analisis Jalur (*Path Analysis*)

Resp	<i>Good Governance</i> (X₁)	Pengendalian Internal (X₂)	Moralitas Individu (X₃)	Kecurangan (<i>fraud</i>) (Y)
1	5.794	11.285	9.815	12.660
2	5.769	6.047	5.778	7.358
3	7.274	10.131	8.501	10.037
4	4.439	5.747	7.162	7.133
5	5.769	8.723	4.339	6.048
6	7.274	7.528	8.501	8.742
7	8.558	8.822	8.501	10.037
8	7.053	7.342	5.778	8.652
9	8.629	8.836	9.815	10.097
10	7.124	7.356	7.117	8.713
11	8.408	8.650	7.162	11.392
12	7.053	10.090	6.962	9.920
13	7.053	7.342	7.033	10.037
14	3.000	10.131	8.501	8.598
15	7.124	7.356	8.595	8.713
16	7.124	7.356	7.162	10.097
17	8.629	8.836	8.595	8.713
18	7.053	7.342	5.778	8.652
19	4.330	4.609	8.595	5.918
20	8.408	8.650	8.501	11.392
21	9.913	10.131	8.595	10.007
22	11.312	11.398	4.468	9.966
23	7.053	7.342	11.293	10.037
24	5.769	6.047	8.431	7.358
25	9.913	10.131	7.117	10.007
26	7.119	11.498	5.778	7.213
27	7.124	7.356	5.649	8.713
28	8.629	8.836	4.468	7.403
29	9.913	10.131	5.649	10.007
30	9.957	10.090	5.649	9.920
31	7.053	7.342	9.815	10.037
32	7.053	7.342	5.778	8.652
33	7.274	7.528	8.501	8.742
34	8.408	8.650	7.162	11.392
35	7.053	7.342	4.339	7.343
36	5.769	8.836	8.501	8.742
37	5.794	11.285	8.501	12.660
38	5.769	6.047	5.778	7.358
39	7.274	10.131	9.815	10.037
40	4.439	5.747	7.117	5.748
41	5.769	8.723	7.162	8.742

42	7.274	7.528	6.962	7.358
43	8.558	8.822	7.033	10.037
44	7.053	7.342	8.501	10.037
45	8.629	8.836	8.595	8.713
46	7.124	7.356	7.162	10.097
47	8.408	8.650	8.595	10.007
48	7.053	10.090	5.778	9.920
49	7.053	7.342	8.595	8.652
50	3.000	10.131	8.501	8.598
51	7.124	7.356	8.595	8.713
52	7.124	7.356	4.468	7.403
53	8.629	8.836	11.293	10.097
54	7.053	7.342	8.431	8.652
55	4.330	4.609	7.117	5.918
56	8.408	8.650	5.778	10.007
57	9.913	10.131	5.649	10.007
58	11.312	11.398	4.468	9.966
59	7.053	7.342	5.649	8.652
60	5.769	6.047	5.649	7.358
61	9.913	10.131	9.815	11.392
62	7.119	11.498	5.778	7.213
63	7.124	7.356	8.501	10.097
64	8.629	8.836	7.162	10.097
65	9.913	10.131	4.339	8.698
66	9.957	10.090	8.501	11.305
67	7.053	7.342	8.501	10.037
68	7.053	7.342	5.778	8.652
69	7.274	7.528	9.815	8.742
70	8.408	8.650	7.117	10.007
71	7.053	7.342	7.162	10.037
72	5.769	8.836	6.962	7.358
73	9.913	7.356	7.033	10.097
74	9.957	7.356	8.501	8.742
75	7.053	8.836	8.595	7.358
76	7.053	7.342	7.162	10.037
77	7.274	4.609	8.595	7.358
78	8.408	8.650	5.778	10.007
79	7.053	10.131	8.595	8.652
80	5.769	11.398	8.501	11.305
81	9.913	7.342	8.595	10.007
82	9.957	6.047	4.468	6.048
83	7.053	10.276	11.293	10.037
84	5.769	6.047	8.431	7.358
85	7.053	7.342	7.117	8.652
86	8.629	8.836	5.778	8.713
87	8.629	8.836	5.649	8.713

88	7.053	7.342	4.468	7.343
89	9.913	10.131	5.649	10.007
90	8.629	8.836	5.649	8.713
91	7.053	7.342	9.815	10.037
92	5.769	6.047	5.778	7.358
93	11.597	11.657	8.501	11.596
94	7.053	7.342	7.162	10.037
95	8.629	8.836	4.339	7.403
96	8.629	8.836	8.501	10.097
97	7.053	7.342	8.501	10.037
98	8.629	8.836	5.778	8.713
99	12.881	12.952	9.815	12.891
100	12.881	14.220	7.117	12.774
101	8.629	8.836	7.162	10.097
102	8.629	8.836	6.962	8.713
103	9.913	10.131	7.033	11.392
104	7.053	8.610	8.501	11.305
105	8.629	10.131	8.595	10.007



Lampiran 11. Hasil Pengujian Data Spss Uji Asumsi Klasik Dan Analisis Regresi Berganda

Descriptive Statistics

	Mean	Std. Deviation	N
Y	9.2231	1.53342	105
X1	7.6996	1.79253	105
X2	8.4860	1.75904	105
X3	7.3469	1.67730	105

Correlations

		Y	X1	X2	X3
Pearson Correlation	Y	1.000	.500	.603	.397
	X1	.500	1.000	.515	.110
	X2	.603	.515	1.000	.045
	X3	.397	.110	.045	1.000
Sig. (1-tailed)	Y	.	.000	.000	.000
	X1	.000	.	.000	.131
	X2	.000	.000	.	.326
	X3	.000	.131	.326	.
N	Y	105	105	105	105
	X1	105	105	105	105
	X2	105	105	105	105
	X3	105	105	105	105

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics		
					R Square Change	F Change	df
1	.762 ^a	.581	.568	1.00773	.581	46.603	

a. Predictors: (Constant), X3, X2, X1

b. Dependent Variable: Y

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	141.977	3	47.326	46.603	.000 ^a
	Residual	102.567	101	1.016		
	Total	244.544	104			

a. Predictors: (Constant), X3, X2, X1

b. Dependent Variable: Y

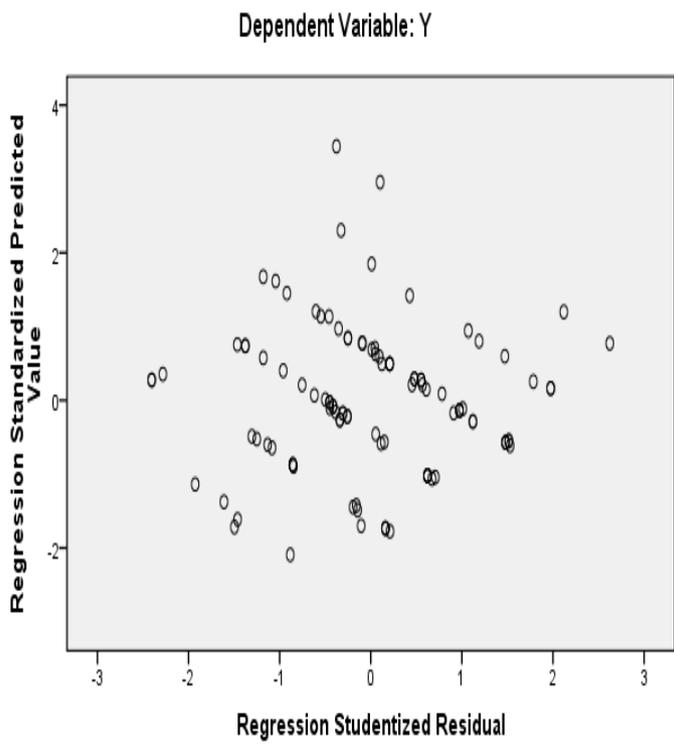
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95% Confidence Interval for B		Correlations			Coll. Sta	
	B	Std. Error	Beta			Lower Bound	Upper Bound	Zero-order	Partial	Part	Tolerance	
1	(Constant)	.760	.695		1.705	.091	.194	2.563				
	X1	.285	.065	.333	4.375	.000	.156	.414	.500	.399	.282	.77
	X2	.360	.066	.413	5.456	.000	.229	.491	.603	.477	.352	.72
	X3	.379	.060	.415	6.356	.000	.261	.498	.397	.535	.410	.97

a. Dependent Variable: Y



Scatterplot



Histogram

