



LAMPIRAN

Lampiran 01. Kuesioner Penelitian

KUESIONER PENELITIAN

Perihal : Permohonan Pengisian Kuesioner

Lampiran : Kuesioner Penelitian

Kepada, Yth:

Bapak/Ibu di LPD Kecamatan Sawan

Dengan Hormat,

Dalam rangka penyusunan tugas akhir (Skripsi) sebagai mahasiswa Program Strata 1 (S1) Universitas Pendidikan Ganesha, maka dengan ini saya:

Nama : Luh Budayani Sri Maherni

Nim : 1717051288

Prodi : Akuntansi Program S1

Jurusan/Fakultas : Akuntansi dan Ekonomi/Ekonomi

Bermaksud melakukan penelitian mengenai “Pengaruh Posisi Jabatan, Asimetri Informasi, Pengendalian Internal, Dan Gaya Kepemimpinan Terhadap Kecenderungan Kecurangan (Fraud): Studi Pada Lembaga Perkreditan Desa (LPD) Sekecamatan Sawan”.

Untuk itu saya mohon kesediaan Bapak/Ibu untuk menjadi responden dan menjawab seluruh item pertanyaan atau pernyataan dalam kuesioner ini secara objektif sesuai dengan petunjuk pengisian. Kuesioner ini nantinya akan saya gunakan semata untuk keperluan ilmiah dan kerahasiaan identitas akan tetap terjaga. Atas kerja sama, bantuan dan kesediaan Bapak/Ibu untuk mengisi dan menjawab semua pertanyaan atau pernyataan dalam kuesioner ini, saya ucapkan terimakasih.

Hormat Saya

Luh Budayani Sri Maherni
NIM: 1717051288

Kuesioner Penelitian

A. Identitas Responden

Nama Instansi :

Nama Responden :

Umur :

Jenis Kelamin :

Jabatan :

Masa Kerja :

Pendidikan Terakhir :

B. Petunjuk Pengisian Kuesioner

Berikut ini merupakan pertanyaan atau pernyataan yang mewakili pendapat-pendapat umum mengenai kondisi di dalam instansi Bapak/Ibu. Tidak ada pernyataan benar atau salah. Bapak/Ibu mungkin saja setuju atau tidak setuju dengan pernyataan tersebut. Kami ingin mengetahui seberapa jauh Bapak/Ibu setuju atau tidak setuju terhadap pernyataan tersebut, dengan memberi checklist (√) pada pilihan yang tersedia sebagai berikut:

Penilaian :

STS : Sangat Tidak Setuju

TS : Tidak Setuju

N : Netral

S : Setuju

SS : Sangat setuju

1. Posisi Jabatan

| No | Pernyataan | STS | TS | N | S | SS |
|----|---|-----|----|---|---|----|
| 1 | Di lembaga tempat saya bekerja, seseorang yang memiliki jabatan tinggi sudah melakukan tugas dan kewajiban dengan baik sesuai dengan tanggung jawabnya. | | | | | |
| 2 | Di lembaga tempat saya bekerja, seseorang yang memiliki jabatan tinggi mampu mensejahterakan seluruh anggota/karyawannya serta masyarakat desa pakraman agar memiliki kehidupan yang layak. | | | | | |
| 3 | Di lembaga tempat saya bekerja, seseorang yang memiliki jabatan tinggi sering menggunakan kendaraan operasional perusahaan untuk kepentingan pribadi. | | | | | |
| 4 | Di lembaga tempat saya bekerja, seseorang yang memiliki jabatan tinggi mampu mengambil keputusan yang tepat dalam waktu cepat yang berkaitan dengan keberlangsungan jalannya organisasi. | | | | | |
| 5 | Di lembaga tempat saya bekerja, seseorang yang memiliki jabatan tinggi sudah menyelesaikan tugas dan deadline sesuai dengan ketentuan dan jarang memberikan tugas kepada anggota atau karyawannya secara mendadak tanpa konfirmasi dan perencanaan terlebih dahulu. | | | | | |
| 6 | Di lembaga tempat saya bekerja, seseorang yang memiliki jabatan tinggi sering memberikan tugas berlebihan kepada anggota atau karyawannya yang tidak sesuai dengan ketentuan yang ada. | | | | | |

2. Asimetri Informasi

| No | Pernyataan | STS | TS | N | S | SS |
|----|---|-----|----|---|---|----|
| 7 | Atas pekerjaan di bidang akuntansi, pihak luar perusahaan ini, baik langsung atau tidak langsung, juga mengetahui seluruh informasi yang berkaitan dengan transaksi perusahaan yang mempunyai dampak keuangan | | | | | |
| 8 | Dalam instansi ini, hanya penanggung jawab penyusunan laporan keuangan yang memahami seluruh hubungan antara data transaksi keuangan dengan proses penyusunan laporan keuangan | | | | | |

| | | | | | | |
|----|--|--|--|--|--|--|
| 9 | Pihak luar instansi ini, baik langsung atau tidak langsung, selalu mengetahui dan memahami isi dan angka laporan keuangan yang selesai dikerjakan | | | | | |
| 10 | Di instansi ini, tidak hanya penanggung jawab penyusunan laporan keuangan saja yang mengerti alur pembuatan laporan keuangan | | | | | |
| 11 | Pihak luar instansi ini, baik langsung atau tidak langsung juga mengetahui faktor yang mempengaruhi kegiatan pembuatan laporan keuangan | | | | | |
| 12 | Di instansi ini, pihak luar, baik secara langsung atau tidak langsung selalu mengetahui dan memahami isi dan angka yang sebenarnya dari laporan keuangan yang disusun instansi | | | | | |

3. Pengendalian Internal

| No | Pernyataan | STS | TS | N | S | SS |
|----|---|-----|----|---|---|----|
| 13 | Di instansi tempat saya bekerja, sudah ada pembagian wewenang dan tanggungjawab yang jelas sesuai dengan tugas masing-masing. | | | | | |
| 14 | Di instansi tempat saya bekerja, apabila laporan keuangan perlu segera diterbitkan, maka otorisasi transaksi harus dilaksanakan dan bukti pendukung harus disertakan | | | | | |
| 15 | Di instansi tempat saya bekerja, telah ditetapkan peraturan untuk pemeriksaan fisik atas kekayaan instansi (kas, persediaan dan lain-lain). | | | | | |
| 16 | Terdapat alur (<i>flow chart</i>) yang jelas untuk masing-masing jenis pekerjaan. Di instansi tempat saya bekerja, seluruh informasi kegiatan operasional lembaga harus dicatat dalam sistem akuntansi | | | | | |
| 17 | Di instansi tempat saya bekerja, diterapkan peraturan untuk dilakukannya pemantauan dan evaluasi atas aktivitas operasional untuk menilai pelaksanaan pengendalian internal (misalnya derajat keamanan kas, dan persediaan dsb) | | | | | |

4. Gaya Kepemimpinan

| No | Pernyataan | STS | TS | N | S | SS |
|----|--|-----|----|---|---|----|
| 18 | Pimpinan anda hanya mengajukan tujuan yang ingin di capai dan menyerahkan kepada anda bagaimana cara mencapainya | | | | | |
| 19 | Pimpinan anda sering menekankan pentingnya tugas dan meminta anda melaksanakan tugas dengan sebaik-baiknya. | | | | | |
| 20 | Ketika memberi tugas, atasan anda sering menekankan pentingnya efisiensi dan meminta anak buah untuk menyelesaikan tugas sesegera mungkin. | | | | | |
| 21 | Ketika memberikan tugas atasan anda sering memberitahu anak buah untuk tidak merusak hubungan dengan orang-orang tertentu. | | | | | |
| 22 | Ketika memberi tugas, atasan anda biasanya berdiskusi dengan anda, dan jarang memberikan perintah secara terletak (kaku). | | | | | |
| 23 | Pimpinan anda menekankan pentingnya menjalin hubungan baik dengan anak buah | | | | | |

5. Kecenderungan Kecurangan

| No | Pernyataan | STS | TS | N | S | SS |
|----|---|-----|----|---|---|----|
| 24 | Suatu hal yang wajar apabila di instansi saya, para pengguna anggaran menggunakan kuitansi kosong atas pembelian bahan perlengkapan kantor | | | | | |
| 25 | Bukan suatu masalah bagi instansi saya apabila perlengkapan dan peralatan kantor yang dibeli tidak sesuai dengan spesifikasi yang seharusnya dibeli | | | | | |
| 26 | Tidak menjadi suatu masalah bagi instansi saya apabila suatu transaksi memiliki bukti pendukung ganda | | | | | |
| 27 | Suatu hal yang wajar apabila di instansi saya ditemukan adanya pengeluaran tanpa dokumen pendukung | | | | | |
| 28 | Bukan suatu masalah bagi instansi saya, apabila sisa anggaran dibagikan kepada pegawai sebagai bonus | | | | | |

Lampiran 02. Surat Ekspedisi

EKSPEDISI PENGIRIMAN KUESIONER DI
LEMBAGA PERKREDITAN DESA (LPD)
KECAMATAN SAWAN

| No | Nama LPD | Tanggal Pengiriman | Penerima | Tanda Tangan dan Cap LPD |
|----|--------------------|---------------------|---------------------|---|
| 1 | LPD Desa Bebetin | Selasa 15/2/2022 | Imade Soneartu |  |
| 2 | LPD Desa Bungkulan | Selasa 15/2/2022 | Friska Yuni Marlina |  |
| 3 | LPD Desa Galungan | Rabu 16/2/22 | Made Rasa |  |
| 4 | LPD Desa Jagaraga | 15/2/2022 | MADE CAHYA |  |
| 5 | LPD Desa Kerobokan | | KOMANG EWRAPAY |  |
| 6 | LPD Desa Klonding | 15/2/2022 | LINT KAMATI PRISTIA |  |

| | | | | |
|----|-----------------------------|-------------------------------|-----------------|---|
| 7 | LPD Desa Lebah | Rabu 16/2/2022 | KM BUBUNGA |  |
| 8 | LPD Desa Lemukih | Rabu 16/2/2022 | 1 Mado Rejita |  |
| 9 | LPD Desa Mamukesa | 16/2/2022 | Md. Brincih |  |
| 10 | LPD Desa Menyali | 15/2/2022 | I. Gada Cari Ta |  |
| 11 | LPD Desa Sangsit Dauh Yeh | Selasa 15 Februari 2022 | Ked. Ta Sumarni |  |
| 12 | LPD Desa Sangsit Dangin Yeh | Selasa 15 Februari 2022 | Ked. Ta Sumarni |  |
| 13 | LPD Desa Sari Besikan | Selasa 15 Februari 2022 | Daua and Fuyasa |  |

| | | | | |
|----|-------------------|-----------|------------------|--|
| 14 | LPD Desa Sawan | 15/2-2022 | Rw Argaw |  |
| 15 | LPD Desa Suwug | 16/2-2022 | Rw. Karamir |  |
| 16 | LPD Desa Sekumpul | 15/2-2022 | Mede Permaesth |  |
| 17 | LPD Desa Sinabun | 16/2-2022 | Kel. Caturjaya |  |
| 18 | LPD Desa Sudaji | 16/2-2022 | Rw. Lina Karyana |  |

Lampiran 03. Tabulasi Data Kuesioner

TABULASI DATA KUESIONER

1. Variabel Posisi Jabatan (X₁)

| No. Responden | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | Total X1 |
|---------------|------|------|------|------|------|------|----------|
| 1 | 4 | 2 | 4 | 2 | 4 | 4 | 20 |
| 2 | 4 | 3 | 4 | 4 | 2 | 2 | 19 |
| 3 | 4 | 3 | 4 | 4 | 4 | 4 | 23 |
| 4 | 5 | 4 | 4 | 5 | 5 | 5 | 28 |
| 5 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 6 | 5 | 4 | 4 | 4 | 5 | 5 | 27 |
| 7 | 4 | 3 | 4 | 4 | 2 | 2 | 19 |
| 8 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 9 | 4 | 4 | 3 | 2 | 3 | 3 | 19 |
| 10 | 5 | 4 | 5 | 5 | 5 | 5 | 29 |
| 11 | 5 | 5 | 4 | 5 | 5 | 5 | 29 |
| 12 | 3 | 3 | 5 | 4 | 5 | 5 | 25 |
| 13 | 4 | 4 | 5 | 5 | 5 | 5 | 28 |
| 14 | 4 | 3 | 3 | 5 | 5 | 5 | 25 |
| 15 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 16 | 5 | 3 | 4 | 4 | 4 | 4 | 24 |
| 17 | 4 | 3 | 3 | 4 | 4 | 4 | 22 |
| 18 | 5 | 4 | 5 | 5 | 5 | 5 | 29 |
| 19 | 3 | 3 | 3 | 4 | 2 | 2 | 17 |
| 20 | 4 | 3 | 5 | 4 | 4 | 4 | 24 |
| 21 | 4 | 2 | 4 | 2 | 4 | 4 | 20 |
| 22 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 23 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 24 | 3 | 3 | 4 | 3 | 3 | 3 | 19 |
| 25 | 5 | 3 | 4 | 4 | 4 | 4 | 24 |
| 26 | 4 | 4 | 5 | 5 | 5 | 5 | 28 |
| 27 | 4 | 3 | 5 | 4 | 4 | 4 | 24 |
| 28 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 29 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 30 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 31 | 5 | 4 | 5 | 5 | 5 | 5 | 29 |
| 32 | 2 | 3 | 3 | 2 | 3 | 4 | 17 |
| 33 | 5 | 5 | 4 | 5 | 5 | 5 | 29 |
| 34 | 3 | 3 | 2 | 2 | 3 | 3 | 16 |
| 35 | 3 | 3 | 2 | 2 | 3 | 3 | 16 |
| 36 | 4 | 3 | 5 | 5 | 5 | 5 | 27 |

| No. Responden | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | Total X1 |
|---------------|------|------|------|------|------|------|----------|
| 37 | 5 | 4 | 4 | 4 | 5 | 5 | 27 |
| 38 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 39 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 40 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 41 | 5 | 3 | 4 | 4 | 4 | 4 | 24 |
| 42 | 4 | 3 | 5 | 4 | 4 | 4 | 24 |
| 43 | 4 | 3 | 4 | 2 | 2 | 2 | 17 |
| 44 | 5 | 4 | 5 | 5 | 5 | 5 | 29 |
| 45 | 4 | 3 | 5 | 5 | 4 | 4 | 25 |
| 46 | 3 | 3 | 3 | 4 | 3 | 3 | 19 |
| 47 | 4 | 4 | 3 | 2 | 3 | 3 | 19 |
| 48 | 4 | 3 | 4 | 4 | 4 | 4 | 23 |
| 49 | 5 | 4 | 4 | 5 | 5 | 5 | 28 |
| 50 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 51 | 4 | 3 | 5 | 5 | 5 | 5 | 27 |
| 52 | 3 | 3 | 4 | 3 | 3 | 3 | 19 |
| 53 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 54 | 3 | 3 | 3 | 4 | 3 | 3 | 19 |
| 55 | 5 | 5 | 5 | 5 | 4 | 4 | 28 |
| 56 | 5 | 5 | 5 | 5 | 4 | 4 | 28 |
| 57 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 58 | 4 | 4 | 5 | 5 | 5 | 5 | 28 |
| 59 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 60 | 3 | 3 | 5 | 4 | 4 | 5 | 24 |
| 61 | 5 | 3 | 4 | 4 | 4 | 4 | 24 |
| 62 | 4 | 3 | 3 | 4 | 4 | 4 | 22 |
| 63 | 5 | 5 | 5 | 5 | 4 | 4 | 28 |
| 64 | 3 | 3 | 3 | 4 | 2 | 2 | 17 |
| 65 | 4 | 3 | 3 | 5 | 4 | 5 | 24 |
| 66 | 4 | 2 | 4 | 2 | 4 | 4 | 20 |
| 67 | 4 | 3 | 5 | 4 | 4 | 4 | 24 |
| 68 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 69 | 4 | 4 | 3 | 2 | 3 | 3 | 19 |
| 70 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 71 | 4 | 4 | 5 | 5 | 5 | 5 | 28 |
| 72 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 73 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 74 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 75 | 4 | 4 | 4 | 5 | 3 | 3 | 23 |
| 76 | 5 | 5 | 5 | 5 | 4 | 4 | 28 |
| 77 | 2 | 3 | 3 | 2 | 3 | 4 | 17 |
| 78 | 5 | 5 | 5 | 5 | 4 | 4 | 28 |

| No. Responden | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | Total X1 |
|---------------|------|------|------|------|------|------|----------|
| 79 | 3 | 3 | 2 | 2 | 3 | 3 | 16 |
| 80 | 3 | 3 | 2 | 2 | 3 | 3 | 16 |
| 81 | 5 | 5 | 4 | 4 | 4 | 4 | 26 |
| 82 | 5 | 5 | 4 | 4 | 4 | 4 | 26 |
| 83 | 5 | 4 | 4 | 4 | 3 | 3 | 23 |
| 84 | 4 | 4 | 5 | 4 | 3 | 3 | 23 |
| 85 | 4 | 4 | 4 | 5 | 3 | 3 | 23 |
| 86 | 5 | 4 | 4 | 4 | 3 | 3 | 23 |
| 87 | 4 | 4 | 5 | 4 | 3 | 3 | 23 |
| 88 | 4 | 3 | 4 | 2 | 2 | 2 | 17 |
| 89 | 5 | 5 | 5 | 5 | 4 | 4 | 28 |
| 90 | 4 | 3 | 5 | 5 | 4 | 4 | 25 |
| 91 | 3 | 4 | 4 | 3 | 2 | 2 | 18 |
| 92 | 3 | 4 | 4 | 3 | 2 | 2 | 18 |



2. Variabel Asimetri Informasi (X₂)

| No. Responden | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | Total X2 |
|---------------|------|------|------|------|------|------|----------|
| 1 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 2 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 3 | 5 | 3 | 4 | 5 | 3 | 4 | 24 |
| 4 | 5 | 5 | 3 | 5 | 5 | 3 | 26 |
| 5 | 2 | 3 | 2 | 2 | 3 | 2 | 14 |
| 6 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 7 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 8 | 4 | 5 | 4 | 4 | 5 | 4 | 26 |
| 9 | 2 | 3 | 2 | 2 | 3 | 2 | 14 |
| 10 | 5 | 4 | 5 | 4 | 5 | 3 | 26 |
| 11 | 5 | 4 | 4 | 5 | 4 | 4 | 26 |
| 12 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 13 | 5 | 5 | 3 | 5 | 3 | 5 | 26 |
| 14 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 15 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 16 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 17 | 3 | 4 | 4 | 3 | 4 | 4 | 22 |
| 18 | 3 | 4 | 4 | 3 | 4 | 4 | 22 |
| 19 | 4 | 3 | 4 | 4 | 3 | 4 | 22 |
| 20 | 3 | 4 | 2 | 3 | 4 | 2 | 18 |
| 21 | 5 | 4 | 5 | 5 | 4 | 3 | 26 |
| 22 | 4 | 5 | 4 | 3 | 5 | 5 | 26 |
| 23 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 24 | 5 | 4 | 5 | 4 | 3 | 5 | 26 |
| 25 | 5 | 5 | 4 | 3 | 4 | 5 | 26 |
| 26 | 5 | 4 | 5 | 5 | 3 | 4 | 26 |
| 27 | 3 | 2 | 4 | 3 | 2 | 4 | 18 |
| 28 | 3 | 2 | 4 | 3 | 2 | 4 | 18 |
| 29 | 4 | 4 | 3 | 4 | 4 | 3 | 22 |
| 30 | 2 | 3 | 3 | 2 | 3 | 3 | 16 |
| 31 | 5 | 4 | 5 | 5 | 4 | 3 | 26 |
| 32 | 2 | 3 | 2 | 2 | 3 | 2 | 14 |
| 33 | 4 | 5 | 5 | 4 | 5 | 5 | 28 |
| 34 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 35 | 2 | 2 | 2 | 2 | 2 | 2 | 12 |
| 36 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 37 | 5 | 4 | 5 | 5 | 4 | 5 | 28 |
| 38 | 4 | 5 | 4 | 4 | 5 | 4 | 26 |
| 39 | 5 | 4 | 4 | 5 | 4 | 4 | 26 |
| 40 | 3 | 4 | 4 | 3 | 4 | 4 | 22 |

| No. Responden | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | Total X2 |
|---------------|------|------|------|------|------|------|----------|
| 41 | 4 | 5 | 4 | 4 | 5 | 4 | 26 |
| 42 | 4 | 5 | 4 | 4 | 5 | 4 | 26 |
| 43 | 4 | 2 | 2 | 4 | 2 | 2 | 16 |
| 44 | 4 | 5 | 5 | 4 | 5 | 5 | 28 |
| 45 | 3 | 3 | 2 | 3 | 3 | 2 | 16 |
| 46 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 47 | 5 | 3 | 4 | 5 | 3 | 4 | 24 |
| 48 | 5 | 3 | 4 | 5 | 3 | 4 | 24 |
| 49 | 4 | 4 | 5 | 4 | 4 | 5 | 26 |
| 50 | 2 | 2 | 3 | 2 | 2 | 3 | 14 |
| 51 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 52 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 53 | 4 | 5 | 4 | 4 | 5 | 4 | 26 |
| 54 | 2 | 2 | 2 | 2 | 2 | 3 | 13 |
| 55 | 4 | 4 | 5 | 4 | 4 | 5 | 26 |
| 56 | 5 | 4 | 4 | 5 | 4 | 4 | 26 |
| 57 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 58 | 5 | 4 | 4 | 5 | 4 | 4 | 26 |
| 59 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 60 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 61 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 62 | 3 | 4 | 4 | 3 | 4 | 4 | 22 |
| 63 | 3 | 4 | 4 | 3 | 4 | 4 | 22 |
| 64 | 4 | 3 | 4 | 4 | 3 | 4 | 22 |
| 65 | 3 | 4 | 2 | 3 | 4 | 2 | 18 |
| 66 | 5 | 4 | 4 | 5 | 4 | 4 | 26 |
| 67 | 4 | 5 | 4 | 4 | 5 | 4 | 26 |
| 68 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 69 | 5 | 4 | 4 | 5 | 4 | 4 | 26 |
| 70 | 5 | 4 | 4 | 5 | 4 | 4 | 26 |
| 71 | 5 | 4 | 4 | 5 | 4 | 4 | 26 |
| 72 | 3 | 2 | 4 | 3 | 2 | 4 | 18 |
| 73 | 3 | 2 | 4 | 3 | 2 | 4 | 18 |
| 74 | 4 | 4 | 3 | 4 | 4 | 3 | 22 |
| 75 | 2 | 3 | 3 | 2 | 3 | 3 | 16 |
| 76 | 4 | 5 | 4 | 4 | 5 | 4 | 26 |
| 77 | 2 | 2 | 2 | 2 | 3 | 2 | 13 |
| 78 | 4 | 5 | 5 | 4 | 5 | 5 | 28 |
| 79 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 80 | 2 | 2 | 2 | 2 | 2 | 2 | 12 |
| 81 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 82 | 5 | 5 | 5 | 5 | 5 | 3 | 28 |

| No. Responden | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | Total X2 |
|---------------|------|------|------|------|------|------|----------|
| 83 | 5 | 4 | 4 | 5 | 4 | 4 | 26 |
| 84 | 4 | 5 | 4 | 5 | 3 | 5 | 26 |
| 85 | 3 | 4 | 4 | 3 | 4 | 4 | 22 |
| 86 | 5 | 4 | 5 | 4 | 4 | 3 | 25 |
| 87 | 4 | 4 | 5 | 5 | 3 | 4 | 25 |
| 88 | 4 | 2 | 2 | 3 | 2 | 2 | 15 |
| 89 | 5 | 5 | 5 | 5 | 5 | 3 | 28 |
| 90 | 3 | 3 | 2 | 2 | 3 | 2 | 15 |
| 91 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 92 | 5 | 3 | 4 | 4 | 3 | 4 | 23 |



3. Variabel Pengendalian Internal (X3)

| No. Responden | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | Total X3 |
|---------------|------|------|------|------|------|----------|
| 1 | 4 | 4 | 4 | 4 | 5 | 21 |
| 2 | 4 | 5 | 4 | 5 | 4 | 22 |
| 3 | 5 | 4 | 5 | 4 | 4 | 22 |
| 4 | 4 | 4 | 4 | 4 | 5 | 21 |
| 5 | 4 | 5 | 4 | 5 | 4 | 22 |
| 6 | 4 | 4 | 4 | 4 | 4 | 20 |
| 7 | 4 | 5 | 4 | 5 | 4 | 22 |
| 8 | 4 | 4 | 4 | 4 | 4 | 20 |
| 9 | 4 | 5 | 4 | 5 | 4 | 22 |
| 10 | 3 | 4 | 2 | 2 | 4 | 15 |
| 11 | 4 | 4 | 4 | 4 | 4 | 20 |
| 12 | 2 | 3 | 2 | 3 | 2 | 12 |
| 13 | 4 | 4 | 4 | 3 | 4 | 19 |
| 14 | 4 | 4 | 4 | 4 | 4 | 20 |
| 15 | 4 | 3 | 3 | 4 | 4 | 18 |
| 16 | 4 | 4 | 4 | 4 | 4 | 20 |
| 17 | 5 | 4 | 5 | 4 | 4 | 22 |
| 18 | 4 | 4 | 4 | 3 | 4 | 19 |
| 19 | 4 | 5 | 4 | 5 | 4 | 22 |
| 20 | 4 | 4 | 4 | 4 | 5 | 21 |
| 21 | 5 | 5 | 5 | 5 | 5 | 25 |
| 22 | 4 | 5 | 4 | 5 | 4 | 22 |
| 23 | 4 | 5 | 4 | 5 | 4 | 22 |
| 24 | 5 | 4 | 4 | 5 | 4 | 22 |
| 25 | 4 | 4 | 4 | 4 | 4 | 20 |
| 26 | 5 | 4 | 4 | 5 | 4 | 22 |
| 27 | 4 | 4 | 4 | 4 | 5 | 21 |
| 28 | 5 | 5 | 5 | 4 | 4 | 23 |
| 29 | 4 | 4 | 4 | 4 | 4 | 20 |
| 30 | 5 | 5 | 5 | 5 | 4 | 24 |
| 31 | 3 | 4 | 3 | 4 | 3 | 17 |
| 32 | 5 | 5 | 5 | 5 | 4 | 24 |
| 33 | 4 | 3 | 3 | 4 | 4 | 18 |
| 34 | 5 | 5 | 5 | 5 | 5 | 25 |
| 35 | 5 | 5 | 5 | 5 | 5 | 25 |
| 36 | 3 | 4 | 4 | 4 | 3 | 18 |
| 37 | 4 | 3 | 4 | 3 | 3 | 17 |
| 38 | 4 | 3 | 3 | 4 | 4 | 18 |
| 39 | 4 | 3 | 3 | 3 | 3 | 16 |
| 40 | 5 | 5 | 5 | 5 | 5 | 25 |

| No. Responden | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | Total X3 |
|---------------|------|------|------|------|------|----------|
| 41 | 4 | 5 | 5 | 2 | 4 | 20 |
| 42 | 4 | 4 | 4 | 4 | 4 | 20 |
| 43 | 5 | 5 | 5 | 5 | 4 | 24 |
| 44 | 2 | 4 | 2 | 2 | 2 | 12 |
| 45 | 5 | 5 | 5 | 5 | 4 | 24 |
| 46 | 4 | 4 | 4 | 4 | 4 | 20 |
| 47 | 4 | 4 | 4 | 4 | 5 | 21 |
| 48 | 4 | 4 | 4 | 4 | 5 | 21 |
| 49 | 4 | 4 | 4 | 4 | 4 | 20 |
| 50 | 4 | 5 | 2 | 5 | 5 | 21 |
| 51 | 4 | 4 | 4 | 4 | 4 | 20 |
| 52 | 4 | 4 | 4 | 4 | 5 | 21 |
| 53 | 4 | 4 | 4 | 4 | 4 | 20 |
| 54 | 4 | 4 | 4 | 4 | 5 | 21 |
| 55 | 3 | 4 | 2 | 2 | 4 | 15 |
| 56 | 4 | 4 | 4 | 4 | 4 | 20 |
| 57 | 2 | 3 | 2 | 3 | 2 | 12 |
| 58 | 4 | 4 | 3 | 4 | 3 | 18 |
| 59 | 4 | 4 | 4 | 4 | 4 | 20 |
| 60 | 3 | 4 | 4 | 3 | 3 | 17 |
| 61 | 4 | 4 | 4 | 4 | 4 | 20 |
| 62 | 4 | 4 | 4 | 4 | 5 | 21 |
| 63 | 3 | 4 | 4 | 4 | 3 | 18 |
| 64 | 4 | 4 | 4 | 4 | 5 | 21 |
| 65 | 4 | 4 | 4 | 4 | 5 | 21 |
| 66 | 5 | 5 | 5 | 5 | 5 | 25 |
| 67 | 4 | 4 | 4 | 4 | 5 | 21 |
| 68 | 4 | 4 | 4 | 4 | 5 | 21 |
| 69 | 4 | 4 | 4 | 4 | 5 | 21 |
| 70 | 4 | 4 | 4 | 4 | 4 | 20 |
| 71 | 4 | 5 | 2 | 5 | 5 | 21 |
| 72 | 4 | 4 | 4 | 4 | 5 | 21 |
| 73 | 5 | 5 | 5 | 4 | 4 | 23 |
| 74 | 4 | 4 | 4 | 4 | 4 | 20 |
| 75 | 5 | 4 | 4 | 5 | 5 | 23 |
| 76 | 3 | 3 | 3 | 2 | 3 | 14 |
| 77 | 4 | 5 | 4 | 5 | 5 | 23 |
| 78 | 3 | 4 | 4 | 3 | 3 | 17 |
| 79 | 5 | 5 | 5 | 5 | 5 | 25 |
| 80 | 5 | 5 | 5 | 5 | 5 | 25 |
| 81 | 4 | 3 | 3 | 4 | 4 | 18 |
| 82 | 3 | 3 | 3 | 3 | 3 | 15 |

| No. Responden | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | Total X3 |
|---------------|------|------|------|------|------|----------|
| 83 | 4 | 4 | 3 | 4 | 3 | 18 |
| 84 | 4 | 3 | 3 | 3 | 3 | 16 |
| 85 | 5 | 5 | 5 | 5 | 5 | 25 |
| 86 | 4 | 4 | 4 | 4 | 4 | 20 |
| 87 | 4 | 4 | 4 | 4 | 4 | 20 |
| 88 | 5 | 4 | 4 | 5 | 5 | 23 |
| 89 | 2 | 4 | 2 | 2 | 2 | 12 |
| 90 | 4 | 5 | 4 | 5 | 5 | 23 |
| 91 | 4 | 4 | 4 | 4 | 4 | 20 |
| 92 | 4 | 4 | 4 | 4 | 5 | 21 |



4. Variabel Gaya Kepemimpinan (X4)

| No. Responden | X4.1 | X4.2 | X4.3 | X4.4 | X4.5 | X4.6 | Total X4 |
|---------------|------|------|------|------|------|------|----------|
| 1 | 4 | 4 | 3 | 4 | 4 | 4 | 23 |
| 2 | 3 | 4 | 4 | 4 | 4 | 4 | 23 |
| 3 | 4 | 4 | 5 | 3 | 5 | 3 | 24 |
| 4 | 3 | 3 | 2 | 2 | 3 | 3 | 16 |
| 5 | 3 | 4 | 4 | 4 | 5 | 4 | 24 |
| 6 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 7 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 8 | 3 | 2 | 3 | 2 | 4 | 3 | 17 |
| 9 | 5 | 5 | 3 | 4 | 4 | 5 | 26 |
| 10 | 4 | 3 | 3 | 3 | 2 | 2 | 17 |
| 11 | 2 | 4 | 2 | 3 | 4 | 3 | 18 |
| 12 | 3 | 3 | 4 | 2 | 3 | 3 | 18 |
| 13 | 4 | 4 | 3 | 4 | 4 | 4 | 23 |
| 14 | 4 | 3 | 4 | 3 | 4 | 4 | 22 |
| 15 | 4 | 4 | 4 | 3 | 4 | 3 | 22 |
| 16 | 5 | 4 | 4 | 3 | 5 | 5 | 26 |
| 17 | 4 | 5 | 4 | 4 | 4 | 4 | 25 |
| 18 | 4 | 2 | 4 | 3 | 4 | 3 | 20 |
| 19 | 5 | 5 | 4 | 3 | 4 | 4 | 25 |
| 20 | 5 | 5 | 3 | 4 | 4 | 5 | 26 |
| 21 | 4 | 5 | 4 | 5 | 5 | 5 | 28 |
| 22 | 4 | 4 | 4 | 5 | 5 | 4 | 26 |
| 23 | 4 | 5 | 5 | 4 | 4 | 4 | 26 |
| 24 | 5 | 5 | 5 | 5 | 4 | 4 | 28 |
| 25 | 4 | 4 | 5 | 5 | 5 | 4 | 27 |
| 26 | 4 | 4 | 4 | 2 | 3 | 2 | 19 |
| 27 | 4 | 4 | 5 | 5 | 5 | 5 | 28 |
| 28 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 29 | 3 | 3 | 4 | 3 | 4 | 4 | 21 |
| 30 | 4 | 5 | 5 | 5 | 5 | 4 | 28 |
| 31 | 4 | 4 | 4 | 4 | 4 | 3 | 23 |
| 32 | 5 | 5 | 4 | 5 | 5 | 4 | 28 |
| 33 | 4 | 4 | 3 | 4 | 4 | 4 | 23 |
| 34 | 4 | 4 | 5 | 4 | 5 | 5 | 27 |
| 35 | 5 | 4 | 4 | 5 | 5 | 5 | 28 |
| 36 | 4 | 4 | 3 | 4 | 3 | 3 | 21 |
| 37 | 4 | 4 | 3 | 4 | 4 | 4 | 23 |
| 38 | 4 | 3 | 4 | 3 | 4 | 4 | 22 |
| 39 | 4 | 4 | 4 | 2 | 3 | 2 | 19 |
| 40 | 3 | 3 | 5 | 4 | 5 | 5 | 25 |

| No. Responden | X4.1 | X4.2 | X4.3 | X4.4 | X4.5 | X4.6 | Total X4 |
|---------------|------|------|------|------|------|------|----------|
| 41 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 42 | 4 | 4 | 5 | 3 | 4 | 4 | 24 |
| 43 | 5 | 4 | 4 | 4 | 4 | 4 | 25 |
| 44 | 3 | 2 | 3 | 2 | 4 | 3 | 17 |
| 45 | 4 | 5 | 4 | 4 | 4 | 4 | 25 |
| 46 | 4 | 4 | 3 | 4 | 4 | 4 | 23 |
| 47 | 3 | 4 | 4 | 4 | 4 | 4 | 23 |
| 48 | 4 | 4 | 5 | 3 | 5 | 3 | 24 |
| 49 | 3 | 3 | 2 | 2 | 3 | 3 | 16 |
| 50 | 3 | 4 | 4 | 4 | 5 | 4 | 24 |
| 51 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 52 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 53 | 4 | 3 | 3 | 3 | 2 | 2 | 17 |
| 54 | 5 | 5 | 4 | 3 | 4 | 4 | 25 |
| 55 | 2 | 3 | 3 | 2 | 3 | 3 | 16 |
| 56 | 2 | 4 | 2 | 3 | 4 | 3 | 18 |
| 57 | 3 | 3 | 4 | 2 | 3 | 3 | 18 |
| 58 | 4 | 4 | 3 | 4 | 4 | 4 | 23 |
| 59 | 3 | 3 | 4 | 4 | 3 | 4 | 21 |
| 60 | 4 | 4 | 4 | 3 | 4 | 3 | 22 |
| 61 | 3 | 3 | 5 | 4 | 5 | 5 | 25 |
| 62 | 5 | 4 | 4 | 4 | 4 | 4 | 25 |
| 63 | 4 | 2 | 4 | 3 | 4 | 3 | 20 |
| 64 | 3 | 4 | 4 | 5 | 4 | 4 | 24 |
| 65 | 5 | 4 | 4 | 3 | 5 | 5 | 26 |
| 66 | 4 | 5 | 4 | 5 | 5 | 5 | 28 |
| 67 | 4 | 4 | 4 | 5 | 5 | 4 | 26 |
| 68 | 4 | 5 | 5 | 4 | 4 | 4 | 26 |
| 69 | 5 | 5 | 5 | 5 | 4 | 4 | 28 |
| 70 | 4 | 4 | 5 | 5 | 5 | 4 | 27 |
| 71 | 3 | 4 | 2 | 4 | 2 | 3 | 18 |
| 72 | 4 | 4 | 5 | 5 | 5 | 5 | 28 |
| 73 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 74 | 3 | 3 | 4 | 3 | 4 | 4 | 21 |
| 75 | 4 | 5 | 5 | 5 | 5 | 4 | 28 |
| 76 | 4 | 4 | 4 | 4 | 4 | 3 | 23 |
| 77 | 5 | 5 | 4 | 5 | 5 | 4 | 28 |
| 78 | 4 | 4 | 3 | 4 | 4 | 4 | 23 |
| 79 | 4 | 4 | 5 | 4 | 5 | 5 | 27 |
| 80 | 5 | 4 | 4 | 5 | 5 | 5 | 28 |
| 81 | 4 | 4 | 3 | 4 | 3 | 3 | 21 |
| 82 | 4 | 4 | 3 | 4 | 4 | 4 | 23 |

| No. Responden | X4.1 | X4.2 | X4.3 | X4.4 | X4.5 | X4.6 | Total X4 |
|---------------|------|------|------|------|------|------|----------|
| 83 | 3 | 3 | 4 | 4 | 3 | 4 | 21 |
| 84 | 3 | 4 | 2 | 4 | 2 | 3 | 18 |
| 85 | 3 | 4 | 4 | 5 | 4 | 4 | 24 |
| 86 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 87 | 4 | 4 | 5 | 3 | 4 | 4 | 24 |
| 88 | 4 | 4 | 4 | 4 | 5 | 3 | 24 |
| 89 | 2 | 3 | 3 | 2 | 3 | 3 | 16 |
| 90 | 4 | 4 | 4 | 4 | 5 | 3 | 24 |
| 91 | 4 | 4 | 3 | 4 | 4 | 4 | 23 |
| 92 | 3 | 4 | 4 | 4 | 4 | 4 | 23 |



5. Variabel Kecenderungan Kecurangan (*Fraud*) (Y)

| No. Responden | Y.1 | Y.2 | Y.3 | Y.4 | Y.5 | Total Y |
|---------------|-----|-----|-----|-----|-----|---------|
| 1 | 2 | 2 | 3 | 1 | 2 | 10 |
| 2 | 2 | 2 | 1 | 3 | 2 | 10 |
| 3 | 1 | 2 | 2 | 3 | 2 | 10 |
| 4 | 3 | 3 | 2 | 3 | 3 | 14 |
| 5 | 3 | 3 | 1 | 1 | 2 | 10 |
| 6 | 3 | 2 | 3 | 3 | 3 | 14 |
| 7 | 2 | 2 | 2 | 2 | 2 | 10 |
| 8 | 3 | 2 | 3 | 3 | 3 | 14 |
| 9 | 3 | 2 | 2 | 1 | 2 | 10 |
| 10 | 3 | 3 | 3 | 2 | 3 | 14 |
| 11 | 3 | 2 | 3 | 3 | 3 | 14 |
| 12 | 3 | 4 | 3 | 3 | 2 | 15 |
| 13 | 3 | 3 | 3 | 3 | 2 | 14 |
| 14 | 3 | 3 | 2 | 3 | 3 | 14 |
| 15 | 3 | 3 | 3 | 2 | 3 | 14 |
| 16 | 3 | 2 | 3 | 3 | 3 | 14 |
| 17 | 3 | 3 | 3 | 2 | 2 | 13 |
| 18 | 3 | 3 | 3 | 3 | 2 | 14 |
| 19 | 3 | 3 | 3 | 2 | 2 | 13 |
| 20 | 2 | 2 | 2 | 2 | 2 | 10 |
| 21 | 1 | 3 | 2 | 1 | 1 | 8 |
| 22 | 1 | 2 | 3 | 2 | 3 | 11 |
| 23 | 3 | 2 | 2 | 1 | 2 | 10 |
| 24 | 1 | 2 | 2 | 2 | 1 | 8 |
| 25 | 2 | 3 | 3 | 3 | 3 | 14 |
| 26 | 2 | 3 | 3 | 3 | 3 | 14 |
| 27 | 1 | 2 | 1 | 2 | 2 | 8 |
| 28 | 3 | 3 | 3 | 2 | 2 | 13 |
| 29 | 3 | 4 | 2 | 2 | 3 | 14 |
| 30 | 1 | 2 | 2 | 2 | 1 | 8 |
| 31 | 3 | 4 | 2 | 3 | 3 | 15 |
| 32 | 3 | 1 | 1 | 1 | 2 | 8 |
| 33 | 4 | 3 | 3 | 3 | 2 | 15 |
| 34 | 1 | 2 | 2 | 1 | 1 | 7 |
| 35 | 1 | 1 | 1 | 2 | 1 | 6 |
| 36 | 3 | 3 | 2 | 3 | 3 | 14 |
| 37 | 3 | 3 | 3 | 3 | 3 | 15 |
| 38 | 3 | 3 | 3 | 2 | 3 | 14 |
| 39 | 3 | 4 | 3 | 3 | 2 | 15 |
| 40 | 3 | 2 | 3 | 2 | 3 | 13 |

| No. Responden | Y.1 | Y.2 | Y.3 | Y.4 | Y.5 | Total Y |
|---------------|-----|-----|-----|-----|-----|---------|
| 41 | 3 | 2 | 3 | 3 | 2 | 13 |
| 42 | 1 | 3 | 3 | 3 | 3 | 13 |
| 43 | 2 | 2 | 3 | 1 | 3 | 11 |
| 44 | 4 | 3 | 3 | 3 | 3 | 16 |
| 45 | 1 | 3 | 3 | 3 | 3 | 13 |
| 46 | 2 | 2 | 3 | 1 | 2 | 10 |
| 47 | 2 | 2 | 1 | 3 | 2 | 10 |
| 48 | 1 | 2 | 2 | 3 | 2 | 10 |
| 49 | 3 | 2 | 3 | 3 | 2 | 13 |
| 50 | 3 | 3 | 1 | 1 | 2 | 10 |
| 51 | 3 | 2 | 3 | 3 | 2 | 13 |
| 52 | 2 | 2 | 1 | 3 | 1 | 9 |
| 53 | 3 | 2 | 3 | 3 | 3 | 14 |
| 54 | 1 | 2 | 2 | 2 | 2 | 9 |
| 55 | 3 | 3 | 3 | 2 | 3 | 14 |
| 56 | 3 | 2 | 3 | 3 | 3 | 14 |
| 57 | 3 | 4 | 3 | 3 | 2 | 15 |
| 58 | 3 | 2 | 2 | 3 | 3 | 13 |
| 59 | 3 | 3 | 3 | 2 | 2 | 13 |
| 60 | 3 | 3 | 3 | 2 | 3 | 14 |
| 61 | 2 | 2 | 3 | 3 | 3 | 13 |
| 62 | 2 | 3 | 3 | 2 | 1 | 11 |
| 63 | 3 | 2 | 3 | 2 | 3 | 13 |
| 64 | 1 | 2 | 3 | 2 | 3 | 11 |
| 65 | 2 | 2 | 1 | 3 | 1 | 9 |
| 66 | 1 | 2 | 2 | 1 | 1 | 7 |
| 67 | 2 | 2 | 3 | 1 | 3 | 11 |
| 68 | 1 | 2 | 2 | 2 | 2 | 9 |
| 69 | 1 | 2 | 1 | 2 | 2 | 8 |
| 70 | 3 | 2 | 3 | 3 | 2 | 13 |
| 71 | 1 | 3 | 3 | 3 | 3 | 13 |
| 72 | 1 | 3 | 2 | 1 | 1 | 8 |
| 73 | 2 | 2 | 3 | 3 | 3 | 13 |
| 74 | 3 | 4 | 2 | 2 | 3 | 14 |
| 75 | 3 | 1 | 1 | 1 | 2 | 8 |
| 76 | 3 | 4 | 2 | 3 | 3 | 15 |
| 77 | 1 | 2 | 1 | 1 | 2 | 7 |
| 78 | 4 | 3 | 3 | 3 | 2 | 15 |
| 79 | 1 | 2 | 1 | 1 | 2 | 7 |
| 80 | 1 | 1 | 1 | 2 | 1 | 6 |
| 81 | 3 | 3 | 2 | 3 | 3 | 14 |
| 82 | 3 | 3 | 3 | 3 | 3 | 15 |

| No. Responden | Y.1 | Y.2 | Y.3 | Y.4 | Y.5 | Total Y |
|---------------|-----|-----|-----|-----|-----|---------|
| 83 | 3 | 3 | 3 | 2 | 3 | 14 |
| 84 | 3 | 4 | 3 | 3 | 2 | 15 |
| 85 | 1 | 3 | 3 | 3 | 3 | 13 |
| 86 | 3 | 2 | 3 | 3 | 2 | 13 |
| 87 | 3 | 2 | 3 | 3 | 2 | 13 |
| 88 | 2 | 3 | 3 | 2 | 1 | 11 |
| 89 | 4 | 3 | 3 | 3 | 3 | 16 |
| 90 | 3 | 2 | 2 | 3 | 3 | 13 |
| 91 | 2 | 2 | 3 | 1 | 2 | 10 |
| 92 | 2 | 2 | 1 | 3 | 2 | 10 |



Lampiran 04. Hasil Uji Validitas Butir Dan Reliabelitas Kuesioner

HASIL UJI VALIDITAS BUTIR DAN RELIABELITAS KUESIONER

1. Variabel Posisi Jabatan (X₁)

| | | Correlations | | | | | | |
|----------|---------------------|--------------|--------|--------|--------|--------|--------|----------|
| | | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | Total_X1 |
| X1.1 | Pearson Correlation | 1 | .587** | .521** | .585** | .565** | .472** | .775** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 | 92 |
| X1.2 | Pearson Correlation | .587** | 1 | .397** | .513** | .354** | .308** | .654** |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .001 | .003 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 | 92 |
| X1.3 | Pearson Correlation | .521** | .397** | 1 | .644** | .517** | .478** | .751** |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .000 | .000 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 | 92 |
| X1.4 | Pearson Correlation | .585** | .513** | .644** | 1 | .610** | .572** | .845** |
| | Sig. (2-tailed) | .000 | .000 | .000 | | .000 | .000 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 | 92 |
| X1.5 | Pearson Correlation | .565** | .354** | .517** | .610** | 1 | .974** | .863** |
| | Sig. (2-tailed) | .000 | .001 | .000 | .000 | | .000 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 | 92 |
| X1.6 | Pearson Correlation | .472** | .308** | .478** | .572** | .974** | 1 | .820** |
| | Sig. (2-tailed) | .000 | .003 | .000 | .000 | .000 | | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 | 92 |
| Total_X1 | Pearson Correlation | .775** | .654** | .751** | .845** | .863** | .820** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 92 | 92 | 92 | 92 | 92 | 92 | 92 |

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

Reliability Statistics

| Cronbach's | |
|------------|------------|
| Alpha | N of Items |
| .876 | 6 |

2. Variabel Asimetri Informasi (X₂)

| | | Correlations | | | | | | Total_X2 |
|----------|---------------------|--------------|--------|--------|--------|--------|--------|----------|
| | | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | Total_X2 |
| X2.1 | Pearson Correlation | 1 | .545** | .649** | .923** | .467** | .501** | .846** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 | 92 |
| X2.2 | Pearson Correlation | .545** | 1 | .546** | .548** | .905** | .531** | .832** |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .000 | .000 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 | 92 |
| X2.3 | Pearson Correlation | .649** | .546** | 1 | .652** | .511** | .761** | .843** |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .000 | .000 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 | 92 |
| X2.4 | Pearson Correlation | .923** | .548** | .652** | 1 | .450** | .510** | .846** |
| | Sig. (2-tailed) | .000 | .000 | .000 | | .000 | .000 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 | 92 |
| X2.5 | Pearson Correlation | .467** | .905** | .511** | .450** | 1 | .381** | .757** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | | .000 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 | 92 |
| X2.6 | Pearson Correlation | .501** | .531** | .761** | .510** | .381** | 1 | .750** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 | 92 |
| Total_X2 | Pearson Correlation | .846** | .832** | .843** | .846** | .757** | .750** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 92 | 92 | 92 | 92 | 92 | 92 | 92 |

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

Reliability Statistics

| Cronbach's | |
|------------|------------|
| Alpha | N of Items |
| .897 | 6 |



3. Variabel Pengendalian Internal (X3)

Correlations

| | | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | Total_X3 |
|----------|---------------------|--------|--------|--------|--------|--------|----------|
| X3.1 | Pearson Correlation | 1 | .495** | .765** | .705** | .646** | .890** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .000 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |
| X3.2 | Pearson Correlation | .495** | 1 | .546** | .615** | .437** | .740** |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .000 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |
| X3.3 | Pearson Correlation | .765** | .546** | 1 | .527** | .485** | .819** |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .000 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |
| X3.4 | Pearson Correlation | .705** | .615** | .527** | 1 | .569** | .843** |
| | Sig. (2-tailed) | .000 | .000 | .000 | | .000 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |
| X3.5 | Pearson Correlation | .646** | .437** | .485** | .569** | 1 | .778** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |
| Total_X3 | Pearson Correlation | .890** | .740** | .819** | .843** | .778** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |

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

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .870 | 5 |



4. Variabel Gaya Kepemimpinan (X4)

| | | Correlations | | | | | | Total_X4 |
|----------|---------------------|--------------|--------|--------|--------|--------|--------|----------|
| | | X4.1 | X4.2 | X4.3 | X4.4 | X4.5 | X4.6 | Total_X4 |
| X4.1 | Pearson Correlation | 1 | .515** | .334** | .377** | .333** | .345** | .654** |
| | Sig. (2-tailed) | | .000 | .001 | .000 | .001 | .001 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 | 92 |
| X4.2 | Pearson Correlation | .515** | 1 | .243* | .581** | .328** | .377** | .691** |
| | Sig. (2-tailed) | .000 | | .019 | .000 | .001 | .000 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 | 92 |
| X4.3 | Pearson Correlation | .334** | .243* | 1 | .349** | .583** | .393** | .671** |
| | Sig. (2-tailed) | .001 | .019 | | .001 | .000 | .000 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 | 92 |
| X4.4 | Pearson Correlation | .377** | .581** | .349** | 1 | .503** | .589** | .794** |
| | Sig. (2-tailed) | .000 | .000 | .001 | | .000 | .000 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 | 92 |
| X4.5 | Pearson Correlation | .333** | .328** | .583** | .503** | 1 | .638** | .778** |
| | Sig. (2-tailed) | .001 | .001 | .000 | .000 | | .000 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 | 92 |
| X4.6 | Pearson Correlation | .345** | .377** | .393** | .589** | .638** | 1 | .766** |
| | Sig. (2-tailed) | .001 | .000 | .000 | .000 | .000 | | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 | 92 |
| Total_X4 | Pearson Correlation | .654** | .691** | .671** | .794** | .778** | .766** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 92 | 92 | 92 | 92 | 92 | 92 | 92 |

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

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

Reliability Statistics

| Cronbach's | |
|------------|------------|
| Alpha | N of Items |
| .820 | 6 |

5. Variabel Kecenderungan Kecurangan (*Fraud*) (Y)

| | | Correlations | | | | | Total_Y |
|---------|---------------------|--------------|--------|--------|--------|--------|---------|
| | | Y.1 | Y.2 | Y.3 | Y.4 | Y.5 | Total_Y |
| Y.1 | Pearson Correlation | 1 | .357** | .354** | .300** | .383** | .731** |
| | Sig. (2-tailed) | | .000 | .001 | .004 | .000 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |
| Y.2 | Pearson Correlation | .357** | 1 | .343** | .258* | .265* | .641** |
| | Sig. (2-tailed) | .000 | | .001 | .013 | .011 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |
| Y.3 | Pearson Correlation | .354** | .343** | 1 | .293** | .429** | .703** |
| | Sig. (2-tailed) | .001 | .001 | | .005 | .000 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |
| Y.4 | Pearson Correlation | .300** | .258* | .293** | 1 | .347** | .643** |
| | Sig. (2-tailed) | .004 | .013 | .005 | | .001 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |
| Y.5 | Pearson Correlation | .383** | .265* | .429** | .347** | 1 | .693** |
| | Sig. (2-tailed) | .000 | .011 | .000 | .001 | | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |
| Total_Y | Pearson Correlation | .731** | .641** | .703** | .643** | .693** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |

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

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

| Reliability Statistics | |
|------------------------|------------|
| Cronbach's Alpha | N of Items |
| .711 | 5 |



Lampiran 05. Hasil Analisis Deskriptif

HASIL ANALISIS DESKRIPTIF

| Descriptive Statistics | | | | | |
|------------------------|----|---------|---------|-------|----------------|
| | N | Minimum | Maximum | Mean | Std. Deviation |
| X1 | 92 | 16 | 30 | 23.75 | 4.078 |
| X2 | 92 | 12 | 28 | 22.53 | 4.399 |
| X3 | 92 | 12 | 25 | 20.25 | 3.044 |
| X4 | 92 | 16 | 28 | 23.24 | 3.395 |
| Y | 92 | 6 | 16 | 11.91 | 2.626 |
| Valid N (listwise) | 92 | | | | |



Lampiran 06. Hasil Uji Asumsi Klasik

HASIL UJI ASUMSI KLASIK

1. Hasil Uji Normalitas Data

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|----------------------------------|----------------|----------------------------|
| N | | 92 |
| Normal Parameters ^{a,b} | Mean | .0000000 |
| | Std. Deviation | 1.32683758 |
| Most Extreme Differences | Absolute | .072 |
| | Positive | .072 |
| | Negative | -.066 |
| Test Statistic | | .072 |
| Asymp. Sig. (2-tailed) | | .200 ^{c,d} |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

2. Hasil Uji Multikolinieritas

| | | Coefficients ^a | |
|-------|----|---------------------------|-------|
| | | Collinearity Statistics | |
| Model | | Tolerance | VIF |
| 1 | X1 | .599 | 1.670 |
| | X2 | .618 | 1.617 |
| | X3 | .484 | 2.065 |
| | X4 | .462 | 2.166 |

a. Dependent Variable: Y

3. Hasil Uji Heteroskedastisitas

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized | t | Sig. |
|-------|------------|-----------------------------|------------|----------------------|--------|------|
| | | B | Std. Error | Coefficients Beta | | |
| 1 | (Constant) | -1.449 | 1.353 | | -1.071 | .287 |
| | X1 | -.010 | .023 | -.056 | -.436 | .664 |
| | X2 | .022 | .021 | .132 | 1.048 | .298 |
| | X3 | .062 | .035 | .251 | 1.764 | .081 |
| | X4 | .044 | .032 | .202 | 1.386 | .169 |

a. Dependent Variable: ABS



Lampiran 07. Hasil Analisis Regresi Ganda

HASIL ANALISIS REGRESI GANDA

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .863 ^a | .745 | .733 | 1.357 |

a. Predictors: (Constant), X4, X2, X1, X3

ANOVA^a

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|--------|-------------------|
| 1 | Regression | 467.099 | 4 | 116.775 | 63.415 | .000 ^b |
| | Residual | 160.205 | 87 | 1.841 | | |
| | Total | 627.304 | 91 | | | |

a. Dependent Variable: Y

b. Predictors: (Constant), X4, X2, X1, X3

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 12.181 | 2.604 | | 4.677 | .000 |
| | X1 | .250 | .045 | .389 | 5.552 | .000 |
| | X2 | .106 | .041 | .177 | 2.574 | .012 |
| | X3 | -.218 | .067 | -.252 | -3.241 | .002 |
| | X4 | -.180 | .062 | -.233 | -2.923 | .004 |

a. Dependent Variable: Y

RIWAYAT HIDUP



Luh Budayani Sri Maherni adalah anak pertama dari tiga bersaudara yang lahir di Bebetin pada tanggal 20 Januari 1999. Penulis lahir dari pasangan suami istri Komang Merta Sari dan Luh Sukrami. Penulis berkebangsaan Indonesia dan memeluk agama Hindu. Saat ini penulis beralamat di Banjar Dinas Kusia, Desa Bebetin, Kecamatan Sawan, Kabupaten Buleleng, Provinsi Bali. Penulis memulai pendidikan sekolah dasar pada tahun 2005 di SD Negeri 4 Bebetin dan lulus pada tahun 2011. Kemudian penulis melanjutkan pendidikan menengah pertama di SMP Negeri 1 Sawan pada tahun 2011 dan lulus pada tahun 2014. Penulis melanjutkan ke jenjang berikutnya yaitu di SMK Negeri 1 Sawan dengan mengambil jurusan Akuntansi dan lulus pada tahun 2017. Selanjutnya, mulai tahun 2017 penulis melanjutkan ke perguruan tinggi sebagai mahasiswa program studi S1 Akuntansi di Universitas Pendidikan Ganesha.

