

LAMPIRAN

Lampiran 1

Jadwal Penelitian

Tahapan Penelitian	Juli 2022	Agustus 2022	September 2022	Oktober 2022	November 2022	Desember 2022	Januari 2023	Februari 2023
Rancangan Awal Proposal Tesis	■							
Bimbingan Proposal tesis		■	■					
Ujian Proposal Tesis		■	■	■				
Pengumpulan, Pengolahan Data dan Bimbingan Tesis		■	■	■	■			
Penyusunan Naskah dan Draft Artikel Tesis			■	■	■	■		
Uji Kelayakan Tesis							■	
Ujian Tesis							■	■
Pasca Ujian Tesis								■

Lampiran 2

Kuesioner Penelitian

Kepada Yth :
Bapak/Ibu Responden
di
Tempat

Dengan hormat,
Saya yang bertanda tangan di bawah ini :

Nama : Putu Candra Ardiana Putra
NIM : 2129141021
Asal Universitas : Universitas Pendidikan Ganesha
Prodi : Pasacasarjana Akuntansi Universitas Pendidikan Ganesha

Saat ini saya sedang melakukan penelitian dengan judul "**Pengaruh Potensi *Rush Money* Dan *Fraud* Pada Kebutuhan Jasa Audit Eksternal Di Lembaga Perkreditan Desa Dengan Idealisme Pimpinan Sebagai Variabel Moderasi.**

Sehubungan dengan hal tersebut, saya mohon kesediaan Bapak/Ibu/saudara/i untuk berpartisipasi dalam penelitian ini dengan mengisi kuisisioner yang terlampir. Jawaban yang Bapak/Ibu/saudara/i berikan tidak dinilai dari benar atau salah. Saya harapkan jawaban yang diberikan sesuai dengan kondisi sebenarnya karena menentukan kevalidan dalam penelitian ini. Sesuai dengan etika dalam penelitian, data yang saya peroleh akan dijamin kerahasiaannya dan digunakan semata-mata untuk kepentingan penelitian.

Demikian untuk maklum, atas perhatian dan kesediaan Bapak/Ibu/saudara/i meluangkan waktu membantu mengisi kuesioner ini saya ucapkan terima kasih.

Hormat Saya,

Putu Candra Ardiana Putra

I. Deskripsi Responden

Bagian ini menyatakan tentang identitas responden:

1. Nama Responden :
2. Jenis Kelamin : Laki-Laki / Perempuan*)
3. Usia : < 25 tahun 25 – 35 tahun
 35 – 45 tahun > 45 tahun...*)
4. Nama LPD Tempat Bekerja :
5. Lama Bekerja di LPD : < 1 tahun > 1 – 2 tahun
 > 2 - 3 tahun > 3 - 4 tahun
 > 4 - 5 tahun > 5 tahun ...*)

*Lingkari yang sesuai

II. Petunjuk Pengisian

Pilihlah salah satu alternatif jawaban untuk setiap pernyataan berdasarkan pendapat anda dengan membubuhkan tanda (√) atau (X). Setiap pernyataan terdiri dari 5 pilihan jawaban:

1. SS : apabila Anda berpendapat SANGAT SETUJU (SS) dengan pernyataan tersebut.
2. S : apabila Anda berpendapat SETUJU (S) dengan pernyataan tersebut.
3. KS : apabila Anda berpendapat KURANG SETUJU (KS) dengan pernyataan tersebut.
4. TS : apabila Anda berpendapat TIDAK SETUJU (TS) dengan pernyataan tersebut.
5. STS : apabila Anda berpendapat SANGAT TIDAK SETUJU (STS) dengan pernyataan tersebut.

DAFTAR PERNYATAAN

A. Potensi *Rush Money*

No	Pernyataan	SS	S	KS	TS	STS
1	Nasabah memutuskan menarik semua uang di rekening karena diserang rasa panik dan resah yang berlebihan terhadap kondisi LPD.					
2	Keinginan menarik uang disebabkan karena informasi <i>hoax</i> tentang ajakan <i>rush money</i> di media sosial, <i>broadcast</i> di aplikasi pesan instan, dan lainnya.					
3	Nasabah melakukan <i>rush money</i> karena beranggapan LPD tidak mampu mengelola dana nasabah dengan baik, terutama dalam situasi genting.					
4	Kehadiran pihak-pihak provokator bisa memicu terjadinya <i>rush money</i> .					
5	Informasi atau kabar yang tersebar, disisipi pesan untuk tujuan tertentu.					
6	Banyak orang menarik dananya besar-besaran secara serentak karena memburuknya kondisi perekonomian di suatu negara.					
7	Nasabah berpikir lembaga tempat menyimpan dana pasti akan bangkrut. Daripada nantinya uang hilang atau ludes, lebih baik semua uang ditarik dengan segera dari rekening.					

B. Potensi *Fraud*

No	Pernyataan	SS	S	KS	TS	STS
1	Suatu hal yang wajar di instansi saya, apabila ditemukan pengeluaran tanpa dokumen pendukung.					
2	Suatu hal yang wajar di instansi saya, apabila pencatatan bukti transaksi dilakukan tanpa otorisasi dari pihak yang berwenang.					
3	Suatu hal yang wajar di instansi saya, menggunakan kwitansi kosong atas pembelian perlengkapan kantor.					
4	Di instansi saya, sering terjadi dana nasabah baik berupa simpanan atau pembayaran kredit tidak disetor ke kas LPD, namun digunakan untuk kepentingan pribadi.					
5	Di instansi saya, penyaluran kredit di LPD diberikan kepada masyarakat sesuai dengan ketentuan Peraturan Daerah dan SOP yang berlaku di LPD.					
6	Di instansi saya, tindakan penggelembungan (<i>mark-up</i>) harga pengadaan aset tetap dan inventaris LPD merupakan hal yang wajar.					
7	Dalam penyaluran kredit kepada masyarakat, terdapat pemotongan dana pencairan kredit sebagai pengganti 'uang lelah' yang tidak tertuang dalam perjanjian kredit.					

C. Idealisme Pimpinan

No	Pernyataan	SS	S	KS	TS	STS
1	Seseorang pemimpin harus memastikan terlebih dahulu bahwa perbuatan yang dilakukan tidak pernah secara sengaja merugikan orang lain.					
2	Adanya suatu tindakan yang dapat merugikan orang lain adalah selalu salah, walaupun tindakan tersebut memberikan keuntungan atau kebaikan bagi kita.					
3	Seorang pemimpin seharusnya tidak boleh menyakiti dan merugikan orang lain baik secara fisik maupun psikologis.					
4	Seorang pemimpin seharusnya tidak boleh melakukan tindakan yang mungkin mengancam kehormatan, keselamatan dan kesejahteraan orang lain.					
5	Jika suatu perbuatan dapat merugikan atau menyakiti orang lain yang tidak bersalah, maka perbuatan itu tidak boleh dilakukan.					
6	Memutuskan suatu tindakan dengan menyeimbangkan antara dampak positif dan dampak negatif yang akan didapat, adalah perilaku yang tidak bermoral.					
7	Martabat dan kesejahteraan orang seharusnya menjadi perhatian paling utama dalam suatu masyarakat.					

8	Mengorbankan kesejahteraan orang lain adalah hal yang seharusnya tidak dilakukan.					
9	Tindakan bermoral adalah tindakan yang sesuai dengan tindakan-tindakan yang sifatnya ideal.					

D. Kebutuhan Jasa Audit Eksternal

No	Penyataan	SS	S	KS	TS	STS
1	Ketidaksesuaian penyusunan laporan keuangan LPD dengan Peraturan Daerah dan SOP dapat diminimalisir dengan dilakukan audit oleh pihak eksternal.					
2	Menggunakan jasa audit eksternal untuk memperoleh keyakinan akan pertanggungjawaban (<i>accountable</i>) pimpinan dan pegawai LPD atas hasil dari kegiatan operasional yang telah dilakukan pada periode tertentu.					
3	Melalui audit eksternal dapat meningkatkan transparansi yang positif serta dapat menunjang kinerja pengelolaan keuangan LPD.					
4	Hasil audit eksternal sebagai sumber penyedia informasi yang bertanggung jawab.					
5	Laporan keuangan yang diaudit mempunyai dampak menguntungkan bagi efisiensi dan integritas karyawan, karena apa yang					

	dikerjakan dan dilaporkan oleh karyawan masih belum teruji keakuratan dan kewajarannya.					
6	Dilakukannya audit eksternal secara tidak langsung mampu meningkatkan pengetahuan dan kemampuan dalam mengelola keuangan LPD yang harus dimiliki oleh setiap pimpinan dan pegawai.					
7	Dengan menggunakan audit eksternal saya merasa bahwa pekerjaan saya dapat dipertanggungjawabkan.					



Lampiran 3 Tabulasi Data Penelitian

No	Potensi <i>Rush Money</i> (X1)								Potensi <i>Fraud</i> (X2)							
	X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1	X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2
1	3	3	4	5	4	5	5	29	2	2	2	3	2	2	2	15
2	4	4	4	4	4	4	4	28	2	2	1	2	2	1	2	12
3	4	4	4	4	4	4	4	28	2	2	1	2	2	1	2	12
4	3	3	3	5	5	5	3	27	1	1	1	3	3	2	3	14
5	4	4	4	4	4	4	4	28	2	2	2	2	2	1	2	13
6	3	4	4	4	4	4	3	26	2	1	1	2	2	2	2	12
7	4	4	4	5	4	5	4	30	2	1	1	3	2	2	3	14
8	3	4	4	4	4	3	4	26	2	2	2	2	2	2	2	14
9	5	5	5	5	5	5	5	35	1	1	1	1	1	1	1	7
10	3	3	3	3	3	3	3	21	3	3	3	3	3	3	3	21
11	4	4	4	4	5	4	5	30	1	1	2	2	2	2	2	12
12	5	3	3	4	3	3	3	24	3	3	2	3	2	3	3	19
13	4	4	4	4	4	4	4	28	2	2	2	2	2	2	2	14
14	4	4	4	4	4	4	4	28	2	2	2	2	2	2	2	14
15	4	4	4	4	4	4	4	28	2	2	2	2	2	2	2	14
16	4	3	3	3	3	4	4	24	3	2	3	3	3	3	3	20
17	4	4	3	3	3	3	4	24	3	2	3	3	3	2	3	19
18	5	5	4	4	4	4	5	31	2	1	2	2	2	1	2	12
19	3	3	3	3	3	3	3	21	3	3	3	3	3	3	3	21
20	5	5	5	5	5	5	3	33	1	3	3	1	1	1	1	11
21	3	4	4	4	4	4	4	27	2	2	2	2	2	2	2	14
22	5	4	4	5	5	5	4	32	2	2	1	2	1	2	2	12
23	3	3	3	3	3	3	3	21	3	3	3	3	3	3	3	21
24	4	3	3	4	3	3	3	23	3	3	2	3	2	3	3	19
25	3	4	3	4	4	4	3	25	3	3	1	3	2	2	3	17
26	5	5	5	5	5	5	5	35	1	1	1	1	1	1	1	7
27	5	4	3	4	3	4	4	27	3	2	2	3	2	2	3	17
28	3	3	3	3	3	3	3	21	3	3	3	3	3	3	3	21
29	5	4	4	4	4	4	4	29	3	2	3	3	3	2	3	19
30	4	4	4	4	4	4	4	28	1	2	1	1	2	2	1	10
31	4	4	4	3	3	3	3	24	3	2	3	3	2	2	3	18
32	5	5	5	5	5	5	5	35	1	1	1	1	1	1	1	7
33	3	4	3	4	4	3	4	25	3	2	3	3	3	2	3	19
34	4	4	4	4	4	5	5	30	1	1	1	1	2	1	1	8
35	4	4	4	4	3	4	4	27	2	2	2	2	3	2	2	15
36	5	4	4	4	4	4	4	29	2	2	2	2	2	2	2	14
37	3	3	3	3	3	3	3	21	3	3	3	3	3	3	3	21
38	5	5	5	5	5	5	5	35	2	1	2	2	2	1	2	12
39	4	4	4	4	4	3	4	27	2	2	2	2	2	2	2	14

No	Potensi <i>Rush Money</i> (X1)								Potensi <i>Fraud</i> (X2)							
	X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1	X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2
40	4	4	4	4	4	4	4	28	2	2	2	2	2	2	2	14
41	3	3	3	3	3	3	4	22	2	2	2	2	2	2	2	14
42	3	3	3	3	3	3	4	22	3	3	3	3	3	3	3	21
43	5	4	4	5	4	5	4	31	2	1	2	2	1	1	2	11
44	3	3	3	3	3	3	3	21	3	3	3	3	3	3	3	21
45	5	5	5	5	5	5	5	35	1	1	1	1	1	1	1	7
46	3	3	3	3	3	3	3	21	2	2	2	2	2	2	2	14
47	3	3	4	4	4	4	4	26	3	3	3	3	3	3	3	21
48	3	3	3	3	3	3	3	21	2	3	2	2	2	3	2	16
49	2	2	2	2	2	2	2	14	2	2	2	2	2	2	2	14
50	3	3	3	3	3	3	4	22	1	2	1	1	1	2	1	9
51	3	3	3	3	3	3	3	21	2	3	2	2	2	3	2	16
52	3	3	3	3	3	3	3	21	3	3	3	3	3	3	3	21
53	4	3	4	3	3	3	4	24	2	2	3	2	2	2	2	15
54	2	2	2	2	2	2	2	14	2	2	2	2	2	2	2	14
55	3	3	3	3	3	3	5	23	2	2	2	3	2	2	2	15
56	5	5	5	5	5	5	5	35	2	2	3	3	2	2	2	16
57	4	4	5	4	5	4	4	30	3	3	1	1	1	3	3	15
58	4	4	4	4	4	4	4	28	2	1	1	2	3	3	2	14
59	3	3	4	5	4	5	5	29	3	2	2	3	3	2	3	18
60	3	4	4	4	4	4	3	26	2	2	2	2	2	2	2	14
61	4	4	4	4	4	4	4	28	2	2	1	2	1	1	2	11
62	3	3	3	5	5	5	3	27	3	1	1	3	3	3	3	17
63	4	4	4	4	4	4	5	29	2	2	2	2	2	2	2	14
64	3	4	4	4	4	4	4	27	2	1	1	2	2	2	2	12
65	4	4	4	5	4	5	3	29	3	2	2	3	3	2	3	18
66	3	4	4	4	4	3	4	26	2	2	2	2	2	2	2	14
67	5	5	5	5	5	5	5	35	1	1	1	1	1	1	1	7
68	3	3	3	3	3	3	4	22	3	3	3	3	3	3	3	21
69	4	4	4	4	5	4	5	30	2	2	2	2	2	2	2	14
70	5	3	3	4	3	3	3	24	2	3	2	3	3	3	2	18
71	4	4	4	4	4	4	4	28	2	2	2	2	2	2	2	14
72	4	4	4	4	4	4	4	28	2	2	2	2	2	2	2	14
73	4	4	4	4	4	4	4	28	2	2	2	2	2	2	2	14
74	4	3	3	3	3	4	4	24	3	3	3	3	3	2	3	20
75	4	4	3	3	3	3	4	24	3	3	3	3	3	3	3	21
76	5	5	4	4	4	4	5	31	2	2	2	2	2	2	2	14
77	3	3	3	3	3	3	3	21	3	3	3	3	3	3	3	21
78	5	5	5	5	5	5	3	33	1	1	1	1	1	3	1	9
79	4	4	4	4	4	4	4	28	2	2	2	2	2	2	2	14
80	5	4	4	5	5	5	5	33	2	2	1	1	2	2	1	11

No	Potensi <i>Rush Money</i> (X1)								Potensi <i>Fraud</i> (X2)							
	X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1	X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2
81	3	3	3	3	3	3	3	21	3	3	3	3	3	3	3	21
82	4	3	3	4	3	3	3	23	3	3	2	3	3	2	2	18
83	3	4	3	4	4	4	3	25	2	2	2	2	2	2	2	14
84	5	5	5	5	5	5	5	35	1	1	1	1	1	1	1	7
85	5	4	3	4	3	4	4	27	2	3	2	3	2	2	2	16
86	3	3	3	3	3	3	3	21	3	3	3	3	3	3	3	21
87	5	4	4	4	4	4	4	29	2	2	2	2	2	2	2	14
88	4	4	4	4	4	4	4	28	1	1	1	1	1	2	2	9
89	4	4	4	3	3	3	3	24	2	2	3	3	3	2	3	18
90	5	5	5	5	5	5	5	35	1	1	1	1	1	1	1	7
91	3	4	3	4	4	3	5	26	2	3	2	2	3	3	2	17
92	4	4	4	4	4	5	4	29	2	2	2	2	2	2	2	14
93	4	4	4	4	3	4	4	27	3	3	3	3	3	2	2	19
94	4	4	4	4	4	4	4	28	2	2	2	2	2	2	2	14
95	3	3	3	3	3	3	3	21	3	3	3	3	3	3	3	21
96	5	5	5	5	5	5	5	35	1	1	1	1	1	1	1	7
97	4	4	4	4	4	3	4	27	2	2	2	2	3	2	2	15
98	4	4	4	4	4	4	4	28	2	2	2	2	2	2	2	14
99	3	3	3	3	3	3	4	22	3	3	3	3	3	2	3	20
100	3	3	3	3	3	3	3	21	3	3	3	3	3	3	3	21
101	5	4	4	5	4	5	4	31	2	2	1	2	1	1	1	10
102	3	3	3	3	3	3	3	21	3	3	3	3	3	3	3	21
103	5	5	5	5	5	5	5	35	1	1	1	1	1	1	1	7
104	3	3	3	3	3	3	3	21	3	3	3	3	3	3	3	21
105	3	3	4	4	4	4	3	25	2	2	2	2	2	3	2	15
106	2	2	2	2	2	2	3	15	3	3	3	3	3	2	2	19
107	2	2	2	2	2	2	3	15	3	3	3	3	3	3	3	21
108	2	2	2	2	2	2	3	15	3	3	3	3	3	3	3	21
109	2	2	2	2	2	2	2	14	3	3	3	3	3	3	3	21
110	1	2	1	2	1	1	2	10	3	3	3	3	3	3	3	21
111	3	2	3	2	2	2	3	17	3	2	3	3	3	3	3	20
112	2	2	2	2	2	2	3	15	3	3	3	3	3	3	3	21
113	2	2	2	2	2	2	4	16	3	3	3	3	3	3	3	21
114	4	4	4	4	4	4	3	27	1	1	1	1	1	2	1	8
115	3	3	4	3	4	3	2	22	2	3	3	3	3	3	3	20
116	3	3	3	3	3	3	3	21	3	3	3	3	2	3	3	20
117	2	2	3	4	3	4	4	22	3	2	2	2	3	2	2	16
118	2	3	3	3	3	3	2	19	2	2	1	2	2	2	1	12
119	3	3	3	3	3	3	3	21	2	2	1	1	2	1	1	10
120	2	2	2	4	4	4	2	20	3	1	1	2	3	2	1	13
121	3	3	3	3	3	3	4	22	2	2	2	1	2	1	2	12

No	Potensi <i>Rush Money</i> (X1)								Potensi <i>Fraud</i> (X2)							
	X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1	X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2
122	2	3	3	3	3	3	3	20	2	1	1	2	2	2	1	11
123	3	3	3	4	3	4	2	22	3	1	1	2	3	2	1	13
124	2	3	3	3	3	2	3	19	1	2	2	2	2	2	2	13
125	4	4	4	4	4	4	4	28	1	1	1	1	1	1	1	7
126	2	2	2	2	2	2	3	15	3	2	2	2	3	2	2	16
127	3	3	3	3	4	3	4	23	2	2	1	1	2	1	1	10
128	4	2	2	3	2	2	2	17	3	1	1	2	2	2	1	12
129	3	3	3	3	3	3	3	21	2	2	2	2	2	2	2	14
130	3	3	3	3	3	3	4	22	2	2	2	2	2	2	2	14
131	3	3	3	3	3	3	3	21	2	2	2	2	2	2	2	14
132	2	1	1	1	1	2	2	10	2	2	2	2	3	2	2	15
133	3	3	2	2	2	2	3	17	3	2	1	2	3	2	1	14
134	4	4	3	3	3	3	4	24	2	1	1	1	2	1	1	9
135	2	2	2	2	2	2	2	14	3	3	3	3	3	3	3	21
136	2	2	3	4	3	4	4	22	1	2	2	2	3	2	2	14
137	3	3	3	3	3	3	3	21	2	2	1	2	2	1	1	11
138	3	3	3	3	3	3	3	21	2	2	1	1	2	1	1	10
139	2	2	2	4	4	4	2	20	3	1	1	2	3	2	1	13
140	3	3	3	3	3	3	4	22	2	2	2	1	2	1	2	12
141	3	3	3	3	3	3	3	21	2	1	1	2	2	2	1	11
142	3	3	3	4	3	4	2	22	3	1	1	2	3	2	1	13
143	1	2	2	1	2	1	1	10	1	2	2	2	2	2	2	13
144	5	5	5	5	5	5	5	35	1	1	1	1	1	1	1	7
145	3	3	3	3	3	3	4	22	3	2	2	2	3	2	2	16
146	4	4	4	4	5	4	5	30	2	2	1	1	2	1	1	10
147	4	3	3	4	3	3	3	23	3	1	1	2	2	2	1	12
148	4	4	4	4	4	4	4	28	2	2	1	1	2	1	1	10
149	3	3	3	5	5	5	3	27	3	1	1	2	3	2	1	13
150	4	4	4	4	4	4	5	29	2	2	2	1	2	1	2	12
151	5	4	4	4	4	4	5	30	2	1	1	2	2	2	1	11
152	4	4	4	5	4	5	3	29	3	1	1	2	3	2	1	13
153	3	4	4	4	4	3	4	26	1	2	2	2	2	2	2	13
154	5	5	5	5	5	5	5	35	1	1	1	1	1	1	1	7
155	3	3	3	3	3	3	4	22	3	2	2	2	3	2	2	16
156	4	4	4	4	5	4	5	30	2	2	1	1	2	1	1	10
157	5	3	3	4	3	3	3	24	3	1	1	2	2	2	1	12
158	4	4	4	4	4	4	4	28	2	2	2	2	2	2	2	14
159	4	4	4	4	4	4	5	29	2	2	2	2	2	2	2	14
160	4	4	4	4	4	4	4	28	2	2	2	2	2	2	2	14
161	4	3	3	3	3	4	4	24	2	2	2	2	3	2	2	15
162	4	4	3	3	3	3	4	24	3	2	1	2	3	2	1	14

No	Potensi <i>Rush Money</i> (X1)								Potensi <i>Fraud</i> (X2)							
	X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1	X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2
163	5	5	4	5	4	4	5	32	2	1	1	1	2	1	1	9
164	3	3	3	3	3	3	3	21	3	3	3	3	3	3	3	21
165	5	5	5	5	5	5	5	35	3	2	2	2	3	2	2	16
166	3	4	4	4	4	4	4	27	2	2	2	2	2	2	2	14
167	5	4	4	5	5	5	5	33	2	1	1	1	2	1	1	9
168	3	3	3	3	3	3	3	21	2	3	2	3	3	3	2	18
169	4	3	3	4	3	3	3	23	3	3	3	2	3	2	3	19
170	3	4	3	4	4	4	4	26	2	2	2	3	2	3	2	16
171	5	5	5	5	5	5	5	35	1	1	1	1	1	1	1	7
172	5	4	3	4	3	4	4	27	2	2	1	2	1	2	1	11
173	3	3	3	3	3	3	3	21	3	3	3	3	3	3	3	21
174	5	5	5	5	5	5	5	35	1	1	1	1	1	1	1	7
175	3	4	3	4	4	3	4	25	3	3	3	2	3	2	3	19
176	4	4	4	4	4	5	5	30	2	3	2	1	1	1	2	12
177	4	3	4	4	3	4	4	26	2	2	2	2	2	2	2	14
178	5	4	4	5	4	4	5	31	2	2	3	2	2	2	3	16
179	3	3	3	3	3	3	3	21	3	3	3	3	3	3	3	21
180	5	5	5	5	5	5	5	35	2	1	1	1	2	1	1	9
181	4	4	4	4	4	3	4	27	2	2	2	3	2	3	2	16
182	4	4	4	4	4	4	4	28	2	2	2	2	1	2	2	13
183	3	3	3	3	3	3	4	22	2	2	2	2	2	2	2	14
184	3	3	3	4	3	3	4	23	3	3	3	3	3	3	3	21
185	5	4	4	5	4	5	4	31	3	3	2	3	2	1	2	16
186	3	3	3	3	3	3	3	21	1	1	1	1	1	3	3	11
187	5	5	5	5	5	5	5	35	2	3	3	3	3	1	1	16
188	3	3	3	3	3	3	3	21	1	1	1	1	1	3	2	10
189	3	3	4	4	4	4	4	26	2	2	3	2	3	3	3	18
190	3	3	3	3	3	3	3	21	1	1	1	1	1	3	2	10
191	3	3	3	3	3	3	3	21	1	1	1	1	1	2	2	9
192	3	3	3	3	3	3	3	21	3	3	3	2	2	2	1	16
193	3	3	3	3	3	3	3	21	2	1	1	1	1	3	2	11
194	3	3	3	3	3	3	3	21	1	1	1	1	1	3	3	11
195	4	3	4	4	3	3	4	25	2	3	3	2	3	2	2	17
196	3	3	3	3	3	3	3	21	2	2	2	3	2	2	1	14
197	3	3	3	3	3	3	3	21	2	2	2	2	2	2	2	14
198	5	5	5	5	5	5	5	35	3	3	3	3	3	2	1	18
199	4	4	5	4	5	4	4	30	1	1	1	1	1	3	3	11
200	5	4	5	5	4	5	5	33	2	1	1	2	1	2	2	11
201	4	5	4	4	4	3	4	28	3	2	2	3	2	1	2	15
202	5	4	5	4	4	4	5	31	3	1	2	2	2	2	1	13
203	4	3	4	5	4	3	4	27	3	2	3	3	1	3	2	17

No	Potensi <i>Rush Money</i> (X1)								Potensi <i>Fraud</i> (X2)							
	X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1	X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2
204	4	4	4	4	4	4	4	28	3	2	3	2	3	2	2	17
205	3	3	3	4	3	3	3	22	3	3	2	3	3	3	3	20
206	4	3	4	5	4	3	4	27	3	2	3	3	1	3	2	17
207	3	3	3	4	3	4	3	23	3	3	2	3	3	3	3	20
208	5	4	5	5	4	5	5	33	1	1	2	2	1	2	1	10
209	5	4	5	4	4	4	5	31	3	1	2	2	2	2	1	13
210	4	4	4	4	4	3	4	27	3	2	3	2	3	2	2	17
211	4	4	3	3	3	4	3	24	2	3	3	2	3	2	3	18
212	4	4	3	4	4	3	4	26	3	3	1	2	2	2	3	16
213	5	3	5	5	3	5	5	31	3	1	3	3	3	3	1	17
214	4	4	4	5	4	3	5	29	1	2	3	2	2	2	2	14
215	4	4	4	4	4	4	4	28	2	2	2	2	2	2	2	14
216	4	3	3	4	3	4	3	24	2	3	2	3	3	2	3	18
217	4	4	3	4	3	3	4	25	1	3	1	3	3	2	3	16
218	5	5	4	5	4	4	5	32	1	2	1	1	2	1	2	10
Tota l	797	774	773	818	784	791	817	5554	480	441	424	463	479	452	442	318 1
Rer ata	3.66	3.55	3.55	3.75	3.60	3.63	3.75	3.64	2.20	2.02	1.94	2.12	2.20	2.07	2.03	2.08



Lanjutan Lampiran Tabulasi

No	Idealisme Pimpinan (Z)										Kebutuhan Audit Eksternal (Y)							
	Z1	Z2	Z3	Z4	Z5	Z6	Z7	Z8	Z9	Z	Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y
1	5	4	5	4	4	5	4	5	4	40	5	4	4	3	3	3	3	25
2	4	4	5	5	4	4	4	4	4	38	4	4	4	4	4	4	4	28
3	4	5	5	5	4	4	4	4	4	39	5	5	5	4	4	4	4	31
4	3	3	4	4	3	3	5	5	3	33	3	4	4	3	3	3	3	23
5	5	5	4	5	4	5	4	4	4	40	5	4	5	4	4	4	4	30
6	4	5	4	4	4	5	4	4	4	38	5	4	4	4	4	3	4	28
7	3	4	5	4	3	3	4	5	4	35	4	5	4	3	3	4	4	27
8	4	4	4	4	4	4	4	4	4	36	4	4	4	4	5	3	4	28
9	5	5	5	5	5	5	5	5	5	45	5	5	5	5	5	5	5	35
10	4	4	4	4	3	3	3	3	3	31	5	4	4	3	3	3	3	25
11	5	5	5	5	4	4	5	4	4	41	5	5	5	4	4	4	4	31
12	3	3	4	4	4	3	3	3	3	30	3	4	4	4	3	5	3	26
13	4	5	4	4	4	5	4	4	4	38	5	4	4	4	4	4	4	29
14	4	5	4	4	4	4	4	4	4	37	5	4	4	4	4	4	4	29
15	4	4	3	4	4	3	4	4	4	34	4	3	4	4	4	4	4	27
16	4	3	3	4	3	4	3	4	3	31	3	3	4	3	4	4	3	24
17	4	4	3	4	3	3	3	3	3	30	4	3	4	3	3	4	4	25
18	5	5	4	5	4	4	4	4	4	39	5	4	5	4	4	5	5	32
19	3	3	3	3	3	3	3	3	3	27	3	3	3	3	3	3	3	21
20	3	3	3	4	4	3	5	5	5	35	3	3	4	3	3	5	5	26
21	4	4	4	4	4	4	4	4	4	36	4	4	4	4	4	3	4	27
22	5	5	5	5	5	5	5	5	4	44	5	5	5	4	4	5	4	32
23	3	3	3	3	3	3	3	3	3	27	3	3	3	3	4	3	3	22
24	3	4	3	4	3	4	3	3	3	30	4	3	4	3	3	4	3	24
25	3	5	3	3	5	4	4	4	3	34	5	3	3	4	4	3	4	26
26	5	5	5	5	5	5	5	5	5	45	5	5	5	5	5	5	5	35
27	4	4	3	4	4	4	3	4	3	33	4	3	4	5	4	5	4	29
28	3	3	3	3	3	3	3	3	3	27	3	3	3	3	3	3	3	21
29	4	4	4	4	3	3	4	4	4	34	4	4	4	3	3	5	4	27
30	4	4	5	4	5	5	5	5	4	41	4	3	4	5	4	4	4	28
31	3	3	3	4	3	4	3	3	4	30	3	3	4	3	4	4	4	25
32	5	5	5	5	5	5	5	5	5	45	5	5	5	5	5	5	5	35
33	5	5	3	4	3	3	4	3	3	33	5	3	4	3	3	3	4	25
34	4	4	4	5	5	4	4	5	4	39	4	4	5	5	4	4	4	30
35	4	4	4	4	4	4	4	4	4	36	4	4	4	4	4	4	4	28
36	4	4	3	4	4	3	3	4	4	33	4	3	4	4	4	5	4	28
37	3	3	3	3	3	3	3	3	3	27	3	3	3	3	3	3	3	21
38	5	5	4	5	4	4	5	5	5	42	5	4	5	4	4	5	5	32
39	4	4	3	3	3	4	4	3	4	32	4	3	3	4	4	4	4	26

No	Idealisme Pimpinan (Z)										Kebutuhan Audit Eksternal (Y)							
	Z1	Z2	Z3	Z4	Z5	Z6	Z7	Z8	Z9	Z	Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y
40	4	4	4	4	4	4	4	4	4	36	4	4	4	5	4	4	4	29
41	4	4	4	4	4	4	3	3	3	33	4	4	4	4	4	3	3	26
42	3	3	3	3	3	3	3	3	3	27	3	3	3	3	3	3	3	21
43	4	5	4	5	5	5	4	5	4	41	5	4	5	4	5	5	4	32
44	3	3	3	3	3	3	3	3	3	27	3	3	3	3	3	3	3	21
45	5	5	5	5	5	5	5	5	5	45	5	5	5	5	5	5	5	35
46	3	3	3	3	4	4	3	3	3	29	3	3	3	4	4	3	3	23
47	3	3	3	3	3	3	4	4	4	30	4	4	4	4	4	3	3	26
48	4	4	3	3	4	4	3	3	3	31	4	3	3	4	4	3	3	24
49	4	4	4	4	4	4	3	3	3	33	4	4	4	4	4	3	3	26
50	4	4	4	4	5	5	3	3	3	35	4	4	4	5	5	3	3	28
51	3	3	3	3	4	4	3	3	3	29	3	3	3	4	4	3	3	23
52	3	3	3	3	3	3	3	3	3	27	3	3	3	3	3	3	3	21
53	4	4	3	4	4	4	3	3	4	33	4	3	4	4	4	4	3	26
54	4	4	4	4	4	4	4	4	3	35	4	4	4	5	4	3	3	27
55	5	5	4	4	5	4	5	5	3	40	5	4	4	4	4	3	3	27
56	4	4	4	4	5	4	5	5	5	40	4	4	4	5	4	5	5	31
57	3	3	3	3	3	4	4	4	5	32	3	3	3	3	4	4	4	24
58	4	4	3	3	4	3	4	4	4	33	4	3	3	4	3	4	4	25
59	5	5	4	4	3	3	4	5	4	37	5	4	4	3	3	3	3	25
60	4	4	4	4	4	4	4	4	4	36	4	4	4	4	4	3	4	27
61	4	5	5	5	4	4	4	4	4	39	5	5	5	4	4	4	4	31
62	3	3	4	4	3	3	5	5	3	33	3	4	4	3	3	3	3	23
63	5	5	4	5	4	5	4	4	4	40	5	4	5	4	4	4	4	30
64	4	4	4	4	4	4	4	4	4	36	5	4	4	4	4	3	4	28
65	3	4	4	4	3	3	4	4	4	33	4	5	4	3	3	4	4	27
66	4	4	5	4	5	5	4	5	4	40	4	4	4	4	5	3	4	28
67	5	5	5	5	5	5	5	5	5	45	5	5	5	5	5	5	5	35
68	4	5	4	4	3	3	3	3	3	32	5	4	4	3	3	3	3	25
69	5	5	5	5	5	5	5	5	4	44	5	5	5	4	4	4	4	31
70	3	3	4	4	4	3	3	3	3	30	3	4	4	4	3	3	3	24
71	4	5	4	4	5	4	5	5	4	40	5	4	4	4	4	4	4	29
72	4	4	4	4	4	4	4	4	4	36	5	4	4	4	4	4	4	29
73	4	4	3	4	4	3	4	3	4	33	4	3	4	4	4	4	4	27
74	4	3	3	4	3	4	3	4	3	31	3	3	4	3	4	4	3	24
75	4	4	3	4	3	3	3	3	3	30	4	3	4	3	3	4	4	25
76	5	5	4	5	5	4	4	4	4	40	5	4	5	4	4	5	5	32
77	3	3	3	3	3	3	3	3	3	27	3	3	3	3	3	3	3	21
78	3	3	3	4	4	3	4	4	5	33	3	3	5	3	3	5	5	27
79	4	4	4	4	4	4	4	4	4	36	4	4	4	4	4	4	4	28
80	5	5	5	5	4	4	5	5	4	42	5	5	5	4	4	5	4	32

No	Idealisme Pimpinan (Z)										Kebutuhan Audit Eksternal (Y)							
	Z1	Z2	Z3	Z4	Z5	Z6	Z7	Z8	Z9	Z	Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y
81	3	3	3	3	3	3	3	3	3	27	3	3	3	3	3	3	3	21
82	3	4	3	4	3	3	4	4	3	31	4	3	4	3	3	4	3	24
83	3	5	3	3	4	4	4	4	3	33	5	3	3	4	4	3	4	26
84	5	5	5	5	5	5	5	5	5	45	5	5	5	5	5	5	5	35
85	4	4	3	4	4	4	3	4	3	33	4	3	4	5	4	5	4	29
86	3	3	3	3	3	3	3	3	3	27	3	3	3	3	3	3	3	21
87	4	4	4	4	3	3	4	4	4	34	4	4	4	3	3	4	4	26
88	4	4	4	4	4	4	4	4	4	36	4	3	4	5	4	4	4	28
89	3	3	3	3	3	3	3	3	4	28	3	3	4	3	4	4	4	25
90	5	5	5	5	5	5	5	5	5	45	5	5	5	5	5	5	5	35
91	5	5	3	4	3	3	4	3	3	33	5	3	4	3	3	3	4	25
92	4	4	4	5	5	4	4	5	4	39	4	4	5	5	4	4	4	30
93	4	4	4	4	4	4	4	4	4	36	4	4	4	4	4	4	4	28
94	4	4	3	4	4	4	3	4	4	34	4	3	4	4	4	4	4	27
95	3	3	3	3	3	3	3	3	3	27	3	3	3	3	3	3	3	21
96	5	5	4	5	4	4	5	5	5	42	5	4	5	4	4	5	5	32
97	4	4	3	3	4	3	4	3	4	32	4	3	3	4	4	4	4	26
98	4	4	4	4	5	5	4	4	4	38	4	4	4	5	4	4	4	29
99	4	4	4	4	4	4	3	3	3	33	4	4	4	4	4	3	3	26
100	4	3	3	3	3	3	3	3	3	28	3	3	3	3	3	3	3	21
101	4	5	4	5	4	5	4	5	4	40	5	4	5	4	5	5	4	32
102	3	3	3	3	3	3	3	3	3	27	3	3	3	3	3	3	3	21
103	5	5	5	5	5	5	5	5	5	45	5	5	5	5	5	5	5	35
104	3	3	3	3	4	4	3	3	3	29	2	2	2	2	2	2	2	14
105	2	2	2	2	2	2	3	3	3	21	2	2	2	2	2	2	2	14
106	3	3	2	2	3	3	2	2	2	22	3	2	2	3	3	3	2	18
107	3	3	3	3	3	3	2	2	2	24	3	3	3	3	3	3	2	20
108	3	3	3	3	4	4	2	2	2	26	3	3	3	3	3	2	2	19
109	2	2	2	2	3	3	2	2	2	20	2	2	2	3	3	2	2	16
110	2	2	2	2	2	2	2	2	2	18	2	2	2	2	2	2	2	14
111	3	3	2	3	3	3	2	2	3	24	3	2	3	3	3	3	2	19
112	3	3	3	3	4	3	2	2	2	25	3	3	3	4	3	2	2	20
113	4	4	3	3	3	3	2	2	2	26	4	3	3	3	3	2	2	20
114	3	3	3	3	4	3	4	4	4	31	3	3	3	4	3	4	4	24
115	1	1	1	1	1	2	2	1	2	12	2	2	2	2	3	3	3	17
116	3	3	2	2	3	2	3	3	3	24	3	2	2	3	2	3	3	18
117	4	4	3	3	2	2	3	4	3	28	4	3	3	2	2	2	2	18
118	2	3	3	3	3	3	3	3	3	26	3	3	3	3	3	2	3	20
119	3	4	4	4	3	4	3	3	3	31	4	4	4	3	3	3	3	24
120	2	2	3	3	2	2	4	4	2	24	2	3	3	2	2	2	2	16
121	4	4	3	4	3	3	3	3	3	30	4	3	4	3	3	3	3	23

No	Idealisme Pimpinan (Z)										Kebutuhan Audit Eksternal (Y)							
	Z1	Z2	Z3	Z4	Z5	Z6	Z7	Z8	Z9	Z	Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y
122	3	4	3	3	3	3	3	3	3	28	4	3	3	3	3	2	3	21
123	2	3	4	3	2	2	3	4	3	26	3	4	3	2	2	3	3	20
124	3	3	3	3	3	3	3	3	3	27	3	3	3	3	4	2	3	21
125	4	4	4	4	4	4	4	4	4	36	4	4	4	4	4	4	4	28
126	3	4	3	3	2	2	2	2	2	23	4	3	3	3	4	3	2	22
127	4	4	4	4	3	3	4	3	3	32	4	4	4	4	4	4	3	27
128	2	2	3	3	3	2	2	2	2	21	2	3	3	2	2	3	2	17
129	3	4	3	3	3	4	3	3	3	29	4	3	3	3	4	4	3	24
130	3	4	3	3	3	3	3	3	3	28	4	3	3	4	4	4	3	25
131	3	3	2	3	3	3	3	3	3	26	3	2	3	3	3	3	3	20
132	3	2	2	3	2	3	2	3	2	22	2	2	3	3	2	2	2	16
133	3	3	2	3	2	2	2	2	2	21	3	2	3	3	3	2	3	19
134	4	4	3	4	3	3	3	3	3	30	4	3	4	4	4	3	4	26
135	2	2	2	2	2	2	2	2	2	18	2	2	2	2	2	2	2	14
136	4	3	4	3	3	4	3	4	3	31	4	3	3	4	3	4	2	23
137	3	3	4	4	3	3	3	3	3	29	3	3	3	3	3	4	3	22
138	3	4	4	4	3	3	3	3	3	30	4	4	4	3	4	4	3	26
139	1	1	2	2	1	1	2	2	1	13	2	3	3	2	2	2	2	16
140	4	4	3	4	3	3	3	3	3	30	4	3	4	4	4	3	3	25
141	3	4	3	3	3	3	3	3	3	28	4	3	3	3	4	3	3	23
142	2	3	4	3	2	2	3	4	3	26	3	4	3	2	3	4	3	22
143	3	3	3	3	3	3	3	3	3	27	3	3	3	3	3	3	3	21
144	5	5	5	5	5	5	5	5	5	45	4	4	4	4	4	4	4	28
145	4	5	4	4	3	3	3	3	3	32	2	2	3	2	2	2	3	16
146	5	5	5	5	4	4	5	4	4	41	4	4	4	4	4	4	3	27
147	3	3	4	4	4	3	3	3	3	30	2	3	3	2	2	3	2	17
148	4	5	5	5	4	4	4	4	4	39	5	5	5	4	5	5	4	33
149	3	3	4	4	3	3	5	5	3	33	3	4	4	3	3	5	3	25
150	5	5	4	5	4	4	4	4	4	39	5	4	5	5	5	4	4	32
151	4	5	4	4	4	4	4	4	4	37	5	4	4	5	5	5	4	32
152	3	4	5	4	3	3	4	5	4	35	4	5	4	3	4	5	4	29
153	4	4	4	4	4	5	4	3	4	36	4	4	4	4	4	4	4	28
154	5	5	5	5	5	5	5	5	5	45	5	5	5	5	5	5	5	35
155	4	5	4	4	3	3	3	3	3	32	5	4	4	4	4	4	3	28
156	5	5	5	5	4	4	5	4	4	41	5	5	5	5	5	5	4	34
157	3	3	4	4	4	3	3	3	3	30	3	4	4	3	3	4	3	24
158	4	5	4	4	4	4	4	4	4	37	5	4	4	4	4	4	4	29
159	4	5	4	4	4	4	4	4	4	37	5	4	4	5	5	5	4	32
160	4	4	3	4	4	4	4	4	4	35	4	3	4	4	4	4	4	27
161	4	3	3	4	3	4	3	4	3	31	3	3	4	4	3	3	3	23
162	4	4	3	4	3	3	3	3	3	30	4	3	4	4	4	3	4	26

No	Idealisme Pimpinan (Z)										Kebutuhan Audit Eksternal (Y)							
	Z1	Z2	Z3	Z4	Z5	Z6	Z7	Z8	Z9	Z	Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y
163	5	5	4	5	4	4	4	4	4	39	5	4	5	5	5	4	5	33
164	3	3	3	3	3	3	3	3	3	27	3	3	3	3	3	3	3	21
165	3	3	3	4	3	3	5	5	5	34	3	3	4	5	3	5	5	28
166	4	4	4	4	4	4	4	4	4	36	4	4	4	4	4	4	4	28
167	5	5	5	5	4	4	5	5	4	42	5	5	5	5	5	5	4	34
168	3	3	3	3	3	4	3	3	3	28	3	3	3	3	3	3	3	21
169	3	4	3	4	3	3	3	3	3	29	4	3	4	3	4	3	3	24
170	3	5	3	3	4	4	4	4	3	33	5	3	3	4	5	4	4	28
171	5	5	5	5	5	5	5	5	5	45	5	5	5	5	5	5	5	35
172	4	4	3	4	5	4	3	4	3	34	4	3	4	4	4	4	4	27
173	3	3	3	3	3	3	3	3	3	27	3	3	3	3	3	3	3	21
174	5	5	5	5	5	5	5	5	5	45	5	5	5	5	5	5	5	35
175	5	5	3	4	3	3	4	3	3	33	5	3	4	4	4	3	4	27
176	4	4	4	5	5	4	4	5	4	39	4	4	5	5	4	5	4	31
177	4	4	4	4	4	4	3	4	4	35	4	4	4	4	3	4	3	26
178	4	4	3	4	4	4	4	4	4	35	4	3	4	5	4	5	4	29
179	3	3	3	3	3	3	3	3	3	27	3	3	3	3	3	3	3	21
180	5	5	4	5	4	4	5	5	5	42	5	4	5	5	5	4	5	33
181	4	4	3	3	4	4	4	3	4	33	4	3	3	4	4	3	4	25
182	4	4	4	4	5	4	4	4	4	37	4	4	4	4	4	4	4	28
183	4	4	4	4	4	4	3	3	3	33	4	4	4	4	4	4	3	27
184	4	3	3	3	3	3	3	3	3	28	3	3	3	4	3	3	3	22
185	4	5	4	5	4	5	4	5	4	40	5	4	5	4	5	4	4	31
186	3	3	3	3	3	3	3	3	3	27	3	3	3	3	3	3	3	21
187	5	5	5	5	5	5	5	5	5	45	5	5	5	5	5	5	5	35
188	3	3	3	3	4	4	3	3	3	29	3	3	3	3	3	3	3	21
189	3	3	3	3	3	3	4	4	4	30	3	3	3	4	3	4	3	23
190	4	4	3	3	4	4	3	3	3	31	4	3	3	4	4	3	3	24
191	4	4	4	4	4	4	3	3	3	33	4	4	4	4	4	4	3	27
192	4	4	4	4	5	5	3	3	3	35	4	4	4	4	4	4	3	27
193	3	3	3	3	4	4	3	3	3	29	3	3	3	3	3	3	3	21
194	3	3	3	3	3	3	3	3	3	27	3	3	3	3	3	3	3	21
195	4	4	3	4	4	4	3	3	4	33	4	3	4	4	4	4	3	26
196	4	4	4	4	5	4	3	3	3	34	4	4	4	4	4	4	3	27
197	5	5	4	4	4	4	3	3	3	35	5	4	4	5	5	5	3	31
198	4	4	4	4	5	4	5	5	5	40	4	4	4	4	4	4	5	29
199	3	3	3	3	3	4	5	4	5	33	3	3	3	3	3	3	4	22
200	4	4	4	4	4	3	4	3	5	35	5	4	4	3	3	5	4	28
201	4	4	4	4	5	4	4	4	4	37	5	5	5	4	4	4	5	32
202	4	4	4	5	5	5	4	5	5	41	3	4	4	4	3	5	4	27
203	4	4	4	4	5	4	4	5	4	38	5	4	4	4	4	4	3	28

No	Idealisme Pimpinan (Z)										Kebutuhan Audit Eksternal (Y)							
	Z1	Z2	Z3	Z4	Z5	Z6	Z7	Z8	Z9	Z	Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y
204	4	4	4	4	5	4	4	5	4	38	5	4	4	4	4	4	4	29
205	4	4	4	4	5	3	3	4	3	34	4	3	4	4	4	3	3	25
206	4	4	4	4	5	4	4	5	4	38	3	3	4	3	4	4	3	24
207	4	4	4	4	5	3	3	4	3	34	4	3	4	3	3	3	3	23
208	4	4	4	4	4	3	4	3	5	35	5	4	5	4	4	5	4	31
209	4	4	4	5	5	5	4	5	5	41	3	3	3	3	3	5	4	24
210	4	4	4	4	5	4	4	5	4	38	5	4	4	3	3	4	4	27
211	5	4	5	5	4	5	3	4	3	38	4	4	4	4	4	4	4	28
212	4	4	4	5	5	4	4	4	3	37	5	5	5	4	4	4	4	31
213	4	4	4	4	4	3	3	3	5	34	3	4	4	3	3	5	3	25
214	4	4	4	4	4	5	4	3	4	36	5	4	4	4	4	4	4	29
215	4	4	3	4	4	4	4	4	4	35	4	3	4	4	4	4	4	27
216	4	3	3	4	3	4	3	4	3	31	3	3	4	3	4	4	3	24
217	4	4	3	4	3	3	3	3	3	30	4	3	4	3	3	4	4	25
218	5	5	4	5	4	4	4	4	4	39	5	4	5	4	4	5	5	32



Lampiran 4 Hasil Uji Validitas

Correlations

		X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	Potensi Rush Money (X1)
X1.1	Pearson Correlation	1	.588**	.444*	.399*	.296	.363*	.419*	.645**
	Sig. (2-tailed)		.001	.014	.029	.112	.049	.021	.000
	N	30	30	30	30	30	30	30	30
X1.2	Pearson Correlation	.588**	1	.805**	.491**	.636**	.506**	.546**	.819**
	Sig. (2-tailed)	.001		.000	.006	.000	.004	.002	.000
	N	30	30	30	30	30	30	30	30
X1.3	Pearson Correlation	.444*	.805**	1	.666**	.772**	.655**	.591**	.881**
	Sig. (2-tailed)	.014	.000		.000	.000	.000	.001	.000
	N	30	30	30	30	30	30	30	30
X1.4	Pearson Correlation	.399*	.491**	.666**	1	.804**	.864**	.381*	.828**
	Sig. (2-tailed)	.029	.006	.000		.000	.000	.038	.000
	N	30	30	30	30	30	30	30	30
X1.5	Pearson Correlation	.296	.636**	.772**	.804**	1	.802**	.450*	.852**
	Sig. (2-tailed)	.112	.000	.000	.000		.000	.012	.000
	N	30	30	30	30	30	30	30	30
X1.6	Pearson Correlation	.363*	.506**	.655**	.864**	.802**	1	.469**	.839**
	Sig. (2-tailed)	.049	.004	.000	.000	.000		.009	.000
	N	30	30	30	30	30	30	30	30
X1.7	Pearson Correlation	.419*	.546**	.591**	.381*	.450*	.469**	1	.695**
	Sig. (2-tailed)	.021	.002	.001	.038	.012	.009		.000
	N	30	30	30	30	30	30	30	30
Potensi Rush Money (X1)	Pearson Correlation	.645**	.819**	.881**	.828**	.852**	.839**	.695**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	
	N	30	30	30	30	30	30	30	30

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

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

Correlations

		X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	Potensi Fraud (X2)
X2.1	Pearson Correlation	1	.632**	.549**	.801**	.612**	.665**	.822**	.896**
	Sig. (2-tailed)		.000	.002	.000	.000	.000	.000	.000
	N	30	30	30	30	30	30	30	30
X2.2	Pearson Correlation	.632**	1	.554**	.382*	.295	.553**	.390*	.677**
	Sig. (2-tailed)	.000		.001	.037	.113	.002	.033	.000
	N	30	30	30	30	30	30	30	30
X2.3	Pearson Correlation	.549**	.554**	1	.412*	.578**	.506**	.413*	.714**
	Sig. (2-tailed)	.002	.001		.024	.001	.004	.023	.000
	N	30	30	30	30	30	30	30	30
X2.4	Pearson Correlation	.801**	.382*	.412*	1	.745**	.698**	.967**	.875**
	Sig. (2-tailed)	.000	.037	.024		.000	.000	.000	.000
	N	30	30	30	30	30	30	30	30
X2.5	Pearson Correlation	.612**	.295	.578**	.745**	1	.631**	.765**	.805**
	Sig. (2-tailed)	.000	.113	.001	.000		.000	.000	.000
	N	30	30	30	30	30	30	30	30
X2.6	Pearson Correlation	.665**	.553**	.506**	.698**	.631**	1	.707**	.834**
	Sig. (2-tailed)	.000	.002	.004	.000	.000		.000	.000
	N	30	30	30	30	30	30	30	30
X2.7	Pearson Correlation	.822**	.390*	.413*	.967**	.765**	.707**	1	.885**
	Sig. (2-tailed)	.000	.033	.023	.000	.000	.000		.000
	N	30	30	30	30	30	30	30	30
Potensi Fraud (X2)	Pearson Correlation	.896**	.677**	.714**	.875**	.805**	.834**	.885**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	
	N	30	30	30	30	30	30	30	30

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

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

Correlations

		Z1	Z2	Z3	Z4	Z5	Z6	Z7	Z8	Z9	Idealism e Pimpinan (Z)
Z1	Pearson Correlation	1	.677*	.573*	.761*	.511*	.685*	.433*	.394*	.544*	.790**
	Sig. (2-tailed)		.000	.001	.000	.004	.000	.017	.031	.002	.000
	N	30	30	30	30	30	30	30	30	30	30
Z2	Pearson Correlation	.677*	1	.502*	.598*	.615*	.686*	.437*	.301	.491*	.757**
	Sig. (2-tailed)	.000		.005	.000	.000	.000	.016	.106	.006	.000
	N	30	30	30	30	30	30	30	30	30	30
Z3	Pearson Correlation	.573*	.502*	1	.687*	.478*	.526*	.630*	.596*	.582*	.793**
	Sig. (2-tailed)	.001	.005		.000	.008	.003	.000	.001	.001	.000
	N	30	30	30	30	30	30	30	30	30	30
Z4	Pearson Correlation	.761*	.598*	.687*	1	.445*	.505*	.539*	.448*	.606*	.785**
	Sig. (2-tailed)	.000	.000	.000		.014	.004	.002	.013	.000	.000
	N	30	30	30	30	30	30	30	30	30	30
Z5	Pearson Correlation	.511*	.615*	.478*	.445*	1	.707*	.645*	.561*	.591*	.787**
	Sig. (2-tailed)	.004	.000	.008	.014		.000	.000	.001	.001	.000
	N	30	30	30	30	30	30	30	30	30	30
Z6	Pearson Correlation	.685*	.686*	.526*	.505*	.707*	1	.453*	.484*	.483*	.791**
	Sig. (2-tailed)	.000	.000	.003	.004	.000		.012	.007	.007	.000
	N	30	30	30	30	30	30	30	30	30	30
Z7	Pearson Correlation	.433*	.437*	.630*	.539*	.645*	.453*	1	.848*	.763*	.808**
	Sig. (2-tailed)	.017	.016	.000	.002	.000	.012		.000	.000	.000
	N	30	30	30	30	30	30	30	30	30	30

Z8	Pearson Correlation	.394*	.301	.596*	.448*	.561*	.484*	.848*	1	.695*	.750**
	Sig. (2-tailed)	.031	.106	.001	.013	.001	.007	.000		.000	.000
	N	30	30	30	30	30	30	30	30	30	30
Z9	Pearson Correlation	.544*	.491*	.582*	.606*	.591*	.483*	.763*	.695*	1	.805**
	Sig. (2-tailed)	.002	.006	.001	.000	.001	.007	.000	.000		.000
	N	30	30	30	30	30	30	30	30	30	30
Idealisme Pimpinan (Z)	Pearson Correlation	.790*	.757*	.793*	.785*	.787*	.791*	.808*	.750*	.805*	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	
	N	30	30	30	30	30	30	30	30	30	30

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

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



Correlations

		Y1	Y2	Y3	Y4	Y5	Y6	Y7	Kebutuhan Audit Eksternal (Y)
Y1	Pearson Correlation	1	.574**	.592**	.471**	.442*	.131	.463*	.722**
	Sig. (2-tailed)		.001	.001	.009	.014	.490	.010	.000
	N	30	30	30	30	30	30	30	30
Y2	Pearson Correlation	.574**	1	.722**	.312	.337	.275	.368*	.702**
	Sig. (2-tailed)	.001		.000	.094	.069	.142	.045	.000
	N	30	30	30	30	30	30	30	30
Y3	Pearson Correlation	.592**	.722**	1	.476**	.426*	.593**	.570**	.849**
	Sig. (2-tailed)	.001	.000		.008	.019	.001	.001	.000
	N	30	30	30	30	30	30	30	30
Y4	Pearson Correlation	.471**	.312	.476**	1	.769**	.411*	.590**	.774**
	Sig. (2-tailed)	.009	.094	.008		.000	.024	.001	.000
	N	30	30	30	30	30	30	30	30

Y5	Pearson Correlation	.442*	.337	.426*	.769**	1	.169	.555**	.702**
	Sig. (2-tailed)	.014	.069	.019	.000		.371	.001	.000
	N	30	30	30	30	30	30	30	30
Y6	Pearson Correlation	.131	.275	.593**	.411*	.169	1	.588**	.618**
	Sig. (2-tailed)	.490	.142	.001	.024	.371		.001	.000
	N	30	30	30	30	30	30	30	30
Y7	Pearson Correlation	.463*	.368*	.570**	.590**	.555**	.588**	1	.795**
	Sig. (2-tailed)	.010	.045	.001	.001	.001	.001		.000
	N	30	30	30	30	30	30	30	30
Kebutuhan Audit Eksternal (Y)	Pearson Correlation	.722**	.702**	.849**	.774**	.702**	.618**	.795**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	
	N	30	30	30	30	30	30	30	30

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

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



Lampiran 5 Hasil Uji Reliabilitas

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded ^a	0	.0
	Total	30	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.898	7

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X1.1	23.3000	11.528	.499	.910
X1.2	23.4000	11.145	.750	.879
X1.3	23.5000	10.879	.834	.870
X1.4	23.2000	10.993	.759	.877
X1.5	23.3333	10.644	.787	.873
X1.6	23.2667	10.685	.767	.876
X1.7	23.4000	11.559	.580	.897

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded ^a	0	.0
	Total	30	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.912	7

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X2.1	12.7333	11.513	.848	.886
X2.2	12.8667	12.947	.562	.917
X2.3	12.9667	12.447	.597	.916
X2.4	12.5667	11.840	.822	.890
X2.5	12.7667	12.668	.739	.900
X2.6	12.9000	12.162	.768	.896
X2.7	12.6000	11.834	.836	.888

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded ^a	0	.0
	Total	30	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.921	9

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Z1	31.6667	20.989	.726	.911
Z2	31.4667	21.016	.680	.914
Z3	31.6333	20.516	.721	.912
Z4	31.4667	21.775	.730	.911
Z5	31.7667	21.289	.725	.911
Z6	31.7000	20.562	.721	.912
Z7	31.6667	20.851	.749	.909
Z8	31.5667	21.426	.679	.914
Z9	31.8667	21.568	.754	.910

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded ^a	0	.0
	Total	30	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.853	7

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Y1	23.1667	9.454	.585	.838
Y2	23.5333	9.775	.571	.839
Y3	23.2667	9.651	.789	.811
Y4	23.6333	9.620	.676	.823
Y5	23.6333	10.171	.593	.836
Y6	23.4333	10.116	.454	.858
Y7	23.5333	9.706	.712	.819

Lampiran 6 Hasil Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1.1	218	1.00	5.00	3.6560	.93867
X1.2	218	1.00	5.00	3.5505	.82570
X1.3	218	1.00	5.00	3.5459	.83705
X1.4	218	1.00	5.00	3.7523	.87627
X1.5	218	1.00	5.00	3.5963	.85458
X1.6	218	1.00	5.00	3.6284	.89778
X1.7	218	1.00	5.00	3.7477	.87232
Potensi Rush Money (X1)	218	10.00	35.00	25.4771	5.39943
X2.1	218	1.00	3.00	2.2018	.70912
X2.2	218	1.00	3.00	2.0229	.73392
X2.3	218	1.00	3.00	1.9450	.77798
X2.4	218	1.00	3.00	2.1239	.72371
X2.5	218	1.00	3.00	2.1972	.71365
X2.6	218	1.00	3.00	2.0734	.68164
X2.7	218	1.00	3.00	2.0275	.74312
Potensi Fraud (X2)	218	7.00	21.00	14.5917	4.04734
Z1	218	1.00	5.00	3.7523	.82200
Z2	218	1.00	5.00	3.8807	.85572
Z3	218	1.00	5.00	3.6193	.80149
Z4	218	1.00	5.00	3.8394	.79567
Z5	218	1.00	5.00	3.7202	.86384
Z6	218	1.00	5.00	3.6514	.81886
Z7	218	2.00	5.00	3.6147	.83039
Z8	218	1.00	5.00	3.6972	.89034
Z9	218	1.00	5.00	3.5505	.81446
Idealisme Pimpinan (Z)	218	12.00	45.00	33.3257	6.26153
Y1	218	2.00	5.00	3.9037	.88764
Y2	218	2.00	5.00	3.5596	.77912
Y3	218	2.00	5.00	3.8211	.77407
Y4	218	2.00	5.00	3.6789	.80758
Y5	218	2.00	5.00	3.6651	.77565
Y6	218	2.00	5.00	3.7110	.88196
Y7	218	2.00	5.00	3.5459	.80905
Kebutuhan Audit Eksternal (Y)	218	14.00	35.00	25.8853	4.79253
Valid N (listwise)	218				

Frequency Table

X1.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	2	.9	.9	.9
	2.00	18	8.3	8.3	9.2
	3.00	80	36.7	36.7	45.9
	4.00	71	32.6	32.6	78.4
	5.00	47	21.6	21.6	100.0
	Total	218	100.0	100.0	

X1.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	1	.5	.5	.5
	2.00	18	8.3	8.3	8.7
	3.00	85	39.0	39.0	47.7
	4.00	88	40.4	40.4	88.1
	5.00	26	11.9	11.9	100.0
	Total	218	100.0	100.0	

X1.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	2	.9	.9	.9
	2.00	15	6.9	6.9	7.8
	3.00	91	41.7	41.7	49.5
	4.00	82	37.6	37.6	87.2
	5.00	28	12.8	12.8	100.0
	Total	218	100.0	100.0	

X1.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	2	.9	.9	.9
	2.00	13	6.0	6.0	6.9
	3.00	66	30.3	30.3	37.2
	4.00	93	42.7	42.7	79.8
	5.00	44	20.2	20.2	100.0
	Total	218	100.0	100.0	

X1.5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	2	.9	.9	.9
	2.00	14	6.4	6.4	7.3
	3.00	87	39.9	39.9	47.2
	4.00	82	37.6	37.6	84.9
	5.00	33	15.1	15.1	100.0
	Total	218	100.0	100.0	

X1.6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	2	.9	.9	.9
	2.00	15	6.9	6.9	7.8
	3.00	86	39.4	39.4	47.2
	4.00	74	33.9	33.9	81.2
	5.00	41	18.8	18.8	100.0
	Total	218	100.0	100.0	

X1.7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	1	.5	.5	.5
	2.00	13	6.0	6.0	6.4
	3.00	72	33.0	33.0	39.4
	4.00	86	39.4	39.4	78.9
	5.00	46	21.1	21.1	100.0
	Total	218	100.0	100.0	

X2.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	37	17.0	17.0	17.0
	2.00	100	45.9	45.9	62.8
	3.00	81	37.2	37.2	100.0
	Total	218	100.0	100.0	

X2.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	56	25.7	25.7	25.7
	2.00	101	46.3	46.3	72.0
	3.00	61	28.0	28.0	100.0
	Total	218	100.0	100.0	

X2.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	72	33.0	33.0	33.0
	2.00	86	39.4	39.4	72.5
	3.00	60	27.5	27.5	100.0
	Total	218	100.0	100.0	

X2.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	45	20.6	20.6	20.6
	2.00	101	46.3	46.3	67.0
	3.00	72	33.0	33.0	100.0
	Total	218	100.0	100.0	

X2.5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	38	17.4	17.4	17.4
	2.00	99	45.4	45.4	62.8
	3.00	81	37.2	37.2	100.0
	Total	218	100.0	100.0	

X2.6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	43	19.7	19.7	19.7
	2.00	116	53.2	53.2	72.9
	3.00	59	27.1	27.1	100.0
	Total	218	100.0	100.0	

X2.7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	57	26.1	26.1	26.1
	2.00	98	45.0	45.0	71.1
	3.00	63	28.9	28.9	100.0
	Total	218	100.0	100.0	

Z1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	2	.9	.9	.9
	2.00	9	4.1	4.1	5.0
	3.00	68	31.2	31.2	36.2
	4.00	101	46.3	46.3	82.6
	5.00	38	17.4	17.4	100.0
	Total	218	100.0	100.0	

Z2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	2	.9	.9	.9
	2.00	7	3.2	3.2	4.1
	3.00	61	28.0	28.0	32.1
	4.00	93	42.7	42.7	74.8
	5.00	55	25.2	25.2	100.0
	Total	218	100.0	100.0	

Z3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	1	.5	.5	.5
	2.00	11	5.0	5.0	5.5
	3.00	88	40.4	40.4	45.9
	4.00	88	40.4	40.4	86.2
	5.00	30	13.8	13.8	100.0
	Total	218	100.0	100.0	

Z4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	1	.5	.5	.5
	2.00	7	3.2	3.2	3.7
	3.00	62	28.4	28.4	32.1
	4.00	104	47.7	47.7	79.8
	5.00	44	20.2	20.2	100.0
	Total	218	100.0	100.0	

Z5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	2	.9	.9	.9
	2.00	10	4.6	4.6	5.5
	3.00	78	35.8	35.8	41.3
	4.00	85	39.0	39.0	80.3
	5.00	43	19.7	19.7	100.0
	Total	218	100.0	100.0	

Z6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	1	.5	.5	.5
	2.00	12	5.5	5.5	6.0
	3.00	82	37.6	37.6	43.6
	4.00	90	41.3	41.3	84.9
	5.00	33	15.1	15.1	100.0
	Total	218	100.0	100.0	

Z7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2.00	15	6.9	6.9	6.9
	3.00	88	40.4	40.4	47.2
	4.00	81	37.2	37.2	84.4
	5.00	34	15.6	15.6	100.0
	Total	218	100.0	100.0	

Z8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	1	.5	.5	.5
	2.00	13	6.0	6.0	6.4
	3.00	84	38.5	38.5	45.0
	4.00	73	33.5	33.5	78.4
	5.00	47	21.6	21.6	100.0
	Total	218	100.0	100.0	

Z9

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	1	.5	.5	.5
	2.00	14	6.4	6.4	6.9
	3.00	95	43.6	43.6	50.5
	4.00	80	36.7	36.7	87.2
	5.00	28	12.8	12.8	100.0
	Total	218	100.0	100.0	

Y1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2.00	12	5.5	5.5	5.5
	3.00	61	28.0	28.0	33.5
	4.00	81	37.2	37.2	70.6
	5.00	64	29.4	29.4	100.0
	Total	218	100.0	100.0	

Y2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2.00	13	6.0	6.0	6.0
	3.00	96	44.0	44.0	50.0
	4.00	83	38.1	38.1	88.1
	5.00	26	11.9	11.9	100.0
	Total	218	100.0	100.0	

Y3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2.00	8	3.7	3.7	3.7
	3.00	64	29.4	29.4	33.0
	4.00	105	48.2	48.2	81.2
	5.00	41	18.8	18.8	100.0
	Total	218	100.0	100.0	

Y4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2.00	13	6.0	6.0	6.0
	3.00	78	35.8	35.8	41.7
	4.00	93	42.7	42.7	84.4
	5.00	34	15.6	15.6	100.0
	Total	218	100.0	100.0	

Y5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2.00	13	6.0	6.0	6.0
	3.00	75	34.4	34.4	40.4
	4.00	102	46.8	46.8	87.2
	5.00	28	12.8	12.8	100.0
	Total	218	100.0	100.0	

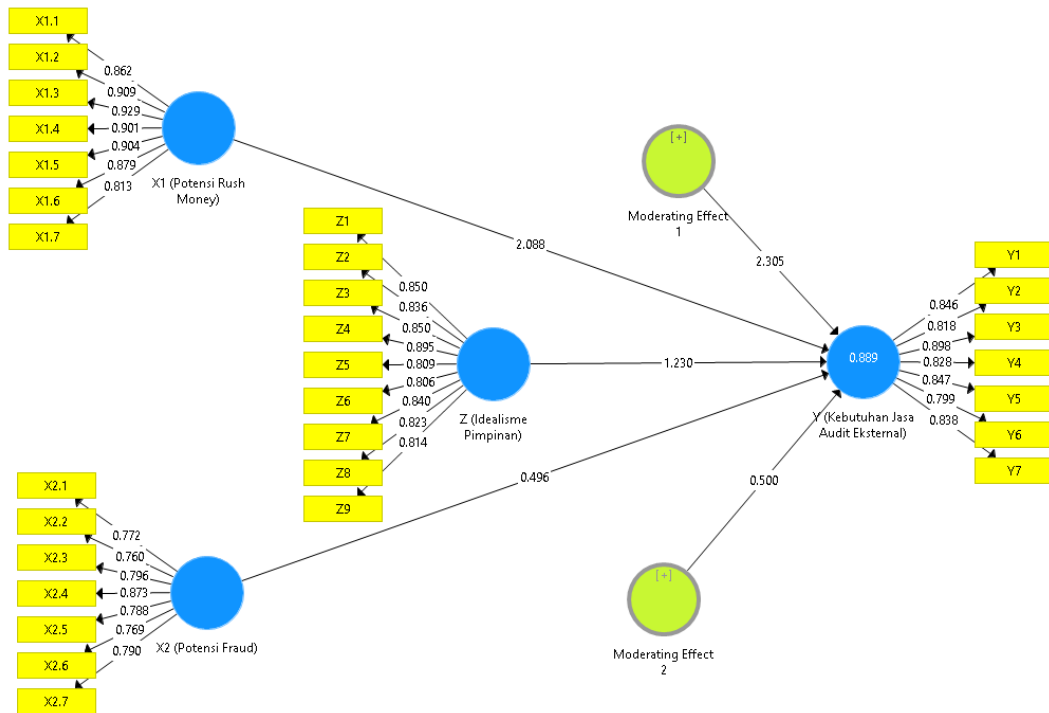
Y6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2.00	17	7.8	7.8	7.8
	3.00	74	33.9	33.9	41.7
	4.00	82	37.6	37.6	79.4
	5.00	45	20.6	20.6	100.0
	Total	218	100.0	100.0	

Y7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2.00	19	8.7	8.7	8.7
	3.00	86	39.4	39.4	48.2
	4.00	88	40.4	40.4	88.5
	5.00	25	11.5	11.5	100.0
	Total	218	100.0	100.0	

Lampiran 7 Hasil Uji PLS Alogarithm



Outer Loadings

	Moderating Effect 1	Moderating Effect 2	X1 (Potensi Rush Money)	X2 (Potensi Fraud)	Y (Kebutuhan Jasa Audit Eksternal)	Z (Idealisme Pimpinan)
X1.1			0.862			
X1.2			0.909			
X1.3			0.929			
X1.4			0.901			
X1.5			0.904			
X1.6			0.879			
X1.7			0.813			
X1.Z	1.000					
X2.1				0.772		
X2.2				0.760		
X2.3				0.796		
X2.4				0.873		
X2.5				0.788		
X2.6				0.769		
X2.7				0.790		
X2.Z		1.000				
Y1					0.846	
Y2					0.818	
Y3					0.898	
Y4					0.828	
Y5					0.847	
Y6					0.799	
Y7					0.838	
Z1						0.850
Z2						0.836
Z3						0.850
Z4						0.895
Z5						0.809

	Moderating Effect 1	Moderating Effect 2	X1 (Potensi Rush Money)	X2 (Potensi Fraud)	Y (Kebutuhan Jasa Audit Eksternal)	Z (Idealisme Pimpinan)
Z6						0.806
Z7						0.840
Z8						0.823
Z9						0.814

Latent Variable Covariances

	Moderating Effect 1	Moderating Effect 2	X1 (Potensi Rush Money)	X2 (Potensi Fraud)	Y (Kebutuhan Jasa Audit Eksternal)	Z (Idealisme Pimpinan)
Moderating Effect 1	1.000	-0.449	-0.984	0.547	-0.770	-0.867
Moderating Effect 2	-0.449	1.000	0.470	-0.981	0.539	0.470
X1 (Potensi Rush Money)	-0.984	0.470	1.000	-0.545	0.804	0.829
X2 (Potensi Fraud)	0.547	-0.981	-0.545	1.000	-0.602	-0.592
Y (Kebutuhan Jasa Audit Eksternal)	-0.770	0.539	0.804	-0.602	1.000	0.906
Z (Idealisme Pimpinan)	-0.867	0.470	0.829	-0.592	0.906	1.000

R Square

	R Square	R Square Adjusted
Y (Kebutuhan Jasa Audit Eksternal)	0.889	0.889

f Square

	Y (Kebutuhan Jasa Audit Eksternal)
Moderating Effect 1	6.209
Moderating Effect 2	0.231
X1 (Potensi Rush Money)	5.872
X2 (Potensi Fraud)	0.198
Y (Kebutuhan Jasa Audit Eksternal)	
Z (Idealisme Pimpinan)	21.964

Construct Reliability and Validity

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Moderating Effect 1	1.000	1.000	1.000	1.000
Moderating Effect 2	1.000	1.000	1.000	1.000
X1 (Potensi Rush Money)	0.954	0.956	0.962	0.785
X2 (Potensi Fraud)	0.903	0.921	0.922	0.629
Y (Kebutuhan Jasa Audit Eksternal)	0.930	0.931	0.944	0.705
Z (Idealisme Pimpinan)	0.946	0.948	0.954	0.699

Discriminant Validity Fornell-Larcker Criterion

	Moderating Effect 1	Moderating Effect 2	X1 (Potensi Rush Money)	X2 (Potensi Fraud)	Y (Kebutuhan Jasa Audit Eksternal)	Z (Idealisme Pimpinan)
Moderating Effect 1	1.000					
Moderating Effect 2	-0.549	1.000				
X1 (Potensi Rush Money)	-0.984	0.570	0.886			
X2 (Potensi Fraud)	0.547	-0.981	-0.545	0.793		
Y (Kebutuhan Jasa Audit Eksternal)	-0.770	0.539	0.804	-0.602	0.840	
Z (Idealisme Pimpinan)	-0.867	0.570	0.829	-0.592	0.906	0.836

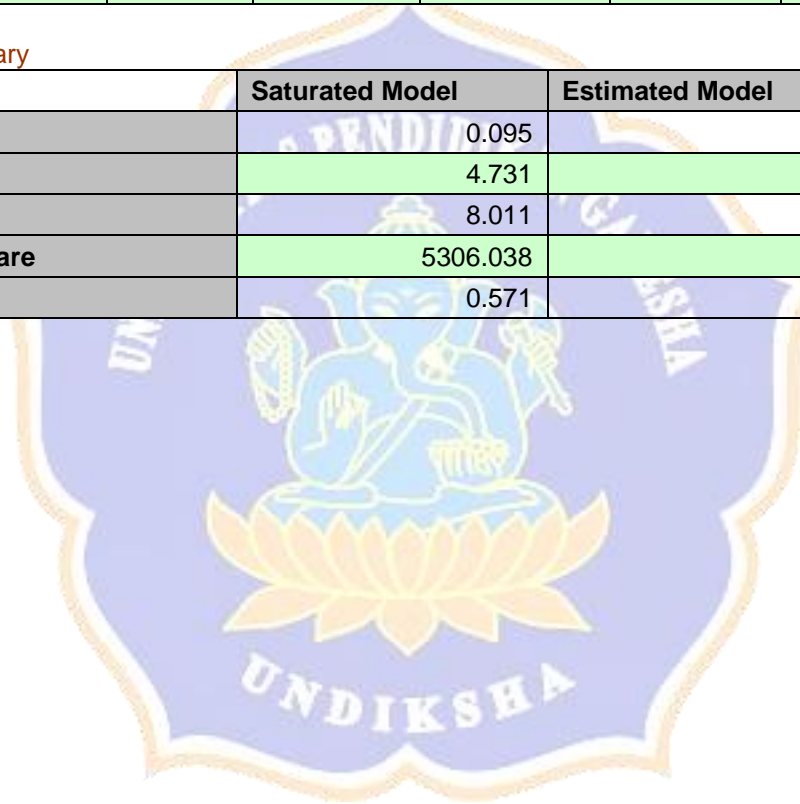
Cross Loadings

	Moderating Effect 1	Moderating Effect 2	X1 (Potensi Rush Money)	X2 (Potensi Fraud)	Y (Kebutuhan Jasa Audit Eksternal)	Z (Idealisme Pimpinan)
X1.1	-0.830	0.391	0.862	-0.444	0.711	0.689
X1.2	-0.872	0.469	0.909	-0.530	0.802	0.775
X1.3	-0.920	0.437	0.929	-0.510	0.709	0.754
X1.4	-0.894	0.385	0.901	-0.449	0.657	0.702
X1.5	-0.899	0.470	0.904	-0.532	0.690	0.732
X1.6	-0.877	0.429	0.879	-0.491	0.650	0.694
X1.7	-0.812	0.329	0.813	-0.419	0.739	0.781
X1.Z	1.000	-0.449	-0.984	0.547	-0.770	-0.867
X2.1	0.401	-0.761	-0.406	0.772	-0.466	-0.449
X2.2	0.429	-0.779	-0.420	0.760	-0.344	-0.372
X2.3	0.328	-0.828	-0.327	0.796	-0.338	-0.333
X2.4	0.388	-0.870	-0.389	0.873	-0.434	-0.425
X2.5	0.481	-0.761	-0.474	0.788	-0.513	-0.524
X2.6	0.517	-0.706	-0.524	0.769	-0.658	-0.615
X2.7	0.411	-0.780	-0.401	0.790	-0.420	-0.425
X2.Z	-0.449	1.000	0.470	-0.981	0.539	0.470
Y1	-0.575	0.376	0.598	-0.438	0.846	0.772
Y2	-0.632	0.458	0.632	-0.514	0.818	0.785
Y3	-0.709	0.477	0.727	-0.549	0.898	0.840
Y4	-0.544	0.457	0.575	-0.501	0.828	0.724
Y5	-0.516	0.474	0.556	-0.512	0.847	0.712
Y6	-0.730	0.448	0.774	-0.486	0.799	0.709
Y7	-0.820	0.479	0.864	-0.535	0.838	0.776
Z1	-0.657	0.314	0.627	-0.426	0.781	0.850
Z2	-0.631	0.379	0.617	-0.474	0.810	0.836

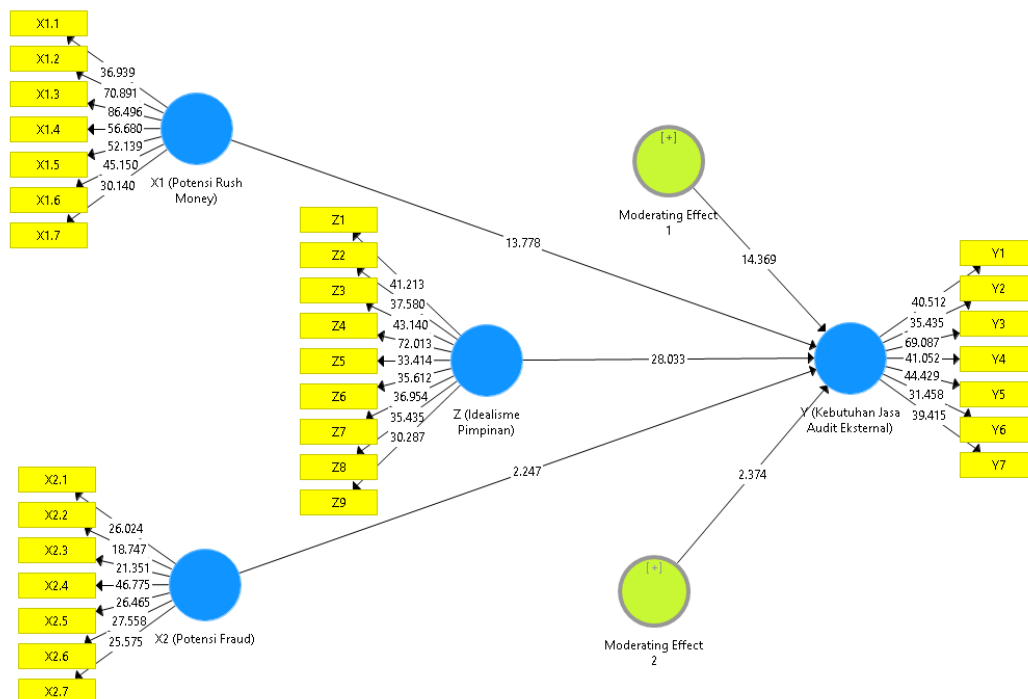
	Moderating Effect 1	Moderating Effect 2	X1 (Potensi Rush Money)	X2 (Potensi Fraud)	Y (Kebutuhan Jasa Audit Eksternal)	Z (Idealisme Pimpinan)
Z3	-0.671	0.440	0.623	-0.537	0.755	0.850
Z4	-0.741	0.455	0.717	-0.561	0.845	0.895
Z5	-0.631	0.328	0.586	-0.437	0.712	0.809
Z6	-0.602	0.353	0.554	-0.464	0.711	0.806
Z7	-0.873	0.453	0.850	-0.545	0.748	0.840
Z8	-0.829	0.362	0.781	-0.472	0.692	0.823
Z9	-0.902	0.445	0.897	-0.534	0.746	0.814

Fit Summary

	Saturated Model	Estimated Model
SRMR	0.095	0.095
d_ ULS	4.731	4.731
d_ G	8.011	8.011
Chi-Square	5306.038	5306.038
NFI	0.571	0.571



Lampiran 8 Hasil Uji PLS Bootstrapping



Path Coefficients
Mean, STDEV, T-Values, P-Values

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Moderating Effect 1 -> Y (Kebutuhan Jasa Audit Eksternal)	2.305	2.290	0.160	14.369	0.000
Moderating Effect 2 -> Y (Kebutuhan Jasa Audit Eksternal)	0.500	0.484	0.211	2.374	0.018
X1 (Potensi Rush Money) -> Y (Kebutuhan Jasa Audit Eksternal)	2.088	2.077	0.152	13.778	0.000
X2 (Potensi Fraud) -> Y (Kebutuhan Jasa Audit Eksternal)	0.496	0.480	0.221	2.247	0.025
Z (Idealisme Pimpinan) -> Y (Kebutuhan Jasa Audit Eksternal)	1.230	1.223	0.044	28.033	0.000

Outer Loadings

Mean, STDEV, T-Values, P-Values

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
X1.1 <- X1 (Potensi Rush Money)	0.862	0.862	0.023	36.939	0.000
X1.2 <- X1 (Potensi Rush Money)	0.909	0.909	0.013	70.891	0.000
X1.3 <- X1 (Potensi Rush Money)	0.929	0.930	0.011	86.496	0.000
X1.4 <- X1 (Potensi Rush Money)	0.901	0.900	0.016	56.680	0.000
X1.5 <- X1 (Potensi Rush Money)	0.904	0.903	0.017	52.139	0.000
X1.6 <- X1 (Potensi Rush Money)	0.879	0.878	0.019	45.150	0.000
X1.7 <- X1 (Potensi Rush Money)	0.813	0.813	0.027	30.140	0.000
X1.Z <- Moderating Effect 1	1.000	1.000	0.000		
X2.1 <- X2 (Potensi Fraud)	0.772	0.772	0.030	26.024	0.000
X2.2 <- X2 (Potensi Fraud)	0.760	0.756	0.041	18.747	0.000
X2.3 <- X2 (Potensi Fraud)	0.796	0.793	0.037	21.351	0.000
X2.4 <- X2 (Potensi Fraud)	0.873	0.872	0.019	46.775	0.000
X2.5 <- X2 (Potensi Fraud)	0.788	0.788	0.030	26.465	0.000
X2.6 <- X2 (Potensi Fraud)	0.769	0.772	0.028	27.558	0.000
X2.7 <- X2 (Potensi Fraud)	0.790	0.789	0.031	25.575	0.000
X2.Z <- Moderating Effect 2	1.000	1.000	0.000		
Y1 <- Y (Kebutuhan Jasa Audit Eksternal)	0.846	0.845	0.021	40.512	0.000
Y2 <- Y (Kebutuhan Jasa Audit Eksternal)	0.818	0.817	0.023	35.435	0.000
Y3 <- Y (Kebutuhan Jasa Audit Eksternal)	0.898	0.897	0.013	69.087	0.000
Y4 <- Y (Kebutuhan Jasa Audit Eksternal)	0.828	0.829	0.020	41.052	0.000
Y5 <- Y (Kebutuhan Jasa Audit Eksternal)	0.847	0.848	0.019	44.429	0.000
Y6 <- Y (Kebutuhan Jasa Audit Eksternal)	0.799	0.798	0.025	31.458	0.000
Y7 <- Y (Kebutuhan Jasa Audit Eksternal)	0.838	0.837	0.021	39.415	0.000
Z1 <- Z (Idealisme Pimpinan)	0.850	0.850	0.021	41.213	0.000
Z2 <- Z (Idealisme Pimpinan)	0.836	0.836	0.022	37.580	0.000
Z3 <- Z (Idealisme Pimpinan)	0.850	0.849	0.020	43.140	0.000

Z4 <- Z (Idealisme Pimpinan)	0.895	0.896	0.012	72.013	0.000
Z5 <- Z (Idealisme Pimpinan)	0.809	0.810	0.024	33.414	0.000
Z6 <- Z (Idealisme Pimpinan)	0.806	0.808	0.023	35.612	0.000
Z7 <- Z (Idealisme Pimpinan)	0.840	0.837	0.023	36.954	0.000
Z8 <- Z (Idealisme Pimpinan)	0.823	0.821	0.023	35.435	0.000
Z9 <- Z (Idealisme Pimpinan)	0.814	0.814	0.027	30.287	0.000

Outer Weights
Mean, STDEV, T-Values, P-Values

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
X1.1 <- X1 (Potensi Rush Money)	0.162	0.162	0.006	24.970	0.000
X1.2 <- X1 (Potensi Rush Money)	0.183	0.183	0.007	27.959	0.000
X1.3 <- X1 (Potensi Rush Money)	0.162	0.162	0.006	27.378	0.000
X1.4 <- X1 (Potensi Rush Money)	0.150	0.149	0.004	33.794	0.000
X1.5 <- X1 (Potensi Rush Money)	0.157	0.157	0.005	29.908	0.000
X1.6 <- X1 (Potensi Rush Money)	0.148	0.148	0.005	29.873	0.000
X1.7 <- X1 (Potensi Rush Money)	0.168	0.169	0.007	23.766	0.000
X1.Z <- Moderating Effect 1	1.000	1.000	0.000		
X2.1 <- X2 (Potensi Fraud)	0.185	0.185	0.020	9.339	0.000
X2.2 <- X2 (Potensi Fraud)	0.137	0.135	0.017	8.204	0.000
X2.3 <- X2 (Potensi Fraud)	0.135	0.134	0.015	8.823	0.000
X2.4 <- X2 (Potensi Fraud)	0.173	0.173	0.011	16.051	0.000
X2.5 <- X2 (Potensi Fraud)	0.204	0.204	0.018	11.109	0.000
X2.6 <- X2 (Potensi Fraud)	0.262	0.264	0.028	9.274	0.000
X2.7 <- X2 (Potensi Fraud)	0.167	0.168	0.018	9.168	0.000
X2.Z <- Moderating Effect 2	1.000	1.000	0.000		
Y1 <- Y (Kebutuhan Jasa Audit Eksternal)	0.173	0.173	0.005	37.644	0.000
Y2 <- Y (Kebutuhan Jasa Audit Eksternal)	0.165	0.164	0.004	36.928	0.000
Y3 <- Y (Kebutuhan Jasa Audit Eksternal)	0.181	0.181	0.005	38.111	0.000
Y4 <- Y (Kebutuhan Jasa Audit Eksternal)	0.167	0.168	0.004	40.537	0.000
Y5 <- Y (Kebutuhan Jasa Audit Eksternal)	0.170	0.170	0.004	43.197	0.000
Y6 <- Y (Kebutuhan Jasa Audit Eksternal)	0.162	0.162	0.004	38.304	0.000

Y7 <- Y (Kebutuhan Jasa Audit Eksternal)	0.173	0.173	0.005	37.619	0.000
Z1 <- Z (Idealisme Pimpinan)	0.137	0.137	0.005	29.670	0.000
Z2 <- Z (Idealisme Pimpinan)	0.142	0.142	0.006	25.779	0.000
Z3 <- Z (Idealisme Pimpinan)	0.133	0.132	0.004	32.574	0.000
Z4 <- Z (Idealisme Pimpinan)	0.148	0.149	0.005	30.552	0.000
Z5 <- Z (Idealisme Pimpinan)	0.125	0.126	0.005	23.737	0.000
Z6 <- Z (Idealisme Pimpinan)	0.125	0.126	0.005	26.590	0.000
Z7 <- Z (Idealisme Pimpinan)	0.131	0.131	0.005	27.790	0.000
Z8 <- Z (Idealisme Pimpinan)	0.121	0.121	0.004	28.203	0.000
Z9 <- Z (Idealisme Pimpinan)	0.131	0.131	0.005	28.962	0.000

