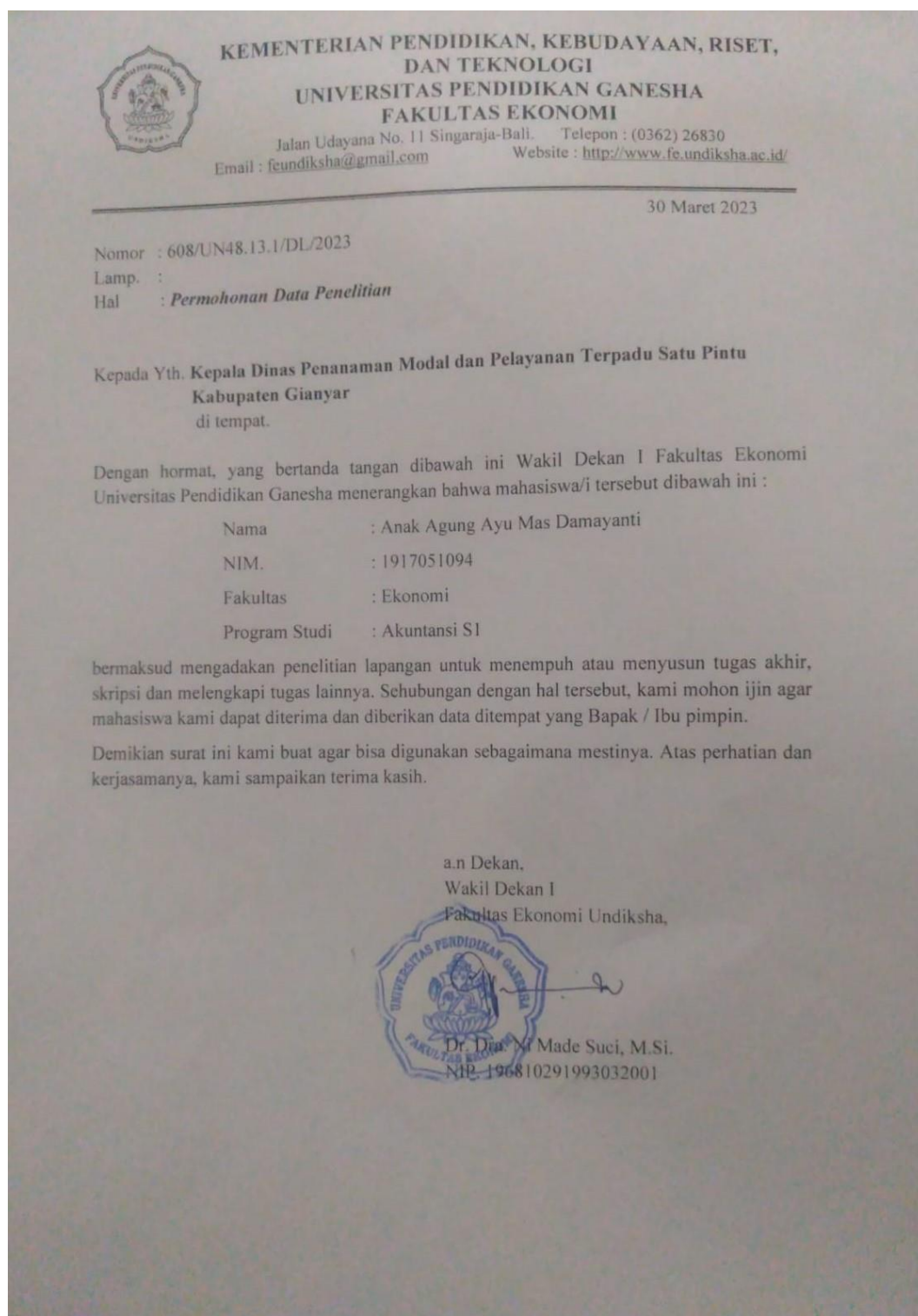


Lampiran 01.**Surat-surat terkait dengan penelitian**

LEMBAGA PEMBERDAYAAN LEMBAGA PERKREDITAN DESA (LPLPD)



KABUPATEN GIANYAR

JALAN KEBO IWA NO. 5 GIANYAR, TELP : (0361) 944038.

Nomor : 63/ LPLPD. K-G/V/ 2023
Lampiran :
Perihal : Rekomendasi

Gianyar, 2 MEI 2023

Kepada
Yth : Kepala LPD Se- Kabupaten Gianyar

di -

Tempat.

Dengan Hormat,

Menunjuk Surat Universitas Pendidikan Ganesha Fakultas Ekonomi, nomor 608/UN48.13.1/DL/2023, Perihal Mohon Ijin Rekomendasi. Sehubungan dengan hal tersebut LPLPD Kabupaten Gianyar memberikan Rekomendasi kepada:

Nama : Anak Agung Ayu Mas Damayanti
Nim : 1917051094
Jurusan : Akuntansi S1

Untuk melakukan Penelitian dalam rangka pengumpulan data untuk keperluan penyusunan Skripsi, terkait hal tersebut kami mohon bantuan kepada Kepala LPD Se-Kabupaten Gianyar untuk membantu dalam kegiatan tersebut. Terhadap data yang bersifat rahasia agar tidak menjadi obyek penelitian.


Demikian surat ini disampaikan atas kerja samanya kami ucapkan terimakasih.


LPLPD Kabupaten Gianyar

Koordinator,



(I Gusti Noman Rijasa SE.)


PEMERINTAH KABUPATEN GIANYAR
 Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu
 Jalan Ngurah Rai No 5-7. Telp (0361), Kode Pos 80511. Telpox 944123



SURAT KETERANGAN PENELITIAN/REKOMENDASI

NOMOR : 070/0926/IP/DPM PTSP/2023

I. Dasar

1. Keputusan Bupati Gianyar Nomor 608/E-13/HK/2020 Tentang Standar Pelayanan Penyelenggaraan Pelayanan Perizinan dan Non Perizinan Pada Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Kabupaten Gianyar.
2. Surat dari Fakultas Ekonomi Universitas Pendidikan Ganesha, Nomor : 608/UN48.13.1/DL/2023, Tanggal 30 Maret 2023, Perihal Permohonan Data Penelitian,
3. Surat permohonan yang bersangkutan nomor : 1426/DPMPTSP/IP/2023 tanggal 12 April 2023.


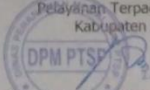
II. Setelah Mempelajari dan meneliti rencana kegiatan yang diajukan, maka dipandang perlu memberikan Rekomendasi Kepada :

Nama : Anak Agung Ayu Mas Damayanti
 Pekerjaan : Mahasiswa
 Alamat : Br. Pacung, Kelurahan Bitera, Gianyar
 Judul Penelitian : Pengaruh Sifat Machiavellian, Love of Money, Sistem Pengendalian Internal dan Religiusitas Terhadap Kecurangan (Fraud) oleh Pegawai Di LPD Se-Kabupaten Gianyar
 Lokasi Penelitian : LPD di Kabupaten Gianyar
 Jumlah Peserta : 1 Orang
 Lama Penelitian : 17 April 2023 s/d 31 Agustus 2023

III. Dalam melakukan kegiatan agar yang bersangkutan memenuhi ketentuan sebagai berikut :

1. Sebelum melakukan kegiatan agar melaporkan kedatangannya kepada Camat setempat atau pejabat yang berwenang
2. Dilarang melakukan kegiatan yang tidak ada kaitannya dengan judul kegiatan. Apabila melanggar ketentuan, maka Surat Keterangan/Rekomendasi akan dicabut dihentikan segala kegiatannya.
3. Mentaati segala ketentuan perundang-undangan yang berlaku, serta mengindahkan norma adat istiadat dan budaya setempat.
4. Apabila masa berlaku Surat Keterangan/Rekomendasi ini telah berakhir, sedangkan pelaksanaan kegiatan belum selesai, maka perpanjangan Surat Keterangan/Rekomendasi agar ditujukan kepada instansi pemohon.
5. Menyerahkan hasil kegiatan kepada Bupati Gianyar, melalui Kepala Badan Kesatuan Bangsa dan Politik Kabupaten Gianyar
6. Apabila dikemudian hari ternyata terdapat kekeliruan dalam penerbitan Surat Keterangan/Rekomendasi ini maka akan diadakan perbaikan sebagaimana mestinya.

Di Keluarkan di Gianyar
 Pada Tanggal 13 April 2023
 Pjt. Kepala Dinas Penanaman Modal dan
 Pelayanan Terpadu Satu Pintu
 Kabupaten Gianyar

I Dewa Gede Alit Mudiarta, SE.,MM
 Pembina Utama Madya
 NIP. 19650810 198503 1 005

Tembusan kepada Yth. :

1. Ketua LPLPD Kabupaten Gianyar
2. Kepala DPM-PTSP Prov. Bali
3. Kepala Badan Kesbangpol Prov. Bali
4. Kepala Badan Kesbangpol Kab. Gianyar
5. Instansi Terkait di lingkungan Pemerintah Kabupaten Gianyar sesuai keperluan penelitian

Dokumen ini telah disahkan dengan tanda tangan elektronik yang tersertifikasi

Lampiran 02.**Kuesioner Penelitian****SURAT PERMOHONAN PENGISIAN KUESIONER PENELITIAN**

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

Kepada Yth.
 Bapak/Ibu/Saudara/i Responden Ketua, Sekretaris, Bendahara, Petugas Tabungan
 (petugas keliling)
 Pada LPD di Kabupaten Gianyar.

Dengan Hormat,

Sehubungan dengan pelaksanaan penelitian dalam rangka penyusunan skripsi yang berjudul **“Pengaruh Sifat *Machiavellian*, *Love of Money*, Sistem Pengendalian Internal dan Religiusitas Terhadap Kecurangan (*Fraud*) oleh Pegawai di LPD Se-Kabupaten Gianyar”** bersama kuesioner ini saya :

Nama : Anak Agung Ayu Mas Damayanti
 NIM : 1917051094
 Program Studi : S1 Akuntansi
 Jurusan : Ekonomi dan Akuntansi
 Fakultas : Ekonomi
 Universitas : Universitas Pendidikan Ganesha

Memohon kesediaan Bapak/Ibu/Saudara/i untuk meluangkan waktunya guna mengisi seluruh pernyataan yang ada pada kuesioner 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 dari Bapak/Ibu/Saudara/i yang diberikan, saya sampaikan terimakasih.

Hormat saya,

Anak Agung Ayu Mas Damayanti

LEMBAR KUISIONER

IDENTITAS RESPONDEN

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

1. Nama :
2. Jenis kelamin :
 Laki-laki Perempuan
3. Usia :
 20-30 Tahun 31-40 Tahun
 41-50 Tahun > 50 Tahun
4. Jabatan :
 Ketua LPD Bendahara
 Sekretaris Petugas Keliling
5. Pendidikan Terakhir :
 SMA/SMK Sarjana (S1)
 Diploma Magister (S2)
6. Lama Bekerja :
 < 1 Tahun 1-5 Tahun > 5 Tahun

Bagian II : Petunjuk Pengisian Kuesioner

- 1) Dimohonkan kesediaan bagi Bapak/Ibu/Saudara/i untuk menjawab setiap butir pernyataan kuesioner 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 pernyataan hanya diperkenankan ada satu jawaban.
- 3) Berilah jawaban yang sejujurnya.
- 4) Kami akan menjamin kerahasiaan jawaban anda.

Keterangan :

- SS** : Sangat Setuju
S : Setuju
N : Netral
TS : Tidak Setuju
STS : Sangat Tidak Setuju

1. *Sifat Machiavellian*

| No | Pernyataan | Alternatif Jawaban | | | | |
|----|---|--------------------|----|---|---|----|
| | | STS | TS | N | S | SS |
| 1 | Saya tidak mempedulikan cerita tentang kesulitan partner saya dalam bekerja, karena saya juga mempunyai pekerjaan yang sama pentingnya. | | | | | |
| 2 | Saya sibuk dengan pekerjaan saya sendiri, tanpa mempedulikan keadaan sekitar. | | | | | |
| 3 | Saya tidak membantu pekerjaan teman, tanpa mereka meminta bantuan terlebih dahulu. | | | | | |
| 4 | Saya menuruti pendapat dari pimpinan, apabila mereka tidak cocok dengan pendapat saya. | | | | | |
| 5 | Bersikap diam tanpa komentar apabila ada partner atau pimpinan saya memberikan pendapat yang berbeda dari pendapat saya. | | | | | |
| 6 | Komitmen saya dalam menyampaikan pendapat kepada pimpinan sewaktu-waktu akan berubah apabila pimpinan tidak menyetujuinya. | | | | | |
| 7 | Saya tetap melakukan pekerjaan, meskipun partner saya tidak setuju dengan pekerjaan yang saya ambil. | | | | | |
| 8 | Saya tidak menghiraukan permintaan tolong dari partner saya, karena saya sedang fokus pada pekerjaan saya sendiri. | | | | | |
| 9 | Saya tidak peduli dengan target kerja rekan kerja saya, karena saya fokus dengan target saya sendiri. | | | | | |
| 10 | Saya tidak akan memanipulasi data yang ada dalam laporan keuangan LPD saat menjalankan tugas. | | | | | |
| 11 | Saya akan menyembunyikan kesalahan-kesalahan saya dalam bekerja, demi kepercayaan pimpinan terhadap cara kerja saya. | | | | | |
| 12 | Saya akan terlihat rajin bekerja didepan atasan saya, meskipun saya tidak benar-benar bekerja pada waktu itu. | | | | | |
| 13 | Saya akan menyelesaikan pekerjaan secepat mungkin, guna memperoleh pujian dari pimpinan. | | | | | |
| 14 | Saya senang apabila mengambil alih pekerjaan rekan kerja saya. | | | | | |
| 15 | Apabila pimpinan membutuhkan seseorang untuk melakukan pekerjaan, saya akan cepat mempromosikan diri saya sendiri untuk mengambil pekerjaan tersebut. | | | | | |

Sumber : (Lestari, 2018)

2. Love Of Money

| No | Pernyataan | Alternatif Jawaban | | | | |
|----|--|--------------------|----|---|---|----|
| | | STS | TS | N | S | SS |
| 1 | Uang merupakan faktor yang sangat penting bagi kehidupan kita semua. | | | | | |
| 2 | Saya merasa bahwa menabung adalah suatu hal yang sangat penting | | | | | |
| 3 | Uang adalah akar dari segala kejahatan | | | | | |
| 4 | Uang itu sangat berguna | | | | | |
| 5 | Uang melambangkan prestasi seseorang | | | | | |
| 6 | Uang memberi saya segalanya | | | | | |
| 7 | Uang membuat saya dihormati dalam sebuah komunitas | | | | | |
| 8 | Uang dapat membuat saya memiliki banyak teman. | | | | | |
| 9 | Saya menggunakan uang saya dengan sangat berhati-hati | | | | | |
| 10 | Saya membayar semua tagihan dengan segera agar tidak terkena denda dan bunga | | | | | |
| 11 | Uang memberi saya kesempatan untuk menjadi apa yang saya inginkan | | | | | |
| 12 | Uang memberi saya kekuasaan dan kebebasan | | | | | |

Sumber : (Lestari, 2018)

3. Sistem Pengendalian Internal

| No | Pernyataan | Alternatif Jawaban | | | | |
|----|--|--------------------|----|---|---|----|
| | | STS | TS | N | S | SS |
| 1 | Di LPD tempat saya bekerja, pimpinan belum melaksanakan tanggungjawabnya sesuai dengan peraturan di desa adat | | | | | |
| 2 | Saya tidak mengingatkan rekan kerja saya yang melakukan tindakan di luar peraturan yang telah ditetapkan | | | | | |
| 3 | Saya tidak melaporkan tindakan kecurangan yang ada kepada pimpinan LPD di tempat saya bekerja | | | | | |
| 4 | Sistem Pengendalian Internal yang ada di LPD tempat saya bekerja belum mempertimbangkan risiko yang berasal dari luar | | | | | |
| 5 | Pembagian fungsi untuk setiap tugas belum dilakukan oleh LPD tempat saya bekerja. | | | | | |
| 6 | Di LPD tempat saya bekerja, pengendalian dan pemeriksaan atas segala catatan dan dokumen yang penting belum dilakukan dengan baik. | | | | | |
| 7 | Di LPD tempat saya bekerja, pimpinan jarang melakukan evaluasi terhadap tugas yang dilakukan | | | | | |

| | | | | | | |
|----|--|--|--|--|--|--|
| | karyawan. | | | | | |
| 8 | Pemanfaatan teknologi informasi (penggunaan password, mendokumentasi dokumen secara terstruktur, dll) belum dimanfaatkan dengan baik di LPD tempat saya bekerja. | | | | | |
| 9 | Sistem Informasi yang ada di dalam LPD tidak diperbaharui sesuai dengan perkembangan teknologi yang ada. | | | | | |
| 10 | Adanya pemantauan dari pimpinan belum membantu mengatasi tindak kecurangan yang dilakukan oleh karyawan. | | | | | |
| 11 | Di LPD tempat saya bekerja, pemantauan dan evaluasi atas aktivitas operasional yang ada dalam LPD tidak dilakukan secara terus menerus. | | | | | |

Sumber : (Dewi, 2021)

4. Religiusitas

| No | Pernyataan | Alternatif Jawaban | | | | |
|----|--|--------------------|----|---|---|----|
| | | STS | TS | N | S | SS |
| 1 | Saya meyakini bahwa Tuhan ada dan selalu mengawasi setiap kegiatan atau perbuatan yang saya lakukan. | | | | | |
| 2 | Saya memahami dan percaya bahwa setiap perbuatan akan mendapat balasan dari Tuhan. | | | | | |
| 3 | Saya merasa menyesal dan berdosa ketika melakukan perbuatan buruk atau yang dilarang agama seperti tindakan kecurangan (<i>fraud</i>). | | | | | |
| 4 | Saya akan berusaha membantu pekerjaan rekan kerja jika pekerjaan saya sudah selesai. | | | | | |
| 5 | Saya berusaha menjaga amanah yang diberikan kepada saya mengenai tanggungjawab pekerjaan saya. | | | | | |
| 6 | Jika ada yang mengajak saya untuk melakukan perbuatan yang dilarang agama seperti tindakan kecurangan, saya dengan tegas menolaknya. | | | | | |

Sumber : (Mita & Indraswarawati, 2021)

5. Kecenderungan Kecurangan

| No | Pernyataan | Alternatif Jawaban |
|----|------------|--------------------|
|----|------------|--------------------|

| | | STS | TS | N | S | SS |
|---|--|-----|----|---|---|----|
| 1 | Suatu hal yang wajar dalam suatu instansi, apabila untuk suatu tujuan tertentu biaya dicatat lebih besar dari semestinya. | | | | | |
| 2 | Bukan suatu masalah bagi instansi saya, apabila pencatatan bukti transaksi dilakukan tanpa otorisasi dari pihak yang berwenang. | | | | | |
| 3 | Suatu hal yang wajar di instansi saya, apabila untuk suatu tujuan tertentu, harga beli peralatan/perlengkapan dicatat lebih tinggi | | | | | |
| 4 | Merupakan suatu hal yang wajar di instansi saya, apabila penggunaan anggaran memasukkan kebutuhan lain yang tidak sesuai kedalam belanja peralatan kantor. | | | | | |
| 5 | Suatu hal yang wajar apabila di instansi saya, para pengguna anggaran menggunakan kwitansi kosong atas pembelian bahan perlengkapan kantor. | | | | | |
| 6 | Bukan suatu masalah di instansi saya, apabila perlengkapan dan peralatan kantor tidak dibeli dengan spesifikasi yang seharusnya dibeli. | | | | | |
| 7 | Tidak menjadi suatu masalah bagi instansi saya apabila suatu transaksi memiliki bukti pendukung ganda. | | | | | |
| 8 | Suatu hal yang wajar bagi instansi, apabila ditemukan adanya pengeluaran tanpa dokumen pendukung. | | | | | |
| 9 | Bukan suatu masalah bagi instansi saya, apabila sisa anggaran dibagikan kepada pegawai sebagai bonus. | | | | | |

Sumber : (Astuti, 2021)

| | | | | | | | | | | | | | | | | |
|----|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|----|
| 36 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 3 | 3 | 2 | 51 |
| 37 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 60 |
| 38 | 4 | 4 | 4 | 5 | 3 | 4 | 2 | 1 | 2 | 4 | 2 | 2 | 2 | 3 | 3 | 45 |
| 39 | 5 | 5 | 5 | 5 | 2 | 2 | 3 | 2 | 3 | 5 | 1 | 1 | 2 | 2 | 2 | 45 |
| 40 | 5 | 5 | 5 | 5 | 2 | 2 | 2 | 1 | 2 | 4 | 2 | 2 | 1 | 3 | 2 | 43 |
| 41 | 4 | 4 | 3 | 4 | 2 | 2 | 2 | 1 | 2 | 4 | 2 | 2 | 2 | 4 | 2 | 40 |
| 42 | 4 | 5 | 4 | 4 | 2 | 2 | 1 | 1 | 3 | 4 | 3 | 2 | 3 | 3 | 3 | 44 |
| 43 | 4 | 4 | 4 | 3 | 2 | 2 | 4 | 2 | 3 | 4 | 3 | 2 | 3 | 3 | 3 | 46 |
| 44 | 4 | 5 | 5 | 5 | 2 | 2 | 2 | 2 | 2 | 2 | 4 | 2 | 2 | 2 | 2 | 43 |
| 45 | 5 | 5 | 5 | 5 | 2 | 2 | 2 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 3 | 47 |
| 46 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 3 | 3 | 2 | 51 |
| 47 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 3 | 3 | 2 | 51 |
| 48 | 5 | 5 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 3 | 3 | 4 | 54 |
| 49 | 5 | 5 | 5 | 5 | 3 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 3 | 3 | 2 | 55 |
| 50 | 4 | 4 | 3 | 5 | 3 | 4 | 2 | 1 | 2 | 4 | 2 | 2 | 2 | 3 | 3 | 44 |
| 51 | 4 | 4 | 3 | 5 | 2 | 2 | 3 | 2 | 3 | 5 | 1 | 1 | 2 | 2 | 2 | 41 |
| 52 | 5 | 5 | 5 | 5 | 2 | 2 | 2 | 1 | 2 | 4 | 2 | 2 | 1 | 3 | 2 | 43 |
| 53 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 1 | 2 | 4 | 2 | 2 | 2 | 4 | 2 | 37 |
| 54 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 54 |
| 55 | 4 | 5 | 3 | 5 | 2 | 2 | 4 | 2 | 3 | 4 | 3 | 2 | 3 | 3 | 3 | 48 |
| 56 | 5 | 4 | 4 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 4 | 2 | 2 | 2 | 2 | 40 |
| 57 | 5 | 4 | 5 | 5 | 2 | 2 | 2 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 3 | 46 |
| 58 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 75 |
| 59 | 5 | 5 | 4 | 5 | 3 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 3 | 3 | 2 | 54 |
| 60 | 5 | 4 | 5 | 5 | 3 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 3 | 3 | 4 | 56 |
| 61 | 5 | 5 | 3 | 5 | 3 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 3 | 3 | 2 | 53 |
| 62 | 4 | 4 | 4 | 4 | 3 | 4 | 2 | 1 | 2 | 4 | 2 | 2 | 2 | 3 | 3 | 44 |
| 63 | 5 | 5 | 5 | 5 | 2 | 2 | 3 | 2 | 3 | 5 | 1 | 1 | 2 | 2 | 2 | 45 |
| 64 | 5 | 4 | 4 | 4 | 2 | 2 | 2 | 1 | 2 | 4 | 2 | 2 | 1 | 3 | 2 | 40 |
| 65 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | 1 | 2 | 4 | 2 | 2 | 2 | 4 | 2 | 41 |
| 66 | 3 | 4 | 3 | 4 | 2 | 2 | 1 | 1 | 3 | 4 | 3 | 2 | 3 | 3 | 3 | 41 |
| 67 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 53 |
| 68 | 5 | 4 | 3 | 4 | 2 | 2 | 2 | 2 | 2 | 2 | 4 | 2 | 2 | 2 | 2 | 40 |
| 69 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 3 | 43 |
| 70 | 5 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 3 | 3 | 2 | 52 |
| 71 | 5 | 5 | 5 | 5 | 3 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 3 | 3 | 2 | 55 |
| 72 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 3 | 3 | 4 | 53 |
| 73 | 2 | 2 | 2 | 1 | 3 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 3 | 3 | 2 | 42 |
| 74 | 5 | 5 | 5 | 5 | 3 | 4 | 2 | 1 | 2 | 4 | 2 | 2 | 2 | 3 | 3 | 48 |
| 75 | 5 | 5 | 4 | 4 | 2 | 2 | 3 | 2 | 3 | 5 | 1 | 1 | 2 | 2 | 2 | 43 |
| 76 | 5 | 5 | 5 | 5 | 2 | 2 | 2 | 1 | 2 | 4 | 2 | 2 | 1 | 3 | 2 | 43 |

| | | | | | | | | | | | | | | | | |
|-----|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|----|
| 77 | 4 | 3 | 3 | 4 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 4 | 2 | 40 |
| 78 | 4 | 4 | 3 | 4 | 2 | 4 | 2 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 2 | 43 |
| 79 | 4 | 4 | 5 | 4 | 2 | 4 | 2 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 2 | 45 |
| 80 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 63 |
| 81 | 5 | 4 | 5 | 4 | 2 | 3 | 2 | 2 | 2 | 5 | 2 | 2 | 3 | 3 | 2 | 46 |
| 82 | 5 | 4 | 5 | 4 | 1 | 1 | 1 | 1 | 2 | 1 | 1 | 4 | 3 | 2 | 3 | 38 |
| 83 | 5 | 4 | 4 | 4 | 1 | 2 | 2 | 1 | 2 | 4 | 1 | 1 | 4 | 2 | 3 | 40 |
| 84 | 4 | 4 | 3 | 3 | 3 | 4 | 3 | 2 | 2 | 4 | 2 | 2 | 3 | 2 | 1 | 42 |
| 85 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 69 |
| 86 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 69 |
| 87 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 46 |
| 88 | 2 | 2 | 3 | 3 | 2 | 2 | 2 | 1 | 2 | 4 | 2 | 2 | 1 | 3 | 2 | 33 |
| 89 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 1 | 4 | 1 | 1 | 1 | 4 | 1 | 37 |
| 90 | 5 | 5 | 5 | 5 | 2 | 2 | 1 | 1 | 1 | 4 | 1 | 1 | 2 | 2 | 2 | 39 |
| 91 | 4 | 5 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | 3 | 2 | 51 |
| 92 | 3 | 3 | 4 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 40 |
| 93 | 5 | 5 | 5 | 5 | 2 | 2 | 4 | 2 | 2 | 5 | 1 | 2 | 2 | 2 | 2 | 46 |
| 94 | 5 | 5 | 4 | 5 | 2 | 2 | 4 | 2 | 2 | 5 | 1 | 2 | 2 | 2 | 2 | 45 |
| 95 | 5 | 5 | 4 | 4 | 2 | 2 | 4 | 2 | 2 | 5 | 1 | 2 | 2 | 2 | 2 | 44 |
| 96 | 5 | 5 | 5 | 5 | 2 | 2 | 3 | 2 | 2 | 5 | 1 | 2 | 2 | 2 | 2 | 45 |
| 97 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 75 |
| 98 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 60 |
| 99 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 53 |
| 100 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 47 |
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| 280 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 42 |
| 281 | 5 | 5 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 5 | 3 | 3 | 44 |

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|-----|---|---|---|---|---|---|---|---|---|---|---|---|----|
| 282 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 3 | 3 | 54 |
| 283 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 5 | 4 | 3 | 3 | 42 |
| 284 | 4 | 5 | 3 | 5 | 3 | 3 | 3 | 3 | 5 | 4 | 3 | 3 | 44 |
| 285 | 4 | 5 | 3 | 5 | 3 | 3 | 3 | 3 | 5 | 5 | 3 | 3 | 45 |
| 286 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 42 |
| 287 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 41 |
| 288 | 4 | 4 | 3 | 5 | 3 | 3 | 3 | 3 | 5 | 5 | 3 | 3 | 44 |
| 289 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 42 |
| 290 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 42 |
| 291 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 42 |
| 292 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 42 |
| 293 | 5 | 5 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 5 | 3 | 3 | 44 |
| 294 | 5 | 5 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 5 | 3 | 3 | 44 |
| 295 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 5 | 4 | 3 | 3 | 42 |
| 296 | 4 | 5 | 3 | 5 | 3 | 3 | 3 | 3 | 5 | 4 | 3 | 3 | 44 |
| 297 | 4 | 5 | 3 | 5 | 3 | 3 | 3 | 3 | 5 | 5 | 3 | 3 | 45 |
| 298 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 42 |
| 299 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 41 |
| 300 | 4 | 4 | 3 | 5 | 3 | 3 | 3 | 3 | 5 | 5 | 3 | 3 | 44 |
| 301 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 42 |
| 302 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 42 |
| 303 | 5 | 5 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 5 | 3 | 3 | 44 |
| 304 | 5 | 5 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 5 | 3 | 3 | 44 |
| 305 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 42 |
| 306 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 307 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 47 |
| 308 | 4 | 5 | 3 | 4 | 4 | 3 | 4 | 4 | 5 | 5 | 4 | 3 | 48 |
| 309 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 41 |
| 310 | 4 | 4 | 3 | 5 | 3 | 3 | 3 | 3 | 5 | 5 | 3 | 3 | 44 |
| 311 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 42 |
| 312 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 42 |
| 313 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 42 |
| 314 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 42 |
| 315 | 5 | 5 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 5 | 3 | 3 | 44 |
| 316 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 49 |
| 317 | 5 | 5 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 5 | 3 | 3 | 44 |
| 318 | 5 | 5 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 5 | 3 | 3 | 44 |
| 319 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 5 | 4 | 3 | 3 | 42 |
| 320 | 4 | 5 | 3 | 5 | 3 | 3 | 3 | 3 | 5 | 4 | 3 | 3 | 44 |
| 321 | 4 | 5 | 3 | 5 | 3 | 3 | 3 | 3 | 5 | 5 | 3 | 3 | 45 |
| 322 | 3 | 3 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 42 |

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|-----|---|---|---|---|---|---|---|---|---|---|---|---|----|
| 323 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 47 |
| 324 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 5 | 5 | 3 | 3 | 43 |

3. Sistem Pengendalian Internal (X₃)

| Resp | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | X3.7 | X3.8 | X3.9 | X3.10 | X3.11 | Total X3 |
|------|------|------|------|------|------|------|------|------|------|-------|-------|----------|
| 1 | 1 | 2 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 19 |
| 2 | 1 | 1 | 1 | 2 | 1 | 2 | 2 | 2 | 2 | 1 | 2 | 17 |
| 3 | 2 | 2 | 1 | 1 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 25 |
| 4 | 2 | 2 | 1 | 3 | 3 | 2 | 1 | 2 | 2 | 2 | 1 | 21 |
| 5 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 21 |
| 6 | 2 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 21 |
| 7 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 17 |
| 8 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 21 |
| 9 | 2 | 2 | 1 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 27 |
| 10 | 1 | 1 | 1 | 1 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 23 |
| 11 | 2 | 1 | 2 | 1 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 22 |
| 12 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 17 |
| 13 | 1 | 2 | 1 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 19 |
| 14 | 2 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 18 |
| 15 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 24 |
| 16 | 2 | 3 | 3 | 3 | 3 | 2 | 1 | 2 | 2 | 2 | 1 | 24 |
| 17 | 2 | 1 | 1 | 2 | 1 | 2 | 2 | 2 | 2 | 1 | 2 | 18 |
| 18 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 17 |
| 19 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 22 |
| 20 | 2 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 1 | 2 | 23 |
| 21 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 17 |
| 22 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 17 |
| 23 | 2 | 2 | 2 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 20 |
| 24 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 17 |
| 25 | 1 | 2 | 1 | 3 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 20 |
| 26 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 21 |
| 27 | 2 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 18 |
| 28 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 2 | 1 | 20 |
| 29 | 2 | 2 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 19 |

| | | | | | | | | | | | | |
|-----|---|---|---|---|---|---|---|---|---|---|---|----|
| 98 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 21 |
| 99 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 26 |
| 100 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 30 |
| 101 | 1 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 20 |
| 102 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 2 | 1 | 1 | 18 |
| 103 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 1 | 1 | 2 | 2 | 19 |
| 104 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 2 | 3 | 2 | 2 | 22 |
| 105 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 1 | 2 | 20 |
| 106 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 23 |
| 107 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 16 |
| 108 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 22 |
| 109 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 22 |
| 110 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 11 |
| 111 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 11 |
| 112 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 16 |
| 113 | 1 | 2 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 18 |
| 114 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 23 |
| 115 | 2 | 2 | 1 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 20 |
| 116 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 22 |
| 117 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 2 | 2 | 2 | 3 | 19 |
| 118 | 1 | 1 | 1 | 1 | 1 | 2 | 3 | 2 | 2 | 2 | 3 | 19 |
| 119 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 25 |
| 120 | 1 | 1 | 1 | 1 | 1 | 2 | 3 | 2 | 2 | 2 | 3 | 19 |
| 121 | 2 | 2 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 19 |
| 122 | 2 | 2 | 2 | 2 | 3 | 1 | 1 | 1 | 2 | 1 | 1 | 18 |
| 123 | 3 | 3 | 3 | 3 | 3 | 1 | 1 | 1 | 2 | 1 | 1 | 22 |
| 124 | 2 | 1 | 2 | 1 | 1 | 1 | 1 | 1 | 2 | 1 | 1 | 14 |
| 125 | 2 | 1 | 2 | 2 | 1 | 2 | 3 | 2 | 2 | 2 | 3 | 22 |
| 126 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 24 |
| 127 | 2 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 18 |
| 128 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 1 | 2 | 16 |
| 129 | 2 | 1 | 2 | 2 | 2 | 1 | 2 | 2 | 2 | 1 | 2 | 19 |
| 130 | 3 | 3 | 3 | 3 | 3 | 1 | 2 | 2 | 1 | 2 | 2 | 25 |
| 131 | 2 | 2 | 2 | 1 | 1 | 2 | 2 | 2 | 1 | 2 | 1 | 18 |

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|-----|---|---|---|---|---|---|---|---|---|---|---|----|
| 132 | 2 | 2 | 1 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 2 | 16 |
| 133 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 21 |
| 134 | 3 | 2 | 1 | 2 | 2 | 1 | 2 | 1 | 2 | 2 | 2 | 20 |
| 135 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 2 | 18 |
| 136 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 2 | 2 | 2 | 19 |
| 137 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 1 | 2 | 2 | 2 | 20 |
| 138 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 2 | 2 | 2 | 19 |
| 139 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 21 |
| 140 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 1 | 2 | 25 |
| 141 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 12 |
| 142 | 2 | 1 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 1 | 22 |
| 143 | 2 | 2 | 3 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 2 | 18 |
| 144 | 2 | 2 | 3 | 2 | 2 | 2 | 1 | 1 | 1 | 2 | 2 | 20 |
| 145 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 2 | 1 | 2 | 19 |
| 146 | 3 | 2 | 1 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 23 |
| 147 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 2 | 17 |
| 148 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 2 | 2 | 18 |
| 149 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 2 | 1 | 2 | 18 |
| 150 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 3 | 1 | 2 | 19 |
| 151 | 1 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 2 | 16 |
| 152 | 1 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 2 | 2 | 18 |
| 153 | 2 | 2 | 2 | 1 | 2 | 1 | 1 | 1 | 1 | 1 | 2 | 16 |
| 154 | 2 | 1 | 2 | 3 | 2 | 2 | 2 | 1 | 2 | 2 | 1 | 20 |
| 155 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 1 | 2 | 23 |
| 156 | 2 | 2 | 3 | 2 | 2 | 1 | 1 | 1 | 2 | 2 | 2 | 20 |
| 157 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 22 |
| 158 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 21 |
| 159 | 2 | 2 | 3 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 2 | 18 |
| 160 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 2 | 1 | 2 | 18 |
| 161 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 3 | 1 | 2 | 1 | 16 |
| 162 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 1 | 15 |
| 163 | 1 | 2 | 1 | 1 | 1 | 2 | 3 | 3 | 2 | 2 | 1 | 19 |
| 164 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 1 | 16 |
| 165 | 2 | 2 | 2 | 3 | 2 | 2 | 1 | 2 | 2 | 3 | 1 | 22 |

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| 200 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 1 | 2 | 2 | 20 |
| 201 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 2 | 20 |
| 202 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 22 |
| 203 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 1 | 2 | 22 |
| 204 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 25 |
| 205 | 2 | 2 | 1 | 2 | 2 | 2 | 3 | 3 | 3 | 2 | 3 | 25 |
| 206 | 2 | 2 | 1 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 15 |
| 207 | 2 | 2 | 1 | 2 | 2 | 3 | 3 | 3 | 2 | 2 | 3 | 25 |
| 208 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 15 |
| 209 | 2 | 2 | 2 | 2 | 1 | 3 | 2 | 2 | 1 | 2 | 1 | 20 |
| 210 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 2 | 2 | 3 | 2 | 20 |
| 211 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 2 | 2 | 3 | 26 |
| 212 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 3 | 2 | 1 | 1 | 20 |
| 213 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 19 |
| 214 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 16 |
| 215 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 1 | 2 | 2 | 20 |
| 216 | 1 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 16 |
| 217 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 19 |
| 218 | 2 | 2 | 1 | 2 | 2 | 2 | 1 | 1 | 1 | 2 | 1 | 17 |
| 219 | 1 | 1 | 2 | 1 | 1 | 3 | 2 | 3 | 1 | 2 | 2 | 19 |
| 220 | 2 | 1 | 2 | 1 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 23 |
| 221 | 2 | 1 | 2 | 1 | 2 | 1 | 1 | 2 | 1 | 1 | 1 | 15 |
| 222 | 2 | 1 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 20 |
| 223 | 2 | 1 | 2 | 1 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 21 |
| 224 | 2 | 1 | 2 | 1 | 2 | 1 | 1 | 2 | 1 | 1 | 1 | 15 |
| 225 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 1 | 1 | 1 | 1 | 19 |
| 226 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 22 |
| 227 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 2 | 2 | 18 |
| 228 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 3 | 22 |
| 229 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 22 |
| 230 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 1 | 2 | 2 | 20 |
| 231 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 1 | 2 | 2 | 2 | 20 |
| 232 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 22 |
| 233 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 3 | 2 | 22 |

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|-----|---|---|---|---|---|---|---|---|---|---|---|----|
| 302 | 3 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 21 |
| 303 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 22 |
| 304 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 22 |
| 305 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 22 |
| 306 | 2 | 1 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 14 |
| 307 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 22 |
| 308 | 2 | 3 | 2 | 2 | 1 | 2 | 3 | 2 | 1 | 2 | 3 | 23 |
| 309 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 22 |
| 310 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 23 |
| 311 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 22 |
| 312 | 3 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 21 |
| 313 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 22 |
| 314 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 22 |
| 315 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 22 |
| 316 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 22 |
| 317 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 21 |
| 318 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 20 |
| 319 | 2 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 21 |
| 320 | 2 | 1 | 2 | 3 | 2 | 2 | 1 | 2 | 2 | 2 | 1 | 20 |
| 321 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 22 |
| 322 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 23 |
| 323 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 22 |
| 324 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 25 |

4. Religiusitas (X₄)

| Resp | X4.1 | X4.2 | X4.3 | X4.4 | X4.5 | X4.6 | Total X4 |
|------|------|------|------|------|------|------|----------|
| 1 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 2 | 5 | 5 | 5 | 4 | 4 | 5 | 28 |
| 3 | 4 | 4 | 4 | 4 | 4 | 5 | 25 |
| 4 | 5 | 4 | 4 | 4 | 4 | 5 | 26 |
| 5 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 6 | 4 | 5 | 4 | 4 | 5 | 4 | 26 |
| 7 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 8 | 5 | 5 | 5 | 4 | 4 | 5 | 28 |

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|----|---|---|---|---|---|---|----|
| 9 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 10 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 11 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 12 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 13 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 14 | 5 | 5 | 5 | 4 | 4 | 5 | 28 |
| 15 | 4 | 4 | 4 | 4 | 4 | 5 | 25 |
| 16 | 5 | 4 | 4 | 4 | 4 | 5 | 26 |
| 17 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 18 | 4 | 5 | 4 | 4 | 5 | 4 | 26 |
| 19 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 20 | 5 | 5 | 5 | 4 | 4 | 5 | 28 |
| 21 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 22 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 23 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 24 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 25 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 26 | 5 | 5 | 5 | 4 | 4 | 5 | 28 |
| 27 | 4 | 4 | 4 | 4 | 4 | 5 | 25 |
| 28 | 5 | 4 | 4 | 4 | 4 | 5 | 26 |
| 29 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 30 | 4 | 5 | 4 | 4 | 5 | 4 | 26 |
| 31 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 32 | 5 | 5 | 5 | 4 | 4 | 5 | 28 |
| 33 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 34 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 35 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 36 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 37 | 3 | 3 | 4 | 4 | 4 | 4 | 22 |
| 38 | 5 | 5 | 5 | 4 | 4 | 5 | 28 |
| 39 | 4 | 4 | 4 | 4 | 4 | 5 | 25 |
| 40 | 5 | 4 | 4 | 4 | 4 | 5 | 26 |
| 41 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 42 | 4 | 5 | 4 | 4 | 5 | 4 | 26 |

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| 43 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 44 | 5 | 5 | 5 | 4 | 4 | 5 | 28 |
| 45 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 46 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 47 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 48 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 49 | 5 | 4 | 4 | 4 | 4 | 5 | 26 |
| 50 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 51 | 5 | 5 | 5 | 4 | 4 | 5 | 28 |
| 52 | 4 | 4 | 4 | 4 | 4 | 5 | 25 |
| 53 | 5 | 4 | 4 | 4 | 4 | 5 | 26 |
| 54 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 55 | 4 | 5 | 4 | 4 | 5 | 4 | 26 |
| 56 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 57 | 5 | 5 | 5 | 4 | 4 | 5 | 28 |
| 58 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 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 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 63 | 5 | 5 | 5 | 4 | 4 | 5 | 28 |
| 64 | 4 | 4 | 4 | 4 | 4 | 5 | 25 |
| 65 | 5 | 4 | 4 | 4 | 4 | 5 | 26 |
| 66 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 67 | 3 | 3 | 3 | 4 | 4 | 4 | 21 |
| 68 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 69 | 5 | 5 | 5 | 4 | 4 | 5 | 28 |
| 70 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 71 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 72 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 73 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 74 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 75 | 4 | 5 | 4 | 4 | 5 | 4 | 26 |
| 76 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |

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|-----|---|---|---|---|---|---|----|
| 77 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 78 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 79 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 80 | 4 | 4 | 4 | 5 | 5 | 5 | 27 |
| 81 | 5 | 5 | 4 | 5 | 5 | 4 | 28 |
| 82 | 5 | 4 | 4 | 4 | 5 | 5 | 27 |
| 83 | 5 | 4 | 4 | 4 | 5 | 5 | 27 |
| 84 | 5 | 4 | 4 | 3 | 4 | 4 | 24 |
| 85 | 4 | 4 | 4 | 5 | 5 | 5 | 27 |
| 86 | 5 | 5 | 5 | 4 | 4 | 5 | 28 |
| 87 | 3 | 3 | 4 | 4 | 4 | 4 | 22 |
| 88 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 89 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 90 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 91 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 92 | 5 | 5 | 5 | 5 | 5 | 4 | 29 |
| 93 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 94 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 95 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
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| 322 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 323 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 324 | 3 | 3 | 3 | 4 | 4 | 4 | 21 |

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

| Resp | Y.1 | Y.2 | Y.3 | Y.4 | Y.5 | Y.6 | Y.7 | Y.8 | Y.9 | Total Y |
|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|---------|
| 1 | 5 | 4 | 4 | 5 | 2 | 4 | 2 | 4 | 4 | 34 |
| 2 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 2 | 26 |
| 3 | 4 | 5 | 5 | 5 | 1 | 2 | 2 | 2 | 2 | 28 |
| 4 | 4 | 4 | 4 | 4 | 1 | 3 | 3 | 3 | 3 | 29 |
| 5 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 32 |
| 6 | 5 | 4 | 3 | 4 | 2 | 2 | 2 | 2 | 3 | 27 |
| 7 | 5 | 5 | 5 | 5 | 2 | 2 | 2 | 2 | 2 | 30 |
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| 13 | 4 | 5 | 4 | 5 | 2 | 4 | 2 | 4 | 4 | 34 |
| 14 | 4 | 5 | 5 | 4 | 2 | 2 | 2 | 2 | 2 | 28 |
| 15 | 3 | 4 | 4 | 3 | 1 | 2 | 2 | 2 | 2 | 23 |
| 16 | 4 | 4 | 3 | 1 | 1 | 3 | 3 | 3 | 3 | 25 |
| 17 | 4 | 5 | 5 | 5 | 3 | 3 | 3 | 3 | 4 | 35 |
| 18 | 5 | 5 | 5 | 5 | 2 | 2 | 2 | 2 | 3 | 31 |
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| 137 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 2 | 26 |
| 138 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 22 |
| 139 | 3 | 2 | 4 | 3 | 2 | 2 | 2 | 2 | 2 | 22 |
| 140 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 22 |
| 141 | 5 | 5 | 5 | 5 | 1 | 1 | 1 | 1 | 1 | 25 |
| 142 | 4 | 3 | 3 | 4 | 1 | 3 | 3 | 3 | 3 | 27 |
| 143 | 5 | 5 | 5 | 5 | 3 | 3 | 3 | 3 | 4 | 36 |
| 144 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 3 | 27 |
| 145 | 5 | 4 | 3 | 4 | 2 | 2 | 2 | 2 | 2 | 26 |
| 146 | 4 | 3 | 3 | 4 | 2 | 2 | 2 | 2 | 2 | 24 |
| 147 | 4 | 5 | 4 | 5 | 2 | 2 | 2 | 2 | 2 | 28 |
| 148 | 4 | 5 | 3 | 4 | 2 | 2 | 2 | 2 | 2 | 26 |
| 149 | 5 | 5 | 5 | 5 | 2 | 2 | 2 | 2 | 2 | 30 |

| | | | | | | | | | | |
|-----|---|---|---|---|---|---|---|---|---|----|
| 150 | 5 | 4 | 4 | 2 | 2 | 2 | 2 | 2 | 2 | 25 |
| 151 | 5 | 5 | 4 | 5 | 2 | 4 | 2 | 4 | 4 | 35 |
| 152 | 4 | 5 | 4 | 5 | 2 | 2 | 2 | 2 | 2 | 28 |
| 153 | 5 | 5 | 4 | 5 | 1 | 2 | 2 | 2 | 2 | 28 |
| 154 | 3 | 4 | 5 | 4 | 1 | 3 | 3 | 3 | 3 | 29 |
| 155 | 3 | 3 | 5 | 3 | 3 | 3 | 3 | 3 | 4 | 30 |
| 156 | 5 | 5 | 4 | 5 | 2 | 2 | 2 | 2 | 3 | 30 |
| 157 | 2 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 2 | 24 |
| 158 | 3 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 3 | 26 |
| 159 | 5 | 5 | 5 | 5 | 3 | 2 | 3 | 2 | 2 | 32 |
| 160 | 4 | 4 | 3 | 4 | 1 | 2 | 2 | 2 | 2 | 24 |
| 161 | 4 | 4 | 4 | 4 | 1 | 1 | 1 | 1 | 1 | 21 |
| 162 | 5 | 5 | 4 | 4 | 1 | 2 | 1 | 1 | 1 | 24 |
| 163 | 4 | 4 | 4 | 4 | 1 | 1 | 1 | 1 | 1 | 21 |
| 164 | 4 | 5 | 4 | 4 | 1 | 1 | 1 | 1 | 1 | 22 |
| 165 | 4 | 4 | 4 | 4 | 2 | 2 | 3 | 2 | 1 | 26 |
| 166 | 5 | 4 | 4 | 4 | 2 | 1 | 1 | 1 | 1 | 23 |
| 167 | 4 | 4 | 3 | 4 | 2 | 1 | 1 | 2 | 1 | 22 |
| 168 | 4 | 3 | 3 | 3 | 1 | 1 | 1 | 1 | 2 | 19 |
| 169 | 4 | 3 | 2 | 4 | 2 | 2 | 2 | 2 | 2 | 23 |
| 170 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 22 |
| 171 | 5 | 5 | 5 | 5 | 2 | 2 | 2 | 2 | 2 | 30 |
| 172 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 22 |
| 173 | 5 | 5 | 5 | 5 | 1 | 1 | 1 | 1 | 1 | 25 |
| 174 | 4 | 4 | 4 | 4 | 1 | 1 | 1 | 1 | 2 | 22 |
| 175 | 5 | 5 | 3 | 3 | 2 | 2 | 3 | 2 | 1 | 26 |
| 176 | 3 | 3 | 3 | 3 | 1 | 1 | 1 | 1 | 1 | 17 |
| 177 | 5 | 5 | 5 | 4 | 1 | 1 | 1 | 1 | 1 | 24 |
| 178 | 5 | 4 | 5 | 3 | 1 | 2 | 1 | 2 | 1 | 24 |
| 179 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 43 |
| 180 | 3 | 5 | 4 | 4 | 2 | 2 | 2 | 1 | 2 | 25 |
| 181 | 5 | 5 | 2 | 4 | 2 | 2 | 2 | 1 | 2 | 25 |
| 182 | 5 | 5 | 5 | 4 | 2 | 2 | 2 | 1 | 2 | 28 |
| 183 | 5 | 5 | 4 | 4 | 2 | 2 | 2 | 1 | 2 | 27 |
| 184 | 4 | 4 | 4 | 5 | 1 | 1 | 2 | 2 | 2 | 25 |
| 185 | 4 | 4 | 3 | 5 | 1 | 1 | 1 | 1 | 1 | 21 |
| 186 | 5 | 5 | 2 | 4 | 2 | 2 | 2 | 2 | 2 | 26 |
| 187 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 2 | 26 |
| 188 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 2 | 26 |
| 189 | 5 | 5 | 5 | 5 | 1 | 2 | 2 | 2 | 2 | 29 |
| 190 | 4 | 5 | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 28 |



| | | | | | | | | | | |
|-----|---|---|---|---|---|---|---|---|---|----|
| 191 | 5 | 5 | 4 | 5 | 3 | 3 | 3 | 3 | 4 | 35 |
| 192 | 4 | 3 | 4 | 5 | 1 | 2 | 4 | 1 | 2 | 26 |
| 193 | 3 | 4 | 4 | 4 | 1 | 1 | 1 | 2 | 1 | 21 |
| 194 | 4 | 5 | 3 | 5 | 1 | 1 | 1 | 2 | 1 | 23 |
| 195 | 4 | 4 | 5 | 4 | 2 | 2 | 2 | 2 | 2 | 27 |
| 196 | 4 | 4 | 4 | 4 | 1 | 1 | 1 | 1 | 1 | 21 |
| 197 | 5 | 5 | 4 | 4 | 1 | 1 | 2 | 2 | 2 | 26 |
| 198 | 3 | 4 | 4 | 4 | 3 | 2 | 3 | 2 | 3 | 28 |
| 199 | 4 | 5 | 4 | 4 | 1 | 1 | 1 | 1 | 2 | 23 |
| 200 | 5 | 4 | 4 | 4 | 1 | 1 | 1 | 1 | 4 | 25 |
| 201 | 4 | 4 | 4 | 4 | 1 | 1 | 1 | 1 | 4 | 24 |
| 202 | 4 | 4 | 4 | 4 | 1 | 1 | 1 | 1 | 4 | 24 |
| 203 | 3 | 3 | 3 | 2 | 1 | 1 | 1 | 1 | 4 | 19 |
| 204 | 3 | 2 | 4 | 3 | 2 | 2 | 4 | 2 | 4 | 26 |
| 205 | 3 | 3 | 3 | 3 | 2 | 2 | 4 | 2 | 4 | 26 |
| 206 | 5 | 5 | 5 | 5 | 2 | 2 | 4 | 2 | 4 | 34 |
| 207 | 4 | 3 | 3 | 4 | 2 | 2 | 4 | 2 | 4 | 28 |
| 208 | 5 | 5 | 5 | 5 | 2 | 2 | 2 | 2 | 1 | 29 |
| 209 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 1 | 25 |
| 210 | 5 | 4 | 3 | 4 | 1 | 2 | 1 | 2 | 2 | 24 |
| 211 | 4 | 3 | 3 | 4 | 1 | 2 | 1 | 1 | 3 | 22 |
| 212 | 4 | 5 | 4 | 5 | 2 | 2 | 2 | 2 | 2 | 28 |
| 213 | 4 | 5 | 3 | 4 | 2 | 2 | 2 | 2 | 2 | 26 |
| 214 | 5 | 5 | 5 | 5 | 2 | 2 | 2 | 2 | 2 | 30 |
| 215 | 5 | 4 | 4 | 2 | 2 | 2 | 2 | 2 | 2 | 25 |
| 216 | 5 | 5 | 4 | 5 | 1 | 1 | 2 | 1 | 2 | 26 |
| 217 | 4 | 5 | 4 | 5 | 2 | 3 | 2 | 2 | 2 | 29 |
| 218 | 5 | 5 | 4 | 5 | 1 | 2 | 2 | 1 | 2 | 27 |
| 219 | 3 | 4 | 5 | 4 | 2 | 2 | 2 | 2 | 2 | 26 |
| 220 | 3 | 3 | 5 | 3 | 2 | 2 | 2 | 2 | 2 | 24 |
| 221 | 5 | 5 | 4 | 5 | 2 | 2 | 2 | 2 | 2 | 29 |
| 222 | 2 | 4 | 4 | 4 | 1 | 1 | 2 | 2 | 2 | 22 |
| 223 | 3 | 4 | 4 | 4 | 2 | 2 | 3 | 3 | 3 | 28 |
| 224 | 5 | 5 | 5 | 5 | 2 | 2 | 3 | 3 | 3 | 33 |
| 225 | 4 | 4 | 3 | 4 | 2 | 2 | 3 | 2 | 2 | 26 |
| 226 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 3 | 27 |
| 227 | 5 | 5 | 4 | 4 | 2 | 2 | 2 | 2 | 3 | 29 |
| 228 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 2 | 26 |
| 229 | 4 | 5 | 4 | 4 | 2 | 2 | 2 | 2 | 2 | 27 |
| 230 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 2 | 26 |
| 231 | 5 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 2 | 27 |

| | | | | | | | | | | |
|-----|---|---|---|---|---|---|---|---|---|----|
| 232 | 4 | 4 | 3 | 4 | 2 | 2 | 2 | 2 | 2 | 25 |
| 233 | 4 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 23 |
| 234 | 4 | 3 | 2 | 4 | 2 | 2 | 2 | 2 | 2 | 23 |
| 235 | 3 | 3 | 3 | 3 | 2 | 4 | 2 | 4 | 4 | 28 |
| 236 | 5 | 5 | 5 | 5 | 2 | 2 | 2 | 2 | 2 | 30 |
| 237 | 3 | 3 | 3 | 3 | 1 | 2 | 2 | 2 | 2 | 21 |
| 238 | 5 | 5 | 5 | 5 | 1 | 3 | 3 | 3 | 3 | 33 |
| 239 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 32 |
| 240 | 5 | 5 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 27 |
| 241 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 4 | 2 | 24 |
| 242 | 5 | 5 | 5 | 4 | 2 | 2 | 2 | 4 | 2 | 31 |
| 243 | 5 | 4 | 5 | 3 | 2 | 2 | 2 | 4 | 2 | 29 |
| 244 | 5 | 5 | 5 | 5 | 2 | 2 | 2 | 4 | 2 | 32 |
| 245 | 3 | 5 | 4 | 4 | 2 | 2 | 2 | 2 | 2 | 26 |
| 246 | 5 | 5 | 2 | 4 | 2 | 2 | 2 | 2 | 2 | 26 |
| 247 | 5 | 5 | 5 | 4 | 2 | 4 | 2 | 4 | 4 | 35 |
| 248 | 5 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 2 | 27 |
| 249 | 4 | 4 | 4 | 5 | 1 | 2 | 2 | 2 | 2 | 26 |
| 250 | 4 | 4 | 3 | 5 | 1 | 3 | 3 | 3 | 3 | 29 |
| 251 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 32 |
| 252 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 3 | 27 |
| 253 | 4 | 4 | 4 | 4 | 1 | 1 | 1 | 1 | 1 | 21 |
| 254 | 5 | 5 | 5 | 5 | 1 | 2 | 1 | 2 | 1 | 27 |
| 255 | 4 | 5 | 3 | 3 | 1 | 1 | 1 | 1 | 1 | 20 |
| 256 | 5 | 5 | 4 | 5 | 1 | 1 | 1 | 1 | 1 | 24 |
| 257 | 4 | 3 | 4 | 5 | 2 | 2 | 2 | 2 | 2 | 26 |
| 258 | 3 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 2 | 25 |
| 259 | 4 | 5 | 3 | 5 | 2 | 4 | 2 | 4 | 4 | 33 |
| 260 | 4 | 4 | 5 | 4 | 2 | 2 | 2 | 2 | 2 | 27 |
| 261 | 2 | 3 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 18 |
| 262 | 2 | 3 | 2 | 2 | 1 | 3 | 3 | 3 | 3 | 22 |
| 263 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 29 |
| 264 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 20 |
| 265 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 2 | 26 |
| 266 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 2 | 26 |
| 267 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 2 | 26 |
| 268 | 2 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 2 | 24 |
| 269 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 18 |
| 270 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 18 |
| 271 | 4 | 2 | 4 | 2 | 2 | 4 | 2 | 4 | 4 | 28 |
| 272 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 19 |

| | | | | | | | | | | |
|------------|---|---|---|---|---|---|---|---|---|-----------|
| 314 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 18 |
| 315 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 2 | 26 |
| 316 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 2 | 26 |
| 317 | 4 | 2 | 4 | 2 | 2 | 4 | 2 | 4 | 4 | 28 |
| 318 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 19 |
| 319 | 2 | 3 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 18 |
| 320 | 2 | 3 | 2 | 2 | 1 | 3 | 3 | 3 | 3 | 22 |
| 321 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 29 |
| 322 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 23 |
| 323 | 2 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 2 | 24 |
| 324 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 22 |



Lampiran 04.

Hasil Uji Validitas Dan Uji Reliabilitas

1. Sifat *Machiavellian* (X1)



Correlations

| | | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | X1.8 | X1.9 | X1.10 | X1.11 | X1.12 | X1.13 | X1.14 | X1.15 | Total X1 |
|------|---------------------|---------|---------|--------|--------|---------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|----------|
| X1.1 | Pearson Correlation | 1 | .741** | .685** | .642** | -.143** | -.111* | -.048 | -.125* | .116* | .089 | -.069 | .001 | .108 | .020 | -.023 | .371** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .010 | .046 | .388 | .025 | .037 | .110 | .213 | .992 | .052 | .719 | .677 | .000 |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| X1.2 | Pearson Correlation | .741** | 1 | .693** | .643** | -.164** | -.102 | -.055 | -.126* | .112* | .016 | .012 | .055 | .136* | .032 | .015 | .385** |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .003 | .067 | .325 | .023 | .044 | .776 | .829 | .327 | .014 | .568 | .790 | .000 |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| X1.3 | Pearson Correlation | .685** | .693** | 1 | .607** | -.064 | -.019 | -.015 | -.068 | .033 | .054 | -.050 | .038 | .024 | -.053 | -.001 | .373** |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .252 | .737 | .783 | .221 | .560 | .332 | .366 | .490 | .661 | .341 | .982 | .000 |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| X1.4 | Pearson Correlation | .642** | .643** | .607** | 1 | -.056 | -.006 | -.015 | -.077 | .126* | .095 | -.023 | .022 | .166** | -.048 | .066 | .402** |
| | Sig. (2-tailed) | .000 | .000 | .000 | | .319 | .917 | .789 | .169 | .023 | .086 | .680 | .693 | .003 | .385 | .236 | .000 |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| X1.5 | Pearson Correlation | -.143** | -.164** | -.064 | -.056 | 1 | .727** | .591** | .760** | .389** | .247** | .291** | .383** | .348** | .224** | .376** | .626** |
| | Sig. (2-tailed) | .010 | .003 | .252 | .319 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| X1.6 | Pearson Correlation | -.111* | -.102 | -.019 | -.006 | .727** | 1 | .615** | .684** | .398** | .190** | .130* | .269** | .344** | .181** | .305** | .596** |
| | Sig. (2-tailed) | .046 | .067 | .737 | .917 | .000 | | .000 | .000 | .000 | .001 | .019 | .000 | .000 | .001 | .000 | .000 |

| | | | | | | | | | | | | | | | | | |
|-------|---------------------|--------|--------|-------|--------|--------|--------|--------|--------|--------|---------|---------|--------|--------|--------|--------|--------|
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| X1.7 | Pearson Correlation | -.048 | -.055 | -.015 | -.015 | .591** | .615** | 1 | .786** | .495** | .162** | .163** | .272** | .373** | .087 | .247** | .613** |
| | Sig. (2-tailed) | .388 | .325 | .783 | .789 | .000 | .000 | | .000 | .000 | .003 | .003 | .000 | .000 | .116 | .000 | .000 |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| X1.8 | Pearson Correlation | -.125* | -.126* | -.068 | -.077 | .760** | .684** | .786** | 1 | .537** | .135* | .280** | .366** | .422** | .149** | .317** | .660** |
| | Sig. (2-tailed) | .025 | .023 | .221 | .169 | .000 | .000 | .000 | | .000 | .015 | .000 | .000 | .000 | .007 | .000 | .000 |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| X1.9 | Pearson Correlation | .116* | .112* | .033 | .126* | .389** | .398** | .495** | .537** | 1 | .228** | .405** | .525** | .666** | .401** | .485** | .728** |
| | Sig. (2-tailed) | .037 | .044 | .560 | .023 | .000 | .000 | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| X1.10 | Pearson Correlation | .089 | .016 | .054 | .095 | .247** | .190** | .162** | .135* | .228** | 1 | -.198** | -.018 | .167** | .221** | .155** | .296** |
| | Sig. (2-tailed) | .110 | .776 | .332 | .086 | .000 | .001 | .003 | .015 | .000 | | .000 | .752 | .003 | .000 | .005 | .000 |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| X1.11 | Pearson Correlation | -.069 | .012 | -.050 | -.023 | .291** | .130* | .163** | .280** | .405** | -.198** | 1 | .782** | .555** | .467** | .539** | .502** |
| | Sig. (2-tailed) | .213 | .829 | .366 | .680 | .000 | .019 | .003 | .000 | .000 | .000 | | .000 | .000 | .000 | .000 | .000 |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| X1.12 | Pearson Correlation | .001 | .055 | .038 | .022 | .383** | .269** | .272** | .366** | .525** | -.018 | .782** | 1 | .646** | .596** | .632** | .657** |
| | Sig. (2-tailed) | .992 | .327 | .490 | .693 | .000 | .000 | .000 | .000 | .000 | .752 | .000 | | .000 | .000 | .000 | .000 |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| X1.13 | Pearson Correlation | .108 | .136* | .024 | .166** | .348** | .344** | .373** | .422** | .666** | .167** | .555** | .646** | 1 | .464** | .654** | .730** |
| | Sig. (2-tailed) | .052 | .014 | .661 | .003 | .000 | .000 | .000 | .000 | .000 | .003 | .000 | .000 | | .000 | .000 | .000 |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| X1.14 | Pearson Correlation | .020 | .032 | -.053 | -.048 | .224** | .181** | .087 | .149** | .401** | .221** | .467** | .596** | .464** | 1 | .527** | .481** |
| | Sig. (2-tailed) | .719 | .568 | .341 | .385 | .000 | .001 | .116 | .007 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 |

| | | | | | | | | | | | | | | | | | |
|----------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| X1.15 | Pearson Correlation | -.023 | .015 | -.001 | .066 | .376** | .305** | .247** | .317** | .485** | .155** | .539** | .632** | .654** | .527** | 1 | .621** |
| | Sig. (2-tailed) | .677 | .790 | .982 | .236 | .000 | .000 | .000 | .000 | .000 | .005 | .000 | .000 | .000 | .000 | | .000 |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| Total X1 | Pearson Correlation | .371** | .385** | .373** | .402** | .626** | .596** | .613** | .660** | .728** | .296** | .502** | .657** | .730** | .481** | .621** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |

** . 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 | 15 |



2. *Love of Money (X2)*

| Correlations | | | | | | | | | | | | | | |
|--------------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|-------|--------|-------|----------|--------|
| | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | X2.8 | X2.9 | X2.10 | X2.11 | X2.12 | Total X2 | |
| X2.1 | Pearson Correlation | 1 | .605** | .128* | .210** | .278** | .153** | -.057 | .005 | -.039 | .146** | .073 | .117* | .380** |
| | Sig. (2-tailed) | | .000 | .021 | .000 | .000 | .006 | .304 | .935 | .490 | .009 | .189 | .035 | .000 |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| X2.2 | Pearson Correlation | .605** | 1 | .020 | .463** | .173** | .061 | .069 | -.016 | .051 | .168** | -.013 | .022 | .376** |
| | Sig. (2-tailed) | .000 | | .716 | .000 | .002 | .274 | .219 | .771 | .356 | .002 | .809 | .699 | .000 |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| X2.3 | Pearson Correlation | .128* | .020 | 1 | .215** | .566** | .355** | .399** | .094 | .010 | .006 | .045 | .099 | .448** |
| | Sig. (2-tailed) | .021 | .716 | | .000 | .000 | .000 | .000 | .093 | .852 | .909 | .421 | .076 | .000 |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| X2.4 | Pearson Correlation | .210** | .463** | .215** | 1 | .243** | .204** | .020 | -.094 | .059 | .037 | -.018 | -.030 | .316** |
| | Sig. (2-tailed) | .000 | .000 | .000 | | .000 | .000 | .726 | .089 | .290 | .503 | .743 | .587 | .000 |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| X2.5 | Pearson Correlation | .278** | .173** | .566** | .243** | 1 | .651** | .372** | .124* | .027 | .039 | .101 | .119* | .558** |
| | Sig. (2-tailed) | .000 | .002 | .000 | .000 | | .000 | .000 | .026 | .622 | .481 | .069 | .032 | .000 |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| X2.6 | Pearson Correlation | .153** | .061 | .355** | .204** | .651** | 1 | .381** | .084 | -.074 | -.048 | .083 | .126* | .450** |
| | Sig. (2-tailed) | .006 | .274 | .000 | .000 | .000 | | .000 | .132 | .183 | .389 | .135 | .024 | .000 |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| X2.7 | Pearson Correlation | -.057 | .069 | .399** | .020 | .372** | .381** | 1 | .281** | .052 | .020 | .120* | .111* | .466** |
| | Sig. (2-tailed) | .304 | .219 | .000 | .726 | .000 | .000 | | .000 | .348 | .713 | .031 | .046 | .000 |

| | | | | | | | | | | | | | | |
|--|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| X2.8 | Pearson Correlation | .005 | -.016 | .094 | -.094 | .124* | .084 | .281** | 1 | .420** | .437** | .627** | .629** | .663** |
| | Sig. (2-tailed) | .935 | .771 | .093 | .089 | .026 | .132 | .000 | | .000 | .000 | .000 | .000 | .000 |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| X2.9 | Pearson Correlation | -.039 | .051 | .010 | .059 | .027 | -.074 | .052 | .420** | 1 | .491** | .330** | .312** | .472** |
| | Sig. (2-tailed) | .490 | .356 | .852 | .290 | .622 | .183 | .348 | .000 | | .000 | .000 | .000 | .000 |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| X2.10 | Pearson Correlation | .146** | .168** | .006 | .037 | .039 | -.048 | .020 | .437** | .491** | 1 | .420** | .366** | .543** |
| | Sig. (2-tailed) | .009 | .002 | .909 | .503 | .481 | .389 | .713 | .000 | .000 | | .000 | .000 | .000 |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| X2.11 | Pearson Correlation | .073 | -.013 | .045 | -.018 | .101 | .083 | .120* | .627** | .330** | .420** | 1 | .718** | .648** |
| | Sig. (2-tailed) | .189 | .809 | .421 | .743 | .069 | .135 | .031 | .000 | .000 | .000 | | .000 | .000 |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| X2.12 | Pearson Correlation | .117* | .022 | .099 | -.030 | .119* | .126* | .111* | .629** | .312** | .366** | .718** | 1 | .661** |
| | Sig. (2-tailed) | .035 | .699 | .076 | .587 | .032 | .024 | .046 | .000 | .000 | .000 | .000 | | .000 |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| Total X2 | Pearson Correlation | .380** | .376** | .448** | .316** | .558** | .450** | .466** | .663** | .472** | .543** | .648** | .661** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| **. 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 |
|------------------|------------|
| .736 | 12 |

3. Sistem Pengendalian Internal (X3)

Correlations

| | | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | X3.7 | X3.8 | X3.9 | X3.10 | X3.11 | Total X3 |
|------|---------------------|--------|--------|--------|--------|--------|-------|-------|-------|-------|-------|---------|----------|
| X3.1 | Pearson Correlation | 1 | .438** | .391** | .478** | .486** | -.044 | .006 | .037 | .051 | -.048 | -.021 | .489** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .000 | .430 | .921 | .512 | .363 | .393 | .705 | .000 |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| X3.2 | Pearson Correlation | .438** | 1 | .479** | .415** | .500** | -.006 | .064 | -.020 | .004 | -.038 | .083 | .512** |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .000 | .921 | .254 | .715 | .939 | .497 | .135 | .000 |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| X3.3 | Pearson Correlation | .391** | .479** | 1 | .438** | .525** | -.040 | -.058 | -.031 | -.022 | -.063 | -.052 | .468** |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .000 | .470 | .298 | .573 | .688 | .261 | .349 | .000 |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| X3.4 | Pearson Correlation | .478** | .415** | .438** | 1 | .574** | .013 | -.086 | .001 | .023 | -.030 | -.162** | .480** |
| | Sig. (2-tailed) | .000 | .000 | .000 | | .000 | .813 | .121 | .983 | .675 | .588 | .003 | .000 |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| X3.5 | Pearson Correlation | .486** | .500** | .525** | .574** | 1 | -.014 | -.029 | .044 | .071 | -.069 | -.015 | .542** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | | .798 | .607 | .430 | .200 | .218 | .791 | .000 |

| | | | | | | | | | | | | | |
|----------|---------------------|--------|--------|--------|---------|--------|--------|--------|--------|--------|--------|--------|--------|
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| X3.6 | Pearson Correlation | -.044 | -.006 | -.040 | .013 | -.014 | 1 | .555** | .618** | .432** | .318** | .216** | .543** |
| | Sig. (2-tailed) | .430 | .921 | .470 | .813 | .798 | | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| X3.7 | Pearson Correlation | .006 | .064 | -.058 | -.086 | -.029 | .555** | 1 | .603** | .478** | .315** | .466** | .592** |
| | Sig. (2-tailed) | .921 | .254 | .298 | .121 | .607 | .000 | | .000 | .000 | .000 | .000 | .000 |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| X3.8 | Pearson Correlation | .037 | -.020 | -.031 | .001 | .044 | .618** | .603** | 1 | .465** | .293** | .297** | .588** |
| | Sig. (2-tailed) | .512 | .715 | .573 | .983 | .430 | .000 | .000 | | .000 | .000 | .000 | .000 |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| X3.9 | Pearson Correlation | .051 | .004 | -.022 | .023 | .071 | .432** | .478** | .465** | 1 | .375** | .324** | .564** |
| | Sig. (2-tailed) | .363 | .939 | .688 | .675 | .200 | .000 | .000 | .000 | | .000 | .000 | .000 |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| X3.10 | Pearson Correlation | -.048 | -.038 | -.063 | -.030 | -.069 | .318** | .315** | .293** | .375** | 1 | .285** | .421** |
| | Sig. (2-tailed) | .393 | .497 | .261 | .588 | .218 | .000 | .000 | .000 | .000 | | .000 | .000 |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| X3.11 | Pearson Correlation | -.021 | .083 | -.052 | -.162** | -.015 | .216** | .466** | .297** | .324** | .285** | 1 | .423** |
| | Sig. (2-tailed) | .705 | .135 | .349 | .003 | .791 | .000 | .000 | .000 | .000 | .000 | | .000 |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| Total X3 | Pearson Correlation | .489** | .512** | .468** | .480** | .542** | .543** | .592** | .588** | .564** | .421** | .423** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |

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

| | | | | | | | | |
|----------|---------------------|--------|--------|--------|--------|--------|--------|--------|
| X4.6 | Pearson Correlation | .629** | .491** | .607** | .382** | .344** | 1 | .761** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | | .000 |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| Total X4 | Pearson Correlation | .796** | .833** | .842** | .664** | .693** | .761** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 |

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

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .861 | 6 |



5. Kecurangan (*Fraud*) (Y)

| | | Correlations | | | | | | | | | |
|--|---------------------|--------------|--------|--------|--------|--------|--------|--------|--------|--------|---------|
| | | Y.1 | Y.2 | Y.3 | Y.4 | Y.5 | Y.6 | Y.7 | Y.8 | Y.9 | Total Y |
| Y.1 | Pearson Correlation | 1 | .771** | .728** | .736** | .084 | .045 | -.049 | .033 | .012 | .687** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .133 | .424 | .379 | .557 | .833 | .000 |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| Y.2 | Pearson Correlation | .771** | 1 | .698** | .781** | -.012 | -.032 | -.067 | -.041 | -.111* | .624** |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .829 | .561 | .227 | .466 | .046 | .000 |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| Y.3 | Pearson Correlation | .728** | .698** | 1 | .729** | .084 | .046 | -.031 | .063 | -.007 | .675** |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .132 | .411 | .576 | .256 | .900 | .000 |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| Y.4 | Pearson Correlation | .736** | .781** | .729** | 1 | .022 | -.047 | -.057 | -.051 | -.074 | .632** |
| | Sig. (2-tailed) | .000 | .000 | .000 | | .688 | .397 | .303 | .357 | .185 | .000 |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| Y.5 | Pearson Correlation | .084 | -.012 | .084 | .022 | 1 | .538** | .575** | .547** | .525** | .541** |
| | Sig. (2-tailed) | .133 | .829 | .132 | .688 | | .000 | .000 | .000 | .000 | .000 |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| Y.6 | Pearson Correlation | .045 | -.032 | .046 | -.047 | .538** | 1 | .626** | .878** | .709** | .617** |
| | Sig. (2-tailed) | .424 | .561 | .411 | .397 | .000 | | .000 | .000 | .000 | .000 |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| Y.7 | Pearson Correlation | -.049 | -.067 | -.031 | -.057 | .575** | .626** | 1 | .639** | .596** | .510** |
| | Sig. (2-tailed) | .379 | .227 | .576 | .303 | .000 | .000 | | .000 | .000 | .000 |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| Y.8 | Pearson Correlation | .033 | -.041 | .063 | -.051 | .547** | .878** | .639** | 1 | .686** | .616** |
| | Sig. (2-tailed) | .557 | .466 | .256 | .357 | .000 | .000 | .000 | | .000 | .000 |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| Y.9 | Pearson Correlation | .012 | -.111* | -.007 | -.074 | .525** | .709** | .596** | .686** | 1 | .547** |
| | Sig. (2-tailed) | .833 | .046 | .900 | .185 | .000 | .000 | .000 | .000 | | .000 |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| Total Y | Pearson Correlation | .687** | .624** | .675** | .632** | .541** | .617** | .510** | .616** | .547** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 | 324 |
| **. 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 |
|------------------|------------|
|------------------|------------|

| | |
|------|---|
| .784 | 9 |
|------|---|



Lampiran 05. Hasil Uji Statistik Deskriptif

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--------------------|-----|---------|---------|-------|----------------|
| Total X1 | 324 | 28 | 75 | 45.97 | 8.421 |
| Total X2 | 324 | 38 | 60 | 46.69 | 3.738 |
| Total X3 | 324 | 11 | 30 | 20.33 | 2.956 |
| Total X4 | 324 | 12 | 30 | 25.75 | 2.325 |
| Total Y | 324 | 17 | 43 | 26.21 | 4.789 |
| Valid N (listwise) | 324 | | | | |

Lampiran 06. Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 324 |
| Normal Parameters ^{a,b} | Mean | .0000000 |
| | Std. Deviation | 3.82748126 |
| Most Extreme Differences | Absolute | .038 |
| | Positive | .027 |
| | Negative | -.038 |
| Test Statistic | | .038 |
| Asymp. Sig. (2-tailed) | | .200 |

Lampiran 07. Hasil Uji Heteroskedastisitas

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | .020 | .134 | | .152 | .879 |
| | Total X1 | .000 | .001 | .027 | .422 | .673 |
| | Total X2 | .002 | .002 | .095 | 1.186 | .237 |
| | Total X3 | .002 | .002 | .076 | 1.017 | .310 |
| | Total X4 | -.003 | .002 | -.073 | -1.224 | .222 |

a. Dependent Variable: ABS_RES

Lampiran 08. Hasil Uji Koefisien Determinasi

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .601 ^a | .361 | .353 | 3.851 |

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

Lampiran 09. Hasil Uji T dan Uji Multikolinearitas

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | 22.076 | 5.582 | | 3.955 | .000 | | |
| | Total X1 | .111 | .029 | .196 | 3.865 | .000 | .780 | 1.282 |
| | Total X2 | .436 | .083 | .340 | 5.275 | .000 | .481 | 2.080 |
| | Total X3 | -.286 | .097 | -.176 | -2.952 | .003 | .561 | 1.783 |
| | Total X4 | -.604 | .099 | -.293 | -6.105 | .000 | .869 | 1.151 |

a. Dependent Variable: Total Y

Lampiran 10. Lampiran Ekspedisi

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TAHUN 2023
Jalan Udayana No. 11 Singaraja-Bali Telepon: (0362) 25830
Email: f.e@uipg.ac.id Website: http://www.uipg.ac.id

SURAT EKSPEDISI

| No | Hari/Tanggal | Nama Instansi | No HP | TTD |
|----|------------------|-------------------------|--------------|-------------|
| 1 | Selasa, 2/5/2023 | LPD Desa Adat Babatukan | 081525482922 | [Signature] |
| 2 | Selasa, 2/5/2023 | LPD Desa Adat Padpadan | 0361 952 606 | [Signature] |
| 3 | Selasa, 2/5/2023 | LPD Desa Adat Pelak | 081547617129 | [Signature] |
| 4 | Selasa, 2/5/2023 | LPD Desa Adat Bang | 5261 9111756 | [Signature] |
| 5 | Selasa, 2/5/2023 | LPD Desa Adat Giangan | 08136409148 | [Signature] |
| 6 | Selasa, 2/5/2023 | LPD Desa Adat Tegalwatu | 081236194069 | [Signature] |
| 7 | Selasa, 2/5/2023 | LPD Desa Adat Mamesi | 089661101050 | [Signature] |
| 8 | Selasa, 2/5/2023 | LPD Desa Adat Sampangan | 08786004900 | [Signature] |
| 9 | Selasa, 2/5/2023 | LPD Desa Adat Kelod | 082146185833 | [Signature] |

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| | | | | |
|----|------------------|----------------------------|---------------------------------|-------------|
| 10 | Selasa, 2/5/2023 | LPD Desa Adat Babatukan | 081246720550 | [Signature] |
| 11 | Selasa, 2/5/2023 | LPD Desa Adat Bitran | (0366) 945789 | [Signature] |
| 12 | Kamis, 4/5/2023 | LPD Desa Pektaman Arhagan | 083119772482 | [Signature] |
| 13 | Kamis, 4/5/2023 | LPD Desa Adat Belaga | 087857374488 AN. DR. MANISA | [Signature] |
| 14 | Kamis, 4/5/2023 | LPD Desa Adat Bona | 081339260829 GAT. MEK. BROTA | [Signature] |
| 15 | Kamis, 4/5/2023 | LPD Desa Pektaman Ekonomis | 08173848284 : 044 25 2104520 | [Signature] |
| 16 | Kamis, 4/5/2023 | LPD Desa Adat Sema | 08810808258 M. KAHAR. GANTU | [Signature] |
| 17 | Kamis, 4/5/2023 | LPD Desa Adat Patetan | 0541 951511 KH. UUD. SUWATI | [Signature] |
| 18 | Kamis, 4/5/2023 | LPD Desa Pektaman Piring | 0361 951555 Wj. SUWATI. | [Signature] |
| 19 | Kamis, 4/5/2023 | LPD Desa Adat Medukan | 0877738414 D. A. DHARSA | [Signature] |

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| | | | | |
|----|-----------------|------------------------------------|--------------|--|
| 20 | Kamis, 4/1/2023 | LPD Desa Adat Wanasari-Pacu | 0361 9088 83 | |
| 21 | Jumat, 5/1/2023 | LPD Desa Pincuran Tegayama Tegayam | 081 97831 | |
| 22 | Jumat, 5/1/2023 | LPD Desa Antah Tongkulak Maja | (0000) 97792 | |
| 23 | Jumat, 5/1/2023 | LPD Desa Adat Sumanungpan | 08132841809 | |
| 24 | Jumat, 5/1/2023 | LPD Desa Adat NEMENAN | 08196295793 | |
| 25 | Jumat, 5/1/2023 | LPD Sukanah | 0361 295617 | |
| 26 | Jumat, 5/1/2023 | LPD Gunung | 0361 295617 | |
| 27 | Jumat, 5/1/2023 | LPD Taluk | 0361 940192 | |
| 28 | Senin, 8/1/2023 | LPD Negari | 0361 840232 | |
| 29 | Senin, 8/1/2023 | LPD PAKANGLINGAN | 08952225282 | |

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| | | | | |
|----|-------------------|--------------------------------|-----------------|--|
| 30 | Senin, 8 Mei 2023 | Lpd roawang | (0361) 28912 | |
| 31 | Senin, 8/1/2023 | Lpd Silangan | 0817975767 | |
| 32 | Senin, 8/1/2023 | Lpd D.A Gngaberta | 08618989030 | |
| 33 | Senin, 8/1/2023 | Lpd Pengasekan | (0361) 976299 | |
| 34 | Senin, 8/1/2023 | Lpd padanghal | (0361) 976299 | |
| 35 | Senin, 8 Mei 2023 | Lpd Kiliatan | 081 97617 | |
| 36 | Senin, 8 Mei 2023 | Lpd Nesa Adat Karangayam Cangi | 085102520128 | |
| 37 | Senin, 8 Mei 2023 | Lpd Mergaspede | 081 237 0239 | |
| 38 | Senin, 8 Mei 2023 | Lpd Desa Adat (Desa Karangam) | 089121980093 | |
| 39 | Senin, 8 Mei 2023 | Lpd Desa Adat Karangam | 081 999 543 653 | |

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| | | | | |
|----|--------------------|-----------------------|---------------|--|
| 40 | Selasa, 9 Mei 2023 | Lpd Pempayung | 087811451161 | |
| 41 | Selasa, 9/1/2023 | Lpd Saneh | 0877615028 | |
| 42 | Selasa, 9 Mei 2023 | Lpd Mampulaya | 0361 902226 | |
| 43 | Selasa, 9 Mei 2023 | Lpd Desa Antah Pakzan | 0817971475 | |
| 44 | Selasa, 9 Mei 2023 | Lpd Sukanah | (0000) 901015 | |
| 45 | Selasa, 9 Mei 2023 | Lpd Jampang | 036190143 | |
| 46 | Selasa, 9 Mei/23 | Lpd Pandak | 08123995716 | |
| 47 | Selasa, 9/1/2023 | Lpd Betaman | 087861407463 | |
| 48 | Rabu, 10/1/2023 | Lpd D. TIBELAN | 0812399327 | |
| 49 | Rabu, 10/1/2023 | Lpd D. PAKANGLINGAN | 083119430800 | |

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| | | | | |
|----|-------------------|------------------------------|--------------|--|
| 50 | Rabu, 10 Mei 23 | Lpd ds Adat Gunung pengemban | 083119882000 | |
| 51 | Rabu, 10/1/2023 | Lpd ds Adat selat pengemban | 08123993200 | |
| 52 | Rabu, 10 Mei 2023 | Lpd ds Adat Kuntan | 08133959489 | |
| 53 | Rabu, 10 Mei 2023 | Lpd D. Adat PONGGAMAH | 082236168557 | |
| 54 | Rabu, 10/1/23 | Lpd Desa Adat Karangayam | 085253193100 | |
| 55 | Rabu, 10/1/23 | Lpd Desa Adat Juru | 08523028099 | |
| 56 | Rabu, 10/1/23 | Lpd Desa Adat Karangayam | 08179720209 | |
| 57 | Rabu, 10/1/23 | Lpd Desa Adat Pijang | 087861407463 | |
| 58 | Rabu, 10/1/2023 | Lpd Desa Adat Jeloh Kembo | 08153951841 | |
| 59 | Rabu, 10/1/23 | Lpd Desa Adat Subikha | 08584585529 | |

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|----|-------------------|-----------------------------|-------------------|
| 60 | Rabu, 10 Mei 23 | LPD Desa Adat Brete | 085 992 072 001 |
| 61 | Rabu, 10 Mei 23 | LPD DESA ADAT TEMBACAH | 081 529 05 244 |
| 62 | Rabu, 10 Mei 2023 | LPD DESA ADAT TAMBA | 0361 981211 |
| 63 | Kamis, 11 Mei 23 | LPD Desa Adat Taro Kajin | (0361) 981202 |
| 64 | Kamis, 11/5/23 | LPD Tebungkrang | (0361) 8987030 |
| 65 | Kamis, 11/5/23 | LPD DESA ADAT SAYAN | 0361 908 4063 |
| 66 | Kamis, 11/5/23 | LPD DA KEDUNTO | 0361 4992062 |
| 67 | Kamis, 11/5/23 | LPD DA Gibok. | 081 558 60 538 |
| 68 | Kamis, 11/5/23 | LPD DA MANUABA | 0361 974961 |
| 69 | Kamis, 11/5/23 | LPD DA KENDAN | 0361 971090 |

| | | | |
|----|--------------------|--------------------------------|--------------------|
| 70 | Kamis, 11 Mei 2023 | LPD Desa Adat Bonyaka | 085 320236190 |
| 71 | Kamis, 11 Mei 23 | LPD Desa Adat Pekusaha | 089212 114512 |
| 72 | Kamis, 11/5/23 | LPD Desa Adat Taro Kulod | 081 98075322 |
| 73 | Kamis, 11/5/23 | LPD Desa Adat Belang | 086 119124228 |
| 74 | Kamis, 11/5/23 | LPD Desa Adat Patas | 0852 05109629 |
| 75 | Kamis, 11/5/23 | LPD Desa Adat Timbul | 087 86093398 |
| 76 | Jumat, 12 Mei 23 | LPD Desa Adat Gopaka | 081 2379 5274 |
| 77 | Jumat, 12/5/23 | LPD Desa Adat Caguna | 086 712 457 574 |
| 78 | Jumat, 12/5/23 | LPD Desa Adat Butit | 0877 5163 5116 |
| 79 | Jumat, 12/5/23 | LPD Desa Adat Sarasaha | 087 761 935 023 |

**KEMENTERIAN PENDIDIKAN DAN KEBUDAYAAN
UNIVERSITAS PENDIDIKAN GANESHA
FAKULTAS EKONOMI
TAHUN 2023**

Jalan Udayana No. 11 Singaraja Bali Telepon: (0362) 25830
Email: icandiksha@gmail.com Website: <http://www.fe.undiksha.ac.id>

| | | | |
|----|----------------|----------------------------|---------------|
| 80 | Jumat, 12/5/23 | LPD Desa Adat Mantering | (0366) 901474 |
| 81 | Jumat, 12/5/23 | LPD Desa Adat Pacung | 085 27332 793 |
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Lampiran 11. Dokumentasi



RIWAYAT HIDUP



Anak Agung Ayu Mas Damayanti adalah anak pertama dari 3 bersaudara yang lahir di Gianyar pada tanggal 17 November 2000, dari pasangan Anak Agung Gde Raka Dirga dan Anak Agung Ayu Merniati. Penulis berkebangsaan Indonesia dan memeluk agama Hindu. Saat ini penulis beralamat di Br. Pacung, Kelurahan Bitera, Kecamatan Gianyar, Kabupaten Gianyar, Bali. Penulis memulai Pendidikan pertama yakni Sekolah Dasar pada tahun 2007 di SD N 3 Bitera. Penulis kemudian melanjutkan Pendidikan pada tahun 2013 di SMP N 2 Gianyar. Setelah itu pada tahun 2016 penulis melanjutkan Pendidikan sekolah menengah atas di SMK N 1 Gianyar. Selanjutnya pada tahun 2019 setelah lulus dari bangku sekolah menengah atas sampai dengan penulisan skripsi ini penulis masih terdaftar sebagai mahasiswa aktif di Program Studi S1 Akuntansi, Jurusan Ekonomi dan Akuntansi, Fakultas Ekonomi, Universitas Pendidikan Ganesha.



PERNYATAAN

Dengan ini saya menyatakan bahwa karya tulis yang berjudul “**Pengaruh Sifat Machiavellian, Love of Money, Sistem Pengendalian Internal, dan Religiusitas Terhadap Kecurangan (Fraud) oleh Pegawai di LPD Se-Kabupaten Gianyar**” beserta seluruh isinya adalah benar-benar karya sendiri dan saya tidak melakukan penjiplakan dan pengutipan dengan cara-cara yang tidak sesuai dengan etika yang berlaku dalam masyarakat keilmuan. Atas pernyataan ini, saya siap menanggung resiko/sanksi yang dijatuhkan kepada saya apabila dikemudian hari ditemukan adanya pelanggaran etika keilmuan dalam karya saya ini atau klaim terhadap keaslian karya saya ini.

Singaraja, 18 Juli 2023



Anak Agung Ayu Mas Damayanti
NIM 1917051094