

LAMPIRAN-LAMPIRAN



Lampiran 1. Kuesioner Penelitian

KUESIONER PENELITIAN

Perihal : Permohonan Menjadi Responden

Lampiran : 1 (satu) berkas

Yth. Bapak/Ibu Ketua LPD di Kabupaten Badung

di-
tempat

Dengan hormat,

Dalam rangka penyusunan Tugas Akhir (Tesis) sebagai salah satu syarat menyelesaikan Program Studi S2 Akuntansi Universitas Pendidikan Ganesha, maka dengan ini saya:

Nama : Ni Luh Putu Asri Ayuni
Prodi : S2 Akuntansi
NIM : 2229141004
Universitas : Universitas Pendidikan Ganesha

Bermaksud untuk melakukan penelitian tentang “*Moralitas Memoderasi Pengaruh Love Of Money, sifat Machiavellian dan Religiusitas Terhadap Kecenderungan Kecurangan Akuntansi Pada LPD Se-Kabupaten Badung*”. Besar harapan saya agar Bapak/Ibu dapat membantu mengisi kuesioner ini secara benar, lengkap, dan jelas. Tujuan penelitian ini hanyalah semata-mata untuk tujuan ilmiah, data yang terkumpul nantinya akan dianalisis dan segala identitas beserta jawaban yang diberikan dijaga kerahasiaannya. Atas kerjasama dan kesediaan Bapak/Ibu saya ucapkan terimakasih.

Hormat saya,

Peneliti

Ni Luh Putu Asri Ayuni

A. Identitas Responden

Nama Responden :

Jenis Kelamin : Laki-laki Perempuan

Umur :

Jabatan :

Pendidikan Terakhir : SD SMP SMA/SMK
 D3 S1 S2
 S3

Nama LPD :

Alamat LPD :

B. Petunjuk Pengisian

1. Sebelum menjawab setiap pernyataan, mohon dibaca terlebih dahulu dengan baik dan benar.
2. Dalam mengisi kuesioner mohon untuk mengisi seluruh pernyataannya karena sangat dibutuhkan untuk kepentingan penelitian.
3. Pilihlah jawaban dengan memberikan tanda centang (✓) pada salah satu jawaban yang paling sesuai menurut anda. Penilaian dilakukan berdasarkan skala 1 sampai dengan 4 yang memiliki makna sebagai berikut:
STS = Sangat tidak setuju dengan nilai 1
TS = Tidak setuju dengan nilai 2
S = Setuju dengan nilai 3
SS = Sangat setuju dengan nilai 4
4. Setelah melakukan pengisian, mohon Bapak/Ibu mengembalikan kepada yang menyerahkan kuesioner.

Atas perhatian dan waktu yang Bapak/Ibu berikan saya ucapkan terimakasih.

1. Love Of Money

| No | Pernyataan | STS | TS | S | SS |
|-----------|--|-----|----|---|----|
| A. | Good (Baik) (X1.1) | | | | |
| 1 | Uang adalah hal yang sangat penting bagi kita semua | | | | |
| 2 | Saya merasa bahwa menabung adalah suatu hal yang sangat penting | | | | |
| B. | Evil (Kejahatan) (X1.2) | | | | |
| 3 | Uang adalah akar dari segala kesukksesan | | | | |
| C. | Echievement (Prestasi) (X1.3) | | | | |
| 4 | Uang itu sangat berguna | | | | |
| 5 | Semakin banyak mempunyai uang akan semakin terlihat berprestasi | | | | |
| D. | Respect/self-esteem (harga diri) (X1.4) | | | | |
| 6 | Uang dapat memberikan semua yang diinginkan | | | | |
| 7 | Uang membuat saya dihormati dalam sebuah komunitas | | | | |
| 8 | Uang dapat membuat saya memiliki banyak teman | | | | |
| D. | Budget (Anggaran) (X1.5) | | | | |
| 9 | Saya menggunakan uang saya dengan sangat berhati – hati | | | | |
| E | Freedom/ Power (Kebebasan / Kekuasaan) | | | | |
| 10 | Uang Memberikan saya kesempatan untuk menjadi apa yang saya inginkan | | | | |
| 11 | Uang memberi saya kekuasaan dan kebebasan | | | | |

2. Machiavellian

| No | Pernyataan | STS | TS | S | SS |
|-----------|--|-----|----|---|----|
| A. | Afeksi (X2.1) | | | | |
| 1 | Saya tidak memperdulikan cerita tentang kesulitan partner kerja saya dalam bekerja | | | | |
| 2 | Saya sibuk dengan pekerjaan sendiri tanpa memperdulikan keadaan sekitar | | | | |
| 3 | Saya tidak membantu pekerjaan | | | | |

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|-----------|---|--|--|--|--|
| | teman tanpa mereka meminta bantuan terlebih dahulu | | | | |
| B. | Komitmen Idiologi Rendah (X2.2) | | | | |
| 4 | Saya menuruti pendapat dari pimpinan apabila mereka tidak cocok dengan pendapat saya | | | | |
| 5 | Bersikap diam tanpa komentar apabila ada partner kerja atau pimpinan memberikan pendapat yang berbeda dari pendapat saya | | | | |
| 6 | Komitmen saya dalam menyampaikan pendapat kepada pemimpin sewaktu – waktu akan berubah apabila pimpinan tidak menyetujuinya | | | | |
| C. | Ego (X2.3) | | | | |
| 7 | Saya akan tetap melakukan pekerjaan, meskipun partner kerja tidak setuju dengan pekerjaan yang saya ambil | | | | |
| 8 | Saya tidak peduli dengan target rekan kerja karena saya fokus dengan target sendiri | | | | |
| D | Manipulatif | | | | |
| 9 | Saya tidak akan memanipulasi data yang ada dalam laporan keuangan agar saya di puji | | | | |
| 10 | Saya akan menyembunyikan kesalahan – kesalahan dalam bekerja demi kepercayaan pimpinan terhadap cara kerja saya | | | | |
| E | Agresif | | | | |
| 11 | Saya akan menyelesaikan pekerjaan secepat mungkin agar memperoleh pujian dari pimpinan | | | | |
| 12 | Saya senang apabila mengambil alih pekerjaan rekan kerja saya | | | | |
| 13 | Apabila pimpinan membuat seseorang untuk melakukan pekerjaan, saya akan cepat memromosikan diri saya sendiri untuk mengambil pekerjaan tersebut | | | | |

3. *Religiusitas*

| No | Pernyataan | STS | TS | S | SS |
|--|--|-----|----|---|----|
| A. Keyakinan (Religious Belief) | | | | | |
| 1 | Saya selalu meyakini bahwa Tuhan itu ada | | | | |
| 2 | Saya meyakini bahwa surga dan neraka itu benar- benar ada | | | | |
| 3 | Saya memiliki keyakinan bahwa agama yang saya anut merupakan pedoman hidup saya | | | | |
| B. Praktik Agama (Religious Practice) | | | | | |
| 6 | Saya selalu berdoa terlebih dahulu ketika akan melakukan sesuatu | | | | |
| 7 | Saya selalu menjalankan ibadah sesuai dengan agama yang saya anut. | | | | |
| 8 | Saya selalu menyisihkan upah pekerjaan saya untuk beramal | | | | |
| C. Pengetahuan Agama (Religious Knowledge) | | | | | |
| 12 | Saya selalu merasa tenang ketika saya beribadah | | | | |
| 13 | Saya sering merasa mendapat pertolongan dari Tuhan ketika saya mengalami kesulitan. | | | | |
| C. Pengalaman (Religious Practice) | | | | | |
| 15 | Saya berusaha untuk tetap bersikap baik walaupun Saya selalu memaafkan ketika orang berbuat salah kepada saya | | | | |
| D Konsekuensi (Religious Effect) | | | | | |
| 16 | Saya mau menerima kritik dan saran dari rekan kerja, yang berhubungan dengan nilai-nilai yang saya yakini. | | | | |
| 17 | Saya mau meningkatkan hasil kerja untuk memperbaiki kelemahan di dalam melakukan pekerjaan, sesuai dengan saran yang diberikan rekan kerja | | | | |

4. Moralitas

| No | Pernyataan | STS | TS | S | SS |
|----|-------------------------|-----|----|---|----|
| A. | <i>pre-conventional</i> | | | | |

| | | | | | |
|-----------|---|--|--|--|--|
| 1 | Pegawai lpd Menyusun laporan keuangan akuntansi seperti periode yang lalu agar kinerjanya bagus dan terlihat baik | | | | |
| 2 | Pimpinan dan anggota LPD menyelesaikan laporan keuangan seperti keadaan sebenarnya, karena pemimpin dan anggota takut terkena sanksi undang - undang | | | | |
| B. | <i>Conventional</i> | | | | |
| 3 | Saya akan Menyusun laporan realisasi anggaran seperti kondisi yang sebenarnya demi mempertimbangkan prinsip kesejateraan Masyarakat serta tidak merugikan pemerintah | | | | |
| 4 | Saya akan tetap menyelesaikan laporan realisasi anggaran seperti periode yang lalu untuk kepentingan LPD | | | | |
| C. | <i>Post- conventional</i> | | | | |
| 5 | Pimpinan pada LPD memberikan bonus pada staf karena telah patuh pada aturan | | | | |
| 6 | Saya akan Menyusun laporan anggaran tentang gambaran kegiatan keuangan yang sebenarnya demi mempertimbangkan prinsip kesejahteraan bagi semua pihak yang mempunyai kepentingan di LPD | | | | |

5. Kecenderungan Kecurangan Akuntansi

| No | Pernyataan | STS | TS | S | SS |
|----------|--|-----|----|---|----|
| A | Kecurangan untuk melakukan manipulasi, pemalsuan atau perubahan catatan akuntansi atau dokumen pendukungnya | | | | |
| 1 | LPD pernah mencatat tanggal transaksi yang tidak sesuai dengan waktu transaksi yang sebenarnya | | | | |
| 2 | LPD pernah melakukan pemalsuan dokumen-dokumen dalam membuat | | | | |

| | | | | | |
|----------|--|--|--|--|--|
| | laporan keuangan | | | | |
| 3 | LPD pernah melakukan pemanipulasian bukti-bukti transaksi dengan mengubah besarnya nomina | | | | |
| B | Kecenderungan untuk melakukan penyajian yang salah atau penghilangan peristiwa, transaksi atau informasi yang signifikan dari laporan keuangan | | | | |
| 4 | LPD melakukan penghapusan atau menyembunyikan kewajiban atas LPD | | | | |
| 5 | LPD pernah melakukan penghapusan atau penghilangan suatu transaksi | | | | |
| 6 | LPD sengaja mengubah asumsi dalam pencatatan transaksi keuangan | | | | |
| C | Kecenderungan untuk melakukan salah menerapkan prinsip akuntansi secara sengaja | | | | |
| 7 | LPD tidak melakukan penilaian kembali atas asset atau pendapatan yang sesuai dengan ketentuan yang berlaku. | | | | |
| 8 | LPD Menyajikan Laporan Keuangan Yang di rekayasa untuk menutupi adanya pengelapan. | | | | |
| D | Kecenderungan untuk melakukan penyajian laporan keuangan yang salah akibat pencurian (penyalahgunaan/pengelapan) terhadap aktiva yang membuat entitas membayar barang/jasa yang diterima | | | | |
| 10 | Untuk Menutupi adanya pencurian aktiva, LPD menaikkan pendapatan dalam laporan keuangannya. | | | | |
| 11 | LPD sengaja mengubah asumsi asumsi dalam menyajikan laporan keuangan | | | | |
| E | Kecenderungan untuk melakukan penyajian laporan keuangan yang salah akibat perlakuan yang tidak semestinya terhadap aktiva dan disertai dengan catatan atau dokumen palsu yang menyangkut satu atau lebih individu diantara manajemen, karyawan atau pihak ketiga | | | | |
| 12 | LPD melaporkan pengungkapan atas laporan keuangan yang kurang memadai dan ada yang ditutup-tutupi | | | | |
| 13 | LPD pernah menunda pencatatan transaksi dalam suatu periode laporan keuangan | | | | |
| 14 | Kecurangan terhadap asset maupun pendapatan pernah terjadi di LPD | | | | |

Lampiran 2. Tabulasi data

| No | Jenis Kelamin | Umur | Pendidikan Terakhir |
|----|---------------|---------------|---------------------|
| 1 | Perempuan | > 40 Tahun | S1 |
| 2 | Laki - Laki | 31 - 40 Tahun | S1 |
| 3 | Laki - Laki | > 40 Tahun | S1 |
| 4 | Laki - Laki | 31 - 40 Tahun | S1 |
| 5 | Laki - Laki | > 40 Tahun | S1 |
| 6 | Laki - Laki | > 40 Tahun | S1 |
| 7 | Laki - Laki | > 40 Tahun | S1 |
| 8 | Perempuan | 31 - 40 Tahun | S1 |
| 9 | Perempuan | 31 - 40 Tahun | S1 |
| 10 | Laki - Laki | 31 - 40 Tahun | S1 |
| 11 | Laki - Laki | > 40 Tahun | S1 |
| 12 | Laki - Laki | > 40 Tahun | S1 |
| 13 | Laki - Laki | 31 - 40 Tahun | S1 |
| 14 | Laki - Laki | 31 - 40 Tahun | S1 |
| 15 | Perempuan | > 40 Tahun | S1 |
| 16 | Laki - Laki | 31 - 40 Tahun | S1 |
| 17 | Perempuan | 31 - 40 Tahun | S1 |
| 18 | Laki - Laki | 21 - 30 Tahun | S1 |
| 19 | Laki - Laki | > 40 Tahun | S1 |
| 20 | Perempuan | > 40 Tahun | S1 |
| 21 | Perempuan | 31 - 40 Tahun | S1 |
| 22 | Laki - Laki | 21 - 30 Tahun | S1 |
| 23 | Perempuan | 31 - 40 Tahun | S1 |
| 24 | Perempuan | > 40 Tahun | S1 |
| 25 | Laki - Laki | > 40 Tahun | S1 |
| 26 | Laki - Laki | > 40 Tahun | S2 |
| 27 | Perempuan | 21 - 30 Tahun | S1 |
| 28 | Laki - Laki | 31 - 40 Tahun | S1 |
| 29 | Perempuan | > 40 Tahun | S2 |
| 30 | Laki - Laki | 31 - 40 Tahun | S1 |
| 31 | Perempuan | 21 - 30 Tahun | S1 |
| 32 | Laki - Laki | > 40 Tahun | S2 |
| 33 | Perempuan | > 40 Tahun | S2 |
| 34 | Laki - Laki | > 40 Tahun | S2 |
| 35 | Laki - Laki | 31 - 40 Tahun | S1 |
| 36 | Perempuan | > 40 Tahun | S1 |
| 37 | Perempuan | 21 - 30 Tahun | S1 |
| 38 | Perempuan | > 40 Tahun | S1 |
| 39 | Perempuan | > 40 Tahun | S1 |
| 40 | Laki - Laki | > 40 Tahun | S2 |

| | | | |
|----|-------------|---------------|----|
| 41 | Laki - Laki | > 40 Tahun | S2 |
| 42 | Laki - Laki | > 40 Tahun | S2 |
| 43 | Laki - Laki | > 40 Tahun | S1 |
| 44 | Laki - Laki | 31 - 40 Tahun | S1 |
| 45 | Perempuan | 31 - 40 Tahun | S1 |
| 46 | Perempuan | > 40 Tahun | S2 |
| 47 | Laki - Laki | > 40 Tahun | S2 |
| 48 | Perempuan | 31 - 40 Tahun | S1 |
| 49 | Laki - Laki | > 40 Tahun | S1 |
| 50 | Laki - Laki | 31 - 40 Tahun | S1 |
| 51 | Perempuan | 31 - 40 Tahun | S1 |
| 52 | Laki - Laki | > 40 Tahun | S1 |
| 53 | Perempuan | 31 - 40 Tahun | S1 |
| 54 | Perempuan | > 40 Tahun | S1 |
| 55 | Perempuan | > 40 Tahun | S1 |
| 56 | Laki - Laki | > 40 Tahun | S1 |
| 57 | Laki - Laki | > 40 Tahun | S2 |
| 58 | Laki - Laki | > 40 Tahun | S2 |
| 59 | Laki - Laki | > 40 Tahun | S2 |
| 60 | Laki - Laki | > 40 Tahun | S2 |
| 61 | Perempuan | > 40 Tahun | S2 |
| 62 | Laki - Laki | > 40 Tahun | S1 |
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| 76 | Perempuan | > 40 Tahun | S1 |
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| 80 | Laki - Laki | > 40 Tahun | S1 |
| 81 | Laki - Laki | 31 - 40 Tahun | S1 |
| 82 | Laki - Laki | 31 - 40 Tahun | S1 |
| 83 | Perempuan | 21 - 30 Tahun | S1 |

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|-----|-------------|---------------|----|
| 84 | Perempuan | 21 - 30 Tahun | S1 |
| 85 | Perempuan | > 40 Tahun | S1 |
| 86 | Laki - Laki | 31 - 40 Tahun | S1 |
| 87 | Laki - Laki | > 40 Tahun | S1 |
| 88 | Perempuan | > 40 Tahun | S1 |
| 89 | Laki - Laki | 31 - 40 Tahun | S1 |
| 90 | Perempuan | > 40 Tahun | S1 |
| 91 | Perempuan | 21 - 30 Tahun | S1 |
| 92 | Perempuan | 21 - 30 Tahun | S1 |
| 93 | Laki - Laki | > 40 Tahun | S1 |
| 94 | Perempuan | > 40 Tahun | S1 |
| 95 | Laki - Laki | 31 - 40 Tahun | S1 |
| 96 | Laki - Laki | 31 - 40 Tahun | S1 |
| 97 | Perempuan | > 40 Tahun | S1 |
| 98 | Perempuan | > 40 Tahun | S1 |
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| 112 | Laki - Laki | 31 - 40 Tahun | S1 |
| 113 | Perempuan | > 40 Tahun | S1 |
| 114 | Laki - Laki | 31 - 40 Tahun | S1 |
| 115 | Perempuan | > 40 Tahun | S1 |
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| 118 | Laki - Laki | 31 - 40 Tahun | S1 |
| 119 | Perempuan | > 40 Tahun | S1 |
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| 123 | Perempuan | 21 - 30 Tahun | S1 |
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| 126 | Perempuan | > 40 Tahun | S1 |

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|-----|-------------|---------------|----|
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| 128 | Laki - Laki | > 40 Tahun | S1 |
| 129 | Perempuan | 31 - 40 Tahun | S1 |
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| 131 | Laki - Laki | > 40 Tahun | S1 |
| 132 | Laki - Laki | 21 - 30 Tahun | S1 |
| 133 | Perempuan | 21 - 30 Tahun | S1 |
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| 137 | Perempuan | > 40 Tahun | S1 |
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| 139 | Laki - Laki | 31 - 40 Tahun | S1 |
| 140 | Perempuan | 31 - 40 Tahun | S1 |
| 141 | Laki - Laki | > 40 Tahun | S1 |
| 142 | Perempuan | 31 - 40 Tahun | S1 |
| 143 | Laki - Laki | 31 - 40 Tahun | S1 |
| 144 | Perempuan | 21 - 30 Tahun | S1 |
| 145 | Perempuan | > 40 Tahun | S1 |
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| 159 | Laki - Laki | > 40 Tahun | S1 |
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| 161 | Laki - Laki | 21 - 30 Tahun | S1 |
| 162 | Perempuan | > 40 Tahun | S1 |
| 163 | Perempuan | > 40 Tahun | S1 |
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| 165 | Laki - Laki | 31 - 40 Tahun | S1 |
| 166 | Laki - Laki | 31 - 40 Tahun | S1 |
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| 168 | Laki - Laki | > 40 Tahun | S1 |
| 169 | Perempuan | 31 - 40 Tahun | S1 |

| | | | |
|-----|-------------|---------------|----|
| 170 | Laki - Laki | > 40 Tahun | S1 |
| 171 | Perempuan | 21 - 30 Tahun | S1 |
| 172 | Perempuan | > 40 Tahun | S1 |
| 173 | Laki - Laki | > 40 Tahun | S1 |
| 174 | Laki - Laki | 31 - 40 Tahun | S1 |
| 175 | Perempuan | > 40 Tahun | S1 |
| 176 | Laki - Laki | 31 - 40 Tahun | S1 |
| 177 | Perempuan | > 40 Tahun | S1 |
| 178 | Laki - Laki | 21 - 30 Tahun | S1 |
| 179 | Laki - Laki | 31 - 40 Tahun | S1 |
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| 189 | Perempuan | 21 - 30 Tahun | S1 |
| 190 | Perempuan | 21 - 30 Tahun | S1 |
| 191 | Perempuan | > 40 Tahun | S1 |

| NO | Love of money (X1) | | | | | | | | | | | Total |
|----|--------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|
| | X1.1.1 | X1.1.2 | X1.2.1 | X1.3.1 | X1.3.2 | X1.4.1 | X1.4.2 | X1.4.3 | X1.5.1 | X1.6.1 | X1.6.2 | |
| 1 | 3 | 3 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 3 | 37 |
| 2 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 36 |
| 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 33 |
| 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 42 |
| 5 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 37 |
| 6 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 33 |
| 7 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 33 |
| 8 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 12 |
| 9 | 1 | 1 | 2 | 1 | 2 | 1 | 1 | 1 | 1 | 2 | 2 | 15 |
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| 14 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 2 | 1 | 1 | 1 | 24 |
| 15 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 33 |

| | | | | | | | | | | | | |
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| 22 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 35 |
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| 26 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 33 |
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| 45 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 36 |
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| 51 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 35 |
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| 57 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 39 |
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| 113 | 3 | 4 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 36 |
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| 115 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 38 |
| 116 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 37 |
| 117 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 19 |
| 118 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 36 |
| 119 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 1 | 1 | 1 | 12 |
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| 121 | 1 | 1 | 2 | 1 | 2 | 1 | 1 | 1 | 1 | 2 | 2 | 15 |
| 122 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 33 |
| 123 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 33 |
| 124 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 17 |
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| 126 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 16 |
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| 128 | 1 | 1 | 2 | 1 | 2 | 1 | 1 | 1 | 2 | 2 | 1 | 15 |
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| 130 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 38 |
| 131 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 42 |
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| 135 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 30 |
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| 146 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 34 |
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| 150 | 4 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 36 |
| 151 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 35 |
| 152 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 36 |
| 153 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 36 |
| 154 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 44 |
| 155 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 44 |
| 156 | 2 | 2 | 3 | 2 | 3 | 1 | 1 | 2 | 2 | 2 | 3 | 23 |
| 157 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 29 |
| 158 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 44 |
| 159 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 37 |
| 160 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 30 |
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| 162 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 37 |
| 163 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 37 |
| 164 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 34 |
| 165 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 43 |
| 166 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 39 |
| 167 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 38 |
| 168 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 33 |
| 169 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 39 |
| 170 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 21 |
| 171 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 41 |
| 172 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 33 |
| 173 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 35 |
| 174 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 33 |
| 175 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 33 |
| 176 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 1 | 1 | 1 | 1 | 12 |
| 177 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 44 |
| 178 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 34 |
| 179 | 1 | 2 | 2 | 2 | 2 | 1 | 1 | 2 | 2 | 2 | 2 | 19 |
| 180 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 34 |
| 181 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 33 |
| 182 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 2 | 2 | 2 | 2 | 20 |
| 183 | 4 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 37 |
| 184 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 25 |
| 185 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 35 |
| 186 | 1 | 1 | 2 | 1 | 2 | 1 | 1 | 1 | 1 | 2 | 2 | 15 |
| 187 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 42 |

| | | | | | | | | | | | | | |
|--------|------|------|------|------|------|------|------|------|------|------|------|-------|----|
| 188 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 11 |
| 189 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 12 |
| 190 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 1 | 15 |
| 191 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 11 |
| Total | 551 | 562 | 573 | 572 | 551 | 540 | 535 | 536 | 525 | 541 | 543 | 6029 | |
| Rerata | 2.88 | 2.94 | 3.00 | 2.99 | 2.88 | 2.83 | 2.80 | 2.81 | 2.75 | 2.83 | 2.84 | 31.57 | |
| | 2.91 | | 3.00 | 2.94 | | 2.81 | | | 2.75 | 2.84 | | | |
| | 2.87 | | | | | | | | | | | | |

| Machiavellian (X2) | | | | | | | | | | | | | Total |
|--------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------|
| X2.1 .1 | X2.1 .2 | X2.1 .3 | X2.2 .1 | X2.2 .2 | X2.2 .3 | X2.3 .1 | X2.3 .2 | X2.4 .1 | X2.4 .2 | X2.5 .1 | X2.5 .2 | X2.5 .3 | |
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| 2 | 2 | 2 | 1 | 1 | 1 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 19 |
| 1 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 18 |
| 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 29 |
| 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 19 |
| 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 18 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 51 |
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| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 1 | 1 | 1 | 3 | 26 |
| 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 36 |
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| 1 | 2 | 2 | 1 | 1 | 1 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 26 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 20 |
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| 2 | 2 | 2 | 1 | 2 | 1 | 2 | 3 | 3 | 1 | 3 | 3 | 2 | 27 |
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| 1 | 1 | 1 | 1 | 1 | 2 | 1 | 1 | 2 | 1 | 1 | 1 | 1 | 15 |
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| 1 | 2 | 2 | 1 | 1 | 1 | 1 | 2 | 2 | 3 | 3 | 3 | 2 | 24 |
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| 1 | 2 | 2 | 1 | 1 | 1 | 1 | 2 | 2 | 3 | 3 | 3 | 2 | 24 |
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| 2 | 2 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 32 |
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| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 51 |
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| 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 1 | 3 | 3 | 3 | 2 | 32 |
| 4 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 13 |
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| 1 | 2 | 1 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 17 |
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| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 21 |
| 1 | 1 | 2 | 1 | 1 | 1 | 3 | 3 | 3 | 1 | 2 | 2 | 2 | 23 |
| 1 | 2 | 2 | 1 | 1 | 1 | 1 | 2 | 2 | 1 | 3 | 3 | 1 | 21 |
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| 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 25 |
| 2 | 2 | 2 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 35 |
| 2 | 3 | 1 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 2 | 3 | 2 | 32 |
| 1 | 2 | 1 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 17 |

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|------|------|------|------|------|------|------|------|------|------|------|------|------|-----------|
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| 1 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 16 |
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| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 2 | 3 | 30 |
| 2 | 2 | 1 | 3 | 3 | 3 | 2 | 2 | 1 | 2 | 3 | 3 | 2 | 29 |
| 2 | 1 | 1 | 2 | 1 | 1 | 3 | 2 | 2 | 3 | 3 | 3 | 2 | 26 |
| 2 | 2 | 2 | 1 | 1 | 1 | 1 | 2 | 1 | 2 | 2 | 1 | 2 | 20 |
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| 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 51 |
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| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 13 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 51 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 22 |
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| 1 | 2 | 2 | 1 | 1 | 1 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 26 |
| 2 | 2 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 29 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 1 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 1 | 3 | 3 | 3 | 2 | 26 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 50 |
| 2 | 2 | 2 | 2 | 1 | 1 | 3 | 2 | 2 | 1 | 3 | 3 | 1 | 25 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 51 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 13 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 41 |
| 4 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 47 |
| 407 | 419 | 410 | 393 | 393 | 387 | 401 | 421 | 412 | 419 | 442 | 438 | 400 | 534 2 |
| 2.13 | 2.19 | 2.15 | 2.06 | 2.06 | 2.03 | 2.10 | 2.20 | 2.16 | 2.19 | 2.31 | 2.29 | 2.09 | 27. 97 |
| 2.16 | | | 2.05 | | | 2.15 | | 2.18 | | 2.23 | | | |
| 2.15 | | | | | | | | | | | | | |

| Religiusitas (X3) | | | | | | | | | | | Total |
|-------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------|
| X3.1. 1 | X3.1. 2 | X3.1. 3 | X3.2. 1 | X3.2. 2 | X3.2. 3 | X3.3. 1 | X3.3. 2 | X3.4. 1 | X3.5. 1 | X3.5. 2 | |
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| 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 38 |
| 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 36 |
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| 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 33 |
| 1 | 1 | 1 | 2 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 27 |
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| 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 35 |
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| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 11 |
| 3 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 37 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 44 |
| 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 33 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 11 |
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| 2 | 2 | 2 | 2 | 3 | 3 | 3 | 4 | 3 | 2 | 2 | 28 |
| 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 39 |
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| 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 38 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 44 |
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| 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 3 | 4 | 40 |
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| 3 | 3 | 3 | 4 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 20 |
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| 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 3 | 4 | 40 |
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| 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 3 | 4 | 40 |
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| 3 | 3 | 3 | 4 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 25 |
| 3 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 38 |
| 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 39 |
| 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 31 |
| 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 35 |
| 3 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 36 |
| 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 37 |
| 2 | 3 | 2 | 2 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 36 |
| 2 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 30 |
| 3 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 35 |
| 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 3 | 3 | 39 |
| 3 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 37 |
| 2 | 1 | 1 | 1 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 20 |
| 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 35 |
| 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 42 |
| 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 35 |
| 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 42 |
| 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 34 |
| 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 35 |
| 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 34 |
| 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 38 |

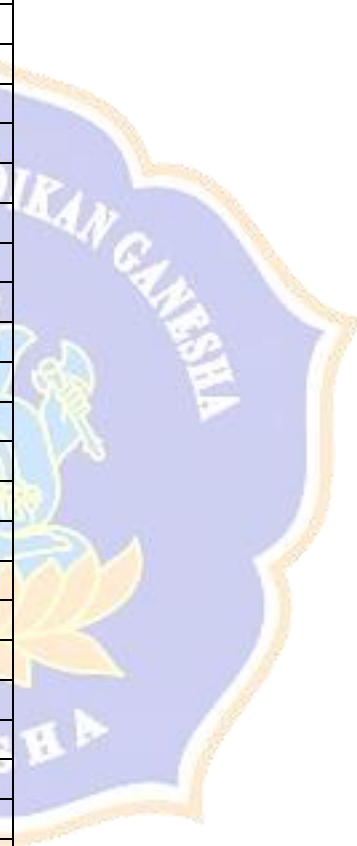
| | | | | | | | | | | | |
|------|------|------|------|------|------|------|------|------|------|------|-------|
| 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 35 |
| 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 34 |
| 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 39 |
| 4 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 41 |
| 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 35 |
| 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 34 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 11 |
| 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 41 |
| 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 34 |
| 2 | 1 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 18 |
| 3 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 38 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 40 |
| 2 | 2 | 2 | 2 | 3 | 4 | 3 | 4 | 4 | 3 | 3 | 32 |
| 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 34 |
| 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 39 |
| 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 40 |
| 2 | 2 | 2 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 28 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 11 |
| 1 | 1 | 1 | 1 | 2 | 1 | 2 | 2 | 1 | 1 | 1 | 14 |
| 2 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 1 | 2 | 1 | 19 |
| 2 | 2 | 2 | 2 | 3 | 3 | 3 | 4 | 3 | 2 | 2 | 28 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 2 | 25 |
| 567 | 571 | 563 | 546 | 546 | 555 | 559 | 567 | 562 | 531 | 540 | 6107 |
| 2.97 | 2.99 | 2.95 | 2.86 | 2.86 | 2.91 | 2.93 | 2.97 | 2.94 | 2.78 | 2.83 | 31.97 |
| 2.97 | | | 2.87 | | | 2.95 | | 2.94 | 2.80 | | |
| 2.91 | | | | | | | | | | | |

| <i>Moralitas (Z)</i> | | | | | | Total |
|----------------------|-------|-------|-------|-------|-------|-------|
| Z.1.1 | Z.1.2 | Z.2.1 | Z.2.2 | Z.3.1 | Z.3.2 | |
| 3 | 3 | 4 | 4 | 3 | 4 | 21 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 1 | 2 | 2 | 2 | 2 | 1 | 10 |
| 3 | 4 | 4 | 4 | 3 | 3 | 21 |
| 4 | 4 | 4 | 4 | 3 | 3 | 22 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 3 | 3 | 3 | 3 | 4 | 3 | 19 |
| 1 | 1 | 1 | 1 | 1 | 1 | 6 |
| 3 | 3 | 3 | 3 | 4 | 3 | 19 |
| 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 1 | 1 | 1 | 1 | 1 | 1 | 6 |

| | | | | | | |
|---|---|---|---|---|---|----|
| 3 | 3 | 3 | 3 | 4 | 4 | 20 |
| 2 | 2 | 3 | 2 | 3 | 1 | 13 |
| 3 | 3 | 4 | 4 | 3 | 4 | 21 |
| 1 | 2 | 2 | 2 | 2 | 1 | 10 |
| 3 | 3 | 3 | 4 | 3 | 3 | 19 |
| 2 | 2 | 2 | 2 | 2 | 2 | 12 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 1 | 2 | 2 | 2 | 2 | 1 | 10 |
| 3 | 4 | 4 | 4 | 3 | 3 | 21 |
| 2 | 2 | 2 | 2 | 2 | 2 | 12 |
| 4 | 4 | 4 | 4 | 4 | 3 | 23 |
| 3 | 3 | 3 | 3 | 4 | 3 | 19 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 4 | 4 | 4 | 4 | 3 | 3 | 22 |
| 3 | 4 | 4 | 4 | 3 | 3 | 21 |
| 3 | 3 | 3 | 3 | 3 | 1 | 16 |
| 3 | 3 | 3 | 3 | 4 | 4 | 20 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 3 | 3 | 3 | 3 | 2 | 2 | 16 |
| 3 | 3 | 3 | 4 | 3 | 2 | 18 |
| 3 | 3 | 3 | 3 | 3 | 4 | 19 |
| 4 | 4 | 4 | 4 | 3 | 4 | 23 |
| 2 | 2 | 2 | 2 | 2 | 1 | 11 |
| 2 | 2 | 2 | 2 | 2 | 1 | 11 |
| 3 | 4 | 3 | 4 | 3 | 3 | 20 |
| 3 | 4 | 3 | 4 | 4 | 3 | 21 |
| 4 | 3 | 4 | 4 | 3 | 3 | 21 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 4 | 4 | 4 | 4 | 4 | 3 | 23 |
| 4 | 4 | 4 | 4 | 4 | 3 | 23 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 3 | 3 | 3 | 3 | 3 | 4 | 19 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 4 | 4 | 4 | 4 | 3 | 3 | 22 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 3 | 3 | 3 | 3 | 4 | 4 | 20 |
| 3 | 4 | 3 | 4 | 4 | 3 | 21 |
| 3 | 3 | 3 | 3 | 4 | 3 | 19 |
| 4 | 4 | 4 | 4 | 3 | 3 | 22 |
| 3 | 3 | 3 | 3 | 4 | 4 | 20 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 4 | 4 | 4 | 4 | 3 | 4 | 23 |



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|---|---|---|---|---|---|----|
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 4 | 4 | 4 | 4 | 3 | 4 | 23 |
| 3 | 3 | 3 | 3 | 4 | 3 | 19 |
| 3 | 4 | 3 | 4 | 3 | 3 | 20 |
| 1 | 1 | 1 | 1 | 1 | 1 | 6 |
| 4 | 4 | 4 | 4 | 3 | 3 | 22 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 3 | 3 | 3 | 3 | 4 | 3 | 19 |
| 4 | 4 | 4 | 4 | 3 | 3 | 22 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 4 | 3 | 4 | 4 | 3 | 3 | 21 |
| 2 | 2 | 2 | 2 | 2 | 2 | 12 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 3 | 3 | 3 | 4 | 3 | 3 | 19 |
| 3 | 4 | 4 | 4 | 3 | 3 | 21 |
| 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 1 | 1 | 1 | 1 | 1 | 1 | 6 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 3 | 3 | 4 | 4 | 3 | 4 | 21 |
| 3 | 3 | 3 | 2 | 2 | 2 | 15 |
| 4 | 4 | 4 | 4 | 4 | 3 | 23 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 3 | 3 | 3 | 3 | 4 | 3 | 19 |
| 3 | 3 | 3 | 3 | 4 | 3 | 19 |
| 4 | 4 | 4 | 4 | 3 | 4 | 23 |
| 3 | 3 | 3 | 4 | 3 | 2 | 18 |
| 3 | 3 | 3 | 3 | 3 | 4 | 19 |
| 3 | 3 | 3 | 3 | 4 | 3 | 19 |
| 4 | 4 | 4 | 4 | 3 | 4 | 23 |
| 1 | 1 | 1 | 1 | 1 | 1 | 6 |
| 4 | 4 | 4 | 4 | 3 | 3 | 22 |
| 3 | 3 | 3 | 4 | 3 | 4 | 20 |
| 4 | 4 | 4 | 3 | 3 | 4 | 22 |
| 2 | 2 | 2 | 2 | 2 | 2 | 12 |
| 1 | 2 | 2 | 2 | 2 | 1 | 10 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |



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|---|---|---|---|---|---|----|
| 3 | 4 | 4 | 4 | 3 | 3 | 21 |
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| 2 | 2 | 2 | 2 | 1 | 2 | 11 |
| 2 | 2 | 2 | 2 | 2 | 2 | 12 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 2 | 2 | 1 | 1 | 1 | 1 | 8 |
| 1 | 1 | 2 | 1 | 2 | 1 | 8 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 3 | 3 | 3 | 3 | 4 | 3 | 19 |
| 4 | 4 | 4 | 4 | 3 | 4 | 23 |
| 3 | 3 | 3 | 3 | 3 | 1 | 16 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 3 | 4 | 4 | 4 | 3 | 3 | 21 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 3 | 4 | 4 | 4 | 3 | 3 | 21 |
| 3 | 3 | 3 | 3 | 4 | 3 | 19 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 3 | 3 | 3 | 4 | 3 | 4 | 20 |
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| 1 | 1 | 1 | 1 | 1 | 1 | 6 |
| 4 | 3 | 4 | 4 | 3 | 3 | 21 |
| 3 | 3 | 4 | 4 | 3 | 4 | 21 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 2 | 2 | 2 | 2 | 2 | 1 | 11 |
| 1 | 1 | 1 | 1 | 1 | 1 | 6 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 1 | 1 | 2 | 1 | 2 | 1 | 8 |
| 4 | 3 | 4 | 4 | 4 | 3 | 22 |
| 3 | 3 | 3 | 3 | 4 | 3 | 19 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 4 | 4 | 4 | 4 | 3 | 3 | 22 |
| 4 | 4 | 4 | 4 | 3 | 4 | 23 |
| 2 | 2 | 2 | 1 | 1 | 1 | 9 |
| 3 | 4 | 3 | 4 | 4 | 3 | 21 |
| 3 | 3 | 3 | 4 | 3 | 3 | 19 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 1 | 2 | 2 | 2 | 2 | 1 | 10 |
| 2 | 2 | 2 | 1 | 1 | 1 | 9 |
| 2 | 2 | 3 | 2 | 3 | 1 | 13 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |



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|---|---|---|---|---|---|----|
| 2 | 2 | 2 | 2 | 2 | 2 | 12 |
| 4 | 4 | 4 | 4 | 3 | 3 | 22 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 3 | 3 | 3 | 3 | 4 | 3 | 19 |
| 4 | 4 | 4 | 4 | 3 | 4 | 23 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 4 | 4 | 4 | 4 | 3 | 3 | 22 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 2 | 2 | 2 | 2 | 2 | 1 | 11 |
| 4 | 4 | 4 | 4 | 3 | 3 | 22 |
| 4 | 4 | 4 | 4 | 3 | 4 | 23 |
| 4 | 4 | 4 | 4 | 3 | 4 | 23 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
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| 4 | 4 | 4 | 4 | 4 | 3 | 23 |
| 4 | 4 | 4 | 3 | 3 | 3 | 21 |
| 3 | 3 | 3 | 3 | 3 | 4 | 19 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 4 | 4 | 4 | 4 | 3 | 3 | 22 |
| 3 | 3 | 3 | 3 | 4 | 3 | 19 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 1 | 1 | 1 | 1 | 1 | 1 | 6 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 3 | 3 | 3 | 3 | 4 | 3 | 19 |
| 3 | 3 | 3 | 3 | 3 | 4 | 19 |
| 4 | 3 | 4 | 4 | 3 | 3 | 21 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 1 | 1 | 1 | 1 | 1 | 1 | 6 |
| 4 | 4 | 4 | 3 | 3 | 3 | 21 |
| 4 | 4 | 4 | 4 | 3 | 4 | 23 |
| 2 | 2 | 2 | 2 | 2 | 2 | 12 |
| 3 | 3 | 3 | 4 | 3 | 3 | 19 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 4 | 4 | 4 | 3 | 3 | 4 | 22 |
| 4 | 3 | 4 | 4 | 4 | 3 | 22 |



| | | | | | | |
|------|------|------|------|------|------|-------|
| 1 | 1 | 2 | 1 | 2 | 1 | 8 |
| 3 | 3 | 3 | 3 | 4 | 3 | 19 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 4 | 4 | 4 | 4 | 3 | 3 | 22 |
| 3 | 4 | 3 | 3 | 3 | 4 | 20 |
| 2 | 2 | 2 | 2 | 2 | 2 | 12 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 563 | 576 | 584 | 585 | 558 | 535 | 3401 |
| 2.95 | 3.02 | 3.06 | 3.06 | 2.92 | 2.80 | 17.81 |
| 2.98 | | 3.06 | | 2.86 | | |
| 2.97 | | | | | | |

| Kecenderungan Kecurangan Akuntansi (Y) | | | | | | | | | | | | | Total |
|--|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Y.1.1 | Y.1.2 | Y.1.3 | Y.2.1 | Y.2.2 | Y.2.3 | Y.3.1 | Y.3.2 | Y.4.1 | Y.4.2 | Y.5.1 | Y.5.2 | Y.5.3 | |
| 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 27 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 2 | 2 | 23 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 2 | 2 | 23 |
| 1 | 2 | 2 | 3 | 2 | 2 | 2 | 1 | 2 | 1 | 2 | 3 | 3 | 26 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 13 |
| 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 16 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 13 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 3 | 3 | 3 | 4 | 2 | 2 | 2 | 2 | 2 | 1 | 3 | 2 | 2 | 31 |
| 1 | 1 | 1 | 1 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 2 | 1 | 17 |
| 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 34 |
| 3 | 1 | 1 | 2 | 1 | 2 | 2 | 1 | 1 | 1 | 1 | 2 | 2 | 20 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 15 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 2 | 2 | 23 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 2 | 2 | 23 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 3 | 2 | 1 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 29 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 29 |
| 1 | 1 | 1 | 1 | 1 | 2 | 1 | 2 | 2 | 2 | 1 | 1 | 1 | 17 |
| 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 45 |
| 1 | 1 | 1 | 1 | 3 | 3 | 3 | 1 | 1 | 1 | 1 | 1 | 1 | 19 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 2 | 2 | 2 | 24 |
| 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 30 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 29 |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|----|
| 1 | 1 | 1 | 1 | 1 | 2 | 1 | 2 | 2 | 2 | 1 | 1 | 1 | 17 |
| 3 | 2 | 2 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 31 |
| 3 | 1 | 1 | 2 | 1 | 2 | 2 | 1 | 1 | 1 | 1 | 2 | 2 | 20 |
| 2 | 2 | 2 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 29 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 1 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 26 |
| 3 | 3 | 3 | 3 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 21 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 2 | 2 | 23 |
| 3 | 3 | 3 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 45 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 2 | 2 | 23 |
| 2 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 17 |
| 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 36 |
| 2 | 2 | 2 | 2 | 1 | 2 | 2 | 1 | 1 | 1 | 1 | 2 | 2 | 21 |
| 1 | 1 | 1 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 33 |
| 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 16 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 1 | 2 | 2 | 2 | 18 |
| 2 | 2 | 3 | 2 | 1 | 1 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 29 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 13 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 2 | 2 | 29 |
| 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 16 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 2 | 2 | 2 | 2 | 3 | 3 | 1 | 2 | 1 | 1 | 2 | 2 | 2 | 25 |
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| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 2 | 2 | 22 |
| 3 | 3 | 3 | 3 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 30 |
| 1 | 1 | 1 | 1 | 3 | 3 | 1 | 1 | 1 | 1 | 3 | 2 | 2 | 21 |
| 2 | 2 | 2 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 29 |
| 2 | 2 | 2 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 20 |
| 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 20 |
| 1 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 28 |
| 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 37 |
| 2 | 2 | 2 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 44 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 13 |
| 2 | 3 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 2 | 1 | 22 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 19 |
| 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 30 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 2 | 2 | 23 |
| 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 16 |
| 1 | 1 | 1 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 30 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 2 | 2 | 23 |
| 2 | 2 | 2 | 2 | 2 | 3 | 1 | 3 | 3 | 3 | 3 | 1 | 3 | 30 |
| 4 | 3 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 44 |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|----|
| 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 47 |
| 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 1 | 31 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 13 |
| 3 | 2 | 2 | 1 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 18 |
| 4 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 41 |
| 2 | 2 | 2 | 2 | 2 | 2 | 1 | 3 | 3 | 3 | 2 | 2 | 1 | 27 |
| 2 | 2 | 2 | 1 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |
| 2 | 2 | 2 | 3 | 2 | 3 | 3 | 2 | 2 | 1 | 2 | 2 | 1 | 27 |
| 1 | 2 | 2 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 31 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 13 |
| 1 | 2 | 2 | 1 | 1 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 29 |
| 1 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 28 |
| 4 | 3 | 2 | 4 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 30 |
| 3 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 33 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 2 | 2 | 22 |
| 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 38 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 28 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 2 | 2 | 23 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 1 | 2 | 2 | 3 | 25 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 2 | 2 | 2 | 24 |
| 4 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 41 |
| 2 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 2 | 1 | 1 | 2 | 19 |
| 1 | 3 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 17 |
| 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 27 |
| 2 | 2 | 2 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 29 |
| 1 | 3 | 1 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 28 |
| 4 | 3 | 4 | 3 | 2 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 3 | 29 |
| 1 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 28 |
| 2 | 2 | 2 | 1 | 3 | 3 | 3 | 1 | 1 | 1 | 1 | 1 | 1 | 22 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 13 |
| 3 | 2 | 1 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 29 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 4 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 41 |
| 1 | 1 | 1 | 1 | 2 | 2 | 2 | 1 | 1 | 1 | 2 | 2 | 1 | 18 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 51 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 2 | 2 | 2 | 24 |
| 1 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 28 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 2 | 2 | 2 | 3 | 2 | 2 | 2 | 1 | 1 | 1 | 3 | 3 | 2 | 26 |
| 3 | 2 | 2 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 32 |
| 4 | 4 | 4 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 43 |
| 1 | 2 | 2 | 3 | 2 | 2 | 2 | 1 | 2 | 1 | 2 | 3 | 3 | 26 |
| 2 | 2 | 2 | 2 | 3 | 3 | 1 | 1 | 1 | 1 | 3 | 2 | 3 | 26 |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|----|
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 29 |
| 2 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 31 |
| 1 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 30 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 13 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 29 |
| 1 | 3 | 1 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 28 |
| 1 | 1 | 1 | 1 | 1 | 2 | 2 | 1 | 1 | 1 | 1 | 2 | 1 | 16 |
| 4 | 3 | 4 | 3 | 2 | 2 | 2 | 2 | 3 | 3 | 2 | 3 | 2 | 35 |
| 2 | 2 | 2 | 1 | 1 | 2 | 2 | 1 | 1 | 1 | 3 | 3 | 3 | 24 |
| 3 | 3 | 4 | 3 | 2 | 2 | 2 | 1 | 1 | 1 | 2 | 2 | 3 | 29 |
| 1 | 1 | 1 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 29 |
| 4 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 41 |
| 4 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 41 |
| 1 | 1 | 1 | 1 | 3 | 3 | 1 | 1 | 1 | 1 | 3 | 2 | 2 | 21 |
| 4 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 41 |
| 1 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 20 |
| 3 | 3 | 3 | 4 | 2 | 2 | 2 | 2 | 2 | 1 | 3 | 2 | 3 | 32 |
| 1 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 31 |
| 2 | 1 | 3 | 2 | 1 | 2 | 2 | 1 | 1 | 1 | 1 | 2 | 2 | 21 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 13 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 19 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 2 | 2 | 23 |
| 2 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 17 |
| 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 19 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 29 |
| 4 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 41 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 13 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 13 |
| 3 | 3 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 21 |
| 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 27 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 2 | 2 | 2 | 24 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 2 | 2 | 23 |
| 1 | 1 | 1 | 1 | 2 | 1 | 2 | 2 | 2 | 1 | 2 | 2 | 1 | 19 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 2 | 2 | 2 | 2 | 3 | 3 | 1 | 1 | 1 | 1 | 3 | 2 | 3 | 26 |
| 1 | 2 | 2 | 1 | 2 | 2 | 2 | 3 | 3 | 3 | 1 | 1 | 1 | 24 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 13 |
| 1 | 2 | 2 | 1 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 3 | 28 |
| 2 | 2 | 2 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 29 |
| 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 30 |

| | | | | | | | | | | | | | |
|------|------|------|------|------|------|------|------|------|------|------|------|------|-------|
| 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 20 |
| 4 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 41 |
| 2 | 2 | 3 | 3 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 28 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 13 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 13 |
| 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 27 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 13 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 13 |
| 1 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 15 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 2 | 2 | 23 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 2 | 2 | 2 | 24 |
| 2 | 2 | 2 | 2 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 2 | 2 | 31 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 13 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 3 | 2 | 2 | 25 |
| 2 | 2 | 3 | 2 | 1 | 1 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 29 |
| 4 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 41 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 13 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 29 |
| 1 | 1 | 1 | 1 | 1 | 3 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 25 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 13 |
| 1 | 1 | 1 | 1 | 3 | 3 | 1 | 1 | 1 | 1 | 3 | 2 | 2 | 21 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 13 |
| 1 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 17 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 2 | 2 | 23 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 29 |
| 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 27 |
| 1 | 1 | 1 | 1 | 1 | 1 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 14 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 1 | 2 | 2 | 3 | 25 |
| 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 27 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 13 |
| 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 31 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 3 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 3 | 2 | 1 | 2 | 2 | 30 |
| 4 | 3 | 4 | 3 | 2 | 1 | 1 | 1 | 1 | 1 | 3 | 3 | 3 | 30 |
| 410 | 408 | 419 | 399 | 409 | 416 | 412 | 398 | 383 | 374 | 385 | 403 | 415 | 5231 |
| 2.15 | 2.14 | 2.19 | 2.09 | 2.14 | 2.18 | 2.16 | 2.08 | 2.01 | 1.96 | 2.02 | 2.11 | 2.17 | 27.39 |
| 2.16 | | | 2.14 | | | 2.12 | | 1.98 | | 2.10 | | | |
| 2.11 | | | | | | | | | | | | | |

Lampiran 3. Hasil Uji Karakteristik

Jenis Kelamin

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------------|-----------|---------|---------------|--------------------|
| Valid | Laki - Laki | 112 | 58.6 | 58.6 | 58.6 |
| | Perempuan | 79 | 41.4 | 41.4 | 100.0 |
| | Total | 191 | 100.0 | 100.0 | |

Umur

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | 21 - 30 Tahun | 22 | 11.5 | 11.5 | 11.5 |
| | 31 - 40 Tahun | 60 | 31.4 | 31.4 | 42.9 |
| | > 40 Tahun | 109 | 57.1 | 57.1 | 100.0 |
| | Total | 191 | 100.0 | 100.0 | |

Pendidikan Terakhir

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | S1 | 176 | 92.1 | 92.1 | 92.1 |
| | S2 | 15 | 7.9 | 7.9 | 100.0 |
| | Total | 191 | 100.0 | 100.0 | |

Lampiran 4. Hasil Uji Validitas

Hasil Uji Validitas *Love Of Money* (X1)

| | | Correlations | | | | | | | | | | | |
|--------|---------------------|--------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | | X1.1.1 | X1.1.2 | X1.2.1 | X1.3.1 | X1.3.2 | X1.4.1 | X1.4.2 | X1.4.3 | X1.5.1 | X1.6.1 | X1.6.2 | X1 |
| X1.1.1 | Pearson Correlation | 1 | .911** | .912** | .879** | .734** | .823** | .766** | .790** | .785** | .705** | .757** | .914** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| X1.1.2 | Pearson Correlation | .911** | 1 | .919** | .901** | .751** | .821** | .778** | .808** | .801** | .693** | .747** | .920** |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| X1.2.1 | Pearson Correlation | .912** | .919** | 1 | .915** | .765** | .803** | .738** | .779** | .793** | .719** | .767** | .918** |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| X1.3.1 | Pearson Correlation | .879** | .901** | .915** | 1 | .764** | .816** | .744** | .793** | .797** | .711** | .768** | .916** |
| | Sig. (2-tailed) | .000 | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| X1.3.2 | Pearson Correlation | .734** | .751** | .765** | .764** | 1 | .807** | .745** | .753** | .761** | .830** | .713** | .866** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| X1.4.1 | Pearson Correlation | .823** | .821** | .803** | .816** | .807** | 1 | .847** | .786** | .777** | .717** | .731** | .900** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| X1.4.2 | Pearson Correlation | .766** | .778** | .738** | .744** | .745** | .847** | 1 | .827** | .822** | .774** | .763** | .888** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 | .000 | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| X1.4.3 | Pearson Correlation | .790** | .808** | .779** | .793** | .753** | .786** | .827** | 1 | .939** | .814** | .802** | .916** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| X1.5.1 | Pearson Correlation | .785** | .801** | .793** | .797** | .761** | .777** | .822** | .939** | 1 | .865** | .839** | .925** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| X1.6.1 | Pearson Correlation | .705** | .693** | .719** | .711** | .830** | .717** | .774** | .814** | .865** | 1 | .841** | .874** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| X1.6.2 | Pearson Correlation | .757** | .747** | .767** | .768** | .713** | .731** | .763** | .802** | .839** | .841** | 1 | .882** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| X1 | Pearson Correlation | .914** | .920** | .918** | .916** | .866** | .900** | .888** | .916** | .925** | .874** | .882** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |

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

Hasil Uji Validitas *Machiavellian* (X2)

| | | Correlations | | | | | | | | | | | | | |
|--------|---------------------|--------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | | X2.1.1 | X2.1.2 | X2.1.3 | X2.2.1 | X2.2.2 | X2.2.3 | X2.3.1 | X2.3.2 | X2.4.1 | X2.4.2 | X2.5.1 | X2.5.2 | X2.5.3 | X2 |
| X2.1.1 | Pearson Correlation | 1 | .856** | .794** | .725** | .713** | .733** | .774** | .726** | .689** | .670** | .642** | .605** | .669** | .850** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| X2.1.2 | Pearson Correlation | .856** | 1 | .881** | .743** | .735** | .737** | .717** | .702** | .681** | .686** | .693** | .650** | .666** | .863** |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| X2.1.3 | Pearson Correlation | .794** | .881** | 1 | .758** | .745** | .740** | .679** | .756** | .669** | .660** | .672** | .629** | .651** | .853** |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| X2.2.1 | Pearson Correlation | .725** | .743** | .758** | 1 | .956** | .939** | .730** | .661** | .644** | .701** | .665** | .661** | .668** | .878** |
| | Sig. (2-tailed) | .000 | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| X2.2.2 | Pearson Correlation | .713** | .735** | .745** | .956** | 1 | .952** | .713** | .685** | .672** | .696** | .648** | .654** | .692** | .879** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| X2.2.3 | Pearson Correlation | .733** | .737** | .740** | .939** | .952** | 1 | .731** | .682** | .687** | .687** | .630** | .630** | .708** | .878** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| X2.3.1 | Pearson Correlation | .774** | .717** | .679** | .730** | .713** | .731** | 1 | .834** | .826** | .731** | .735** | .706** | .734** | .881** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| X2.3.2 | Pearson Correlation | .726** | .702** | .756** | .661** | .685** | .682** | .834** | 1 | .874** | .721** | .765** | .732** | .761** | .871** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| X2.4.1 | Pearson Correlation | .689** | .681** | .669** | .644** | .672** | .687** | .826** | .874** | 1 | .737** | .745** | .713** | .812** | .866** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 | .000 | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| X2.4.2 | Pearson Correlation | .670** | .686** | .660** | .701** | .696** | .687** | .731** | .721** | .737** | 1 | .834** | .845** | .760** | .866** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| X2.5.1 | Pearson Correlation | .642** | .693** | .672** | .665** | .648** | .630** | .735** | .765** | .745** | .834** | 1 | .933** | .754** | .864** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| X2.5.2 | Pearson Correlation | .605** | .650** | .629** | .661** | .654** | .630** | .706** | .732** | .713** | .845** | .933** | 1 | .729** | .844** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| X2.5.3 | Pearson Correlation | .669** | .666** | .651** | .668** | .692** | .708** | .734** | .761** | .812** | .760** | .754** | .729** | 1 | .853** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| X2 | Pearson Correlation | .850** | .863** | .853** | .878** | .879** | .878** | .881** | .879** | .866** | .866** | .864** | .844** | .853** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |

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



Hasil Uji Validitas Religiusitas (X3)

| | | Correlations | | | | | | | | | | | |
|--------|---------------------|--------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | | X3.1.1 | X3.1.2 | X3.1.3 | X3.2.1 | X3.2.2 | X3.2.3 | X3.3.1 | X3.3.2 | X3.4.1 | X3.5.1 | X3.5.2 | X3 |
| X3.1.1 | Pearson Correlation | 1 | .873** | .875** | .822** | .539** | .429** | .509** | .457** | .559** | .438** | .610** | .801** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| X3.1.2 | Pearson Correlation | .873** | 1 | .844** | .842** | .537** | .480** | .527** | .461** | .568** | .459** | .644** | .814** |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| X3.1.3 | Pearson Correlation | .875** | .844** | 1 | .844** | .528** | .451** | .521** | .477** | .560** | .428** | .599** | .802** |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| X3.2.1 | Pearson Correlation | .822** | .842** | .844** | 1 | .539** | .467** | .519** | .479** | .580** | .441** | .607** | .803** |
| | Sig. (2-tailed) | .000 | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| X3.2.2 | Pearson Correlation | .539** | .537** | .528** | .539** | 1 | .877** | .896** | .835** | .748** | .790** | .686** | .867** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| X3.2.3 | Pearson Correlation | .429** | .480** | .451** | .467** | .877** | 1 | .906** | .880** | .711** | .779** | .637** | .824** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| X3.3.1 | Pearson Correlation | .509** | .527** | .521** | .519** | .896** | .906** | 1 | .902** | .710** | .783** | .619** | .857** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 | .000 | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| X3.3.2 | Pearson Correlation | .457** | .461** | .477** | .479** | .835** | .880** | .902** | 1 | .706** | .784** | .586** | .820** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| X3.4.1 | Pearson Correlation | .559** | .568** | .560** | .580** | .748** | .711** | .710** | .706** | 1 | .743** | .748** | .839** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| X3.5.1 | Pearson Correlation | .438** | .459** | .428** | .441** | .790** | .779** | .783** | .784** | .743** | 1 | .710** | .801** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| X3.5.2 | Pearson Correlation | .610** | .644** | .599** | .607** | .686** | .637** | .619** | .586** | .748** | .710** | 1 | .826** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| X3 | Pearson Correlation | .801** | .814** | .802** | .803** | .867** | .824** | .857** | .820** | .839** | .801** | .826** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |

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



Hasil Uji Validitas Moralitas (Z)

| | | Correlations | | | | | | |
|-------|---------------------|--------------|--------|--------|--------|--------|--------|--------|
| | | Z.1.1 | Z.1.2 | Z.2.1 | Z.2.2 | Z.3.1 | Z.3.2 | Z |
| Z.1.1 | Pearson Correlation | 1 | .903** | .916** | .870** | .699** | .785** | .946** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| Z.1.2 | Pearson Correlation | .903** | 1 | .909** | .903** | .692** | .758** | .944** |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .000 | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| Z.2.1 | Pearson Correlation | .916** | .909** | 1 | .909** | .693** | .747** | .945** |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .000 | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| Z.2.2 | Pearson Correlation | .870** | .903** | .909** | 1 | .714** | .764** | .945** |
| | Sig. (2-tailed) | .000 | .000 | .000 | | .000 | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| Z.3.1 | Pearson Correlation | .699** | .692** | .693** | .714** | 1 | .694** | .816** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| Z.3.2 | Pearson Correlation | .785** | .758** | .747** | .764** | .694** | 1 | .872** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| Z | Pearson Correlation | .946** | .944** | .945** | .945** | .816** | .872** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 |

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



Hasil Uji Validitas Kecenderungan Kecurangan Akuntansi (Y)

| | | Correlations | | | | | | | | | | | | | |
|-------|---------------------|--------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | | Y.1.1 | Y.1.2 | Y.1.3 | Y.2.1 | Y.2.2 | Y.2.3 | Y.3.1 | Y.3.2 | Y.4.1 | Y.4.2 | Y.5.1 | Y.5.2 | Y.5.3 | Y |
| Y.1.1 | Pearson Correlation | 1 | .847** | .876** | .838** | .632** | .558** | .595** | .555** | .528** | .533** | .631** | .671** | .659** | .805** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| Y.1.2 | Pearson Correlation | .847** | 1 | .901** | .863** | .682** | .608** | .651** | .659** | .637** | .630** | .674** | .704** | .702** | .861** |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| Y.1.3 | Pearson Correlation | .876** | .901** | 1 | .840** | .638** | .558** | .625** | .619** | .608** | .604** | .676** | .713** | .720** | .845** |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| Y.2.1 | Pearson Correlation | .838** | .863** | .840** | 1 | .685** | .618** | .656** | .642** | .616** | .587** | .681** | .706** | .704** | .850** |
| | Sig. (2-tailed) | .000 | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| Y.2.2 | Pearson Correlation | .632** | .682** | .638** | .685** | 1 | .907** | .783** | .712** | .666** | .659** | .793** | .769** | .755** | .868** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| Y.2.3 | Pearson Correlation | .558** | .608** | .558** | .618** | .907** | 1 | .832** | .704** | .678** | .678** | .764** | .771** | .725** | .842** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| Y.3.1 | Pearson Correlation | .595** | .651** | .625** | .656** | .783** | .832** | 1 | .769** | .749** | .741** | .671** | .774** | .688** | .856** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| Y.3.2 | Pearson Correlation | .555** | .659** | .619** | .642** | .712** | .704** | .769** | 1 | .927** | .927** | .707** | .717** | .657** | .865** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| Y.4.1 | Pearson Correlation | .528** | .637** | .608** | .616** | .666** | .678** | .749** | .927** | 1 | .969** | .738** | .713** | .655** | .856** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 | .000 | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| Y.4.2 | Pearson Correlation | .533** | .630** | .604** | .587** | .659** | .678** | .741** | .927** | .969** | 1 | .723** | .692** | .644** | .847** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| Y.5.1 | Pearson Correlation | .631** | .674** | .676** | .681** | .793** | .764** | .671** | .707** | .738** | .723** | 1 | .842** | .804** | .872** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| Y.5.2 | Pearson Correlation | .671** | .704** | .713** | .706** | .769** | .771** | .774** | .717** | .713** | .692** | .842** | 1 | .865** | .891** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| Y.5.3 | Pearson Correlation | .659** | .702** | .720** | .704** | .755** | .725** | .688** | .657** | .655** | .644** | .804** | .865** | 1 | .859** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .000 |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| Y | Pearson Correlation | .805** | .861** | .845** | .850** | .868** | .842** | .856** | .865** | .856** | .847** | .872** | .891** | .859** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |

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



Lampiran 5. Hasil Uji Reliabilitas

Hasil Uji Reliabilitas *Love Of Money* (X1)

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .977 | 11 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|--------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| X1.1.1 | 28.68 | 61.240 | .894 | .974 |
| X1.1.2 | 28.62 | 61.531 | .902 | .974 |
| X1.2.1 | 28.57 | 62.015 | .900 | .974 |
| X1.3.1 | 28.57 | 61.141 | .897 | .974 |
| X1.3.2 | 28.68 | 63.755 | .841 | .976 |
| X1.4.1 | 28.74 | 61.300 | .877 | .974 |
| X1.4.2 | 28.76 | 61.676 | .863 | .975 |
| X1.4.3 | 28.76 | 62.142 | .898 | .974 |
| X1.5.1 | 28.82 | 61.645 | .909 | .974 |
| X1.6.1 | 28.73 | 61.576 | .845 | .975 |
| X1.6.2 | 28.72 | 61.117 | .854 | .975 |

Hasil Uji Reliabilitas *Machiavellian* (X2)

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .972 | 13 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|--------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| X2.1.1 | 25.84 | 108.126 | .823 | .970 |
| X2.1.2 | 25.77 | 108.817 | .840 | .970 |
| X2.1.3 | 25.82 | 108.821 | .828 | .970 |
| X2.2.1 | 25.91 | 106.303 | .853 | .969 |
| X2.2.2 | 25.91 | 106.639 | .855 | .969 |
| X2.2.3 | 25.94 | 106.002 | .854 | .969 |
| X2.3.1 | 25.87 | 106.914 | .858 | .969 |
| X2.3.2 | 25.76 | 107.444 | .856 | .969 |
| X2.4.1 | 25.81 | 106.785 | .841 | .970 |
| X2.4.2 | 25.77 | 106.691 | .839 | .970 |
| X2.5.1 | 25.65 | 107.122 | .838 | .970 |
| X2.5.2 | 25.68 | 107.820 | .815 | .970 |

| | | | | |
|--------|-------|---------|------|------|
| X2.5.3 | 25.87 | 108.416 | .827 | .970 |
|--------|-------|---------|------|------|

Hasil Uji Reliabilitas Religiusitas (X3)

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .951 | 11 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|--------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| X3.1.1 | 29.01 | 52.753 | .753 | .947 |
| X3.1.2 | 28.98 | 51.868 | .766 | .947 |
| X3.1.3 | 29.03 | 52.310 | .753 | .947 |
| X3.2.1 | 29.12 | 52.429 | .754 | .947 |
| X3.2.2 | 29.12 | 53.460 | .840 | .945 |
| X3.2.3 | 29.07 | 53.948 | .789 | .946 |
| X3.3.1 | 29.05 | 53.519 | .827 | .945 |
| X3.3.2 | 29.01 | 53.205 | .780 | .946 |
| X3.4.1 | 29.03 | 52.504 | .801 | .946 |
| X3.5.1 | 29.19 | 53.231 | .756 | .947 |
| X3.5.2 | 29.15 | 52.021 | .781 | .946 |

Hasil Uji Validitas Moralitas (Z)

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .959 | 6 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|-------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| Z.1.1 | 14.86 | 13.711 | .921 | .945 |
| Z.1.2 | 14.79 | 13.872 | .919 | .946 |
| Z.2.1 | 14.75 | 13.968 | .921 | .946 |
| Z.2.2 | 14.74 | 13.392 | .916 | .946 |
| Z.3.1 | 14.88 | 15.081 | .747 | .964 |
| Z.3.2 | 15.01 | 13.858 | .810 | .959 |

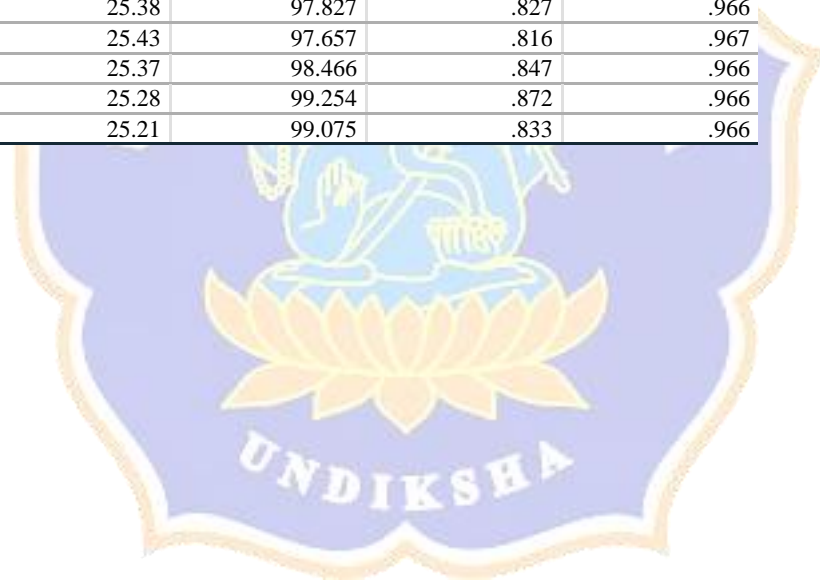
Hasil Uji Reliabilitas Kecenderungan Kecurangan Akuntansi (Y)

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .969 | 13 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|-------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| Y.1.1 | 25.24 | 98.363 | .766 | .968 |
| Y.1.2 | 25.25 | 99.558 | .836 | .966 |
| Y.1.3 | 25.19 | 98.189 | .815 | .967 |
| Y.2.1 | 25.30 | 98.716 | .821 | .967 |
| Y.2.2 | 25.25 | 98.902 | .844 | .966 |
| Y.2.3 | 25.21 | 99.566 | .814 | .967 |
| Y.3.1 | 25.23 | 99.041 | .830 | .966 |
| Y.3.2 | 25.30 | 98.339 | .839 | .966 |
| Y.4.1 | 25.38 | 97.827 | .827 | .966 |
| Y.4.2 | 25.43 | 97.657 | .816 | .967 |
| Y.5.1 | 25.37 | 98.466 | .847 | .966 |
| Y.5.2 | 25.28 | 99.254 | .872 | .966 |
| Y.5.3 | 25.21 | 99.075 | .833 | .966 |



Lampiran 6. Hasil Analisis Deskriptif

Hasil Analisis Deskriptif *Love Of Money* (X1)

Descriptive Statistics

| N | Minimum | Maximum | Mean | Std. Deviation |
|---|---------|---------|------|----------------|
|---|---------|---------|------|----------------|

| | | | | | |
|--------------------|-----|----|----|-------|-------|
| X1.1.1 | 191 | 1 | 4 | 2.88 | .893 |
| X1.1.2 | 191 | 1 | 4 | 2.94 | .866 |
| X1.2.1 | 191 | 1 | 4 | 3.00 | .834 |
| X1.3.1 | 191 | 1 | 4 | 2.99 | .897 |
| X1.3.2 | 191 | 1 | 4 | 2.88 | .759 |
| X1.4.1 | 191 | 1 | 4 | 2.83 | .904 |
| X1.4.2 | 191 | 1 | 4 | 2.80 | .890 |
| X1.4.3 | 191 | 1 | 4 | 2.81 | .827 |
| X1.5.1 | 191 | 1 | 4 | 2.75 | .852 |
| X1.6.1 | 191 | 1 | 4 | 2.83 | .914 |
| X1.6.2 | 191 | 1 | 4 | 2.84 | .938 |
| X1 | 191 | 11 | 44 | 31.57 | 8.633 |
| Valid N (listwise) | 191 | | | | |

X1.1.1

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-----------|---------|---------------|--------------------|
| Valid | 1 | 22 | 11.5 | 11.5 |
| | 2 | 22 | 11.5 | 23.0 |
| | 3 | 103 | 53.9 | 77.0 |
| | 4 | 44 | 23.0 | 100.0 |
| | Total | 191 | 100.0 | 100.0 |

X1.1.2

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-----------|---------|---------------|--------------------|
| Valid | 1 | 17 | 8.9 | 8.9 |
| | 2 | 26 | 13.6 | 22.5 |
| | 3 | 99 | 51.8 | 74.3 |
| | 4 | 49 | 25.7 | 100.0 |
| | Total | 191 | 100.0 | 100.0 |

X1.2.1

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-----------|---------|---------------|--------------------|
| Valid | 1 | 12 | 6.3 | 6.3 |
| | 2 | 30 | 15.7 | 22.0 |
| | 3 | 95 | 49.7 | 71.7 |
| | 4 | 54 | 28.3 | 100.0 |
| | Total | 191 | 100.0 | 100.0 |

X1.3.1

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-----------|---------|---------------|--------------------|
| Valid | 1 | 16 | 8.4 | 8.4 |
| | 2 | 29 | 15.2 | 23.6 |
| | 3 | 86 | 45.0 | 68.6 |
| | 4 | 60 | 31.4 | 100.0 |
| | Total | 191 | 100.0 | 100.0 |

X1.3.2

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-----------|---------|---------------|--------------------|
| Valid | 1 | 12 | 6.3 | 6.3 |
| | 2 | 31 | 16.2 | 22.5 |
| | 3 | 115 | 60.2 | 82.7 |
| | 4 | 33 | 17.3 | 100.0 |
| | Total | 191 | 100.0 | 100.0 |

| X1.4.1 | | | | | |
|---------------|-------|-----------|---------|---------------|--------------------|
| | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 1 | 25 | 13.1 | 13.1 | 13.1 |
| | 2 | 22 | 11.5 | 11.5 | 24.6 |
| | 3 | 105 | 55.0 | 55.0 | 79.6 |
| | 4 | 39 | 20.4 | 20.4 | 100.0 |
| | Total | 191 | 100.0 | 100.0 | |

| X1.4.2 | | | | | |
|---------------|-------|-----------|---------|---------------|--------------------|
| | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 1 | 25 | 13.1 | 13.1 | 13.1 |
| | 2 | 23 | 12.0 | 12.0 | 25.1 |
| | 3 | 108 | 56.5 | 56.5 | 81.7 |
| | 4 | 35 | 18.3 | 18.3 | 100.0 |
| | Total | 191 | 100.0 | 100.0 | |

| X1.4.3 | | | | | |
|---------------|-------|-----------|---------|---------------|--------------------|
| | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 1 | 20 | 10.5 | 10.5 | 10.5 |
| | 2 | 27 | 14.1 | 14.1 | 24.6 |
| | 3 | 114 | 59.7 | 59.7 | 84.3 |
| | 4 | 30 | 15.7 | 15.7 | 100.0 |
| | Total | 191 | 100.0 | 100.0 | |

| X1.5.1 | | | | | |
|---------------|-------|-----------|---------|---------------|--------------------|
| | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 1 | 25 | 13.1 | 13.1 | 13.1 |
| | 2 | 24 | 12.6 | 12.6 | 25.7 |
| | 3 | 116 | 60.7 | 60.7 | 86.4 |
| | 4 | 26 | 13.6 | 13.6 | 100.0 |
| | Total | 191 | 100.0 | 100.0 | |

| X1.6.1 | | | | | |
|---------------|-------|-----------|---------|---------------|--------------------|
| | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 1 | 24 | 12.6 | 12.6 | 12.6 |
| | 2 | 26 | 13.6 | 13.6 | 26.2 |
| | 3 | 99 | 51.8 | 51.8 | 78.0 |
| | 4 | 42 | 22.0 | 22.0 | 100.0 |
| | Total | 191 | 100.0 | 100.0 | |

| X1.6.2 | | | | | |
|---------------|-------|-----------|---------|---------------|--------------------|
| | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 1 | 27 | 14.1 | 14.1 | 14.1 |
| | 2 | 20 | 10.5 | 10.5 | 24.6 |
| | 3 | 100 | 52.4 | 52.4 | 77.0 |
| | 4 | 44 | 23.0 | 23.0 | 100.0 |
| | Total | 191 | 100.0 | 100.0 | |

Hasil Analisis Deskriptif *Machiavellian* (X2)

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--------------------|-----|---------|---------|-------|----------------|
| X2.1.1 | 191 | 1 | 4 | 2.13 | .973 |
| X2.1.2 | 191 | 1 | 4 | 2.19 | .917 |
| X2.1.3 | 191 | 1 | 4 | 2.15 | .929 |
| X2.2.1 | 191 | 1 | 4 | 2.06 | 1.042 |
| X2.2.2 | 191 | 1 | 4 | 2.06 | 1.022 |
| X2.2.3 | 191 | 1 | 4 | 2.03 | 1.058 |
| X2.3.1 | 191 | 1 | 4 | 2.10 | 1.003 |
| X2.3.2 | 191 | 1 | 4 | 2.20 | .976 |
| X2.4.1 | 191 | 1 | 4 | 2.16 | 1.029 |
| X2.4.2 | 191 | 1 | 4 | 2.19 | 1.036 |
| X2.5.1 | 191 | 1 | 4 | 2.31 | 1.013 |
| X2.5.2 | 191 | 1 | 4 | 2.29 | .999 |
| X2.5.3 | 191 | 1 | 4 | 2.09 | .952 |
| X2 | 191 | 13 | 52 | 27.97 | 11.213 |
| Valid N (listwise) | 191 | | | | |

X2.1.1

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | 1 | 57 | 29.8 | 29.8 | 29.8 |
| | 2 | 74 | 38.7 | 38.7 | 68.6 |
| | 3 | 38 | 19.9 | 19.9 | 88.5 |
| | 4 | 22 | 11.5 | 11.5 | 100.0 |
| | Total | 191 | 100.0 | 100.0 | |

X2.1.2

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | 1 | 46 | 24.1 | 24.1 | 24.1 |
| | 2 | 81 | 42.4 | 42.4 | 66.5 |
| | 3 | 45 | 23.6 | 23.6 | 90.1 |
| | 4 | 19 | 9.9 | 9.9 | 100.0 |
| | Total | 191 | 100.0 | 100.0 | |

X2.1.3

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | 1 | 51 | 26.7 | 26.7 | 26.7 |
| | 2 | 80 | 41.9 | 41.9 | 68.6 |
| | 3 | 41 | 21.5 | 21.5 | 90.1 |
| | 4 | 19 | 9.9 | 9.9 | 100.0 |
| | Total | 191 | 100.0 | 100.0 | |

X2.2.1

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---|-----------|---------|---------------|--------------------|
| Valid | 1 | 78 | 40.8 | 40.8 | 40.8 |
| | 2 | 44 | 23.0 | 23.0 | 63.9 |
| | 3 | 49 | 25.7 | 25.7 | 89.5 |
| | 4 | 20 | 10.5 | 10.5 | 100.0 |

| | | | | |
|-------|-----|-------|-------|--|
| Total | 191 | 100.0 | 100.0 | |
|-------|-----|-------|-------|--|

X2.2.2

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-----------|---------|---------------|--------------------|
| Valid | 1 | 76 | 39.8 | 39.8 |
| | 2 | 46 | 24.1 | 63.9 |
| | 3 | 51 | 26.7 | 90.6 |
| | 4 | 18 | 9.4 | 100.0 |
| | Total | 191 | 100.0 | 100.0 |

X2.2.3

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-----------|---------|---------------|--------------------|
| Valid | 1 | 83 | 43.5 | 43.5 |
| | 2 | 41 | 21.5 | 64.9 |
| | 3 | 46 | 24.1 | 89.0 |
| | 4 | 21 | 11.0 | 100.0 |
| | Total | 191 | 100.0 | 100.0 |

X2.3.1

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-----------|---------|---------------|--------------------|
| Valid | 1 | 64 | 33.5 | 33.5 |
| | 2 | 67 | 35.1 | 68.6 |
| | 3 | 37 | 19.4 | 88.0 |
| | 4 | 23 | 12.0 | 100.0 |
| | Total | 191 | 100.0 | 100.0 |

X2.3.2

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-----------|---------|---------------|--------------------|
| Valid | 1 | 47 | 24.6 | 24.6 |
| | 2 | 86 | 45.0 | 69.6 |
| | 3 | 30 | 15.7 | 85.3 |
| | 4 | 28 | 14.7 | 100.0 |
| | Total | 191 | 100.0 | 100.0 |

X2.4.1

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-----------|---------|---------------|--------------------|
| Valid | 1 | 62 | 32.5 | 32.5 |
| | 2 | 63 | 33.0 | 65.4 |
| | 3 | 40 | 20.9 | 86.4 |
| | 4 | 26 | 13.6 | 100.0 |
| | Total | 191 | 100.0 | 100.0 |

X2.4.2

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-----------|---------|---------------|--------------------|
| Valid | 1 | 64 | 33.5 | 33.5 |
| | 2 | 49 | 25.7 | 59.2 |
| | 3 | 55 | 28.8 | 88.0 |
| | 4 | 23 | 12.0 | 100.0 |
| | Total | 191 | 100.0 | 100.0 |

X2.5.1

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-----------|---------|---------------|--------------------|
| Valid | 1 | 52 | 27.2 | 27.2 |
| | 2 | 52 | 27.2 | 54.5 |
| | 3 | 62 | 32.5 | 86.9 |
| | 4 | 25 | 13.1 | 100.0 |
| | Total | 191 | 100.0 | 100.0 |

X2.5.2

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-----------|---------|---------------|--------------------|
| Valid | 1 | 54 | 28.3 | 28.3 |
| | 2 | 48 | 25.1 | 53.4 |
| | 3 | 68 | 35.6 | 89.0 |
| | 4 | 21 | 11.0 | 100.0 |
| | Total | 191 | 100.0 | 100.0 |

X2.5.3

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-----------|---------|---------------|--------------------|
| Valid | 1 | 60 | 31.4 | 31.4 |
| | 2 | 71 | 37.2 | 68.6 |
| | 3 | 42 | 22.0 | 90.6 |
| | 4 | 18 | 9.4 | 100.0 |
| | Total | 191 | 100.0 | 100.0 |

Hasil Analisis Deskriptif Religiusitas (X3)

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--------------------|-----|---------|---------|-------|----------------|
| X3.1.1 | 191 | 1 | 4 | 2.97 | .917 |
| X3.1.2 | 191 | 1 | 4 | 2.99 | .979 |
| X3.1.3 | 191 | 1 | 4 | 2.95 | .956 |
| X3.2.1 | 191 | 1 | 4 | 2.86 | .944 |
| X3.2.2 | 191 | 1 | 4 | 2.86 | .779 |
| X3.2.3 | 191 | 1 | 4 | 2.91 | .782 |
| X3.3.1 | 191 | 1 | 4 | 2.93 | .785 |
| X3.3.2 | 191 | 1 | 4 | 2.97 | .852 |
| X3.4.1 | 191 | 1 | 4 | 2.94 | .890 |
| X3.5.1 | 191 | 1 | 4 | 2.78 | .873 |
| X3.5.2 | 191 | 1 | 4 | 2.83 | .950 |
| X3 | 191 | 11 | 44 | 31.97 | 7.977 |
| Valid N (listwise) | 191 | | | | |

X3.1.1

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-----------|---------|---------------|--------------------|
| Valid | 1 | 18 | 9.4 | 9.4 |
| | 2 | 29 | 15.2 | 24.6 |
| | 3 | 85 | 44.5 | 69.1 |
| | 4 | 59 | 30.9 | 100.0 |

| | | | | |
|-------|-----|-------|-------|--|
| Total | 191 | 100.0 | 100.0 | |
|-------|-----|-------|-------|--|

| X3.1.2 | | | | |
|---------------|-----------|---------|---------------|--------------------|
| | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 1 | 23 | 12.0 | 12.0 |
| | 2 | 23 | 12.0 | 24.1 |
| | 3 | 78 | 40.8 | 40.8 |
| | 4 | 67 | 35.1 | 35.1 |
| | Total | 191 | 100.0 | 100.0 |

| X3.1.3 | | | | |
|---------------|-----------|---------|---------------|--------------------|
| | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 1 | 22 | 11.5 | 11.5 |
| | 2 | 26 | 13.6 | 13.6 |
| | 3 | 83 | 43.5 | 43.5 |
| | 4 | 60 | 31.4 | 31.4 |
| | Total | 191 | 100.0 | 100.0 |

| X3.2.1 | | | | |
|---------------|-----------|---------|---------------|--------------------|
| | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 1 | 26 | 13.6 | 13.6 |
| | 2 | 22 | 11.5 | 11.5 |
| | 3 | 96 | 50.3 | 50.3 |
| | 4 | 47 | 24.6 | 24.6 |
| | Total | 191 | 100.0 | 100.0 |

| X3.2.2 | | | | |
|---------------|-----------|---------|---------------|--------------------|
| | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 1 | 17 | 8.9 | 8.9 |
| | 2 | 22 | 11.5 | 11.5 |
| | 3 | 123 | 64.4 | 64.4 |
| | 4 | 29 | 15.2 | 15.2 |
| | Total | 191 | 100.0 | 100.0 |

| 3.2.3 | | | | |
|--------------|-----------|---------|---------------|--------------------|
| | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 1 | 15 | 7.9 | 7.9 |
| | 2 | 23 | 12.0 | 12.0 |
| | 3 | 118 | 61.8 | 61.8 |
| | 4 | 35 | 18.3 | 18.3 |
| | Total | 191 | 100.0 | 100.0 |

| X3.3.1 | | | | |
|---------------|-----------|---------|---------------|--------------------|
| | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 1 | 14 | 7.3 | 7.3 |
| | 2 | 24 | 12.6 | 12.6 |
| | 3 | 115 | 60.2 | 60.2 |

| | | | | |
|-------|-----|-------|-------|-------|
| 4 | 38 | 19.9 | 19.9 | 100.0 |
| Total | 191 | 100.0 | 100.0 | |

X3.3.2

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-----------|---------|---------------|--------------------|
| Valid | 1 | 18 | 9.4 | 9.4 |
| | 2 | 18 | 9.4 | 18.8 |
| | 3 | 107 | 56.0 | 74.9 |
| | 4 | 48 | 25.1 | 100.0 |
| | Total | 191 | 100.0 | 100.0 |

X3.4.1

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-----------|---------|---------------|--------------------|
| Valid | 1 | 22 | 11.5 | 11.5 |
| | 2 | 15 | 7.9 | 19.4 |
| | 3 | 106 | 55.5 | 74.9 |
| | 4 | 48 | 25.1 | 100.0 |
| | Total | 191 | 100.0 | 100.0 |

X3.5.1

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-----------|---------|---------------|--------------------|
| Valid | 1 | 28 | 14.7 | 14.7 |
| | 2 | 14 | 7.3 | 22.0 |
| | 3 | 121 | 63.4 | 85.3 |
| | 4 | 28 | 14.7 | 100.0 |
| | Total | 191 | 100.0 | 100.0 |

X3.5.2

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-----------|---------|---------------|--------------------|
| Valid | 1 | 31 | 16.2 | 16.2 |
| | 2 | 12 | 6.3 | 22.5 |
| | 3 | 107 | 56.0 | 78.5 |
| | 4 | 41 | 21.5 | 100.0 |
| | Total | 191 | 100.0 | 100.0 |

Hasil Analisis Deskriptif Moralitas (Z)

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--------------------|-----|---------|---------|-------|----------------|
| Z.1.1 | 191 | 1 | 4 | 2.95 | .819 |
| Z.1.2 | 191 | 1 | 4 | 3.02 | .798 |
| Z.2.1 | 191 | 1 | 4 | 3.06 | .783 |
| Z.2.2 | 191 | 1 | 4 | 3.06 | .868 |
| Z.3.1 | 191 | 1 | 4 | 2.92 | .746 |
| Z.3.2 | 191 | 1 | 4 | 2.80 | .884 |
| Z | 191 | 6 | 24 | 17.81 | 4.469 |
| Valid N (listwise) | 191 | | | | |

Z.1.1

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|--|-----------|---------|---------------|--------------------|
|--|-----------|---------|---------------|--------------------|

| | | | | | |
|-------|-------|-----|-------|-------|-------|
| Valid | 1 | 17 | 8.9 | 8.9 | 8.9 |
| | 2 | 18 | 9.4 | 9.4 | 18.3 |
| | 3 | 114 | 59.7 | 59.7 | 78.0 |
| | 4 | 42 | 22.0 | 22.0 | 100.0 |
| | Total | 191 | 100.0 | 100.0 | |

Z.1.2

| | Frequency | Percent | Valid Percent | Cumulative Percent | |
|-------|-----------|---------|---------------|--------------------|-------|
| Valid | 1 | 12 | 6.3 | 6.3 | 6.3 |
| | 2 | 23 | 12.0 | 12.0 | 18.3 |
| | 3 | 106 | 55.5 | 55.5 | 73.8 |
| | 4 | 50 | 26.2 | 26.2 | 100.0 |
| | Total | 191 | 100.0 | 100.0 | |

Z.2.1

| | Frequency | Percent | Valid Percent | Cumulative Percent | |
|-------|-----------|---------|---------------|--------------------|-------|
| Valid | 1 | 10 | 5.2 | 5.2 | 5.2 |
| | 2 | 23 | 12.0 | 12.0 | 17.3 |
| | 3 | 104 | 54.5 | 54.5 | 71.7 |
| | 4 | 54 | 28.3 | 28.3 | 100.0 |
| | Total | 191 | 100.0 | 100.0 | |

Z.2.2

| | Frequency | Percent | Valid Percent | Cumulative Percent | |
|-------|-----------|---------|---------------|--------------------|-------|
| Valid | 1 | 15 | 7.9 | 7.9 | 7.9 |
| | 2 | 21 | 11.0 | 11.0 | 18.8 |
| | 3 | 92 | 48.2 | 48.2 | 67.0 |
| | 4 | 63 | 33.0 | 33.0 | 100.0 |
| | Total | 191 | 100.0 | 100.0 | |

Z.3.1

| | Frequency | Percent | Valid Percent | Cumulative Percent | |
|-------|-----------|---------|---------------|--------------------|-------|
| Valid | 1 | 13 | 6.8 | 6.8 | 6.8 |
| | 2 | 22 | 11.5 | 11.5 | 18.3 |
| | 3 | 123 | 64.4 | 64.4 | 82.7 |
| | 4 | 33 | 17.3 | 17.3 | 100.0 |
| | Total | 191 | 100.0 | 100.0 | |

Z.3.2

| | Frequency | Percent | Valid Percent | Cumulative Percent | |
|-------|-----------|---------|---------------|--------------------|-------|
| Valid | 1 | 28 | 14.7 | 14.7 | 14.7 |
| | 2 | 13 | 6.8 | 6.8 | 21.5 |
| | 3 | 119 | 62.3 | 62.3 | 83.8 |
| | 4 | 31 | 16.2 | 16.2 | 100.0 |
| | Total | 191 | 100.0 | 100.0 | |

Hasil Analisis Deskriptif Kecenderungan Kecurangan Akuntansi (Y)

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|-------|-----|---------|---------|------|----------------|
| Y.1.1 | 191 | 1 | 4 | 2.15 | 1.056 |
| Y.1.2 | 191 | 1 | 4 | 2.14 | .907 |
| Y.1.3 | 191 | 1 | 4 | 2.19 | 1.010 |

| | | | | | |
|--------------------|-----|----|----|-------|--------|
| Y.2.1 | 191 | 1 | 4 | 2.09 | .972 |
| Y.2.2 | 191 | 1 | 4 | 2.14 | .938 |
| Y.2.3 | 191 | 1 | 4 | 2.18 | .929 |
| Y.3.1 | 191 | 1 | 4 | 2.16 | .944 |
| Y.3.2 | 191 | 1 | 4 | 2.08 | .975 |
| Y.4.1 | 191 | 1 | 4 | 2.01 | 1.018 |
| Y.4.2 | 191 | 1 | 4 | 1.96 | 1.040 |
| Y.5.1 | 191 | 1 | 4 | 2.02 | .960 |
| Y.5.2 | 191 | 1 | 4 | 2.11 | .891 |
| Y.5.3 | 191 | 1 | 4 | 2.17 | .938 |
| Y | 191 | 13 | 52 | 27.39 | 10.748 |
| Valid N (listwise) | 191 | | | | |

Y.1.1

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-----------|---------|---------------|--------------------|
| Valid | 1 | 61 | 31.9 | 31.9 |
| | 2 | 74 | 38.7 | 70.7 |
| | 3 | 23 | 12.0 | 82.7 |
| | 4 | 33 | 17.3 | 100.0 |
| | Total | 191 | 100.0 | 100.0 |

Y.1.2

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-----------|---------|---------------|--------------------|
| Valid | 1 | 48 | 25.1 | 25.1 |
| | 2 | 88 | 46.1 | 71.2 |
| | 3 | 36 | 18.8 | 90.1 |
| | 4 | 19 | 9.9 | 100.0 |
| | Total | 191 | 100.0 | 100.0 |

Y.1.3

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-----------|---------|---------------|--------------------|
| Valid | 1 | 49 | 25.7 | 25.7 |
| | 2 | 89 | 46.6 | 72.3 |
| | 3 | 20 | 10.5 | 82.7 |
| | 4 | 33 | 17.3 | 100.0 |
| | Total | 191 | 100.0 | 100.0 |

Y.2.1

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-----------|---------|---------------|--------------------|
| Valid | 1 | 60 | 31.4 | 31.4 |
| | 2 | 76 | 39.8 | 71.2 |
| | 3 | 33 | 17.3 | 88.5 |
| | 4 | 22 | 11.5 | 100.0 |
| | Total | 191 | 100.0 | 100.0 |

Y.2.2

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-----------|---------|---------------|--------------------|
| Valid | 1 | 53 | 27.7 | 27.7 |
| | 2 | 77 | 40.3 | 68.1 |
| | 3 | 42 | 22.0 | 90.1 |

| | | | | |
|-------|-----|-------|-------|-------|
| 4 | 19 | 9.9 | 9.9 | 100.0 |
| Total | 191 | 100.0 | 100.0 | |

Y.2.3

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-----------|---------|---------------|--------------------|
| Valid | 1 | 50 | 26.2 | 26.2 |
| | 2 | 75 | 39.3 | 65.4 |
| | 3 | 48 | 25.1 | 90.6 |
| | 4 | 18 | 9.4 | 100.0 |
| | Total | 191 | 100.0 | 100.0 |

Y.3.1

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-----------|---------|---------------|--------------------|
| Valid | 1 | 54 | 28.3 | 28.3 |
| | 2 | 71 | 37.2 | 65.4 |
| | 3 | 48 | 25.1 | 90.6 |
| | 4 | 18 | 9.4 | 100.0 |
| | Total | 191 | 100.0 | 100.0 |

Y.3.2

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-----------|---------|---------------|--------------------|
| Valid | 1 | 65 | 34.0 | 34.0 |
| | 2 | 63 | 33.0 | 67.0 |
| | 3 | 45 | 23.6 | 90.6 |
| | 4 | 18 | 9.4 | 100.0 |
| | Total | 191 | 100.0 | 100.0 |

Y.4.1

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-----------|---------|---------------|--------------------|
| Valid | 1 | 81 | 42.4 | 42.4 |
| | 2 | 45 | 23.6 | 66.0 |
| | 3 | 48 | 25.1 | 91.1 |
| | 4 | 17 | 8.9 | 100.0 |
| | Total | 191 | 100.0 | 100.0 |

Y.4.2

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-----------|---------|---------------|--------------------|
| Valid | 1 | 89 | 46.6 | 46.6 |
| | 2 | 39 | 20.4 | 67.0 |
| | 3 | 45 | 23.6 | 90.6 |
| | 4 | 18 | 9.4 | 100.0 |
| | Total | 191 | 100.0 | 100.0 |

Y.5.1

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-----------|---------|---------------|--------------------|
| Valid | 1 | 66 | 34.6 | 34.6 |
| | 2 | 76 | 39.8 | 74.3 |
| | 3 | 29 | 15.2 | 89.5 |
| | 4 | 20 | 10.5 | 100.0 |
| | Total | 191 | 100.0 | 100.0 |

Y.5.2

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|--|-----------|---------|---------------|--------------------|
|--|-----------|---------|---------------|--------------------|

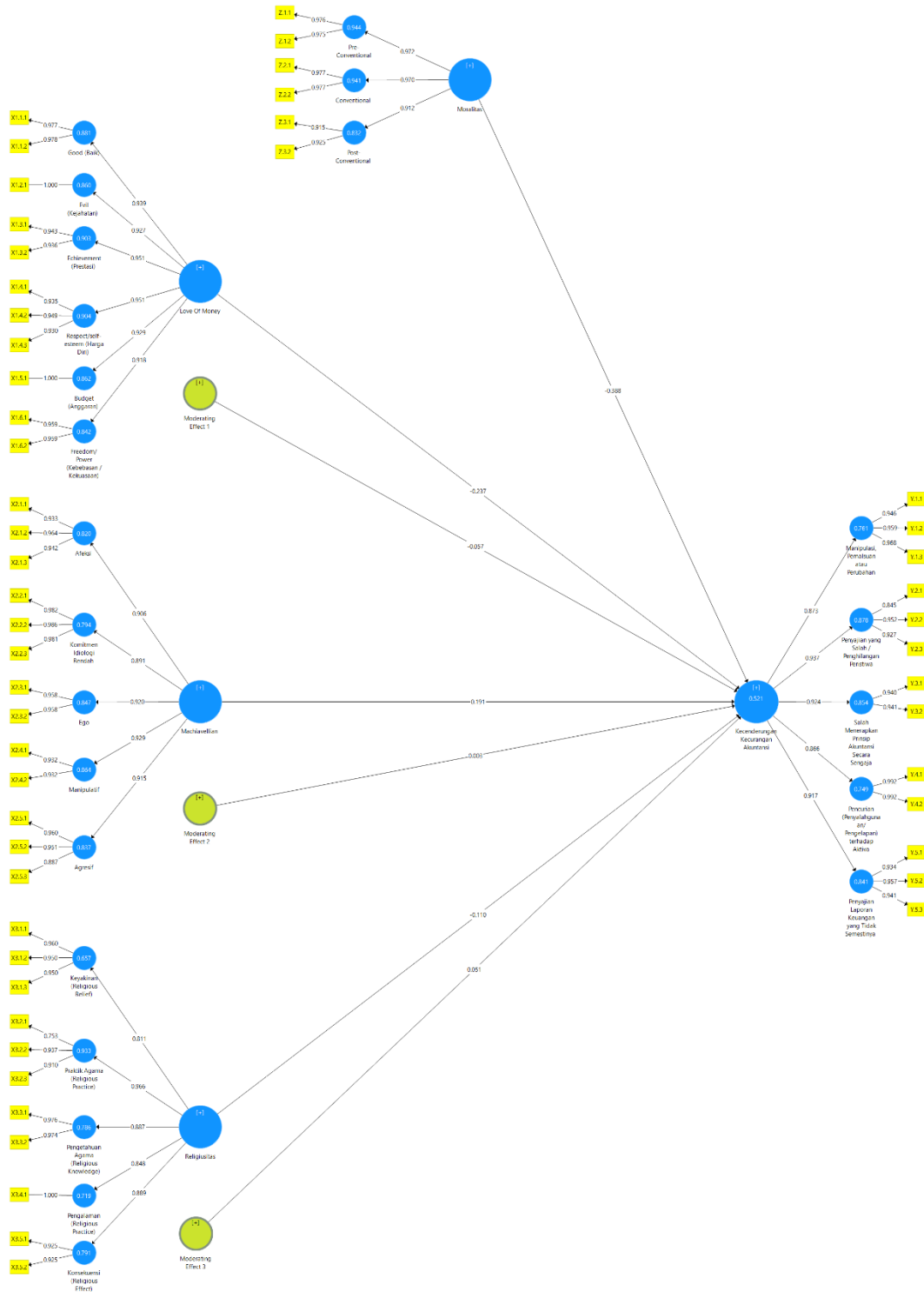
| | | | | | |
|-------|-------|-----|-------|-------|-------|
| Valid | 1 | 45 | 23.6 | 23.6 | 23.6 |
| | 2 | 101 | 52.9 | 52.9 | 76.4 |
| | 3 | 24 | 12.6 | 12.6 | 89.0 |
| | 4 | 21 | 11.0 | 11.0 | 100.0 |
| | Total | 191 | 100.0 | 100.0 | |

Y.5.3

| | Frequency | Percent | Valid Percent | Cumulative Percent | |
|-------|-----------|---------|---------------|--------------------|-------|
| Valid | 1 | 49 | 25.7 | 25.7 | 25.7 |
| | 2 | 81 | 42.4 | 42.4 | 68.1 |
| | 3 | 40 | 20.9 | 20.9 | 89.0 |
| | 4 | 21 | 11.0 | 11.0 | 100.0 |
| | Total | 191 | 100.0 | 100.0 | |



Lampiran 7. Gambar Outer Model



Lampiran 8. Output Outer Model

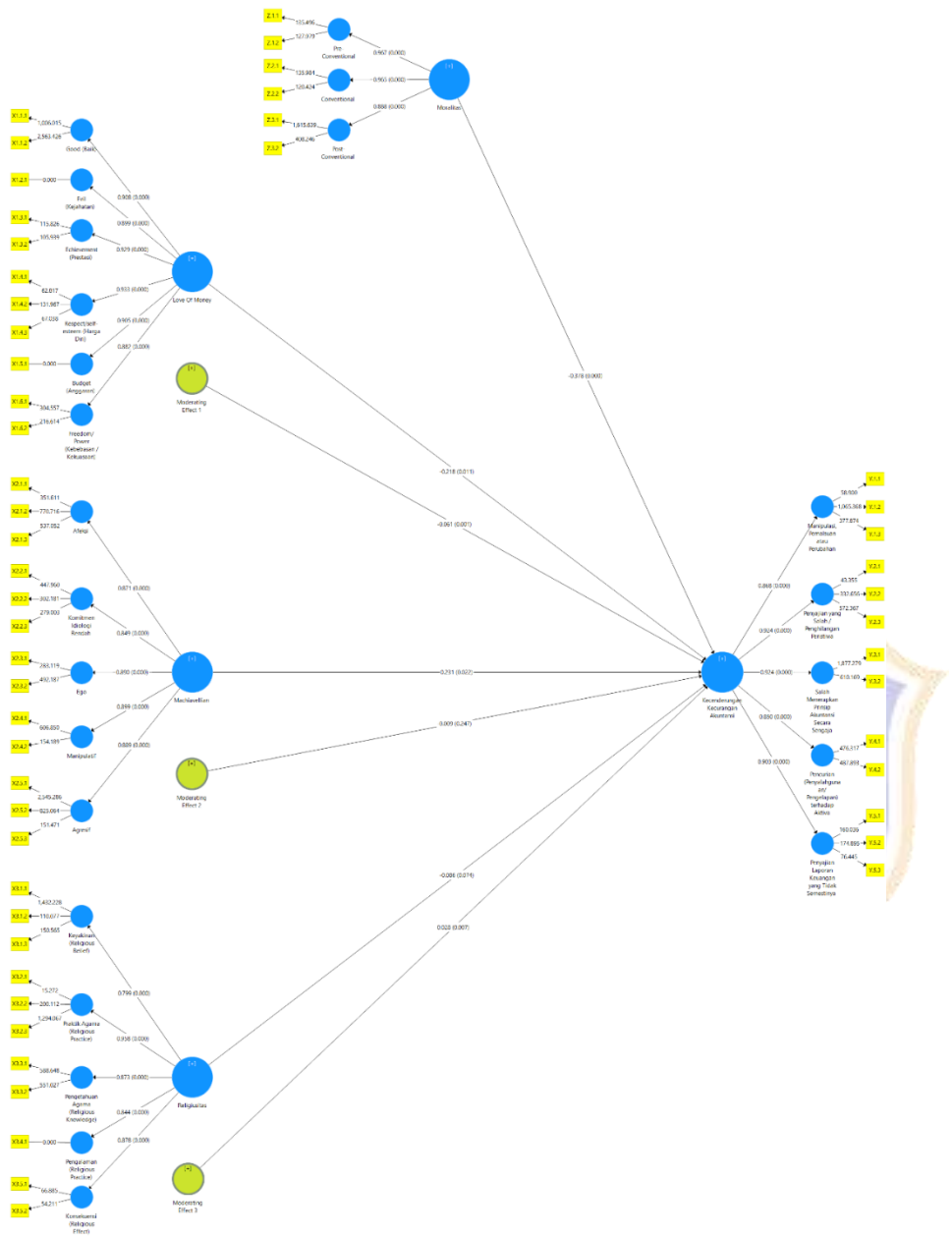
Loading Factor

| | Afeksi | Agresif | Convent | Echieve | Ego | Freedon | Good (B | Keyakin | Komitme | Konseku | Manipul | Manipul | Pencuri | Pengeta | Penyaja | Penyaja | Post- Cd | Praktik / | Pre-Con | Respect | Salah M | |
|--------|--------|---------|---------|---------|-------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|----------|-----------|---------|---------|---------|-------|
| X1.1.1 | | | | | | | 0.977 | | | | | | | | | | | | | | | |
| X1.1.2 | | | | | | | 0.978 | | | | | | | | | | | | | | | |
| X1.2.1 | | | | | | | | | | | | | | | | | | | | | | |
| X1.3.1 | | | | 0.943 | | | | | | | | | | | | | | | | | | |
| X1.3.2 | | | | 0.936 | | | | | | | | | | | | | | | | | | |
| X1.4.1 | | | | | | | | | | | | | | | | | | | | | | 0.935 |
| X1.4.2 | | | | | | | | | | | | | | | | | | | | | | 0.949 |
| X1.4.3 | | | | | | | | | | | | | | | | | | | | | | 0.930 |
| X1.5.1 | | | | | | | | | | | | | | | | | | | | | | |
| X1.6.1 | | | | | | | 0.959 | | | | | | | | | | | | | | | |
| X1.6.2 | | | | | | | 0.959 | | | | | | | | | | | | | | | |
| X2.1.1 | 0.933 | | | | | | | | | | | | | | | | | | | | | |
| X2.1.2 | 0.964 | | | | | | | | | | | | | | | | | | | | | |
| X2.1.3 | 0.942 | | | | | | | | | | | | | | | | | | | | | |
| X2.2.1 | | | | | | | | | 0.982 | | | | | | | | | | | | | |
| X2.2.2 | | | | | | | | | 0.986 | | | | | | | | | | | | | |
| X2.2.3 | | | | | | | | | 0.981 | | | | | | | | | | | | | |
| X2.3.1 | | | | | 0.958 | | | | | | | | | | | | | | | | | |
| X2.3.2 | | | | | 0.958 | | | | | | | | | | | | | | | | | |
| X2.4.1 | | | | | | | | | | | | 0.932 | | | | | | | | | | |
| X2.4.2 | | | | | | | | | | | | 0.932 | | | | | | | | | | |
| X2.5.1 | 0.960 | | | | | | | | | | | | | | | | | | | | | |
| X2.5.2 | 0.951 | | | | | | | | | | | | | | | | | | | | | |
| X2.5.3 | 0.887 | | | | | | | | | | | | | | | | | | | | | |
| X3.1.1 | | | | | | | | 0.960 | | | | | | | | | | | | | | |
| X3.1.2 | | | | | | | | 0.950 | | | | | | | | | | | | | | |
| X3.1.3 | | | | | | | | 0.950 | | | | | | | | | | | | | | |
| X3.2.1 | | | | | | | | | | | | | | | | | | | | | 0.753 | |
| X3.2.2 | | | | | | | | | | | | | | | | | | | | | 0.937 | |
| X3.2.3 | | | | | | | | | | | | | | | | | | | | | 0.910 | |
| X3.3.1 | | | | | | | | | | | | | | 0.976 | | | | | | | | |
| X3.3.2 | | | | | | | | | | | | | | 0.974 | | | | | | | | |
| X3.4.1 | | | | | | | | | | | | | | | | | | | | | | |
| X3.5.1 | | | | | | | | | 0.925 | | | | | | | | | | | | | |
| X3.5.2 | | | | | | | | | 0.925 | | | | | | | | | | | | | |
| Y.1.1 | | | | | | | | | | 0.946 | | | | | | | | | | | | |
| Y.1.2 | | | | | | | | | | 0.959 | | | | | | | | | | | | |
| Y.1.3 | | | | | | | | | | 0.968 | | | | | | | | | | | | |
| Y.2.1 | | | | | | | | | | | | | | | | 0.845 | | | | | | |
| Y.2.2 | | | | | | | | | | | | | | | | 0.952 | | | | | | |
| Y.2.3 | | | | | | | | | | | | | | | | 0.927 | | | | | | |
| Y.3.1 | | | | | | | | | | | | | | | | | | | | | | 0.940 |
| Y.3.2 | | | | | | | | | | | | | | | | | | | | | | 0.941 |
| Y.4.1 | | | | | | | | | | | | | | | | | | | | | | |
| Y.4.2 | | | | | | | | | | | | | | | | | | | | | | |
| Y.5.1 | | | | | | | | | | | | | | | | 0.934 | | | | | | |
| Y.5.2 | | | | | | | | | | | | | | | | 0.957 | | | | | | |
| Y.5.3 | | | | | | | | | | | | | | | | 0.941 | | | | | | |
| Z.1.1 | | | | | | | | | | | | | | | | | | | | | 0.976 | |
| Z.1.2 | | | | | | | | | | | | | | | | | | | | | 0.975 | |
| Z.2.1 | | | 0.977 | | | | | | | | | | | | | | | | | | | |
| Z.2.2 | | | 0.977 | | | | | | | | | | | | | | | | | | | |
| Z.3.1 | | | | | | | | | | | | | | | | | | | | | 0.915 | |
| Z.3.2 | | | | | | | | | | | | | | | | | | | | | 0.925 | |

Average Variance Extracted (AVE)

| | Cronbach's Alpha | rho_A | Composite Reliability | Average Variance Extracted (AVE) |
|---|------------------|-------|-----------------------|----------------------------------|
| Afeksi | 0.942 | 0.942 | 0.963 | 0.896 |
| Agresif | 0.925 | 0.926 | 0.953 | 0.871 |
| Conventional | 0.952 | 0.952 | 0.977 | 0.954 |
| Echievement (Prestasi) | 0.866 | 0.868 | 0.937 | 0.882 |
| Ego | 0.909 | 0.909 | 0.957 | 0.917 |
| Freedom/ Power (Kebebasan / Kekuasaan) | 0.914 | 0.914 | 0.959 | 0.920 |
| Good (Baik) | 0.953 | 0.953 | 0.977 | 0.955 |
| Keyakinan (Religious Belief) | 0.950 | 0.950 | 0.968 | 0.909 |
| Komitmen Idiologi Rendah | 0.982 | 0.982 | 0.988 | 0.966 |
| Konsekuensi (Religious Effect) | 0.830 | 0.830 | 0.922 | 0.855 |
| Machiavellian | 0.972 | 0.972 | 0.975 | 0.749 |
| Manipulasi, Pemalsuan atau Perubahan | 0.954 | 0.956 | 0.971 | 0.917 |
| Manipulatif | 0.848 | 0.848 | 0.929 | 0.868 |
| Moralitas | 0.959 | 0.962 | 0.968 | 0.834 |
| Pencurian (Penyalahgunaan/Pengelapan) terhadap Aktiva | 0.984 | 0.984 | 0.992 | 0.984 |
| Pengetahuan Agama (Religious Knowledge) | 0.949 | 0.950 | 0.975 | 0.951 |
| Penyajian Laporan Keuangan yang Tidak Semestinya | 0.939 | 0.940 | 0.961 | 0.891 |
| Penyajian yang Salah / Penghilangan Peristiwa | 0.893 | 0.894 | 0.934 | 0.826 |
| Post- Conventional | 0.820 | 0.822 | 0.917 | 0.847 |
| Praktik Agama (Religious Practice) | 0.835 | 0.845 | 0.903 | 0.757 |
| Pre-Conventional | 0.949 | 0.949 | 0.975 | 0.952 |
| Religiusitas | 0.953 | 0.955 | 0.959 | 0.680 |
| Respect/self-esteem (Harga Diri) | 0.932 | 0.932 | 0.957 | 0.880 |
| Salah Menerapkan Prinsip Akuntansi Secara Sengaja | 0.869 | 0.870 | 0.939 | 0.885 |

Discriminant Validity



Lampiran 10. Output Inner Model

R-Square (R²)

| | R Square | R Square Adjusted |
|------------------------------------|----------|-------------------|
| Kecenderungan Kecurangan Akuntansi | 0.521 | 0.503 |

Q-Square (Q²)

| | SSO | SSE | Q ² (=1-SSE/SSO) |
|---|-----------|-----------|-----------------------------|
| Afeksi | 573.000 | 280.686 | 0.510 |
| Agresif | 573.000 | 279.441 | 0.512 |
| Budget (Anggaran) | 191.000 | 45.983 | 0.759 |
| Conventional | 382.000 | 121.601 | 0.682 |
| Echievement (Prestasi) | 382.000 | 148.925 | 0.610 |
| Ego | 382.000 | 155.960 | 0.592 |
| Evil (Kejahatan) | 191.000 | 47.553 | 0.751 |
| Freedom/ Power (Kebebasan / Kekuasaan) | 382.000 | 156.359 | 0.591 |
| Good (Baik) | 382.000 | 139.384 | 0.635 |
| Kecenderungan Kecurangan Akuntansi | 2,483.000 | 1,829.787 | 0.263 |
| Keyakinan (Religious Belief) | 573.000 | 334.688 | 0.416 |
| Komitmen Idiologi Rendah | 573.000 | 269.135 | 0.530 |
| Konsekuensi (Religious Effect) | 382.000 | 181.202 | 0.526 |
| Love Of Money | 2,101.000 | 2,101.000 | |
| Machiavellian | 2,483.000 | 2,483.000 | |
| Manipulasi, Pemalsuan atau Perubahan | 573.000 | 293.250 | 0.488 |
| Manipulatif | 382.000 | 160.516 | 0.580 |
| Moderating Effect 1 | 191.000 | 191.000 | |
| Moderating Effect 2 | 191.000 | 191.000 | |
| Moderating Effect 3 | 191.000 | 191.000 | |
| Moralitas | 1,146.000 | 1,146.000 | |
| Pencurian (Penyalahgunaan/Pengelapan) terhadap Aktiva | 382.000 | 170.292 | 0.554 |
| Pengalaman (Religious Practice) | 191.000 | 69.292 | 0.637 |
| Pengetahuan Agama (Religious Knowledge) | 382.000 | 165.388 | 0.567 |
| Penyajian Laporan Keuangan yang Tidak Semestinya | 573.000 | 271.958 | 0.525 |
| Penyajian yang Salah / Penghilangan Peristiwa | 573.000 | 278.216 | 0.514 |
| Post- Conventional | 382.000 | 172.584 | 0.548 |
| Praktik Agama (Religious Practice) | 573.000 | 279.364 | 0.512 |
| Pre-Conventional | 382.000 | 121.994 | 0.681 |
| Religiusitas | 2,101.000 | 2,101.000 | |
| Respect/self-esteem (Harga Diri) | 573.000 | 252.728 | 0.559 |
| Salah Menerapkan Prinsip Akuntansi Secara Sengaja | 382.000 | 161.264 | 0.578 |

Hasil Output Moderating Effect

