



## LAMPIRAN

## Lampiran 01. Kuesioner Penelitian

Kuesioner Penelitian

Perihal : Permohonan Pengisian Kuesioner

Kepada,

Yth. Bapak/Ibu/Saudara/Responden

Di tempat, Dengan Hormat

Sehubungan dengan penyelesaian tugas akhir (skripsi) sebagai salah satu mahasiswa Program Studi S1 Akuntansi Universitas Pendidikan Ganesha, dengan ini saya,

Nama : Ni Kade Febi Suryan Dewi

NIM : 2117051104

Jurusan/Fakultas : Ekonomi dan Akuntansi

Bermaksud melakukan penelitian dengan judul "Pengaruh *Good Corporate Governance*, Moralitas Individu, dan Kesesuaian Kompensasi Terhadap Kecenderungan Kecurangan Akuntansi "

Untuk itu saya sangat mengharapkan kesediaan Bapak/Ibu/Saudara untuk menjadi responden dan menjawab seluruh item pertanyaan dalam kuesioner ini secara objektif sesuai dengan petunjuk pengisian. Kuesioner ini hanya untuk kepentingan skripsi tidak untuk di publikasikan secara meluas untuk menjaga kerahasiaan data dalam kuesioner ini. Atas kerjasama, bantuan dan ketersediaan Bapak/Ibu untuk mengisi dan menjawab semua pertanyaan dalam kuesioner ini, saya ucapkan terimakasih.

Hormat saya,

Ni Kade Febi Suryan Dewi

## Lampiran 02. Identitas Responden

### A. Identitas Responden

Nama Responden :  
 Umur :  
 Jenis Kelamin :  
 Jabatan :  
 Masa Kerja :  
 Pendidikan Terakhir :

### B. Petunjuk Pengisian Kuesioner

Berikut ini merupakan pertanyaan-pertanyaan yang mewakili pendapat-pendapat umum mengenai kondisi didalam instansi Bapak/Ibu mungkin saja setuju atau tidak setuju dengan pernyataan-pernyataan tersebut. Kami ingin mengetahui seberapa jauh Bapak/Ibu setuju atau tidak setuju terhadap pernyataan tersebut, dengan memberikan checklist (✓) pada pilihan yang tersedia sebagai berikut:

#### Penilaian:

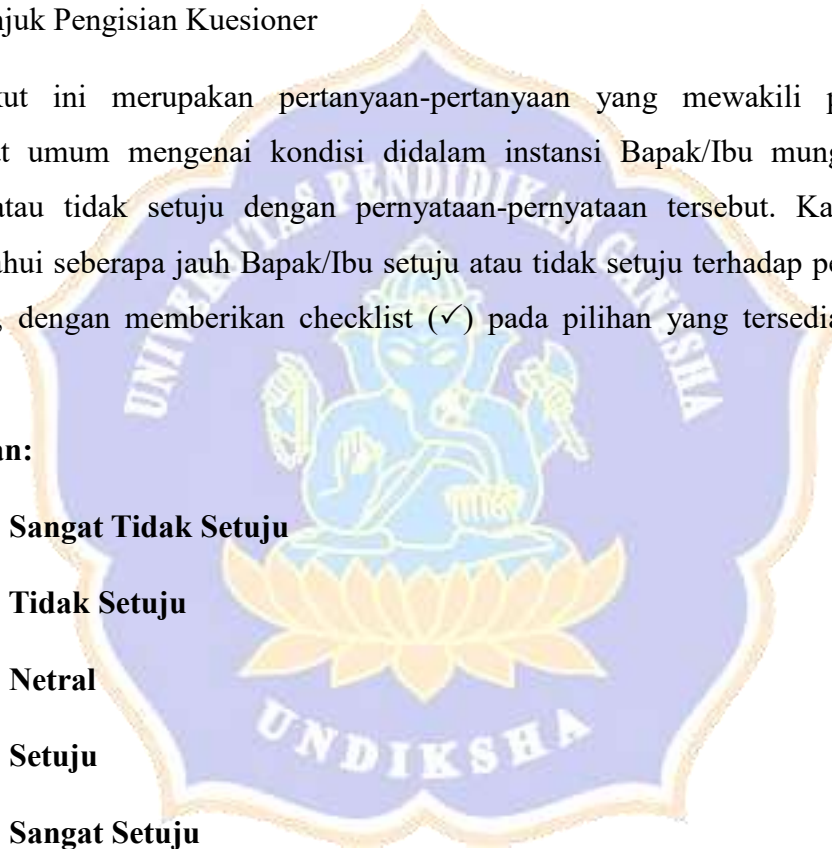
**STS : Sangat Tidak Setuju**

**TS : Tidak Setuju**

**N : Netral**

**S : Setuju**

**SS : Sangat Setuju**



### Lampiran 03. Daftar Pertanyaan

#### Daftar Pernyataan

##### A. Kecenderungan Kecurangan Akuntansi

| No. | Pernyataan                                                                                                                                                   | Penilaian |     |     |     |     |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----|-----|-----|-----|
|     |                                                                                                                                                              | STS       | TS  | N   | S   | SS  |
|     |                                                                                                                                                              | (1)       | (2) | (3) | (4) | (5) |
| 1   | Suatu hal yang wajar di instansi saya, apabila untuk suatu tujuan tertentu, biaya dicatat lebih besar dari semestinya                                        |           |     |     |     |     |
| 2   | Bukan suatu masalah bagi instansi saya, apabila pencatatan bukti transaksi dilakukan tanpa otorisasi dari pihak yang berwenang                               |           |     |     |     |     |
| 3   | Suatu yang wajar bagi instansi saya, apabila untuk tujuan tertentu harga beli peralatan/perlengkapan kantor dicatat lebih tinggi.                            |           |     |     |     |     |
| 4   | Merupakan sesuatu yang wajar di instansi saya apabila pengguna anggaran memasukkan kebutuhan lain yang tidak sesuai ke dalam belanja peralatan gedung kantor |           |     |     |     |     |
| 5   | Suatu hal yang wajar apabila di instansi saya, para pengguna anggaran menggunakan kuitansi kosong atas pembelian bahan perlengkapan kantor.                  |           |     |     |     |     |
| 6   | Bukan suatu masalah bagi instansi saya apabila perlengkapan dan peralatan kantor yang dibeli tidak sesuai dengan spesifikasi yang seharusnya dibeli.         |           |     |     |     |     |
| 7   | Tidak menjadi suatu masalah bagi instansi saya apabila suatu transaksi memiliki bukti pendukung ganda.                                                       |           |     |     |     |     |
| 8   | Suatu hal yang wajar apabila di instansi saya ditentukan adanya pengeluaran tanpa dokumen pendukung.                                                         |           |     |     |     |     |
| 9   | Bukan suatu masalah bagi instansi saya, apabila sisa anggaran dibagikan kepada pegawai sebagai bonus.                                                        |           |     |     |     |     |

Sumber : (Nugroho, 2024)

**B. Good Corporate Governance**

| No. | Pernyataan                                                                                                                                                                                                                                                      | Penilaian |     |     |     |     |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----|-----|-----|-----|
|     |                                                                                                                                                                                                                                                                 | STS       | TS  | N   | S   | SS  |
|     |                                                                                                                                                                                                                                                                 | (1)       | (2) | (3) | (4) | (5) |
| 1   | LPD menyediakan informasi yang jelas dan mudah diakses oleh pihak-pihak yang berkepentingan                                                                                                                                                                     |           |     |     |     |     |
| 2   | Tetap menjaga kerahasiaan perusahaan sesuai dengan perundang-undangan yang berlaku berupa hak-hak pembeli setiap karyawan                                                                                                                                       |           |     |     |     |     |
| 3   | Setiap kebijakan LPD didokumentasikan dan dikomunikasikan kepada internal perusahaan maupun pihak eksternal perusahaan                                                                                                                                          |           |     |     |     |     |
| 4   | Seluruh jajaran LPD dapat mengambil keputusan secara objektif dan bebas dari segala tekanan dari pihak manapun                                                                                                                                                  |           |     |     |     |     |
| 5   | LPD memiliki ukuran kinerja dari seluruh jajaran LPD berdasarkan ukuran-ukuran yang disepakati konsisten dengan nilai perusahaan, sasaran usaha, dan strategi LPD serta memiliki system pemberian penghargaan dan sanksi ( <i>reward and punishmen system</i> ) |           |     |     |     |     |
| 6   | LPD memiliki pedoman, system dan prosedur kerja seluruh tingkatan atau jenjang organisasi yang tersedia secara lengkap dan sesuai dengan ketentuan perundang-undangan yang berlaku                                                                              |           |     |     |     |     |
| 7   | LPD telah bertindak sebagai lembaga perusahaan yang baik termasuk peduli terhadap lingkungan dan melaksanakan tanggung jawab <i>social (Corporate Social Responsibility)</i>                                                                                    |           |     |     |     |     |
| 8   | LPD senantiasa memperhatikan kepentingan seluruh pihak-pihak berkepentingan ( <i>stakeholder</i> ) berdasarkan asas kesetaraan dan kewajaran ( <i>equal treatment</i> )                                                                                         |           |     |     |     |     |
| 9   | LPD memberikan kesempatan kepada seluruh pihak-pihak berkepentingan untuk memberikan masukan dan menyampaikan pendapat bagi kepentingan LPD serta mempunyai akses terhadap informasi sesuai dengan prinsip keterbukaan.                                         |           |     |     |     |     |

Sumber: (Nugroho, 2024)

### C. Moralitas Individu

| No. | Pernyataan                                                                                                                                           | Penilaian |     |     |     |     |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----|-----|-----|-----|
|     |                                                                                                                                                      | STS       | TS  | N   | S   | SS  |
|     |                                                                                                                                                      | (1)       | (2) | (3) | (4) | (5) |
| 1   | Saya diberikan bonus sebagai imbalan (hadiah) di instansi tempat saya bekerja karena telah patuh                                                     |           |     |     |     |     |
| 2   | Saya tetap menyusun laporan keuangan di instansi tempat bekerja seperti periode yang lalu agar kinerjanya bagus dan terlihat baik                    |           |     |     |     |     |
| 3   | Saya menyusun laporan keuangan seperti periode yang lalu, karena sudah menjadi kelaziman di instansi tempat saya bekerja                             |           |     |     |     |     |
| 4   | Saya menyusun laporan keuangan seperti yang sebenarnya, karena pimpinan di instansi tempat saya bekerja takut terkena sanksi Undang-Undang           |           |     |     |     |     |
| 5   | Saya menyusun laporan keuangan sesuai dengan yang sebenarnya demi mempertimbangkan prinsip kesejahteraan masyarakat serta tidak merugikan pemerintah |           |     |     |     |     |

Sumber : (Nugroho, 2024)

### D. Kesesuaian Kompensasi

| No. | Pernyataan                                                                        | Penilaian |     |     |     |     |
|-----|-----------------------------------------------------------------------------------|-----------|-----|-----|-----|-----|
|     |                                                                                   | STS       | TS  | N   | S   | SS  |
|     |                                                                                   | (1)       | (2) | (3) | (4) | (5) |
| 1   | Saya menerima gaji tiap bulan secara tepat waktu.                                 |           |     |     |     |     |
| 2   | Gaji yang saya terima sesuai pekerjaan dan pendidikan saya.                       |           |     |     |     |     |
| 3   | Tambahan penghasilan dari proyek yang saya terima sesuai dengan hasil kerja saya. |           |     |     |     |     |
| 4   | Jika saya bekerja lembur saya memperoleh tambahan penghasilan.                    |           |     |     |     |     |
| 5   | Jaminan asuransi kesehatan yang saya terima sudah memadai.                        |           |     |     |     |     |



|    |                                                                                          |  |  |  |  |  |
|----|------------------------------------------------------------------------------------------|--|--|--|--|--|
| 6  | Tunjangan jabatan yang saya kerjakan sudah sesuai dengan beban kerja yang saya kerjakan. |  |  |  |  |  |
| 7  | Tunjangan kinerja yang saya terima sudah sesuai dengan hasil kerja saya.                 |  |  |  |  |  |
| 8  | Dalam bekerja saya memperoleh fasilitas komputer.                                        |  |  |  |  |  |
| 9  | Saya memperoleh fasilitas berupa penggantian uang bensin untuk memperlancar tugas saya.  |  |  |  |  |  |
| 10 | Fasilitas fasilitas kantor yang saya terima sudah memadai.                               |  |  |  |  |  |

**Sumber:** (Cahyaningsih, 2022)



**Lampiran 04. Tabulasi Data Jawaban Responden**

**Tabel Tabulasi Jawaban Variabel *Good Corporate Governance* (X<sub>1</sub>)**

| <i>Good Corporate Governance</i> (X <sub>1</sub> ) |    |    |    |    |    |    |    |    | Total |
|----------------------------------------------------|----|----|----|----|----|----|----|----|-------|
| P1                                                 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |       |
| 1                                                  | 4  | 2  | 4  | 4  | 4  | 4  | 4  | 4  | 31    |
| 5                                                  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 45    |
| 5                                                  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 45    |
| 5                                                  | 5  | 1  | 1  | 5  | 5  | 5  | 5  | 5  | 37    |
| 4                                                  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 36    |
| 5                                                  | 5  | 5  | 5  | 5  | 5  | 4  | 5  | 4  | 43    |
| 5                                                  | 5  | 5  | 4  | 5  | 5  | 5  | 5  | 5  | 44    |
| 4                                                  | 4  | 4  | 4  | 4  | 4  | 4  | 3  | 4  | 35    |
| 2                                                  | 2  | 5  | 4  | 4  | 4  | 4  | 4  | 4  | 33    |
| 5                                                  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 45    |
| 2                                                  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 34    |
| 4                                                  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 36    |
| 4                                                  | 4  | 4  | 2  | 4  | 4  | 4  | 4  | 4  | 34    |
| 5                                                  | 4  | 4  | 4  | 5  | 5  | 4  | 4  | 4  | 39    |
| 3                                                  | 3  | 3  | 3  | 4  | 4  | 4  | 4  | 3  | 31    |
| 3                                                  | 4  | 3  | 3  | 4  | 5  | 4  | 4  | 4  | 34    |
| 4                                                  | 4  | 4  | 2  | 4  | 4  | 4  | 4  | 2  | 32    |
| 4                                                  | 4  | 4  | 4  | 4  | 4  | 5  | 5  | 5  | 39    |
| 4                                                  | 5  | 4  | 5  | 4  | 5  | 4  | 5  | 4  | 40    |
| 4                                                  | 5  | 4  | 5  | 4  | 5  | 4  | 5  | 4  | 40    |
| 4                                                  | 5  | 4  | 5  | 4  | 5  | 4  | 5  | 4  | 40    |
| 4                                                  | 5  | 4  | 5  | 4  | 5  | 4  | 5  | 4  | 40    |
| 4                                                  | 5  | 4  | 5  | 4  | 5  | 4  | 5  | 4  | 40    |
| 4                                                  | 5  | 4  | 5  | 4  | 5  | 4  | 5  | 4  | 40    |
| 4                                                  | 5  | 4  | 5  | 4  | 5  | 4  | 5  | 4  | 40    |
| 5                                                  | 4  | 5  | 4  | 5  | 4  | 5  | 4  | 5  | 41    |
| 4                                                  | 5  | 4  | 4  | 5  | 5  | 4  | 5  | 4  | 40    |
| 4                                                  | 5  | 4  | 5  | 4  | 5  | 4  | 4  | 5  | 40    |
| 4                                                  | 5  | 4  | 5  | 4  | 5  | 4  | 5  | 4  | 40    |
| 5                                                  | 4  | 5  | 4  | 5  | 4  | 5  | 4  | 5  | 41    |
| 2                                                  | 4  | 4  | 5  | 5  | 4  | 5  | 4  | 5  | 38    |
| 4                                                  | 5  | 4  | 5  | 4  | 4  | 4  | 5  | 4  | 39    |
| 5                                                  | 3  | 4  | 5  | 4  | 5  | 4  | 5  | 4  | 39    |
| 5                                                  | 4  | 5  | 4  | 5  | 4  | 5  | 4  | 5  | 41    |



|   |   |   |   |   |   |   |   |   |    |
|---|---|---|---|---|---|---|---|---|----|
| 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 40 |
| 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 38 |
| 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 40 |
| 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 40 |
| 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 41 |
| 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 41 |
| 4 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 39 |
| 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 40 |
| 4 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 40 |
| 5 | 2 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 38 |
| 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 40 |
| 4 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 40 |
| 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 41 |
| 4 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 40 |
| 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 44 |
| 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 41 |
| 5 | 4 | 3 | 4 | 5 | 4 | 4 | 4 | 5 | 38 |
| 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 34 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 5 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 41 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 5 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 41 |
| 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 40 |
| 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 41 |
| 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 40 |
| 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 44 |
| 5 | 5 | 3 | 3 | 5 | 5 | 5 | 5 | 5 | 41 |
| 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 35 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 35 |
| 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 43 |
| 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 35 |
| 5 | 4 | 4 | 5 | 4 | 4 | 5 | 3 | 4 | 38 |
| 4 | 3 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 38 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 2 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 36 |
| 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 44 |
| 4 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 39 |
| 5 | 5 | 1 | 1 | 5 | 5 | 5 | 5 | 5 | 37 |

|   |   |   |   |   |   |   |   |   |    |
|---|---|---|---|---|---|---|---|---|----|
| 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 40 |
| 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 40 |
| 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 40 |
| 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 35 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 35 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 38 |
| 5 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 42 |
| 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 42 |
| 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 41 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 5 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 41 |
| 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 43 |
| 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 40 |
| 4 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 40 |
| 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 41 |
| 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 41 |
| 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 41 |
| 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 41 |
| 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 34 |
| 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 39 |
| 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 41 |
| 4 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 39 |
| 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 35 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 35 |
| 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 42 |
| 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 41 |

Tabel Tabulasi Jawaban Variabel Moralitas Individu (X<sub>2</sub>)

| Moralitas Individu (X <sub>2</sub> ) |    |    |    |    | Total |
|--------------------------------------|----|----|----|----|-------|
| P1                                   | P2 | P3 | P4 | P5 |       |
| 2                                    | 4  | 5  | 5  | 5  | 21    |
| 5                                    | 5  | 5  | 5  | 5  | 25    |
| 1                                    | 1  | 1  | 1  | 5  | 9     |
| 5                                    | 1  | 1  | 5  | 5  | 17    |
| 4                                    | 4  | 4  | 2  | 4  | 18    |
| 4                                    | 2  | 2  | 5  | 5  | 18    |
| 3                                    | 1  | 1  | 5  | 4  | 14    |
| 3                                    | 3  | 4  | 4  | 4  | 18    |
| 4                                    | 4  | 4  | 4  | 4  | 20    |
| 5                                    | 5  | 5  | 5  | 5  | 25    |
| 4                                    | 4  | 4  | 4  | 4  | 20    |
| 4                                    | 4  | 4  | 4  | 4  | 20    |
| 4                                    | 4  | 4  | 4  | 4  | 20    |
| 4                                    | 1  | 2  | 4  | 4  | 15    |
| 3                                    | 4  | 3  | 2  | 3  | 15    |
| 4                                    | 2  | 2  | 4  | 4  | 16    |
| 4                                    | 2  | 4  | 2  | 4  | 16    |
| 5                                    | 5  | 4  | 4  | 4  | 22    |
| 5                                    | 4  | 5  | 4  | 5  | 23    |
| 5                                    | 4  | 5  | 4  | 5  | 23    |
| 5                                    | 4  | 5  | 4  | 5  | 23    |
| 5                                    | 4  | 5  | 4  | 5  | 23    |
| 5                                    | 4  | 5  | 4  | 5  | 23    |
| 5                                    | 4  | 5  | 4  | 5  | 23    |
| 4                                    | 5  | 4  | 5  | 4  | 22    |
| 5                                    | 5  | 4  | 5  | 4  | 23    |
| 4                                    | 4  | 5  | 4  | 5  | 22    |
| 5                                    | 4  | 5  | 4  | 5  | 23    |
| 4                                    | 5  | 4  | 5  | 4  | 22    |
| 4                                    | 5  | 4  | 5  | 4  | 22    |
| 1                                    | 1  | 1  | 1  | 5  | 9     |
| 5                                    | 1  | 1  | 5  | 5  | 17    |
| 4                                    | 4  | 4  | 2  | 4  | 18    |
| 4                                    | 2  | 2  | 5  | 5  | 18    |

|   |   |   |   |   |    |
|---|---|---|---|---|----|
| 3 | 1 | 1 | 5 | 4 | 14 |
| 3 | 3 | 4 | 4 | 4 | 18 |
| 4 | 4 | 4 | 4 | 4 | 20 |
| 5 | 5 | 5 | 5 | 5 | 25 |
| 4 | 4 | 4 | 4 | 4 | 20 |
| 4 | 4 | 4 | 4 | 4 | 20 |
| 4 | 4 | 4 | 4 | 4 | 20 |
| 4 | 4 | 4 | 4 | 4 | 20 |
| 4 | 1 | 2 | 3 | 4 | 14 |
| 5 | 4 | 5 | 4 | 5 | 23 |
| 5 | 4 | 5 | 4 | 5 | 23 |
| 4 | 5 | 4 | 5 | 4 | 22 |
| 4 | 5 | 4 | 5 | 4 | 22 |
| 4 | 5 | 4 | 5 | 4 | 22 |
| 4 | 5 | 4 | 5 | 4 | 22 |
| 4 | 5 | 4 | 5 | 4 | 22 |
| 4 | 4 | 4 | 4 | 4 | 20 |
| 5 | 1 | 1 | 5 | 5 | 17 |
| 5 | 5 | 5 | 4 | 5 | 24 |
| 5 | 4 | 5 | 5 | 5 | 24 |
| 5 | 5 | 5 | 5 | 5 | 25 |
| 5 | 4 | 5 | 4 | 5 | 23 |
| 5 | 4 | 5 | 4 | 5 | 23 |
| 4 | 5 | 4 | 5 | 4 | 22 |
| 4 | 1 | 2 | 4 | 4 | 15 |
| 4 | 5 | 4 | 5 | 4 | 22 |
| 4 | 1 | 2 | 4 | 4 | 15 |
| 3 | 4 | 3 | 2 | 3 | 15 |
| 4 | 2 | 2 | 4 | 4 | 16 |
| 4 | 2 | 4 | 2 | 4 | 16 |
| 5 | 5 | 4 | 4 | 4 | 22 |
| 5 | 4 | 5 | 4 | 5 | 23 |
| 5 | 4 | 5 | 4 | 5 | 23 |
| 4 | 3 | 5 | 5 | 5 | 22 |
| 5 | 2 | 4 | 5 | 4 | 20 |
| 3 | 3 | 4 | 4 | 4 | 18 |
| 4 | 4 | 4 | 4 | 4 | 20 |
| 5 | 5 | 5 | 5 | 5 | 25 |
| 4 | 4 | 4 | 4 | 4 | 20 |

|   |   |   |   |   |    |
|---|---|---|---|---|----|
| 5 | 5 | 5 | 5 | 5 | 25 |
| 4 | 4 | 4 | 4 | 4 | 20 |
| 4 | 1 | 2 | 4 | 4 | 15 |
| 5 | 4 | 5 | 4 | 5 | 23 |
| 4 | 5 | 5 | 5 | 5 | 24 |
| 5 | 4 | 5 | 4 | 5 | 23 |
| 5 | 5 | 4 | 5 | 4 | 23 |
| 5 | 5 | 4 | 5 | 4 | 23 |
| 4 | 5 | 5 | 5 | 4 | 23 |
| 5 | 5 | 5 | 5 | 5 | 25 |
| 5 | 2 | 2 | 4 | 5 | 18 |
| 4 | 4 | 4 | 2 | 4 | 18 |
| 4 | 5 | 5 | 5 | 4 | 23 |
| 5 | 5 | 5 | 5 | 5 | 25 |
| 4 | 2 | 2 | 4 | 4 | 16 |
| 4 | 2 | 4 | 2 | 4 | 16 |
| 5 | 5 | 4 | 4 | 4 | 22 |
| 5 | 4 | 5 | 4 | 5 | 23 |
| 4 | 5 | 5 | 5 | 4 | 23 |
| 4 | 5 | 5 | 5 | 4 | 23 |
| 5 | 5 | 5 | 5 | 5 | 25 |
| 4 | 2 | 2 | 4 | 4 | 16 |
| 4 | 2 | 4 | 2 | 4 | 16 |
| 4 | 5 | 4 | 5 | 4 | 22 |
| 5 | 4 | 5 | 4 | 5 | 23 |
| 4 | 5 | 4 | 5 | 4 | 22 |

Tabel Tabulasi Jawaban Variabel Kesesuaian Kompensasi (X<sub>2</sub>)

| Kesesuaian Kompensasi (X3) |    |    |    |    |    |    |    |    |     | Total |
|----------------------------|----|----|----|----|----|----|----|----|-----|-------|
| P1                         | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | P10 |       |
| 5                          | 5  | 5  | 4  | 5  | 4  | 4  | 5  | 5  | 5   | 47    |
| 5                          | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5   | 50    |
| 4                          | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 40    |
| 5                          | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5   | 50    |
| 4                          | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 40    |
| 4                          | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 40    |
| 5                          | 4  | 4  | 4  | 4  | 4  | 4  | 5  | 5  | 4   | 43    |
| 4                          | 4  | 4  | 5  | 4  | 4  | 5  | 5  | 5  | 4   | 44    |
| 4                          | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 40    |
| 5                          | 5  | 5  | 5  | 5  | 5  | 5  | 3  | 5  | 5   | 48    |
| 4                          | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 40    |
| 4                          | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 3   | 39    |
| 4                          | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 40    |
| 4                          | 4  | 4  | 4  | 4  | 5  | 5  | 5  | 5  | 5   | 45    |
| 4                          | 4  | 3  | 3  | 3  | 4  | 4  | 4  | 3  | 3   | 35    |
| 4                          | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 40    |
| 4                          | 2  | 4  | 4  | 4  | 2  | 4  | 4  | 4  | 4   | 36    |
| 4                          | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 40    |
| 4                          | 5  | 4  | 5  | 4  | 5  | 4  | 5  | 4  | 5   | 45    |
| 4                          | 5  | 4  | 5  | 4  | 5  | 4  | 5  | 4  | 5   | 45    |
| 4                          | 5  | 4  | 5  | 4  | 5  | 4  | 5  | 4  | 5   | 45    |
| 4                          | 5  | 4  | 5  | 4  | 5  | 4  | 5  | 4  | 5   | 45    |
| 4                          | 5  | 4  | 5  | 4  | 5  | 4  | 5  | 4  | 5   | 45    |
| 4                          | 5  | 4  | 5  | 4  | 5  | 4  | 5  | 4  | 5   | 45    |
| 4                          | 5  | 4  | 5  | 4  | 5  | 4  | 5  | 4  | 5   | 45    |
| 4                          | 5  | 4  | 5  | 4  | 5  | 4  | 5  | 4  | 5   | 45    |
| 5                          | 4  | 4  | 5  | 4  | 5  | 4  | 4  | 5  | 4   | 44    |
| 5                          | 4  | 5  | 4  | 5  | 4  | 5  | 5  | 5  | 5   | 47    |
| 4                          | 5  | 4  | 5  | 4  | 5  | 4  | 5  | 4  | 5   | 45    |
| 4                          | 5  | 4  | 5  | 4  | 5  | 4  | 5  | 5  | 4   | 45    |
| 5                          | 5  | 5  | 4  | 5  | 4  | 5  | 4  | 5  | 5   | 47    |
| 5                          | 4  | 5  | 4  | 5  | 4  | 5  | 4  | 4  | 5   | 45    |
| 4                          | 5  | 4  | 5  | 4  | 5  | 4  | 5  | 4  | 5   | 45    |
| 4                          | 2  | 4  | 4  | 4  | 2  | 4  | 4  | 4  | 4   | 36    |
| 4                          | 5  | 4  | 4  | 5  | 4  | 5  | 4  | 5  | 4   | 44    |

|   |   |   |   |   |   |   |   |   |   |    |
|---|---|---|---|---|---|---|---|---|---|----|
| 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 45 |
| 4 | 2 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 36 |
| 4 | 2 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 36 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 45 |
| 4 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 35 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 4 | 2 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 36 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 45 |
| 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 45 |
| 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 45 |
| 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 45 |
| 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 45 |
| 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 45 |
| 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 45 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 5 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 47 |
| 5 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 47 |
| 4 | 2 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 36 |
| 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 45 |
| 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 45 |
| 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 45 |
| 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 45 |
| 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 45 |
| 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 45 |
| 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 45 |
| 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 45 |
| 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 45 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 5 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 47 |
| 5 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 47 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 5 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 47 |
| 4 | 2 | 4 | 5 | 4 | 2 | 4 | 5 | 5 | 5 | 40 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 5 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 47 |
| 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 45 |
| 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 45 |
| 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 45 |



|   |   |   |   |   |   |   |   |   |   |    |
|---|---|---|---|---|---|---|---|---|---|----|
| 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 43 |
| 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 45 |
| 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 45 |
| 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 45 |
| 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 43 |
| 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 46 |
| 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 45 |
| 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 48 |
| 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 47 |
| 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 45 |
| 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 45 |
| 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 45 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 43 |
| 4 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 44 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 5 | 5 | 48 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 5 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 46 |
| 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 49 |
| 4 | 2 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 36 |
| 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 45 |
| 4 | 2 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 36 |

**Tabel Tabulasi Jawaban Variabel Kecenderungan Kecurangan  
Akuntansi (Y)**

| Kesenderungan Kecurangan Akuntansi (Y) |    |    |    |    |    |    |    |    | Total |
|----------------------------------------|----|----|----|----|----|----|----|----|-------|
| P1                                     | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |       |
| 1                                      | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 9     |
| 1                                      | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 9     |
| 1                                      | 3  | 2  | 2  | 1  | 1  | 2  | 1  | 3  | 16    |
| 1                                      | 1  | 2  | 1  | 2  | 1  | 1  | 1  | 1  | 11    |
| 2                                      | 1  | 2  | 2  | 1  | 1  | 1  | 1  | 1  | 12    |
| 2                                      | 1  | 2  | 3  | 2  | 1  | 2  | 1  | 1  | 15    |
| 2                                      | 2  | 2  | 1  | 1  | 2  | 1  | 2  | 1  | 14    |
| 1                                      | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 9     |
| 1                                      | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 9     |
| 1                                      | 2  | 3  | 1  | 1  | 1  | 1  | 1  | 1  | 12    |
| 1                                      | 1  | 1  | 1  | 1  | 1  | 2  | 2  | 2  | 12    |
| 1                                      | 1  | 1  | 1  | 2  | 2  | 2  | 2  | 2  | 14    |
| 1                                      | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 9     |
| 2                                      | 1  | 1  | 1  | 2  | 2  | 2  | 2  | 1  | 14    |
| 1                                      | 1  | 1  | 3  | 1  | 2  | 1  | 2  | 2  | 14    |
| 1                                      | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 9     |
| 1                                      | 2  | 1  | 1  | 2  | 1  | 2  | 2  | 1  | 13    |
| 1                                      | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 9     |
| 1                                      | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 9     |
| 2                                      | 1  | 2  | 2  | 1  | 1  | 1  | 1  | 1  | 12    |
| 2                                      | 1  | 2  | 3  | 1  | 1  | 2  | 1  | 2  | 15    |
| 2                                      | 2  | 2  | 1  | 1  | 2  | 1  | 2  | 1  | 14    |
| 1                                      | 1  | 1  | 1  | 1  | 2  | 1  | 1  | 1  | 10    |
| 1                                      | 2  | 1  | 2  | 1  | 1  | 1  | 1  | 1  | 11    |
| 2                                      | 3  | 1  | 2  | 1  | 1  | 1  | 2  | 1  | 14    |
| 1                                      | 3  | 1  | 1  | 1  | 1  | 2  | 1  | 1  | 12    |
| 1                                      | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 9     |
| 1                                      | 2  | 2  | 2  | 2  | 2  | 2  | 2  | 2  | 17    |
| 1                                      | 3  | 3  | 1  | 1  | 1  | 1  | 1  | 1  | 13    |
| 1                                      | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 9     |
| 1                                      | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 9     |
| 1                                      | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 9     |
| 1                                      | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 1  | 9     |
| 1                                      | 2  | 1  | 2  | 1  | 1  | 1  | 1  | 1  | 11    |

|   |   |   |   |   |   |   |   |   |    |
|---|---|---|---|---|---|---|---|---|----|
| 2 | 3 | 1 | 2 | 1 | 1 | 1 | 2 | 1 | 14 |
| 1 | 3 | 1 | 1 | 1 | 1 | 2 | 1 | 1 | 12 |
| 1 | 1 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 10 |
| 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 17 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 9  |
| 1 | 3 | 1 | 1 | 2 | 3 | 1 | 1 | 1 | 14 |
| 2 | 3 | 1 | 3 | 2 | 2 | 1 | 1 | 2 | 17 |
| 1 | 1 | 1 | 1 | 1 | 1 | 2 | 1 | 1 | 10 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 9  |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 9  |
| 2 | 3 | 2 | 2 | 2 | 1 | 1 | 2 | 1 | 16 |
| 2 | 2 | 1 | 2 | 1 | 2 | 1 | 1 | 1 | 13 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 9  |
| 1 | 2 | 1 | 3 | 1 | 1 | 1 | 1 | 1 | 12 |
| 1 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 11 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 9  |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 9  |
| 1 | 1 | 2 | 1 | 1 | 2 | 4 | 2 | 2 | 16 |
| 1 | 1 | 1 | 2 | 1 | 1 | 1 | 1 | 1 | 10 |
| 1 | 3 | 1 | 1 | 1 | 2 | 1 | 1 | 1 | 12 |
| 2 | 3 | 1 | 1 | 1 | 2 | 4 | 2 | 2 | 18 |
| 1 | 3 | 1 | 1 | 2 | 2 | 1 | 1 | 2 | 14 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 9  |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 9  |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 9  |
| 1 | 1 | 1 | 2 | 2 | 1 | 1 | 2 | 1 | 12 |
| 1 | 3 | 1 | 2 | 1 | 2 | 1 | 1 | 1 | 13 |
| 1 | 3 | 3 | 1 | 1 | 1 | 1 | 2 | 2 | 15 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 9  |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 9  |
| 1 | 1 | 2 | 1 | 2 | 1 | 1 | 1 | 1 | 11 |
| 1 | 2 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 13 |
| 1 | 3 | 2 | 2 | 1 | 1 | 2 | 1 | 3 | 16 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 9  |
| 2 | 1 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 12 |
| 2 | 1 | 2 | 3 | 1 | 1 | 2 | 1 | 2 | 15 |
| 2 | 2 | 2 | 1 | 1 | 2 | 1 | 2 | 1 | 14 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 9  |
| 1 | 1 | 1 | 2 | 1 | 1 | 2 | 2 | 2 | 13 |

|          |          |          |          |          |          |          |          |          |    |
|----------|----------|----------|----------|----------|----------|----------|----------|----------|----|
| 1        | 1        | 3        | 2        | 1        | 2        | 2        | 2        | 2        | 16 |
| 1        | 1        | 1        | 1        | 1        | 2        | 1        | 2        | 1        | 11 |
| 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 9  |
| 1        | 1        | 1        | 1        | 1        | 2        | 1        | 2        | 1        | 11 |
| 1        | 1        | 1        | 2        | 1        | 2        | 1        | 2        | 1        | 12 |
| 1        | 1        | 1        | 1        | 2        | 1        | 2        | 1        | 2        | 12 |
| 2        | 2        | 1        | 2        | 1        | 2        | 1        | 2        | 1        | 14 |
| 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 9  |
| 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 9  |
| 1        | 3        | 1        | 1        | 1        | 2        | 1        | 2        | 1        | 13 |
| 2        | 3        | 1        | 2        | 1        | 2        | 1        | 1        | 2        | 15 |
| 1        | 2        | 2        | 1        | 1        | 1        | 3        | 1        | 1        | 13 |
| 2        | 1        | 2        | 1        | 1        | 1        | 2        | 1        | 1        | 12 |
| 1        | 1        | 1        | 2        | 2        | 1        | 2        | 2        | 2        | 14 |
| 2        | 1        | 1        | 2        | 1        | 2        | 1        | 2        | 1        | 13 |
| 1        | 2        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 10 |
| 2        | 1        | 1        | 1        | 1        | 2        | 2        | 1        | 2        | 13 |
| 1        | 2        | 1        | 2        | 1        | 1        | 1        | 1        | 1        | 11 |
| 1        | 1        | 1        | 1        | 3        | 1        | 2        | 1        | 3        | 14 |
| 1        | 1        | 1        | 3        | 1        | 1        | 1        | 1        | 1        | 11 |
| 1        | 2        | 1        | 1        | 2        | 1        | 2        | 1        | 1        | 12 |
| 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 9  |
| 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 9  |
| 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 9  |
| 1        | 2        | 1        | 2        | 1        | 1        | 1        | 1        | 2        | 12 |
| 1        | 1        | 1        | 1        | 2        | 1        | 1        | 1        | 3        | 12 |
| <b>1</b> | <b>1</b> | <b>1</b> | <b>1</b> | <b>1</b> | <b>2</b> | <b>1</b> | <b>2</b> | <b>1</b> | 11 |

## Lampiran 05. Hasil Uji Validitas

### 1. *Good Corporate Governance* (X<sub>1</sub>)

|         |                     | Correlations |        |        |        |        |        |        |        |        |         |
|---------|---------------------|--------------|--------|--------|--------|--------|--------|--------|--------|--------|---------|
|         |                     | X1.1         | X1.2   | X1.3   | X1.4   | X1.5   | X1.6   | X1.7   | X1.8   | X1.9   | TOTALX1 |
| X1.1    | Pearson Correlation | 1            | ,530** | ,394*  | ,101   | ,659** | ,423*  | ,546** | ,368*  | ,423*  | ,755**  |
|         | Sig. (2-tailed)     |              | ,003   | ,031   | ,595   | ,000   | ,020   | ,002   | ,045   | ,020   | ,000    |
|         | N                   | 30           | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30      |
| X1.2    | Pearson Correlation | ,530**       | 1      | ,030   | ,421*  | ,263   | ,780** | ,161   | ,704** | ,314   | ,712**  |
|         | Sig. (2-tailed)     | ,003         |        | ,874   | ,020   | ,160   | ,000   | ,394   | ,000   | ,091   | ,000    |
|         | N                   | 30           | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30      |
| X1.3    | Pearson Correlation | ,394*        | ,030   | 1      | ,553** | ,296   | ,031   | ,235   | ,102   | ,222   | ,573**  |
|         | Sig. (2-tailed)     | ,031         | ,874   |        | ,002   | ,112   | ,870   | ,210   | ,593   | ,239   | ,001    |
|         | N                   | 30           | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30      |
| X1.4    | Pearson Correlation | ,101         | ,421*  | ,553** | 1      | -,023  | ,438*  | -,079  | ,405*  | ,259   | ,615**  |
|         | Sig. (2-tailed)     | ,595         | ,020   | ,002   |        | ,904   | ,015   | ,680   | ,026   | ,167   | ,000    |
|         | N                   | 30           | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30      |
| X1.5    | Pearson Correlation | ,659**       | ,263   | ,296   | -,023  | 1      | ,289   | ,693** | ,251   | ,541** | ,615**  |
|         | Sig. (2-tailed)     | ,000         | ,160   | ,112   | ,904   |        | ,122   | ,000   | ,180   | ,002   | ,000    |
|         | N                   | 30           | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30      |
| X1.6    | Pearson Correlation | ,423*        | ,780** | ,031   | ,438*  | ,289   | 1      | ,031   | ,725** | ,250   | ,660**  |
|         | Sig. (2-tailed)     | ,020         | ,000   | ,870   | ,015   | ,122   |        | ,872   | ,000   | ,183   | ,000    |
|         | N                   | 30           | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30      |
| X1.7    | Pearson Correlation | ,546**       | ,161   | ,235   | -,079  | ,693** | ,031   | 1      | ,268   | ,739** | ,543**  |
|         | Sig. (2-tailed)     | ,002         | ,394   | ,210   | ,680   | ,000   | ,872   |        | ,152   | ,000   | ,002    |
|         | N                   | 30           | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30      |
| X1.8    | Pearson Correlation | ,368*        | ,704** | ,102   | ,405*  | ,251   | ,725** | ,268   | 1      | ,272   | ,670**  |
|         | Sig. (2-tailed)     | ,045         | ,000   | ,593   | ,026   | ,180   | ,000   | ,152   |        | ,146   | ,000    |
|         | N                   | 30           | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30      |
| X1.9    | Pearson Correlation | ,423*        | ,314   | ,222   | ,259   | ,541** | ,250   | ,739** | ,272   | 1      | ,647**  |
|         | Sig. (2-tailed)     | ,020         | ,091   | ,239   | ,167   | ,002   | ,183   | ,000   | ,146   |        | ,000    |
|         | N                   | 30           | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30      |
| TOTALX1 | Pearson Correlation | ,755**       | ,712** | ,573** | ,615** | ,615** | ,660** | ,543** | ,670** | ,647** | 1       |
|         | Sig. (2-tailed)     | ,000         | ,000   | ,001   | ,000   | ,000   | ,000   | ,002   | ,000   | ,000   |         |
|         | N                   | 30           | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30      |

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

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



## 2. Moralitas Individu (X<sub>2</sub>)

|         |                     | Correlations       |                    |                    |                    |                   |                    |
|---------|---------------------|--------------------|--------------------|--------------------|--------------------|-------------------|--------------------|
|         |                     | X2.1               | X2.2               | X2.3               | X2.4               | X2.5              | TOTALX2            |
| X2.1    | Pearson Correlation | 1                  | ,434 <sup>*</sup>  | ,490 <sup>**</sup> | ,413 <sup>*</sup>  | ,286              | ,743 <sup>**</sup> |
|         | Sig. (2-tailed)     |                    | ,017               | ,006               | ,023               | ,126              | ,000               |
|         | N                   | 30                 | 30                 | 30                 | 30                 | 30                | 30                 |
| X2.2    | Pearson Correlation | ,434 <sup>*</sup>  | 1                  | ,819 <sup>**</sup> | ,260               | ,003              | ,824 <sup>**</sup> |
|         | Sig. (2-tailed)     | ,017               |                    | ,000               | ,166               | ,987              | ,000               |
|         | N                   | 30                 | 30                 | 30                 | 30                 | 30                | 30                 |
| X2.3    | Pearson Correlation | ,490 <sup>**</sup> | ,819 <sup>**</sup> | 1                  | ,153               | ,311              | ,858 <sup>**</sup> |
|         | Sig. (2-tailed)     | ,006               | ,000               |                    | ,421               | ,094              | ,000               |
|         | N                   | 30                 | 30                 | 30                 | 30                 | 30                | 30                 |
| X2.4    | Pearson Correlation | ,413 <sup>*</sup>  | ,260               | ,153               | 1                  | ,237              | ,560 <sup>**</sup> |
|         | Sig. (2-tailed)     | ,023               | ,166               | ,421               |                    | ,207              | ,001               |
|         | N                   | 30                 | 30                 | 30                 | 30                 | 30                | 30                 |
| X2.5    | Pearson Correlation | ,286               | ,003               | ,311               | ,237               | 1                 | ,403 <sup>*</sup>  |
|         | Sig. (2-tailed)     | ,126               | ,987               | ,094               | ,207               |                   | ,027               |
|         | N                   | 30                 | 30                 | 30                 | 30                 | 30                | 30                 |
| TOTALX2 | Pearson Correlation | ,743 <sup>**</sup> | ,824 <sup>**</sup> | ,858 <sup>**</sup> | ,560 <sup>**</sup> | ,403 <sup>*</sup> | 1                  |
|         | Sig. (2-tailed)     | ,000               | ,000               | ,000               | ,001               | ,027              |                    |
|         | N                   | 30                 | 30                 | 30                 | 30                 | 30                | 30                 |

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

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



### 3. Kesesuaian Kompensasi (X<sub>3</sub>)

|         |                     | Correlations |        |         |        |         |        |        |        |        |        |         |
|---------|---------------------|--------------|--------|---------|--------|---------|--------|--------|--------|--------|--------|---------|
|         |                     | X3.1         | X3.2   | X3.3    | X3.4   | X3.5    | X3.6   | X3.7   | X3.8   | X3.9   | X3.10  | TOTALX3 |
| X3.1    | Pearson Correlation | 1            | ,205   | ,776**  | ,072   | ,778**  | ,091   | ,558** | ,000   | ,748** | ,310   | ,598**  |
|         | Sig. (2-tailed)     |              | ,278   | ,000    | ,706   | ,000    | ,633   | ,001   | 1,000  | ,000   | ,095   | ,000    |
|         | N                   | 30           | 30     | 30      | 30     | 30      | 30     | 30     | 30     | 30     | 30     | 30      |
| X3.2    | Pearson Correlation | ,205         | 1      | ,333    | ,612** | ,333    | ,848** | ,143   | ,446*  | ,187   | ,637** | ,747**  |
|         | Sig. (2-tailed)     | ,278         |        | ,073    | ,000   | ,073    | ,000   | ,452   | ,013   | ,322   | ,000   | ,000    |
|         | N                   | 30           | 30     | 30      | 30     | 30      | 30     | 30     | 30     | 30     | 30     | 30      |
| X3.3    | Pearson Correlation | ,776**       | ,333   | 1       | ,241   | 1,000** | ,111   | ,666** | ,065   | ,730** | ,577** | ,742**  |
|         | Sig. (2-tailed)     | ,000         | ,073   |         | ,199   | ,000    | ,560   | ,000   | ,732   | ,000   | ,001   | ,000    |
|         | N                   | 30           | 30     | 30      | 30     | 30      | 30     | 30     | 30     | 30     | 30     | 30      |
| X3.4    | Pearson Correlation | ,072         | ,612** | ,241    | 1      | ,241    | ,701** | ,136   | ,477** | ,296   | ,617** | ,688**  |
|         | Sig. (2-tailed)     | ,706         | ,000   | ,199    |        | ,199    | ,000   | ,473   | ,008   | ,112   | ,000   | ,000    |
|         | N                   | 30           | 30     | 30      | 30     | 30      | 30     | 30     | 30     | 30     | 30     | 30      |
| X3.5    | Pearson Correlation | ,776**       | ,333   | 1,000** | ,241   | 1       | ,111   | ,666** | ,065   | ,730** | ,577** | ,742**  |
|         | Sig. (2-tailed)     | ,000         | ,073   | ,000    | ,199   |         | ,560   | ,000   | ,732   | ,000   | ,001   | ,000    |
|         | N                   | 30           | 30     | 30      | 30     | 30      | 30     | 30     | 30     | 30     | 30     | 30      |
| X3.6    | Pearson Correlation | ,091         | ,848** | ,111    | ,701** | ,111    | 1      | ,143   | ,446*  | ,187   | ,555** | ,679**  |
|         | Sig. (2-tailed)     | ,633         | ,000   | ,560    | ,000   | ,560    |        | ,452   | ,013   | ,322   | ,001   | ,000    |
|         | N                   | 30           | 30     | 30      | 30     | 30      | 30     | 30     | 30     | 30     | 30     | 30      |
| X3.7    | Pearson Correlation | ,558**       | ,143   | ,666**  | ,136   | ,666**  | ,143   | 1      | ,070   | ,684** | ,380*  | ,589**  |
|         | Sig. (2-tailed)     | ,001         | ,452   | ,000    | ,473   | ,000    | ,452   |        | ,713   | ,000   | ,038   | ,001    |
|         | N                   | 30           | 30     | 30      | 30     | 30      | 30     | 30     | 30     | 30     | 30     | 30      |
| X3.8    | Pearson Correlation | ,000         | ,446*  | ,065    | ,477** | ,065    | ,446*  | ,070   | 1      | ,220   | ,529** | ,528**  |
|         | Sig. (2-tailed)     | 1,000        | ,013   | ,732    | ,008   | ,732    | ,013   | ,713   |        | ,242   | ,003   | ,003    |
|         | N                   | 30           | 30     | 30      | 30     | 30      | 30     | 30     | 30     | 30     | 30     | 30      |
| X3.9    | Pearson Correlation | ,748**       | ,187   | ,730**  | ,296   | ,730**  | ,187   | ,684** | ,220   | 1      | ,369*  | ,698**  |
|         | Sig. (2-tailed)     | ,000         | ,322   | ,000    | ,112   | ,000    | ,322   | ,000   | ,242   |        | ,045   | ,000    |
|         | N                   | 30           | 30     | 30      | 30     | 30      | 30     | 30     | 30     | 30     | 30     | 30      |
| X3.10   | Pearson Correlation | ,310         | ,637** | ,577**  | ,617** | ,577**  | ,555** | ,380*  | ,529** | ,369*  | 1      | ,829**  |
|         | Sig. (2-tailed)     | ,095         | ,000   | ,001    | ,000   | ,001    | ,001   | ,038   | ,003   | ,045   |        | ,000    |
|         | N                   | 30           | 30     | 30      | 30     | 30      | 30     | 30     | 30     | 30     | 30     | 30      |
| TOTALX3 | Pearson Correlation | ,598**       | ,747** | ,742**  | ,688** | ,742**  | ,679** | ,589** | ,528** | ,698** | ,829** | 1       |
|         | Sig. (2-tailed)     | ,000         | ,000   | ,000    | ,000   | ,000    | ,000   | ,001   | ,003   | ,000   | ,000   |         |
|         | N                   | 30           | 30     | 30      | 30     | 30      | 30     | 30     | 30     | 30     | 30     | 30      |

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

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



#### 4. Kecenderungan Kecurangan (Y)

|        |                     | Correlations |        |        |        |        |        |        |        |        |        |
|--------|---------------------|--------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
|        |                     | Y1           | Y2     | Y3     | Y4     | Y5     | Y6     | Y7     | Y8     | Y9     | TOTALY |
| Y1     | Pearson Correlation | 1            | ,188   | ,225*  | ,392** | ,001   | ,267** | ,103   | ,225*  | ,006   | ,487** |
|        | Sig. (2-tailed)     |              | ,061   | ,024   | ,000   | ,995   | ,007   | ,309   | ,024   | ,956   | ,000   |
|        | N                   | 100          | 100    | 100    | 100    | 100    | 100    | 100    | 100    | 100    | 100    |
| Y2     | Pearson Correlation | ,188         | 1      | ,186   | ,155   | ,060   | ,281** | ,100   | ,150   | ,176   | ,573** |
|        | Sig. (2-tailed)     | ,061         |        | ,064   | ,123   | ,551   | ,005   | ,322   | ,137   | ,080   | ,000   |
|        | N                   | 100          | 100    | 100    | 100    | 100    | 100    | 100    | 100    | 100    | 100    |
| Y3     | Pearson Correlation | ,225*        | ,186   | 1      | ,143   | ,022   | -,005  | ,189   | ,120   | ,172   | ,454** |
|        | Sig. (2-tailed)     | ,024         | ,064   |        | ,157   | ,828   | ,962   | ,060   | ,235   | ,087   | ,000   |
|        | N                   | 100          | 100    | 100    | 100    | 100    | 100    | 100    | 100    | 100    | 100    |
| Y4     | Pearson Correlation | ,392**       | ,155   | ,143   | 1      | ,062   | ,072   | ,025   | ,112   | ,248*  | ,496** |
|        | Sig. (2-tailed)     | ,000         | ,123   | ,157   |        | ,540   | ,477   | ,808   | ,269   | ,013   | ,000   |
|        | N                   | 100          | 100    | 100    | 100    | 100    | 100    | 100    | 100    | 100    | 100    |
| Y5     | Pearson Correlation | ,001         | ,060   | ,022   | ,062   | 1      | ,137   | ,206*  | ,143   | ,347** | ,384** |
|        | Sig. (2-tailed)     | ,995         | ,551   | ,828   | ,540   |        | ,176   | ,040   | ,155   | ,000   | ,000   |
|        | N                   | 100          | 100    | 100    | 100    | 100    | 100    | 100    | 100    | 100    | 100    |
| Y6     | Pearson Correlation | ,267**       | ,281** | -,005  | ,072   | ,137   | 1      | ,119   | ,481** | ,126   | ,505** |
|        | Sig. (2-tailed)     | ,007         | ,005   | ,962   | ,477   | ,176   |        | ,240   | ,000   | ,210   | ,000   |
|        | N                   | 100          | 100    | 100    | 100    | 100    | 100    | 100    | 100    | 100    | 100    |
| Y7     | Pearson Correlation | ,103         | ,100   | ,189   | ,025   | ,206*  | ,119   | 1      | ,274** | ,485** | ,547** |
|        | Sig. (2-tailed)     | ,309         | ,322   | ,060   | ,806   | ,040   | ,240   |        | ,006   | ,000   | ,000   |
|        | N                   | 100          | 100    | 100    | 100    | 100    | 100    | 100    | 100    | 100    | 100    |
| Y8     | Pearson Correlation | ,225*        | ,150   | ,120   | ,112   | ,143   | ,481** | ,274** | 1      | ,175   | ,538** |
|        | Sig. (2-tailed)     | ,024         | ,137   | ,235   | ,269   | ,155   | ,000   | ,006   |        | ,082   | ,000   |
|        | N                   | 100          | 100    | 100    | 100    | 100    | 100    | 100    | 100    | 100    | 100    |
| Y9     | Pearson Correlation | ,006         | ,176   | ,172   | ,248*  | ,347** | ,126   | ,485** | ,175   | 1      | ,601** |
|        | Sig. (2-tailed)     | ,956         | ,080   | ,087   | ,013   | ,000   | ,210   | ,000   | ,082   |        | ,000   |
|        | N                   | 100          | 100    | 100    | 100    | 100    | 100    | 100    | 100    | 100    | 100    |
| TOTALY | Pearson Correlation | ,487**       | ,573** | ,454** | ,496** | ,384** | ,505** | ,547** | ,538** | ,601** | 1      |
|        | Sig. (2-tailed)     | ,000         | ,000   | ,000   | ,000   | ,000   | ,000   | ,000   | ,000   | ,000   |        |
|        | N                   | 100          | 100    | 100    | 100    | 100    | 100    | 100    | 100    | 100    | 100    |

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

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





## Lampiran 06. Hasil Uji Reliabilitas

### 1. *Good Corporate Governance* ( $X_1$ )

#### Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,801             | 9          |

### 2. Moralitas Individu ( $X_2$ )

#### Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,734             | 5          |

### 3. Kesesuaian Kompensasi ( $X_3$ )

#### Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,871             | 10         |

### 4. Kecenderungan Kecurangan (Y)

#### Reliability Statistics

| Cronbach's Alpha | N of items |
|------------------|------------|
| ,650             | 9          |



## Lampiran 07. Hasil Analisi Statistik Deskriptif

### 1. Karakteristik Responden Berdasarkan Jenis Kelamin

#### Jenis Kelamin

|       |           | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-----------|-----------|---------|---------------|--------------------|
| Valid | LAKI-LAKI | 54        | 54,0    | 54,0          | 54,0               |
|       | PEREMPUAN | 46        | 46,0    | 46,0          | 100,0              |
|       | Total     | 100       | 100,0   | 100,0         |                    |

### 2. Karakteristik Responden Berdasarkan Umur

#### UMUR

|       |       | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | 24-30 | 7         | 7,0     | 7,0           | 7,0                |
|       | 31-40 | 21        | 21,0    | 21,0          | 28,0               |
|       | 41-50 | 26        | 26,0    | 26,0          | 54,0               |
|       | 51-60 | 42        | 42,0    | 42,0          | 96,0               |
|       | >60   | 4         | 4,0     | 4,0           | 100,0              |
|       | Total | 100       | 100,0   | 100,0         |                    |

### 3. Karakteristik Responden Berdasarkan Jabatan

#### JABATAN

|       |                  | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|------------------|-----------|---------|---------------|--------------------|
| Valid | KETUA            | 25        | 25,0    | 25,0          | 25,0               |
|       | SEKRETARIS       | 25        | 25,0    | 25,0          | 50,0               |
|       | BENDAHARA        | 25        | 25,0    | 25,0          | 75,0               |
|       | PETUGAS LAPANGAN | 25        | 25,0    | 25,0          | 100,0              |
|       | Total            | 100       | 100,0   | 100,0         |                    |

#### 4. Karakteristik Responden Berdasarkan Pendidikan

##### PENDIDIKAN

|       |       | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | SMA   | 57        | 57,0    | 57,0          | 57,0               |
|       | SMK   | 33        | 33,0    | 33,0          | 90,0               |
|       | D1    | 1         | 1,0     | 1,0           | 91,0               |
|       | S1    | 9         | 9,0     | 9,0           | 100,0              |
|       | Total | 100       | 100,0   | 100,0         |                    |

#### 5. Karakteristik Responden Berdasarkan Pendidikan

##### MASA\_KERJA

|       |             | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------------|-----------|---------|---------------|--------------------|
| Valid | 5-10 TAHUN  | 22        | 22,0    | 22,0          | 22,0               |
|       | 11-15 TAHUN | 15        | 15,0    | 15,0          | 37,0               |
|       | 16-20 TAHUN | 24        | 24,0    | 24,0          | 61,0               |
|       | 21-25 TAHUN | 16        | 16,0    | 16,0          | 77,0               |
|       | 26-30 TAHUN | 21        | 21,0    | 21,0          | 98,0               |
|       | 31-35 TAHUN | 2         | 2,0     | 2,0           | 100,0              |
|       | Total       | 100       | 100,0   | 100,0         |                    |

#### 6. Hasil Uji Statistik Deskriptif

##### Descriptive Statistics

|                    | N   | Minimum | Maximum | Mean  | Std. Deviation |
|--------------------|-----|---------|---------|-------|----------------|
| Kecenderungan      | 100 | 9       | 18      | 11,76 | 2,483          |
| GCG                | 100 | 31      | 45      | 39,34 | 3,245          |
| Moralitas          | 100 | 9       | 25      | 20,38 | 3,544          |
| Kompensasi         | 100 | 35      | 50      | 43,85 | 3,901          |
| Valid N (listwise) | 100 |         |         |       |                |

## Lampiran 08. Hasil Uji Asumsi Klasik

### 1. Uji Normalitas

#### One-Sample Kolmogorov-Smirnov Test

| Abs_RES1                         |                |                   |
|----------------------------------|----------------|-------------------|
| N                                |                | 100               |
| Normal Parameters <sup>a,b</sup> | Mean           | 2,0587            |
|                                  | Std. Deviation | 1,29546           |
| Most Extreme Differences         | Absolute       | ,086              |
|                                  | Positive       | ,086              |
|                                  | Negative       | -,057             |
| Test Statistic                   |                | ,086              |
| Asymp. Sig. (2-tailed)           |                | ,063 <sup>c</sup> |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

### 2. Uji Multikolinieritas

#### Coefficients<sup>a</sup>

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. | Collinearity Statistics |       |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
|       |            | B                           | Std. Error | Beta                      |        |      | Tolerance               | VIF   |
| 1     | (Constant) | 11,976                      | 3,823      |                           | 3,133  | ,002 |                         |       |
|       | X1         | ,094                        | ,079       | ,123                      | 1,190  | ,237 | ,945                    | 1,059 |
|       | X2         | ,026                        | ,072       | ,037                      | ,356   | ,723 | ,953                    | 1,049 |
|       | X3         | -,101                       | ,066       | -,159                     | -1,534 | ,128 | ,938                    | 1,066 |

a. Dependent Variable: Y

### 3. Uji Heterokedastisitas

#### Coefficients<sup>a</sup>

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|
|       |            | B                           | Std. Error | Beta                      |       |      |
| 1     | (Constant) | 2,625                       | 2,025      |                           | 1,296 | ,198 |
|       | X1         | ,000                        | ,042       | -,001                     | -,008 | ,994 |
|       | X2         | ,012                        | ,038       | ,033                      | ,317  | ,752 |
|       | X3         | -,018                       | ,035       | -,055                     | -,522 | ,603 |

a. Dependent Variable: Abs\_RES1

## Lampiran 09. Hasil Uji Hipotesis

### 1. Analisis Regresi Linier Berganda

**Coefficients<sup>a</sup>**

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|
|       |            | B                           | Std. Error | Beta                      |        |      |
| 1     | (Constant) | 11,976                      | 3,823      |                           | 3,133  | ,002 |
|       | X1         | ,094                        | ,079       | ,123                      | 1,190  | ,237 |
|       | X2         | ,026                        | ,072       | ,037                      | ,356   | ,723 |
|       | X3         | -,101                       | ,066       | -,159                     | -1,534 | ,128 |

a. Dependent Variable: Y

### 2. Uji Koefisien Determinasi ( $R^2$ )

**Model Summary**

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | ,182 <sup>a</sup> | ,033     | ,003              | 2,479                      |

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

### 3. Uji Parsial (Uji t)

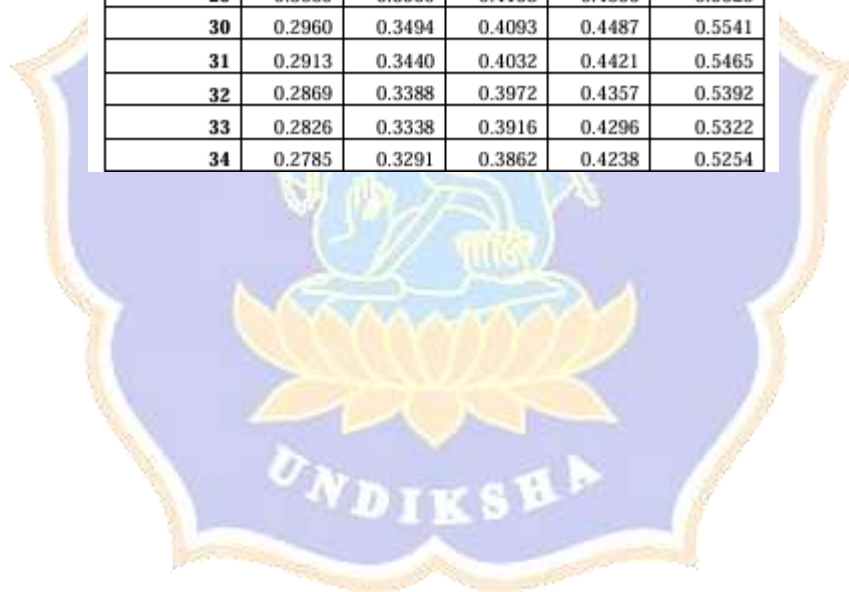
**Coefficients<sup>a</sup>**

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|
|       |            | B                           | Std. Error | Beta                      |        |      |
| 1     | (Constant) | 11,976                      | 3,823      |                           | 3,133  | ,002 |
|       | X1         | ,094                        | ,079       | ,123                      | 1,190  | ,237 |
|       | X2         | ,026                        | ,072       | ,037                      | ,356   | ,723 |
|       | X3         | -,101                       | ,066       | -,159                     | -1,534 | ,128 |

a. Dependent Variable: Y

### Lampiran 010. Rincian r Tabel

|    |        |        |        |        |        |
|----|--------|--------|--------|--------|--------|
| 10 | 0.4973 | 0.5760 | 0.6581 | 0.7079 | 0.8233 |
| 11 | 0.4762 | 0.5529 | 0.6339 | 0.6835 | 0.8010 |
| 12 | 0.4575 | 0.5324 | 0.6120 | 0.6614 | 0.7800 |
| 13 | 0.4409 | 0.5140 | 0.5923 | 0.6411 | 0.7604 |
| 14 | 0.4259 | 0.4973 | 0.5742 | 0.6226 | 0.7419 |
| 15 | 0.4124 | 0.4821 | 0.5577 | 0.6055 | 0.7247 |
| 16 | 0.4000 | 0.4683 | 0.5425 | 0.5897 | 0.7084 |
| 17 | 0.3887 | 0.4555 | 0.5285 | 0.5751 | 0.6932 |
| 18 | 0.3783 | 0.4438 | 0.5155 | 0.5614 | 0.6788 |
| 19 | 0.3687 | 0.4329 | 0.5034 | 0.5487 | 0.6652 |
| 20 | 0.3598 | 0.4227 | 0.4921 | 0.5368 | 0.6524 |
| 21 | 0.3515 | 0.4132 | 0.4815 | 0.5256 | 0.6402 |
| 22 | 0.3438 | 0.4044 | 0.4716 | 0.5151 | 0.6287 |
| 23 | 0.3365 | 0.3961 | 0.4622 | 0.5052 | 0.6178 |
| 24 | 0.3297 | 0.3882 | 0.4534 | 0.4958 | 0.6074 |
| 25 | 0.3233 | 0.3809 | 0.4451 | 0.4869 | 0.5974 |
| 26 | 0.3172 | 0.3739 | 0.4372 | 0.4785 | 0.5880 |
| 27 | 0.3115 | 0.3673 | 0.4297 | 0.4705 | 0.5790 |
| 28 | 0.3061 | 0.3610 | 0.4226 | 0.4629 | 0.5703 |
| 29 | 0.3009 | 0.3550 | 0.4158 | 0.4556 | 0.5620 |
| 30 | 0.2960 | 0.3494 | 0.4093 | 0.4487 | 0.5541 |
| 31 | 0.2913 | 0.3440 | 0.4032 | 0.4421 | 0.5465 |
| 32 | 0.2869 | 0.3388 | 0.3972 | 0.4357 | 0.5392 |
| 33 | 0.2826 | 0.3338 | 0.3916 | 0.4296 | 0.5322 |
| 34 | 0.2785 | 0.3291 | 0.3862 | 0.4238 | 0.5254 |



### Lampiran 011. Rincian t Tabel

| Pr<br>df | 0.25<br>0.50 | 0.10<br>0.20 | 0.05<br>0.10 | 0.025<br>0.050 | 0.01<br>0.02 | 0.005<br>0.010 | 0.001<br>0.002 |
|----------|--------------|--------------|--------------|----------------|--------------|----------------|----------------|
| 81       | 0.67753      | 1.29209      | 1.66388      | 1.98969        | 2.37327      | 2.63790        | 3.19392        |
| 82       | 0.67749      | 1.29196      | 1.66365      | 1.98932        | 2.37269      | 2.63712        | 3.19262        |
| 83       | 0.67746      | 1.29183      | 1.66342      | 1.98896        | 2.37212      | 2.63637        | 3.19135        |
| 84       | 0.67742      | 1.29171      | 1.66320      | 1.98861        | 2.37156      | 2.63563        | 3.19011        |
| 85       | 0.67739      | 1.29159      | 1.66298      | 1.98827        | 2.37102      | 2.63491        | 3.18890        |
| 86       | 0.67735      | 1.29147      | 1.66277      | 1.98793        | 2.37049      | 2.63421        | 3.18772        |
| 87       | 0.67732      | 1.29136      | 1.66256      | 1.98761        | 2.36998      | 2.63353        | 3.18657        |
| 88       | 0.67729      | 1.29125      | 1.66235      | 1.98729        | 2.36947      | 2.63286        | 3.18544        |
| 89       | 0.67726      | 1.29114      | 1.66216      | 1.98698        | 2.36898      | 2.63220        | 3.18434        |
| 90       | 0.67723      | 1.29103      | 1.66196      | 1.98667        | 2.36850      | 2.63157        | 3.18327        |
| 91       | 0.67720      | 1.29092      | 1.66177      | 1.98638        | 2.36803      | 2.63094        | 3.18222        |
| 92       | 0.67717      | 1.29082      | 1.66159      | 1.98609        | 2.36757      | 2.63033        | 3.18119        |
| 93       | 0.67714      | 1.29072      | 1.66140      | 1.98580        | 2.36712      | 2.62973        | 3.18019        |
| 94       | 0.67711      | 1.29062      | 1.66123      | 1.98552        | 2.36667      | 2.62915        | 3.17921        |
| 95       | 0.67708      | 1.29053      | 1.66105      | 1.98525        | 2.36624      | 2.62858        | 3.17825        |
| 96       | 0.67705      | 1.29043      | 1.66088      | 1.98498        | 2.36582      | 2.62802        | 3.17731        |
| 97       | 0.67703      | 1.29034      | 1.66071      | 1.98472        | 2.36541      | 2.62747        | 3.17639        |
| 98       | 0.67700      | 1.29025      | 1.66055      | 1.98447        | 2.36500      | 2.62693        | 3.17549        |
| 99       | 0.67698      | 1.29016      | 1.66039      | 1.98422        | 2.36461      | 2.62641        | 3.17460        |
| 100      | 0.67695      | 1.29007      | 1.66023      | 1.98397        | 2.36422      | 2.62589        | 3.17374        |
| 101      | 0.67693      | 1.28999      | 1.66008      | 1.98373        | 2.36384      | 2.62539        | 3.17289        |
| 102      | 0.67690      | 1.28991      | 1.65993      | 1.98350        | 2.36346      | 2.62489        | 3.17206        |
| 103      | 0.67688      | 1.28982      | 1.65978      | 1.98326        | 2.36310      | 2.62441        | 3.17125        |
| 104      | 0.67686      | 1.28974      | 1.65964      | 1.98304        | 2.36274      | 2.62393        | 3.17045        |
| 105      | 0.67683      | 1.28967      | 1.65950      | 1.98282        | 2.36239      | 2.62347        | 3.16967        |
| 106      | 0.67681      | 1.28959      | 1.65936      | 1.98260        | 2.36204      | 2.62301        | 3.16890        |
| 107      | 0.67679      | 1.28951      | 1.65922      | 1.98238        | 2.36170      | 2.62256        | 3.16815        |
| 108      | 0.67677      | 1.28944      | 1.65909      | 1.98217        | 2.36137      | 2.62212        | 3.16741        |
| 109      | 0.67675      | 1.28937      | 1.65895      | 1.98197        | 2.36105      | 2.62169        | 3.16669        |
| 110      | 0.67673      | 1.28930      | 1.65882      | 1.98177        | 2.36073      | 2.62126        | 3.16598        |
| 111      | 0.67671      | 1.28922      | 1.65870      | 1.98157        | 2.36041      | 2.62085        | 3.16528        |
| 112      | 0.67669      | 1.28916      | 1.65857      | 1.98137        | 2.36010      | 2.62044        | 3.16460        |
| 113      | 0.67667      | 1.28909      | 1.65845      | 1.98118        | 2.35980      | 2.62004        | 3.16392        |
| 114      | 0.67665      | 1.28902      | 1.65833      | 1.98099        | 2.35950      | 2.61964        | 3.16326        |
| 115      | 0.67663      | 1.28896      | 1.65821      | 1.98081        | 2.35921      | 2.61926        | 3.16262        |
| 116      | 0.67661      | 1.28889      | 1.65810      | 1.98063        | 2.35892      | 2.61888        | 3.16198        |
| 117      | 0.67659      | 1.28883      | 1.65798      | 1.98045        | 2.35864      | 2.61850        | 3.16135        |
| 118      | 0.67657      | 1.28877      | 1.65787      | 1.98027        | 2.35837      | 2.61814        | 3.16074        |
| 119      | 0.67656      | 1.28871      | 1.65776      | 1.98010        | 2.35809      | 2.61778        | 3.16013        |
| 120      | 0.67654      | 1.28865      | 1.65765      | 1.97993        | 2.35782      | 2.61742        | 3.15954        |

## Lampiran 012. Surat Pengantar Pengumpulan Data



KEMENTERIAN PENDIDIKAN, KEBUDAYAAN,  
RISET, DAN TEKNOLOGI  
UNIVERSITAS PENDIDIKAN GANESHA  
FAKULTAS EKONOMI

Jalan Udayana No. 11 Singaraja-Bali. Telepon : (0362) 26830  
Website : <http://www.fec.unidiksha.ac.id/>

Nomor : 897/UN48.13.1/DL/2025

Singaraja, 16 Mei 2025

Lamp. : -

Hal : *Permohonan Wawancara / Data Penelitian*

Kepada Yth. **Kepala LPD di Kabupaten Jembrana**  
di-

Tempat

Dengan Hormat,

Wakil Dekan I Fakultas Ekonomi Universitas Pendidikan Ganesha menerangkan bahwa mahasiswa/i tersebut dibawah ini :

Nama : Ni Kadek Febi Suryan Dewi

NIM : 2117051104

Fakultas : Ekonomi

Jurusan/Prodi. : S1 Akuntansi

Bermaksud mengadakan penelitian lapangan untuk menempuh atau menyusun tugas akhir, skripsi dan melengkapi tugas lainnya. Sehubungan dengan hal tersebut, kami mohon izin agar mahasiswa kami dapat melakukan wawancara di tempat yang Bapak/Ibu/Sdr. Pimpin.

Demikian surat ini kami buat agar bisa digunakan sebagaimana mestinya. Atas perhatian dan kerjasamanya, kami sampaikan terima kasih.

a.n. Dekan,  
Wakil Dekan I,



Ni Made Suci  
NIP. 196810291993032001



Balai  
Sertifikasi  
Elektronik

Catatan :

- UU ITE No. 11 Tahun 2008 Pasal 5 ayat 1 "Informasi Elektronik dan/atau Dokumen Elektronik dan/atau hasil cetaknya merupakan alat bukti hukum yang sah"
- Dokumen ini tertanda ditandatangani secara elektronik menggunakan sertifikat elektronik yang diterbitkan BsrE
- Surat ini dapat dibuktikan keasliannya dengan menggunakan *qr code* yang telah tersedia



**Lampiran 013. Surat Ekspidisi Penelitian di Lembaga Perkreditan Desa (LPD) di Kabupaten Jembrana**



KEMENTERIAN PENDIDIKAN DAN KEBUDAYAAN  
UNIVERSITAS PENDIDIKAN GANESHA  
FAKULTAS EKONOMI  
JURUSAN EKONOMI DAN AKUNTANSI  
Jalan Udayana Singaraja 81116, Kampus Tengah Singaraja Bali,  
Telp (0362) 26830, e-mail :jur.ekonomi.akuntansi@undiksha.ac.id

**EKPEDISI PENGIRIMAN SURAT DAN KUESIONER  
DI LEMBAGA PERKREDITAN DESA (LPD) KABUPATEN JEMBRANA**

| NO. | NAMA LPD                           | TANGGAL PENGIRIMAN | TANDA TANGAN & CAP LPD |
|-----|------------------------------------|--------------------|------------------------|
| 1.  | LPD Desa Adat<br>DAHU WAPU         | 22-05-2025         |                        |
| 2   | LPD. Desa Adat<br>Balus Bale Agung | 22-05-2025         |                        |
| 3   | LPD Desa Adat<br>Berangbang        | 22-05-2025         |                        |
| 4   | LPD Desa Adat<br>Telateng          | 22-05-2025         |                        |
| 5   | LPD. Desa Adat<br>Baluk            | 22 Mei 2025        |                        |
| 6   | LPD Desa Adat<br>Tegalbadung Icauh | 22 Mei 2025        |                        |



KEMENTERIAN PENDIDIKAN DAN KEBUDAYAAN  
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FAKULTAS EKONOMI  
JURUSAN EKONOMI DAN AKUNTANSI

Jalan Udayana Singaraja 81116, Kampus Tengah Singaraja Bali.  
Telp (0362) 26830, e-mail :jur.ekonomi.akuntansi@undiksha.ac.id

|    |                            |                      |  |
|----|----------------------------|----------------------|--|
| 7  | LPD Desa Adat<br>Pekelatan | Jumat 23 Mei 2025    |  |
| 8  | LPD Desa Adat<br>Asalukura | Jumat 23 Mei 2025    |  |
| 9  | LPD Desa Adat<br>Pulukan   | Jumat, 23 Mei 2025   |  |
| 10 | LPD DESA ADAT<br>MEDEWI    | JUMAT .23 MEI 25     |  |
| 11 | LPD DESA ADAT<br>HUSASARI  | Selasa , 27 Mei 2025 |  |
| 12 | LPD DESA ADAT<br>Tepkaykay | SENEN, 26 MEI 2025   |  |
| 13 | LPD DA PENYAIRING          | SENIN, 26/5/25       |  |



KEMENTERIAN PENDIDIKAN DAN KEBUDAYAAN  
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Jalan Udayana Singaraja 81116, Kampus Tengah Singaraja Bali,  
Telp (0362) 26830, e-mail :jur.ekonomi.akuntansi@undiksha.ac.id

|    |                              |                 |  |
|----|------------------------------|-----------------|--|
| 14 | LPD DESA ADAT.<br>BANTUBIRU. | 22 - 05 - 2025  |  |
| 15 | LPD Desa Adat<br>Perancak    | 22 - 05 - 2025. |  |
| 16 | LPD. DESA ADAT<br>Yehkuning  | 22 - 05 - 2025  |  |
| 17 | LPD pohsanten                | 22 - 5 - 2025   |  |
| 18 | LPD PERGUNG                  | 22 - 5 - 2025   |  |
| 19 | LPD GUMBIRIH                 | 23 - 5 - 2025   |  |
| 20 | LPD. ADAT BADI<br>NGKAYU     | 23 - 5 - 2025   |  |



KEMENTERIAN PENDIDIKAN DAN KEBUDAYAAN  
UNIVERSITAS PENDIDIKAN GANESHA  
FAKULTAS EKONOMI  
JURUSAN EKONOMI DAN AKUNTANSI

Jalan Udayana Singaraja 81116, Kampus Tengah Singaraja Bali,  
Telp (0362) 26830, e-mail :jur.ekonomi.akuntansi@urpfksha.ac.id

|     |                                  |                      |  |
|-----|----------------------------------|----------------------|--|
| 21. | LPD DESA ADAT<br>TETTABANG       | Senin 26 - 5 - 2025  |  |
| 22. | LPD Desa Adat<br>Yehembangkangin | Senin 26 - 5 - 2025  |  |
| 23. | LPD Desa adat<br>EKASARI         | Selasa 27 - 5 - 2025 |  |
| 24. | LPD MELAYA                       | Selasa 27 - 05 - 25  |  |
| 25. | LPD CARNOIRUMA                   | SELASA 27.05.24      |  |



**Lampiran 014. Dokumentasi Penelitian****LPD Desa Adat Dauh Waru****LPD Desa Adat Baler Bale  
Agung****LPD Desa Adat Berangbang****LPD Desa Adat Baluk****LPD Desa Adat Tegal Badeng  
Barat****LPD Desa Adat Yeh Kuning**



**LPD Desa Adat Gumrih**



**LPD Desa Adat Bading Kayu**



**LPD Desa Adat Asah Duren**



**LPD Desa Adat Lelateng**



**LPD Desa Adat Pekutatan**



**LPD Desa Adat Medewi**



**LPD Desa Adat Yehembang**



**LPD Desa Adat Yehembang  
Kangin**



**LPD Desa Adat  
Tegalcangkring**



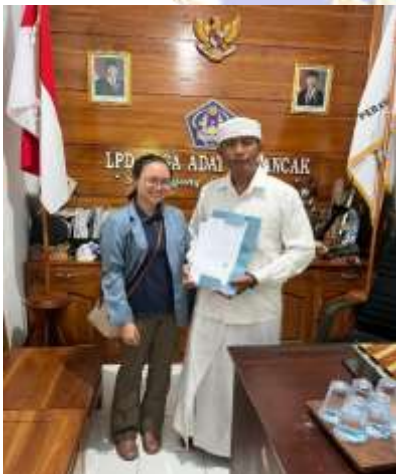
**LPD Desa Adat Pergung**



**LPD Desa Adat Poh Santen**



**LPD Desa Adat Melaya**



**LPD Desa Adat Perancak**



**LPD Desa Adat Medewi**



## RIWAYAT HIDUP



Ni Kade Febi Suryan Dewi lahir di Delodberawah, 5 Februari 2003. Ni Kade Febi Suryan Dewi merupakan anak kedua dari 4 bersaudara dari pasangan I Ketut Budi Arsa Bawa dan Ni Luh Suryani. Penulis beralamat tempat tinggal di Banjar Dauh Marga, Desa Delodbewarah, Kecamatan Banjar, Kabupaten

Jembrana, Bali. Penulis menyelesaikan pendidikan taman kanak-kanak di TK Suthawaruna, kemudian melanjutkan pendidikan di SD Negeri Delodberawah, kemudian penulis melanjutkan pendidikan di SMA 2 Mendoyo, setelah itu penulis menempuh pendidikan di Universitas Pendidikan Ganesha. Pada tahun 2025 penulis berhasil menyelesaikan skripsi sebagai salah satu syarat memperoleh gelar sarjana akuntansi dengan judul "Pengaruh *Good Corporate Governance*, Moralitas Individu, dan Kesesuaian Kompensasi terhadap Kecenderungan Kecurangan Akuntansi Pada LPD Kabupaten Jembrana.

