

LAMPIRAN 1

KUESIONER PENELITIAN

PENGARUH RELIGIUSITAS, MORALITAS INDIVIDU, PENGENDALIAN INTERNAL TERHADAP KECENDERUNGAN KECURANGAN AKUNTANSI

Studi Pada PT Asera Tirta Posidonia Kota Palopo

Identitas Responden

Mohon dijawab sesuai dengan situasi sebenarnya, isilah titik-titik di bawah ini dan berikan tanda checklist (✓) pada salah satu jawaban yang Anda pilih!

1. Nama :
2. Usia : tahun
3. Jenis Kelamin : () Laki-laki () Perempuan
4. Pendidikan terakhir :
() D3 () S1 () S2 () S3
5. Umur Responden : () 20-25 Tahun () 26-
5. Lama Bekerja :tahun

Daftar Kuesioner

Silahkan memberikan jawaban berdasarkan pengalaman dan pengetahuan Bapak/Ibu selaku auditor. Berikan tanda checklist (✓) pada angka jawaban yang dianggap paling tepat pada kolom yang disediakan. Ada 5 (lima) jawaban yang tersedia yaitu STS (Sangat Tidak Setuju), TS (Tidak Setuju), N (Netral), S (Setuju) dan ST (Sangat Setuju).

A. Kecenderungan Kecurangan Akuntansi (Y)

NO	PERTANYAAN	SKOR				
		STS	TS	N	S	SS
		1	2	3	4	5
1	Saya harus mencatat tanggal transaksi harus sesuai dengan waktu transaksi yang sebenarnya					
2	Saya boleh melakukan pemalsuan dokumen-dokumen dalam membuat laporan keuangan					
3	Saya boleh memanipulasi bukti-bukti transaksi dengan mengubah besarnya nominal					
4	Saya boleh melakukan penghapusan atau menyembunyikan kewajiban atas perusahaan					
5	Saya boleh mengubah asumsi dalam pencatatan transaksi keuangan					
6	Saya dapat melakukan penilaian kembali atas aset atau pendapatan yang sesuai dengan ketentuan berlaku					
7	Saya dapat melaporkan pengungkapan atas laporan keuangan yang kurang memadai dan ada yang ditutup- tutupi					
8	Saya boleh menyajikan laporan keuangan yang di rekayasa untuk menutupi adanya penggelapan aktiva					
9	Saya boleh menunda pencatatan transaksi dalam suatu priode laporan keuangan					

B. Religiusitas (X1)

N O	PERTANYAAN	SKOR				
		S T S	T S	N	S	S S
		1	2	3	4	5
1	Saya yakin bahwa Tuhan itu ada					
2	Saya yakin bahwa surga dan neraka itu ada					
3	Saya melaksanakan ibadah tepat pada waktunya					
4	Meskipun orang memperlakukan saya tidak baik, saya tetap bersikap baik kepadanya					
5	Saya memberikan hasil kerja yang terbaik walaupun imbalan/gaji yang diterima menurut saya tidak sesuai					
6	Saya menyelesaikan tugas atau kewajiban saya terlebih dahulu, baru meminta dan menuntut hak saya.					
7	Saya mau menerima kritik dan saran dari rekan kerja, yang berhubungan dengan nilai-nilai yang saya yakini.					
8	Saya mau meningkatkan hasil kerja untuk memperbaiki kelemahan di dalam melakukan pekerjaan, sesuai dengan saran yang diberikan rekan kerja.					

C. Moralitas Individu (X2)

N O	PERTANYAAN	SKOR				
		S T S	T S	N	S	S S
		1	2	3	4	5
1	Saya memiliki perbuatan yang baik atau tingkah laku atau ucapan yang baik dalam berinteraksi dengan sesama karyawan					
2	Saya menyelesaikan pekerjaan yang diamanahkan kepada saya secara tertib dan tepat waktu					
3	Saya senantiasa menjaga nama baik perusahaan dengan mematuhi aturan dan kode etik yang berlaku					
4	Pimpinan di perusahaan tempat saya bekerja peduli dan memberikan <i>reward</i> atau bonus pada stafnya yang telah patuh					
5	Pimpinan di instansi tempat saya bekerja tertip dalam POAC (perencanaan, mengorganisasikan, mengerjakan dan mengendalikan) pekerjaan bersama-sama					
6	Saya mengerjakan laporan sesuai dengan kenyataan yang ada karena takut terkena sanksi					

D. Pengendalian Internal (X3)

N O	PERTANYAAN	SKOR				
		S T S	T S	N	S	S S
		1	2	3	4	5
1	Di Perusahaan tempat saya bekerja, penerapan wewenang dan tanggung jawab tidak terlalu di pentigkan					
2	Di perusahaan tempat saya bekerja, bila laoran keuangan perlu segera diterbitkan, maka otorisasi transaksi dan bukti pendukung dapat diabaikan					
3	Di perusahaan tempat saya bekerja, pemeriksaan fisik atas kekayaan perusahaan (kas, perediaan, dan lain-lain) hanya dilakukan pada saat diperlukan					
4	Kebijakan di tempat saya bekerja, mendorong saya untuk dapat bekerja secara jujur dan efisien					
5	Di perusahaan tepat saya bekerja, kebijakan mengenai pengendalian internal berjalan secara baik					

LAMPIRAN 2 Jawaban Responden

Religiusitas (X1)

X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	TOTAL X1
5	5	3	3	3	3	3	4	29
5	5	4	4	5	4	5	4	36
1	1	1	1	3	4	4	3	18
5	5	3	3	4	5	3	3	31
5	5	3	3	3	4	3	3	29
5	5	4	5	5	4	4	4	36
1	1	1	1	1	1	1	5	12
5	5	3	3	4	5	5	4	34
1	1	1	1	1	1	1	2	9
5	5	4	4	5	4	5	4	36
5	5	5	4	4	4	5	4	36
5	5	3	4	4	4	4	4	33
5	5	5	5	5	5	5	4	39
5	5	4	4	2	3	4	3	30
5	5	3	2	2	3	4	4	28
5	5	5	5	5	5	5	4	39
5	5	5	4	5	5	5	5	39
5	5	3	4	5	5	5	3	35
4	4	4	2	4	4	4	4	30
5	5	4	4	4	4	4	5	35
5	5	5	5	4	5	5	5	39
5	5	4	4	5	5	5	4	37
5	5	4	4	4	4	4	4	34
5	5	4	3	4	3	3	4	31
5	5	5	4	5	5	4	5	38
5	5	5	5	5	5	5	4	39
5	5	5	5	5	5	4	5	39
5	5	4	4	4	5	4	4	35
5	5	2	3	3	3	3	3	27
3	5	2	4	4	4	4	4	30
5	5	4	3	5	5	5	3	35
5	5	2	4	4	4	4	4	32
5	5	4	4	4	4	5	4	35
5	5	3	4	5	4	4	4	34
5	5	3	4	4	5	5	4	35
5	5	5	1	5	5	5	5	36
5	5	3	4	5	5	4	4	35
5	5	3	3	4	5	4	3	32
5	5	3	3	4	4	4	3	31
5	5	4	2	5	4	4	4	33

5	5	4	3	4	4	5	5	35
5	5	5	4	5	4	5	4	37
5	5	3	3	4	5	5	5	35
5	5	3	3	5	5	4	4	34
5	5	4	4	4	4	4	4	34
5	5	4	4	4	4	4	4	34
5	5	3	4	4	4	4	4	33
5	5	5	5	5	5	5	4	39

Moralitas Individu (X2)

X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	TOTAL X2
3	4	3	3	3	3	19
5	5	4	2	5	3	24
3	3	5	5	5	4	25
3	3	3	3	5	3	20
3	4	4	4	4	2	21
4	5	5	3	4	3	24
5	5	5	5	5	5	30
4	4	3	3	3	2	19
1	1	2	1	2	2	9
4	5	3	3	4	3	22
4	5	3	4	4	3	23
4	4	3	4	4	2	21
4	5	5	5	5	5	29
4	5	5	4	5	2	25
4	4	5	4	4	2	23
5	5	3	5	3	1	22
5	5	5	5	5	4	29
3	4	5	5	5	1	23
4	4	3	4	4	2	21
3	5	3	3	4	4	22
5	5	4	4	5	1	24
4	5	3	4	4	2	22
4	4	4	4	4	2	22
3	4	3	3	3	4	20
4	5	4	4	5	1	23
4	5	5	5	5	2	26
5	5	4	4	5	4	27
4	4	4	4	3	3	22
5	5	4	3	3	3	23
4	4	3	3	4	3	21
4	5	4	3	5	1	22
4	4	3	3	4	3	21

4	4	4	3	4	2	21
4	4	4	4	4	2	22
4	4	4	4	5	1	22
5	5	5	5	5	1	26
5	5	4	4	4	1	23
4	4	4	3	4	2	21
3	4	3	3	3	2	18
4	4	4	4	4	1	21
4	5	5	4	4	3	25
4	5	5	4	5	1	24
5	5	3	4	3	1	21
4	5	4	4	4	1	22
4	4	4	4	4	2	22
4	4	4	4	4	3	23
4	4	2	4	4	2	20
4	4	4	4	4	2	22

Pengendalian Internal (X3)

X3.1	X3.2	X3.3	X3.4	X3.5	TOTAL X3
2	1	2	3	3	11
3	4	5	1	5	18
5	5	5	3	5	23
3	3	3	3	3	15
1	3	4	4	5	17
2	3	4	3	5	17
5	5	5	5	5	25
3	3	5	4	5	20
4	4	2	2	1	13
1	2	4	4	5	16
3	4	4	4	4	19
2	4	4	4	4	18
5	3	5	5	5	23
2	2	2	2	5	13
2	2	4	4	4	16
1	3	3	3	5	15
5	5	5	5	5	25
1	1	5	5	5	17
4	4	4	4	4	20
3	4	4	3	4	18
1	1	5	5	5	17
3	4	4	4	4	19
2	2	4	4	4	16
3	3	3	3	4	16

1	1	5	5	5	17
1	2	5	4	5	17
3	3	4	3	4	17
3	3	4	4	5	19
3	3	5	4	3	18
3	4	5	4	4	20
1	3	5	3	5	17
3	3	4	4	1	15
4	3	5	4	4	20
1	2	4	4	4	15
1	1	4	5	5	16
1	1	5	5	5	17
1	2	4	4	4	15
2	2	4	4	4	16
2	3	4	4	4	17
1	4	4	4	5	18
4	3	4	4	4	19
1	2	5	4	5	17
1	1	1	1	5	9
1	2	4	4	5	16
2	4	4	4	4	18
4	3	4	4	4	19
3	4	4	4	4	19
2	2	4	4	4	16

1. Kecenderungan Kecurangan Akuntansi (Y)

Y1.1	Y1.2	Y1.3	Y1.4	Y1.5	Y1.6	Y1.7	Y1.8	Y1.9	TOTAL Y
1	2	1	2	2	1	2	1	2	14
1	1	1	5	5	1	1	1	1	17
5	5	3	2	3	4	4	1	1	28
3	3	3	3	3	3	3	3	3	27
2	2	2	3	4	2	2	1	1	19
2	1	2	3	2	1	2	1	1	15
3	4	3	4	4	4	4	3	3	32
1	1	4	3	1	2	1	1	1	15
4	4	4	5	3	4	4	2	2	32
1	1	1	3	5	1	1	1	1	15
1	2	1	4	3	4	1	1	1	18
2	2	2	4	3	3	2	4	4	26
1	1	1	3	5	1	1	3	3	19
1	1	2	4	3	3	3	3	3	23
1	1	1	4	1	1	1	1	1	12

1	1	1	2	3	4	1	1	1	15
5	4	5	5	5	5	5	4	4	42
1	1	1	2	1	1	1	1	1	10
2	2	2	4	4	4	2	2	2	24
1	1	2	4	4	1	3	1	1	18
1	1	1	4	1	1	1	1	1	12
2	2	2	3	4	2	2	4	4	25
2	2	2	4	4	2	2	2	2	22
2	2	2	3	3	2	2	2	2	20
1	1	2	5	5	1	1	1	1	18
1	1	1	4	4	1	1	1	1	15
1	1	1	2	5	1	1	1	1	14
1	1	1	3	4	1	2	4	4	21
2	1	1	4	4	3	3	5	5	28
1	1	1	4	4	1	2	5	5	24
1	1	1	3	5	1	1	1	1	15
1	1	1	2	1	1	1	2	2	12
1	2	3	4	4	4	3	4	4	29
1	1	2	4	4	2	2	2	2	20
1	1	1	4	4	1	1	3	3	19
1	1	1	5	5	1	1	1	1	17
2	1	2	4	4	1	2	2	2	20
1	1	1	3	4	2	2	2	2	18
2	2	2	4	2	2	3	2	2	21
1	1	1	4	4	1	1	1	1	15
2	2	3	4	4	2	3	3	3	26
1	1	1	4	4	1	2	1	1	16
1	1	1	3	4	1	2	1	1	15
1	1	1	4	2	1	2	1	1	14
1	1	1	4	4	1	2	1	1	16
4	4	4	4	4	4	4	4	4	36
2	2	2	4	3	2	2	3	3	23
2	2	2	2	3	2	2	3	3	21

LAMPIRAN 3 Hasil Uji Deskriptif

Religiulitas (X1)

Frequencies

Statistics										
		X1. 1	X1. 2	X1. 3	X1. 4	X1. 5	X1. 6	X1. 7	X1. 8	TOTAL X1
N	Valid	48	48	48	48	48	48	48	48	48
	Missing	0	0	0	0	0	0	0	0	0
Mean		4.69	4.73	3.60	3.52	4.10	4.19	4.17	3.96	32.96
Std. Error of Mean		0.14 6	0.14 2	0.16 0	0.15 8	0.14 7	0.13 5	0.13 4	0.09 9	0.886
Median		5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	34.50
Std. Deviation		1.01 4	0.98 4	1.10 6	1.09 1	1.01 6	0.93 8	0.93 0	0.68 3	6.140
Varianc e		1.02 8	0.96 8	1.22 3	1.19 1	1.03 1	0.87 9	0.86 5	0.46 6	37.70 0
Sum		225	227	173	169	197	201	200	190	1582

Frequency Table

X1.1					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	3	6.3	6.3	6.3
	N	1	2.1	2.1	8.3
	S	1	2.1	2.1	10.4
	SS	43	89.6	89.6	100.0
	Total	48	100.0	100.0	

X1.2					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	3	6.3	6.3	6.3

	S	1	2.1	2.1	8.3
	SS	44	91.7	91.7	100.0
	Total	48	100.0	100.0	

X1.3					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	3	6.3	6.3	6.3
	TS	3	6.3	6.3	12.5
	N	15	31.3	31.3	43.8
	S	16	33.3	33.3	77.1
	SS	11	22.9	22.9	100.0
	Total	48	100.0	100.0	

X1.4					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	4	8.3	8.3	8.3
	TS	3	6.3	6.3	14.6
	N	12	25.0	25.0	39.6
	S	22	45.8	45.8	85.4
	SS	7	14.6	14.6	100.0
	Total	48	100.0	100.0	

X1.5					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	2	4.2	4.2	4.2
	TS	2	4.2	4.2	8.3
	N	4	8.3	8.3	16.7
	S	21	43.8	43.8	60.4
	SS	19	39.6	39.6	100.0
	Total	48	100.0	100.0	

X1.6					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	2	4.2	4.2	4.2
	N	5	10.4	10.4	14.6
	S	21	43.8	43.8	58.3
	SS	20	41.7	41.7	100.0
	Total	48	100.0	100.0	

X1.7					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	2	4.2	4.2	4.2
	N	5	10.4	10.4	14.6
	S	22	45.8	45.8	60.4
	SS	19	39.6	39.6	100.0
	Total	48	100.0	100.0	

X1.8					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	1	2.1	2.1	2.1
	N	9	18.8	18.8	20.8
	S	29	60.4	60.4	81.3
	SS	9	18.8	18.8	100.0
	Total	48	100.0	100.0	

Moralitas Individu (X2)

Frequencies

Statistics								
		X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	TOTAL X2
N	Valid	48	48	48	48	48	48	48
	Missing	0	0	0	0	0	0	0
Mean		3.98	4.38	3.85	3.77	4.13	2.33	22.44

Std. Error of Mean		0.109	0.110	0.123	0.120	0.110	0.158	0.463
Median		4.00	4.00	4.00	4.00	4.00	2.00	22.00
Std. Deviation		0.758	0.761	0.850	0.831	0.761	1.098	3.208
Variance		0.574	0.580	0.723	0.691	0.580	1.206	10.294
Sum		191	210	185	181	198	112	1077

Frequency Table

X2.1					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	1	2.1	2.1	2.1
	N	8	16.7	16.7	18.8
	S	29	60.4	60.4	79.2
	SS	10	20.8	20.8	100.0
	Total	48	100.0	100.0	
X2.2					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	1	2.1	2.1	2.1
	N	2	4.2	4.2	6.3
	S	22	45.8	45.8	52.1
	SS	23	47.9	47.9	100.0
	Total	48	100.0	100.0	

X2.3					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	2	4.2	4.2	4.2
	N	15	31.3	31.3	35.4
	S	19	39.6	39.6	75.0
	SS	12	25.0	25.0	100.0
	Total	48	100.0	100.0	

X2.4					
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		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	1	2.1	2.1	2.1
	TS	1	2.1	2.1	4.2
	N	14	29.2	29.2	33.3
	S	24	50.0	50.0	83.3
	SS	8	16.7	16.7	100.0
	Total	48	100.0	100.0	

X2.5					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	1	2.1	2.1	2.1
	N	8	16.7	16.7	18.8
	S	23	47.9	47.9	66.7
	SS	16	33.3	33.3	100.0
	Total	48	100.0	100.0	

X2.6					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	12	25.0	25.0	25.0
	TS	17	35.4	35.4	60.4
	N	12	25.0	25.0	85.4
	S	5	10.4	10.4	95.8
	SS	2	4.2	4.2	100.0
	Total	48	100.0	100.0	

Pengendalian Internal (X3)

Frequencies

Statistics							
		X3.1	X3.2	X3.3	X3.4	X3.5	TOTAL X3
N	Valid	48	48	48	48	48	48
	Missing	0	0	0	0	0	0

Mean		2.40	2.83	4.08	3.77	4.29	17.38
Std. Error of Mean		0.185	0.164	0.133	0.134	0.133	0.431
Median		2.00	3.00	4.00	4.00	4.00	17.00
Std. Deviation		1.284	1.136	0.919	0.928	0.922	2.987
Variance		1.648	1.291	0.844	0.861	0.849	8.920
Sum		115	136	196	181	206	834

Frequency Table

X3.1					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	16	33.3	33.3	33.3
	TS	10	20.8	20.8	54.2
	N	13	27.1	27.1	81.3
	S	5	10.4	10.4	91.7
	SS	4	8.3	8.3	100.0
	Total	48	100.0	100.0	

X3.2					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	7	14.6	14.6	14.6
	TS	11	22.9	22.9	37.5
	N	16	33.3	33.3	70.8
	S	11	22.9	22.9	93.8
	SS	3	6.3	6.3	100.0
	Total	48	100.0	100.0	

X3.3					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	1	2.1	2.1	2.1
	TS	3	6.3	6.3	8.3
	N	3	6.3	6.3	14.6

	S	25	52.1	52.1	66.7
	SS	16	33.3	33.3	100.0
	Total	48	100.0	100.0	

X3.4					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	2	4.2	4.2	4.2
	TS	2	4.2	4.2	8.3
	N	9	18.8	18.8	27.1
	S	27	56.3	56.3	83.3
	SS	8	16.7	16.7	100.0
	Total	48	100.0	100.0	

X3.5					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	2	4.2	4.2	4.2
	N	3	6.3	6.3	10.4
	S	20	41.7	41.7	52.1
	SS	23	47.9	47.9	100.0
	Total	48	100.0	100.0	

Kecenderungan Kecurangan Akuntansi (Y)

Frequencies

Statistics											
		Y1. 1	Y1. 2	Y1. 3	Y1. 4	Y1. 5	Y1. 6	Y1. 7	Y1. 8	Y1. 9	TOT AL Y
N	Valid	48	48	48	48	48	48	48	48	48	48
	Missi ng	0	0	0	0	0	0	0	0	0	0
Mean		1.6 5	1.6 5	1.7 9	3.5 6	3.4 8	1.9 8	2.0 2	2.0 6	2.0 8	20.27
Std. Error of Mean		0.1 50	0.1 47	0.1 46	0.1 26	0.1 71	0.1 75	0.1 47	0.1 80	0.1 78	0.966

Media n		1.0 0	1.0 0	1.5 0	4.0 0	4.0 0	1.5 0	2.0 0	2.0 0	2.0 0	19.00
Std. Deviati on		1.0 41	1.0 21	1.0 10	0.8 73	1.1 85	1.2 11	1.0 21	1.2 45	1.2 35	6.693
Varian ce		1.0 85	1.0 42	1.0 20	0.7 62	1.4 04	1.4 68	1.0 42	1.5 49	1.5 25	44.79 7
Sum		79	79	86	171	167	95	97	99	100	973

Frequency Table

Y1.1					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	29	60.4	60.4	60.4
	TS	13	27.1	27.1	87.5
	N	2	4.2	4.2	91.7
	S	2	4.2	4.2	95.8
	SS	2	4.2	4.2	100.0
	Total	48	100.0	100.0	

Y1.2					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	29	60.4	60.4	60.4
	TS	13	27.1	27.1	87.5
	N	1	2.1	2.1	89.6
	S	4	8.3	8.3	97.9
	SS	1	2.1	2.1	100.0
	Total	48	100.0	100.0	

Y1.3					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	24	50.0	50.0	50.0
	TS	15	31.3	31.3	81.3
	N	5	10.4	10.4	91.7
	S	3	6.3	6.3	97.9
	SS	1	2.1	2.1	100.0

	Total	48	100.0	100.0	
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Y1.4					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	7	14.6	14.6	14.6
	N	12	25.0	25.0	39.6
	S	24	50.0	50.0	89.6
	SS	5	10.4	10.4	100.0
	Total	48	100.0	100.0	

Y1.5					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	5	10.4	10.4	10.4
	TS	4	8.3	8.3	18.8
	N	10	20.8	20.8	39.6
	S	21	43.8	43.8	83.3
	SS	8	16.7	16.7	100.0
	Total	48	100.0	100.0	

Y1.6					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	24	50.0	50.0	50.0
	TS	11	22.9	22.9	72.9
	N	4	8.3	8.3	81.3
	S	8	16.7	16.7	97.9
	SS	1	2.1	2.1	100.0
	Total	48	100.0	100.0	

Y1.7					
		Frequency	Percent	Valid Percent	Cumulative Percent

Valid	STS	17	35.4	35.4	35.4
	TS	19	39.6	39.6	75.0
	N	7	14.6	14.6	89.6
	S	4	8.3	8.3	97.9
	SS	1	2.1	2.1	100.0
	Total	48	100.0	100.0	

Y1.8					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	23	47.9	47.9	47.9
	TS	9	18.8	18.8	66.7
	N	8	16.7	16.7	83.3
	S	6	12.5	12.5	95.8
	SS	2	4.2	4.2	100.0
	Total	48	100.0	100.0	
Y1.9					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	22	45.8	45.8	45.8
	TS	10	20.8	20.8	66.7
	N	8	16.7	16.7	83.3
	S	6	12.5	12.5	95.8
	SS	2	4.2	4.2	100.0
	Total	48	100.0	100.0	

LAMPIRAN 4 Hasil Uji Validitas

Reliabilitas (X1)

Correlations

Correlations										
		X1. 1	X1. 2	X1. 3	X1. 4	X1. 5	X1. 6	X1. 7	X1. 8	TOT AL X1
X1.1	Pearson Correlati on	1	.959 **	.646 **	.592 **	.611 **	.600 **	.598 **	0.22 7	.849**

[illegible]

TOTAL X1	Pearson Correlation	.849**	.854**	.825**	.756**	.850**	.815**	.828**	.446**	1
	Sig. (2-tailed)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.001	
	N	48	48	48	48	48	48	48	48	48

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

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

Moralitas Individu (X2)

Correlations

Correlations								
		X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	TOTAL X2
X2.1	Pearson Correlation	1	.751*	.325*	.431**	.337*	-0.068	.669**
	Sig. (2-tailed)		0.000	0.024	0.002	0.019	0.645	0.000
	N	48	48	48	48	48	48	48
X2.2	Pearson Correlation	.751**	1	.382*	.408**	.394*	0.000	.715**
	Sig. (2-tailed)	0.000		0.007	0.004	0.006	1.000	0.000
	N	48	48	48	48	48	48	48
X2.3	Pearson Correlation	.325*	.382*	1	.554**	.620*	0.076	.749**
	Sig. (2-tailed)	0.024	0.007		0.000	0.000	0.608	0.000
	N	48	48	48	48	48	48	48
X2.4	Pearson Correlation	.431**	.408*	.554*	1	.483*	-0.031	.708**
	Sig. (2-tailed)	0.002	0.004	0.000		0.001	0.834	0.000
	N	48	48	48	48	48	48	48
X2.5	Pearson Correlation	.337*	.394*	.620*	.483**	1	0.051	.717**
	Sig. (2-tailed)	0.019	0.006	0.000	0.001		0.731	0.000

	N	48	48	48	48	48	48	48
X2.6	Pearson Correlation	-0.068	0.000	0.076	-0.031	0.051	1	.350*
	Sig. (2-tailed)	0.645	1.000	0.608	0.834	0.731		0.015
	N	48	48	48	48	48	48	48
TOTAL X2	Pearson Correlation	.669**	.715*	.749*	.708**	.717*	.350*	1
	Sig. (2-tailed)	0.000	0.000	0.000	0.000	0.000	0.015	
	N	48	48	48	48	48	48	48

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

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

Pengendalian Internal (X3)

Correlations

Correlations							
		X3.1	X3.2	X3.3	X3.4	X3.5	TOTAL X3
X3.1	Pearson Correlation	1	.703**	0.134	-0.012	-0.279	.648**
	Sig. (2-tailed)		0.000	0.365	0.938	0.054	0.000
	N	48	48	48	48	48	48
X3.2	Pearson Correlation	.703**	1	0.177	-0.118	-0.156	.652**
	Sig. (2-tailed)	0.000		0.230	0.426	0.290	0.000
	N	48	48	48	48	48	48
X3.3	Pearson Correlation	0.134	0.177	1	.622**	.348*	.733**
	Sig. (2-tailed)	0.365	0.230		0.000	0.015	0.000
	N	48	48	48	48	48	48
X3.4	Pearson Correlation	-0.012	-0.118	.622**	1	0.179	.508**
	Sig. (2-tailed)	0.938	0.426	0.000		0.223	0.000
	N	48	48	48	48	48	48
X3.5	Pearson Correlation	-0.279	-0.156	.348*	0.179	1	.292*
	Sig. (2-tailed)	0.054	0.290	0.015	0.223		0.044
	N	48	48	48	48	48	48
TOTAL	Pearson	.648**	.652**	.733**	.508**	.292*	1

X3	Correlation						
	Sig. (2-tailed)	0.000	0.000	0.000	0.000	0.044	
	N	48	48	48	48	48	48

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

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

Kecenderungan Kecurangan Akuntansi (Y)

Correlations

Correlations							
		X3.1	X3.2	X3.3	X3.4	X3.5	TOTAL X3
X3.1	Pearson Correlation	1	.703**	0.134	-0.012	-0.279	.648**
	Sig. (2-tailed)		0.000	0.365	0.938	0.054	0.000
	N	48	48	48	48	48	48
X3.2	Pearson Correlation	.703**	1	0.177	-0.118	-0.156	.652**
	Sig. (2-tailed)	0.000		0.230	0.426	0.290	0.000
	N	48	48	48	48	48	48
X3.3	Pearson Correlation	0.134	0.177	1	.622**	.348*	.733**
	Sig. (2-tailed)	0.365	0.230		0.000	0.015	0.000
	N	48	48	48	48	48	48
X3.4	Pearson Correlation	-0.012	-0.118	.622**	1	0.179	.508**
	Sig. (2-tailed)	0.938	0.426	0.000		0.223	0.000
	N	48	48	48	48	48	48
X3.5	Pearson Correlation	-0.279	-0.156	.348*	0.179	1	.292*
	Sig. (2-tailed)	0.054	0.290	0.015	0.223		0.044
	N	48	48	48	48	48	48
TOTAL X3	Pearson Correlation	.648**	.652**	.733**	.508**	.292*	1
	Sig. (2-tailed)	0.000	0.000	0.000	0.000	0.044	
	N	48	48	48	48	48	48

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

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

LAMPIRAN 5 Hasil Uji Reliabilitas

Regiulitas (X1)

Reliability

Scale: ALL VARIABLES

Case Processing Summary			
		N	%
Cases	Valid	48	100.0
	Excluded ^a	0	0.0
	Total	48	100.0

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

Reliability Statistics	
Cronbach's Alpha	N of Items
0.787	9

Moralitas Individu (X2)

Reliability

Scale: ALL VARIABLES

Case Processing Summary			
		N	%
Cases	Valid	48	100.0
	Excluded ^a	0	0.0
	Total	48	100.0

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

Reliability Statistics	
Cronbach's Alpha	N of Items
0.752	7

Pengendalian Internal (X3)

Reliability

Scale: ALL VARIABLES

Case Processing Summary			
		N	%
Cases	Valid	48	100.0
	Excluded ^a	0	0.0
	Total	48	100.0

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

Reliability Statistics	
Cronbach's Alpha	N of Items
0.715	6

Kecenderungan Kecurangan Akuntansi (Y)

Reliability

Scale: ALL VARIABLES

Case Processing Summary			
		N	%
Cases	Valid	48	100.0
	Excluded ^a	0	0.0
	Total	48	100.0

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

Reliability Statistics	
Cronbach's Alpha	N of Items
0.766	10

LAMPIRAN 6. Hasil Uji Regresi Linier Berganda

Regression

Variables Entered/Removed ^a			
Model	Variables Entered	Variables Removed	Method
1	TOTAL X3, TOTAL X1, TOTAL X2 ^b		Enter

a. Dependent Variable: TOTAL Y

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df 1	df 2	Sig. F Change	
1	.608 ^a	0.370	0.327	5.492	0.370	8.603	3	44	0.000	2.624

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

b. Dependent Variable: TOTAL Y

ANOVA^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	778.430	3	259.477	8.603	.000 ^b
	Residual	1327.049	44	30.160		
	Total	2105.479	47			

a. Dependent Variable: TOTAL Y

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

Coefficients ^a						
Model		Unstandardize d Coefficients		Standardize d Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	17.128	6.882		2.489	0.017
	TOTAL X1	-0.345	0.146	-0.316	-2.371	0.022
	TOTAL X2	-0.258	0.325	-0.124	-0.794	0.431
	TOTAL X3	1.168	0.329	0.521	3.551	0.001

a. Dependent Variable: TOTAL Y

