

LAMPIRAN 1

Kuesioner Penelitian

DAFTAR PERTANYAAN

Untuk mengisi daftar pertanyaan ini, Bapak/Ibu/Sdr/i Responden cukup memberikan *checklist* (✓) pada pilihan jawaban yang tersedia yang menurut Bapak/Ibu/Sdr/i paling tepat atau paling sesuai dengan kondisi Bapak/Ibu/Sdr/i Responden. Setiap pertanyaan membutuhkan hanya satu jawaban.

Kriteria jawaban:

1. STS = Sangat Tidak Setuju (1)
2. TS = Tidak Setuju (2)
3. S = Setuju (3)
4. SS = Sangat Setuju (4)

A. 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. Jenis Kelamin : Laki-laki Perempuan
2. Pendidikan terakhir SMA/SMK S2
 S1 S3
3. Masa Kerja : tahun

1. Tekanan (*Pressure*)

No	Pernyataan	SS	S	TS	STS
1	Gaji yang diberikan tidak sesuai dengan apa yang saya kerjakan				
2	Kenaikan gaji tidak sesuai dengan prestasi kerja				
3	Saya sering berbelanja menggunakan kredit				
4	Saya terbebani oleh besarnya				

	kebutuhan keluarga				
5	Saya sering menunda pembayaran utang karena tidak memiliki cukup uang				
6	Gaya hidup saya berlebihan				

2. Kesempatan (*Opportunity*)

No	Pernyataan	SS	S	TS	STS
1	Dilakukannya pemeriksaan internal rutin				
2	Perusahaan membatasi akses informasi keuangan ataupun non-keuangan di tempat saya bekerja				
3	Pemisahan peran dan tanggungjawab setiap divisi kerja				
4	Pengawasan dan pemantauan secara berkala				
5	Lingkungan saya bekerja memiliki struktur organisasi yang jelas				
6	Saya takut menegur kesalahan atasan				

3. Rasionlaisasi (*Rasionalization*)

No	Pernyataan	SS	S	TS	STS
1	Tidak ada orang yang dirugikan karena tindakan saya				

2	Menggunakan alat/barang kantor untuk kepentingan pribadi				
3	Saya merasa kalau tempat saya bekerja ini adalah “milik” saya				
4	Saya berhak untuk sesuatu yang seharusnya				
5	Saya hanya meminjam dan akan dikembalikan				
6	Hal yang wajar jika melakukan kecurangan demi kepentingan bersama				

1. Kecenderungan kecurangan

No	Pernyataan	SS	S	TS	STS
1	menjadi masalah bagi instansi jika suatu transaksi memiliki bukti pendukung ganda				
2	Bukan hal wajar di instansi saya jika melakukan pencatatan biaya yang lebih besar dari yang dikeluarkan				
3	Bukan hal wajar di instansi saya apabila untuk tujuan tertentu harga beli peralatan/perlengkapan kantor dicatat lebih tinggi				
4	suatu masalah bagi instansi apabila sisa anggaran dibagikan kepada pegawai sebagai bonus				
5	Bukan Hal yang wajar apabila melakukan pemalsuan dokumen dalam				

	membuat laporan keuangan				
6	Saya pernah menemukan pemberian hadiah dalam bentuk apapun yang tidak dibenarkan oleh peraturan yang berlaku				

LAMPIRAN 2**REKAPITULASI JAWABAN KUESIONER****TEKANAN**

X1	1	2	3	4	5	6	TOTAL X1
1	3	3	4	3	3	3	19
2	3	3	4	3	3	3	19
3	3	3	4	4	3	3	20
4	3	2	3	4	2	3	17
5	3	2	3	4	2	3	17
6	4	2	4	4	2	4	20
7	3	3	3	4	3	3	19
8	3	3	4	4	3	3	20
9	3	4	3	3	2	3	18
10	3	2	3	3	2	3	16
11	3	2	3	1	2	3	14
12	3	3	3	3	3	3	18
13	3	3	3	3	3	3	18
14	3	2	3	1	2	3	14
15	3	3	3	3	3	3	18
16	3	2	3	1	2	3	14
17	3	3	4	4	3	3	20
18	3	3	3	3	3	3	18
19	3	3	3	3	3	3	18
20	3	3	4	4	3	3	20
21	3	2	3	3	2	3	16
22	3	3	3	3	3	3	18
23	3	3	3	3	3	3	18
24	2	2	3	3	2	3	15
25	3	3	3	3	3	3	18
26	3	3	3	3	3	3	18
27	3	3	4	4	2	3	19
28	3	3	3	3	3	3	18
29	2	1	3	3	2	2	13
30	3	3	3	3	3	3	18
31	2	2	3	3	2	2	14
32	2	2	1	3	2	1	11
33	3	2	2	1	2	1	11
34	2	3	2	2	3	3	15
35	3	2	3	3	2	3	16
36	3	3	4	4	3	3	20

37	3	3	3	3	3	3	18
38	3	3	3	3	3	3	18
39	3	3	3	3	3	3	18
40	3	2	3	3	2	3	16

KESEMPATAN

X2	1	2	3	4	5	6	TOTAL X2
1	3	3	3	3	3	3	18
2	3	3	3	3	3	3	18
3	1	3	2	2	3	3	14
4	1	2	3	3	2	2	13
5	3	3	3	3	3	3	18
6	3	3	3	3	3	3	18
7	3	3	3	3	3	3	18
8	3	2	2	2	2	2	13
9	3	2	2	2	2	2	13
10	3	2	3	3	2	2	15
11	2	3	3	3	3	3	17
12	3	3	4	4	2	3	19
13	3	3	4	4	3	3	20
14	3	3	4	4	4	3	21
15	3	2	3	3	2	2	15
16	3	2	3	3	2	2	15
17	4	2	4	4	2	2	18
18	3	3	3	3	2	3	17
19	3	3	4	4	3	3	20
20	3	3	3	3	3	3	18
21	4	3	3	3	3	3	19
22	3	3	3	3	3	3	18
23	3	3	3	1	3	3	16
24	3	2	1	3	2	2	13
25	2	2	1	3	1	2	11
26	3	3	3	3	3	3	18
27	3	3	3	3	3	3	18
28	1	2	3	3	2	2	13
29	1	2	3	3	2	2	13
30	2	2	3	3	2	2	14
31	4	3	4	4	3	3	21
32	3	3	3	3	3	3	18
33	2	2	3	3	2	2	14

34	3	3	3	3	3	3	18
35	3	3	3	3	3	3	18
36	3	3	3	3	3	3	18
37	3	3	3	3	3	3	18
38	3	2	2	2	2	2	13
39	2	3	3	3	3	3	17
40	3	3	3	3	3	3	18

RASIONALISASI

X3	1	2	3	4	4	6	TOTAL X3
1	3	3	3	4	3	3	19
2	3	3	3	4	3	3	19
3	3	4	3	4	4	2	20
4	3	2	2	3	4	3	17
5	3	2	2	3	4	3	17
6	3	3	2	4	4	3	19
7	3	3	3	3	4	3	19
8	3	2	3	4	4	2	18
9	3	3	4	3	3	2	18
10	3	2	2	3	3	3	16
11	3	3	2	3	3	3	17
12	3	3	3	3	3	4	19
13	3	3	3	3	3	4	19
14	3	3	2	3	3	4	18
15	3	2	3	3	3	3	17
16	3	3	2	3	3	3	17
17	3	3	3	4	4	4	21
18	3	2	3	3	3	3	17
19	3	3	3	3	3	4	19
20	3	3	3	4	4	3	20
21	3	2	2	3	3	3	16
22	3	3	3	3	3	3	18
23	2	2	3	3	3	3	16
24	3	3	2	3	3	3	17
25	2	2	3	3	3	3	16
26	3	2	3	3	3	2	16
27	3	2	2	4	1	2	14
28	3	3	3	3	3	3	18
29	3	2	2	3	3	3	16
30	3	3	3	3	3	3	18

31	3	3	2	3	3	4	18
32	3	3	2	1	3	2	14
33	3	3	2	2	2	1	13
34	1	2	2	2	2	3	12
35	3	3	1	1	3	3	14
36	2	2	3	1	1	3	12
37	1	2	2	3	3	3	14
38	3	2	3	3	3	1	15
39	3	3	2	2	1	3	14
40	3	2	2	3	3	3	16

KECENDERUNGAN KECURANGAN

Y	1	2	3	4	5	6	TOTAL.Y
1	3	3	3	4	3	3	19
2	3	3	4	4	3	3	20
3	3	4	3	3	2	3	18
4	3	2	3	3	2	3	16
5	3	2	3	3	2	3	16
6	3	3	3	3	3	3	18
7	3	3	3	3	3	3	18
8	3	2	3	3	2	3	16
9	3	3	3	3	3	3	18
10	3	2	3	3	2	3	16
11	3	3	4	4	3	3	20
12	3	3	3	3	3	3	18
13	3	3	3	3	3	3	18
14	3	3	4	4	3	3	20
15	3	2	3	3	2	3	16
16	3	3	3	3	3	3	18
17	3	3	3	3	3	3	18
18	3	2	3	3	2	3	16
19	3	3	3	3	3	3	18
20	3	3	3	3	3	3	18
21	3	2	4	4	2	3	18
22	3	3	3	3	3	3	18
23	2	2	3	3	2	2	14
24	3	3	3	3	3	3	18
25	2	2	3	3	2	2	14
26	3	2	3	3	2	3	16
27	3	2	2	2	2	3	14
28	3	3	2	2	3	3	16

29	3	2	3	3	2	3	16
30	3	3	4	4	3	3	20
31	3	3	3	3	3	3	18
32	3	3	3	3	3	3	18
33	3	3	3	3	3	3	18
34	3	2	3	3	2	3	16
35	3	3	3	3	3	3	18
36	3	2	3	3	2	3	16
37	3	2	3	3	2	3	16
38	3	2	3	3	2	3	16
39	3	3	3	3	3	3	18
40	3	2	3	3	2	3	16

LAMPIRAN 3 Hasil Uji Deskriptif

Tekanan (X_1)

Frequencies

		Statistics						TOTAL
		T.1	T.2	T.3	T.4	T.5	T.6	.T
N	Valid	40	40	40	40	40	40	40
	Missing	0	0	0	0	0	0	0
Mean		2.90	2.63	3.13	3.03	2.58	2.88	17.13
Median		3.00	3.00	3.00	3.00	3.00	3.00	18.00
Mode		3	3	3	3	3	3	18
Std. Deviation		.379	.586	.607	.832	.501	.516	2.377
Variance		.144	.343	.369	.692	.251	.266	5.651
Range		2	3	3	3	1	3	9
Sum		116	105	125	121	103	115	685

T.1					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Setuju	5	12.5	12.5	12.5
	Setuju	34	85.0	85.0	97.5
	Sangat Setuju	1	2.5	2.5	100.0
	Total	40	100.0	100.0	

T.2					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	1	2.5	2.5	2.5
	Tidak Setuju	14	35.0	35.0	37.5
	Setuju	24	60.0	60.0	97.5
	Sangat Setuju	1	2.5	2.5	100.0
	Total	40	100.0	100.0	

T.3					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	1	2.5	2.5	2.5
	Tidak Setuju	2	5.0	5.0	7.5

	Setuju	28	70.0	70.0	77.5
	Sangat Setuju	9	22.5	22.5	100.0
	Total	40	100.0	100.0	

T.4					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	4	10.0	10.0	10.0
	Tidak Setuju	1	2.5	2.5	12.5
	Setuju	25	62.5	62.5	75.0
	Sangat Setuju	10	25.0	25.0	100.0
	Total	40	100.0	100.0	

T.5					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Setuju	17	42.5	42.5	42.5
	Setuju	23	57.5	57.5	100.0
	Total	40	100.0	100.0	

T.6					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	2	5.0	5.0	5.0
	Tidak Setuju	2	5.0	5.0	10.0
	Setuju	35	87.5	87.5	97.5
	Sangat Setuju	1	2.5	2.5	100.0
	Total	40	100.0	100.0	

Kesempatan (X2)

Frequencies

Statistics								
		K.1	K.2	K.3	K.4	K.5	K.6	TOTAL. K
N	Valid	40	40	40	40	40	40	40
	Missing	0	0	0	0	0	0	0
Mean		2.75	2.65	2.95	3.00	2.60	2.65	16.60

Median	3.00	3.00	3.00	3.00	3.00	3.00	18.00
Mode	3	3	3	3	3	3	18
Std. Deviation	.742	.483	.677	.599	.591	.483	2.560
Variance	.551	.233	.459	.359	.349	.233	6.554
Range	3	1	3	3	3	1	10
Sum	110	106	118	120	104	106	664

K.1					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	4	10.0	10.0	10.0
	Tidak Setuju	5	12.5	12.5	22.5
	Setuju	28	70.0	70.0	92.5
	Sangat Setuju	3	7.5	7.5	100.0
	Total	40	100.0	100.0	

K.2					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Setuju	14	35.0	35.0	35.0
	Setuju	26	65.0	65.0	100.0
	Total	40	100.0	100.0	

K.3					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	2	5.0	5.0	5.0
	Tidak Setuju	4	10.0	10.0	15.0
	Setuju	28	70.0	70.0	85.0
	Sangat Setuju	6	15.0	15.0	100.0
	Total	40	100.0	100.0	

K.4					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	1	2.5	2.5	2.5
	Tidak Setuju	4	10.0	10.0	12.5
	Setuju	29	72.5	72.5	85.0
	Sangat Setuju	6	15.0	15.0	100.0

	Total	40	100.0	100.0
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K.5					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	1	2.5	2.5	2.5
	Tidak Setuju	15	37.5	37.5	40.0
	Setuju	23	57.5	57.5	97.5
	Sangat Setuju	1	2.5	2.5	100.0
	Total	40	100.0	100.0	

K.6					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Setuju	14	35.0	35.0	35.0
	Setuju	26	65.0	65.0	100.0
	Total	40	100.0	100.0	

Rasionalisasi (X3)

Frequencies

Statistics								
		R.1	R.2	R.3	R.4	R.5	R.6	TOTAL. R
N	Valid	40	40	40	40	40	40	40
	Missing	0	0	0	0	0	0	0
Mean		2.83	2.60	2.53	2.98	3.00	2.90	16.83
Median		3.00	3.00	3.00	3.00	3.00	3.00	17.00
Mode		3	3	3	3	3	3	16 ^a
Std. Deviation		.501	.545	.599	.768	.751	.709	2.206
Variance		.251	.297	.358	.589	.564	.503	4.866
Range		2	2	3	3	3	3	9
Sum		113	104	101	119	120	116	673
a. Multiple modes exist. The smallest value is shown								

R.1					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	2	5.0	5.0	5.0

	Tidak Setuju	3	7.5	7.5	12.5
	Setuju	35	87.5	87.5	100.0
	Total	40	100.0	100.0	

R.2					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Setuju	17	42.5	42.5	42.5
	Setuju	22	55.0	55.0	97.5
	Sangat Setuju	1	2.5	2.5	100.0
	Total	40	100.0	100.0	

R.3					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	1	2.5	2.5	2.5
	Tidak Setuju	18	45.0	45.0	47.5
	Setuju	20	50.0	50.0	97.5
	Sangat Setuju	1	2.5	2.5	100.0
	Total	40	100.0	100.0	

R.4					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	3	7.5	7.5	7.5
	Tidak Setuju	3	7.5	7.5	15.0
	Setuju	26	65.0	65.0	80.0
	Sangat Setuju	8	20.0	20.0	100.0
	Total	40	100.0	100.0	

R.5					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	3	7.5	7.5	7.5
	Tidak Setuju	2	5.0	5.0	12.5
	Setuju	27	67.5	67.5	80.0
	Sangat Setuju	8	20.0	20.0	100.0
	Total	40	100.0	100.0	

R.6					
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		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	2	5.0	5.0	5.0
	Tidak Setuju	6	15.0	15.0	20.0
	Setuju	26	65.0	65.0	85.0
	Sangat Setuju	6	15.0	15.0	100.0
	Total	40	100.0	100.0	

Kecenderungan Kecurangan (Y)

Frequencies

Statistics								
		KK.1	KK.2	KK.3	KK.4	KK.5	KK.6	TOTAL. KK
N	Valid	40	40	40	40	40	40	40
	Missing	0	0	0	0	0	0	0
Mean		2.95	2.60	3.08	3.10	2.55	2.95	17.23
Median		3.00	3.00	3.00	3.00	3.00	3.00	18.00
Mode		3	3	3	3	3	3	18
Std. Deviation		.221	.545	.417	.441	.504	.221	1.577
Variance		.049	.297	.174	.195	.254	.049	2.487
Range		1	2	2	2	1	1	6
Sum		118	104	123	124	102	118	689

KK.1					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Setuju	2	5.0	5.0	5.0
	Setuju	38	95.0	95.0	100.0
	Total	40	100.0	100.0	

KK.2					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Setuju	17	42.5	42.5	42.5
	Setuju	22	55.0	55.0	97.5
	Sangat Setuju	1	2.5	2.5	100.0
	Total	40	100.0	100.0	

KK.3					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Setuju	2	5.0	5.0	5.0
	Setuju	33	82.5	82.5	87.5
	Sangat Setuju	5	12.5	12.5	100.0
	Total	40	100.0	100.0	

KK.4					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Setuju	2	5.0	5.0	5.0
	Setuju	32	80.0	80.0	85.0
	Sangat Setuju	6	15.0	15.0	100.0
	Total	40	100.0	100.0	

KK.5					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Setuju	18	45.0	45.0	45.0
	Setuju	22	55.0	55.0	100.0
	Total	40	100.0	100.0	

KK.6					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Setuju	2	5.0	5.0	5.0
	Setuju	38	95.0	95.0	100.0
	Total	40	100.0	100.0	

Lampiran 4 Hasil Uji Validitas

Tekanan (X_1)

Correlations

Correlations								
		R.1	R.2	R.3	R.4	R.5	R.6	TOTA L.R
R.1	Pearson Correlation	1	.394*	.058	.255	.273	-.051	.506**
	Sig. (2-tailed)		.012	.723	.112	.089	.757	.001
	N	40	40	40	40	40	40	40
R.2	Pearson Correlation	.394*	1	.110	.098	.188	.159	.516**
	Sig. (2-tailed)	.012		.499	.547	.246	.327	.001
	N	40	40	40	40	40	40	40
R.3	Pearson Correlation	.058	.110	1	.364*	.171	-.054	.479**
	Sig. (2-tailed)	.723	.499		.021	.291	.739	.002
	N	40	40	40	40	40	40	40
R.4	Pearson Correlation	.255	.098	.364*	1	.489**	.090	.724**
	Sig. (2-tailed)	.112	.547	.021		.001	.583	.000
	N	40	40	40	40	40	40	40
R.5	Pearson Correlation	.273	.188	.171	.489**	1	.144	.712**
	Sig. (2-tailed)	.089	.246	.291	.001		.374	.000
	N	40	40	40	40	40	40	40
R.6	Pearson Correlation	-.051	.159	-.054	.090	.144	1	.415**
	Sig. (2-tailed)	.757	.327	.739	.583	.374		.008
	N	40	40	40	40	40	40	40
TOTA L.R	Pearson Correlation	.506**	.516**	.479**	.724**	.712**	.415**	1
	Sig. (2-tailed)	.001	.001	.002	.000	.000	.008	
	N	40	40	40	40	40	40	40
*. Correlation is significant at the 0.05 level (2-tailed).								
**. Correlation is significant at the 0.01 level (2-tailed).								

Kesempatan (X₂)

Correlations

Correlations								
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		K.1	K.2	K.3	K.4	K.5	K.6	TOTA L.K
K.1	Pearson Correlation	1	.322*	.280	.231	.292	.322*	.607**
	Sig. (2-tailed)		.043	.080	.152	.067	.043	.000
	N	40	40	40	40	40	40	40
K.2	Pearson Correlation	.322*	1	.415**	.177	.845**	1.000**	.817**
	Sig. (2-tailed)	.043		.008	.274	.000	.000	.000
	N	40	40	40	40	40	40	40
K.3	Pearson Correlation	.280	.415**	1	.632**	.461**	.415**	.757**
	Sig. (2-tailed)	.080	.008		.000	.003	.008	.000
	N	40	40	40	40	40	40	40
K.4	Pearson Correlation	.231	.177	.632**	1	.145	.177	.568**
	Sig. (2-tailed)	.152	.274	.000		.372	.274	.000
	N	40	40	40	40	40	40	40
K.5	Pearson Correlation	.292	.845**	.461**	.145	1	.845**	.790**
	Sig. (2-tailed)	.067	.000	.003	.372		.000	.000
	N	40	40	40	40	40	40	40
K.6	Pearson Correlation	.322*	1.000**	.415**	.177	.845**	1	.817**
	Sig. (2-tailed)	.043	.000	.008	.274	.000		.000
	N	40	40	40	40	40	40	40
TOTA L.K	Pearson Correlation	.607**	.817**	.757**	.568**	.790**	.817**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	
	N	40	40	40	40	40	40	40
*. Correlation is significant at the 0.05 level (2-tailed).								
**. Correlation is significant at the 0.01 level (2-tailed).								

Rasionalisasi (X₃)

Correlations

Correlations

		K.1	K.2	K.3	K.4	K.5	K.6	TOTA L.K
K.1	Pearson Correlation	1	.322*	.280	.231	.292	.322*	.607**
	Sig. (2-tailed)		.043	.080	.152	.067	.043	.000
	N	40	40	40	40	40	40	40
K.2	Pearson Correlation	.322*	1	.415**	.177	.845**	1.000**	.817**
	Sig. (2-tailed)	.043		.008	.274	.000	.000	.000
	N	40	40	40	40	40	40	40
K.3	Pearson Correlation	.280	.415**	1	.632**	.461**	.415**	.757**
	Sig. (2-tailed)	.080	.008		.000	.003	.008	.000
	N	40	40	40	40	40	40	40
K.4	Pearson Correlation	.231	.177	.632**	1	.145	.177	.568**
	Sig. (2-tailed)	.152	.274	.000		.372	.274	.000
	N	40	40	40	40	40	40	40
K.5	Pearson Correlation	.292	.845**	.461**	.145	1	.845**	.790**
	Sig. (2-tailed)	.067	.000	.003	.372		.000	.000
	N	40	40	40	40	40	40	40
K.6	Pearson Correlation	.322*	1.000**	.415**	.177	.845**	1	.817**
	Sig. (2-tailed)	.043	.000	.008	.274	.000		.000
	N	40	40	40	40	40	40	40
TOTA L.K	Pearson Correlation	.607**	.817**	.757**	.568**	.790**	.817**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	
	N	40	40	40	40	40	40	40
*. Correlation is significant at the 0.05 level (2-tailed).								
**. Correlation is significant at the 0.01 level (2-tailed).								

Kecenderungan Kecurangan (Y)

Correlations

Correlations

		KK.1	KK.2	KK.3	KK.4	KK.5	KK.6	TOTAL .KK
KK.1	Pearson Correlation	1	.256	.042	.053	.254	1.000**	.475**
	Sig. (2-tailed)		.111	.798	.747	.114	.000	.002
	N	40	40	40	40	40	40	40
KK.2	Pearson Correlation	.256	1	.135	.170	.821**	.256	.763**
	Sig. (2-tailed)	.111		.405	.293	.000	.111	.000
	N	40	40	40	40	40	40	40
KK.3	Pearson Correlation	.042	.135	1	.934**	.165	.042	.637**
	Sig. (2-tailed)	.798	.405		.000	.309	.798	.000
	N	40	40	40	40	40	40	40
KK.4	Pearson Correlation	.053	.170	.934**	1	.208	.053	.667**
	Sig. (2-tailed)	.747	.293	.000		.199	.747	.000
	N	40	40	40	40	40	40	40
KK.5	Pearson Correlation	.254	.821**	.165	.208	1	.254	.776**
	Sig. (2-tailed)	.114	.000	.309	.199		.114	.000
	N	40	40	40	40	40	40	40
KK.6	Pearson Correlation	1.000**	.256	.042	.053	.254	1	.475**
	Sig. (2-tailed)	.000	.111	.798	.747	.114		.002
	N	40	40	40	40	40	40	40
TOTAL .KK	Pearson Correlation	.475**	.763**	.637**	.667**	.776**	.475**	1
	Sig. (2-tailed)	.002	.000	.000	.000	.000	.002	
	N	40	40	40	40	40	40	40

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

Lampiran 5 Hasil Uji Reliabilitas

Tekanan (X₁)

Scale: ALL VARIABLES

Case Processing Summary			
		N	%
Cases	Valid	40	100.0
	Excluded ^a	0	.0
	Total	40	100.0

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

Reliability Statistics	
Cronbach's Alpha	N of Items
.768	7

Kesempatan (X₂)

Scale: ALL VARIABLES

Case Processing Summary			
		N	%
Cases	Valid	40	100.0
	Excluded ^a	0	.0
	Total	40	100.0

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

Reliability Statistics	
Cronbach's Alpha	N of Items
.778	7

Rasionalisasi (X₃)

Scale: ALL VARIABLES

Case Processing Summary			
		N	%
Cases	Valid	40	100.0
	Excluded ^a	0	.0
	Total	40	100.0

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

Reliability Statistics	
Cronbach's Alpha	N of Items
.721	7

Kecenderungan Kecurangan *Fraud Triangle Theory* (Y)

Scale: ALL VARIABLES

Case Processing Summary			
		N	%
Cases	Valid	40	100.0
	Excluded ^a	0	.0
	Total	40	100.0

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

Reliability Statistics	
Cronbach's Alpha	N of Items
.756	7

**Lampiran 6 Hasil Uji Regresi Linear Berganda
Regression**

Variables Entered/Removed^a			
Model	Variables Entered	Variables Removed	Method
1	TOTAL.R, TOTAL.K, TOTAL.T ^b		Enter
a. Dependent Variable: TOTAL.KK			
b. All requested variables entered.			

Variables Entered/Removed^a			
Model	Variables Entered	Variables Removed	Method
1	TOTAL.R, TOTAL.K, TOTAL.T ^b		Enter
a. Dependent Variable: TOTAL.KK			
b. All requested variables entered.			

ANOVA^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	39.979	3	13.326	8.417	.000 ^b
	Residual	56.996	36	1.583		
	Total	96.975	39			
a. Dependent Variable: TOTAL.KK						
b. Predictors: (Constant), TOTAL.R, TOTAL.K, TOTAL.T						

Coefficients^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	12.024	2.152		5.587	.000
	TOTAL.T	.272	.093	.410	2.911	.006
	TOTAL.K	.175	.079	.285	2.216	.033
	TOTAL.R	.413	.101	.578	4.085	.000
a. Dependent Variable: TOTAL.KK						

Lampiran 7 Tabel F dan Tabel T

Tabel F

Titik Persentase Distribusi F untuk Probabilita =
0,05

Df untuk Penyebut (N2)							
	1	2	3	4	5	6	7
1	161	199	216	225	230	234	237
2	18.51	19.00	19.16	19.25	19.30	19.33	19.35
3	10.13	9.55	9.28	9.12	9.01	8.94	8.89
4	7.71	6.94	6.59	6.39	6.26	6.16	6.09
5	6.61	5.79	5.41	5.19	5.05	4.95	4.88
6	5.99	5.14	4.76	4.53	4.39	4.28	4.21
7	5.59	4.74	4.35	4.12	3.97	3.87	3.79
8	5.32	4.46	4.07	3.84	3.69	3.58	3.50
9	5.12	4.26	3.86	3.63	3.48	3.37	3.29
10	4.96	4.10	3.71	3.48	3.33	3.22	3.14
11	4.84	3.98	3.59	3.36	3.20	3.09	3.01
12	4.75	3.89	3.49	3.26	3.11	3.00	2.91
13	4.67	3.81	3.41	3.18	3.03	2.92	2.83
14	4.60	3.74	3.34	3.11	2.96	2.85	2.76
15	4.54	3.68	3.29	3.06	2.90	2.79	2.71
16	4.49	3.63	3.24	3.01	2.85	2.74	2.66
17	4.45	3.59	3.20	2.96	2.81	2.70	2.61
18	4.41	3.55	3.16	2.93	2.77	2.66	2.58
19	4.38	3.52	3.13	2.90	2.74	2.63	2.54
20	4.35	3.49	3.10	2.87	2.71	2.60	2.51
21	4.32	3.47	3.07	2.84	2.68	2.57	2.49
22	4.30	3.44	3.05	2.82	2.66	2.55	2.46
23	4.28	3.42	3.03	2.80	2.64	2.53	2.44
24	4.26	3.40	3.01	2.78	2.62	2.51	2.42
25	4.24	3.39	2.99	2.76	2.60	2.49	2.40
26	4.23	3.37	2.98	2.74	2.59	2.47	2.39
27	4.21	3.35	2.96	2.73	2.57	2.46	2.37
28	4.20	3.34	2.95	2.71	2.56	2.45	2.36
29	4.18	3.33	2.93	2.70	2.55	2.43	2.35
30	4.17	3.32	2.92	2.69	2.53	2.42	2.33
31	4.16	3.30	2.91	2.68	2.52	2.41	2.32
32	4.15	3.29	2.90	2.67	2.51	2.40	2.31
33	4.14	3.28	2.89	2.66	2.50	2.39	2.30
34	4.13	3.28	2.88	2.65	2.49	2.38	2.29
35	4.12	3.27	2.87	2.64	2.49	2.37	2.29
36	4.11	3.26	2.87	2.63	2.48	2.36	2.28
37	4.11	3.25	2.86	2.63	2.47	2.36	2.27
38	4.10	3.24	2.85	2.62	2.46	2.35	2.26
39	4.09	3.24	2.85	2.61	2.46	2.34	2.26
40	4.08	3.23	2.84	2.61	2.45	2.34	2.25

Tabel T

Pr Df	0.25 0.50	0.10 0.20	0.05 0.10	0.025 0.050	0.01 0.02	0.005 0.010	0.001 0.002
1	1.00000	3.07768	6.31375	12.70620	31.82052	63.65674	318.3088 4
2	0.81650	1.88562	2.91999	4.30265	6.96456	9.92484	22.32712
3	0.76489	1.63774	2.35336	3.18245	4.54070	5.84091	10.21453
4	0.74070	1.53321	2.13185	2.77645	3.74695	4.60409	7.17318
5	0.72669	1.47588	2.01505	2.57058	3.36493	4.03214	5.89343
6	0.71756	1.43976	1.94318	2.44691	3.14267	3.70743	5.20763
7	0.71114	1.41492	1.89458	2.36462	2.99795	3.49948	4.78529
8	0.70639	1.39682	1.85955	2.30600	2.89646	3.35539	4.50079
9	0.70272	1.38303	1.83311	2.26216	2.82144	3.24984	4.29681
10	0.69981	1.37218	1.81246	2.22814	2.76377	3.16927	4.14370
11	0.69745	1.36343	1.79588	2.20099	2.71808	3.10581	4.02470
12	0.69548	1.35622	1.78229	2.17881	2.68100	3.05454	3.92963
13	0.69383	1.35017	1.77093	2.16037	2.65031	3.01228	3.85198
14	0.69242	1.34503	1.76131	2.14479	2.62449	2.97684	3.78739
15	0.69120	1.34061	1.75305	2.13145	2.60248	2.94671	3.73283
16	0.69013	1.33676	1.74588	2.11991	2.58349	2.92078	3.68615
17	0.68920	1.33338	1.73961	2.10982	2.56693	2.89823	3.64577
18	0.68836	1.33039	1.73406	2.10092	2.55238	2.87844	3.61048
19	0.68762	1.32773	1.72913	2.09302	2.53948	2.86093	3.57940
20	0.68695	1.32534	1.72472	2.08596	2.52798	2.84534	3.55181
21	0.68635	1.32319	1.72074	2.07961	2.51765	2.83136	3.52715
22	0.68581	1.32124	1.71714	2.07387	2.50832	2.81876	3.50499
23	0.68531	1.31946	1.71387	2.06866	2.49987	2.80734	3.48496
24	0.68485	1.31784	1.71088	2.06390	2.49216	2.79694	3.46678
25	0.68443	1.31635	1.70814	2.05954	2.48511	2.78744	3.45019
26	0.68404	1.31497	1.70562	2.05553	2.47863	2.77871	3.43500
27	0.68368	1.31370	1.70329	2.05183	2.47266	2.77068	3.42103
28	0.68335	1.31253	1.70113	2.04841	2.46714	2.76326	3.40816
29	0.68304	1.31143	1.69913	2.04523	2.46202	2.75639	3.39624
30	0.68276	1.31042	1.69726	2.04227	2.45726	2.75000	3.38518
31	0.68249	1.30946	1.69552	2.03951	2.45282	2.74404	3.37490
32	0.68223	1.30857	1.69389	2.03693	2.44868	2.73848	3.36531
33	0.68200	1.30774	1.69236	2.03452	2.44479	2.73328	3.35634
34	0.68177	1.30695	1.69092	2.03224	2.44115	2.72839	3.34793
35	0.68156	1.30621	1.68957	2.03011	2.43772	2.72381	3.34005
36	0.68137	1.30551	1.68830	2.02809	2.43449	2.71948	3.33262
37	0.68118	1.30485	1.68709	2.02619	2.43145	2.71541	3.32563
38	0.68100	1.30423	1.68595	2.02439	2.42857	2.71156	3.31903
39	0.68083	1.30364	1.68488	2.02269	2.42584	2.70791	3.31279
40	0.68067	1.30308	1.68385	2.02108	2.42326	2.70446	3.30688