

DAFTAR ISI

| | |
|--|-----------|
| HALAMAN JUDUL..... | i |
| HALAMAN PERNYATAAN KEASLIAN..... | ii |
| HALAMAN PENGESAHAN..... | iii |
| UCAPAN TERIMA KASIH..... | iv |
| HALAMAN PERSETUJUAN PUBLIKASI ILMIAH..... | v |
| ABSTRAK..... | vi |
| ABSTRAC..... | vii |
| DAFTAR ISI..... | viii |
| DAFTAR TABEL..... | xi |
| DAFTAR GAMBAR..... | xii |
| BAB I PENDAHULUAN..... | 1 |
| 1.1 Latar Belakang Masalah..... | 1 |
| 1.2 Identifikasi Masalah dan Pembatasan Masalah..... | 6 |
| 1.2.1 Identifikasi Masalah..... | 6 |
| 1.2.2 Pembatasan Masalah..... | 7 |
| 1.3 Perumusan Masalah..... | 7 |
| 1.4 Tujuan Penelitian..... | 7 |
| 1.5 Manfaat Penelitian..... | 8 |
| BAB II LANDASAN TEORI..... | 9 |
| 2.1 Landasan Teori..... | 9 |
| 2.1.1 Teori Perilaku..... | 9 |
| 2.1.2 Teori Kepatuhan..... | 9 |
| 2.1.3 Teori <i>Fraud Triangel</i> (Segitiga Kecurangan)..... | 10 |
| 2.1.4 Kecurangan..... | 10 |
| 2.1.5 Teori Auditing..... | 11 |
| 2.1.6 Audit Internal..... | 11 |
| 2.1.7 Integritas..... | 12 |
| 2.1.8 Moralitas Individu..... | 13 |
| 2.2 Penelitian Terdahulu..... | 14 |
| 2.3 Hubungan Antar Variabel..... | 18 |
| 2.4 Hipotesis..... | 20 |
| 2.5 Model Penelitian..... | 20 |
| BAB III METODE PENELITIAN..... | 22 |
| 3. 1 Desain Penelitian..... | 22 |
| 3. 2 Jenis dan Sumber Data..... | 22 |

| | | |
|--|---|-----------|
| 3.2.1 | Jenis Data | 22 |
| 3.2.2 | Sumber Data | 23 |
| 3.3 | Populasi, Sampel dan Teknik Pengambilan Sampel..... | 23 |
| 3.3.1 | Populasi | 23 |
| 3.3.2 | Sampel | 23 |
| 3.3.3 | Teknik Pengambilan Sampel..... | 24 |
| 3.4 | Defenisi Operasional Variabel | 24 |
| 3.5 | Teknik Analisis Data | 26 |
| 3.5.1 | Uji Kualitas Data | 26 |
| 3.5.1.1 | Uji Validitas..... | 26 |
| 3.5.1.2 | Uji Reliabilitas | 27 |
| 3.5.2 | Uji Asumsi Klasik | 28 |
| 3.5.2.1 | Uji Normalitas | 28 |
| 3.5.2.2 | Uji Autokorelasi | 28 |
| 3.5.2.3 | Uji Multikolinieritas | 29 |
| 3.5.2.4 | Uji Heterokedastisitas..... | 29 |
| 3.5.3 | Analisis Regresi Linier Berganda | 29 |
| 3.5.4 | Uji Hipotesis..... | 30 |
| 3.5.4.1 | Uji Simultan (Uji F)..... | 30 |
| 3.5.4.2 | Uji Hipotesis (Uji t) | 30 |
| 3.5.5 | Analisis Koefisien Determinasi (R^2)..... | 31 |
| BAB IV HASIL ANALISIS DATA..... | | 32 |
| 4.1 | Desain Penelitian..... | 32 |
| 4.1.1 | D eskripsi Responden..... | 32 |
| 4.2 | Desain Penelitian..... | 34 |
| 4.2.1 | Hasil Uji Validitas | 34 |
| 4.2.2 | Hasil Uji Reliabilitas | 37 |
| 4.3 | Hasil Uji Statistik Deskriptif | 38 |
| 4.4 | Uji Statistik Deskriptif | 41 |
| 4.4.1 | Uji Normalitas | 41 |
| 4.4.2 | Uji Multikolinieritas | 43 |
| 4.4.3 | Uji Heterokedastisitas | 44 |
| 4.4.4 | Uji Autokorelasi | 44 |
| 4.5 | Analisis Regresi Linier Berganda | 45 |
| 4.6 | Uji Hipotesis..... | 46 |
| 4.6.1 | Uji Simultan (Uji F)..... | 46 |
| 4.6.2 | Uji Parsial (Uji t) | 47 |
| 4.7 | Uji Koefisien Determinasi (R^2)..... | 48 |
| BAB V PEMBAHASAN | | 49 |
| 5.1 | Pembahasan49 | |
| 5.1.1 | P engaruh Audit Internal, Integritas Karyawan Dan Moralitas Karyawan Terhadap Kecenderungan Kecurangan Karyawan | |

| | |
|--|-----------|
| Pada PT. Central Pasific Prima | 49 |
| 5.1.2 Pengaruh Audit Internal Terhadap Kecenderungan KecuranganKaryawan Pada PT. Central Pasific Prima | 5 |
| 1 | |
| 5.1.3 Pengaruh Integritas Karyawan Terhadap Kecenderungan Kecurangan Karyawan Pada PT. Central Pasific Prima | 5 |
| 2 | |
| 5.1.4 Pengaruh Moralitas Karyawan Terhadap Kecenderungan Kecurangan Karyawan Pada PT. Central Pasific Prima | 5 |
| 3 | |
| 5.2 Temuan Penelitian..... | 54 |
| 5.3 Keterbatasan Penelitian..... | 56 |
| BAB VI KESIMPULAN DAN SARAN..... | 57 |
| 6. 1 Kesimpulan..... | 57 |
| 6. 2 Saran..... | 57 |
| DAFTAR REFERENSI | 59 |
| LAMPIRAN | |

DAFTAR TABEL

| | |
|--|----|
| Tabel 2.1 Penelitian Terdahulu..... | 15 |
| Tabel 3.1 Bobot Nilai Kuesioner..... | 21 |
| Tabel 3.2 Defenisi Operasional Variabel | 23 |
| Tabel 4.1 Kriteria-Kriteria dan Persentase Deskripsi Responden | 32 |
| Tabel 4.2 Hasil Uji Validitas Audit Internal (X_1)..... | 34 |
| Tabel 4.3 Hasil Uji Validitas Integritas Karyawan (X_2)..... | 35 |
| Tabel 4.4 Hasil Uji Validitas Moralitas Karyawan (X_3) | 36 |
| Tabel 4.5 Hasil Uji Validitas Kecenderungan Kecurangan Karyawan (Y)..... | 36 |
| Tabel 4.6 Hasil Uji Reliabilitas Audit Internal (X_1)..... | 37 |
| Tabel 4.7 Hasil Uji Reliabilitas Integritas Karyawan (X_2)..... | 37 |
| Tabel 4.8 Hasil Uji Reliabilitas Moralitas Karyawan (X_3)..... | 38 |
| Tabel 4.9 Hasil Uji Reliabilitas Kecenderungan Kecurangan Karyawan (Y).. | 38 |
| Tabel 4.10 Hasil Uji Statistik Deskriptif Audit Internal (X_1)..... | 39 |
| Tabel 4.11 Hasil Uji Normalitas Dengan Uji <i>Kolmogorov-Sminornov</i> | 42 |
| Tabel 4.12 Hasil Uji Multikolinieritas..... | 43 |
| Tabel 4.13 Hasil Uji Autokorelasi..... | 45 |
| Tabel 4.14 Hasil Analisis Regresi Linier Berganda | 45 |
| Tabel 4.15 Hasil Uji Simultan (Uji F) | 46 |
| Tabel 4.16 Hasil Uji Parsial (Uji t)..... | 47 |
| Tabel 4.17 Hasil Uji Koefisien Determinasi (R^2)..... | 48 |

DAFTAR GAMBAR

| | |
|--|----|
| Gambar 2.1 Model Penelitian | 21 |
| Gambar 4.1 Hasil Uji Normalitas Grafik Histogram | 41 |
| Gambar 4.2 Hasil Uji Normalitas Grafik P-P-Plot | 42 |
| Gambar 4.3 Hasil Uji Heterokedastisitas | 44 |

LAMPIRAN

KUESIONER

**PENGARUH AUDIT INTERNAL, INTEGRITAS KARYAWAN SERTA
MORALITAS KARYAWAN TERHADAP KECENDERUNGAN
KECURANGAN KARYAWAN PADA PT. CENTRAL PACIFIC PRIMA**

Kepada Yth,

Responden

Saya Wike Romaito, mahasiswi tingkat akhir di Universitas Esa Unggul Jakarta, Fakultas Ekonomi Program Study Akuntansi. Saya sedang melakukan penelitian dalam rangka menyusun skripsi untuk melengkapi syarat kelulusan pada program S1. Penelitian ini bertujuan untuk menganalisis pengaruh audit internal, integritas karyawan, dan moralitas individu terhadap kecenderungan kecurangan karyawan pada PT central Pasific Prima. Kami mohon kesediaannya saudara/i untuk mengisi kuesioner ini secara lengkap. Isian kuesioner ini dijamin kerahasiaannya dan hanya digunakan untuk keperluan penelitian semata. Atas kesediaan dan partisipasinya saudara/i, saya ucapkan terimakasih.

Hormat Saya,

Wike Romaito

I. DATA RESPONDEN

Pilihlah salah satu jawaban pada setiap pertanyaan berikut ini dengan memberikan tanda silang (X)

1. Jenis Kelamin
 - a. Laki-laki
 - b. Perempuan
2. Usia
 - a. 20- 25 tahun
 - b. 26 – 30 tahun
 - c. 31 – 35 tahun
 - d. 36 – 40 tahun
 - e. > 41 tahun
3. Pendidikan Terakhir
 - a. SMP
 - b. SMA
 - c. S1
 - d. S2
 - e. S3
4. Jabatan
 - a. Staf Bagian
 - b. Kepala Bagian atau setingkat
 - c. Direktur atau setingkat
 - d. Sekuriti
 - e. Lainnya

5. Penghasilan
- < 2 juta
 - 2,1 – 4 juta
 - 4,1 – 6 juta
 - 6,1 – 10 juta
 - > 10 juta
6. Berapa lama bekerja sampai saat ini
- < 1 tahun
 - 1,1 – 5 tahun
 - 6 – 10 tahun
 - > 10 tahun

II. KUESIONER

Isilah semua pernyataan dalam kuesioner sesuai dengan kenyataan, dengan cara memberikan tanda (√) pada kotak pilihan yang sudah tersedia.

Keterangan :

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

A. Kecenderungan Kecurangan Karyawan

| No | Pernyataan | STS | TS | N | S | SS |
|----|--|-----|----|---|---|----|
| 1 | Suatu hal yang wajar apabila saya melakukan penggunaan atas aset | | | | | |

| | | | | | | |
|---|---|--|--|--|--|--|
| | perusahaan untuk keperluan pribadi | | | | | |
| 2 | Suatu hal yang wajar apabila saya melakukan mengambil aset perusahaan | | | | | |
| 3 | Saya menggunakan pengaruh secara tidak langsung dalam aktifitas saya agar memberi manfaat bagi pribadi saya | | | | | |
| 4 | Saya ingin memperoleh manfaat dari setiap aktifitas di perusahaan di luar penghasilan resmi | | | | | |
| 5 | Suatu hal yang wajar apabila saya melakukan tindakan walaupun tidak sesuai dengan kewajiban saya | | | | | |
| 6 | Suatu hal yang wajar apabila saya melakukan melanggar kepentingan orang lain demi kepentingan pribadi | | | | | |
| 7 | Bukan suatu masalah bagi saya saya, apabila pencatatan bukti aktifitas dilakukan tanpa melampirkan bukti | | | | | |
| 8 | Saya sering melaporkan kegiatan yang tidak sesuai dengan bukti yang sesungguhnya | | | | | |

B. Audit Internal

| No | Pernyataan | STS | TS | N | S | SS |
|----|--|-----|----|---|---|----|
| 1 | Menurut saya auditor internal telah menyiapkan informasi terkait kegiatan yang akan diperiksa secara lengkap untuk melakukan audit | | | | | |
| 2 | Menurut saya karyawan yang ada pada bagian audit internal mencukupi kebutuhan kegiatan audit | | | | | |
| 3 | Menurut saya auditor internal telah mengumpulkan bukti-bukti informasi terkait tujuan pemeriksaan | | | | | |
| 4 | Menurut saya selama proses pengumpulan bukti pemeriksaan, terdapat pengawas untuk membantu | | | | | |

| | | | | | | |
|---|---|--|--|--|--|--|
| | memastikan kebenaran informasi | | | | | |
| 5 | Menurut saya auditor internal laporan audit disusun dengan jelas dan obyektif | | | | | |
| 6 | Menurut saya auditor internal laporan audit memuat hasil informasi audit secara lengkap | | | | | |
| 7 | Menurut saya auditor internal melakukan peninjauan kembali atas temuan audit | | | | | |
| 8 | Menurut saya hasil pemeriksaan dilakukan tindakan perbaikan yang tepat | | | | | |

C. Integritas Karyawan

| No | Pernyataan | STS | TS | N | S | SS |
|----|--|-----|----|---|---|----|
| 1 | Saya memiliki perbuatan yang baik atau tingkah laku dan ucapan yang baik dalam berinteraksi dengan sesama karyawan | | | | | |
| 2 | Saya selalu jujur dalam menempatkan diri sesuai kedudukan saya | | | | | |
| 3 | Saya selalu meluangkan waktu untuk memastikan apa yang dilakukan itu tidak melanggar kode etik. | | | | | |
| 4 | Saya melakukan tindakan yang konsisten dengan hal yang benar | | | | | |
| 5 | Saya berbicara tentang kebenaran meskipun menyakiti rekan kerja saya | | | | | |
| 6 | Saya terbuka mengakui jika melakukan kesalahan | | | | | |
| 7 | Saya selalu berterus terang dalam kebaikan walaupun dapat merusak hubungan baik dengan kolega | | | | | |
| 8 | Saya mengambil tindakan atas perbuatan buruk rekan kerja saya | | | | | |
| 9 | Saya menentang orang-orang yang tidak menegakkan kebenaran | | | | | |

D. Moralitas Individu

| No | Pernyataan | STS | TS | N | S | SS |
|----|--|-----|----|---|---|----|
| 1 | Saya memiliki perbuatan yang baik atau tingkah laku dan ucapan yang baik sesuai dengan aturan perusahaan dalam berinteraksi dengan sesama karyawan | | | | | |
| 2 | Saya memahami aturan sosial yang berlaku di masyarakat sekitar saya | | | | | |
| 3 | Saya memahami kewajiban sebagai warga masyarakat | | | | | |
| 4 | Saya mampu bersikap adil di lingkungan masyarakat | | | | | |
| 5 | Saya memiliki kematangan moral di lingkungan kerja saya | | | | | |
| 6 | Saya bersikap tegas atas pelanggaran etika di lingkungan kerja saya | | | | | |

LAMPIRAN 2
TABULASI DATA RESPONDEN

| Responde n | PERNYATAAN | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---------------|------------|---|---|---|---|---|---|---|-----|----|---|---|---|---|---|---|---|---|-----|----|---|---|---|---|---|-----|---|---|---|---|---|---|---|---|-----|----|
| | X1 | | | | | | | | Jlh | X2 | | | | | | | | | Jlh | X3 | | | | | | Jlh | Y | | | | | | | | Jlh | |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | . | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | . | 1 | 2 | 3 | 4 | 5 | 6 | . | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | . | |
| 1 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 30 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 31 | 3 | 3 | 4 | 4 | 5 | 4 | 23 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 33 | |
| 2 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 38 | 2 | 2 | 5 | 5 | 3 | 2 | 5 | 5 | 3 | 32 | 4 | 4 | 5 | 5 | 5 | 4 | 27 | 5 | 3 | 5 | 5 | 5 | 3 | 5 | 5 | 36 | |
| 3 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 34 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 31 | 5 | 5 | 4 | 4 | 5 | 5 | 28 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 35 | |
| 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 36 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 31 | 5 | 5 | 5 | 5 | 5 | 4 | 29 | 5 | 3 | 5 | 5 | 4 | 4 | 4 | 4 | 34 | |
| 5 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 36 | 3 | 3 | 5 | 5 | 3 | 3 | 5 | 5 | 3 | 35 | 4 | 4 | 5 | 5 | 5 | 5 | 28 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 39 | |
| 6 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 35 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 33 | 5 | 5 | 4 | 5 | 5 | 5 | 29 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 35 | |
| 7 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 36 | 3 | 3 | 5 | 5 | 4 | 3 | 5 | 5 | 4 | 37 | 4 | 4 | 5 | 5 | 5 | 4 | 27 | 5 | 3 | 5 | 5 | 5 | 4 | 5 | 5 | 37 | |
| 8 | 5 | 5 | 4 | 4 | 3 | 3 | 5 | 5 | 34 | 3 | 3 | 5 | 5 | 4 | 3 | 5 | 5 | 4 | 37 | 4 | 4 | 3 | 3 | 5 | 5 | 24 | 5 | 3 | 3 | 3 | 5 | 4 | 5 | 5 | 33 | |
| 9 | 5 | 5 | 5 | 5 | 3 | 3 | 5 | 5 | 36 | 3 | 3 | 5 | 5 | 4 | 3 | 5 | 5 | 4 | 37 | 5 | 5 | 3 | 3 | 5 | 5 | 26 | 5 | 5 | 3 | 3 | 5 | 4 | 5 | 5 | 35 | |
| 10 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 34 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 33 | 5 | 5 | 4 | 4 | 5 | 3 | 26 | 5 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 32 | |
| 11 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 36 | 3 | 3 | 5 | 5 | 4 | 3 | 5 | 5 | 4 | 37 | 5 | 5 | 4 | 4 | 5 | 5 | 28 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 37 | |
| 12 | 5 | 5 | 5 | 5 | 4 | 4 | 3 | 3 | 34 | 3 | 3 | 5 | 5 | 4 | 3 | 5 | 5 | 4 | 37 | 5 | 5 | 4 | 4 | 3 | 3 | 24 | 3 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 36 |
| 13 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 35 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 33 | 5 | 5 | 4 | 5 | 5 | 5 | 29 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 35 | |
| 14 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 36 | 3 | 3 | 5 | 5 | 4 | 3 | 5 | 5 | 4 | 37 | 5 | 5 | 4 | 4 | 3 | 3 | 24 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 35 | |
| 15 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 36 | 3 | 3 | 5 | 5 | 4 | 3 | 5 | 5 | 4 | 37 | 5 | 5 | 4 | 4 | 4 | 3 | 25 | 3 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 35 | |
| 16 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 34 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 33 | 4 | 4 | 5 | 5 | 5 | 3 | 26 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 35 | |
| 17 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 36 | 3 | 3 | 5 | 5 | 4 | 3 | 5 | 5 | 4 | 37 | 4 | 4 | 5 | 5 | 5 | 3 | 26 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 38 | |
| 18 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 33 | 4 | 4 | 4 | 4 | 5 | 5 | 26 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 | |

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|----|---|---|---|---|---|---|---|---|----|---|---|---|---|---|---|---|---|---|----|---|---|---|---|---|---|----|---|---|---|---|---|---|---|---|----|
| 19 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 36 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 33 | 5 | 5 | 4 | 4 | 5 | 3 | 26 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 33 |
| 20 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 38 | 3 | 3 | 5 | 5 | 4 | 3 | 5 | 5 | 4 | 37 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 37 |
| 21 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 38 | 3 | 3 | 5 | 5 | 4 | 3 | 5 | 5 | 4 | 37 | 5 | 5 | 4 | 4 | 5 | 5 | 28 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 35 |
| 22 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 28 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 33 | 4 | 4 | 3 | 3 | 5 | 5 | 24 | 4 | 5 | 3 | 3 | 5 | 4 | 4 | 4 | 32 |
| 23 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 36 | 2 | 2 | 5 | 5 | 4 | 2 | 5 | 5 | 4 | 34 | 5 | 5 | 4 | 4 | 5 | 5 | 28 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 36 |
| 24 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 36 | 3 | 3 | 5 | 5 | 4 | 3 | 5 | 5 | 4 | 37 | 5 | 5 | 4 | 4 | 3 | 4 | 25 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 35 |
| 25 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 36 | 2 | 2 | 5 | 5 | 4 | 2 | 5 | 5 | 4 | 34 | 4 | 4 | 5 | 5 | 5 | 5 | 28 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 38 |
| 26 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 34 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 33 | 5 | 5 | 4 | 4 | 4 | 4 | 26 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 34 |
| 27 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 36 | 2 | 2 | 5 | 5 | 3 | 2 | 5 | 5 | 3 | 32 | 5 | 5 | 4 | 4 | 4 | 5 | 27 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 34 |
| 28 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 34 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 31 | 5 | 5 | 4 | 4 | 5 | 5 | 28 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 29 | 5 | 5 | 5 | 5 | 4 | 3 | 4 | 4 | 35 | 3 | 3 | 5 | 5 | 3 | 3 | 5 | 5 | 3 | 35 | 5 | 5 | 4 | 3 | 5 | 5 | 27 | 4 | 4 | 4 | 3 | 4 | 4 | 5 | 5 | 33 |
| 30 | 5 | 5 | 5 | 5 | 3 | 3 | 4 | 4 | 34 | 3 | 3 | 5 | 5 | 3 | 3 | 5 | 5 | 3 | 35 | 5 | 5 | 3 | 3 | 3 | 4 | 23 | 5 | 5 | 3 | 3 | 4 | 4 | 5 | 5 | 34 |
| 31 | 5 | 5 | 5 | 5 | 3 | 3 | 4 | 4 | 34 | 3 | 3 | 5 | 5 | 3 | 3 | 5 | 5 | 3 | 35 | 5 | 5 | 3 | 3 | 4 | 5 | 25 | 5 | 5 | 3 | 3 | 4 | 4 | 5 | 5 | 34 |
| 32 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 34 | 2 | 2 | 4 | 4 | 3 | 2 | 4 | 4 | 3 | 28 | 4 | 4 | 5 | 5 | 5 | 5 | 28 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 36 |
| 33 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 36 | 3 | 3 | 5 | 5 | 3 | 3 | 5 | 5 | 3 | 35 | 5 | 5 | 4 | 4 | 4 | 5 | 27 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 36 |
| 34 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 36 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 31 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 36 |
| 35 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 34 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 31 | 4 | 4 | 5 | 5 | 5 | 5 | 28 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 36 |
| 36 | 5 | 5 | 5 | 5 | 3 | 3 | 3 | 3 | 32 | 3 | 3 | 5 | 5 | 4 | 3 | 5 | 5 | 4 | 37 | 5 | 5 | 3 | 3 | 4 | 5 | 25 | 5 | 5 | 3 | 3 | 4 | 4 | 5 | 5 | 34 |
| 37 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 36 | 3 | 3 | 5 | 5 | 4 | 3 | 5 | 5 | 4 | 37 | 5 | 5 | 4 | 4 | 5 | 5 | 28 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 36 |
| 38 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 34 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 33 | 5 | 5 | 4 | 4 | 5 | 5 | 28 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 39 | 4 | 4 | 5 | 5 | 5 | 5 | 3 | 3 | 34 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 33 | 5 | 5 | 5 | 5 | 3 | 5 | 28 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 36 |
| 40 | 5 | 5 | 4 | 4 | 5 | 5 | 3 | 3 | 34 | 3 | 3 | 5 | 5 | 4 | 3 | 5 | 5 | 4 | 37 | 4 | 4 | 5 | 5 | 5 | 5 | 28 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 38 |
| 41 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 34 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 33 | 4 | 4 | 5 | 5 | 3 | 3 | 24 | 4 | 4 | 5 | 5 | 3 | 4 | 4 | 4 | 33 |
| 42 | 5 | 5 | 5 | 5 | 4 | 4 | 3 | 3 | 34 | 3 | 3 | 5 | 5 | 4 | 3 | 5 | 5 | 4 | 37 | 5 | 5 | 4 | 4 | 5 | 5 | 28 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 36 |
| 43 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 34 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 33 | 5 | 5 | 4 | 4 | 3 | 3 | 24 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 34 |

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-----------|---|---|---|---|---|---|---|---|-----------|---|---|---|---|---|---|---|---|---|-----------|---|---|---|---|---|---|-----------|---|---|---|---|---|---|---|---|-----------|
| 44 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 36 | 3 | 3 | 5 | 5 | 4 | 3 | 5 | 5 | 4 | 37 | 5 | 5 | 4 | 4 | 3 | 4 | 25 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 34 |
| 45 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 30 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 33 | 4 | 4 | 4 | 4 | 5 | 5 | 26 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 34 |
| 46 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 36 | 3 | 3 | 5 | 5 | 4 | 3 | 5 | 5 | 4 | 37 | 5 | 5 | 4 | 4 | 5 | 5 | 28 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 36 |
| 47 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 | 3 | 3 | 5 | 5 | 4 | 3 | 5 | 5 | 4 | 37 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 39 |
| 48 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 37 | 3 | 3 | 5 | 5 | 4 | 3 | 5 | 5 | 4 | 37 | 5 | 5 | 4 | 5 | 5 | 5 | 29 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 38 |
| 49 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 26 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 29 | 4 | 4 | 3 | 3 | 5 | 5 | 24 | 5 | 5 | 3 | 3 | 4 | 3 | 3 | 3 | 29 |
| 50 | 5 | 5 | 5 | 5 | 4 | 5 | 3 | 3 | 35 | 3 | 3 | 5 | 5 | 4 | 3 | 5 | 5 | 4 | 37 | 5 | 5 | 4 | 5 | 5 | 5 | 29 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 37 |

LAMPIRAN 3
HASIL UJI VALIDITAS

A. AUDIT INTERNAL

Correlations

| | | ai1 | ai2 | ai3 | ai4 | ai5 | ai6 | ai7 | ai8 | total_ai |
|-----|---------------------|---------|---------|---------|---------|-------|--------|------|------|----------|
| ai1 | Pearson Correlation | 1 | 1.000** | ,256 | ,256 | -,028 | -,062 | ,184 | ,184 | ,617** |
| | Sig. (2-tailed) | | 0,000 | ,073 | ,073 | ,848 | ,670 | ,201 | ,201 | ,000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| ai2 | Pearson Correlation | 1.000** | 1 | ,256 | ,256 | -,028 | -,062 | ,184 | ,184 | ,617** |
| | Sig. (2-tailed) | 0,000 | | ,073 | ,073 | ,848 | ,670 | ,201 | ,201 | ,000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| ai3 | Pearson Correlation | ,256 | ,256 | 1 | 1.000** | -,259 | -,181 | ,070 | ,070 | ,455** |
| | Sig. (2-tailed) | ,073 | ,073 | | 0,000 | ,070 | ,209 | ,629 | ,629 | ,001 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| ai4 | Pearson Correlation | ,256 | ,256 | 1.000** | 1 | -,259 | -,181 | ,070 | ,070 | ,455** |
| | Sig. (2-tailed) | ,073 | ,073 | 0,000 | | ,070 | ,209 | ,629 | ,629 | ,001 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| ai5 | Pearson Correlation | -,028 | -,028 | -,259 | -,259 | 1 | ,897** | ,084 | ,084 | ,448** |

| | | | | | | | | | | |
|----------|---------------------|--------|--------|--------|--------|--------|--------|---------|---------|--------|
| | Sig. (2-tailed) | ,848 | ,848 | ,070 | ,070 | | ,000 | ,560 | ,560 | ,001 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| ai6 | Pearson Correlation | -,062 | -,062 | -,181 | -,181 | ,897** | 1 | ,035 | ,035 | ,446** |
| | Sig. (2-tailed) | ,670 | ,670 | ,209 | ,209 | ,000 | | ,812 | ,812 | ,001 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| ai7 | Pearson Correlation | ,184 | ,184 | ,070 | ,070 | ,084 | ,035 | 1 | 1.000** | ,602** |
| | Sig. (2-tailed) | ,201 | ,201 | ,629 | ,629 | ,560 | ,812 | | 0,000 | ,000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| ai8 | Pearson Correlation | ,184 | ,184 | ,070 | ,070 | ,084 | ,035 | 1.000** | 1 | ,602** |
| | Sig. (2-tailed) | ,201 | ,201 | ,629 | ,629 | ,560 | ,812 | | 0,000 | ,000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| total_ai | Pearson Correlation | ,617** | ,617** | ,455** | ,455** | ,448** | ,446** | ,602** | ,602** | 1 |
| | Sig. (2-tailed) | ,000 | ,000 | ,001 | ,001 | ,001 | ,001 | ,000 | ,000 | |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |

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

B. INTEGRITAS KARYAWAN**Correlations**

| | | ik1 | ik2 | ik3 | ik4 | ik5 | ik6 | ik7 | ik8 | ik9 | total_ik |
|-----|---------------------|---------|---------|---------|---------|------|---------|---------|---------|---------|----------|
| ik1 | Pearson Correlation | 1 | 1.000** | -,149 | -,149 | ,238 | 1.000** | -,149 | -,149 | ,238 | ,317* |
| | Sig. (2-tailed) | | 0,000 | ,300 | ,300 | ,097 | 0,000 | ,300 | ,300 | ,097 | ,025 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| ik2 | Pearson Correlation | 1.000** | 1 | -,149 | -,149 | ,238 | 1.000** | -,149 | -,149 | ,238 | ,317* |
| | Sig. (2-tailed) | 0,000 | | ,300 | ,300 | ,097 | 0,000 | ,300 | ,300 | ,097 | ,025 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| ik3 | Pearson Correlation | -,149 | -,149 | 1 | 1.000** | ,070 | -,149 | 1.000** | 1.000** | ,070 | ,826** |
| | Sig. (2-tailed) | ,300 | ,300 | | 0,000 | ,629 | ,300 | 0,000 | 0,000 | ,629 | ,000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| ik4 | Pearson Correlation | -,149 | -,149 | 1.000** | 1 | ,070 | -,149 | 1.000** | 1.000** | ,070 | ,826** |
| | Sig. (2-tailed) | ,300 | ,300 | 0,000 | | ,629 | ,300 | 0,000 | 0,000 | ,629 | ,000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| ik5 | Pearson Correlation | ,238 | ,238 | ,070 | ,070 | 1 | ,238 | ,070 | ,070 | 1.000** | ,504** |
| | Sig. (2-tailed) | ,097 | ,097 | ,629 | ,629 | | ,097 | ,629 | ,629 | 0,000 | ,000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| ik6 | Pearson Correlation | 1.000** | 1.000** | -,149 | -,149 | ,238 | 1 | -,149 | -,149 | ,238 | ,317* |

| | | | | | | | | | | | |
|----------|---------------------|-------|-------|---------|---------|---------|-------|---------|---------|--------|--------|
| | Sig. (2-tailed) | 0,000 | 0,000 | ,300 | ,300 | ,097 | | ,300 | ,300 | ,097 | ,025 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| ik7 | Pearson Correlation | -,149 | -,149 | 1.000** | 1.000** | ,070 | -,149 | 1 | 1.000** | ,070 | .826** |
| | Sig. (2-tailed) | ,300 | ,300 | 0,000 | 0,000 | ,629 | ,300 | | 0,000 | ,629 | ,000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| ik8 | Pearson Correlation | -,149 | -,149 | 1.000** | 1.000** | ,070 | -,149 | 1.000** | 1 | ,070 | .826** |
| | Sig. (2-tailed) | ,300 | ,300 | 0,000 | 0,000 | ,629 | ,300 | 0,000 | | ,629 | ,000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| ik9 | Pearson Correlation | ,238 | ,238 | ,070 | ,070 | 1.000** | ,238 | ,070 | ,070 | 1 | .504** |
| | Sig. (2-tailed) | ,097 | ,097 | ,629 | ,629 | 0,000 | ,097 | ,629 | ,629 | | ,000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| total_ik | Pearson Correlation | .317* | .317* | .826** | .826** | .504** | .317* | .826** | .826** | .504** | 1 |
| | Sig. (2-tailed) | ,025 | ,025 | ,000 | ,000 | ,000 | ,025 | ,000 | ,000 | ,000 | |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |

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

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

C. MORALITAS KARYAWAN

Correlations

| | | mk1 | mk2 | mk3 | mk4 | mk5 | mk6 | total_mk |
|-----|---------------------|---------|---------|--------|--------|--------|--------|----------|
| mk1 | Pearson Correlation | 1 | 1.000** | -,259 | -,181 | -,283* | ,058 | ,298* |
| | Sig. (2-tailed) | | 0,000 | ,070 | ,209 | ,046 | ,690 | ,036 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| mk2 | Pearson Correlation | 1.000** | 1 | -,259 | -,181 | -,283* | ,058 | ,298* |
| | Sig. (2-tailed) | 0,000 | | ,070 | ,209 | ,046 | ,690 | ,036 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| mk3 | Pearson Correlation | -,259 | -,259 | 1 | ,897** | ,145 | -,153 | ,523** |
| | Sig. (2-tailed) | ,070 | ,070 | | ,000 | ,314 | ,289 | ,000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| mk4 | Pearson Correlation | -,181 | -,181 | ,897** | 1 | ,183 | -,083 | ,612** |
| | Sig. (2-tailed) | ,209 | ,209 | ,000 | | ,202 | ,565 | ,000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| mk5 | Pearson Correlation | -,283* | -,283* | ,145 | ,183 | 1 | ,462** | ,548** |
| | Sig. (2-tailed) | ,046 | ,046 | ,314 | ,202 | | ,001 | ,000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| mk6 | Pearson Correlation | ,058 | ,058 | -,153 | -,083 | ,462** | 1 | ,541** |
| | Sig. (2-tailed) | ,690 | ,690 | ,289 | ,565 | ,001 | | ,000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 |

| | | | | | | | | |
|----------|---------------------|-------|-------|--------|--------|--------|--------|----|
| total_mk | Pearson Correlation | .298* | .298* | .523** | .612** | .548** | .541** | 1 |
| | Sig. (2-tailed) | ,036 | ,036 | ,000 | ,000 | ,000 | ,000 | |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 |

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

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

D. KECENDERUNGAN KECURANGAN KARYAWAN**Correlations**

| | | kkk1 | kkk2 | kkk3 | kkk4 | kkk5 | kkk6 | kkk7 | kkk8 | total_kkk |
|------|---------------------|-------|-------|--------|--------|-------|-------|--------|--------|-----------|
| kkk1 | Pearson Correlation | 1 | -,042 | ,017 | ,097 | -,211 | -,272 | -,123 | -,123 | ,146 |
| | Sig. (2-tailed) | | ,772 | ,905 | ,505 | ,141 | ,056 | ,396 | ,396 | ,312 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| kkk2 | Pearson Correlation | -,042 | 1 | -,131 | -,026 | ,057 | ,134 | -,045 | -,045 | ,277 |
| | Sig. (2-tailed) | ,772 | | ,364 | ,859 | ,694 | ,354 | ,756 | ,756 | ,052 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| kkk3 | Pearson Correlation | ,017 | -,131 | 1 | ,897** | -,070 | ,083 | -,028 | -,028 | ,570** |
| | Sig. (2-tailed) | ,905 | ,364 | | ,000 | ,627 | ,568 | ,848 | ,848 | ,000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| kkk4 | Pearson Correlation | ,097 | -,026 | ,897** | 1 | -,022 | ,070 | -,062 | -,062 | ,623** |
| | Sig. (2-tailed) | ,505 | ,859 | ,000 | | ,882 | ,627 | ,670 | ,670 | ,000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| kkk5 | Pearson Correlation | -,211 | ,057 | -,070 | -,022 | 1 | -,048 | ,410** | ,410** | ,399** |
| | Sig. (2-tailed) | ,141 | ,694 | ,627 | ,882 | | ,741 | ,003 | ,003 | ,004 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| kkk6 | Pearson Correlation | -,272 | ,134 | ,083 | ,070 | -,048 | 1 | ,289* | ,289* | ,314* |
| | Sig. (2-tailed) | ,056 | ,354 | ,568 | ,627 | ,741 | | ,042 | ,042 | ,027 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |

| | | | | | | | | | | |
|-----------|---------------------|-------|-------|--------|--------|--------|-------|---------|---------|--------|
| kkk7 | Pearson Correlation | -.123 | -.045 | -.028 | -.062 | .410** | .289* | 1 | 1.000** | .601** |
| | Sig. (2-tailed) | ,396 | ,756 | ,848 | ,670 | ,003 | ,042 | | 0,000 | ,000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| kkk8 | Pearson Correlation | -.123 | -.045 | -.028 | -.062 | .410** | .289* | 1.000** | 1 | .601** |
| | Sig. (2-tailed) | ,396 | ,756 | ,848 | ,670 | ,003 | ,042 | 0,000 | | ,000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| total_kkk | Pearson Correlation | ,146 | ,277 | .570** | .623** | .399** | .314* | .601** | .601** | 1 |
| | Sig. (2-tailed) | ,312 | ,052 | ,000 | ,000 | ,004 | ,027 | ,000 | ,000 | |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |

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

LAMPIRAN 4
HASIL UJI RELIABILITAS

A. AUDIT INTERNAL

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,621 | 8 |

B.

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,799 | 9 |

C. MORALITAS KARYAWAN**Reliability Statistics**

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,665 | 7 |

D. KECENDERUNGAN KECURANGAN KARYAWAN**Reliability Statistics**

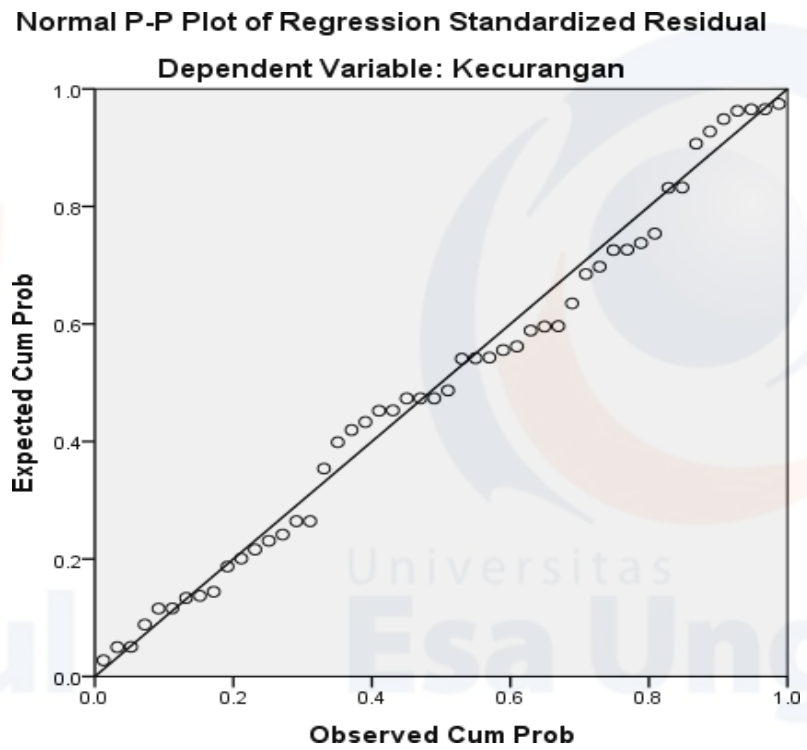
| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,664 | 9 |

LAMPIRAN 5
HASIL ANALISIS DESKRIPTIF

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--------------------|----|---------|---------|--------|----------------|
| Audit_Internal | 50 | 3,25 | 5,00 | 4,3375 | ,30120 |
| Integritas | 50 | 3,11 | 4,11 | 3,8200 | ,28117 |
| Moralitas | 50 | 3,83 | 5,00 | 4,4567 | ,32087 |
| Kecurangan | 50 | 3,43 | 4,86 | 4,3600 | ,29183 |
| Valid N (listwise) | 50 | | | | |

LAMPIRAN 6
HASIL UJI ASUMSI KLASIK



One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 50 |
| Normal Parameters ^{a,b} | Mean | ,0000000 |
| | Std. Deviation | ,19242534 |
| Most Extreme Differences | Absolute | ,081 |
| | Positive | ,081 |
| | Negative | -,057 |
| Test Statistic | | ,081 |
| Asymp. Sig. (2-tailed) | | .200 ^{c,d} |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Coefficients^a

| Model | | Collinearity Statistics | |
|-------|----------------|-------------------------|-------|
| | | Tolerance | VIF |
| 1 | Audit_Internal | ,504 | 1,986 |
| | Integritas | ,703 | 1,422 |
| | Moralitas | ,634 | 1,576 |

a. Dependent Variable: Kecurangan

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1 | .752 ^a | .565 | .537 | .19860 | 1.976 |

a. Predictors: (Constant), Moralitas, Integritas, Audit_Internal

b. Dependent Variable: Kecurangan

Scatterplot
Dependent Variable: Kecurangan



LAMPIRAN 7
HASIL UJI HIPOTESIS

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|----------------|-----------------------------|------------|---------------------------|-------|------|
| | B | Std. Error | Beta | | |
| 1 (Constant) | ,241 | ,556 | | ,433 | ,667 |
| Audit_Internal | ,327 | ,133 | ,337 | 2,462 | ,018 |
| Integritas | ,399 | ,120 | ,384 | 3,312 | ,002 |
| Moralitas | ,265 | ,111 | ,291 | 2,384 | ,021 |

a. Dependent Variable: Kecurangan

ANOVA^a

| Model | Sum of Squares | df | Mean Square | F | Sig. |
|--------------|----------------|----|-------------|--------|-------------------|
| 1 Regression | 2,359 | 3 | ,786 | 19,934 | .000 ^b |
| Residual | 1,814 | 46 | ,039 | | |
| Total | 4,173 | 49 | | | |

a. Dependent Variable: Kecurangan

b. Predictors: (Constant), Moralitas, Integritas, Audit_Internal

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|----------------|-----------------------------|------------|---------------------------|-------|------|
| | B | Std. Error | Beta | | |
| 1 (Constant) | ,241 | ,556 | | ,433 | ,667 |
| Audit_Internal | ,327 | ,133 | ,337 | 2,462 | ,018 |
| Integritas | ,399 | ,120 | ,384 | 3,312 | ,002 |
| Moralitas | ,265 | ,111 | ,291 | 2,384 | ,021 |

a. Dependent Variable: Kecurangan

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1 | .752 ^a | ,565 | ,537 | ,19860 | 1,976 |

a. Predictors: (Constant), Moralitas, Integritas, Audit_Internal

b. Dependent Variable: Kecurangan