Lampiran 1. Kuesioner Penelitian

Kepada Yth. Mahasiswa Akuntansi

Fakultas Ekonomi

Universitas Muslim Nusantara Al Washliyah

angkatan 2016, 2017 dan 2018

Assalamu’alaikum Wr. Wb.

Temanku yang terhormat, dalam rangka menyelesaikan tugas akhir skripsi saya dengan judul:

**“Pengaruh *Love of Money* dan Pengetahuan Etika Terhadap Persepsi Etis Mahasiswa Akuntansi (Studi Empiris Mahasiswa Akuntansi pada Universitas Muslim Nusantara Al Washliyah)”**

maka saya memohon bantuan teman untuk memberikan jawaban atas pernyataan yang tertera dalam angket penelitian ini dengan baik.

Atas perhatian teman-teman, saya mengucapkan terima kasih.

Wassalamu’alaikum Wr. Wb.

Medan, Juli 2020

Peneliti,

Ria Adita

NPM: 163224272

**ANGKET PENELITIAN**

Petunjuk Pengisian

1. Tulislah identitas diri Anda.
2. **Identitas Anda akan dirahasiakan** karena pengisian identitas anda hanya semata-mata untuk mempermudah dalam pengelolahan data.
3. Bacalah dengan seksama semua butir pernyataan yang tersedia dalam angket.
4. Berikan tanda (√ ) checklist pada pilihan jawaban yang tersedia sesuai pendapat Anda

Keterangan:

Berilah tanda (√ ) pada alternatif jawaban yang Anda pilih:

Identitas Responden

Nama :

NIM/NPM :

Prodi :

Semester : 3 (tiga) 4 (empat) 5 (lima)

6 (enam) 7 (tujuh) 8 (delapan)

Gender : Perempuan Laki-laki

Usia : <17 th 18 th 19 th 20 th >21 th

Keterangan :

1. Sangat Tidak Setuju (STS)
2. Tidak Setuju (TS)
3. Kurang Setuju (KS)
4. Setuju (S)
5. Sangat Setuju (SS)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **PERSEPSI ETIS MAHASISWA (Y)** | | | | | | |
| **No** | **Pernyataan** | **SS** | **S** | **KS** | **TS** | **STS** |
| **Konflik Kepentingan** | | | | | | |
| 1 | Andi bekerja di KAP menerima tawaran sebagai editor di sebuah hotel besar yang kebetlan istri dari partner kerjanya di KAP memiliki kepemilikan saham yang substansial dihotel tersebut dan tidak ada niat untuk melepaskan kepemilikan atas saham tersebut, baik dalam jangka pendek ataupun menengah. Setelah berkonsultasi dengan rekan partnernya akhirnya Andi setuju untuk menerima permintaan tersebut. |  |  |  |  |  |
| **Penghindaran Pajak** | | | | | | |
| 2 | Sebagian besar perusahaan di Amerika Selatan memanipulasi laporan keuangannya agar hutang pajak yang tertulis menjadi lebih rendah, Mereka menganggap praktik tersebut merupakan SOP dan hanya melakukan langkah awal dalam proses negosiasi yang kompleks dengan departemen perpajakan di sana. Sehingga Ari memutuskan untuk melakukan hal tersebut agar perusahaannya tidak harus membayar pajak yang seharusnya dibayarkan. |  |  |  |  |  |
| **Pembelian Yang Dilakukan oleh Dalam** | | | | | | |
| 3 | Dani adalah seorang manajer audit di perusahaan pialang saham. Selama proses pemeriksaan audit, Dani mengetahui bahwa kliennya akan mengakuisisi sebuah perusahan yang bergerak dalam industry makanan cepat saji. Dani membeli saham perusahaan makanan cepat saji tersebut atas nama isterinya sebelum akuisisi yang dilakukan kliennya tersebut dipublikasikan sehingga dia mendapatkan keuntungan besar atas pembelian saham tersebut. |  |  |  |  |  |
| **Kerahasiaan Profesional** | | | | | | |
| 4 | Riko bekerja di KAP bertindak sebagai konsultan untuk memberikan penilaian kepada Greenwood Ltd yang merupakan sebuah perusahaan perkebunan. PT. ABC yang berencana untuk mengakuisisi Greenwood. Salah satu direktur dari PT. ABC menawarkan imbalan yang besar agar Riko bertindak sebagai konsultan dalam rangka mempermudah dan memperlancar proses negosiasi akuisisi tersebut. Dan akhirnya, Riko memutuskan untuk menerima penugasan tersebut mengingat semakin kompetitifnya pasar audit. |  |  |  |  |  |
| **Pembayaran Kembali** | | | | | | |
| 5 | Erik adalah petugas pembelian yang dipercaya untuk memberikan keputusan berkaitan dengan pembelian barang pada perusahaan manufaktur besar. Selama empat tahun terakhir seorang tenaga penjualan dari perusahaan kertas ABC menyediakan sebuah villa kepada Erik secara gratis. Dan Erik selalu membeli produk kertas ABC tersebut, meskipun beberapa pesaing menawarkan harga sedikit lebih rendah untuk produk sejenis dengan kualitas yang sama. |  |  |  |  |  |

Sumber: Tang 1992 (dalam Toriq Ibnu Azis, 2015)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| ***LOVE OF MONEY* (X1)** | | | | | | |
| **No** | **Pernyataan** | **SS** | **S** | **KS** | **TS** | **STS** |
| ***Budget*** | | | | | | |
| 1 | Saya menganggarkan uang saya dengan baik. |  |  |  |  |  |
| 2 | Saya segera membayar tagihan saya untuk menghindari bunga atau denda. |  |  |  |  |  |
| ***Evil*** | | | | | | |
| 3 | Orang-orang melakukan tindakan tidak etis untuk memaksimalkan keuntungan moneter mereka. |  |  |  |  |  |
| 4 | Uang merusak norma etika. |  |  |  |  |  |
| ***Equity*** | | | | | | |
| 5 | Bonus (uang lebih) harus diberikan kepada orang-orang yang berprestasi. |  |  |  |  |  |
| 6 | Orang-orang pada level pekerjaan yang sama harus dibayarkan berdasarkan prestasi. |  |  |  |  |  |
| ***Success*** | | | | | | |
| 7 | Uang adalah simbol kesuksesan. |  |  |  |  |  |
| 8 | Uang adalah mencerminkan prestasi seseorang. |  |  |  |  |  |
| ***Self Expressions*** | | | | | | |
| 9 | Uang memungkinkan saya untuk mengekspresikan diri. |  |  |  |  |  |
| 10 | Uang akan membantu saya mengekspresikan kompetensi dan kemampuan saya. |  |  |  |  |  |
| ***Sosial Influence*** | | | | | | |
| 11 | Uang memungkinkan orang lain mengagumi saya. |  |  |  |  |  |
| 12 | Uang membantu saya meningkatkan citra saya dimasyarakat. |  |  |  |  |  |
| ***Power of Control*** | | | | | | |
| 13 | Ketika seseorang bekerja untuk uang, maka dia telah dikendalikan oleh uang. |  |  |  |  |  |
| 14 | Uang memiliki kekuatan untuk memperngaruhi dan memanipulasi orang lain. |  |  |  |  |  |
| ***Happiness*** | | | | | | |
| 15 | Uang membantu saya merasa bahagia. |  |  |  |  |  |
| 16 | Jika saya punya uang, saya sepenuhnya merasa puas. |  |  |  |  |  |
| ***Richness*** | | | | | | |
| 17 | Jika saya kaya, hidup saya akan lebih baik. |  |  |  |  |  |
| 18 | Dengan lebih banyak uang, hidup saya akan lebih menyenangkan. |  |  |  |  |  |
| ***Motivator*** | | | | | | |
| 19 | Saya termotivasi bekerja keras untuk mendapatkan uang. |  |  |  |  |  |
| 20 | Saya sangat termotivasi oleh uang. |  |  |  |  |  |

Sumber: Revita Madarwati (2014)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **PENGETAHUAN ETIKA (X2)** | | | | | | |
| **No** | **Pernyataan** | **SS** | **S** | **KS** | **TS** | **STS** |
| **Tanggung Jawab Profesi** | | | | | | |
| 1 | Sebagai profesional, seorang akuntan dapat bekerja sesuai dengan aturannya sendiri. |  |  |  |  |  |
| 2 | Dalam setiap melaksanakan tugas, akuntan harus selalu menggunakan pertimbangan moral dan profesional dalam semua kegiatan yang dilakukannya. |  |  |  |  |  |
| **Kepentingan Publik** | | | | | | |
| 3 | Akuntan berkewajiban untuk senantiasa bertindak dalam kerangka pelayanan kepada publik, menghormati kepercayaan publik, dan menunjukkan komitmen atas profesionalisme. |  |  |  |  |  |
| 4 | Tanggungjawab seorang akuntan hanya semata-mata untuk memenuhi kebutuhan klien individual atau pemberi kerja. |  |  |  |  |  |
| **Integritas** | | | | | | |
| 5 | Akuntan boleh menerima atau menawarkan hadiah atau *entertainment* terhadap orang-orang yang berhubungan dengan mereka. |  |  |  |  |  |
| 6 | Integritas mengharuskan seorang akuntan untuk bersikap jujur dan berterus terang tanpa harus mengorbankan rahasia penerima jasa. |  |  |  |  |  |
| **Objektivitas** | | | | | | |
| 7 | Setiap akuntan boleh bersifat subyektif dalam pemenuhan kewajiban profesionalnya. |  |  |  |  |  |
| 8 | Seorang akuntan harus menjaga objektivitasnya dan bebas dari benturan kepentingan dalam pemenuhan kewajiban profesional. |  |  |  |  |  |
| **Kompetensi dan Kehati-hatian** | | | | | | |
| 9 | Setiap akuntan tidak harus merencanakan dan mengawasi secara seksama setiap kegiatan yang menjadi tanggung jawabnya. |  |  |  |  |  |
| 10 | Setiap akuntan harus melaksanakan jasa profesionalnya dengan kehati-hatian, kompetensi dan ketekunan, serta mempunyai kewajiban untuk mempertahankan pengetahuan dan keterampilan profesional pada tingkat yang diperlukan. |  |  |  |  |  |
| **Kerahasiaan** | | | | | | |
| 11 | Setiap akuntan yang mempunyai akses terhadap informasi rahasia tentang penerima jasa boleh mengungkapkannya kepada publik tanpa persetujuan. |  |  |  |  |  |
| 12 | Akuntan harus menghormati kerahasiaan informasi tentang klien atau pemberi kerja yang diperoleh melalui jasa professional yang diberikannya bahkan setelah hubungan antar keduanya berakhir. |  |  |  |  |  |
| **Perilaku Profesional** | | | | | | |
| 13 | Setiap akuntan harus berperilaku konsisten dengan reputasi profesi yang baik dan menjauhi tindakan yang dapat merusak reputasi profesi. |  |  |  |  |  |
| 14 | Setiap akuntansi boleh bertindak tergantung pada situasi yang melingkupinya sesuai dengan kepentingan sendiri. |  |  |  |  |  |
| **Standar Teknis** | | | | | | |
| 15 | Seorang akuntan tidak harus mematuhi standar yang dikeluarkan oleh IAI, *International Federation of Accountant*, badan pengatur dan peraturan perundangan dengan yang relevan. |  |  |  |  |  |
| 16 | Akuntan harus melaksanakan jasa profesionalnya sesuai dengan standar teknis dan standar profesional yang relevan. |  |  |  |  |  |

Sumber: Tang 1992 (dalam Toriq Ibnu Azis, 2015)

**LAMPIRAN 2**

**Rekapitulasi Data Kuisioner**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **NO** | ***Love of Money* (X1)** | | | | | | | | | | | | | | | | | | | | **Total (Y)** |
| **X1.1** | **X1.2** | **X1.3** | **X1.4** | **X1.5** | **X1.6** | **X1.7** | **X1.8** | **X1.9** | **X1.10** | **X1.11** | **X1.12** | **X1.13** | **X1.14** | **X1.15** | **X1.16** | **X1.17** | **X1.18** | **X1.19** | **X1.20** |  | |
| **1** | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 2 | 4 | 3 | 5 | 3 | 4 | 5 | 5 | 74 | |
| **2** | 4 | 4 | 3 | 2 | 4 | 4 | 5 | 4 | 3 | 2 | 3 | 4 | 1 | 3 | 4 | 5 | 4 | 5 | 5 | 4 | 73 | |
| **3** | 5 | 4 | 3 | 4 | 5 | 5 | 3 | 4 | 2 | 4 | 3 | 4 | 5 | 4 | 3 | 3 | 3 | 2 | 3 | 3 | 72 | |
| **4** | 5 | 4 | 3 | 4 | 5 | 5 | 5 | 3 | 2 | 4 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 2 | 3 | 3 | 71 | |
| **5** | 4 | 3 | 2 | 3 | 4 | 4 | 3 | 3 | 5 | 3 | 5 | 4 | 2 | 4 | 3 | 3 | 5 | 3 | 4 | 3 | 70 | |
| **6** | 3 | 4 | 3 | 2 | 5 | 4 | 4 | 4 | 3 | 4 | 2 | 5 | 3 | 5 | 2 | 5 | 2 | 4 | 2 | 3 | 69 | |
| **7** | 4 | 4 | 5 | 2 | 2 | 3 | 3 | 3 | 5 | 5 | 5 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 5 | 5 | 68 | |
| **8** | 4 | 3 | 2 | 3 | 3 | 4 | 5 | 4 | 3 | 3 | 5 | 5 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 67 | |
| **9** | 2 | 3 | 3 | 3 | 3 | 4 | 4 | 5 | 5 | 3 | 2 | 4 | 5 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 66 | |
| **10** | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 1 | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 60 | |
| **11** | 3 | 3 | 2 | 3 | 3 | 2 | 4 | 2 | 2 | 5 | 4 | 3 | 3 | 3 | 3 | 2 | 2 | 4 | 4 | 2 | 59 | |
| **12** | 4 | 5 | 3 | 3 | 2 | 3 | 2 | 4 | 2 | 2 | 4 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 58 | |
| **13** | 4 | 2 | 3 | 4 | 1 | 4 | 3 | 4 | 1 | 3 | 3 | 3 | 3 | 4 | 3 | 1 | 3 | 2 | 3 | 3 | 57 | |
| **14** | 3 | 4 | 3 | 1 | 1 | 2 | 2 | 3 | 3 | 3 | 5 | 5 | 2 | 2 | 2 | 2 | 2 | 3 | 4 | 4 | 56 | |
| **15** | 3 | 3 | 1 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 2 | 2 | 2 | 3 | 1 | 55 | |
| **16** | 3 | 5 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 2 | 1 | 2 | 2 | 2 | 2 | 54 | |
| **17** | 4 | 5 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 3 | 5 | 5 | 3 | 3 | 3 | 3 | 3 | 3 | 71 | |
| **18** | 4 | 5 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 81 | |
| **19** | 4 | 5 | 2 | 3 | 3 | 5 | 2 | 2 | 3 | 2 | 1 | 2 | 2 | 3 | 2 | 2 | 1 | 2 | 3 | 1 | 50 | |
| **20** | 5 | 5 | 1 | 5 | 3 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 89 | |
| **21** | 5 | 4 | 3 | 3 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 1 | 1 | 4 | 3 | 4 | 5 | 5 | 5 | 76 | |
| **22** | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 94 | |
| **23** | 4 | 4 | 3 | 3 | 3 | 5 | 5 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 2 | 5 | 2 | 4 | 3 | 71 | |
| **24** | 3 | 5 | 4 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 93 | |
| **25** | 2 | 4 | 2 | 4 | 4 | 3 | 5 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 5 | 4 | 5 | 4 | 76 | |
| **26** | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 3 | 4 | 5 | 4 | 5 | 3 | 4 | 4 | 84 | |
| **27** | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 4 | 4 | 4 | 3 | 74 | |
| **28** | 4 | 3 | 3 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 74 | |
| **29** | 4 | 5 | 2 | 3 | 5 | 3 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 77 | |
| **30** | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 74 | |
| **31** | 5 | 5 | 2 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 3 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 84 | |
| **32** | 5 | 5 | 1 | 3 | 5 | 3 | 5 | 1 | 5 | 3 | 5 | 5 | 4 | 3 | 5 | 3 | 4 | 1 | 5 | 1 | 72 | |
| **33** | 5 | 5 | 2 | 3 | 5 | 5 | 4 | 4 | 3 | 3 | 5 | 4 | 3 | 5 | 2 | 3 | 2 | 2 | 2 | 2 | 69 | |
| **34** | 5 | 5 | 3 | 3 | 4 | 5 | 5 | 4 | 4 | 5 | 3 | 3 | 2 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 78 | |
| **35** | 5 | 3 | 3 | 3 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 2 | 2 | 4 | 3 | 4 | 4 | 4 | 4 | 74 | |
| **36** | 4 | 5 | 5 | 1 | 4 | 5 | 4 | 3 | 4 | 4 | 3 | 3 | 2 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 72 | |
| **37** | 5 | 5 | 3 | 3 | 5 | 4 | 4 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 4 | 2 | 4 | 3 | 2 | 4 | 67 | |
| **38** | 4 | 4 | 2 | 5 | 4 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 4 | 2 | 5 | 3 | 4 | 1 | 60 | |
| **39** | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 2 | 3 | 3 | 3 | 2 | 4 | 3 | 67 | |
| **40** | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 62 | |
| **41** | 4 | 3 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 3 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 72 | |
| **42** | 5 | 5 | 3 | 5 | 5 | 5 | 2 | 3 | 3 | 2 | 3 | 5 | 4 | 4 | 4 | 3 | 4 | 4 | 5 | 3 | 77 | |
| **43** | 5 | 5 | 5 | 5 | 5 | 4 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 4 | 4 | 70 | |
| **44** | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 84 | |
| **45** | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 2 | 2 | 3 | 2 | 2 | 71 | |
| **46** | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 4 | 79 | |
| **47** | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 5 | 4 | 79 | |
| **48** | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 3 | 78 | |
| **49** | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 3 | 5 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 76 | |
| **50** | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 88 | |
| **51** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 94 | |
| **52** | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 96 |
| **53** | 5 | 5 | 5 | 2 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 97 |
| **54** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 88 |
| **55** | 1 | 2 | 2 | 2 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 69 |
| **56** | 5 | 2 | 3 | 4 | 2 | 4 | 1 | 2 | 2 | 2 | 2 | 1 | 1 | 4 | 1 | 1 | 2 | 1 | 1 | 2 | 43 |
| **57** | 3 | 2 | 2 | 2 | 3 | 2 | 1 | 1 | 1 | 1 | 2 | 2 | 1 | 1 | 1 | 1 | 2 | 1 | 1 | 1 | 31 |
| **58** | 5 | 5 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 31 |
| **59** | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 1 | 4 | 4 | 27 |
| **60** | 1 | 1 | 2 | 2 | 1 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 4 | 1 | 5 | 1 | 1 | 4 | 3 | 3 | 37 |
| **61** | 5 | 4 | 3 | 4 | 4 | 5 | 5 | 4 | 1 | 1 | 2 | 1 | 1 | 1 | 2 | 1 | 1 | 1 | 1 | 1 | 48 |
| **62** | 2 | 1 | 1 | 1 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 3 | 3 | 3 | 3 | 1 | 1 | 31 |
| **63** | 4 | 4 | 2 | 5 | 1 | 5 | 1 | 1 | 1 | 1 | 1 | 3 | 1 | 1 | 2 | 4 | 2 | 4 | 4 | 4 | 51 |
| **64** | 5 | 2 | 2 | 3 | 3 | 1 | 1 | 4 | 4 | 4 | 4 | 3 | 1 | 2 | 4 | 3 | 2 | 4 | 4 | 4 | 60 |
| **65** | 5 | 3 | 1 | 1 | 3 | 3 | 3 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 38 |
| **66** | 5 | 4 | 1 | 1 | 1 | 2 | 2 | 2 | 1 | 1 | 2 | 2 | 1 | 2 | 1 | 1 | 2 | 1 | 2 | 4 | 38 |
| **67** | 3 | 2 | 2 | 3 | 2 | 2 | 4 | 1 | 2 | 2 | 1 | 2 | 3 | 2 | 5 | 4 | 3 | 3 | 3 | 3 | 52 |
| **68** | 2 | 1 | 1 | 2 | 1 | 2 | 3 | 3 | 3 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 3 | 3 | 4 | 38 |
| **69** | 3 | 3 | 1 | 1 | 1 | 1 | 3 | 2 | 2 | 3 | 3 | 3 | 2 | 2 | 1 | 1 | 2 | 2 | 2 | 2 | 40 |
| **70** | 3 | 5 | 1 | 5 | 1 | 2 | 2 | 4 | 3 | 3 | 5 | 5 | 1 | 2 | 5 | 2 | 3 | 3 | 3 | 3 | 61 |
| **71** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 93 |
| **72** | 5 | 5 | 1 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 90 |
| **73** | 5 | 5 | 1 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 92 |
| **74** | 5 | 5 | 1 | 1 | 5 | 2 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 4 | 5 | 5 | 5 | 5 | 5 | 77 |
| **75** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 100 |
| **76** | 5 | 4 | 4 | 4 | 3 | 5 | 5 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 5 | 3 | 4 | 2 | 4 | 3 | 75 |
| **77** | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 76 |
| **78** | 5 | 5 | 5 | 5 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 5 | 3 | 4 | 4 | 3 | 4 | 4 | 80 |
| **79** | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 3 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 3 | 85 |
| **80** | 5 | 5 | 4 | 5 | 4 | 4 | 3 | 3 | 3 | 4 | 2 | 5 | 5 | 3 | 4 | 4 | 3 | 5 | 4 | 4 | 79 |

Sumber : Data hasil olahan Peneliti 2020

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **NO** | **Pengetahuan Etika (X2)** | | | | | | | | | | | | | | | | **Total (Y)** |
| **X2.1** | **X2.2** | **X2.3** | **X2.4** | **X2.5** | **X2.6** | **X2.7** | **X2.8** | **X2.9** | **X2.10** | **X2.11** | **X2.12** | **X2.13** | **X2.14** | **X2.15** | **X2.16** |  |
| **1** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 80 |
| **2** | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 79 |
| **3** | 5 | 5 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 78 |
| **4** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 5 | 4 | 77 |
| **5** | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 76 |
| **6** | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 5 | 69 |
| **7** | 5 | 5 | 5 | 3 | 3 | 3 | 5 | 3 | 5 | 3 | 4 | 4 | 5 | 5 | 5 | 5 | 68 |
| **8** | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 2 | 4 | 61 |
| **9** | 4 | 3 | 5 | 4 | 4 | 4 | 3 | 3 | 3 | 5 | 5 | 5 | 3 | 3 | 4 | 2 | 60 |
| **10** | 5 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 59 |
| **11** | 2 | 4 | 5 | 3 | 2 | 4 | 4 | 5 | 5 | 4 | 3 | 5 | 4 | 2 | 1 | 5 | 58 |
| **12** | 3 | 5 | 5 | 2 | 3 | 5 | 4 | 4 | 2 | 5 | 2 | 5 | 5 | 1 | 1 | 5 | 57 |
| **13** | 2 | 4 | 5 | 3 | 4 | 3 | 4 | 3 | 2 | 4 | 4 | 4 | 5 | 3 | 1 | 5 | 56 |
| **14** | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 55 |
| **15** | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 5 | 3 | 5 | 3 | 3 | 4 | 4 | 4 | 62 |
| **16** | 2 | 5 | 5 | 3 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 5 | 1 | 1 | 5 | 51 |
| **17** | 3 | 4 | 5 | 4 | 3 | 4 | 3 | 5 | 3 | 5 | 1 | 5 | 5 | 3 | 3 | 5 | 61 |
| **18** | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 3 | 5 | 4 | 4 | 4 | 5 | 61 |
| **19** | 4 | 2 | 4 | 3 | 2 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 49 |
| **20** | 4 | 5 | 5 | 3 | 4 | 5 | 5 | 5 | 2 | 5 | 1 | 5 | 5 | 2 | 2 | 5 | 63 |
| **21** | 1 | 4 | 5 | 3 | 3 | 4 | 4 | 4 | 1 | 5 | 1 | 5 | 5 | 1 | 1 | 4 | 51 |
| **22** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 62 |
| **23** | 3 | 2 | 2 | 4 | 2 | 4 | 3 | 2 | 2 | 4 | 3 | 2 | 4 | 3 | 2 | 4 | 46 |
| **24** | 5 | 5 | 5 | 4 | 3 | 5 | 3 | 2 | 3 | 3 | 2 | 2 | 4 | 3 | 2 | 4 | 55 |
| **25** | 3 | 4 | 5 | 3 | 5 | 3 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 1 | 1 | 5 | 62 |
| **26** | 3 | 4 | 4 | 2 | 3 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 54 |
| **27** | 1 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 2 | 5 | 2 | 3 | 4 | 2 | 2 | 4 | 51 |
| **28** | 2 | 5 | 5 | 3 | 3 | 4 | 4 | 4 | 2 | 5 | 4 | 5 | 4 | 2 | 2 | 4 | 58 |
| **29** | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 5 | 4 | 3 | 56 |
| **30** | 1 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 1 | 4 | 4 | 4 | 5 | 1 | 1 | 4 | 51 |
| **31** | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 61 |
| **32** | 1 | 5 | 5 | 5 | 5 | 1 | 5 | 2 | 2 | 4 | 3 | 2 | 4 | 5 | 5 | 3 | 57 |
| **33** | 1 | 2 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 52 |
| **34** | 1 | 5 | 5 | 3 | 3 | 4 | 3 | 5 | 1 | 4 | 2 | 5 | 4 | 1 | 1 | 4 | 51 |
| **35** | 1 | 5 | 5 | 3 | 3 | 4 | 4 | 4 | 1 | 5 | 1 | 5 | 4 | 2 | 2 | 4 | 53 |
| **36** | 1 | 5 | 4 | 3 | 2 | 4 | 3 | 4 | 2 | 4 | 1 | 4 | 5 | 2 | 2 | 4 | 50 |
| **37** | 2 | 2 | 4 | 2 | 4 | 4 | 3 | 4 | 5 | 5 | 3 | 3 | 5 | 4 | 4 | 4 | 58 |
| **38** | 2 | 5 | 3 | 2 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 5 | 3 | 4 | 54 |
| **39** | 3 | 2 | 3 | 2 | 2 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 52 |
| **40** | 3 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 53 |
| **41** | 2 | 3 | 5 | 3 | 4 | 5 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 57 |
| **42** | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 2 | 3 | 3 | 4 | 5 | 59 |
| **43** | 3 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 61 |
| **44** | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 2 | 4 | 5 | 4 | 4 | 57 |
| **45** | 3 | 3 | 2 | 3 | 2 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 47 |
| **46** | 2 | 3 | 3 | 3 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 63 |
| **47** | 4 | 4 | 5 | 3 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 3 | 5 | 3 | 5 | 66 |
| **48** | 4 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 5 | 4 | 4 | 3 | 4 | 58 |
| **49** | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 5 | 4 | 5 | 4 | 4 | 61 |
| **50** | 4 | 4 | 5 | 4 | 1 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 58 |
| **51** | 1 | 5 | 5 | 3 | 1 | 4 | 4 | 5 | 3 | 5 | 2 | 5 | 5 | 4 | 5 | 4 | 61 |
| **52** | 2 | 5 | 5 | 5 | 5 | 1 | 1 | 5 | 1 | 5 | 1 | 5 | 5 | 2 | 1 | 5 | 54 |
| **53** | 1 | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 5 | 2 | 5 | 5 | 61 |
| **54** | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 66 |
| **55** | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 2 | 3 | 3 | 52 |
| **56** | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 4 | 4 | 3 | 5 | 2 | 5 | 4 | 5 | 51 |
| **57** | 5 | 5 | 5 | 1 | 2 | 1 | 3 | 5 | 5 | 2 | 2 | 5 | 2 | 5 | 2 | 5 | 55 |
| **58** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 79 |
| **59** | 4 | 2 | 5 | 5 | 5 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 58 |
| **60** | 3 | 3 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 69 |
| **61** | 1 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 71 |
| **62** | 2 | 1 | 1 | 2 | 2 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 3 | 4 | 3 | 4 | 56 |
| **63** | 4 | 4 | 4 | 4 | 2 | 2 | 4 | 2 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 65 |
| **64** | 2 | 2 | 2 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 5 | 4 | 4 | 4 | 5 | 54 |
| **65** | 5 | 3 | 4 | 3 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 5 | 5 | 5 | 60 |
| **66** | 3 | 3 | 3 | 3 | 3 | 2 | 4 | 4 | 5 | 4 | 5 | 4 | 2 | 3 | 3 | 3 | 54 |
| **67** | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 2 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 53 |
| **68** | 3 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 3 | 3 | 4 | 2 | 2 | 2 | 4 | 4 | 60 |
| **69** | 5 | 2 | 5 | 5 | 2 | 5 | 5 | 5 | 2 | 5 | 2 | 5 | 4 | 5 | 5 | 5 | 67 |
| **70** | 4 | 3 | 3 | 5 | 2 | 5 | 4 | 5 | 2 | 5 | 3 | 2 | 5 | 5 | 4 | 4 | 61 |
| **71** | 1 | 5 | 5 | 1 | 5 | 5 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 4 | 3 | 4 | 56 |
| **72** | 1 | 4 | 4 | 4 | 4 | 4 | 1 | 5 | 2 | 3 | 4 | 2 | 2 | 5 | 5 | 5 | 55 |
| **73** | 5 | 5 | 5 | 1 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 72 |
| **74** | 5 | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 76 |
| **75** | 1 | 5 | 5 | 2 | 2 | 5 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 5 | 5 | 5 | 58 |
| **76** | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 5 | 5 | 2 | 5 | 3 | 5 | 4 | 4 | 4 | 63 |
| **77** | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 66 |
| **78** | 2 | 3 | 4 | 4 | 5 | 4 | 4 | 3 | 5 | 4 | 4 | 2 | 4 | 3 | 4 | 5 | 60 |
| **79** | 2 | 2 | 4 | 3 | 4 | 4 | 5 | 4 | 3 | 4 | 4 | 3 | 2 | 4 | 4 | 4 | 56 |
| **80** | 3 | 4 | 3 | 4 | 5 | 5 | 4 | 4 | 5 | 3 | 4 | 4 | 5 | 4 | 4 | 5 | 66 |

Sumber : Data hasil olahan Peneliti 2020

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **NO** | **Persepsi Etis Mahasiswa Akuntansi** | | | | | **Total (Y)** |
| **Y.1** | **Y.2** | **Y.3** | **Y.4** | **Y.5** |  |
| **1** | 5 | 5 | 5 | 5 | 5 | 25 |
| **2** | 5 | 5 | 5 | 5 | 4 | 24 |
| **3** | 4 | 4 | 5 | 5 | 5 | 23 |
| **4** | 4 | 4 | 4 | 5 | 5 | 22 |
| **5** | 4 | 4 | 4 | 4 | 5 | 21 |
| **6** | 4 | 4 | 4 | 4 | 4 | 20 |
| **7** | 4 | 3 | 4 | 4 | 4 | 19 |
| **8** | 4 | 4 | 4 | 3 | 3 | 18 |
| **9** | 3 | 3 | 4 | 3 | 4 | 17 |
| **10** | 3 | 3 | 3 | 3 | 4 | 16 |
| **11** | 3 | 3 | 3 | 3 | 3 | 15 |
| **12** | 3 | 3 | 2 | 2 | 4 | 14 |
| **13** | 2 | 4 | 3 | 3 | 1 | 13 |
| **14** | 1 | 3 | 4 | 2 | 2 | 12 |
| **15** | 4 | 3 | 2 | 1 | 1 | 11 |
| **16** | 3 | 3 | 2 | 1 | 1 | 10 |
| **17** | 4 | 4 | 4 | 4 | 3 | 19 |
| **18** | 4 | 3 | 4 | 4 | 4 | 19 |
| **19** | 3 | 2 | 4 | 3 | 3 | 15 |
| **20** | 5 | 1 | 2 | 2 | 4 | 14 |
| **21** | 5 | 5 | 4 | 4 | 4 | 22 |
| **22** | 4 | 3 | 5 | 3 | 4 | 19 |
| **23** | 3 | 3 | 4 | 3 | 2 | 15 |
| **24** | 3 | 3 | 3 | 3 | 3 | 15 |
| **25** | 3 | 4 | 4 | 2 | 4 | 17 |
| **26** | 4 | 3 | 3 | 3 | 3 | 16 |
| **27** | 4 | 4 | 4 | 3 | 4 | 19 |
| **28** | 3 | 4 | 3 | 4 | 4 | 18 |
| **29** | 4 | 4 | 4 | 1 | 3 | 16 |
| **30** | 4 | 4 | 5 | 3 | 4 | 20 |
| **31** | 2 | 3 | 1 | 3 | 1 | 10 |
| **32** | 4 | 1 | 5 | 4 | 3 | 17 |
| **33** | 5 | 4 | 3 | 4 | 3 | 19 |
| **34** | 4 | 4 | 3 | 5 | 4 | 20 |
| **35** | 4 | 4 | 3 | 5 | 4 | 20 |
| **36** | 5 | 4 | 5 | 5 | 4 | 23 |
| **37** | 4 | 3 | 4 | 4 | 3 | 18 |
| **38** | 4 | 4 | 5 | 4 | 4 | 21 |
| **39** | 4 | 3 | 3 | 3 | 4 | 17 |
| **40** | 4 | 4 | 3 | 4 | 3 | 18 |
| **41** | 4 | 4 | 3 | 4 | 4 | 19 |
| **42** | 4 | 4 | 4 | 5 | 4 | 21 |
| **43** | 4 | 5 | 4 | 4 | 4 | 21 |
| **44** | 4 | 3 | 4 | 5 | 4 | 20 |
| **45** | 4 | 5 | 4 | 4 | 4 | 21 |
| **46** | 4 | 5 | 5 | 4 | 5 | 23 |
| **47** | 5 | 4 | 5 | 5 | 4 | 23 |
| **48** | 5 | 4 | 5 | 4 | 4 | 22 |
| **49** | 3 | 4 | 5 | 4 | 5 | 21 |
| **50** | 3 | 5 | 3 | 4 | 5 | 20 |
| **51** | 5 | 5 | 3 | 2 | 5 | 20 |
| **52** | 2 | 5 | 3 | 4 | 4 | 18 |
| **53** | 4 | 1 | 5 | 3 | 2 | 15 |
| **54** | 4 | 2 | 5 | 2 | 5 | 18 |
| **55** | 5 | 5 | 4 | 4 | 4 | 22 |
| **56** | 4 | 3 | 3 | 3 | 5 | 18 |
| **57** | 5 | 5 | 5 | 4 | 4 | 23 |
| **58** | 5 | 5 | 5 | 5 | 5 | 25 |
| **59** | 5 | 5 | 5 | 5 | 5 | 25 |
| **60** | 4 | 5 | 3 | 3 | 3 | 18 |
| **61** | 5 | 3 | 5 | 5 | 5 | 23 |
| **62** | 4 | 5 | 5 | 5 | 5 | 24 |
| **63** | 5 | 5 | 4 | 4 | 4 | 22 |
| **64** | 5 | 5 | 4 | 4 | 4 | 22 |
| **65** | 4 | 2 | 5 | 5 | 3 | 19 |
| **66** | 5 | 5 | 4 | 3 | 3 | 20 |
| **67** | 4 | 3 | 3 | 5 | 5 | 20 |
| **68** | 5 | 5 | 5 | 3 | 4 | 22 |
| **69** | 5 | 4 | 4 | 3 | 2 | 18 |
| **70** | 3 | 4 | 4 | 4 | 3 | 18 |
| **71** | 4 | 4 | 3 | 4 | 4 | 19 |
| **72** | 4 | 5 | 3 | 2 | 2 | 16 |
| **73** | 4 | 2 | 4 | 3 | 5 | 18 |
| **74** | 4 | 4 | 5 | 3 | 5 | 21 |
| **75** | 2 | 2 | 3 | 4 | 5 | 16 |
| **76** | 5 | 5 | 4 | 5 | 5 | 24 |
| **77** | 4 | 3 | 3 | 4 | 3 | 17 |
| **78** | 4 | 3 | 3 | 4 | 2 | 16 |
| **79** | 3 | 3 | 4 | 4 | 5 | 19 |
| **80** | 5 | 5 | 4 | 4 | 5 | 23 |

Sumber : Data hasil olahan Peneliti 2020

**Lampiran 3**

**Statistik Deskriptif**

1. **Statistik Deskriptif Pernyataan *Love of Money***

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Statistics** | | | | | | | | | | | | | | | | | | | | | |
|  | | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | X1.8 | X1.9 | X1.10 | X1.11 | X1.12 | X1.13 | X1.14 | X1.15 | X1.16 | X1.17 | X1.18 | X1.19 | X1.20 |
| N | Valid | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| Missing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mean | | 4,13 | 4,00 | 3,01 | 3,20 | 3,63 | 3,78 | 3,63 | 3,49 | 3,34 | 3,38 | 3,43 | 3,50 | 3,14 | 3,25 | 3,38 | 3,16 | 3,31 | 3,25 | 3,58 | 3,31 |
| Sum | | 330 | 320 | 241 | 256 | 290 | 302 | 290 | 279 | 267 | 270 | 274 | 280 | 251 | 260 | 270 | 253 | 265 | 260 | 286 | 265 |

1. **Statistik Deskriptif Pernyataan Pengetahuan Etika**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Statistics** | | | | | | | | | | | | | | | | | |
|  | | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | X2.8 | X2.9 | X2.10 | X2.11 | X2.12 | X2.13 | X2.14 | X2.15 | X2.16 |
| N | Valid | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| Missing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mean | | 3,13 | 3,85 | 4,13 | 3,54 | 3,40 | 3,88 | 3,85 | 3,96 | 3,44 | 4,08 | 3,38 | 3,96 | 4,01 | 3,55 | 3,48 | 4,25 |
| Sum | | 250 | 308 | 330 | 283 | 272 | 310 | 308 | 317 | 275 | 326 | 270 | 317 | 321 | 284 | 278 | 340 |

1. **Statistik Deskriptif Pernyataan Persepsi Etis Mahasiswa Akuntansi**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Statistics** | | | | | | |
|  | | Y.1 | Y.2 | Y.3 | Y.4 | Y.5 |
| N | Valid | 80 | 80 | 80 | 80 | 80 |
| Missing | 0 | 0 | 0 | 0 | 0 |
| Mean | | 3,95 | 3,75 | 3,85 | 3,65 | 3,76 |
| Sum | | 316 | 300 | 308 | 292 | 301 |

**Lampiran 4**

1. **Uji Validitas *Love of Money* (X1)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | | | | | | | | | | | | | |
|  | | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | X1.8 | X1.9 | X1.10 | X1.11 | X1.12 | X1.13 | X1.14 | X1.15 | X1.16 | X1.17 | X1.18 | X1.19 | X1.20 | TOTAL\_X1 |
| X1.1 | Pearson Correlation | 1 | ,621\*\* | ,368\*\* | ,301\*\* | ,515\*\* | ,548\*\* | ,353\*\* | ,313\*\* | ,294\*\* | ,381\*\* | ,334\*\* | ,324\*\* | ,171 | ,320\*\* | ,151 | ,218 | ,270\* | ,119 | ,156 | ,164 | ,490\*\* |
| Sig. (2-tailed) |  | ,000 | ,001 | ,007 | ,000 | ,000 | ,001 | ,005 | ,008 | ,000 | ,002 | ,003 | ,130 | ,004 | ,182 | ,052 | ,015 | ,292 | ,168 | ,146 | ,000 |
| N | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| X1.2 | Pearson Correlation | ,621\*\* | 1 | ,423\*\* | ,289\*\* | ,559\*\* | ,531\*\* | ,472\*\* | ,434\*\* | ,470\*\* | ,503\*\* | ,421\*\* | ,545\*\* | ,411\*\* | ,459\*\* | ,296\*\* | ,381\*\* | ,401\*\* | ,312\*\* | ,325\*\* | ,272\* | ,651\*\* |
| Sig. (2-tailed) | ,000 |  | ,000 | ,009 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,008 | ,000 | ,000 | ,005 | ,003 | ,015 | ,000 |
| N | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| X1.3 | Pearson Correlation | ,368\*\* | ,423\*\* | 1 | ,410\*\* | ,436\*\* | ,553\*\* | ,373\*\* | ,485\*\* | ,440\*\* | ,516\*\* | ,315\*\* | ,341\*\* | ,367\*\* | ,340\*\* | ,218 | ,281\* | ,270\* | ,279\* | ,248\* | ,327\*\* | ,578\*\* |
| Sig. (2-tailed) | ,001 | ,000 |  | ,000 | ,000 | ,000 | ,001 | ,000 | ,000 | ,000 | ,004 | ,002 | ,001 | ,002 | ,053 | ,012 | ,016 | ,012 | ,027 | ,003 | ,000 |
| N | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| X1.4 | Pearson Correlation | ,301\*\* | ,289\*\* | ,410\*\* | 1 | ,251\* | ,378\*\* | ,164 | ,230\* | ,102 | ,212 | ,143 | ,238\* | ,196 | ,216 | ,193 | ,112 | ,149 | ,060 | ,078 | -,065 | ,342\*\* |
| Sig. (2-tailed) | ,007 | ,009 | ,000 |  | ,025 | ,001 | ,147 | ,040 | ,369 | ,059 | ,205 | ,034 | ,082 | ,054 | ,086 | ,322 | ,187 | ,599 | ,491 | ,569 | ,002 |
| N | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| X1.5 | Pearson Correlation | ,515\*\* | ,559\*\* | ,436\*\* | ,251\* | 1 | ,648\*\* | ,654\*\* | ,565\*\* | ,606\*\* | ,623\*\* | ,424\*\* | ,565\*\* | ,564\*\* | ,598\*\* | ,482\*\* | ,602\*\* | ,556\*\* | ,459\*\* | ,357\*\* | ,220\* | ,768\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,025 |  | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,001 | ,049 | ,000 |
| N | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| X1.6 | Pearson Correlation | ,548\*\* | ,531\*\* | ,553\*\* | ,378\*\* | ,648\*\* | 1 | ,598\*\* | ,610\*\* | ,493\*\* | ,531\*\* | ,375\*\* | ,461\*\* | ,435\*\* | ,570\*\* | ,348\*\* | ,453\*\* | ,432\*\* | ,367\*\* | ,301\*\* | ,280\* | ,711\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,001 | ,000 |  | ,000 | ,000 | ,000 | ,000 | ,001 | ,000 | ,000 | ,000 | ,002 | ,000 | ,000 | ,001 | ,007 | ,012 | ,000 |
| N | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| X1.7 | Pearson Correlation | ,353\*\* | ,472\*\* | ,373\*\* | ,164 | ,654\*\* | ,598\*\* | 1 | ,666\*\* | ,627\*\* | ,685\*\* | ,546\*\* | ,569\*\* | ,519\*\* | ,540\*\* | ,525\*\* | ,531\*\* | ,601\*\* | ,414\*\* | ,391\*\* | ,319\*\* | ,757\*\* |
| Sig. (2-tailed) | ,001 | ,000 | ,001 | ,147 | ,000 | ,000 |  | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,004 | ,000 |
| N | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| X1.8 | Pearson Correlation | ,313\*\* | ,434\*\* | ,485\*\* | ,230\* | ,565\*\* | ,610\*\* | ,666\*\* | 1 | ,677\*\* | ,708\*\* | ,646\*\* | ,639\*\* | ,498\*\* | ,568\*\* | ,484\*\* | ,607\*\* | ,576\*\* | ,542\*\* | ,439\*\* | ,547\*\* | ,805\*\* |
| Sig. (2-tailed) | ,005 | ,000 | ,000 | ,040 | ,000 | ,000 | ,000 |  | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| X1.9 | Pearson Correlation | ,294\*\* | ,470\*\* | ,440\*\* | ,102 | ,606\*\* | ,493\*\* | ,627\*\* | ,677\*\* | 1 | ,768\*\* | ,676\*\* | ,680\*\* | ,509\*\* | ,558\*\* | ,549\*\* | ,613\*\* | ,643\*\* | ,550\*\* | ,564\*\* | ,518\*\* | ,811\*\* |
| Sig. (2-tailed) | ,008 | ,000 | ,000 | ,369 | ,000 | ,000 | ,000 | ,000 |  | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| X1.10 | Pearson Correlation | ,381\*\* | ,503\*\* | ,516\*\* | ,212 | ,623\*\* | ,531\*\* | ,685\*\* | ,708\*\* | ,768\*\* | 1 | ,699\*\* | ,685\*\* | ,605\*\* | ,635\*\* | ,538\*\* | ,568\*\* | ,564\*\* | ,568\*\* | ,493\*\* | ,489\*\* | ,844\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,059 | ,000 | ,000 | ,000 | ,000 | ,000 |  | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| X1.11 | Pearson Correlation | ,334\*\* | ,421\*\* | ,315\*\* | ,143 | ,424\*\* | ,375\*\* | ,546\*\* | ,646\*\* | ,676\*\* | ,699\*\* | 1 | ,729\*\* | ,411\*\* | ,555\*\* | ,458\*\* | ,480\*\* | ,541\*\* | ,374\*\* | ,518\*\* | ,361\*\* | ,716\*\* |
| Sig. (2-tailed) | ,002 | ,000 | ,004 | ,205 | ,000 | ,001 | ,000 | ,000 | ,000 | ,000 |  | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,001 | ,000 | ,001 | ,000 |
| N | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| X1.12 | Pearson Correlation | ,324\*\* | ,545\*\* | ,341\*\* | ,238\* | ,565\*\* | ,461\*\* | ,569\*\* | ,639\*\* | ,680\*\* | ,685\*\* | ,729\*\* | 1 | ,563\*\* | ,605\*\* | ,565\*\* | ,661\*\* | ,587\*\* | ,570\*\* | ,565\*\* | ,456\*\* | ,812\*\* |
| Sig. (2-tailed) | ,003 | ,000 | ,002 | ,034 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| X1.13 | Pearson Correlation | ,171 | ,411\*\* | ,367\*\* | ,196 | ,564\*\* | ,435\*\* | ,519\*\* | ,498\*\* | ,509\*\* | ,605\*\* | ,411\*\* | ,563\*\* | 1 | ,643\*\* | ,569\*\* | ,561\*\* | ,536\*\* | ,447\*\* | ,457\*\* | ,307\*\* | ,705\*\* |
| Sig. (2-tailed) | ,130 | ,000 | ,001 | ,082 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,006 | ,000 |
| N | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| X1.14 | Pearson Correlation | ,320\*\* | ,459\*\* | ,340\*\* | ,216 | ,598\*\* | ,570\*\* | ,540\*\* | ,568\*\* | ,558\*\* | ,635\*\* | ,555\*\* | ,605\*\* | ,643\*\* | 1 | ,458\*\* | ,611\*\* | ,546\*\* | ,421\*\* | ,323\*\* | ,266\* | ,736\*\* |
| Sig. (2-tailed) | ,004 | ,000 | ,002 | ,054 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  | ,000 | ,000 | ,000 | ,000 | ,003 | ,017 | ,000 |
| N | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| X1.15 | Pearson Correlation | ,151 | ,296\*\* | ,218 | ,193 | ,482\*\* | ,348\*\* | ,525\*\* | ,484\*\* | ,549\*\* | ,538\*\* | ,458\*\* | ,565\*\* | ,569\*\* | ,458\*\* | 1 | ,653\*\* | ,691\*\* | ,655\*\* | ,603\*\* | ,414\*\* | ,705\*\* |
| Sig. (2-tailed) | ,182 | ,008 | ,053 | ,086 | ,000 | ,002 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| X1.16 | Pearson Correlation | ,218 | ,381\*\* | ,281\* | ,112 | ,602\*\* | ,453\*\* | ,531\*\* | ,607\*\* | ,613\*\* | ,568\*\* | ,480\*\* | ,661\*\* | ,561\*\* | ,611\*\* | ,653\*\* | 1 | ,671\*\* | ,765\*\* | ,627\*\* | ,594\*\* | ,786\*\* |
| Sig. (2-tailed) | ,052 | ,000 | ,012 | ,322 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| X1.17 | Pearson Correlation | ,270\* | ,401\*\* | ,270\* | ,149 | ,556\*\* | ,432\*\* | ,601\*\* | ,576\*\* | ,643\*\* | ,564\*\* | ,541\*\* | ,587\*\* | ,536\*\* | ,546\*\* | ,691\*\* | ,671\*\* | 1 | ,616\*\* | ,695\*\* | ,567\*\* | ,778\*\* |
| Sig. (2-tailed) | ,015 | ,000 | ,016 | ,187 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  | ,000 | ,000 | ,000 | ,000 |
| N | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| X1.18 | Pearson Correlation | ,119 | ,312\*\* | ,279\* | ,060 | ,459\*\* | ,367\*\* | ,414\*\* | ,542\*\* | ,550\*\* | ,568\*\* | ,374\*\* | ,570\*\* | ,447\*\* | ,421\*\* | ,655\*\* | ,765\*\* | ,616\*\* | 1 | ,668\*\* | ,669\*\* | ,702\*\* |
| Sig. (2-tailed) | ,292 | ,005 | ,012 | ,599 | ,000 | ,001 | ,000 | ,000 | ,000 | ,000 | ,001 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  | ,000 | ,000 | ,000 |
| N | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| X1.19 | Pearson Correlation | ,156 | ,325\*\* | ,248\* | ,078 | ,357\*\* | ,301\*\* | ,391\*\* | ,439\*\* | ,564\*\* | ,493\*\* | ,518\*\* | ,565\*\* | ,457\*\* | ,323\*\* | ,603\*\* | ,627\*\* | ,695\*\* | ,668\*\* | 1 | ,677\*\* | ,674\*\* |
| Sig. (2-tailed) | ,168 | ,003 | ,027 | ,491 | ,001 | ,007 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,003 | ,000 | ,000 | ,000 | ,000 |  | ,000 | ,000 |
| N | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| X1.20 | Pearson Correlation | ,164 | ,272\* | ,327\*\* | -,065 | ,220\* | ,280\* | ,319\*\* | ,547\*\* | ,518\*\* | ,489\*\* | ,361\*\* | ,456\*\* | ,307\*\* | ,266\* | ,414\*\* | ,594\*\* | ,567\*\* | ,669\*\* | ,677\*\* | 1 | ,592\*\* |
| Sig. (2-tailed) | ,146 | ,015 | ,003 | ,569 | ,049 | ,012 | ,004 | ,000 | ,000 | ,000 | ,001 | ,000 | ,006 | ,017 | ,000 | ,000 | ,000 | ,000 | ,000 |  | ,000 |
| N | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| TOTAL\_X1 | Pearson Correlation | ,490\*\* | ,651\*\* | ,578\*\* | ,342\*\* | ,768\*\* | ,711\*\* | ,757\*\* | ,805\*\* | ,811\*\* | ,844\*\* | ,716\*\* | ,812\*\* | ,705\*\* | ,736\*\* | ,705\*\* | ,786\*\* | ,778\*\* | ,702\*\* | ,674\*\* | ,592\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,002 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  |
| N | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | | | | | | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | | | | | | | | | | | | | |

1. **Uji Validitas Pengetahuan Etika (X2)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Correlations | | | | | | | | | | | | | | | | | | |
|  | | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | X2.8 | X2.9 | X2.10 | X2.11 | X2.12 | X2.13 | X2.14 | X2.15 | X2.16 | TOTAL\_X2 |
| X2.1 | Pearson Correlation | 1 | ,039 | ,036 | ,292\*\* | ,053 | ,039 | ,242\* | ,091 | ,444\*\* | -,094 | ,353\*\* | ,117 | ,090 | ,370\*\* | ,338\*\* | ,127 | ,550\*\* |
| Sig. (2-tailed) |  | ,731 | ,753 | ,009 | ,643 | ,731 | ,031 | ,424 | ,000 | ,407 | ,001 | ,302 | ,429 | ,001 | ,002 | ,260 | ,000 |
| N | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| X2.2 | Pearson Correlation | ,039 | 1 | ,618\*\* | ,096 | ,057 | ,186 | ,132 | ,247\* | -,118 | ,181 | -,151 | ,246\* | ,306\*\* | -,109 | -,050 | ,365\*\* | ,363\*\* |
| Sig. (2-tailed) | ,731 |  | ,000 | ,397 | ,615 | ,099 | ,245 | ,027 | ,296 | ,108 | ,180 | ,028 | ,006 | ,335 | ,663 | ,001 | ,001 |
| N | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| X2.3 | Pearson Correlation | ,036 | ,618\*\* | 1 | ,120 | ,065 | ,162 | ,092 | ,256\* | -,126 | ,205 | -,180 | ,281\* | ,202 | -,100 | -,049 | ,236\* | ,334\*\* |
| Sig. (2-tailed) | ,753 | ,000 |  | ,288 | ,567 | ,151 | ,416 | ,022 | ,264 | ,068 | ,110 | ,011 | ,073 | ,377 | ,667 | ,035 | ,002 |
| N | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| X2.4 | Pearson Correlation | ,292\*\* | ,096 | ,120 | 1 | ,343\*\* | ,149 | ,200 | ,223\* | -,017 | ,180 | ,195 | ,076 | ,284\* | ,099 | ,333\*\* | ,115 | ,509\*\* |
| Sig. (2-tailed) | ,009 | ,397 | ,288 |  | ,002 | ,188 | ,076 | ,047 | ,882 | ,111 | ,084 | ,505 | ,011 | ,381 | ,003 | ,309 | ,000 |
| N | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| X2.5 | Pearson Correlation | ,053 | ,057 | ,065 | ,343\*\* | 1 | ,031 | ,177 | ,057 | ,274\* | ,019 | ,322\*\* | -,087 | -,073 | ,095 | ,088 | -,041 | ,362\*\* |
| Sig. (2-tailed) | ,643 | ,615 | ,567 | ,002 |  | ,783 | ,117 | ,615 | ,014 | ,864 | ,004 | ,442 | ,518 | ,404 | ,440 | ,716 | ,001 |
| N | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| X2.6 | Pearson Correlation | ,039 | ,186 | ,162 | ,149 | ,031 | 1 | ,334\*\* | ,423\*\* | ,014 | ,368\*\* | ,049 | ,044 | ,253\* | -,035 | ,156 | ,193 | ,419\*\* |
| Sig. (2-tailed) | ,731 | ,099 | ,151 | ,188 | ,783 |  | ,002 | ,000 | ,905 | ,001 | ,665 | ,700 | ,023 | ,755 | ,168 | ,086 | ,000 |
| N | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| X2.7 | Pearson Correlation | ,242\* | ,132 | ,092 | ,200 | ,177 | ,334\*\* | 1 | ,224\* | ,309\*\* | ,286\* | ,350\*\* | ,111 | ,183 | ,148 | ,337\*\* | ,054 | ,572\*\* |
| Sig. (2-tailed) | ,031 | ,245 | ,416 | ,076 | ,117 | ,002 |  | ,046 | ,005 | ,010 | ,001 | ,327 | ,105 | ,190 | ,002 | ,633 | ,000 |
| N | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| X2.8 | Pearson Correlation | ,091 | ,247\* | ,256\* | ,223\* | ,057 | ,423\*\* | ,224\* | 1 | ,045 | ,379\*\* | -,020 | ,406\*\* | ,266\* | -,078 | ,015 | ,261\* | ,467\*\* |
| Sig. (2-tailed) | ,424 | ,027 | ,022 | ,047 | ,615 | ,000 | ,046 |  | ,694 | ,001 | ,857 | ,000 | ,017 | ,489 | ,896 | ,019 | ,000 |
| N | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| X2.9 | Pearson Correlation | ,444\*\* | -,118 | -,126 | -,017 | ,274\* | ,014 | ,309\*\* | ,045 | 1 | -,191 | ,695\*\* | -,025 | -,113 | ,429\*\* | ,400\*\* | ,055 | ,507\*\* |
| Sig. (2-tailed) | ,000 | ,296 | ,264 | ,882 | ,014 | ,905 | ,005 | ,694 |  | ,090 | ,000 | ,825 | ,319 | ,000 | ,000 | ,627 | ,000 |
| N | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| X2.10 | Pearson Correlation | -,094 | ,181 | ,205 | ,180 | ,019 | ,368\*\* | ,286\* | ,379\*\* | -,191 | 1 | -,064 | ,470\*\* | ,440\*\* | -,134 | -,021 | ,187 | ,362\*\* |
| Sig. (2-tailed) | ,407 | ,108 | ,068 | ,111 | ,864 | ,001 | ,010 | ,001 | ,090 |  | ,576 | ,000 | ,000 | ,236 | ,851 | ,097 | ,001 |
| N | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| X2.11 | Pearson Correlation | ,353\*\* | -,151 | -,180 | ,195 | ,322\*\* | ,049 | ,350\*\* | -,020 | ,695\*\* | -,064 | 1 | -,078 | -,118 | ,375\*\* | ,409\*\* | -,075 | ,501\*\* |
| Sig. (2-tailed) | ,001 | ,180 | ,110 | ,084 | ,004 | ,665 | ,001 | ,857 | ,000 | ,576 |  | ,494 | ,297 | ,001 | ,000 | ,507 | ,000 |
| N | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| X2.12 | Pearson Correlation | ,117 | ,246\* | ,281\* | ,076 | -,087 | ,044 | ,111 | ,406\*\* | -,025 | ,470\*\* | -,078 | 1 | ,386\*\* | -,042 | -,043 | ,316\*\* | ,383\*\* |
| Sig. (2-tailed) | ,302 | ,028 | ,011 | ,505 | ,442 | ,700 | ,327 | ,000 | ,825 | ,000 | ,494 |  | ,000 | ,712 | ,705 | ,004 | ,000 |
| N | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| X2.13 | Pearson Correlation | ,090 | ,306\*\* | ,202 | ,284\* | -,073 | ,253\* | ,183 | ,266\* | -,113 | ,440\*\* | -,118 | ,386\*\* | 1 | -,084 | ,006 | ,347\*\* | ,394\*\* |
| Sig. (2-tailed) | ,429 | ,006 | ,073 | ,011 | ,518 | ,023 | ,105 | ,017 | ,319 | ,000 | ,297 | ,000 |  | ,458 | ,960 | ,002 | ,000 |
| N | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| X2.14 | Pearson Correlation | ,370\*\* | -,109 | -,100 | ,099 | ,095 | -,035 | ,148 | -,078 | ,429\*\* | -,134 | ,375\*\* | -,042 | -,084 | 1 | ,750\*\* | ,201 | ,472\*\* |
| Sig. (2-tailed) | ,001 | ,335 | ,377 | ,381 | ,404 | ,755 | ,190 | ,489 | ,000 | ,236 | ,001 | ,712 | ,458 |  | ,000 | ,074 | ,000 |
| N | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| X2.15 | Pearson Correlation | ,338\*\* | -,050 | -,049 | ,333\*\* | ,088 | ,156 | ,337\*\* | ,015 | ,400\*\* | -,021 | ,409\*\* | -,043 | ,006 | ,750\*\* | 1 | ,111 | ,584\*\* |
| Sig. (2-tailed) | ,002 | ,663 | ,667 | ,003 | ,440 | ,168 | ,002 | ,896 | ,000 | ,851 | ,000 | ,705 | ,960 | ,000 |  | ,326 | ,000 |
| N | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| X2.16 | Pearson Correlation | ,127 | ,365\*\* | ,236\* | ,115 | -,041 | ,193 | ,054 | ,261\* | ,055 | ,187 | -,075 | ,316\*\* | ,347\*\* | ,201 | ,111 | 1 | ,419\*\* |
| Sig. (2-tailed) | ,260 | ,001 | ,035 | ,309 | ,716 | ,086 | ,633 | ,019 | ,627 | ,097 | ,507 | ,004 | ,002 | ,074 | ,326 |  | ,000 |
| N | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| TOTAL\_X2 | Pearson Correlation | ,550\*\* | ,363\*\* | ,334\*\* | ,509\*\* | ,362\*\* | ,419\*\* | ,572\*\* | ,467\*\* | ,507\*\* | ,362\*\* | ,501\*\* | ,383\*\* | ,394\*\* | ,472\*\* | ,584\*\* | ,419\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,001 | ,002 | ,000 | ,001 | ,000 | ,000 | ,000 | ,000 | ,001 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  |
| N | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | | | | | | | | | |

1. **Uji Validitas Persepsi Etis mahasiswa Akuntansi (Y)**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | |
|  | | Y.1 | Y.2 | Y.3 | Y.4 | Y.5 | TOTAL\_Y |
| Y.1 | Pearson Correlation | 1 | ,347\*\* | ,398\*\* | ,318\*\* | ,323\*\* | ,668\*\* |
| Sig. (2-tailed) |  | ,002 | ,000 | ,004 | ,003 | ,000 |
| N | 80 | 80 | 80 | 80 | 80 | 80 |
| Y.2 | Pearson Correlation | ,347\*\* | 1 | ,182 | ,280\* | ,259\* | ,612\*\* |
| Sig. (2-tailed) | ,002 |  | ,107 | ,012 | ,020 | ,000 |
| N | 80 | 80 | 80 | 80 | 80 | 80 |
| Y.3 | Pearson Correlation | ,398\*\* | ,182 | 1 | ,406\*\* | ,417\*\* | ,685\*\* |
| Sig. (2-tailed) | ,000 | ,107 |  | ,000 | ,000 | ,000 |
| N | 80 | 80 | 80 | 80 | 80 | 80 |
| Y.4 | Pearson Correlation | ,318\*\* | ,280\* | ,406\*\* | 1 | ,480\*\* | ,732\*\* |
| Sig. (2-tailed) | ,004 | ,012 | ,000 |  | ,000 | ,000 |
| N | 80 | 80 | 80 | 80 | 80 | 80 |
| Y.5 | Pearson Correlation | ,323\*\* | ,259\* | ,417\*\* | ,480\*\* | 1 | ,738\*\* |
| Sig. (2-tailed) | ,003 | ,020 | ,000 | ,000 |  | ,000 |
| N | 80 | 80 | 80 | 80 | 80 | 80 |
| TOTAL\_Y | Pearson Correlation | ,668\*\* | ,612\*\* | ,685\*\* | ,732\*\* | ,738\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 |  |
| N | 80 | 80 | 80 | 80 | 80 | 80 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | |

* + 1. Uji Reliabel X1 (*Love of Money*)

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| ,944 | 20 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Item-Total Statistics** | | | | |
|  | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| X1.1 | 64,74 | 280,626 | ,441 | ,944 |
| X1.2 | 64,86 | 272,500 | ,609 | ,942 |
| X1.3 | 65,85 | 272,610 | ,522 | ,944 |
| X1.4 | 65,66 | 283,315 | ,269 | ,948 |
| X1.5 | 65,24 | 264,259 | ,733 | ,940 |
| X1.6 | 65,09 | 269,347 | ,674 | ,941 |
| X1.7 | 65,24 | 265,424 | ,722 | ,940 |
| X1.8 | 65,38 | 265,427 | ,778 | ,939 |
| X1.9 | 65,52 | 264,658 | ,784 | ,939 |
| X1.10 | 65,49 | 263,696 | ,822 | ,939 |
| X1.11 | 65,44 | 267,186 | ,676 | ,941 |
| X1.12 | 65,36 | 265,399 | ,786 | ,939 |
| X1.13 | 65,73 | 266,455 | ,662 | ,941 |
| X1.14 | 65,61 | 267,734 | ,700 | ,941 |
| X1.15 | 65,49 | 270,000 | ,667 | ,941 |
| X1.16 | 65,70 | 264,871 | ,755 | ,940 |
| X1.17 | 65,55 | 267,441 | ,749 | ,940 |
| X1.18 | 65,61 | 269,152 | ,663 | ,941 |
| X1.19 | 65,29 | 272,081 | ,635 | ,942 |
| X1.20 | 65,55 | 275,567 | ,547 | ,943 |

* + 1. Uji Reliabel X2 (Pengetahuan Etika)

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| ,738 | 16 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Item-Total Statistics** | | | | |
|  | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| X2.1 | 56,74 | 51,285 | ,408 | ,716 |
| X2.2 | 56,01 | 56,367 | ,238 | ,733 |
| X2.3 | 55,74 | 57,158 | ,219 | ,734 |
| X2.4 | 56,32 | 53,969 | ,399 | ,718 |
| X2.5 | 56,46 | 55,847 | ,216 | ,737 |
| X2.6 | 55,99 | 55,709 | ,306 | ,727 |
| X2.7 | 56,01 | 53,810 | ,483 | ,712 |
| X2.8 | 55,90 | 55,230 | ,364 | ,722 |
| X2.9 | 56,43 | 52,678 | ,369 | ,721 |
| X2.10 | 55,79 | 57,157 | ,261 | ,731 |
| X2.11 | 56,49 | 53,139 | ,370 | ,721 |
| X2.12 | 55,90 | 56,066 | ,261 | ,731 |
| X2.13 | 55,85 | 56,484 | ,290 | ,728 |
| X2.14 | 56,31 | 53,585 | ,333 | ,725 |
| X2.15 | 56,39 | 51,177 | ,460 | ,710 |
| X2.16 | 55,61 | 56,873 | ,335 | ,726 |

* + 1. Uji Reliabel Y (Persepsi Etis Mahasiswa Akuntansi)

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| ,718 | 5 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Item-Total Statistics** | | | | |
|  | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| Y.1 | 15,01 | 8,443 | ,486 | ,670 |
| Y.2 | 15,21 | 8,372 | ,360 | ,719 |
| Y.3 | 15,11 | 8,177 | ,492 | ,666 |
| Y.4 | 15,31 | 7,559 | ,534 | ,647 |
| Y.5 | 15,20 | 7,377 | ,529 | ,649 |