**Lampiran 1**

**Kuesioner Penelitian**

1. **IDENTITAS RESPONDEN**
2. Nama Responden :
3. Jenis Kelamin : Laki-Laki Perempuan
4. Umur :
5. Tingkat Pendidikan : S1 S2 S3

D3 SMA Lain-Lain

1. Jabatan :
2. Masa Kerja :
3. **DAFTAR PERTANYAAN**

Mohon kepada Bapak/Ibu memberikan tanda (√) pada salah satu pilihan jawaban sesuai dengan pemahaman dari Bapak/Ibu. Setiap pernyataan mengharapkan hanya satu jawaban dengan pendapat yang diberikan.

Keterangan :

**Tabel 3.3**

**Skala Likert**

|  |  |  |
| --- | --- | --- |
| **Simbol** | **Jawaban Angket Penelitian** | **Nilai** |
| STS | Sangat Tidak Setuju | 1 |
| TS | Tidak Setuju | 2 |
| KS | Kurang Setuju | 3 |
| S | Setuju | 4 |
| SS | Sangat Setuju | 5 |

**Efektivitas Pengendalian Internal (Variabel X1)**

**(Muhammad Thaibi, 2017)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No.** | **Pernyataan** | **Pilihan Jawaban** | | | | |
| **STS** | **TS** | **KS** | **S** | **SS** |
| **Lingkungan Pengendalian** | | | | | | |
| 1 | PT Pegadaian (perseo) Kanwil 1 Medan menerapkan integritas dan nilai etika kepada semua karyawan maupun pimpinan. |  |  |  |  |  |
| 2 | Manajemen PT Pegadaian (persero) Kanwil 1 Medan mengharapkan karyawan menerapkan komitmen terhadap kompetensi hasil pekerjaannya. |  |  |  |  |  |
| 3 | Keikutsertaan pihak-pihak berkepentingan dalam fungsi pengawasan lingkungan pengendalian internal yang menyeluruh atas kegiatan manajemen. |  |  |  |  |  |
| 4 | PT Pegadaian (persero) Kanwil 1 Medan memiliki struktur organisasi yang jelas yang mencerminkan tujuan entitas direncanakan, dilaksanakan, dikendalikan, dan direview. |  |  |  |  |  |
| 5 | Terdapat deskripsi pembagian tugas dan tanggung jawab berdasarkan kebijakan dan prosedur yang telah ditetapkan. |  |  |  |  |  |
| **Penaksiran Risiko** | | | | | | |
| 1 | Pimpinan menjelaskan arahan yang spesifik kepada karyawan mengenai tujuan PT Pegadaian (persero) Kanwil 1 Medan. |  |  |  |  |  |
| 2 | PT Pegadaian (persero) Kanwil 1 Medan menjelaskan kemungkinan risiko yang akan terjadi didalam bekerja. |  |  |  |  |  |
| 3 | Manajemen melakukan penaksiran seberapa signifikan dampak risiko tersebut. |  |  |  |  |  |
| 4 | Manajemen melakukan penilaian tentang seberapa besar potensi terjadinya risiko tersebut. |  |  |  |  |  |
| 5 | Manajemen membuat keputusan mengenai bagaimana menangani risiko tersebut. |  |  |  |  |  |
| **Aktivitas Pengendalian** | | | | | | |
| 1 | Terdapat pemisahan tugas untuk mengurangi peluang seseorang melakukan kesalahan |  |  |  |  |  |
| 2 | Pimpinan PT Pegadaian (persero) Kanwil 1 Medan menjamin seluruh aspek utama transaksi atau kejadian tidak dikendalikan oleh satu orang. |  |  |  |  |  |
| 3 | Manajemen PT Pegadaian (persero) Kanwil 1 Medan mengelola, memelihara dan secara berkala memutakhirkan dokumentasi yang mencakup seluruh SPI serta transaksi dan kejadian penting. |  |  |  |  |  |
| 4 | Pimpinan PT Pegadaian (persero) Kanwil 1 Medan mengembangkan rencana yang secara jelas menggambarkan program pengamanan serta kebijakan dan prosedur yang mendukungnya. |  |  |  |  |  |
| 5 | Pimpinan PT Pegadaian (persero) Kanwil 1 Medan menetapkan, mengimplementasikan dan mengkomunikasikan secara identifikasi, kebijakan dan prosedur pengamanan fisik kepada seluruh pegawai. |  |  |  |  |  |
| **Informasi dan Komunikasi** | | | | | | |
| 1 | Setiap transaksi yang terjadi dalam perusahaan dikelola dengan komputer. |  |  |  |  |  |
| 2 | Sarana komunikasi yang dilakukan didalam PT Pegadaian (persero) Kanwil 1 Medan menggunakan komunikasi lisan maupun tulisan. |  |  |  |  |  |
| 3 | Sistem informasi akuntansi dan sistem informasi manajemen sangat memadai untuk menghasilkan informasi yang lengkap, akurat dan tepat waktu. |  |  |  |  |  |
| 4 | Sistem pengolahan data dengan teknologi yang digunakan untuk memproses dan menyajikan informasi dengan cepat dan tepat waktu pada semua transaksi. |  |  |  |  |  |
| **Pemantauan** | | | | | | |
| 1 | PT Pegadaian (persero) Kanwil 1 Medan memantau dan menindaklanjuti hasil pekerjaan karyawannya. |  |  |  |  |  |
| 2 | Internal audit secara rutin mengadakan penelaahan atas sistem informasi akuntansi dan sistem informasi manajemen guna mendukung terciptanya pengendalian internal. |  |  |  |  |  |
| 3 | Hasil audit dan review lainnya mengenai PT Pegadaian (persero) Kanwil 1 Medan, harus dilakukan tindak lanjut |  |  |  |  |  |

**Asimetri Informasi (Variabel X2)**

**(Rizky Amalia, 2018)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No.** | **Pernyataan** | **Pilihan Jawaba** | | | | |
| **STS** | **TS** | **KS** | **S** | **SS** |
| 1 | Pekerjaan dibidang akuntansi, hanya pihak internal instansi yang mengetahui seluruh informasi yang berkaitan dengan transaksi perusahaan dan memiliki dampak keuangan. |  |  |  |  |  |
| 2 | Hanya pihak internal instansi yang mengetahui dan memahami seluruh hubungan antara data transaksi keuangan dan proses penyusunan laporan keuangan. |  |  |  |  |  |
| 3 | Hanya pihak internal instansi yang mengetahui dan memahami isi dan angka yang ada pada laporan keuangan yang selesai dikerjakan. |  |  |  |  |  |
| 4 | Hanya pihak internal instansi yang mengerti pembuatan laporan keuangan. |  |  |  |  |  |
| 5 | Hanya pihak internal instansi yang mengetahui faktor-faktor yang mempengaruhi kegiatan pembuatan laporan keuangan. |  |  |  |  |  |
| 6 | Hanya pihak internal instansi yang mengetahui isi dan angka yang sebenarnya dan laporan keuangan yang disusun. |  |  |  |  |  |

**Kecenderungan Kecurangan Akuntansi (Y)**

**(Rizky Amalia, 2018)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No.** | **Pernyataan** | **Pilihan Jawaban** | | | | |
| **STS** | **TS** | **KS** | **S** | **SS** |
| 1 | Suatu hal yang wajar di instansi saya, apabila untuk suatu tujuan tertentu, biaya dicatat lebih besar dari semestinya. |  |  |  |  |  |
| 2 | Bukan suatu masalah bagi instansi saya, apabila pencatatan bukti transaksi dilakukan tanpa otorisasi dari pihak yang berwenang. |  |  |  |  |  |
| 3 | Suatu yang wajar bagi instansi saya, apabila untuk tujuan tertentu harga beli peralatan atau perlengkapan kantor dicatat lebih tinggi. |  |  |  |  |  |
| 4 | Merupakan sesuatu yang wajar di instansi saya, apabila pengguna anggaran memasukkan kebutuhan lain yang tidak sesuai kedalam belanja peralatan gedung kantor. |  |  |  |  |  |
| 5 | Suatu hal yang wajar apabila di instansi saya, para pengguna anggaran sering menggunakan kwitansi. |  |  |  |  |  |
| 6 | Karyawan dapat mengakses aplikasi tertentu dan database tanpa persetujuan dari pihak pimpinan instansi. |  |  |  |  |  |

**Lampiran 2**

**Statistik Deskriptif**

**1. Statistik Deskriptif Pernyataan Pengendalian Internal (X1)**

**Statistics**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | x1 | x2 | x3 | x4 | x5 | x6 | x7 | x8 | x9 | x10 | x11 | x12 | x13 | x14 | x15 | x16 | x17 | x18 | x19 | x20 | x21 | X22 |
| N  Valid | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 |
| Msissing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mean | 4.29 | 4.51 | 4.20 | 4.43 | 4.34 | 4.17 | 4.26 | 4.17 | 4.26 | 4.26 | 4.26 | 4.37 | 4.17 | 4.29 | 4.31 | 4.29 | 4.20 | 4.49 | 4.40 | 4.29 | 4.17 | 4.34 |
| Sum | 150 | 158 | 147 | 155 | 152 | 146 | 149 | 146 | 149 | 149 | 149 | 153 | 146 | 150 | 151 | 150 | 147 | 157 | 154 | 150 | 146 | 152 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **x1** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | sangat tidak setuju | 1 | 2.9 | 2.9 | 2.9 |
| Setuju | 21 | 60.0 | 60.0 | 62.9 |
| sangat setuju | 13 | 37.1 | 37.1 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **x2** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | kurang setuju | 1 | 2.9 | 2.9 | 2.9 |
| setuju | 15 | 42.9 | 42.9 | 45.7 |
| sangat setuju | 19 | 54.3 | 54.3 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **x3** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | kurang setuju | 1 | 2.9 | 2.9 | 2.9 |
| setuju | 26 | 74.3 | 74.3 | 77.1 |
| sangat setuju | 8 | 22.9 | 22.9 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **x4** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | setuju | 20 | 57.1 | 57.1 | 57.1 |
| sangat setuju | 15 | 42.9 | 42.9 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **x5** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | kurang setuju | 1 | 2.9 | 2.9 | 2.9 |
| setuju | 21 | 60.0 | 60.0 | 62.9 |
| sangat setuju | 13 | 37.1 | 37.1 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **x6** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | kurang setuju | 1 | 2.9 | 2.9 | 2.9 |
| setuju | 27 | 77.1 | 77.1 | 80.0 |
| sangat setuju | 7 | 20.0 | 20.0 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **x7** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | kurang setuju | 3 | 8.6 | 8.6 | 8.6 |
| setuju | 20 | 57.1 | 57.1 | 65.7 |
| sangat setuju | 12 | 34.3 | 34.3 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **x8** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | kurang setuju | 2 | 5.7 | 5.7 | 5.7 |
| setuju | 25 | 71.4 | 71.4 | 77.1 |
| sangat setuju | 8 | 22.9 | 22.9 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **x9** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | kurang setuju | 1 | 2.9 | 2.9 | 2.9 |
| setuju | 24 | 68.6 | 68.6 | 71.4 |
| sangat setuju | 10 | 28.6 | 28.6 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **x10** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | kurang setuju | 1 | 2.9 | 2.9 | 2.9 |
| setuju | 24 | 68.6 | 68.6 | 71.4 |
| sangat setuju | 10 | 28.6 | 28.6 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **x11** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | kurang setuju | 1 | 2.9 | 2.9 | 2.9 |
| setuju | 24 | 68.6 | 68.6 | 71.4 |
| sangat setuju | 10 | 28.6 | 28.6 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **x12** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | kurang setuju | 1 | 2.9 | 2.9 | 2.9 |
| setuju | 20 | 57.1 | 57.1 | 60.0 |
| sangat setuju | 14 | 40.0 | 40.0 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **x13** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | setuju | 29 | 82.9 | 82.9 | 82.9 |
| sangat setuju | 6 | 17.1 | 17.1 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **x14** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | kurang setuju | 1 | 2.9 | 2.9 | 2.9 |
| setuju | 23 | 65.7 | 65.7 | 68.6 |
| sangat setuju | 11 | 31.4 | 31.4 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **x15** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | kurang setuju | 2 | 5.7 | 5.7 | 5.7 |
| setuju | 20 | 57.1 | 57.1 | 62.9 |
| sangat setuju | 13 | 37.1 | 37.1 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **x16** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | kurang setuju | 2 | 5.7 | 5.7 | 5.7 |
| setuju | 21 | 60.0 | 60.0 | 65.7 |
| sangat setuju | 12 | 34.3 | 34.3 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **x17** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | kurang setuju | 3 | 8.6 | 8.6 | 8.6 |
| setuju | 22 | 62.9 | 62.9 | 71.4 |
| sangat setuju | 10 | 28.6 | 28.6 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **x18** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | setuju | 18 | 51.4 | 51.4 | 51.4 |
| sangat setuju | 17 | 48.6 | 48.6 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **x19** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | setuju | 21 | 60.0 | 60.0 | 60.0 |
| sangat setuju | 14 | 40.0 | 40.0 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **x20** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | kurang setuju | 2 | 5.7 | 5.7 | 5.7 |
| setuju | 21 | 60.0 | 60.0 | 65.7 |
| sangat setuju | 12 | 34.3 | 34.3 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **x21** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | kurang setuju | 3 | 8.6 | 8.6 | 8.6 |
| setuju | 23 | 65.7 | 65.7 | 74.3 |
| sangat setuju | 9 | 25.7 | 25.7 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **x22** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | setuju | 23 | 65.7 | 65.7 | 65.7 |
| sangat setuju | 12 | 34.3 | 34.3 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

**2. Statistik Deskriptif Pernyataan Asimetri Informasi (X2)**

**Statistics**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | x1 | x2 | x3 | x4 | x5 | x6 |
| N  Valid | 35 | 35 | 35 | 35 | 35 | 35 |
| Msissing | 0 | 0 | 0 | 0 | 0 | 0 |
| Mean | 4.00 | 4.00 | 3.80 | 3.49 | 3.74 | 3.86 |
| Sum | 140 | 140 | 133 | 122 | 131 | 135 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **x2.1** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | tidak setuju | 3 | 8.6 | 8.6 | 8.6 |
| kurang setuju | 2 | 5.7 | 5.7 | 14.3 |
| setuju | 22 | 62.9 | 62.9 | 77.1 |
| sangat setuju | 8 | 22.9 | 22.9 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **x2.2** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | sangat tidak setuju | 1 | 2.9 | 2.9 | 2.9 |
| kurang setuju | 4 | 11.4 | 11.4 | 14.3 |
| setuju | 23 | 65.7 | 65.7 | 80.0 |
| sangat setuju | 7 | 20.0 | 20.0 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **x2.3** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | sangat tidak setuju | 1 | 2.9 | 2.9 | 2.9 |
| kurang setuju | 9 | 25.7 | 25.7 | 28.6 |
| setuju | 20 | 57.1 | 57.1 | 85.7 |
| sangat setuju | 5 | 14.3 | 14.3 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **x2.4** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | sangat tidak setuju | 3 | 8.6 | 8.6 | 8.6 |
| tidak setuju | 1 | 2.9 | 2.9 | 11.4 |
| kurang setuju | 11 | 31.4 | 31.4 | 42.9 |
| setuju | 16 | 45.7 | 45.7 | 88.6 |
| sangat setuju | 4 | 11.4 | 11.4 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **x2.5** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | tidak setuju | 4 | 11.4 | 11.4 | 11.4 |
| kurang setuju | 5 | 14.3 | 14.3 | 25.7 |
| setuju | 22 | 62.9 | 62.9 | 88.6 |
| sangat setuju | 4 | 11.4 | 11.4 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **x2.6** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | tidak setuju | 3 | 8.6 | 8.6 | 8.6 |
| kurang setuju | 6 | 17.1 | 17.1 | 25.7 |
| setuju | 19 | 54.3 | 54.3 | 80.0 |
| sangat setuju | 7 | 20.0 | 20.0 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

**3.Statistik Deskriptif Pernyataan Kecenderungan Kecurangan Akuntansi**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | x1 | x2 | x3 | x4 | x5 | x6 |
| N  Valid | 35 | 35 | 35 | 35 | 35 | 35 |
| Msissing | 0 | 0 | 0 | 0 | 0 | 0 |
| Mean | 2.51 | 2.23 | 2.09 | 2.09 | 2.91 | 2.51 |
| Sum | 88 | 78 | 73 | 73 | 102 | 88 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **y1** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | sangat tidak setuju | 10 | 28.6 | 28.6 | 28.6 |
| tidak setuju | 7 | 20.0 | 20.0 | 48.6 |
| kurang setuju | 8 | 22.9 | 22.9 | 71.4 |
| setuju | 10 | 28.6 | 28.6 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **y2** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | sangat tidak setuju | 12 | 34.3 | 34.3 | 34.3 |
| tidak setuju | 10 | 28.6 | 28.6 | 62.9 |
| kurang setuju | 6 | 17.1 | 17.1 | 80.0 |
| setuju | 7 | 20.0 | 20.0 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **y3** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | sangat tidak setuju | 15 | 42.9 | 42.9 | 42.9 |
| tidak setuju | 9 | 25.7 | 25.7 | 68.6 |
| kurang setuju | 4 | 11.4 | 11.4 | 80.0 |
| setuju | 7 | 20.0 | 20.0 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **y4** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | sangat tidak setuju | 14 | 40.0 | 40.0 | 40.0 |
| tidak setuju | 11 | 31.4 | 31.4 | 71.4 |
| kurang setuju | 3 | 8.6 | 8.6 | 80.0 |
| setuju | 7 | 20.0 | 20.0 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **y5** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | sangat tidak setuju | 6 | 17.1 | 17.1 | 17.1 |
| tidak setuju | 8 | 22.9 | 22.9 | 40.0 |
| kurang setuju | 7 | 20.0 | 20.0 | 60.0 |
| setuju | 11 | 31.4 | 31.4 | 91.4 |
| sangat setuju | 3 | 8.6 | 8.6 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **y6** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | sangat tidak setuju | 9 | 25.7 | 25.7 | 25.7 |
| tidak setuju | 9 | 25.7 | 25.7 | 51.4 |
| kurang setuju | 8 | 22.9 | 22.9 | 74.3 |
| setuju | 8 | 22.9 | 22.9 | 97.1 |
| sangat setuju | 1 | 2.9 | 2.9 | 100.0 |
| Total | 35 | 100.0 | 100.0 |  |

**Lampiran 3**

**Hasil Uji Validitas Pengendalian Internal (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 | x1.21 | x1.22 | totalx1 |
| x1.1 | Pearson Correlation | 1 | .060 | .000 | .134 | .042 | .025 | .028 | .022 | .033 | .033 | -.199 | -.123 | -.278 | -.065 | .058 | .010 | .000 | .088 | .079 | .010 | -.049 | .047 | .112 |
| Sig. (2-tailed) |  | .733 | 1.000 | .443 | .813 | .888 | .875 | .901 | .850 | .850 | .251 | .482 | .106 | .712 | .742 | .956 | 1.000 | .614 | .652 | .956 | .779 | .791 | .522 |
| N | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 |
| x1.2 | Pearson Correlation | .060 | 1 | .487\*\* | .238 | .274 | .221 | .374\* | .501\*\* | .660\*\* | .556\*\* | .245 | .508\*\* | .262 | .389\* | .300 | -.104 | .125 | .233 | .084 | .261 | .268 | .307 | .560\*\* |
| Sig. (2-tailed) | .733 |  | .003 | .168 | .111 | .202 | .027 | .002 | .000 | .001 | .155 | .002 | .128 | .021 | .080 | .550 | .473 | .178 | .631 | .130 | .119 | .073 | .000 |
| N | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 |
| x1.3 | Pearson Correlation | .000 | .487\*\* | 1 | .372\* | .300 | .110 | .326 | .339\* | .394\* | .271 | .148 | .273 | .130 | .360\* | .085 | -.217 | -.149 | .074 | .025 | -.109 | .197 | .207 | .346\* |
| Sig. (2-tailed) | 1.000 | .003 |  | .028 | .080 | .530 | .056 | .046 | .019 | .116 | .397 | .113 | .456 | .034 | .626 | .210 | .393 | .674 | .887 | .534 | .256 | .234 | .042 |
| N | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 |
| x1.4 | Pearson Correlation | .134 | .238 | .372\* | 1 | .636\*\* | .185 | .205 | .505\*\* | .364\* | .364\* | .132 | .046 | .372\* | .194 | .230 | .175 | .201 | .198 | .236 | .073 | .147 | .226 | .475\*\* |
| Sig. (2-tailed) | .443 | .168 | .028 |  | .000 | .288 | .236 | .002 | .031 | .031 | .448 | .793 | .028 | .265 | .184 | .314 | .248 | .254 | .173 | .676 | .398 | .192 | .004 |
| N | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 |
| x1.5 | Pearson Correlation | .042 | .274 | .300 | .636\*\* | 1 | .234 | .350\* | .525\*\* | .422\* | .422\* | .099 | .254 | .134 | .165 | .396\* | .150 | .149 | .234 | .241 | .245 | .283 | .327 | .533\*\* |
| Sig. (2-tailed) | .813 | .111 | .080 | .000 |  | .176 | .040 | .001 | .011 | .011 | .573 | .142 | .441 | .343 | .019 | .391 | .392 | .177 | .162 | .156 | .100 | .055 | .001 |
| N | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 |
| x1.6 | Pearson Correlation | .025 | .221 | .110 | .185 | .234 | 1 | .474\*\* | .249 | .444\*\* | .316 | -.070 | .210 | -.005 | .036 | .347\* | .146 | .534\*\* | .011 | .078 | .373\* | .225 | .262 | .422\* |
| Sig. (2-tailed) | .888 | .202 | .530 | .288 | .176 |  | .004 | .149 | .008 | .065 | .690 | .225 | .978 | .838 | .041 | .403 | .001 | .950 | .654 | .027 | .193 | .128 | .011 |
| N | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 |
| x1.7 | Pearson Correlation | .028 | .374\* | .326 | .205 | .350\* | .474\*\* | 1 | .512\*\* | .446\*\* | .542\*\* | .542\*\* | .586\*\* | .183 | .318 | .262 | .036 | .264 | .060 | .232 | .204 | .293 | .291 | .586\*\* |
| Sig. (2-tailed) | .875 | .027 | .056 | .236 | .040 | .004 |  | .002 | .007 | .001 | .001 | .000 | .291 | .062 | .128 | .837 | .126 | .733 | .179 | .239 | .088 | .089 | .000 |
| N | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 |
| x1.8 | Pearson Correlation | .022 | .501\*\* | .339\* | .505\*\* | .525\*\* | .249 | .512\*\* | 1 | .731\*\* | .845\*\* | .392\* | .604\*\* | .595\*\* | .694\*\* | .503\*\* | .129 | .372\* | .348\* | .415\* | .429\* | .602\*\* | .588\*\* | .835\*\* |
| Sig. (2-tailed) | .901 | .002 | .046 | .002 | .001 | .149 | .002 |  | .000 | .000 | .020 | .000 | .000 | .000 | .002 | .462 | .028 | .040 | .013 | .010 | .000 | .000 | .000 |
| N | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 |
| x1.9 | Pearson Correlation | .033 | .660\*\* | .394\* | .364\* | .422\* | .444\*\* | .446\*\* | .731\*\* | 1 | .770\*\* | .309 | .602\*\* | .526\*\* | .497\*\* | .417\* | .044 | .418\* | .302 | .281 | .450\*\* | .559\*\* | .594\*\* | .786\*\* |
| Sig. (2-tailed) | .850 | .000 | .019 | .031 | .011 | .008 | .007 | .000 |  | .000 | .071 | .000 | .001 | .002 | .013 | .804 | .012 | .078 | .102 | .007 | .000 | .000 | .000 |
| N | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 |
| x1.10 | Pearson Correlation | .033 | .556\*\* | .271 | .364\* | .422\* | .316 | .542\*\* | .845\*\* | .770\*\* | 1 | .309 | .602\*\* | .526\*\* | .609\*\* | .417\* | .145 | .418\* | .416\* | .515\*\* | .450\*\* | .559\*\* | .715\*\* | .828\*\* |
| Sig. (2-tailed) | .850 | .001 | .116 | .031 | .011 | .065 | .001 | .000 | .000 |  | .071 | .000 | .001 | .000 | .013 | .405 | .012 | .013 | .002 | .007 | .000 | .000 | .000 |
| N | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 |
| x1.11 | Pearson Correlation | -.199 | .245 | .148 | .132 | .099 | -.070 | .542\*\* | .392\* | .309 | .309 | 1 | .602\*\* | .374\* | .497\*\* | .217 | .247 | .020 | .187 | .281 | .145 | .354\* | .231 | .461\*\* |
| Sig. (2-tailed) | .251 | .155 | .397 | .448 | .573 | .690 | .001 | .020 | .071 | .071 |  | .000 | .027 | .002 | .211 | .153 | .910 | .282 | .102 | .405 | .037 | .181 | .005 |
| N | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 |
| x1.12 | Pearson Correlation | -.123 | .508\*\* | .273 | .046 | .254 | .210 | .586\*\* | .604\*\* | .602\*\* | .602\*\* | .602\*\* | 1 | .390\* | .756\*\* | .546\*\* | .215 | .313 | .391\* | .303 | .309 | .452\*\* | .396\* | .712\*\* |
| Sig. (2-tailed) | .482 | .002 | .113 | .793 | .142 | .225 | .000 | .000 | .000 | .000 | .000 |  | .021 | .000 | .001 | .216 | .067 | .020 | .077 | .071 | .006 | .019 | .000 |
| N | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 |
| x1.13 | Pearson Correlation | -.278 | .262 | .130 | .372\* | .134 | -.005 | .183 | .595\*\* | .526\*\* | .526\*\* | .374\* | .390\* | 1 | .487\*\* | .279 | .307 | .500\*\* | .316 | .402\* | .441\*\* | .402\* | .310 | .568\*\* |
| Sig. (2-tailed) | .106 | .128 | .456 | .028 | .441 | .978 | .291 | .000 | .001 | .001 | .027 | .021 |  | .003 | .104 | .073 | .002 | .064 | .017 | .008 | .017 | .070 | .000 |
| N | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 |
| x1.14 | Pearson Correlation | -.065 | .389\* | .360\* | .194 | .165 | .036 | .318 | .694\*\* | .497\*\* | .609\*\* | .497\*\* | .756\*\* | .487\*\* | 1 | .473\*\* | .311 | .291 | .463\*\* | .456\*\* | .311 | .528\*\* | .538\*\* | .712\*\* |
| Sig. (2-tailed) | .712 | .021 | .034 | .265 | .343 | .838 | .062 | .000 | .002 | .000 | .002 | .000 | .003 |  | .004 | .069 | .090 | .005 | .006 | .069 | .001 | .001 | .000 |
| N | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 |
| x1.15 | Pearson Correlation | .058 | .300 | .085 | .230 | .396\* | .347\* | .262 | .503\*\* | .417\* | .417\* | .217 | .546\*\* | .279 | .473\*\* | 1 | .428\* | .588\*\* | .464\*\* | .366\* | .516\*\* | .366\* | .443\*\* | .682\*\* |
| Sig. (2-tailed) | .742 | .080 | .626 | .184 | .019 | .041 | .128 | .002 | .013 | .013 | .211 | .001 | .104 | .004 |  | .010 | .000 | .005 | .031 | .001 | .031 | .008 | .000 |
| N | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 |
| x1.16 | Pearson Correlation | .010 | -.104 | -.217 | .175 | .150 | .146 | .036 | .129 | .044 | .145 | .247 | .215 | .307 | .311 | .428\* | 1 | .440\*\* | .521\*\* | .517\*\* | .372\* | .297 | .274 | .426\* |
| Sig. (2-tailed) | .956 | .550 | .210 | .314 | .391 | .403 | .837 | .462 | .804 | .405 | .153 | .216 | .073 | .069 | .010 |  | .008 | .001 | .001 | .028 | .083 | .111 | .011 |
| N | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 |
| x1.17 | Pearson Correlation | .000 | .125 | -.149 | .201 | .149 | .534\*\* | .264 | .372\* | .418\* | .418\* | .020 | .313 | .500\*\* | .291 | .588\*\* | .440\*\* | 1 | .357\* | .324 | .704\*\* | .337\* | .376\* | .590\*\* |
| Sig. (2-tailed) | 1.000 | .473 | .393 | .248 | .392 | .001 | .126 | .028 | .012 | .012 | .910 | .067 | .002 | .090 | .000 | .008 |  | .035 | .057 | .000 | .048 | .026 | .000 |
| N | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 |
| x1.18 | Pearson Correlation | .088 | .233 | .074 | .198 | .234 | .011 | .060 | .348\* | .302 | .416\* | .187 | .391\* | .316 | .463\*\* | .464\*\* | .521\*\* | .357\* | 1 | .723\*\* | .521\*\* | .621\*\* | .502\*\* | .624\*\* |
| Sig. (2-tailed) | .614 | .178 | .674 | .254 | .177 | .950 | .733 | .040 | .078 | .013 | .282 | .020 | .064 | .005 | .005 | .001 | .035 |  | .000 | .001 | .000 | .002 | .000 |
| N | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 |
| x1.19 | Pearson Correlation | .079 | .084 | .025 | .236 | .241 | .078 | .232 | .415\* | .281 | .515\*\* | .281 | .303 | .402\* | .456\*\* | .366\* | .517\*\* | .324 | .723\*\* | 1 | .310 | .479\*\* | .393\* | .596\*\* |
| Sig. (2-tailed) | .652 | .631 | .887 | .173 | .162 | .654 | .179 | .013 | .102 | .002 | .102 | .077 | .017 | .006 | .031 | .001 | .057 | .000 |  | .070 | .004 | .019 | .000 |
| N | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 |
| x1.20 | Pearson Correlation | .010 | .261 | -.109 | .073 | .245 | .373\* | .204 | .429\* | .450\*\* | .450\*\* | .145 | .309 | .441\*\* | .311 | .516\*\* | .372\* | .704\*\* | .521\*\* | .310 | 1 | .659\*\* | .594\*\* | .645\*\* |
| Sig. (2-tailed) | .956 | .130 | .534 | .676 | .156 | .027 | .239 | .010 | .007 | .007 | .405 | .071 | .008 | .069 | .001 | .028 | .000 | .001 | .070 |  | .000 | .000 | .000 |
| N | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 |
| x1.21 | Pearson Correlation | -.049 | .268 | .197 | .147 | .283 | .225 | .293 | .602\*\* | .559\*\* | .559\*\* | .354\* | .452\*\* | .402\* | .528\*\* | .366\* | .297 | .337\* | .621\*\* | .479\*\* | .659\*\* | 1 | .639\*\* | .710\*\* |
| Sig. (2-tailed) | .779 | .119 | .256 | .398 | .100 | .193 | .088 | .000 | .000 | .000 | .037 | .006 | .017 | .001 | .031 | .083 | .048 | .000 | .004 | .000 |  | .000 | .000 |
| N | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 |
| x1.22 | Pearson Correlation | .047 | .307 | .207 | .226 | .327 | .262 | .291 | .588\*\* | .594\*\* | .715\*\* | .231 | .396\* | .310 | .538\*\* | .443\*\* | .274 | .376\* | .502\*\* | .393\* | .594\*\* | .639\*\* | 1 | .714\*\* |
| Sig. (2-tailed) | .791 | .073 | .234 | .192 | .055 | .128 | .089 | .000 | .000 | .000 | .181 | .019 | .070 | .001 | .008 | .111 | .026 | .002 | .019 | .000 | .000 |  | .000 |
| N | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 |
| totalx1 | Pearson Correlation | .112 | .560\*\* | .346\* | .475\*\* | .533\*\* | .422\* | .586\*\* | .835\*\* | .786\*\* | .828\*\* | .461\*\* | .712\*\* | .568\*\* | .712\*\* | .682\*\* | .426\* | .590\*\* | .624\*\* | .596\*\* | .645\*\* | .710\*\* | .714\*\* | 1 |
| Sig. (2-tailed) | .522 | .000 | .042 | .004 | .001 | .011 | .000 | .000 | .000 | .000 | .005 | .000 | .000 | .000 | .000 | .011 | .000 | .000 | .000 | .000 | .000 | .000 |  |
| N | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | | | | | | | | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | | | | | | | | | | | | | | | |

**Lampiran 4**

**Hasil Uji Validitas Asimetri Informasi (X2)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | |
|  | | x2.1 | x2.2 | x2.3 | x2.4 | x2.5 | x2.6 | total.x2 |
| x2.1 | Pearson Correlation | 1 | .477\*\* | .734\*\* | .528\*\* | .582\*\* | .606\*\* | .780\*\* |
| Sig. (2-tailed) |  | .004 | .000 | .001 | .000 | .000 | .000 |
| N | 35 | 35 | 35 | 35 | 35 | 35 | 35 |
| x2.2 | Pearson Correlation | .477\*\* | 1 | .770\*\* | .553\*\* | .469\*\* | .363\* | .718\*\* |
| Sig. (2-tailed) | .004 |  | .000 | .001 | .004 | .032 | .000 |
| N | 35 | 35 | 35 | 35 | 35 | 35 | 35 |
| x2.3 | Pearson Correlation | .734\*\* | .770\*\* | 1 | .653\*\* | .641\*\* | .568\*\* | .867\*\* |
| Sig. (2-tailed) | .000 | .000 |  | .000 | .000 | .000 | .000 |
| N | 35 | 35 | 35 | 35 | 35 | 35 | 35 |
| x2.4 | Pearson Correlation | .528\*\* | .553\*\* | .653\*\* | 1 | .844\*\* | .751\*\* | .885\*\* |
| Sig. (2-tailed) | .001 | .001 | .000 |  | .000 | .000 | .000 |
| N | 35 | 35 | 35 | 35 | 35 | 35 | 35 |
| x2.5 | Pearson Correlation | .582\*\* | .469\*\* | .641\*\* | .844\*\* | 1 | .840\*\* | .887\*\* |
| Sig. (2-tailed) | .000 | .004 | .000 | .000 |  | .000 | .000 |
| N | 35 | 35 | 35 | 35 | 35 | 35 | 35 |
| x2.6 | Pearson Correlation | .606\*\* | .363\* | .568\*\* | .751\*\* | .840\*\* | 1 | .836\*\* |
| Sig. (2-tailed) | .000 | .032 | .000 | .000 | .000 |  | .000 |
| N | 35 | 35 | 35 | 35 | 35 | 35 | 35 |
| total.x2 | Pearson Correlation | .780\*\* | .718\*\* | .867\*\* | .885\*\* | .887\*\* | .836\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 |  |
| N | 35 | 35 | 35 | 35 | 35 | 35 | 35 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | |

**Lampiran 5**

**Hasil Uji Validitas Kecenderungan Kecurangan (Y)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | |
|  | | y.1 | y.2 | y.3 | y.4 | y.5 | y.6 | total.y |
| y.1 | Pearson Correlation | 1 | .816\*\* | .806\*\* | .845\*\* | .533\*\* | .446\*\* | .897\*\* |
| Sig. (2-tailed) |  | .000 | .000 | .000 | .001 | .007 | .000 |
| N | 35 | 35 | 35 | 35 | 35 | 35 | 35 |
| y.2 | Pearson Correlation | .816\*\* | 1 | .909\*\* | .907\*\* | .441\*\* | .385\* | .896\*\* |
| Sig. (2-tailed) | .000 |  | .000 | .000 | .008 | .022 | .000 |
| N | 35 | 35 | 35 | 35 | 35 | 35 | 35 |
| y.3 | Pearson Correlation | .806\*\* | .909\*\* | 1 | .978\*\* | .341\* | .429\* | .895\*\* |
| Sig. (2-tailed) | .000 | .000 |  | .000 | .045 | .010 | .000 |
| N | 35 | 35 | 35 | 35 | 35 | 35 | 35 |
| y.4 | Pearson Correlation | .845\*\* | .907\*\* | .978\*\* | 1 | .369\* | .459\*\* | .915\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 |  | .029 | .005 | .000 |
| N | 35 | 35 | 35 | 35 | 35 | 35 | 35 |
| y.5 | Pearson Correlation | .533\*\* | .441\*\* | .341\* | .369\* | 1 | .591\*\* | .673\*\* |
| Sig. (2-tailed) | .001 | .008 | .045 | .029 |  | .000 | .000 |
| N | 35 | 35 | 35 | 35 | 35 | 35 | 35 |
| y.6 | Pearson Correlation | .446\*\* | .385\* | .429\* | .459\*\* | .591\*\* | 1 | .675\*\* |
| Sig. (2-tailed) | .007 | .022 | .010 | .005 | .000 |  | .000 |
| N | 35 | 35 | 35 | 35 | 35 | 35 | 35 |
| total.y | Pearson Correlation | .897\*\* | .896\*\* | .895\*\* | .915\*\* | .673\*\* | .675\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 |  |
| N | 35 | 35 | 35 | 35 | 35 | 35 | 35 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | |

**Lampiran 6**

**Hasil Uji Reliabilitas Pengendalian Internal (X1)**

|  |  |  |  |
| --- | --- | --- | --- |
| **Case Processing Summary** | | | |
|  | | N | % |
| Cases | Valid | 35 | 100.0 |
| Excludeda | 0 | .0 |
| Total | 35 | 100.0 |
| a. Listwise deletion based on all variables in the procedure. | | | |

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .917 | 21 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Item-Total Statistics** | | | | |
|  | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| x2 | 85.66 | 41.820 | .495 | .915 |
| x3 | 85.97 | 43.734 | .284 | .918 |
| x4 | 85.74 | 42.844 | .401 | .916 |
| x5 | 85.83 | 42.146 | .471 | .915 |
| x6 | 86.00 | 43.353 | .365 | .917 |
| x7 | 85.91 | 41.257 | .523 | .914 |
| x8 | 86.00 | 40.176 | .813 | .908 |
| x9 | 85.91 | 40.610 | .756 | .909 |
| x10 | 85.91 | 40.316 | .804 | .908 |
| x11 | 85.91 | 42.669 | .426 | .916 |
| x12 | 85.80 | 40.635 | .688 | .910 |
| x13 | 86.00 | 42.765 | .565 | .913 |
| x14 | 85.89 | 40.928 | .684 | .910 |
| x15 | 85.86 | 40.714 | .629 | .911 |
| x16 | 85.89 | 42.751 | .355 | .918 |
| x17 | 85.97 | 41.382 | .534 | .914 |
| x18 | 85.69 | 41.751 | .569 | .913 |
| x19 | 85.77 | 42.005 | .540 | .913 |
| x20 | 85.89 | 41.045 | .595 | .912 |
| x21 | 86.00 | 40.529 | .675 | .910 |
| x22 | 85.83 | 41.323 | .675 | .911 |

**Lampiran 7**

**Hasil Uji Reliabilitas Asimetri Informasi (X2)**

|  |  |  |  |
| --- | --- | --- | --- |
| **Case Processing Summary** | | | |
|  | | N | % |
| Cases | Valid | 35 | 100.0 |
| Excludeda | 0 | .0 |
| Total | 35 | 100.0 |
| a. Listwise deletion based on all variables in the procedure. | | | |

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .908 | 6 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **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 | 18.89 | 13.163 | .685 | .900 |
| x2.2 | 18.89 | 13.751 | .610 | .910 |
| x2.3 | 19.09 | 12.610 | .806 | .883 |
| x2.4 | 19.40 | 11.129 | .807 | .885 |
| x2.5 | 19.14 | 12.361 | .832 | .879 |
| x2.6 | 19.03 | 12.558 | .758 | .890 |

**Lampiran 8**

**Hasil Uji Reliabilitas Kecenderungan Kecurangan Akuntansi (Y)**

|  |  |  |  |
| --- | --- | --- | --- |
| **Case Processing Summary** | | | |
|  | | N | % |
| Cases | Valid | 35 | 100.0 |
| Excludeda | 0 | .0 |
| Total | 35 | 100.0 |
| a. Listwise deletion based on all variables in the procedure. | | | |

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .904 | 6 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Item-Total Statistics** | | | | |
|  | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| y1 | 11.83 | 23.146 | .843 | .870 |
| y2 | 12.11 | 23.634 | .844 | .871 |
| y3 | 12.26 | 23.373 | .842 | .871 |
| y4 | 12.26 | 23.314 | .872 | .867 |
| y5 | 11.43 | 25.899 | .525 | .919 |
| y6 | 11.83 | 26.264 | .537 | .915 |

**Lampiran 9**

**Hasil Analisis Regresi Linear Berganda**

|  |  |  |  |
| --- | --- | --- | --- |
| **Variables Entered/Removeda** | | | |
| Model | Variables Entered | Variables Removed | Method |
| 1 | x2, x1b | . | Enter |
| a. Dependent Variable: y | | | |
| b. All requested variables entered. | | | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .502a | .252 | .205 | 5.221 | 2.496 |
| a. Predictors: (Constant), x2, x1 | | | | | |
| b. Dependent Variable: y | | | | | |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 293.445 | 2 | 146.722 | 5.382 | .010b |
| Residual | 872.441 | 32 | 27.264 |  |  |
| Total | 1165.886 | 34 |  |  |  |
| a. Dependent Variable: y | | | | | | |
| b. Predictors: (Constant), x2, x1 | | | | | | |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | -8.367 | 12.762 |  | -.656 | .517 |  |  |
| x1 | .361 | .134 | .419 | 2.699 | .011 | .970 | 1.030 |
| x2 | -.496 | .215 | -.357 | -2.301 | .028 | .970 | 1.030 |
| a. Dependent Variable: y | | | | | | | | |

**DAFTAR PUSTAKA**

Agoes, Sukrisno. 2012. Auditing *Petunjuk Praktis Pemeriksaan Akuntan oleh AkuntanPublik.* Jakarta: Salemba Empat. Edisi Keempat. Buku 1

Agoes, Sukrisno. 2013. *AuditingPetunjuk Praktis Pemeriksaan Akuntan oleh AkuntanPublik.* Jakarta: Salemba Empat. Edisi Keempat. Buku 2

Amalia , Rizky. 2018. Pengaruh Asimetri Informasi, Moralitas Pimpinan, Kesesuaian Kompensasi, Efektivitas Pengendalian Internal, Good Governance, Dan Keadilan Organisasi Terhadap Kecenderungan Kecurangan Akuntansi*.* Yogyakarta

Anggit.2013. Pengaruh Pengendalian Internal Dan Komitmen Organisasi Dalam Pencegahan Fraud*.Skripsi. Universitas Widyatama*

Animah.2018. Pengaruh Sistem Informasi Akuntansi Dan Efektivitas Pengendalian Internal Terhadap Kecenderungan Kecurangan Akuntansi*.Hal. 168-183*

Arista, Lia Lilik.2015.Pengaruh Faktor-Faktor Internal Terhadap Kecenderungan Kecurangan Akuntansi Pada PT Pegadaian Persero Surakarta.*Vol.6, No.2.Hal. 115-122*

Diana, Anastasia. Lilis Setiawati. 2011. *Sistem Informasi Akuntansi*. Yogyakarta:Andi

Ghozali, Imam. 2011. *Analisis Multivariate Dengan Program SPSS*. Cetakan Kelima. Semarang: Badan Penerbit Universitas Diponogoro

Ghozali, Imam. 2016. *Aplikasi Analisis Multivariete Dengan Program IBM SPSS 23*. Cetakan Kedelapan. Semarang: Badan Penerbit Universitas Diponogoro

Harris, Lutfi. Biaini Naeli Muna. 2018. Pengaruh Pengendalian Internal Dan Asimetri

Informasi Terhadap Kecenderungan Kecurangan kuntansi Pada PerguruanTinggi

Negeri BLU. *Jurnal Akuntansi. Vol. 6, No.1*

Karyono. 2013. *Forensic Fraud*. Yogyakarta: Andi

Moh.Nazir. 2013. *Metode Penelitian*. Bogor: Ghalia Indonesia

Mulyadi.2016. *Sistem Akuntansi*. Jakarta: Salemba Empat

Sugiyono. 2013. *Metodologi Penelitian Kuantitatif, Kualitatif Dan R&D*. Bandung: Alfabeta

Sugiyono. 2017. *Metode Penelitian Bisnis.* Bandung: Alfabeta

Sugiyono, 2019.*Metode Penelitian Kuantitatif, Kualitatif dan R&D*. Bandung: Alfabeta

Thaibi Muhammad, 2017. *Pengaruh Pengendalian Internal Terhadap Pencegahan Kecurangan Pada Rumah Sakit Di Kabupaten Bone.* Makassar