

Kuesioner

Kepada Responden Yang Terhormat

Dengan ini, saya mahasiswa Jurusan Akuntansi Universitas Katolik Widya Mandala Surabaya yang sedang melakukan sebuah penelitian mengenai kinerja auditor. Untuk itu, Saya memohon kesediaan Anda untuk berpartisipasi dalam penelitian sebagai responden penelitian. Semua data yang didapat akan doirahasikan untuk menjaga privasi Anda. Untuk kesediaanya saya sampaikan terima kasih.

Identitas Auditor

Petunjuk Pengisian

Jawablah pertanyaan dengan memberi tanda (✓) atau (X) pada kotak yang tersedia.

1. Jenis Kelamin :
 Laki-laki

 Perempuan
2. Usia :
 19 – 25 Tahun 26 – 35 Tahun
 36 – 45 Tahun 45 Tahun keatas
3. Lama Bekerja di perusahaan
 1-3 tahun 3-5 tahun di atas 5 tahun

Petunjuk pengisian Kuesioner

Untuk pernyataan-pernyataan mengenai independensi, profesionalisme, dan pendeteksian terjadinya *fraud*, maka Anda diminta untuk memberikan tanda (X) pada kolom jawaban yang menurut anda paling sesuai, dengan penilaian:

Kolom STS : Sangat Tidak Setuju

Kolom TS : Tidak Setuju

Kolom N : Netral

Kolom S : Setuju

Kolom SS : Sangat Setuju

| No | Pernyataan | Pilihan Jawaban | | | | |
|----|---|-----------------|----|---|---|----|
| | | STS | TS | N | S | SS |
| 1 | Dalam bekerja, saudara merasa bebas dari intervensi manajerial atas program audit | | | | | |
| 2 | Dalam bekerja, Anda merasa bebas dari intervensi atas prosedur audit | | | | | |
| 3 | Dalam bekerja, Anda merasa bebas dari persyaratan untuk penugasan audit selain yang memang diisyaratkan untuk sebuah proses audit | | | | | |
| 4 | Dalam bekerja, Anda merasa bebas dalam mengakses semua catatan, memeriksa aktiva dan karyawan yang relevan dengan audt yang dilakukan | | | | | |
| 5 | Dalam bekerja, Anda merasa bebas dari segala usaha manajerial yang berusaha membatasi aktivitas yang diperiksa atau membatasi perolehan bahan bukti | | | | | |
| 6 | Dalam bekerja, Anda merasa bebas dari kepentingan pribadi yang menghambat verifikasi audit | | | | | |
| 7 | Dalam bekerja, Anda merasa bebas dari perasaan wajib memodifikasi dampak atau signifikansi dari fakta-fakta yang dilaporkan | | | | | |
| 8 | Dalam bekerja, Anda merasa bebas dari | | | | | |

| No | Pernyataan | Pilihan Jawaban | | | | |
|----|---|-----------------|----|---|---|----|
| | | STS | TS | N | S | SS |
| | tekanan untuk melaporkan hal-hal yang signifikan dalam laporan audit | | | | | |
| 9 | Dalam bekerja, Anda merasa bebas menghindari penggunaan kata-kata yang menyesatkan baik secara sengaja maupun tidak sengaja dalam melaporkan fakta, opini, dan rekomendasi dalam interpretasi auditor | | | | | |
| 10 | Dalam bekerja, Anda merasa bebas dari segala usaha untuk meniadakan pertimbangan auditor mengenai fakta atau opini dalam laporan audit internal | | | | | |
| 11 | Saudara merasa bisa bersikap teguh terhadap profesi | | | | | |
| 12 | Dalam melakukan audit, saudara selalu mendasarkan pada pengetahuan sebagai bahan pertimbangan | | | | | |
| 13 | Saudara merasa takut apabila meninggalkan pekerjaan | | | | | |
| 14 | Saudara merasa telah melakukan pekerjaan dengan baik | | | | | |
| 15 | Saudara merasa memiliki kewajiban untuk bisa menciptakan transparansi dari hasil audit | | | | | |

| No | Pernyataan | Pilihan Jawaban | | | | |
|----|--|-----------------|----|---|---|----|
| | | STS | TS | N | S | SS |
| 16 | Saudara berusaha untuk menunjukkan loyalitas pada pekerjaan | | | | | |
| 17 | Saudara merasa percaya pada kemampuan sendiri dalam bekerja | | | | | |
| 18 | Saudara merasa hasil audit yang Anda lakukan telah sesuai dengan fakta | | | | | |
| 19 | Saudara merasa mendapatkan kepuasan batin dengan bekerja sebagai auditor | | | | | |
| 20 | Saudara menghargai sebuah hasil audit meskipun dilakukan oleh auditor yang lain | | | | | |
| 21 | Saudara ingin bertukar pendapat atau berkomunikasi dengan sesama auditor | | | | | |
| 22 | Saudara mendukung adanya organisasi ikatan internal audit | | | | | |
| 23 | Langkah awal dalam melakukan audit, maka saudara mulai dari tahap dokumentasi | | | | | |
| 24 | Lingkungan yang tidak kondusif bisa menjadi titik awal saudara untuk perlunya melakukan pendeteksian kemungkinan terjadinya <i>fraud</i> | | | | | |
| 25 | Pengujian pengendalian dalam upaya mecegah dan mendeteksi terjadinya <i>fraud</i> | | | | | |

| No | Pernyataan | Pilihan Jawaban | | | | |
|----|--|-----------------|----|---|---|----|
| | | STS | TS | N | S | SS |
| | maka saudara melibatkan lebih dari satu karyawan | | | | | |
| 26 | Pengujian pengendalian dalam upaya mencegah dan mendeteksi terjadinya <i>fraud</i> maka saudara melakukan rekonsiliasi independensi | | | | | |
| 27 | Berbagai kebijakan perusahaan bisa memberikan indikasi ada tidaknya <i>fraud</i> | | | | | |
| 28 | Dalam upaya mencegah dan mendeteksi terjadinya <i>fraud</i> saudara selalu mempertimbangkan kontrol korektif | | | | | |
| 29 | Dalam upaya mencegah dan mendeteksi terjadinya <i>fraud</i> saudara selalu mempertimbangkan keterbatasan sistem kendali | | | | | |
| 30 | Saudara melakukan program audit dalam upaya mencegah dan mendeteksi terjadinya <i>fraud</i> | | | | | |
| 31 | Dalam upaya mencegah dan mendeteksi terjadinya <i>fraud</i> saudara berusaha untuk bisa memahami berbagai aktivitas operasional perusahaan | | | | | |
| 32 | Dalam upaya mencegah dan mendeteksi terjadinya <i>fraud</i> saudara selalu melakukan pengujian dan evaluasi kecukupan | | | | | |

| No | Pernyataan | Pilihan Jawaban | | | | |
|----|---|-----------------|----|---|---|----|
| | | STS | TS | N | S | SS |
| 33 | Dalam upaya mencegah dan mendeteksi terjadinya <i>fraud</i> saudara berusaha mengumpulkan informasi sebanyak-banyaknya melalui komunikasi | | | | | |
| 34 | Dalam melakukan audit, untuk mencegah dan mendeteksi terjadinya <i>fraud</i> saudara mempertimbangkan kesalahan yang cukup material untuk dapat mempengaruhi kebenaran laporan keuangan | | | | | |
| 35 | Dalam melakukan audit, untuk mencegah dan mendeteksi terjadinya <i>fraud</i> saudara berusaha menemukan kesalahan penerapan yang disengaja atas prinsip akuntansi yang berhubungan dengan jumlah tertentu | | | | | |
| 36 | Saudara berusaha menemukan manipulasi, pemalsuan, atau perubahan catatan akuntansi | | | | | |
| 37 | Sebagai seorang auditor internal, saudara merasa perlu untuk memiliki pengalaman dan pemahaman berbagai jenis kecurangan (<i>fraud</i>) | | | | | |
| 38 | Dalam upaya mencegah dan mendeteksi terjadinya <i>fraud</i> auditor internal yang memiliki pengetahuan dapat meningkatkan keahlian dalam melaksanakan tugasnya | | | | | |

Lampiran 2. Profil Auditor Internal

Jenis Kelamin Auditor

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|-----------------|-----------|---------|---------------|--------------------|
| Valid Laki-Laki | 21 | 56,8 | 56,8 | 56,8 |
| Perempuan | 16 | 43,2 | 43,2 | 100,0 |
| Total | 37 | 100,0 | 100,0 | |

Usia auditor

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|---------------------|-----------|---------|---------------|--------------------|
| Valid 19 - 25 Tahun | 3 | 8,1 | 8,1 | 8,1 |
| 26 - 35 Tahun | 16 | 43,2 | 43,2 | 51,4 |
| 36 - 45 Tahun | 9 | 24,3 | 24,3 | 75,7 |
| 45 Tahun keatas | 9 | 24,3 | 24,3 | 100,0 |
| Total | 37 | 100,0 | 100,0 | |

Lama Bekerja Auditor

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|-----------------|-----------|---------|---------------|--------------------|
| Valid 1-3 tahun | 14 | 37,8 | 37,8 | 37,8 |
| 3-5 tahun | 13 | 35,1 | 35,1 | 73,0 |
| di atas 5 tahun | 10 | 27,0 | 27,0 | 100,0 |
| Total | 37 | 100,0 | 100,0 | |

Lampiran 3. Uji Validitas

Correlations

| | | X1.01 | X1.02 | X1.03 | X1.04 | X1.05 | X1.06 | X1.07 | X1.08 | X1.09 | X1.10 | Total X1 |
|----------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|----------|
| X1.01 | Pearson Correlation | 1 | ,785** | ,579** | ,689** | ,685** | ,542** | ,590** | ,705** | ,454** | ,613** | ,819** |
| | Sig. (2-tailed) | | ,000 | ,000 | ,000 | ,000 | ,001 | ,000 | ,000 | ,005 | ,000 | ,000 |
| | N | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 |
| X1.02 | Pearson Correlation | ,785** | 1 | ,639** | ,688** | ,756** | ,654** | ,720** | ,766** | ,533** | ,748** | ,904** |
| | Sig. (2-tailed) | ,000 | | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,001 | ,000 | ,000 |
| | N | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 |
| X1.03 | Pearson Correlation | ,579** | ,639** | 1 | ,595** | ,714** | ,495** | ,477** | ,607** | ,416* | ,503** | ,745** |
| | Sig. (2-tailed) | ,000 | ,000 | | ,000 | ,002 | ,003 | ,003 | ,000 | ,010 | ,002 | ,000 |
| | N | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 |
| X1.04 | Pearson Correlation | ,689** | ,688** | ,595** | 1 | ,742** | ,471** | ,521** | ,649** | ,259 | ,543** | ,759** |
| | Sig. (2-tailed) | ,000 | ,000 | ,000 | | ,000 | ,003 | ,001 | ,000 | ,122 | ,001 | ,000 |
| | N | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 |
| X1.05 | Pearson Correlation | ,685** | ,756** | ,714** | ,742** | 1 | ,654** | ,505** | ,676** | ,333* | ,533** | ,820** |
| | Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | | ,000 | ,001 | ,000 | ,044 | ,001 | ,000 |
| | N | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 |
| X1.06 | Pearson Correlation | ,542** | ,654** | ,495** | ,471** | ,654** | 1 | ,693** | ,726** | ,609** | ,716** | ,819** |
| | Sig. (2-tailed) | ,001 | ,000 | ,002 | ,003 | ,000 | | ,000 | ,000 | ,000 | ,000 | ,000 |
| | N | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 |
| X1.07 | Pearson Correlation | ,590** | ,720** | ,477** | ,521** | ,505** | ,693** | 1 | ,645** | ,627** | ,813** | ,820** |
| | Sig. (2-tailed) | ,000 | ,000 | ,003 | ,001 | ,001 | ,000 | | ,000 | ,000 | ,000 | ,000 |
| | N | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 |
| X1.08 | Pearson Correlation | ,705** | ,766** | ,607** | ,649** | ,676** | ,726** | ,645** | 1 | ,614** | ,644** | ,869** |
| | Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | | ,000 | ,000 | ,000 |
| | N | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 |
| X1.09 | Pearson Correlation | ,454** | ,533** | ,416* | ,259 | ,333* | ,609** | ,627** | ,614** | 1 | ,591** | ,671** |
| | Sig. (2-tailed) | ,005 | ,001 | ,010 | ,122 | ,044 | ,000 | ,000 | ,000 | | ,000 | ,000 |
| | N | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 |
| X1.10 | Pearson Correlation | ,613** | ,748** | ,503** | ,543** | ,533** | ,716** | ,813** | ,644** | ,591** | 1 | ,839** |
| | Sig. (2-tailed) | ,000 | ,000 | ,002 | ,001 | ,001 | ,000 | ,000 | ,000 | ,000 | | ,000 |
| | N | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 |
| Total X1 | Pearson Correlation | ,819** | ,904** | ,745** | ,759** | ,820** | ,819** | ,820** | ,869** | ,671** | ,839** | 1 |
| | Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | |
| | N | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 |

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

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

Correlations

Correlations

| | | X2_01 | X2_02 | X2_03 | X2_04 | X2_05 | X2_06 | X2_07 | X2_08 | X2_09 | X2_10 | X2_11 | X2_12 | Total X2 |
|----------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|----------|
| X2.01 | Pearson Correlation | 1 | | | | | | | | | | | | |
| | Sig. (2-tailed) | | ,660** | ,236 | ,362* | ,352* | ,222 | ,342* | ,531** | ,398* | ,322 | ,287 | ,354* | ,571** |
| | N | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 |
| X2.02 | Pearson Correlation | ,660** | 1 | ,354* | ,602** | ,568** | ,409* | ,540** | ,556** | ,559** | ,499** | ,468** | ,593** | ,775** |
| | Sig. (2-tailed) | ,000 | | ,032 | ,000 | ,000 | ,012 | ,001 | ,000 | ,000 | ,002 | ,003 | ,000 | ,000 |
| | N | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 |
| X2.03 | Pearson Correlation | ,236 | ,354* | 1 | ,476** | ,601** | ,510** | ,392* | ,503** | ,457** | ,395** | ,435** | ,348* | ,634** |
| | Sig. (2-tailed) | ,160 | ,032 | | ,003 | ,000 | ,001 | ,017 | ,002 | ,004 | ,015 | ,007 | ,035 | ,000 |
| | N | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 |
| X2.04 | Pearson Correlation | ,362* | ,602** | ,476** | 1 | ,739** | ,528** | ,500** | ,415* | ,521** | ,358** | ,378* | ,608** | ,726** |
| | Sig. (2-tailed) | ,028 | ,000 | ,003 | | ,000 | ,001 | ,002 | ,011 | ,001 | ,030 | ,021 | ,000 | ,000 |
| | N | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 |
| X2.05 | Pearson Correlation | ,352* | ,568** | ,601** | ,739** | 1 | ,725** | ,624** | ,482** | ,669** | ,434** | ,385* | ,582** | ,800** |
| | Sig. (2-tailed) | ,033 | ,000 | ,000 | ,000 | | ,000 | ,000 | ,003 | ,000 | ,007 | ,019 | ,000 | ,000 |
| | N | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 |
| X2.06 | Pearson Correlation | ,222 | ,409* | ,510** | ,528** | ,725** | 1 | ,668** | ,528** | ,657** | ,392* | ,478** | ,484** | ,744** |
| | Sig. (2-tailed) | ,186 | ,012 | ,001 | ,001 | ,000 | | ,000 | ,001 | ,000 | ,017 | ,003 | ,002 | ,000 |
| | N | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 |
| X2.07 | Pearson Correlation | ,342* | ,540** | ,392* | ,500** | ,624** | ,668** | 1 | ,670** | ,563** | ,507** | ,340* | ,693** | ,774** |
| | Sig. (2-tailed) | ,038 | ,001 | ,017 | ,002 | ,000 | ,000 | | ,000 | ,000 | ,001 | ,039 | ,000 | ,000 |
| | N | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 |
| X2.08 | Pearson Correlation | ,531** | ,556** | ,503** | ,415* | ,482** | ,528** | ,670** | 1 | ,507** | ,548** | ,384* | ,572** | ,753** |
| | Sig. (2-tailed) | ,001 | ,000 | ,002 | ,011 | ,003 | ,001 | ,000 | | ,001 | ,000 | ,019 | ,000 | ,000 |
| | N | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 |
| X2.09 | Pearson Correlation | ,388* | ,559** | ,457** | ,521** | ,669** | ,657** | ,563** | ,507** | 1 | ,602** | ,517** | ,680** | ,818** |
| | Sig. (2-tailed) | ,018 | ,000 | ,004 | ,001 | ,000 | ,000 | ,000 | ,001 | | ,000 | ,001 | ,000 | ,000 |
| | N | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 |
| X2.10 | Pearson Correlation | ,322 | ,499** | ,395* | ,358* | ,434** | ,392* | ,507** | ,548** | ,602** | 1 | ,461** | ,625** | ,713** |
| | Sig. (2-tailed) | ,052 | ,002 | ,015 | ,030 | ,007 | ,017 | ,001 | ,000 | ,000 | | ,004 | ,000 | ,000 |
| | N | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 |
| X2.11 | Pearson Correlation | ,287 | ,468** | ,435** | ,378* | ,385* | ,478** | ,340* | ,384* | ,517** | ,461** | 1 | ,504** | ,661** |
| | Sig. (2-tailed) | ,085 | ,003 | ,007 | ,021 | ,019 | ,003 | ,039 | ,019 | ,001 | ,004 | | ,001 | ,000 |
| | N | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 |
| X2.12 | Pearson Correlation | ,354* | ,583** | ,348* | ,608** | ,582** | ,484** | ,688** | ,572** | ,680** | ,625** | ,504** | 1 | ,814** |
| | Sig. (2-tailed) | ,032 | ,000 | ,035 | ,000 | ,000 | ,002 | ,000 | ,000 | ,000 | ,000 | ,001 | | ,000 |
| | N | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 |
| Total X2 | Pearson Correlation | ,571** | ,775** | ,634** | ,726** | ,800** | ,744** | ,774** | ,753** | ,818** | ,713** | ,661** | ,814** | 1 |
| | Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | |
| | N | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 |

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

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

Correlations

| | | Correlations | | | | | | | | | | | | | | | | Total Y |
|---------|---------------------|--------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|
| | | Y1.01 | Y1.02 | Y1.03 | Y1.04 | Y1.05 | Y1.06 | Y1.07 | Y1.08 | Y1.09 | Y1.10 | Y1.11 | Y1.12 | Y1.13 | Y1.14 | Y1.15 | Y1.16 | |
| Y1.01 | Pearson Correlation | 1 | | | | | | | | | | | | | | | | |
| | Sig. (2-tailed) | | | | | | | | | | | | | | | | | |
| N | | 37 | | | | | | | | | | | | | | | | |
| Y1.02 | Pearson Correlation | .436** | 1 | | | | | | | | | | | | | | | |
| | Sig. (2-tailed) | .007 | | | | | | | | | | | | | | | | |
| N | | 37 | 37 | | | | | | | | | | | | | | | |
| Y1.03 | Pearson Correlation | .532** | .334* | 1 | | | | | | | | | | | | | | |
| | Sig. (2-tailed) | .001 | .043 | | | | | | | | | | | | | | | |
| N | | 37 | 37 | 37 | | | | | | | | | | | | | | |
| Y1.04 | Pearson Correlation | .526** | .434** | .413* | 1 | | | | | | | | | | | | | |
| | Sig. (2-tailed) | .001 | .007 | .011 | | | | | | | | | | | | | | |
| N | | 37 | 37 | 37 | 37 | | | | | | | | | | | | | |
| Y1.05 | Pearson Correlation | .501** | .475** | .244 | .525** | 1 | | | | | | | | | | | | |
| | Sig. (2-tailed) | .002 | .003 | .145 | .001 | | | | | | | | | | | | | |
| N | | 37 | 37 | 37 | 37 | 37 | | | | | | | | | | | | |
| Y1.06 | Pearson Correlation | .266 | .364* | .126 | .366* | .812** | 1 | | | | | | | | | | | |
| | Sig. (2-tailed) | .111 | .027 | .458 | .026 | .000 | | | | | | | | | | | | |
| N | | 37 | 37 | 37 | 37 | 37 | 37 | | | | | | | | | | | |
| Y1.07 | Pearson Correlation | .519** | .469** | .333* | .473** | .708** | .682** | 1 | | | | | | | | | | |
| | Sig. (2-tailed) | .001 | .003 | .044 | .003 | .000 | .000 | | | | | | | | | | | |
| N | | 37 | 37 | 37 | 37 | 37 | 37 | 37 | | | | | | | | | | |
| Y1.08 | Pearson Correlation | .416* | .569** | .222 | .442** | .693** | .729** | .759** | 1 | | | | | | | | | |
| | Sig. (2-tailed) | .010 | .000 | .187 | .006 | .000 | .000 | .000 | | | | | | | | | | |
| N | | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | | | | | | | | | |
| Y1.09 | Pearson Correlation | .596** | .297 | .539** | .394** | .408* | .228 | .415* | .448** | 1 | | | | | | | | |
| | Sig. (2-tailed) | .000 | .074 | .001 | .016 | .012 | .176 | .011 | .005 | .000 | | | | | | | | |
| N | | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | | | | | | | | |
| Y1.10 | Pearson Correlation | .560** | .238 | .348* | .231 | .316 | .179 | .442** | .353* | .600** | 1 | | | | | | | |
| | Sig. (2-tailed) | .000 | .157 | .036 | .169 | .057 | .289 | .006 | .032 | .000 | .002 | | | | | | | |
| N | | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | | | | | | |
| Y1.11 | Pearson Correlation | .432** | .435** | .438** | .308 | .397* | .345* | .399* | .398* | .557** | .492** | 1 | | | | | | |
| | Sig. (2-tailed) | .008 | .007 | .007 | .064 | .015 | .036 | .014 | .015 | .000 | .002 | .006 | | | | | | |
| N | | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | | | | | |
| Y1.12 | Pearson Correlation | .549** | .278 | .458** | .569** | .569** | .450** | .520** | .521** | .636** | .555** | .443** | 1 | | | | | |
| | Sig. (2-tailed) | .000 | .096 | .005 | .000 | .000 | .005 | .001 | .001 | .000 | .000 | .006 | .000 | | | | | |
| N | | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | | | | |
| Y1.13 | Pearson Correlation | .852** | .476** | .419** | .564** | .576** | .314 | .523** | .428** | .630** | .480** | .491** | .561** | 1 | | | | |
| | Sig. (2-tailed) | .000 | .003 | .010 | .000 | .000 | .059 | .001 | .008 | .000 | .003 | .002 | .000 | .000 | | | | |
| N | | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | | | |
| Y1.14 | Pearson Correlation | .537** | .735** | .340* | .229 | .502** | .386* | .402* | .443** | .293 | .237 | .513** | .229 | .553** | 1 | | | |
| | Sig. (2-tailed) | .001 | .000 | .039 | .174 | .002 | .018 | .014 | .006 | .078 | .159 | .001 | .172 | .000 | .000 | | | |
| N | | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | | |
| Y1.15 | Pearson Correlation | .423** | .264 | .886** | .390* | .283 | .073 | .362** | .170 | .551** | .327* | .367* | .430** | .441** | .270 | 1 | | |
| | Sig. (2-tailed) | .000 | .115 | .000 | .017 | .089 | .668 | .028 | .315 | .000 | .048 | .025 | .008 | .006 | .106 | .000 | | |
| N | | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | |
| Y1.16 | Pearson Correlation | .508** | .433** | .304 | .849** | .338* | .192 | .418* | .468** | .407* | .329* | .368* | .533** | .565** | .253 | .224 | 1 | |
| | Sig. (2-tailed) | .001 | .007 | .068 | .000 | .041 | .256 | .010 | .003 | .012 | .047 | .025 | .001 | .000 | .131 | .183 | .000 | |
| N | | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 |
| Total Y | Pearson Correlation | .788** | .658** | .611** | .889** | .767** | .607** | .773** | .745** | .719** | .599** | .669** | .747** | .807** | .635** | .568** | .641** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| N | | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 |

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

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

Lampiran 4. Uji Reliabilitas

Variabel Independensi

Case Processing Summary

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 37 | 100,0 |
| | Excluded ^a | 0 | ,0 |
| | Total | 37 | 100,0 |

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

Reliability Statistics

| | |
|------------------|------------|
| Cronbach's Alpha | N of Items |
| ,940 | 10 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|-------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| X1.01 | 32,4054 | 29,970 | ,775 | ,933 |
| X1.02 | 32,3514 | 28,901 | ,877 | ,928 |
| X1.03 | 32,2432 | 30,411 | ,684 | ,937 |
| X1.04 | 32,1892 | 30,713 | ,706 | ,936 |
| X1.05 | 32,0811 | 28,688 | ,765 | ,933 |
| X1.06 | 32,2973 | 29,381 | ,769 | ,933 |
| X1.07 | 32,4324 | 29,641 | ,773 | ,932 |
| X1.08 | 32,3243 | 29,225 | ,834 | ,930 |
| X1.09 | 32,3243 | 31,225 | ,600 | ,940 |
| X1.10 | 32,3784 | 28,020 | ,785 | ,933 |

Scale Statistics

| Mean | Variance | Std. Deviation | N of Items |
|---------|----------|----------------|------------|
| 35,8919 | 36,321 | 6,02672 | 10 |

Variabel Profesionalisme

Case Processing Summary

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 37 | 100,0 |
| | Excluded ^a | 0 | ,0 |
| | Total | 37 | 100,0 |

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

Reliability Statistics

| | |
|------------------|------------|
| Cronbach's Alpha | N of Items |
| ,919 | 12 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|-------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| X2.01 | 45,7297 | 33,258 | ,488 | ,919 |
| X2.02 | 45,5405 | 31,422 | ,722 | ,910 |
| X2.03 | 45,4865 | 33,257 | ,569 | ,916 |
| X2.04 | 45,1892 | 32,547 | ,674 | ,912 |
| X2.05 | 45,2703 | 32,092 | ,761 | ,909 |
| X2.06 | 45,4054 | 31,803 | ,687 | ,911 |
| X2.07 | 45,4324 | 31,641 | ,724 | ,910 |
| X2.08 | 45,7297 | 32,425 | ,706 | ,911 |
| X2.09 | 45,5676 | 30,530 | ,770 | ,907 |
| X2.10 | 45,5946 | 31,359 | ,641 | ,913 |
| X2.11 | 45,6486 | 31,401 | ,572 | ,918 |
| X2.12 | 45,5405 | 29,866 | ,759 | ,908 |

Scale Statistics

| Mean | Variance | Std. Deviation | N of Items |
|---------|----------|----------------|------------|
| 49,6486 | 37,568 | 6,12924 | 12 |

Variabel Pendeteksian terjadinya fraud

Case Processing Summary

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 37 | 100,0 |
| | Excluded ^a | 0 | ,0 |
| | Total | 37 | 100,0 |

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

Reliability Statistics

| | |
|------------------|------------|
| Cronbach's Alpha | N of Items |
| ,926 | 16 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|-------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| Y1.01 | 59,2432 | 63,134 | ,739 | ,919 |
| Y1.02 | 59,2973 | 67,604 | ,605 | ,922 |
| Y1.03 | 58,9459 | 68,941 | ,560 | ,924 |
| Y1.04 | 59,2162 | 67,285 | ,640 | ,922 |
| Y1.05 | 59,4595 | 66,311 | ,728 | ,919 |
| Y1.06 | 59,4865 | 67,368 | ,540 | ,924 |
| Y1.07 | 59,4865 | 65,312 | ,730 | ,919 |
| Y1.08 | 59,3243 | 63,836 | ,687 | ,920 |
| Y1.09 | 59,1351 | 66,676 | ,672 | ,921 |
| Y1.10 | 59,1081 | 69,155 | ,547 | ,924 |
| Y1.11 | 59,1622 | 66,473 | ,609 | ,922 |
| Y1.12 | 59,0541 | 66,608 | ,705 | ,920 |
| Y1.13 | 59,1351 | 64,231 | ,768 | ,918 |
| Y1.14 | 59,3243 | 67,781 | ,578 | ,923 |
| Y1.15 | 58,9459 | 69,108 | ,509 | ,925 |
| Y1.16 | 59,1081 | 69,099 | ,596 | ,923 |

Scale Statistics

| | | | |
|---------|----------|----------------|------------|
| Mean | Variance | Std. Deviation | N of Items |
| 63,1622 | 75,640 | 8,69711 | 16 |

Lampiran 5. Output Regression

Descriptive Statistics

| | Mean | Std. Deviation | N |
|-------------------------------|--------|----------------|----|
| Pendeteksian terjadinya fraud | 3,7157 | ,51227 | 37 |
| Independensi | 3,5892 | ,60267 | 37 |
| Profesionalisme | 4,1376 | ,50999 | 37 |

Correlations

| | | Pendeteksian terjadinya fraud | Independensi | Profesionalisme |
|---------------------|-------------------------------|-------------------------------|--------------|-----------------|
| Pearson Correlation | Pendeteksian terjadinya fraud | 1,000 | ,786 | ,793 |
| | Independensi | ,786 | 1,000 | ,539 |
| | Profesionalisme | ,793 | ,539 | 1,000 |
| Sig. (1-tailed) | Pendeteksian terjadinya fraud | . | ,000 | ,000 |
| | Independensi | ,000 | . | ,000 |
| | Profesionalisme | ,000 | ,000 | . |
| N | Pendeteksian terjadinya fraud | 37 | 37 | 37 |
| | Independensi | 37 | 37 | 37 |
| | Profesionalisme | 37 | 37 | 37 |

Variables Entered/Removed^a

| Model | Variables Entered | Variables Removed | Method |
|-------|-------------------------------|-------------------|--------|
| 1 | Profesionalisme, Independensi | . | Enter |

- All requested variables entered.
- Dependent Variable: Pendeteksian terjadinya fraud

Model Summary^a

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Change Statistics | | | | | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|-------------------|----------|-----|-----|---------------|---------------|
| | | | | | R Square Change | F Change | df1 | df2 | Sig. F Change | |
| 1 | ,900 ^a | ,810 | ,798 | ,23001 | ,810 | 72,284 | 2 | 34 | ,000 | 2,385 |

- Predictors: (Constant), Profesionalisme, Independensi
- Dependent Variable: Pendeteksian terjadinya fraud

ANOVA^b

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|--------|-------------------|
| 1 | Regression | 7,648 | 2 | 3,824 | 72,284 | ,000 ^a |
| | Residual | 1,799 | 34 | ,053 | | |
| | Total | 9,447 | 36 | | | |

a. Predictors: (Constant), Profesionalisme, Independensi

b. Dependent Variable: Pendeteksian terjadinya fraud

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Correlations | | | Collinearity Statistics | |
|-------|-----------------|-----------------------------|------------|---------------------------|-------|------|--------------|---------|------|-------------------------|-------|
| | | B | Std. Error | Beta | | | Zero-order | Partial | Part | Tolerance | VIF |
| 1 | (Constant) | ,011 | ,322 | | ,034 | ,973 | | | | | |
| | Independensi | ,430 | ,075 | ,505 | 5,689 | ,000 | ,786 | ,698 | ,426 | ,710 | 1,409 |
| | Profesionalisme | ,523 | ,089 | ,520 | 5,860 | ,000 | ,793 | ,709 | ,439 | ,710 | 1,409 |

a. Dependent Variable: Pendeteksian terjadinya fraud

Lampiran 6. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 37 |
| Normal Parameters ^{a,b} | Mean | ,0000000 |
| | Std. Deviation | ,22353057 |
| Most Extreme Differences | Absolute | ,070 |
| | Positive | ,045 |
| | Negative | -,070 |
| Kolmogorov-Smirnov Z | | ,428 |
| Asymp. Sig. (2-tailed) | | ,993 |

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 7. Uji Park (Heterokedastisitas)

Descriptive Statistics

| | Mean | Std. Deviation | N |
|-----------------|--------|----------------|----|
| Abs_res | ,1770 | ,13331 | 37 |
| Independensi | 3,5892 | ,60267 | 37 |
| Profesionalisme | 4,1376 | ,50999 | 37 |

Correlations

| | | Abs_res | Independensi | Profesionalisme |
|---------------------|-----------------|---------|--------------|-----------------|
| Pearson Correlation | Abs_res | 1,000 | -,126 | -,097 |
| | Independensi | -,126 | 1,000 | ,539 |
| | Profesionalisme | -,097 | ,539 | 1,000 |
| Sig. (1-tailed) | Abs_res | . | ,229 | ,285 |
| | Independensi | ,229 | . | ,000 |
| | Profesionalisme | ,285 | ,000 | . |
| N | Abs_res | 37 | 37 | 37 |
| | Independensi | 37 | 37 | 37 |
| | Profesionalisme | 37 | 37 | 37 |

Variables Entered/Removed^a

| Model | Variables Entered | Variables Removed | Method |
|-------|-------------------------------|-------------------|--------|
| 1 | Profesionalisme, Independensi | . | Enter |

- a. All requested variables entered.
- b. Dependent Variable: Abs_res

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Change Statistics | | | | |
|-------|-------------------|----------|-------------------|----------------------------|-------------------|----------|-----|-----|---------------|
| | | | | | R Square Change | F Change | df1 | df2 | Sig. F Change |
| 1 | ,130 ^a | ,017 | -,041 | ,13601 | ,017 | ,294 | 2 | 34 | ,747 |

a. Predictors: (Constant), Profesionalisme, Independensi

ANOVA^b

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|------|-------------------|
| 1 | Regression | ,011 | 2 | ,005 | ,294 | ,747 ^a |
| | Residual | ,629 | 34 | ,018 | | |
| | Total | ,640 | 36 | | | |

a. Predictors: (Constant), Profesionalisme, Independensi

b. Dependent Variable: Abs_res

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Correlations | | |
|-------|-----------------|-----------------------------|------------|---------------------------|-------|------|--------------|---------|-------|
| | | B | Std. Error | Beta | | | Zero-order | Partial | Part |
| 1 | (Constant) | ,303 | ,190 | | 1,596 | ,120 | | | |
| | Independensi | -,023 | ,045 | -,104 | -,515 | ,610 | -,126 | -,088 | -,088 |
| | Profesionalisme | -,011 | ,053 | -,041 | -,201 | ,842 | -,097 | -,035 | -,034 |

a. Dependent Variable: Abs_res

Lampiran 8. Data Kuesioner Penelitian

| Resp | Karakteristik | | | Independensi | | | | | | | | | | Profesionalisme | | | | | | | | | | | | | |
|-----------------|---------------|------|------|--------------|------|------|------|------|------|------|------|------|------|-----------------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| | Jk | Usia | Lama | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | Jml | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | Jml |
| 1 | 2 | 2 | 2 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 33 | 5 | 5 | 4 | 5 | 5 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 51 |
| 2 | 1 | 4 | 2 | 3 | 3 | 4 | 3 | 3 | 2 | 2 | 3 | 4 | 2 | 29 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 43 |
| 3 | 2 | 1 | 1 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 33 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 51 | |
| 4 | 1 | 2 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 50 | |
| 5 | 1 | 4 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 30 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 3 | 56 | |
| 6 | 1 | 3 | 3 | 3 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 40 | 4 | 4 | 3 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 51 | |
| 7 | 2 | 2 | 2 | 4 | 4 | 4 | 4 | 5 | 4 | 2 | 4 | 2 | 2 | 35 | 3 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 50 | |
| 8 | 2 | 2 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 38 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 58 | |
| 9 | 2 | 2 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 3 | 4 | 29 | 4 | 4 | 3 | 5 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 5 | 47 |
| 10 | 2 | 3 | 3 | 2 | 2 | 2 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 24 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 38 |
| 11 | 1 | 2 | 2 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 3 | 4 | 35 | 3 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 52 |
| 12 | 1 | 4 | 1 | 4 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 32 | 3 | 4 | 4 | 4 | 5 | 5 | 4 | 3 | 5 | 4 | 4 | 4 | 49 |
| 13 | 1 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 14 | 1 | 2 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 15 | 1 | 4 | 2 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 4 | 3 | 33 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 40 |
| 16 | 1 | 2 | 1 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 28 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 48 |
| 17 | 1 | 3 | 2 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 37 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 47 |
| 18 | 1 | 2 | 1 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 28 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 49 |
| 19 | 1 | 4 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 30 | 3 | 4 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 39 |
| 20 | 2 | 3 | 1 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 38 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 51 |
| 21 | 1 | 2 | 2 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 44 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 58 |
| 22 | 2 | 4 | 2 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 31 | 3 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 54 |
| 23 | 1 | 2 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 33 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 44 |
| 24 | 2 | 2 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 31 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 54 |
| 25 | 2 | 4 | 3 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 42 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 54 |
| 26 | 2 | 1 | 1 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 29 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 44 |
| 27 | 1 | 4 | 1 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 44 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 55 |
| 28 | 1 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 44 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 58 |
| 29 | 1 | 2 | 1 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 39 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 57 |
| 30 | 1 | 3 | 2 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 5 | 4 | 40 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 51 |
| 31 | 2 | 3 | 2 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 33 | 3 | 3 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 2 | 4 | 48 |
| 32 | 2 | 3 | 2 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 36 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 5 | 5 | 58 |
| 33 | 2 | 2 | 3 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 47 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 3 | 5 | 50 |
| 34 | 2 | 1 | 1 | 4 | 4 | 4 | 5 | 5 | 3 | 3 | 4 | 3 | 4 | 39 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 47 |
| 35 | 1 | 2 | 3 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 42 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 47 |
| 36 | 2 | 3 | 1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 47 |
| 37 | 1 | 2 | 1 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 32 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 2 | 2 | 2 | 2 | 33 |
| Nilai Rata-Rata | | | | 3,49 | 3,54 | 3,65 | 3,70 | 3,81 | 3,59 | 3,46 | 3,57 | 3,51 | | | 3,92 | 4,11 | 4,16 | 4,46 | 4,38 | 4,24 | 4,22 | 3,92 | 4,08 | 4,05 | 4,00 | 4,11 | |
| Deviasi Standar | | | | 0,69 | 0,73 | 0,72 | 0,66 | 0,84 | 0,76 | 0,73 | 0,73 | 0,69 | 0,90 | | | 0,68 | 0,70 | 0,60 | 0,61 | 0,59 | 0,68 | 0,67 | 0,60 | 0,76 | 0,78 | 0,85 | 0,84 |

| Pendeteksian terjadinya fraud | | | | | | | | | | | | | | | | Nilai Rata-Rata | | | |
|-------------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|--------|-----------------|------|------|------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 Jml | X1 | X2 | Y | |
| 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 66 | 3,30 | 4,25 | 3,88 |
| 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 55 | 2,90 | 3,58 | 3,24 |
| 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 66 | 3,30 | 4,25 | 3,88 |
| 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 69 | 4,00 | 4,17 | 4,06 |
| 5 | 3 | 5 | 3 | 3 | 3 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 67 | 3,00 | 4,67 | 3,94 |
| 4 | 3 | 4 | 4 | 4 | 5 | 3 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 3 | 4 | 63 | 4,00 | 4,25 | 3,71 |
| 5 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 70 | 3,50 | 4,17 | 4,12 |
| 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 70 | 3,80 | 4,83 | 4,12 |
| 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 54 | 2,90 | 3,92 | 3,18 |
| 3 | 3 | 4 | 4 | 2 | 2 | 2 | 2 | 1 | 3 | 4 | 2 | 4 | 2 | 2 | 4 | 47 | 2,40 | 3,17 | 2,76 |
| 4 | 3 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 3 | 4 | 4 | 65 | 3,50 | 4,33 | 3,82 |
| 4 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 5 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 59 | 3,20 | 4,08 | 3,47 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 64 | 4,00 | 4,00 | 3,76 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 80 | 5,00 | 5,00 | 4,71 |
| 4 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 52 | 3,30 | 3,33 | 3,06 |
| 3 | 4 | 3 | 2 | 2 | 2 | 2 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 2 | 4 | 48 | 2,80 | 4,00 | 2,82 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 64 | 3,70 | 3,92 | 3,76 |
| 2 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 2 | 3 | 4 | 3 | 53 | 2,80 | 4,08 | 3,12 |
| 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 48 | 3,00 | 3,25 | 2,82 |
| 5 | 5 | 5 | 4 | 4 | 3 | 3 | 3 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 71 | 3,80 | 4,25 | 4,18 |
| 5 | 5 | 5 | 5 | 4 | 3 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 75 | 4,40 | 4,83 | 4,41 |
| 4 | 3 | 5 | 4 | 3 | 3 | 3 | 2 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 61 | 3,10 | 4,50 | 3,59 |
| 3 | 5 | 4 | 3 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 3 | 5 | 4 | 3 | 64 | 3,30 | 3,67 | 3,76 |
| 4 | 4 | 5 | 4 | 3 | 2 | 3 | 2 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 61 | 3,10 | 4,50 | 3,59 |
| 5 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 73 | 4,20 | 4,50 | 4,29 |
| 3 | 3 | 4 | 3 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 55 | 2,90 | 3,67 | 3,24 |
| 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 3 | 5 | 5 | 72 | 4,40 | 4,58 | 4,24 |
| 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 75 | 4,40 | 4,83 | 4,41 |
| 3 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 3 | 3 | 4 | 5 | 65 | 3,90 | 4,75 | 3,82 |
| 5 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 71 | 4,00 | 4,25 | 4,18 |
| 4 | 3 | 5 | 3 | 3 | 3 | 3 | 2 | 4 | 4 | 2 | 4 | 4 | 3 | 5 | 3 | 55 | 3,30 | 4,00 | 3,24 |
| 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 5 | 5 | 5 | 5 | 5 | 4 | 72 | 3,60 | 4,83 | 4,24 |
| 5 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 3 | 5 | 5 | 4 | 4 | 5 | 72 | 4,70 | 4,17 | 4,24 |
| 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 3 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 69 | 3,90 | 3,92 | 4,06 |
| 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 58 | 4,20 | 3,92 | 3,41 |
| 2 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 59 | 4,00 | 3,92 | 3,47 |
| 2 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 4 | 4 | 4 | 49 | 3,20 | 2,75 | 2,88 |
| 3,92 | 3,86 | 4,22 | 3,95 | 3,70 | 3,68 | 3,68 | 3,84 | 4,03 | 4,05 | 4,00 | 4,11 | 4,03 | 3,84 | 4,22 | 4,05 | | | | |
| 0,98 | 0,75 | 0,67 | 0,74 | 0,74 | 0,85 | 0,82 | 0,99 | 0,76 | 0,66 | 0,85 | 0,74 | 0,87 | 0,76 | 0,71 | 0,62 | | | | |