

LAMPIRAN

Lampiran 1 : Kuesioner Penelitian**KUESIONER PENELITIAN****Hal : Permohonan Pengisian Kuesioner****Sukamara,**

Kepada Yth.

Bapak Ibu/sdr/i Responden

Di Tempat

Dengan hormat,

Sehubungan dengan penyelesaian tugas akhir sebagai mahasiswa Program Strata Satu (S1) Universitas Islam Sultan Agung Semarang, saya :

Nama : Susanti

NIM : 31401506136

Fak/Jur/Semt : Fakultas Ekonomi / Akuntansi / VII

Bermaksud melakukan penelitian untuk penyusunan skripsi dengan judul "*Analisis di Instansi Pemerintah Tentang Faktor-Faktor yang Mempengaruhi Kecenderungan Kecurangan (Fraud) Akuntansi Sektor Pemerintah di SKPD Kabupaten Sukamara Kalimantan Tengah Periode 2018*". Untuk itu, saya harapkan kesediaan Bapak/Ibu/Sdr/i untuk menjadi responden dengan mengisi lembar kuesioner ini secara lengkap dan sebelumnya saya mohon maaf telah mengganggu waktu bekerja Bapak/Ibu/Sdr/i. Data yang diperoleh hanya akan digunakan untuk kepentingan penelitian dan tidak digunakan sebagai penilaian kinerja Bapak/Ibu/Sdr/i bekerja, sehingga kerahasiaannya akan saya jaga sesuai dengan etika penelitian.

Informasi yang diperoleh atas partisipasi Bapak/Ibu/Sdr/i merupakan faktor kunci untuk mengetahui faktor-faktor yang mempengaruhi kecenderungan kecurangan (*fraud*) di skpd kabupaten Sukamara kalimantan tengah.

- ❖ Dimohon untuk membaca setiap pertanyaan secara hati-hati dan menjawab dengan lengkap semua pertanyaan, karena apabila terdapat salah satu nomor yang tidak diisi maka kuesioner dianggap tidak berlaku.
- ❖ Tidak ada jawaban yang salah atau benar dalam pilihan Anda, hanya memilih jawaban yang sesuai dengan pendapat Anda.

Apabila diantara Bapak/Ibu/Sdr/i ada yang membutuhkan hasil penelitian ini,maka Bapak/Ibu/Sdr/i dapat menghubungi saya (telepon dan email tertera dibawah). Atas kesediaan Bapak/Ibu/Sdr/i meluangkan waktu untuk mengisi dan menjawab semua pertanyaan dalam penelitian ini. Saya sampaikan terima kasih.

Mengetahui,

Dosen Pembimbing

Peneliti

(Dedi Rusdi, SE,Msi,Akt,CA)

(Susanti)

DATA RESPONDEN

Mohon kesediaan Bapak/Ibu/Sdr/i untuk mengisi daftar pertanyaan berikut semua data akan dijamin kerahasiaannya.

Identifikasi Responden

Nama Responden :

Usia :

Jenis Kelamin : a. Laki-Laki b. Perempuan

Instrumen : Pengalaman

Jabatan :

Lama bekerja : Tahun

Pendidikan terakhir yang telah ditempuh:

a. D3 c. S2

b. S1 d. S3

pelatihan yang telah diikuti : kali

Petunjuk Pengisian Kuesioner

Berilah tanda silang (X) untuk setiap pernyataan di bawah ini yang menggambarkan persepsi Anda, dimana :

Keterangan pilihan jawaban:

1 = Sangat Tidak Setuju (STS)

4 = Setuju (S)

2 = Tidak Setuju (TS)

5 = Sangat Setuju (SS)

3 = Netral (N)

Bagian 1. Kecenderungan kecurangan(penelitian Mustika,Hastuti dan Heriningsih 2016)

NO	PERTANYAAN	ALTERNATIF JAWABAN				
		STS	TS	N	S	SS
1	Suatu hal yang wajar diinstansi 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/ perlengkapan kantor dicatat lebih tinggi					
4	Merupakan sesuatu yang wajar diinstansi saya, apabila pengguna anggaran memasukkan kebutuhan lain yang tidak sesuai kedalam belanja peralatan gedung kantor					
5	Suatu hal yang wajar apabila diinstansi saya, para pengguna anggaran menggunakan kwitansi kosong atas pembelian bahan perlengkapan kantor					

Bagian 2. Keefektifan Pengendalian Internal(penelitian Mustika,Hastuti,Heriningsih 2017)

NO	PERTANYAAN	ALTERNATIF JAWABAN				
		STS	TS	N	S	SS
6	Diinstansi tempat saya bekerja, sudah ada pembagian wewenang dan tanggungjawab yang jelas					
7	Diinstansi tempat saya bekerja, apabila laporan keuangan perlu segera diterbitkan maka otorisasi transaksi harus dilaksanakan dan bukti pendukung harus disertakan					
8	Diinstansi tempat saya bekerja, telah ditetapkan peraturan untuk pemeriksaan fisik atas kekayaan instansi (kas,persediaan, dan lain-lain)					
9	Diinstansi tempat saya bekerja, seluruh informasi kegiatan operasional instansi harus dicatat dalam sistem akuntansi					
10	Diinstansi tempat saya bekerja, diterapkan peraturan untuk dilakukannya pemantauan dan evaluasi atas					

	aktivitas operasional untuk menilai pelaksanaan pengendalian internal (misalnya, derajat keamanan kas, persediaan dsb)					
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Bagian 3 Kesesuaian Kompensasi (penelitian Mustika,Hastuti dan Heriningsih 2017)

NO	PERTANYAAN	ALTERNATIF JAWABAN				
		STS	TS	N	S	SS
11	Diinstansi tempat saya bekerja, kompensasi keuangan yang diberikan diukur sesuai dengan prestasi pekerjaan yang telah dilakukan oleh pegawai instansi					
12	Diinstansi tempat saya bekerja, memberikan kompensasi/bonus lebih atas keberhasilan pegawai dalam melakukan pekerjaannya dengan baik					
13	Diinstansi tempat saya bekerja, promosi atau kenaikan jabatan diberikan atas dasar prestasi kerja yang telah dicapai para pegawai diinstansi					
14	Dinstansi tempat saya bekerja, dikelola oleh manajemen yang baik sehingga para pegawai memulai dan menyelesaikan tugas pekerjaan dengan baik					

Bagian 4. Budaya Etis Organisasi (Nurfarida, 2011)

NO	PERTANYAAN	ALTERNATIF JAWABAN				
		STS	TS	N	S	SS
15	Pimpinan diinstansi saya sering berperilaku kurang etis					
16	Untuk mensukseskan instansi saya, seringkali perilaku etis dikompromikan					
17	Pimpinan tidak membiarkan adanya ketidakpastian sehingga perilaku yang tidak etis akan ditoleransi					
18	Jika pimpinan mengetahui perilaku yang tidak etis itu menyebabkan kepentingan pribadi lebih diutamakan daripada instansi tempat saya bekerja,					
19	Jika pimpinan mengetahui perilaku yang tidak etis itu menyebabkan kepentingan instansi lebih diutamakan dari pada kepentingan pribadi, pegawai akan langsung ditegur					

Bagian 5. Komitmen Organisasi (Nurfarida,2011)

NO	PERTANYAAN	ALTERNATIF JAWABAN				
		STS	TS	N	S	SS
20	Saya merasa masalah organisasi adalah masalah saya					

	juga				
21	Saya bersedia berusaha diatas batas normal untuk mensukseskan organisasi				
22	Saya mudah terikat dengan organisasi lain seperti organisasi tempat saya bekerja				
23	Alasan utama untuk tetap bekerja diorganisasi adalah karena gaji yang saya terima				
24	Memutuskan bekerja diorganisasi ini merupakan kesalahan terbesar saya				

Bagian 6. Penegakan Peraturan Hukum(penelitian Mustika,Hastuti dan Heriningsih 2017)

NO	PERTANYAAN	ALTERNATIF JAWABAN				
		STS	TS	N	S	SS
25	Diinstansi tempat saya bekerja, ada aturan-aturan hukum yang beraku					
26	Diinstansi tempat saya bekerja, saya merasa para pejabat tanggap dalam penanganan pelanggaran peraturan					
27	Diinstansi tempat saya bekerja, kegiatan operasional instansi dilaksanakan sesuai dengan standar dan peraturan yang ditetapkan oleh instansi dan pemerintah					
28	Diinstansi tempat saya bekerja, semua pegawai datang dan pulang tepat waktu					
29	Diinstansi tempat saya bekerja, semua pegawai menjalankan sesuai dengan tanggungjawabnya masing-masing					

Heriningsih 2017)

Bagian 7. Asimetri Informasi(penelitian Mustika,Hastuti dan Heriningsih 2017)

NO	PERTANYAAN	ALTERNATIF JAWABAN				
		STS	TS	N	S	SS
30	Atas pekerjaan dibidang akuntansi, hanya pihak internal instansi yang mengetahui seluruh informasi yang berkaitan dengan transaksi perusahaan yang mempunyai dampak keuangan					
31	Hanya pihak internal instansi yang memahami seluruh hubungan antara data transaksi keuangan dan proses penyusunan laporan keuangan					

32	Hanya pihak internal instansi mengetahui dan memahami isi dan angka laporan keuangan yang selesai dikerjakan					
33	Hanya pihak internal instansi yang mengerti lika-liku pembuatan laporan keuangan					
34	Hanya pihak internal instansi yang mengetahui faktor-faktor yang mempengaruhi kegiatan pembuatan laporan keuangan					

Bagian 8. Perilaku Tidak Etis (penelitian Mustika,Hastuti dan Heriningsih 2017)

NO	PERTANYAAN	ALTERNATIF JAWABAN				
		STS	TS	N	S	SS
35	Diinstansi tempat saya bekerja, saya pernah menggunakan kendaraan dinas untuk kepentingan pribadi					
36	Diinstansi tempat saya bekerja, saya pernah meminta tiket berlibur kepada rekan bisnis instansi					
37	Diinstansi tempat saya bekerja, saya diam saja apabila pegawai lain bertindak sangat merugikan instansi ini					
38	Diinstansi tempat saya bekerja, saya sering tidak masuk kerja tanpa alasan yang jelas					
39	Diinstansi tempat saya bekerja, saya sering terlambat masuk kantor tanpa alasan yang jelas					

Lampiran 3 : Hasil Pengolahan Data

Correlations

Notes		
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Comments		
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Missing Value Handling		Statistics for each pair of variables are based on all the cases with valid data for that pair.
	Cases Used	CORRELATIONS
Syntax		/VARIABLES=y.1 y.2 y.3 y.4 y.5 tot.y /PRINT=TWOTAIL NOSIG /MISSING=PAIRWISE.
Resources	Processor Time	00:00:00.03
	Elapsed Time	00:00:02.65

Correlations

		y.1	y.2	y.3	y.4	y.5	tot.y
	Pearson Correlation	1	.453**	.739**	.604**	.555**	.851**
y.1	Sig. (2-tailed)		.000	.000	.000	.000	.000
	N	107	107	107	107	107	107
	Pearson Correlation	.453**	1	.515**	.358**	.568**	.720**
y.2	Sig. (2-tailed)	.000		.000	.000	.000	.000
	N	107	107	107	107	107	107
	Pearson Correlation	.739**	.515**	1	.494**	.720**	.885**
y.3	Sig. (2-tailed)	.000	.000		.000	.000	.000
	N	107	107	107	107	107	107
	Pearson Correlation	.604**	.358**	.494**	1	.419**	.708**
y.4	Sig. (2-tailed)	.000	.000	.000		.000	.000
	N	107	107	107	107	107	107
	Pearson Correlation	.555**	.568**	.720**	.419**	1	.816**
y.5	Sig. (2-tailed)	.000	.000	.000	.000		.000
	N	107	107	107	107	107	107
	Pearson Correlation	.851**	.720**	.885**	.708**	.816**	1
tot.y	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	107	107	107	107	107	107

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

Correlations

Notes

Output Created		03-NOV-2018 15:16:32
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Input	Weight	<none>
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	N of Rows in Working Data File	107
	Definition of Missing	User-defined missing values are treated as missing.
Missing Value Handling	Cases Used	Statistics for each pair of variables are based on all the cases with valid data for that pair.
		CORRELATIONS
Syntax		/VARIABLES=x1.1 x1.2 x1.3 x1.4 x1.5 tot.x1
		/PRINT=TWOTAIL NOSIG
		/MISSING=PAIRWISE.
Resources	Processor Time	00:00:00.05
	Elapsed Time	00:00:00.13

Correlations

		x1.1	x1.2	x1.3	x1.4	x1.5	tot.x1
	Pearson Correlation	1	.463 **	.448 **	.528 **	.431 **	.717 **
x1.1	Sig. (2-tailed)		.000	.000	.000	.000	.000
	N	107	107	107	107	107	107

	Pearson Correlation	.463 **	1	.736 **	.614 **	.536 **	.818 **
x1.2	Sig. (2-tailed)	.000		.000	.000	.000	.000
	N	107	107	107	107	107	107
	Pearson Correlation	.448 **	.736 **	1	.703 **	.554 **	.845 **
x1.3	Sig. (2-tailed)	.000	.000		.000	.000	.000
	N	107	107	107	107	107	107
	Pearson Correlation	.528 **	.614 **	.703 **	1	.668 **	.871 **
x1.4	Sig. (2-tailed)	.000	.000	.000		.000	.000
	N	107	107	107	107	107	107
	Pearson Correlation	.431 **	.536 **	.554 **	.668 **	1	.794 **
x1.5	Sig. (2-tailed)	.000	.000	.000	.000		.000
	N	107	107	107	107	107	107
	Pearson Correlation	.717 **	.818 **	.845 **	.871 **	.794 **	1
tot.x1	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	107	107	107	107	107	107

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

Correlations

Notes

Output Created		03-NOV-2018 15:19:44
Comments		
Input	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>

	N of Rows in Working Data File	107
	Definition of Missing	User-defined missing values are treated as missing.
Missing Value Handling	Cases Used	Statistics for each pair of variables are based on all the cases with valid data for that pair.
		CORRELATIONS
Syntax		/VARIABLES=x2.1 x2.2 x2.3 x2.4 tot.x2 /PRINT=TWOTAIL NOSIG /MISSING=PAIRWISE.
Resources	Processor Time	00:00:00.13
	Elapsed Time	00:00:00.34

Correlations

		x2.1	x2.2	x2.3	x2.4	tot.x2
	Pearson Correlation	1	.725**	.570**	.514**	.857**
x2.1	Sig. (2-tailed)		.000	.000	.000	.000
	N	107	107	107	107	107
	Pearson Correlation	.725**	1	.595**	.471**	.851**
x2.2	Sig. (2-tailed)		.000	.000	.000	.000
	N	107	107	107	107	107
	Pearson Correlation	.570**	.595**	1	.712**	.852**
x2.3	Sig. (2-tailed)		.000	.000	.000	.000
	N	107	107	107	107	107
x2.4	Pearson Correlation	.514**	.471**	.712**	1	.778**

	Sig. (2-tailed)	.000	.000	.000		.000
	N	107	107	107	107	107
	Pearson Correlation	.857 **	.851 **	.852 **	.778 **	1
tot.x2	Sig. (2-tailed)	.000	.000	.000	.000	
	N	107	107	107	107	107

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

Correlations

Notes

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Input	
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Split File	<none>
N of Rows in Working Data File	107
Missing Value Handling	
Definition of Missing	User-defined missing values are treated as missing.
Cases Used	Statistics for each pair of variables are based on all the cases with valid data for that pair.
Syntax	CORRELATIONS /VARIABLES=x3.1 x3.2 x3.3 x3.4 x3.5 tot.x3 /PRINT=TWOTAIL NOSIG /MISSING=PAIRWISE.

Resources	Processor Time	00:00:00.05
	Elapsed Time	00:00:00.09

Correlations

		x3.1	x3.2	x3.3	x3.4	x3.5	tot.x3
	Pearson Correlation	1	.532**	.483**	.533**	.350**	.759**
x3.1	Sig. (2-tailed)		.000	.000	.000	.000	.000
	N	107	107	107	107	107	107
	Pearson Correlation	.532**	1	.567**	.349**	.470**	.783**
x3.2	Sig. (2-tailed)	.000		.000	.000	.000	.000
	N	107	107	107	107	107	107
	Pearson Correlation	.483**	.567**	1	.562**	.379**	.793**
x3.3	Sig. (2-tailed)	.000	.000		.000	.000	.000
	N	107	107	107	107	107	107
	Pearson Correlation	.533**	.349**	.562**	1	.356**	.726**
x3.4	Sig. (2-tailed)	.000	.000	.000		.000	.000
	N	107	107	107	107	107	107
	Pearson Correlation	.350**	.470**	.379**	.356**	1	.700**
x3.5	Sig. (2-tailed)	.000	.000	.000	.000		.000
	N	107	107	107	107	107	107
	Pearson Correlation	.759**	.783**	.793**	.726**	.700**	1
tot.x3	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	107	107	107	107	107	107

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

Correlations

Notes

Output Created		03-NOV-2018 15:27:23
Comments		
Active Dataset	DataSet2	
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Input		
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N of Rows in Working Data File	107	
Missing Value Handling	User-defined missing values are treated as missing.	
Definition of Missing		
Cases Used	Statistics for each pair of variables are based on all the cases with valid data for that pair.	
Syntax	CORRELATIONS /VARIABLES=x4.1 x4.2 x4.3 x4.4 x4.5 tot..x4 /PRINT=TWOTAIL NOSIG /MISSING=PAIRWISE.	
Resources		
Processor Time	00:00:00.06	
Elapsed Time	00:00:00.15	

Correlations

	x4.1	x4.2	x4.3	x4.4	x4.5	tot..x4
x4.1 Pearson Correlation	1	.609 **	.492 **	.442 **	.519 **	.793 **

	Sig. (2-tailed)		.000	.000	.000	.000	.000
	N	107	107	107	107	107	107
	Pearson Correlation	.609**	1	.589**	.577**	.535**	.836**
x4.2	Sig. (2-tailed)	.000		.000	.000	.000	.000
	N	107	107	107	107	107	107
	Pearson Correlation	.492**	.589**	1	.436**	.450**	.749**
x4.3	Sig. (2-tailed)	.000	.000		.000	.000	.000
	N	107	107	107	107	107	107
	Pearson Correlation	.442**	.577**	.436**	1	.390**	.713**
x4.4	Sig. (2-tailed)	.000	.000	.000		.000	.000
	N	107	107	107	107	107	107
	Pearson Correlation	.519**	.535**	.450**	.390**	1	.784**
x4.5	Sig. (2-tailed)	.000	.000	.000	.000		.000
	N	107	107	107	107	107	107
	Pearson Correlation	.793**	.836**	.749**	.713**	.784**	1
tot..x4	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	107	107	107	107	107	107

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

Correlations

Notes

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Missing Value Handling	Cases Used	Statistics for each pair of variables are based on all the cases with valid data for that pair.	
Syntax		CORRELATIONS /VARIABLES=x5.1 x5.2 x5.3 x5.4 x5.5 tot.x5 /PRINT=TWOTAIL NOSIG /MISSING=PAIRWISE.	
Resources	Processor Time		00:00:00.03
	Elapsed Time		00:00:00.22

Correlations

		x5.1	x5.2	x5.3	x5.4	x5.5	tot.x5
	Pearson Correlation	1	.587**	.429**	.451**	.454**	.713**
x5.1	Sig. (2-tailed)		.000	.000	.000	.000	.000
	N	107	107	107	107	107	107
	Pearson Correlation	.587**	1	.669**	.632**	.554**	.834**
x5.2	Sig. (2-tailed)	.000		.000	.000	.000	.000
	N	107	107	107	107	107	107
	Pearson Correlation	.429**	.669**	1	.686**	.598**	.815**
x5.3	Sig. (2-tailed)	.000	.000		.000	.000	.000

	N	107	107	107	107	107	107
	Pearson Correlation	.451**	.632**	.686**	1	.778**	.880**
x5.4	Sig. (2-tailed)	.000	.000	.000		.000	.000
	N	107	107	107	107	107	107
	Pearson Correlation	.454**	.554**	.598**	.778**	1	.839**
x5.5	Sig. (2-tailed)	.000	.000	.000	.000		.000
	N	107	107	107	107	107	107
	Pearson Correlation	.713**	.834**	.815**	.880**	.839**	1
tot.x5	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	107	107	107	107	107	107

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

Correlations

Notes		
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Missing Value Handling		
Cases Used	Statistics for each pair of variables are based on all the cases with valid data for that pair.	
	CORRELATIONS	
Syntax		
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	/MISSING=PAIRWISE.	
Resources		
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Elapsed Time		00:00:00.22

Correlations

	x6.1	x6.2	x6.3	x6.4	x6.5	tot.x6
x6.1 Pearson Correlation	1	.779**	.706**	.571**	.659**	.848**

	Sig. (2-tailed)		.000	.000	.000	.000	.000
	N	107	107	107	107	107	107
	Pearson Correlation	.779 **	1	.764 **	.655 **	.646 **	.878 **
x6.2	Sig. (2-tailed)	.000		.000	.000	.000	.000
	N	107	107	107	107	107	107
	Pearson Correlation	.706 **	.764 **	1	.710 **	.748 **	.900 **
x6.3	Sig. (2-tailed)	.000	.000		.000	.000	.000
	N	107	107	107	107	107	107
	Pearson Correlation	.571 **	.655 **	.710 **	1	.822 **	.862 **
x6.4	Sig. (2-tailed)	.000	.000	.000		.000	.000
	N	107	107	107	107	107	107
	Pearson Correlation	.659 **	.646 **	.748 **	.822 **	1	.885 **
x6.5	Sig. (2-tailed)	.000	.000	.000	.000		.000
	N	107	107	107	107	107	107
	Pearson Correlation	.848 **	.878 **	.900 **	.862 **	.885 **	1
tot.x6	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	107	107	107	107	107	107

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

Correlations

Notes

Output Created	03-NOV-2018 15:39:47
Comments	
Input	Active Dataset: DataSet2 Filter: <none>

	Weight	<none>	
	Split File	<none>	
	N of Rows in Working Data File		107
	Definition of Missing	User-defined missing values are treated as missing.	
Missing Value Handling	Cases Used	Statistics for each pair of variables are based on all the cases with valid data for that pair.	
Syntax		CORRELATIONS /VARIABLES=x7.1 x7.2 x7.3 x7.4 x7.5 tot.x7 /PRINT=TWOTAIL NOSIG /MISSING=PAIRWISE.	
Resources	Processor Time		00:00:00.08
	Elapsed Time		00:00:00.20

Correlations

		x7.1	x7.2	x7.3	x7.4	x7.5	tot.x7
	Pearson Correlation	1	.377**	.500**	.409**	.444**	.717**
x7.1	Sig. (2-tailed)		.000	.000	.000	.000	.000
	N	107	107	107	107	107	107
	Pearson Correlation	.377**	1	.505**	.595**	.464**	.742**
x7.2	Sig. (2-tailed)	.000		.000	.000	.000	.000
	N	107	107	107	107	107	107
	Pearson Correlation	.500**	.505**	1	.409**	.611**	.768**
x7.3	Sig. (2-tailed)	.000	.000		.000	.000	.000

	N	107	107	107	107	107	107
	Pearson Correlation	.409**	.595**	.409**	1	.798**	.823**
x7.4	Sig. (2-tailed)	.000	.000	.000		.000	.000
	N	107	107	107	107	107	107
	Pearson Correlation	.444**	.464**	.611**	.798**	1	.850**
x7.5	Sig. (2-tailed)	.000	.000	.000	.000		.000
	N	107	107	107	107	107	107
	Pearson Correlation	.717**	.742**	.768**	.823**	.850**	1
tot.x7	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	107	107	107	107	107	107

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

Reliability

Notes

Output Created		03-NOV-2018 15:49:53
Comments		
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
Input	Split File	<none>
	N of Rows in Working Data File	107
	Matrix Input	
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.

	Cases Used	Statistics are based on all cases with valid data for all variables in the procedure.
Syntax		RELIABILITY /VARIABLES=y.1 y.2 y.3 y.4 y.5 /SCALE('ALL VARIABLES') ALL /MODEL=ALPHA /SUMMARY=TOTAL.
Resources	Processor Time Elapsed Time	00:00:00.08 00:00:00.16

Scale: ALL VARIABLES

Case Processing Summary

		N	%
	Valid	107	100.0
Cases	Excluded ^a	0	.0
	Total	107	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.857	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	7.0841	5.851	.743	.808
y.2	7.1121	6.761	.569	.853
y.3	7.0561	5.431	.788	.795
y.4	7.1776	6.978	.567	.852
y.5	7.1963	6.405	.711	.819

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
	Valid	107	100.0
Cases	Excluded ^a	0	.0
	Total	107	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.866	5

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	17.2056	4.467	.549	.873
x1.2	17.2430	4.374	.716	.832
x1.3	17.2991	4.193	.749	.823

x1.4	17.2710	3.992	.782	.813
x1.5	17.4486	4.231	.661	.845

RELIABILITY

```
/VARIABLES=x2.1 x2.2 x2.3 x2.4
/SCALE('ALL VARIABLES') ALL
/MODEL=ALPHA
/SUMMARY=TOTAL.
```

Reliability

		Notes
Output Created		03-NOV-2018 15:51:03
Comments		
Input	Active Dataset Filter Weight Split File	DataSet2 <none> <none> <none>
	N of Rows in Working Data File Matrix Input Definition of Missing	107 User-defined missing values are treated as missing.
Missing Value Handling	Cases Used	Statistics are based on all cases with valid data for all variables in the procedure.
Syntax		RELIABILITY /VARIABLES=x2.1 x2.2 x2.3 x2.4 /SCALE('ALL VARIABLES') ALL /MODEL=ALPHA /SUMMARY=TOTAL.
Resources	Processor Time	00:00:00.03

Elapsed Time

00:00:00.07

Scale: ALL VARIABLES

Case Processing Summary

		N	%
	Valid	107	100.0
Cases	Excluded ^a	0	.0
	Total	107	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.853	4

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	11.3925	5.184	.716	.806
x2.2	11.5234	5.308	.712	.807
x2.3	11.0467	5.498	.725	.800
x2.4	11.1495	6.449	.647	.837

Reliability

Notes		
Output Created		03-NOV-2018 15:51:30
Comments		
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
Input	Split File	<none>
	N of Rows in Working Data File	107
	Matrix Input	
	Definition of Missing	User-defined missing values are treated as missing.
Missing Value Handling		Statistics are based on all cases with valid data for all variables in the procedure.
	Cases Used	RELIABILITY
		/VARIABLES=x3.1 x3.2 x3.3 x3.4 x3.5
Syntax		/SCALE('ALL VARIABLES') ALL /MODEL=ALPHA /SUMMARY=TOTAL.
Resources	Processor Time	00:00:00.08
	Elapsed Time	00:00:00.12

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	107	100.0
	Excluded ^a	0	.0
	Total	107	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.805	5

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
x3.1	10.5981	8.129	.614	.761
x3.2	9.8879	7.742	.634	.754
x3.3	10.0000	7.698	.652	.748
x3.4	10.1963	8.480	.578	.773
x3.5	9.5234	8.044	.492	.802

RELIABILITY

```
/VARIABLES=x4.1 x4.2 x4.3 x4.4 x4.5
/SCALE('ALL VARIABLES') ALL
/MODEL=ALPHA
/SUMMARY=TOTAL.
```

Reliability

		Notes
Output Created		03-NOV-2018 15:52:18
Comments		
Input	Active Dataset Filter Weight Split File N of Rows in Working Data File Matrix Input Definition of Missing	DataSet2 <none> <none> <none> 107 User-defined missing values are treated as missing.
Missing Value Handling	Cases Used	Statistics are based on all cases with valid data for all variables in the procedure.
Syntax	RELIABILITY /VARIABLES=x4.1 x4.2 x4.3 x4.4 x4.5 /SCALE('ALL VARIABLES') ALL /MODEL=ALPHA /SUMMARY=TOTAL.	

Resources	Processor Time	00:00:00.03
	Elapsed Time	00:00:00.09

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	107	100.0
	Excluded ^a	0	.0
	Total	107	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.825	5

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
x4.1	13.9533	6.894	.654	.781
x4.2	14.1402	7.159	.745	.762
x4.3	14.4112	7.452	.612	.794

x4.4	14.2243	7.647	.563	.807
x4.5	13.8131	6.285	.592	.812

RELIABILITY

```
/VARIABLES=x5.1 x5.2 x5.3 x5.4 x5.5
/SCALE('ALL VARIABLES') ALL
/MODEL=ALPHA
/SUMMARY=TOTAL.
```

Reliability

Notes		
Output Created		03-NOV-2018 15:52:47
Comments		
Input	Active Dataset Filter Weight Split File N of Rows in Working Data File Matrix Input Definition of Missing	DataSet2 <none> <none> <none> 107 User-defined missing values are treated as missing.
Missing Value Handling	Cases Used	Statistics are based on all cases with valid data for all variables in the procedure.

Syntax	RELIABILITY /VARIABLES=x5.1 x5.2 x5.3 x5.4 x5.5 /SCALE('ALL VARIABLES') ALL /MODEL=ALPHA /SUMMARY=TOTAL.
Resources	Processor Time 00:00:00.03 Elapsed Time 00:00:00.12

[DataSet2]

Scale: ALL VARIABLES

Case Processing Summary

	N	%
Valid	107	100.0
Cases Excluded ^a	0	.0
Total	107	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.873	5

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
x5.1	15.8411	6.456	.556	.880
x5.2	16.1121	6.044	.738	.838
x5.3	15.9626	6.357	.722	.845
x5.4	16.2897	5.340	.785	.825
x5.5	16.0935	5.746	.731	.839

RELIABILITY

```
/VARIABLES=x6.1 x6.2 x6.3 x6.4 x6.5
/SCALE('ALL VARIABLES') ALL
/MODEL=ALPHA
/SUMMARY=TOTAL.
```

Reliability

Notes

Output Created		03-NOV-2018 15:53:26
Comments		
Input	Active Dataset Filter Weight Split File N of Rows in Working Data File Matrix Input	DataSet2 <none> <none> <none>
		107

	Definition of Missing	User-defined missing values are treated as missing.
Missing Value Handling	Cases Used	Statistics are based on all cases with valid data for all variables in the procedure.
Syntax		RELIABILITY
		/VARIABLES=x6.1 x6.2 x6.3 x6.4 x6.5
Resources	Processor Time	00:00:00.05
	Elapsed Time	00:00:00.04

Scale: ALL VARIABLES

Case Processing Summary

	N	%
Valid	107	100.0
Cases Excluded ^a	0	.0
Total	107	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.922	5

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
x6.1	9.9159	11.134	.760	.912
x6.2	9.9720	11.084	.808	.903
x6.3	9.9065	10.519	.836	.897
x6.4	9.9159	10.776	.775	.910
x6.5	9.9346	11.137	.820	.901

RELIABILITY

```
/VARIABLES=x7.1 x7.2 x7.3 x7.4 x7.5
/SCALE('ALL VARIABLES') ALL
/MODEL=ALPHA
/SUMMARY=TOTAL.
```

Reliability

Notes

Output Created	03-NOV-2018 15:53:44
Comments	
Input	Active Dataset: DataSet2 Filter: <none> Weight: <none>

	Split File	<none>	
	N of Rows in Working Data File		107
	Matrix Input		
	Definition of Missing	User-defined missing values are treated as missing.	
Missing Value Handling	Cases Used	Statistics are based on all cases with valid data for all variables in the procedure.	
Syntax		RELIABILITY /VARIABLES=x7.1 x7.2 x7.3 x7.4 x7.5 /SCALE('ALL VARIABLES') ALL /MODEL=ALPHA /SUMMARY=TOTAL.	
Resources	Processor Time	00:00:00.05	
	Elapsed Time	00:00:00.12	

[DataSet2]

Scale: ALL VARIABLES

Case Processing Summary

	N	%
Valid	107	100.0
Cases Excluded ^a	0	.0
Total	107	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.837	5

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
x7.1	7.6262	5.916	.526	.839
x7.2	8.2430	6.205	.601	.814
x7.3	7.8785	6.070	.636	.805
x7.4	8.1495	5.638	.705	.785
x7.5	8.0280	5.518	.747	.773

Descriptives

Notes

Output Created	03-NOV-2018 15:55:47
Comments	
Active Dataset	DataSet2
Filter	<none>
Input	
Weight	<none>
Split File	<none>
N of Rows in Working Data File	107
Missing Value Handling	User defined missing values are treated as missing.
Definition of Missing	

	Cases Used	All non-missing data are used.
Syntax		DESCRIPTIVES VARIABLES=x1 x2 x3 x4 x5 x6 x7 y /STATISTICS=MEAN STDDEV MIN MAX.
Resources	Processor Time	00:00:00.00
	Elapsed Time	00:00:00.10

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Keefektifan Pengendalian Internal	107	14.00	25.00	21.6168	2.53520
Kesesuaian Kompensasi	107	4.00	20.00	15.0374	3.08351
Budaya Etis Organisasi	107	5.00	22.00	12.5514	3.45656
Komitmen Organisasi	107	7.00	24.00	17.6355	3.25748
Penegakan Peraturan Hukum	107	8.00	25.00	20.0748	3.01162
Asimetri Informasi	107	5.00	24.00	12.4112	4.09314
Perilaku Tidak Etis	107	5.00	17.00	9.9813	2.96833
Kecendeungan Kecurangan	107	5.00	17.00	9.2617	3.24862
Valid N (listwise)	107				

Regression

Notes

Output Created	
Comments	
	Active Dataset
	Filter
Input	Weight
	Split File
	N of Rows in Working Data File
	Definition of Missing
Missing Value Handling	Cases Used
Syntax	
	Processor Time
	Elapsed Time
Resources	Memory Required
	Additional Memory Required for Residual Plots
Variables Created or Modified	RES_4

Notes

Output Created		03-NOV-2018 16:16:19
Comments		
	Active Dataset	DataSet2
	Filter	<none>
Input	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	107
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.

	Cases Used	Statistics are based on cases with no missing values for any variable used.
Syntax		<pre> REGRESSION /MISSING LISTWISE /STATISTICS COEFF OUTS R ANOVA COLLIN TOL /CRITERIA=PIN(.05) POUT(.10) /NOORIGIN /DEPENDENT y /METHOD=ENTER x1 x2 x3 x4 x5 x6 x7 /SCATTERPLOT=(*SRESID ,*ZPRED) /RESIDUALS HISTOGRAM(ZRESID) NORMPROB(ZRESID) /SAVE RESID. </pre>
	Processor Time	00:00:03.20
	Elapsed Time	00:00:05.39
Resources	Memory Required	4604 bytes
	Additional Memory Required for Residual Plots	864 bytes
Variables Created or Modified	RES_4	Unstandardized Residual

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method

1	Perilaku Tidak Etis, Budaya Etis Organisasi, Komitmen Organisasi, Kesesuaian Kompensasi, Asimetri Informasi , Keefektifan Pengendalian Internal, Penegakan Peraturan Hukum ^b	.	Enter
---	---	---	-------

a. Dependent Variable: Kecendeungan Kecurangan

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.675 ^a	.456	.418	2.47867

a. Predictors: (Constant), Perilaku Tidak Etis, Budaya Etis Organisasi, Komitmen Organisasi, Kesesuaian Kompensasi, Asimetri Informasi , Keefektifan Pengendalian Internal, Penegakan Peraturan Hukum

b. Dependent Variable: Kecendeungan Kecurangan

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	510.436	7	72.919	11.869	.000 ^b
	Residual	608.237	99	6.144		
	Total	1118.673	106			

a. Dependent Variable: Kecendeungan Kecurangan

b. Predictors: (Constant), Perilaku Tidak Etis, Budaya Etis Organisasi, Komitmen Organisasi, Kesesuaian Kompensasi, Asimetri Informasi , Keefektifan Pengendalian Internal, Penegakan Peraturan Hukum

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t
	B	Std. Error	Beta	
1	(Constant)	21.376	3.421	6.248
	Keefektifan Pengendalian Internal	-.270	.108	-.210
	Kesesuaian Kompensasi	-.210	.100	-.200
	Budaya Etis Organisasi	.074	.073	.079
	Komitmen Organisasi	-.170	.079	-.171
	Penegakan Peraturan Hukum	-.226	.104	-.209
	Asimetri Informasi	.126	.062	.158
	Perilaku Tidak Etis	.193	.088	.176

Coefficients^a

Model	Sig.	Collinearity Statistics	
		Tolerance	VIF
1	(Constant)	.000	
	Keefektifan Pengendalian Internal	.014	.776
	Kesesuaian Kompensasi	.038	.611
	Budaya Etis Organisasi	.315	.906
	Komitmen Organisasi	.033	.881
	Penegakan Peraturan Hukum	.033	.586
			1.706

Asimetri Informasi	.046	.896	1.117
Perilaku Tidak Etis	.031	.845	1.183

a. Dependent Variable: Kecendeungan Kecurangan

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions		
				(Constant)	Keefektifan Pengendalian Internal	Kesesuaian Kompensasi
1	1	7.683	1.000	.00	.00	.00
	2	.102	8.675	.00	.01	.02
	3	.083	9.644	.00	.00	.01
	4	.074	10.201	.00	.00	.03
	5	.029	16.310	.00	.00	.23
	6	.015	22.666	.04	.25	.45
	7	.010	27.313	.00	.27	.22
	8	.004	44.809	.96	.47	.03

Collinearity Diagnostics^a

Model	Dimension	Variance Proportions			
		Budaya Etis Organisasi	Komitmen Organisasi	Penegakan Peraturan Hukum	Asimetri Informasi
1	1	.00	.00	.00	.00
	2	.01	.03	.01	.54
	3	.01	.00	.01	.19

4		.64	.00	.00	.04
5		.15	.57	.01	.08
6		.04	.37	.04	.04
7		.03	.00	.77	.00
8		.10	.03	.16	.11

Collinearity Diagnostics^a

Model	Dimension	Variance Proportions	
		Perilaku Tidak Etis	
1	1		.00
	2		.04
	3		.55
	4		.11
	5		.03
	6		.00
	7		.09
	8		.18

a. Dependent Variable: Kecendeungan Kecurangan

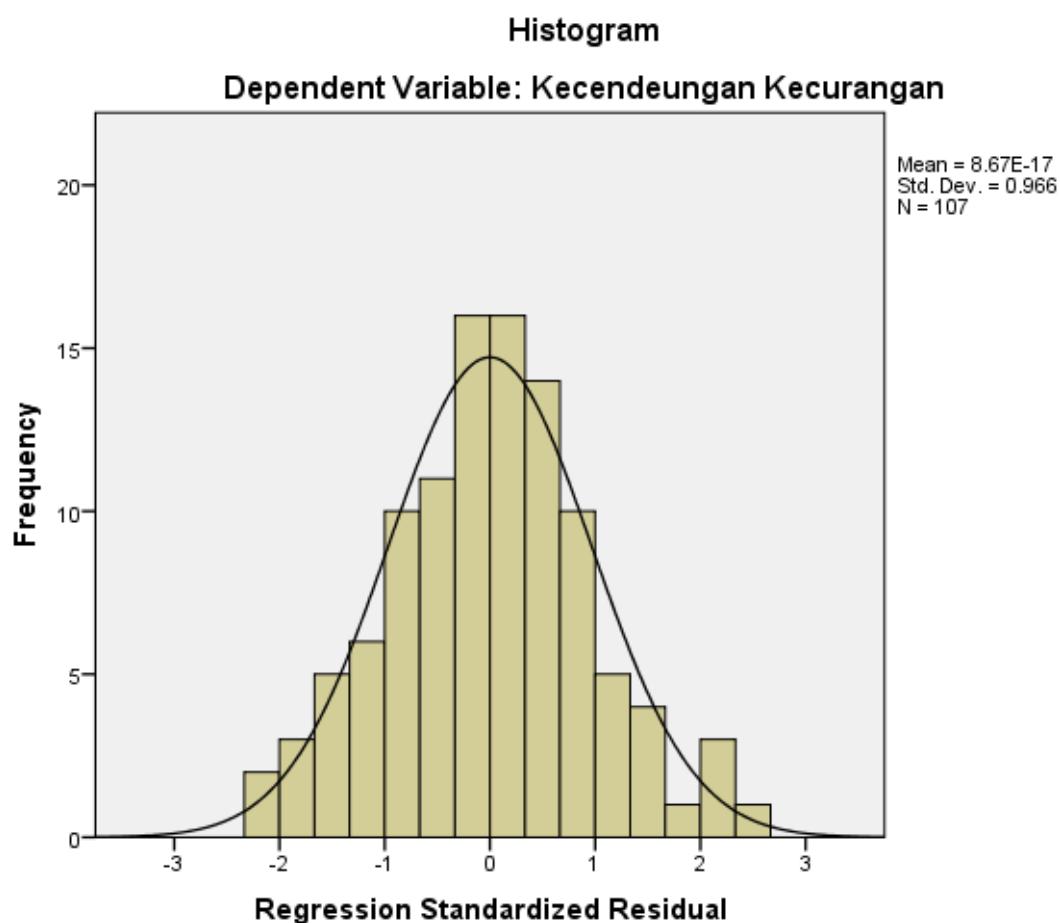
Residuals Statistics^a

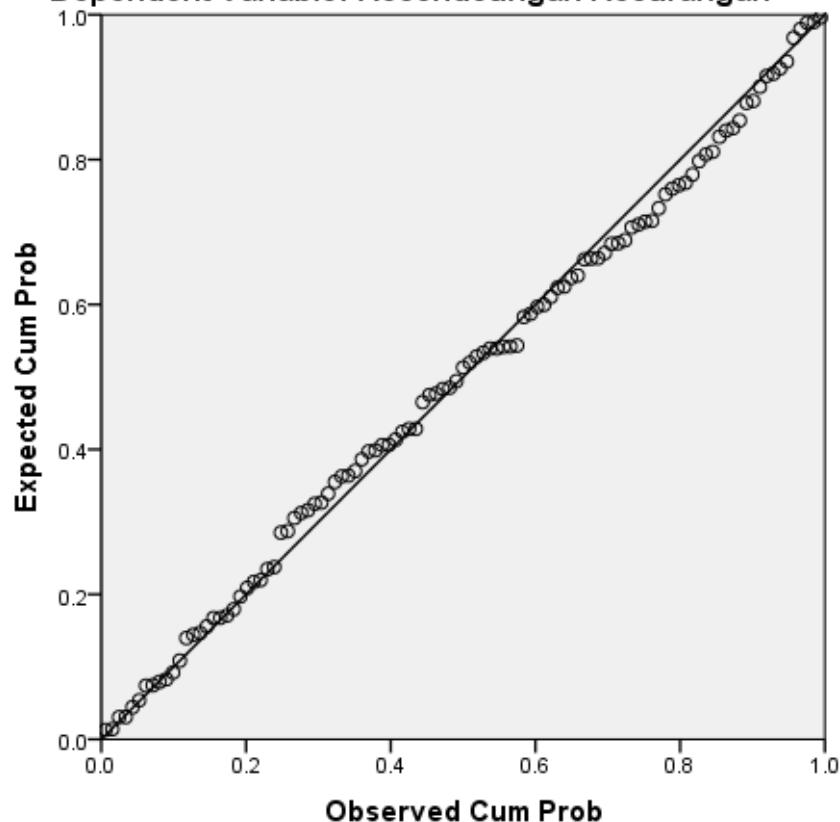
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	3.5898	14.7557	9.2617	2.19441	107

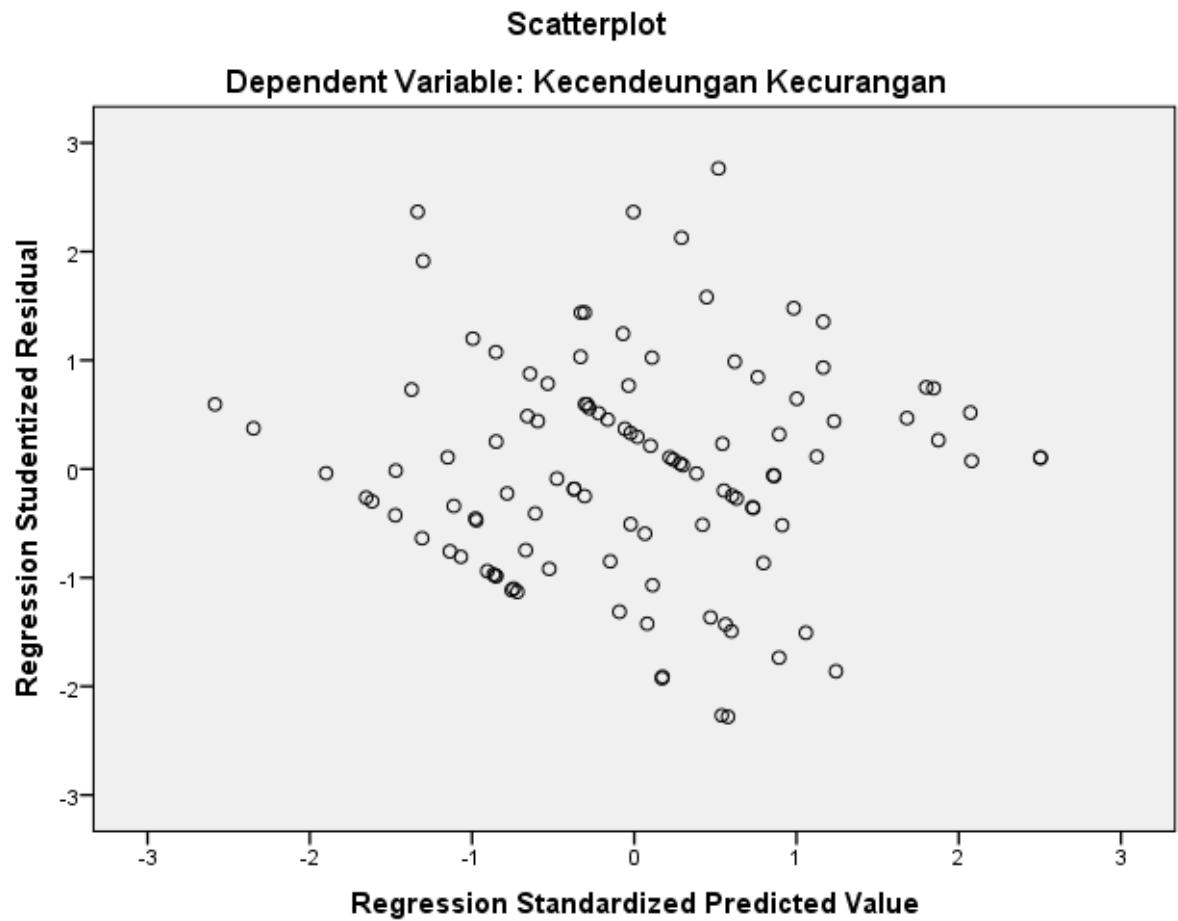
Std. Predicted Value	-2.585	2.504	.000	1.000	107
Standard Error of Predicted Value	.358	1.245	.656	.172	107
Adjusted Predicted Value	3.4585	14.7302	9.2730	2.19821	107
Residual	-5.52889	6.59845	.00000	2.39543	107
Std. Residual	-2.231	2.662	.000	.966	107
Stud. Residual	-2.280	2.765	-.002	1.003	107
Deleted Residual	-5.80108	7.11741	-.01135	2.58523	107
Stud. Deleted Residual	-2.331	2.864	-.001	1.015	107
Mahal. Distance	1.219	25.753	6.935	4.345	107
Cook's Distance	.000	.146	.010	.018	107
Centered Leverage Value	.012	.243	.065	.041	107

a. Dependent Variable: Kecendeungan Kecurangan

Charts



Normal P-P Plot of Regression Standardized Residual**Dependent Variable: Kecendeungan Kecurangan**



NPar Tests

Notes

Output Created		03-NOV-2018 16:25:08
Comments		
	Active Dataset	DataSet2
	Filter	<none>
Input	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	107
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.

	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax		NPAR TESTS /K-S(NORMAL)=RES_4 /MISSING ANALYSIS.
	Processor Time	00:00:00.02
Resources	Elapsed Time	00:00:00.36
	Number of Cases Allowed ^a	196608

a. Based on availability of workspace memory.

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		107
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	2.39542922
	Absolute	.044
Most Extreme Differences	Positive	.044
	Negative	-.037
Kolmogorov-Smirnov Z		.459
Asymp. Sig. (2-tailed)		.984

a. Test distribution is Normal.

b. Calculated from data.

REGRESSION

```
/MISSING LISTWISE
/STATISTICS COEFF OUTS R ANOVA
/CRITERIA=PIN(.05) POUT(.10)
/NOORIGIN
/DEPENDENT AbsRes
/METHOD=ENTER x1 x2 x3 x4 x5 x6 x7.
```

Regression**Notes**

Output Created

Comments

Active Dataset

Filter

Input

Weight

Split File

N of Rows in Working Data File

Definition of Missing

Missing Value Handling

Cases Used

Syntax

Processor Time

Elapsed Time

Resources

Memory Required

Additional Memory Required for Residual Plots

Notes

Output Created		03-NOV-2018 16:30:37
Comments		
	Active Dataset	DataSet2
	Filter	<none>
Input	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	107
	Definition of Missing	User-defined missing values are treated as missing.
Missing Value Handling		Statistics are based on cases with no missing values for any variable used.
	Cases Used	REGRESSION /MISSING LISTWISE /STATISTICS COEFF OUTS R ANOVA
Syntax		/CRITERIA=PIN(.05) POUT(.10) /NOORIGIN /DEPENDENT AbsRes /METHOD=ENTER x1 x2 x3 x4 x5 x6 x7.
	Processor Time	00:00:00.05
	Elapsed Time	00:00:00.49
Resources	Memory Required	4540 bytes
	Additional Memory Required for Residual Plots	0 bytes

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Perilaku Tidak Etis, Budaya Etis Organisasi, Komitmen Organisasi, Kesesuaian Kompensasi, Asimetri Informasi , Keefektifan Pengendalian Internal, Penegakan Peraturan Hukum ^b	.	Enter

a. Dependent Variable: AbsRes

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.221 ^a	.049	-.019	1.51736

a. Predictors: (Constant), Perilaku Tidak Etis, Budaya Etis Organisasi, Komitmen Organisasi, Kesesuaian Kompensasi, Asimetri Informasi , Keefektifan Pengendalian Internal, Penegakan Peraturan Hukum

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	11.652	7	1.665	.723	.653 ^b
	Residual	227.935	99	2.302		
	Total	239.587	106			

a. Dependent Variable: AbsRes

b. Predictors: (Constant), Perilaku Tidak Etis, Budaya Etis Organisasi, Komitmen Organisasi, Kesesuaian Kompensasi, Asimetri Informasi , Keefektifan Pengendalian Internal, Penegakan Peraturan Hukum

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t
	B	Std. Error	Beta	
1	(Constant)	-.210	2.094	
	Keefektifan Pengendalian Internal	.062	.066	.104 .935
	Kesesuaian Kompensasi	-.044	.061	-.090 -.720
	Budaya Etis Organisasi	.006	.045	.013 .126
	Komitmen Organisasi	.023	.048	.050 .480
	Penegakan Peraturan Hukum	.012	.064	.025 .192
	Asimetri Informasi	-.021	.038	-.056 -.545
	Perilaku Tidak Etis	.093	.054	.183 1.716

Coefficients^a

Model	Sig.
1	(Constant) .920
	Keefektifan Pengendalian Internal .352
	Kesesuaian Kompensasi .474
	Budaya Etis Organisasi .900
	Komitmen Organisasi .632

Penegakan Peraturan Hukum	.848
Asimetri Informasi	.587
Perilaku Tidak Etis	.089

a. Dependent Variable: AbsRes

NEW FILE.
DATASET NAME DataSet2 WINDOW=FRONT.
COMPUTE x1=tot.x1.
EXECUTE.