

Lampiran I
Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1	126	18.00	35.00	28.4286	2.83529
X2	126	15.00	25.00	20.2778	2.13031
X3	126	18.00	30.00	24.8413	2.35767
X4	126	18.00	28.00	23.4444	2.14869
X5	126	14.00	34.00	27.5635	3.89563
Y1	126	9.00	37.00	15.4444	6.52326
Valid N (listwise)	126				

Lampiran II
Uji Validitas Kecenderungan Kecurangan Akuntansi (Y)

Factor Analysis

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.895
Bartlett's Test of Sphericity	Approx. Chi-Square	981.252
	Df	36
	Sig.	.000

Communalities

	Initial	Extraction
Y1.1	1.000	.987
Y1.2	1.000	.690
Y1.3	1.000	.808
Y1.4	1.000	.772
Y1.5	1.000	.744
Y1.6	1.000	.764
Y1.7	1.000	.809
Y1.8	1.000	.784
Y1.9	1.000	.688

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	6.024	66.931	66.931	6.024	66.931	66.931	6.022	66.910	66.910
2	1.022	11.352	78.284	1.022	11.352	78.284	1.024	11.373	78.284
3	.569	6.327	84.610						
4	.356	3.958	88.568						
5	.306	3.398	91.966						
6	.278	3.090	95.056						
7	.204	2.272	97.328						
8	.141	1.572	98.900						
9	.099	1.100	100.000						

Extraction Method: Principal Component Analysis.

Lampiran III
Uji Validitas Asimetri Informasi (X₁)

Factor Analysis

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.726
Bartlett's Test of Sphericity	Approx. Chi-Square	208.709
	Df	21
	Sig.	.000

Communalities

	Initial	Extraction
X1.1	1.000	.686
X1.2	1.000	.567
X1.3	1.000	.480
X1.4	1.000	.506
X1.5	1.000	.683
X1.6	1.000	.606
X1.7	1.000	.508

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	2.959	42.266	42.266	2.959	42.266	42.266	2.236	31.950	31.950
2	1.077	15.391	57.657	1.077	15.391	57.657	1.800	25.707	57.657
3	.838	11.967	69.624						
4	.720	10.280	79.904						
5	.596	8.509	88.412						
6	.489	6.983	95.395						
7	.322	4.605	100.000						

Extraction Method: Principal Component Analysis.

Lampiran IV
Uji Valisitas Budaya Etis (X₂)

Factor Analysis

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.677
Bartlett's Test of Sphericity	Approx. Chi-Square	113.876
	Df	10
	Sig.	.000

Communalities

	Initial	Extraction
X2.1	1.000	.842
X2.2	1.000	.721
X2.3	1.000	.480
X2.4	1.000	.577
X2.5	1.000	.671

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	2.241	44.813	44.813	2.241	44.813	44.813	1.847	36.939	36.939
2	1.050	20.993	65.806	1.050	20.993	65.806	1.443	28.867	65.806
3	.758	15.159	80.964						
4	.547	10.938	91.902						
5	.405	8.098	100.000						

Extraction Method: Principal Component Analysis.

Lampiran V
Uji Validitas Kesesuaian Kompensasi (X₃)

Factor Analysis

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.735
Bartlett's Test of Sphericity	Approx. Chi-Square	179.286
	Df	15
	Sig.	.000

Communalities

	Initial	Extraction
X3.1	1.000	.614
X3.2	1.000	.600
X3.3	1.000	.539
X3.4	1.000	.547
X3.5	1.000	.675
X3.6	1.000	.759

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	2.716	45.268	45.268	2.716	45.268	45.268	1.881	31.349	31.349
2	1.017	16.949	62.217	1.017	16.949	62.217	1.852	30.867	62.217
3	.857	14.289	76.505						
4	.587	9.780	86.285						
5	.470	7.831	94.116						
6	.353	5.884	100.000						

Extraction Method: Principal Component Analysis.

Lampiran VI
Uji Validitas Komitmen Organisasi (X₄)

Factor Analysis

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.690
Bartlett's Test of Sphericity	Approx. Chi-Square	169.677
	Df	15
	Sig.	.000

Communalities

	Initial	Extraction
X4.1	1.000	.625
X4.2	1.000	.702
X4.3	1.000	.448
X4.4	1.000	.547
X4.5	1.000	.619
X4.6	1.000	.733

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	2.559	42.642	42.642	2.559	42.642	42.642	2.511	41.847	41.847
2	1.115	18.576	61.218	1.115	18.576	61.218	1.162	19.372	61.218
3	.872	14.540	75.758						
4	.649	10.824	86.582						
5	.490	8.172	94.754						
6	.315	5.246	100.000						

Extraction Method: Principal Component Analysis.

Lampiran VII
Uji Validitas Moralitas Manajemen (X₅)

Factor Analysis

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.620
Bartlett's Test of Sphericity	Approx. Chi-Square	276.222
	Df	21
	Sig.	.000

Communalities

	Initial	Extraction
X5.1	1.000	.442
X5.2	1.000	.496
X5.3	1.000	.330
X5.4	1.000	.552
X5.5	1.000	.579
X5.6	1.000	.832
X5.7	1.000	.853

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	2.822	40.308	40.308	2.822	40.308	40.308	2.438	34.823	34.823
2	1.263	18.049	58.357	1.263	18.049	58.357	1.647	23.534	58.357
3	.971	13.867	72.224						
4	.777	11.101	83.325						
5	.574	8.197	91.522						
6	.441	6.304	97.826						
7	.152	2.174	100.000						

Extraction Method: Principal Component Analysis.

Lampiran VIII
Uji Reliabilitas Kecenderungan Kecurangan Akuntansi (Y)

Reliability

SCALE: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	126	100.0
	Excluded ^a	0	.0
	Total	126	100.0

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

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.935	.920	9

Item Statistics

	Mean	Std. Deviation	N
Y1.1	1.0317	.17602	126
Y1.2	1.9127	1.04322	126
Y1.3	1.8730	.92073	126
Y1.4	1.8651	.93255	126
Y1.5	1.6905	.80463	126
Y1.6	1.7698	.87784	126
Y1.7	1.8413	.88916	126
Y1.8	1.7222	.82597	126
Y1.9	2.0238	1.09883	126

Lampiran IX
Uji Reliabilitas Asimetri Informasi (X₁)

Reliability

Scale : ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	126	100.0
	Excluded ^a	0	.0
	Total	126	100.0

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

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.769	.769	7

Item Statistics

	Mean	Std. Deviation	N
X1.1	4.0556	.59740	126
X1.2	4.1508	.60752	126
X1.3	4.0873	.55165	126
X1.4	3.9921	.68698	126
X1.5	4.0238	.59952	126
X1.6	4.1270	.69264	126
X1.7	3.9841	.63225	126

Lampiran X
Uji Reliabilitas Budaya Etis (X₂)

Reliability

SCALE: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	126	100.0
	Excluded ^a	0	.0
	Total	126	100.0

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

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.676	.676	5

Item Statistics

	Mean	Std. Deviation	N
X2.1	3.9127	.69305	126
X2.2	4.1984	.68141	126
X2.3	3.9444	.58386	126
X2.4	4.2778	.54610	126
X2.5	3.9444	.70774	126

Lampiran XI
Uji Reliabilitas Kesesuaian Kompensasi (X₃)

Reliability

SCALE: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	126	100.0
	Excluded ^a	0	.0
	Total	126	100.0

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

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.741	.750	6

Item Statistics

	Mean	Std. Deviation	N
X3.1	4.0079	.69852	126
X3.2	4.1032	.54888	126
X3.3	4.0397	.64993	126
X3.4	4.2778	.57465	126
X3.5	4.1825	.58516	126
X3.6	4.2302	.49255	126

Lampiran XII
Uji Reliabilitas Komitmen Organisasi (X₄)

Reliability

SCALE: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	126	100.0
	Excluded ^a	0	.0
	Total	126	100.0

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

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.697	.691	6

Item Statistics

	Mean	Std. Deviation	N
X4.1	3.9921	.51375	126
X4.2	4.2698	.57149	126
X4.3	4.0238	.58603	126
X4.4	3.9841	.50571	126
X4.5	4.2698	.52783	126
X4.6	3.6111	.50553	126

Lampiran XIII
Uji Reliabilitas Moralitas Manajemen (X₅)

Reliability

SCALE: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	126	100.0
	Excluded ^a	0	.0
	Total	126	100.0

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

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.749	.737	7

Item Statistics

	Mean	Std. Deviation	N
X5.1	4.2302	.67127	126
X5.2	3.9365	.89215	126
X5.3	4.0238	.91620	126
X5.4	4.2063	.68489	126
X5.5	4.1905	.70102	126
X5.6	3.6270	1.07877	126
X5.7	3.5556	1.20370	126

Lampiran XIV
Hasil Uji Normalitas

Npar Tests

One-Sample Kolmogorov-Smirnov Test

		X1	X2	X3	X4	X5	Y1
N		126	126	126	126	126	126
Normal Parameters ^a	Mean	28.4286	20.2778	23.4444	23.4444	27.5635	15.4444
	Std. Deviation	2.83529	2.13031	2.14869	2.14869	3.89563	6.52326
Most Extreme Differences	Absolute	.162	.202	.212	.212	.164	.162
	Positive	.155	.139	.193	.193	.082	.156
	Negative	-.162	-.202	-.212	-.212	-.164	-.162
Kolmogorov-Smirnov Z		1.820	2.269	1.999	2.377	1.837	1.814
Asymp. Sig. (2-tailed)		.003	.000	.001	.000	.002	.003
a. Test distribution is Normal.							

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		126
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	5.90841043
Most Extreme Differences	Absolute	.073
	Positive	.073
	Negative	-.073
Kolmogorov-Smirnov Z		.822
Asymp. Sig. (2-tailed)		.509
a. Test distribution is Normal.		

Lampiran XV
Hasil Uji Multikolinieritas

Regression

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	KOMITMEN ORGANISASI, MORALITAS MANAJEMEN, ASIMETRI INFORMASI, KESESUAIAN KOMPENSASI, BUDAYA ETIS ^a		Enter

a. All requested variables entered.

b. Dependent Variable: KECURANGAN AKUNTANSI

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	45.409	9.075		5.004	.000		
	ASIMETRI INFORMASI	-.708	.225	-.287	-3.145	.002	.849	1.178
	BUDAYA ETIS	.170	.364	.057	.468	.640	.485	2.064
	KESESUAIAN KOMPENSASI	.278	.303	.102	.918	.360	.571	1.752
	KOMITMEN ORGANISASI	-.445	.308	-.139	-1.447	.150	.766	1.306
	MORALITAS MANAJEMEN	-.325	.149	-.194	-2.174	.032	.890	1.123

a. Dependent Variable: KECURANGAN AKUNTANSI

Lampiran XVI
Hasil Uji Heteroskedstisitas

Uji Gletser

Regression

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	KOMITMEN ORGANISASI, MORALITAS MANAJEMEN, BUDAYA ETIS, ASIMETRI INFORMASI, KESESUAIAN KOMPENSASI ^a		Enter

a. All requested variables entered.

b. Dependent Variable: RES2

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.586	5.974		-.098	.922
	ASIMETRI INFORMASI	-.195	.132	-.145	-1.475	.143
	BUDAYA ETIS	.212	.244	.084	.870	.386
	KESESUAIAN KOMPENSASI	-.067	.167	-.042	-.403	.688
	KOMITMEN ORGANISASI	.296	.190	.167	1.560	.121
	MORALITAS MANAJEMEN	.042	.090	.043	.461	.645

a. Dependent Variable: RES2

Lampiran XVII
Hasil Uji Regresi

Regression

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.387 ^a	.150	.114	6.03025

a. Predictors: (Constant), KOMITMEN ORGANISASI, MORALITAS MANAJEMEN, ASIMETRI INFORMASI, KESESUAIAN KOMPENSASI, BUDAYA ETIS

b. Dependent Variable: KECURANGAN AKUNTANSI

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	769.161	5	153.832	4.230	.001 ^a
	Residual	4363.664	120	36.364		
	Total	5132.825	125			

a. Predictors: (Constant), KOMITMEN ORGANISASI, MORALITAS MANAJEMEN, ASIMETRI INFORMASI, KESESUAIAN KOMPENSASI, BUDAYA ETIS

b. Dependent Variable: KECURANGAN AKUNTANSI

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	45.409	9.075		5.004	.000		
	ASIMETRI INFORMASI	-.708	.225	-.287	-3.145	.002	.849	1.178
	BUDAYA ETIS	.170	.364	.057	.468	.640	.485	2.064
	KESESUAIAN KOMPENSASI	.278	.303	.102	.918	.360	.571	1.752
	KOMITMEN ORGANISASI	-.445	.308	-.139	-1.447	.150	.766	1.306
	MORALITAS MANAJEMEN	-.325	.149	-.194	-2.174	.032	.890	1.123

a. Dependent Variable: KECURANGAN AKUNTANSI