

## Lampiran 1 Kuesioner Penelitian

### LAMPIRAN KUESIONER PENELITIAN

Hal : Permohonan Pengisian Kuesioner

Kepada Yth.

Bapak/ Ibu/ Saudara/ I Responden

Di Tempat

Dengan Hormat,

Sehubungan atas penyelesaian tugas akhir sebagai mahasiswa program studi Sarjana Terapan Akuntansi Sektor Publik Politeknik Harapan Bersama Tegal, saya:

Nama : Destiana Artanti

NIM : 21110015

Program Studi : STr. Akuntansi Sektor Publik

Bermaksud melakukan penelitian ilmiah yang bertujuan untuk menyusun skripsi dengan judul **“PENGARUH SISTEM PENGENDALIAN INTERNAL, BUDAYA ORGANISASI DAN *WHISTLEBLOWING SYSTEM* TERHADAP PENCEGAHAN *FRAUD* PENGELOLAAN DANA DESA DENGAN MORALITAS INDIVIDU SEBAGAI VARIABEL MODERASI (STUDI PADA DESA SE- KABUPATEN TEGAL)”**.

Dengan ini, saya memohon kesediaan Bapak/ Ibu untuk mengisi kuesioner penelitian dengan memberikan informasi secara objektif sesuai dengan pernyataan dan petunjuk yang diberikan. Informasi yang diperoleh akan disimpan dan dirahasiakan, serta hanya digunakan untuk keperluan penelitian.

Terimakasih atas kesediaan dan kerjasama Bapak/ Ibu/ Saudara/ i yang telah berpartisipasi dan meluangkan waktu untuk mengisi kuesioner penelitian ini.

Hormat Saya,

Destiana Artanti

### IDENTITAS RESPONDEN

Nama : .....

Umur : ☐ < 25 Tahun      ☐ 25- 35 Tahun  
☐ 36- 45 Tahun      ☐ > 46 Tahun

Pendidikan Terakhir : ☐ SD    ☐ SMP    ☐ SMA    ☐ D3    ☐ D4/S1    ☐ S2

Lama Bekerja : ☐ < 1 Tahun      ☐ 1- 5 Tahun  
☐ 6- 10Tahun      ☐ >10 Tahun

#### **Petunjuk Pengisian Kuesioner**

Berilah tanda centang (✓) pada alternatif jawaban yang dipilih untuk setiap pernyataan yang sesuai dengan persepsi anda dengan keterangan sebagai berikut:

- 1 : Sangat Tidak Setuju (STS)
- 2 : Tidak Setuju (TS)
- 3 : Netral (N)
- 4 : Setuju (S)
- 5 : Sangat Setuju (SS)

## DAFTAR PERNYATAAN

### 1. SISTEM PENGENDALIAN INTERNAL (X<sub>1</sub>)

| No                       | Pernyataan                                                                                                      | Alternatif Jawaban |   |   |   |   |
|--------------------------|-----------------------------------------------------------------------------------------------------------------|--------------------|---|---|---|---|
|                          |                                                                                                                 | 1                  | 2 | 3 | 4 | 5 |
| LINGKUNGAN PENGENDALIAN  |                                                                                                                 |                    |   |   |   |   |
| 1.                       | Di tempat saya bekerja terdapat struktur organisasi yang jelas                                                  |                    |   |   |   |   |
| PENILAIAN RESIKO         |                                                                                                                 |                    |   |   |   |   |
| 2.                       | Di tempat saya bekerja terdapat penentuan batas dan toleransi terhadap resiko atas kecurangan ( <i>fraud</i> )  |                    |   |   |   |   |
| KEGIATAN PENGENDALIAN    |                                                                                                                 |                    |   |   |   |   |
| 3.                       | Di tempat saya bekerja terdapat pemisahan tugas yang sudah sesuai dengan tanggung jawabnya masing- masing       |                    |   |   |   |   |
| 4.                       | Di tempat saya bekerja terdapat kejelasan atas transaksi yang terjadi                                           |                    |   |   |   |   |
| KOMUNIKASI DAN INFORMASI |                                                                                                                 |                    |   |   |   |   |
| 5.                       | Informasi disediakan secara tepat waktu dan adanya kemudahan dalam memperoleh informasi                         |                    |   |   |   |   |
| 6.                       | Di tempat saya bekerja terdapat keterbukaan informasi dan komunikasi antar pegawai                              |                    |   |   |   |   |
| PEMANTAUAN               |                                                                                                                 |                    |   |   |   |   |
| 7.                       | Adanya pemantauan yang dilakukan secara rutin yang dilakukan untuk meminimalisir hal- hal yang tidak diinginkan |                    |   |   |   |   |

Sumber: Huljanah, 2019

## 2. BUDAYA ORGANISASI (X<sub>2</sub>)

| No                               | Pernyataan                                                                                                                                                        | Alternatif Jawaban |   |   |   |   |
|----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|---|---|---|---|
|                                  |                                                                                                                                                                   | 1                  | 2 | 3 | 4 | 5 |
| ROLE MODEL VISIBLE               |                                                                                                                                                                   |                    |   |   |   |   |
| 1.                               | Di tempat saya bekerja pimpinan menjadi panutan ( <i>role model</i> ) dalam berperilaku                                                                           |                    |   |   |   |   |
| KOMUNIKASI HARAPAN ETIS          |                                                                                                                                                                   |                    |   |   |   |   |
| 4                                | Di tempat saya bekerja telah diterapkan kode etik yang menyatakan nilai- nilai organisasi dan berbagai peraturan etis yang harus dipatuhi oleh pegawai            |                    |   |   |   |   |
| PELATIHAN ETIKA                  |                                                                                                                                                                   |                    |   |   |   |   |
| 5                                | Di tempat saya bekerja pernah diadakan seminar dan pelatihan etis mengenai standar tuntutan organisasi yang menjelaskan praktik- praktik yang tidak diperbolehkan |                    |   |   |   |   |
| HUKUMAN BAGI TINDAKAN TIDAK ETIS |                                                                                                                                                                   |                    |   |   |   |   |
| 6                                | Di tempat saya bekerja semua perilaku yang tidak etis yang dilakukan akan diberi sanksi                                                                           |                    |   |   |   |   |

Sumber: Maulana, 2020

### 3. WHISTLEBLOWING SYSTEM (X<sub>3</sub>)

| No                               | Pernyataan                                                                                                     | Alternatif Jawaban |   |   |   |   |
|----------------------------------|----------------------------------------------------------------------------------------------------------------|--------------------|---|---|---|---|
|                                  |                                                                                                                | 1                  | 2 | 3 | 4 | 5 |
| PERSEPSI PENERAPAN SYSTEM        |                                                                                                                |                    |   |   |   |   |
| 1.                               | Adanya <i>Whistleblowing System</i> (mekanisme pengaduan kecurangan) membuat saya merasa nyaman dalam bekerja  |                    |   |   |   |   |
| 2.                               | Adanya <i>Whistleblowing System</i> (mekanisme pengaduan kecurangan) membuat saya merasa tenang dalam bekerja  |                    |   |   |   |   |
| UPAYA PENCEGAHAN YANG DITERAPKAN |                                                                                                                |                    |   |   |   |   |
| 3.                               | Kebijakan terkait sistem pelaporan atas dugaan kecurangan ( <i>fraud</i> ) telah berjalan dengan baik          |                    |   |   |   |   |
| 4.                               | Unit yang menangani pelaporan atas dugaan kecurangan ( <i>fraud</i> ) telah berjalan dengan baik               |                    |   |   |   |   |
| 5.                               | Penyampaian pengaduan atas tindakan kecurangan ( <i>fraud</i> ) mudah dilakukan dan telah berjalan dengan baik |                    |   |   |   |   |
| SISTEM PELAPORAN                 |                                                                                                                |                    |   |   |   |   |
| 6.                               | Laporan pengaduan atas dugaan kecurangan ( <i>fraud</i> ) telah ditindaklanjuti dan telah berjalan dengan baik |                    |   |   |   |   |
| PERLINDUNGAN WHISTLEBLOWER       |                                                                                                                |                    |   |   |   |   |
| 7.                               | Perlindungan terhadap pelaporan pelanggaran ( <i>whistleblower</i> ) telah memadai                             |                    |   |   |   |   |

Sumber: Fahmi, 2023

#### 4. PENCEGAHAN *FRAUD* (Y)

| No                                    | Pernyataan                                                                                                                                                      | Alternatif Jawaban |   |   |   |   |
|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|---|---|---|---|
|                                       |                                                                                                                                                                 | 1                  | 2 | 3 | 4 | 5 |
| PENERAPAN KEBIJAKAN ANTI <i>FRAUD</i> |                                                                                                                                                                 |                    |   |   |   |   |
| 1.                                    | Adanya komitmen antara kepala desa dengan perangkat desa untuk menjalankan kebijakan anti <i>fraud</i>                                                          |                    |   |   |   |   |
| PROSEDUR PENCEGAHAN                   |                                                                                                                                                                 |                    |   |   |   |   |
| 2.                                    | Terdapat prosedur penanganan dan pencegahan <i>fraud</i> secara tertulis dan baku                                                                               |                    |   |   |   |   |
| 3.                                    | Adanya prosedur yang jelas dan memadai untuk melaporkan adanya kecurangan ( <i>fraud</i> ) yang ditemukan                                                       |                    |   |   |   |   |
| TEKNIK PENGENDALIAN                   |                                                                                                                                                                 |                    |   |   |   |   |
| 4.                                    | Di tempat saya bekerja telah membentuk sebuah tim untuk mencapai tujuan yang telah ditentukan dan disepakati bersama                                            |                    |   |   |   |   |
| 5.                                    | Terdapat pembagian tugas yang jelas pada masing- masing pegawai                                                                                                 |                    |   |   |   |   |
| KEPEKAAN TERHADAP <i>FRAUD</i>        |                                                                                                                                                                 |                    |   |   |   |   |
| 6.                                    | Di tempat saya bekerja mengadakan pelatihan secara professional dalam pengembangan karir pegawai yang dapat mengurangi kemungkinan pegawai melakukan kecurangan |                    |   |   |   |   |
| 7.                                    | Di tempat saya bekerja kesadaran mengenai bahaya kecurangan ( <i>fraud</i> ) cukup tinggi                                                                       |                    |   |   |   |   |

Sumber : Fahmi, 2023

### 5. MORALITAS INDIVIDU (Z)

| No                                                   | Pernyataan                                                            | Alternatif Jawaban |   |   |   |   |
|------------------------------------------------------|-----------------------------------------------------------------------|--------------------|---|---|---|---|
|                                                      |                                                                       | 1                  | 2 | 3 | 4 | 5 |
| KESADARAN PEGAWAI TERHADAP TANGGUNG JAWAB ORGANISASI |                                                                       |                    |   |   |   |   |
| 1.                                                   | Saya sadar akan tanggung jawab saya di tempat saya bekerja            |                    |   |   |   |   |
| 2.                                                   | Saya bekerja sesuai dengan tanggung jawab saya di tempat saya bekerja |                    |   |   |   |   |
| NILAI KEJUJURAN DAN ETIKA                            |                                                                       |                    |   |   |   |   |
| 3.                                                   | Sifat jujur diperlukan dalam bekerja                                  |                    |   |   |   |   |
| 4.                                                   | Saya bekerja sesuai dengan etika yang baik                            |                    |   |   |   |   |
| MEMATUHI PERATURAN YANG ADA DI ORGANISASI            |                                                                       |                    |   |   |   |   |
| 5.                                                   | Saya selalu taat pada aturan di tempat saya bekerja                   |                    |   |   |   |   |
| SIKAP INDIVIDU TERHADAP PERBUATAN TIDAK JUJUR        |                                                                       |                    |   |   |   |   |
| 6.                                                   | Saya merasa bersalah ketika melakukan kebohongan ketika bekerja       |                    |   |   |   |   |

Sumber: Huljanah, 2019

## Lampiran 2 Tabulasi Data

### HASIL RESPONDEN VARIABEL SISTEM PENGENDALIAN INTERNAL

| No.<br>Resp | Sistem Pengendalian Internal (X <sub>1</sub> ) |   |   |   |   |   |   |
|-------------|------------------------------------------------|---|---|---|---|---|---|
|             | 1                                              | 2 | 3 | 4 | 5 | 6 | 7 |
| 1           | 5                                              | 5 | 5 | 5 | 5 | 4 | 5 |
| 2           | 5                                              | 4 | 4 | 4 | 5 | 4 | 4 |
| 3           | 4                                              | 4 | 4 | 4 | 4 | 5 | 4 |
| 4           | 5                                              | 5 | 5 | 5 | 5 | 4 | 5 |
| 5           | 5                                              | 5 | 4 | 4 | 5 | 5 | 4 |
| 6           | 4                                              | 5 | 4 | 4 | 4 | 4 | 4 |
| 7           | 4                                              | 5 | 4 | 4 | 4 | 5 | 5 |
| 8           | 4                                              | 5 | 4 | 4 | 4 | 5 | 4 |
| 9           | 5                                              | 5 | 5 | 4 | 5 | 5 | 5 |
| 10          | 5                                              | 5 | 5 | 4 | 4 | 4 | 4 |
| 11          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 12          | 5                                              | 5 | 5 | 5 | 5 | 4 | 4 |
| 13          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 14          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 15          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 16          | 5                                              | 5 | 5 | 5 | 5 | 5 | 4 |
| 17          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 18          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 19          | 5                                              | 5 | 5 | 5 | 4 | 4 | 5 |
| 20          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 21          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 22          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 23          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 24          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 25          | 5                                              | 4 | 5 | 5 | 5 | 5 | 5 |
| 26          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 27          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 28          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 29          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 30          | 5                                              | 5 | 5 | 5 | 5 | 5 | 4 |
| 31          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 32          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 33          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 34          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 35          | 5                                              | 5 | 5 | 5 | 4 | 5 | 5 |
| 36          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 37          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 38          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |

| No.<br>Resp | Sistem Pengendalian Internal (X <sub>1</sub> ) |   |   |   |   |   |   |
|-------------|------------------------------------------------|---|---|---|---|---|---|
|             | 1                                              | 2 | 3 | 4 | 5 | 6 | 7 |
| 39          | 5                                              | 5 | 5 | 5 | 5 | 5 | 4 |
| 40          | 5                                              | 4 | 4 | 4 | 4 | 4 | 4 |
| 41          | 4                                              | 4 | 4 | 4 | 5 | 4 | 3 |
| 42          | 4                                              | 4 | 4 | 4 | 4 | 4 | 3 |
| 43          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 44          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 45          | 4                                              | 4 | 5 | 5 | 4 | 4 | 4 |
| 46          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 47          | 4                                              | 4 | 5 | 4 | 4 | 4 | 5 |
| 48          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 49          | 4                                              | 4 | 4 | 4 | 5 | 4 | 5 |
| 50          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 51          | 4                                              | 4 | 5 | 5 | 4 | 5 | 5 |
| 52          | 5                                              | 4 | 4 | 4 | 5 | 4 | 4 |
| 53          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 54          | 5                                              | 4 | 5 | 5 | 5 | 5 | 5 |
| 55          | 4                                              | 4 | 5 | 4 | 4 | 5 | 4 |
| 56          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 57          | 4                                              | 4 | 5 | 4 | 4 | 4 | 5 |
| 58          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 59          | 5                                              | 4 | 4 | 4 | 4 | 4 | 5 |
| 60          | 4                                              | 4 | 5 | 4 | 4 | 4 | 4 |
| 61          | 4                                              | 4 | 5 | 5 | 4 | 4 | 4 |
| 62          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 63          | 5                                              | 4 | 5 | 5 | 5 | 5 | 5 |
| 64          | 4                                              | 4 | 4 | 4 | 4 | 4 | 4 |
| 65          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 66          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 67          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 68          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 69          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 70          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 71          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 72          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 73          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 74          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 75          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 76          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 77          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 78          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 79          | 5                                              | 5 | 4 | 4 | 4 | 4 | 4 |
| 80          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |

| No.<br>Resp | Sistem Pengendalian Internal (X <sub>1</sub> ) |   |   |   |   |   |   |
|-------------|------------------------------------------------|---|---|---|---|---|---|
|             | 1                                              | 2 | 3 | 4 | 5 | 6 | 7 |
| 81          | 4                                              | 4 | 4 | 5 | 4 | 4 | 4 |
| 82          | 5                                              | 4 | 5 | 4 | 3 | 4 | 3 |
| 83          | 5                                              | 4 | 4 | 4 | 4 | 4 | 4 |
| 84          | 4                                              | 4 | 4 | 5 | 4 | 4 | 4 |
| 85          | 4                                              | 4 | 4 | 4 | 4 | 4 | 4 |
| 86          | 4                                              | 4 | 4 | 4 | 4 | 4 | 3 |
| 87          | 4                                              | 4 | 4 | 4 | 4 | 4 | 4 |
| 88          | 4                                              | 4 | 4 | 4 | 5 | 4 | 4 |
| 89          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 90          | 5                                              | 4 | 5 | 5 | 5 | 5 | 5 |
| 91          | 5                                              | 5 | 5 | 4 | 5 | 5 | 5 |
| 92          | 5                                              | 4 | 5 | 5 | 4 | 5 | 5 |
| 93          | 4                                              | 5 | 4 | 4 | 4 | 4 | 4 |
| 94          | 4                                              | 4 | 4 | 4 | 4 | 4 | 5 |
| 95          | 5                                              | 5 | 5 | 4 | 4 | 4 | 4 |
| 96          | 5                                              | 4 | 4 | 4 | 4 | 4 | 4 |
| 97          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 98          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 99          | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |
| 100         | 5                                              | 5 | 5 | 5 | 5 | 5 | 5 |

### HASIL RESPONDEN VARIABEL BUDAYA ORGANISASI

| No. Resp | Budaya Organisasi (X <sub>2</sub> ) |   |   |   |
|----------|-------------------------------------|---|---|---|
|          | 1                                   | 2 | 3 | 4 |
| 1        | 5                                   | 4 | 5 | 4 |
| 2        | 5                                   | 5 | 5 | 4 |
| 3        | 4                                   | 4 | 4 | 4 |
| 4        | 4                                   | 5 | 4 | 5 |
| 5        | 4                                   | 5 | 4 | 5 |
| 6        | 3                                   | 5 | 4 | 4 |
| 7        | 4                                   | 5 | 4 | 5 |
| 8        | 3                                   | 4 | 3 | 5 |
| 9        | 4                                   | 4 | 5 | 5 |
| 10       | 5                                   | 5 | 5 | 5 |
| 11       | 4                                   | 5 | 5 | 5 |
| 12       | 4                                   | 5 | 5 | 5 |
| 13       | 5                                   | 5 | 5 | 5 |
| 14       | 4                                   | 5 | 5 | 5 |
| 15       | 4                                   | 5 | 4 | 5 |
| 16       | 4                                   | 5 | 5 | 5 |
| 17       | 5                                   | 5 | 5 | 5 |
| 18       | 5                                   | 5 | 5 | 5 |
| 19       | 4                                   | 5 | 4 | 5 |
| 20       | 5                                   | 5 | 5 | 5 |
| 21       | 4                                   | 5 | 5 | 5 |
| 22       | 5                                   | 5 | 4 | 5 |
| 23       | 5                                   | 5 | 5 | 5 |
| 24       | 5                                   | 4 | 4 | 5 |
| 25       | 5                                   | 5 | 5 | 5 |
| 26       | 5                                   | 5 | 5 | 5 |
| 27       | 5                                   | 5 | 4 | 5 |
| 28       | 5                                   | 5 | 5 | 5 |
| 29       | 5                                   | 5 | 5 | 5 |
| 30       | 5                                   | 5 | 4 | 5 |
| 31       | 5                                   | 5 | 5 | 5 |
| 32       | 5                                   | 5 | 5 | 5 |
| 33       | 5                                   | 5 | 5 | 5 |
| 34       | 5                                   | 5 | 4 | 5 |
| 35       | 5                                   | 5 | 5 | 5 |
| 36       | 5                                   | 5 | 4 | 5 |
| 37       | 5                                   | 5 | 5 | 5 |
| 38       | 5                                   | 5 | 5 | 5 |
| 39       | 4                                   | 5 | 4 | 4 |
| 40       | 4                                   | 5 | 4 | 4 |

| No. Resp | Budaya Organisasi (X <sub>2</sub> ) |   |   |   |
|----------|-------------------------------------|---|---|---|
|          | 1                                   | 2 | 3 | 4 |
| 41       | 4                                   | 4 | 3 | 5 |
| 42       | 3                                   | 4 | 4 | 4 |
| 43       | 5                                   | 5 | 5 | 5 |
| 44       | 5                                   | 5 | 4 | 5 |
| 45       | 4                                   | 4 | 5 | 4 |
| 46       | 5                                   | 5 | 4 | 5 |
| 47       | 4                                   | 5 | 5 | 3 |
| 48       | 5                                   | 4 | 5 | 5 |
| 49       | 4                                   | 5 | 4 | 4 |
| 50       | 5                                   | 5 | 5 | 5 |
| 51       | 4                                   | 4 | 4 | 4 |
| 52       | 4                                   | 4 | 4 | 5 |
| 53       | 5                                   | 5 | 4 | 5 |
| 54       | 5                                   | 5 | 5 | 4 |
| 55       | 4                                   | 4 | 4 | 5 |
| 56       | 5                                   | 4 | 5 | 5 |
| 57       | 5                                   | 4 | 4 | 5 |
| 58       | 5                                   | 4 | 5 | 5 |
| 59       | 4                                   | 5 | 4 | 5 |
| 60       | 4                                   | 4 | 4 | 4 |
| 61       | 4                                   | 5 | 5 | 4 |
| 62       | 5                                   | 5 | 5 | 4 |
| 63       | 5                                   | 4 | 5 | 4 |
| 64       | 4                                   | 4 | 4 | 4 |
| 65       | 5                                   | 5 | 4 | 5 |
| 66       | 5                                   | 5 | 5 | 5 |
| 67       | 5                                   | 5 | 5 | 5 |
| 68       | 5                                   | 5 | 5 | 5 |
| 69       | 5                                   | 5 | 5 | 5 |
| 70       | 5                                   | 5 | 5 | 5 |
| 71       | 5                                   | 4 | 5 | 5 |
| 72       | 5                                   | 5 | 5 | 5 |
| 73       | 5                                   | 5 | 5 | 5 |
| 74       | 5                                   | 5 | 4 | 5 |
| 75       | 5                                   | 5 | 5 | 5 |
| 76       | 5                                   | 5 | 5 | 5 |
| 77       | 5                                   | 5 | 5 | 5 |
| 78       | 5                                   | 5 | 5 | 5 |
| 79       | 5                                   | 4 | 4 | 5 |
| 80       | 5                                   | 5 | 5 | 5 |
| 81       | 4                                   | 4 | 4 | 5 |
| 82       | 4                                   | 4 | 3 | 4 |

| No. Resp | Budaya Organisasi (X <sub>2</sub> ) |   |   |   |
|----------|-------------------------------------|---|---|---|
|          | 1                                   | 2 | 3 | 4 |
| 83       | 4                                   | 4 | 4 | 5 |
| 84       | 4                                   | 4 | 4 | 5 |
| 85       | 4                                   | 4 | 4 | 4 |
| 86       | 4                                   | 4 | 4 | 4 |
| 87       | 3                                   | 4 | 4 | 4 |
| 88       | 3                                   | 4 | 4 | 4 |
| 89       | 4                                   | 4 | 4 | 4 |
| 90       | 4                                   | 5 | 4 | 5 |
| 91       | 5                                   | 5 | 5 | 5 |
| 92       | 4                                   | 4 | 4 | 5 |
| 93       | 4                                   | 4 | 4 | 3 |
| 94       | 4                                   | 4 | 4 | 4 |
| 95       | 4                                   | 4 | 3 | 4 |
| 96       | 4                                   | 4 | 4 | 4 |
| 97       | 5                                   | 5 | 5 | 5 |
| 98       | 5                                   | 5 | 5 | 5 |
| 99       | 5                                   | 5 | 5 | 5 |
| 100      | 5                                   | 5 | 5 | 5 |

### HASIL RESPONDEN VARIABEL WHISTLEBLOWING SYSTEM

| No.<br>Resp | <i>Whistleblowing System (X<sub>3</sub>)</i> |   |   |   |   |   |   |
|-------------|----------------------------------------------|---|---|---|---|---|---|
|             | 1                                            | 2 | 3 | 4 | 5 | 6 | 7 |
| 1           | 4                                            | 4 | 5 | 4 | 5 | 5 | 4 |
| 2           | 4                                            | 4 | 4 | 4 | 4 | 4 | 4 |
| 3           | 3                                            | 3 | 3 | 3 | 3 | 3 | 3 |
| 4           | 5                                            | 5 | 5 | 4 | 4 | 5 | 4 |
| 5           | 5                                            | 3 | 4 | 4 | 4 | 4 | 4 |
| 6           | 3                                            | 3 | 4 | 4 | 4 | 4 | 5 |
| 7           | 4                                            | 4 | 4 | 4 | 4 | 5 | 5 |
| 8           | 4                                            | 5 | 5 | 5 | 5 | 4 | 5 |
| 9           | 4                                            | 4 | 5 | 4 | 5 | 5 | 5 |
| 10          | 5                                            | 5 | 4 | 4 | 4 | 5 | 5 |
| 11          | 5                                            | 4 | 5 | 5 | 5 | 5 | 5 |
| 12          | 4                                            | 4 | 4 | 5 | 5 | 5 | 5 |
| 13          | 5                                            | 5 | 5 | 5 | 5 | 5 | 5 |
| 14          | 4                                            | 4 | 4 | 5 | 5 | 5 | 5 |
| 15          | 5                                            | 5 | 5 | 5 | 4 | 4 | 5 |
| 16          | 5                                            | 5 | 5 | 5 | 5 | 5 | 5 |
| 17          | 5                                            | 5 | 5 | 5 | 4 | 4 | 5 |
| 18          | 5                                            | 5 | 4 | 4 | 5 | 5 | 5 |
| 19          | 5                                            | 5 | 5 | 4 | 5 | 5 | 5 |
| 20          | 4                                            | 4 | 4 | 5 | 5 | 5 | 5 |
| 21          | 4                                            | 5 | 5 | 5 | 4 | 4 | 5 |
| 22          | 5                                            | 5 | 4 | 4 | 5 | 4 | 5 |
| 23          | 4                                            | 4 | 4 | 4 | 4 | 4 | 5 |
| 24          | 5                                            | 5 | 5 | 5 | 5 | 5 | 5 |
| 25          | 4                                            | 4 | 5 | 5 | 5 | 5 | 5 |
| 26          | 4                                            | 4 | 4 | 4 | 4 | 4 | 4 |
| 27          | 5                                            | 5 | 4 | 4 | 5 | 5 | 5 |
| 28          | 5                                            | 5 | 5 | 5 | 5 | 5 | 5 |
| 29          | 5                                            | 5 | 5 | 5 | 5 | 5 | 5 |
| 30          | 5                                            | 5 | 5 | 4 | 4 | 4 | 5 |
| 31          | 4                                            | 4 | 4 | 4 | 4 | 4 | 4 |
| 32          | 5                                            | 5 | 4 | 4 | 4 | 4 | 4 |
| 33          | 4                                            | 4 | 4 | 4 | 4 | 4 | 5 |
| 34          | 5                                            | 5 | 4 | 4 | 4 | 3 | 5 |
| 35          | 4                                            | 4 | 4 | 4 | 4 | 4 | 5 |
| 36          | 5                                            | 5 | 5 | 4 | 4 | 4 | 5 |
| 37          | 4                                            | 4 | 4 | 3 | 4 | 4 | 5 |
| 38          | 5                                            | 5 | 5 | 5 | 5 | 5 | 5 |
| 39          | 5                                            | 4 | 4 | 4 | 4 | 5 | 5 |
| 40          | 5                                            | 4 | 4 | 4 | 3 | 5 | 4 |

| No.<br>Resp | <i>Whistleblowing System (X<sub>3</sub>)</i> |   |   |   |   |   |   |
|-------------|----------------------------------------------|---|---|---|---|---|---|
|             | 1                                            | 2 | 3 | 4 | 5 | 6 | 7 |
| 41          | 4                                            | 5 | 4 | 4 | 4 | 4 | 5 |
| 42          | 4                                            | 4 | 5 | 4 | 5 | 4 | 4 |
| 43          | 5                                            | 5 | 5 | 5 | 5 | 5 | 5 |
| 44          | 5                                            | 5 | 5 | 5 | 5 | 5 | 5 |
| 45          | 4                                            | 5 | 4 | 4 | 4 | 5 | 3 |
| 46          | 4                                            | 4 | 4 | 5 | 4 | 4 | 4 |
| 47          | 4                                            | 5 | 4 | 4 | 5 | 5 | 4 |
| 48          | 5                                            | 5 | 4 | 5 | 4 | 4 | 5 |
| 49          | 5                                            | 4 | 5 | 4 | 4 | 4 | 4 |
| 50          | 5                                            | 5 | 5 | 5 | 5 | 5 | 5 |
| 51          | 4                                            | 4 | 5 | 4 | 4 | 5 | 5 |
| 52          | 4                                            | 4 | 4 | 4 | 4 | 4 | 4 |
| 53          | 5                                            | 5 | 5 | 5 | 5 | 5 | 5 |
| 54          | 4                                            | 4 | 5 | 5 | 4 | 5 | 4 |
| 55          | 4                                            | 4 | 5 | 5 | 5 | 4 | 5 |
| 56          | 5                                            | 5 | 5 | 5 | 5 | 5 | 5 |
| 57          | 4                                            | 4 | 4 | 4 | 5 | 4 | 4 |
| 58          | 4                                            | 5 | 4 | 5 | 4 | 5 | 5 |
| 59          | 5                                            | 4 | 4 | 4 | 4 | 4 | 4 |
| 60          | 5                                            | 4 | 4 | 4 | 4 | 5 | 4 |
| 61          | 4                                            | 4 | 4 | 4 | 4 | 4 | 4 |
| 62          | 5                                            | 4 | 5 | 4 | 5 | 5 | 5 |
| 63          | 4                                            | 5 | 5 | 5 | 5 | 5 | 5 |
| 64          | 5                                            | 4 | 3 | 3 | 4 | 4 | 4 |
| 65          | 5                                            | 5 | 5 | 5 | 5 | 5 | 5 |
| 66          | 4                                            | 5 | 4 | 5 | 4 | 5 | 5 |
| 67          | 5                                            | 5 | 5 | 5 | 5 | 5 | 5 |
| 68          | 5                                            | 5 | 4 | 5 | 5 | 5 | 5 |
| 69          | 5                                            | 5 | 5 | 5 | 5 | 5 | 5 |
| 70          | 5                                            | 5 | 5 | 5 | 4 | 4 | 5 |
| 71          | 4                                            | 5 | 4 | 5 | 4 | 5 | 4 |
| 72          | 5                                            | 5 | 5 | 5 | 5 | 5 | 4 |
| 73          | 5                                            | 5 | 5 | 5 | 5 | 5 | 5 |
| 74          | 4                                            | 5 | 5 | 5 | 4 | 5 | 5 |
| 75          | 5                                            | 4 | 5 | 5 | 4 | 5 | 4 |
| 76          | 5                                            | 5 | 5 | 5 | 5 | 5 | 5 |
| 77          | 5                                            | 5 | 5 | 5 | 5 | 5 | 5 |
| 78          | 5                                            | 5 | 5 | 5 | 5 | 5 | 5 |
| 79          | 4                                            | 4 | 4 | 4 | 4 | 4 | 4 |
| 80          | 5                                            | 4 | 5 | 5 | 4 | 5 | 5 |
| 81          | 4                                            | 4 | 4 | 3 | 4 | 3 | 3 |
| 82          | 4                                            | 3 | 5 | 4 | 4 | 4 | 4 |

| <b>No.<br/>Resp</b> | <b><i>Whistleblowing System (X<sub>3</sub>)</i></b> |          |          |          |          |          |          |
|---------------------|-----------------------------------------------------|----------|----------|----------|----------|----------|----------|
|                     | <b>1</b>                                            | <b>2</b> | <b>3</b> | <b>4</b> | <b>5</b> | <b>6</b> | <b>7</b> |
| <b>83</b>           | 4                                                   | 4        | 5        | 5        | 4        | 4        | 5        |
| <b>84</b>           | 4                                                   | 5        | 4        | 4        | 4        | 4        | 5        |
| <b>85</b>           | 3                                                   | 3        | 4        | 4        | 4        | 3        | 4        |
| <b>86</b>           | 4                                                   | 4        | 4        | 4        | 4        | 4        | 3        |
| <b>87</b>           | 4                                                   | 4        | 4        | 4        | 4        | 5        | 4        |
| <b>88</b>           | 4                                                   | 4        | 4        | 4        | 4        | 3        | 4        |
| <b>89</b>           | 4                                                   | 4        | 5        | 4        | 4        | 4        | 5        |
| <b>90</b>           | 4                                                   | 5        | 4        | 4        | 4        | 4        | 5        |
| <b>91</b>           | 5                                                   | 4        | 5        | 5        | 5        | 5        | 5        |
| <b>92</b>           | 4                                                   | 5        | 4        | 5        | 5        | 5        | 4        |
| <b>93</b>           | 4                                                   | 4        | 4        | 4        | 4        | 4        | 4        |
| <b>94</b>           | 4                                                   | 4        | 4        | 3        | 4        | 4        | 5        |
| <b>95</b>           | 4                                                   | 4        | 4        | 5        | 5        | 4        | 4        |
| <b>96</b>           | 4                                                   | 5        | 4        | 5        | 4        | 3        | 4        |
| <b>97</b>           | 5                                                   | 5        | 4        | 4        | 5        | 5        | 5        |
| <b>98</b>           | 5                                                   | 5        | 5        | 4        | 5        | 5        | 5        |
| <b>99</b>           | 5                                                   | 5        | 5        | 5        | 5        | 5        | 5        |
| <b>100</b>          | 5                                                   | 5        | 5        | 4        | 5        | 5        | 5        |

### HASIL RESPONDEN VARIABEL PENCEGAHAN *FRAUD*

| No.<br>Resp | Pencegahan <i>Fraud</i> (Y) |   |   |   |   |   |   |
|-------------|-----------------------------|---|---|---|---|---|---|
|             | 1                           | 2 | 3 | 4 | 5 | 6 | 7 |
| 1           | 5                           | 5 | 4 | 4 | 5 | 5 | 5 |
| 2           | 5                           | 4 | 4 | 4 | 5 | 4 | 5 |
| 3           | 4                           | 3 | 3 | 4 | 4 | 4 | 3 |
| 4           | 4                           | 3 | 4 | 4 | 5 | 4 | 5 |
| 5           | 5                           | 3 | 4 | 5 | 5 | 4 | 5 |
| 6           | 5                           | 3 | 3 | 3 | 5 | 3 | 5 |
| 7           | 5                           | 3 | 4 | 4 | 5 | 4 | 5 |
| 8           | 4                           | 3 | 4 | 4 | 5 | 4 | 4 |
| 9           | 5                           | 5 | 4 | 5 | 5 | 5 | 4 |
| 10          | 5                           | 5 | 5 | 5 | 5 | 5 | 5 |
| 11          | 5                           | 5 | 4 | 5 | 5 | 5 | 5 |
| 12          | 5                           | 4 | 5 | 3 | 5 | 5 | 5 |
| 13          | 5                           | 5 | 5 | 5 | 5 | 5 | 5 |
| 14          | 5                           | 5 | 4 | 5 | 5 | 5 | 5 |
| 15          | 5                           | 5 | 5 | 5 | 5 | 5 | 5 |
| 16          | 5                           | 4 | 4 | 5 | 5 | 5 | 5 |
| 17          | 4                           | 4 | 4 | 4 | 4 | 5 | 5 |
| 18          | 4                           | 5 | 5 | 5 | 5 | 5 | 5 |
| 19          | 5                           | 5 | 5 | 5 | 5 | 4 | 4 |
| 20          | 5                           | 5 | 5 | 5 | 5 | 5 | 5 |
| 21          | 5                           | 5 | 5 | 5 | 5 | 5 | 5 |
| 22          | 5                           | 5 | 5 | 5 | 5 | 5 | 5 |
| 23          | 5                           | 4 | 5 | 5 | 5 | 5 | 5 |
| 24          | 5                           | 5 | 5 | 5 | 5 | 5 | 5 |
| 25          | 5                           | 5 | 5 | 5 | 5 | 4 | 5 |
| 26          | 5                           | 5 | 5 | 4 | 5 | 5 | 5 |
| 27          | 5                           | 5 | 5 | 5 | 5 | 5 | 5 |
| 28          | 5                           | 5 | 5 | 5 | 5 | 4 | 5 |
| 29          | 5                           | 5 | 5 | 5 | 5 | 4 | 5 |
| 30          | 5                           | 5 | 5 | 5 | 5 | 5 | 5 |
| 31          | 5                           | 5 | 5 | 5 | 5 | 5 | 5 |
| 32          | 5                           | 5 | 5 | 5 | 5 | 4 | 5 |
| 33          | 5                           | 4 | 4 | 5 | 5 | 5 | 5 |
| 34          | 5                           | 4 | 4 | 5 | 5 | 4 | 5 |
| 35          | 5                           | 5 | 5 | 5 | 5 | 5 | 5 |
| 36          | 5                           | 4 | 4 | 5 | 5 | 5 | 5 |
| 37          | 5                           | 5 | 5 | 5 | 5 | 4 | 5 |
| 38          | 5                           | 5 | 5 | 5 | 5 | 5 | 5 |
| 39          | 5                           | 4 | 4 | 5 | 5 | 4 | 4 |
| 40          | 5                           | 4 | 5 | 4 | 4 | 4 | 4 |

| No.<br>Resp | Pencegahan <i>Fraud</i> (Y) |   |   |   |   |   |   |
|-------------|-----------------------------|---|---|---|---|---|---|
|             | 1                           | 2 | 3 | 4 | 5 | 6 | 7 |
| 41          | 5                           | 4 | 4 | 5 | 4 | 4 | 5 |
| 42          | 5                           | 5 | 4 | 5 | 5 | 5 | 4 |
| 43          | 5                           | 5 | 5 | 5 | 5 | 5 | 5 |
| 44          | 5                           | 5 | 5 | 5 | 5 | 5 | 5 |
| 45          | 5                           | 4 | 5 | 4 | 4 | 4 | 4 |
| 46          | 5                           | 5 | 5 | 5 | 5 | 5 | 5 |
| 47          | 5                           | 5 | 4 | 5 | 5 | 4 | 4 |
| 48          | 5                           | 5 | 5 | 5 | 5 | 5 | 5 |
| 49          | 4                           | 5 | 4 | 4 | 4 | 4 | 5 |
| 50          | 5                           | 5 | 5 | 5 | 5 | 5 | 5 |
| 51          | 4                           | 5 | 4 | 5 | 5 | 4 | 5 |
| 52          | 4                           | 4 | 4 | 4 | 5 | 4 | 5 |
| 53          | 5                           | 5 | 5 | 5 | 5 | 5 | 5 |
| 54          | 4                           | 4 | 5 | 5 | 5 | 5 | 5 |
| 55          | 5                           | 4 | 4 | 5 | 5 | 4 | 4 |
| 56          | 5                           | 5 | 5 | 5 | 5 | 5 | 5 |
| 57          | 4                           | 4 | 5 | 4 | 5 | 4 | 4 |
| 58          | 5                           | 5 | 5 | 4 | 5 | 5 | 5 |
| 59          | 4                           | 5 | 4 | 5 | 5 | 4 | 5 |
| 60          | 5                           | 4 | 4 | 4 | 5 | 4 | 5 |
| 61          | 4                           | 4 | 5 | 4 | 5 | 4 | 5 |
| 62          | 5                           | 5 | 5 | 5 | 5 | 5 | 5 |
| 63          | 5                           | 5 | 5 | 4 | 4 | 5 | 5 |
| 64          | 4                           | 4 | 3 | 5 | 4 | 3 | 3 |
| 65          | 5                           | 5 | 5 | 5 | 5 | 4 | 5 |
| 66          | 5                           | 5 | 5 | 5 | 5 | 5 | 5 |
| 67          | 5                           | 5 | 5 | 5 | 5 | 5 | 5 |
| 68          | 5                           | 5 | 5 | 5 | 5 | 4 | 5 |
| 69          | 5                           | 5 | 5 | 5 | 5 | 5 | 5 |
| 70          | 5                           | 5 | 4 | 5 | 5 | 5 | 5 |
| 71          | 5                           | 5 | 5 | 5 | 5 | 5 | 5 |
| 72          | 5                           | 5 | 5 | 4 | 5 | 5 | 5 |
| 73          | 5                           | 5 | 5 | 5 | 5 | 5 | 5 |
| 74          | 5                           | 5 | 5 | 5 | 5 | 5 | 5 |
| 75          | 5                           | 5 | 5 | 5 | 5 | 5 | 5 |
| 76          | 5                           | 5 | 5 | 5 | 5 | 5 | 5 |
| 77          | 5                           | 5 | 5 | 5 | 5 | 4 | 5 |
| 78          | 4                           | 5 | 5 | 5 | 5 | 5 | 5 |
| 79          | 4                           | 4 | 4 | 4 | 5 | 4 | 5 |
| 80          | 5                           | 5 | 5 | 5 | 5 | 5 | 4 |
| 81          | 4                           | 4 | 4 | 4 | 4 | 4 | 4 |
| 82          | 4                           | 4 | 4 | 4 | 4 | 4 | 4 |

| No.<br>Resp | Pencegahan <i>Fraud</i> (Y) |   |   |   |   |   |   |
|-------------|-----------------------------|---|---|---|---|---|---|
|             | 1                           | 2 | 3 | 4 | 5 | 6 | 7 |
| 83          | 4                           | 4 | 5 | 4 | 5 | 4 | 4 |
| 84          | 4                           | 4 | 4 | 4 | 4 | 4 | 4 |
| 85          | 3                           | 4 | 5 | 4 | 5 | 4 | 5 |
| 86          | 4                           | 5 | 4 | 4 | 4 | 4 | 4 |
| 87          | 4                           | 4 | 4 | 4 | 4 | 5 | 4 |
| 88          | 4                           | 4 | 4 | 4 | 4 | 4 | 5 |
| 89          | 4                           | 4 | 4 | 4 | 4 | 4 | 4 |
| 90          | 4                           | 4 | 4 | 4 | 5 | 5 | 4 |
| 91          | 5                           | 5 | 5 | 5 | 5 | 5 | 5 |
| 92          | 4                           | 4 | 5 | 4 | 5 | 4 | 5 |
| 93          | 4                           | 4 | 4 | 4 | 4 | 5 | 4 |
| 94          | 4                           | 4 | 5 | 4 | 4 | 4 | 5 |
| 95          | 4                           | 5 | 5 | 4 | 4 | 4 | 5 |
| 96          | 4                           | 4 | 4 | 4 | 4 | 4 | 4 |
| 97          | 5                           | 5 | 5 | 5 | 5 | 5 | 5 |
| 98          | 5                           | 5 | 5 | 5 | 5 | 5 | 5 |
| 99          | 5                           | 4 | 4 | 5 | 5 | 5 | 5 |
| 100         | 5                           | 5 | 5 | 5 | 5 | 5 | 5 |

### HASIL RESPONDEN VARIABEL MORALITAS INDIVIDU

| No. Resp | Moralitas Individu (Z) |   |   |   |   |   |
|----------|------------------------|---|---|---|---|---|
|          | 1                      | 2 | 3 | 4 | 5 | 6 |
| 1        | 4                      | 5 | 5 | 5 | 4 | 5 |
| 2        | 5                      | 5 | 5 | 5 | 5 | 5 |
| 3        | 4                      | 4 | 5 | 4 | 4 | 4 |
| 4        | 5                      | 5 | 5 | 5 | 5 | 5 |
| 5        | 5                      | 5 | 5 | 5 | 5 | 5 |
| 6        | 5                      | 5 | 5 | 5 | 5 | 5 |
| 7        | 5                      | 5 | 5 | 5 | 5 | 5 |
| 8        | 5                      | 5 | 5 | 5 | 5 | 5 |
| 9        | 5                      | 5 | 5 | 5 | 5 | 5 |
| 10       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 11       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 12       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 13       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 14       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 15       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 16       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 17       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 18       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 19       | 5                      | 5 | 4 | 5 | 5 | 5 |
| 20       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 21       | 5                      | 5 | 5 | 4 | 5 | 5 |
| 22       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 23       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 24       | 5                      | 5 | 5 | 5 | 4 | 5 |
| 25       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 26       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 27       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 28       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 29       | 5                      | 5 | 5 | 5 | 4 | 5 |
| 30       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 31       | 5                      | 5 | 5 | 5 | 4 | 5 |
| 32       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 33       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 34       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 35       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 36       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 37       | 5                      | 5 | 5 | 5 | 4 | 5 |
| 38       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 39       | 5                      | 5 | 5 | 4 | 5 | 4 |
| 40       | 4                      | 4 | 5 | 5 | 4 | 4 |

| No. Resp | Moralitas Individu (Z) |   |   |   |   |   |
|----------|------------------------|---|---|---|---|---|
|          | 1                      | 2 | 3 | 4 | 5 | 6 |
| 41       | 4                      | 5 | 5 | 4 | 4 | 4 |
| 42       | 4                      | 5 | 4 | 4 | 5 | 4 |
| 43       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 44       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 45       | 5                      | 4 | 5 | 4 | 4 | 4 |
| 46       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 47       | 4                      | 5 | 5 | 4 | 5 | 4 |
| 48       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 49       | 5                      | 5 | 4 | 5 | 5 | 4 |
| 50       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 51       | 4                      | 4 | 5 | 4 | 4 | 4 |
| 52       | 4                      | 5 | 5 | 5 | 5 | 5 |
| 53       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 54       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 55       | 4                      | 4 | 4 | 4 | 5 | 4 |
| 56       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 57       | 4                      | 5 | 5 | 4 | 4 | 4 |
| 58       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 59       | 5                      | 5 | 5 | 5 | 4 | 5 |
| 60       | 5                      | 4 | 4 | 5 | 4 | 4 |
| 61       | 4                      | 4 | 5 | 4 | 5 | 5 |
| 62       | 4                      | 5 | 5 | 4 | 5 | 5 |
| 63       | 5                      | 4 | 4 | 5 | 5 | 5 |
| 64       | 3                      | 4 | 4 | 4 | 3 | 4 |
| 65       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 66       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 67       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 68       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 69       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 70       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 71       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 72       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 73       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 74       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 75       | 5                      | 5 | 5 | 5 | 4 | 5 |
| 76       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 77       | 5                      | 4 | 5 | 5 | 4 | 5 |
| 78       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 79       | 5                      | 5 | 5 | 5 | 4 | 5 |
| 80       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 81       | 5                      | 4 | 4 | 4 | 4 | 4 |
| 82       | 4                      | 4 | 4 | 4 | 4 | 5 |

| No. Resp | Moralitas Individu (Z) |   |   |   |   |   |
|----------|------------------------|---|---|---|---|---|
|          | 1                      | 2 | 3 | 4 | 5 | 6 |
| 83       | 5                      | 4 | 4 | 5 | 5 | 4 |
| 84       | 5                      | 5 | 4 | 4 | 4 | 4 |
| 85       | 4                      | 4 | 5 | 4 | 4 | 5 |
| 86       | 5                      | 4 | 4 | 4 | 4 | 4 |
| 87       | 3                      | 4 | 4 | 4 | 4 | 4 |
| 88       | 4                      | 4 | 5 | 4 | 4 | 5 |
| 89       | 5                      | 4 | 4 | 5 | 4 | 5 |
| 90       | 4                      | 4 | 5 | 4 | 5 | 5 |
| 91       | 5                      | 4 | 5 | 5 | 5 | 4 |
| 92       | 5                      | 4 | 5 | 5 | 4 | 5 |
| 93       | 5                      | 4 | 4 | 5 | 4 | 5 |
| 94       | 4                      | 4 | 4 | 4 | 4 | 4 |
| 95       | 5                      | 4 | 4 | 5 | 4 | 4 |
| 96       | 4                      | 4 | 4 | 4 | 3 | 5 |
| 97       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 98       | 5                      | 5 | 5 | 5 | 4 | 5 |
| 99       | 5                      | 5 | 5 | 5 | 5 | 5 |
| 100      | 5                      | 5 | 5 | 5 | 5 | 5 |

### Lampiran 3 Hasil Output Pengujian Data

#### 1. Uji Model Pengukuran (*Outer Model*)

##### 1) Hasil Uji *Convergent Validity*

##### Outer Loadings

| Matrix           | Copy to Clipboard: Ex |              |                |             |               |                |             |               |
|------------------|-----------------------|--------------|----------------|-------------|---------------|----------------|-------------|---------------|
|                  | BO* MI → ...          | Budaya Or... | Moralitas I... | Pencegah... | SPI * MI → PF | Sistem Peng... | WS* MI → PF | Whistleblo... |
| Budaya Organi... | 1.057                 |              |                |             |               |                |             |               |
| Sistem Pengen... |                       |              |                |             | 1.156         |                |             |               |
| Whistleblowin... |                       |              |                |             |               |                | 1.234       |               |
| X1.1             |                       |              |                |             |               | 0.782          |             |               |
| X1.2             |                       |              |                |             |               | 0.770          |             |               |
| X1.3             |                       |              |                |             |               | 0.821          |             |               |
| X1.4             |                       |              |                |             |               | 0.841          |             |               |
| X1.5             |                       |              |                |             |               | 0.803          |             |               |
| X1.6             |                       |              |                |             |               | 0.836          |             |               |
| X1.7             |                       |              |                |             |               | 0.794          |             |               |
| X2.1             |                       | 0.861        |                |             |               |                |             |               |
| X2.2             |                       | 0.744        |                |             |               |                |             |               |
| X2.3             |                       | 0.835        |                |             |               |                |             |               |
| X3.3             |                       |              |                |             |               |                |             | 0.757         |
| X3.4             |                       |              |                |             |               |                |             | 0.788         |
| X3.5             |                       |              |                |             |               |                |             | 0.798         |
| X3.6             |                       |              |                |             |               |                |             | 0.799         |
| Y.1              |                       |              |                | 0.714       |               |                |             |               |
| Y.2              |                       |              |                | 0.834       |               |                |             |               |
| Y.3              |                       |              |                | 0.720       |               |                |             |               |
| Y.4              |                       |              |                | 0.750       |               |                |             |               |
| Y.6              |                       |              |                | 0.745       |               |                |             |               |
| Z.1              |                       |              | 0.789          |             |               |                |             |               |
| Z.2              |                       |              | 0.803          |             |               |                |             |               |
| Z.4              |                       |              | 0.828          |             |               |                |             |               |
| Z.5              |                       |              | 0.744          |             |               |                |             |               |
| Z.6              |                       |              | 0.731          |             |               |                |             |               |

## 2) Discriminant Validity

### Discriminant Validity

|                  | BO* MI → PF | Budaya Organi... | Moralitas Indiv... | Pencegahan Fr... | SPI * MI → PF | Sistem Peng... | WS* MI → PF | Whistleblowin... |
|------------------|-------------|------------------|--------------------|------------------|---------------|----------------|-------------|------------------|
| Budaya Organi... | 1.000       | -0.417           | -0.719             | -0.307           | 0.858         | -0.502         | 0.567       | -0.371           |
| Sistem Penge...  | 0.858       | -0.459           | -0.760             | -0.338           | 1.000         | -0.573         | 0.721       | -0.419           |
| Whistleblowin... | 0.567       | -0.318           | -0.555             | -0.364           | 0.721         | -0.392         | 1.000       | -0.315           |
| X1.1             | -0.431      | 0.650            | 0.676              | 0.608            | -0.539        | 0.782          | -0.402      | 0.460            |
| X1.2             | -0.545      | 0.578            | 0.756              | 0.578            | -0.557        | 0.770          | -0.396      | 0.439            |
| X1.3             | -0.341      | 0.650            | 0.483              | 0.689            | -0.413        | 0.821          | -0.393      | 0.586            |
| X1.4             | -0.331      | 0.658            | 0.538              | 0.613            | -0.378        | 0.841          | -0.224      | 0.450            |
| X1.5             | -0.404      | 0.665            | 0.655              | 0.606            | -0.464        | 0.803          | -0.272      | 0.435            |
| X1.6             | -0.356      | 0.601            | 0.578              | 0.623            | -0.428        | 0.836          | -0.245      | 0.466            |
| X1.7             | -0.450      | 0.680            | 0.557              | 0.568            | -0.473        | 0.794          | -0.279      | 0.451            |
| X2.1             | -0.307      | 0.861            | 0.564              | 0.695            | -0.354        | 0.730          | -0.268      | 0.380            |
| X2.2             | -0.461      | 0.744            | 0.642              | 0.499            | -0.486        | 0.605          | -0.328      | 0.316            |
| X2.3             | -0.283      | 0.835            | 0.467              | 0.591            | -0.309        | 0.596          | -0.194      | 0.409            |
| X3.3             | -0.307      | 0.271            | 0.373              | 0.417            | -0.369        | 0.430          | -0.291      | 0.757            |
| X3.4             | -0.300      | 0.355            | 0.475              | 0.482            | -0.350        | 0.505          | -0.292      | 0.788            |
| X3.5             | -0.264      | 0.310            | 0.338              | 0.471            | -0.274        | 0.409          | -0.180      | 0.798            |
| X3.6             | -0.296      | 0.464            | 0.388              | 0.542            | -0.329        | 0.488          | -0.235      | 0.799            |
| Y.1              | -0.400      | 0.580            | 0.558              | 0.714            | -0.396        | 0.580          | -0.403      | 0.447            |
| Y.2              | -0.140      | 0.554            | 0.344              | 0.834            | -0.187        | 0.540          | -0.239      | 0.513            |
| Y.3              | -0.262      | 0.557            | 0.388              | 0.720            | -0.263        | 0.535          | -0.283      | 0.478            |
| Y.4              | -0.148      | 0.535            | 0.389              | 0.750            | -0.155        | 0.577          | -0.178      | 0.394            |
| Y.6              | -0.204      | 0.554            | 0.512              | 0.745            | -0.267        | 0.631          | -0.264      | 0.472            |
| Z.1              | -0.641      | 0.500            | 0.789              | 0.432            | -0.686        | 0.584          | -0.478      | 0.386            |
| Z.2              | -0.539      | 0.564            | 0.803              | 0.517            | -0.529        | 0.560          | -0.411      | 0.355            |
| Z.4              | -0.603      | 0.543            | 0.828              | 0.449            | -0.650        | 0.615          | -0.475      | 0.448            |
| Z.5              | -0.531      | 0.492            | 0.744              | 0.467            | -0.558        | 0.528          | -0.461      | 0.435            |
| Z.6              | -0.493      | 0.532            | 0.731              | 0.391            | -0.553        | 0.641          | -0.330      | 0.327            |

## 3) Construct Reliability and Validity

### Construct Reliability and Validity

|                    | Cronbach's Alpha | rho_A | Composite Reliability | Average Variance Extracted ... |
|--------------------|------------------|-------|-----------------------|--------------------------------|
| BO* MI → PF        | 1.000            | 1.000 | 1.000                 | 1.000                          |
| Budaya Organi...   | 0.748            | 0.770 | 0.855                 | 0.664                          |
| Moralitas Indiv... | 0.839            | 0.844 | 0.886                 | 0.608                          |
| Pencegahan Fr...   | 0.809            | 0.809 | 0.868                 | 0.568                          |
| SPI * MI → PF      | 1.000            | 1.000 | 1.000                 | 1.000                          |
| Sistem Penge...    | 0.911            | 0.912 | 0.929                 | 0.651                          |
| WS* MI → PF        | 1.000            | 1.000 | 1.000                 | 1.000                          |
| Whistleblowin...   | 0.794            | 0.799 | 0.866                 | 0.617                          |

## 2. Uji Model Struktural (*Inner Model*)

### 1) R- Square

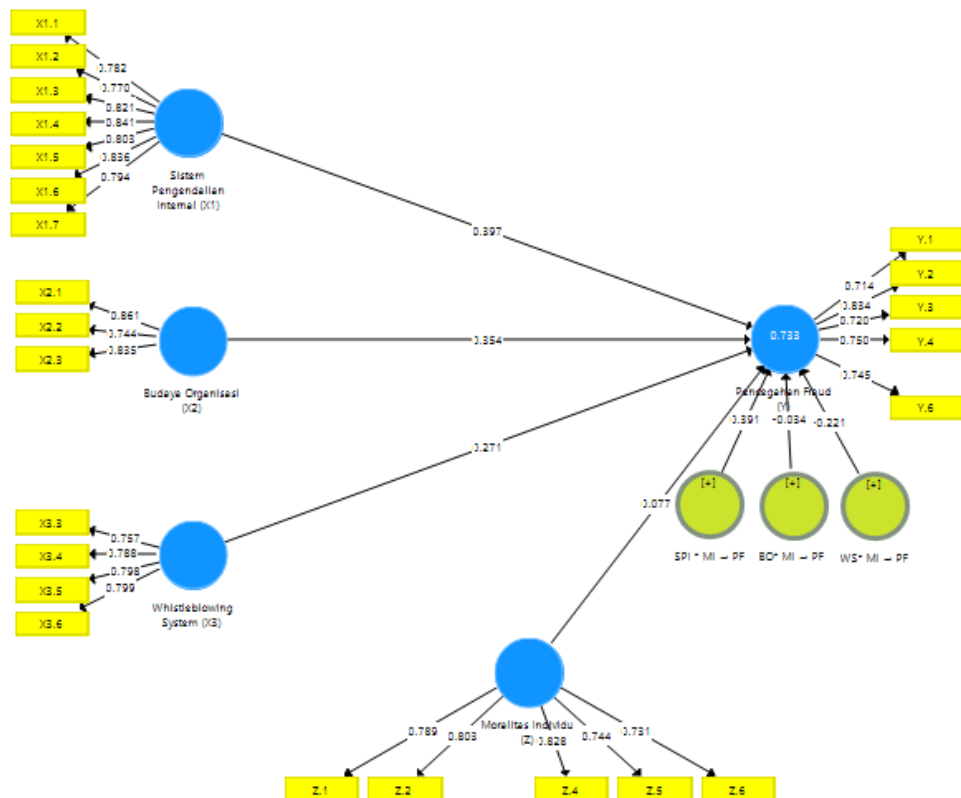
### R Square

| Matrix               | R Square | R Square Adjusted | Copy to Clipboard: |                   | Excel Format | R Format |
|----------------------|----------|-------------------|--------------------|-------------------|--------------|----------|
|                      |          |                   | R Square           | R Square Adjusted |              |          |
| Pencegahan Fraud (Y) | 0.733    | 0.712             |                    |                   |              |          |

## 2) Uji *Model Fit*

### Model\_Fit

| Fit Summary |  | rms Theta       |                 | Copy to Clipboard: |  | Excel Format | R Format |
|-------------|--|-----------------|-----------------|--------------------|--|--------------|----------|
|             |  | Saturated Model | Estimated Mo... |                    |  |              |          |
| SRMR        |  | 0.082           | 0.083           |                    |  |              |          |
| d_ULS       |  | 2.040           | 2.057           |                    |  |              |          |
| d_G         |  | 1.085           | 1.082           |                    |  |              |          |
| Chi-Square  |  | 547.650         | 547.368         |                    |  |              |          |
| NFI         |  | 0.675           | 0.675           |                    |  |              |          |



### 3. Uji Hipotesis

#### Path Coefficients

|                     | Mean, STDEV, T-Values, P-Val... | Confidence Intervals | Confidence Intervals Bias Co... | Samples              |          |
|---------------------|---------------------------------|----------------------|---------------------------------|----------------------|----------|
|                     | Original Sampl...               | Sample Mean (...)    | Standard Devia...               | T Statistics ( O/... | P Values |
| BO* MI → PF -...    | -0.034                          | -0.038               | 0.106                           | 0.323                | 0.747    |
| Budaya Organi...    | 0.354                           | 0.332                | 0.107                           | 3.323                | 0.001    |
| Moralitas Indivi... | 0.077                           | 0.085                | 0.101                           | 0.764                | 0.445    |
| SPI * MI → PF -...  | 0.391                           | 0.403                | 0.133                           | 2.939                | 0.003    |
| Sistem Pengen...    | 0.397                           | 0.417                | 0.138                           | 2.877                | 0.004    |
| WS* MI → PF -...    | -0.221                          | -0.218               | 0.069                           | 3.187                | 0.002    |
| Whistleblowin...    | 0.271                           | 0.271                | 0.068                           | 3.992                | 0.000    |

## Lampiran 4 Surat Kesepakatan Bimbingan Skripsi

### SURAT KESEPAKATAN BIMBINGAN SKRIPSI

Kami yang bertanda tangan di bawah ini :

Pihak Pertama

Nama : Destiana Artanti  
NIM : 21110015  
Program Studi : Sarjana Terapan Akuntansi Sektor Publik

Pihak Kedua

Nama : Mohammad Alfian, S. E., M. Si., Ak  
Status : Pembimbing I  
Dosen / Praktisi : Dosen  
NIDN : 0610108904  
Jabatan Fungsional : Lektor  
Pangkat/Golongan : III B

Pada hari ini Selasa tanggal 17 Desember 2024 telah terjadi sebuah kesepakatan bahwa Pihak Kedua bersedia menjadi Pembimbing I/II Skripsi Pihak Pertama dengan syarat Pihak Pertama wajib melakukan bimbingan Skripsi minimal 8 kali kepada Pihak Kedua. Adapun waktu dan tempat pelaksanaan disepakati antar pihak.

Demikian kesepakatan ini dibuat dengan penuh kesadaran guna kelancaran penyelesaian skripsi.

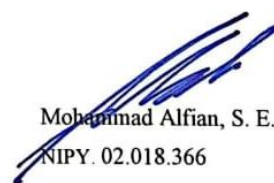
Tegal, 17 Desember 2024

Pihak Pertama

Pihak Kedua



Destiana Artanti  
NIM. 21110015



Mohammad Alfian, S. E., M. Si., Ak  
NIPY. 02.018.366

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Mohammad Alfian, S. E., M. Si., Ak  
NIPY. 02.018.366

### SURAT KESEPAKATAN BIMBINGAN SKRIPSI

Kami yang bertanda tangan di bawah ini :

**Pihak Pertama**

Nama : Destiana Artanti  
 NIM : 21110015  
 Program Studi : Sarjana Terapan Akuntansi Sektor Publik

**Pihak Kedua**

Nama : Andri Widiyanto, M. Si., Ak  
 Status : Pembimbing II  
 Dosen / Praktisi : Dosen  
 NIDN : 0629129101  
 Jabatan Fungsional : Lektor  
 Pangkat/Golongan : III D

Pada hari ini Selasa tanggal 17 Desember 2024 telah terjadi sebuah kesepakatan bahwa Pihak Kedua bersedia menjadi Pembimbing I/II Skripsi Pihak Pertama dengan syarat Pihak Pertama wajib melakukan bimbingan Skripsi minimal 8 kali kepada Pihak Kedua. Adapun waktu dan tempat pelaksanaan disepakati antar pihak.

Demikian kesepakatan ini dibuat dengan penuh kesadaran guna kelancaran penyelesaian skripsi.

Tegal, 17 Desember 2024

**Pihak Pertama**



Destiana Artanti  
 NIM. 21110015

**Pihak Kedua**



Andri Widiyanto, M. Si., Ak  
 NIPY. 04. 015. 212

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Ketua Program Studi Sarjana Terapan Akuntansi Sektor Publik



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NIPY. 02.018.366

## Lampiran 5 Lembar Bimbingan Skripsi



**SARJANA TERAPAN AKUNTANSI SEKTOR PUBLIK  
POLITEKNIK HARAPAN BERSAMA**

### LEMBAR BIMBINGAN SKRIPSI

Nama : Destiana Artanti  
 NIM : 21110015  
 No. Ponsel : 08975890082  
 Judul Skripsi : Pengaruh Sistem Pengendalian Internal, Budaya Organisasi dan *Whistleblowing System* Terhadap Pencegahan *Fraud* Pengelolaan Dana Desa dengan Moralitas Individu sebagai Variabel Moderasi (Studi Pada Desa Se- Kabupaten Tegal)".

Dosen Pembimbing I : Mohammad Alfian, S. E., M. Si., Ak

| No | Tanggal          | Perbaikan yang perlu dilakukan                                                                                                                                    | Paraf Pembimbing                                                                      |
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| 1. | 20 Desember 2024 | - Pengajuan judul skripsi<br>- Acc judul skripsi                                                                                                                  |  |
| 2. | 15 Januari 2025  | - Bab 1 (Latar Belakang)<br>- Bab 2 (Logika Hipotesis)<br>- Bab 3 (Sampel Penelitian)<br>- Perbaikan spasi<br>- Perbaikan penulisan sumber<br>- Perbaikan kutipan |  |

|     |                           |                                                                      |                                                                                       |
|-----|---------------------------|----------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| 3.  | 23 Januari 2025           | - Perbaiki kerapihan dan Penulisan                                   |    |
| 4.  | 31 Januari 2025           | ACC proposal skripsi                                                 |    |
| 5.  | 20 Februari 2025          | Bimbingan power point Seminar proposal                               |    |
| 6.  | 4 Maret 2025              | Bimbingan power point Seminar proposal                               |    |
| 7.  | <del>18</del> 19 Mei 2025 | Bab 4 (Deskripsi karakteristik Responden, Tabel Hasil Analisis Data) |    |
| 8.  | 20 Mei 2025               | Bab 5 (kesimpulan)                                                   |   |
| 9.  | 21 Mei 2025               | Penulisan Sumber, Perbaiki Spasi.                                    |  |
| 10. | 22 Mei 2025               | ACC Skripsi                                                          |  |

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Tegal, 22 Mei 2025  
Dosen Pembimbing I

  
Mohammad Alfian, S. E., M. Si., Ak  
NIPY. 02.018.366



**SARJANA TERAPAN AKUNTANSI SEKTOR PUBLIK  
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**LEMBAR BIMBINGAN SKRIPSI**

Nama : Destiana Artanti  
 NIM : 21110015  
 No. Ponsel : 08975890082  
 Judul Skripsi : Pengaruh Sistem Pengendalian Internal, Budaya Organisasi dan *Whistleblowing System* Terhadap Pencegahan *Fraud* Pengelolaan Dana Desa dengan Moralitas Individu sebagai Variabel Moderasi (Studi Pada Desa Se- Kabupaten Tegal)".

Dosen Pembimbing II : Andri Widiyanto, M. Si., Ak

| No | Tanggal          | Perbaikan yang perlu dilakukan                                                                                                                                                         | Paraf Pembimbing                                                                      |
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| 1. | 17 Desember 2024 | - Pengajuan Judul skripsi<br>- Acc Judul skripsi                                                                                                                                       |  |
| 2. | 15 Januari 2025  | - Bab 1 (Latar belakang, tujuan Penelitian, dan manfaat Penelitian)<br>- Bab 2 (Logika dan penurunan Hipotesis)<br>- Bab 3 (Sampel penelitian dan Tabel Indikator variabel Penelitian) |  |

|    |                 |                                                                                                                                                                                                                                                                 |                                                                                       |
|----|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| 3. | 24 Januari 2025 | <ul style="list-style-type: none"> <li>- Perbaiki Tabel</li> <li>- Perbaiki Spasi</li> <li>- Perbaiki Halaman</li> <li>- Penulisan sumber</li> </ul>                                                                                                            |    |
| 4. | 31 Januari 2025 | ACC proposal skripsi                                                                                                                                                                                                                                            |    |
| 5. | 16 Mei 2025     | <ul style="list-style-type: none"> <li>- Bab 3 (sampel penelitian dan sumber data)</li> <li>- Bab 4 (Tabel profil responden, Tabel Hasil Analisis Data, dan Pembahasan)</li> <li>- Bab 5 (Saran)</li> <li>- Lampiran (Tabulasi data Hasil Responden)</li> </ul> |    |
| 6. | 20 Mei 2025     | ACC Skripsi                                                                                                                                                                                                                                                     |  |

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Tegal, 20 Mei 2025  
Dosen Pembimbing II



Andri Widiyanto, M. Si., Ak  
NIPY. 04.015.212

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