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LAMPIRAN

Lampiran 1 Daftar Negara Populasi dan Kriteria Penentuan Sampel

No	Populasi	Kriteria Penentuan Sampel												Keterangan
	United Nation	TI	IFAC					Hofstede						
		CPI	IES	ISA	COE	IPSAS	IFRS	PD	IDV	MAS	UA	LTO	IVR	
1	Afghanistan	✓	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
2	Albania	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
3	Algeria	✓	×	×	×	×	×	✓	✓	✓	✓	✓	✓	Tidak Memenuhi Kriteria
4	Andorra	×	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
5	Angola	✓	×	×	×	×	×	✓	✓	✓	✓	✓	✓	Tidak Memenuhi Kriteria
6	Antigua and Barbuda	×	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
7	Argentina	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
8	Armenia	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
9	Australia	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
10	Austria	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
11	Azerbaijan	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
12	Bahamas	✓	✓	✓	✓	✓	✓	×	×	×	×	×	×	Tidak Memenuhi Kriteria
13	Bahrain	✓	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
14	6Bangladesh	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
[illegible]	Barbados	✓	✓	✓	✓	✓	✓	×	×	×	×	×	×	Tidak Memenuhi Kriteria
[illegible]	Belarus	✓	×	×	×	×	×	✓	✓	✓	✓	✓	✓	Tidak Memenuhi Kriteria
[illegible]	Belgium	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
[illegible]	Belize	×	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria

No	Populasi	Kriteria Penentuan Sampel												Keterangan
	United Nation	TI	IFAC					Hofstede						
		CPI	IES	ISA	COE	IPSAS	IFRS	PD	IDV	MAS	UA	LTO	IVR	
19	Benin	✓	✓	✓	✓	✓	✓	×	×	×	×	×	×	Tidak Memenuhi Kriteria
20	Bhutan	✓	×	×	×	×	×	✓	✓	✓	✓	×	×	Tidak Memenuhi Kriteria
21	Bolivia	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
22	Bosnia and Herzegovina	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
23	Botswana	✓	✓	✓	✓	✓	✓	×	×	×	×	×	×	Tidak Memenuhi Kriteria
24	Brazil	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
25	Brunei Darussalam	×	✓	✓	✓	✓	✓	×	×	×	×	×	×	Tidak Memenuhi Kriteria
26	Bulgaria	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
27	Burkina Faso	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
28	Burundi	✓	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
29	Cabo Verde	✓	×	×	×	×	×	✓	✓	✓	✓	✓	✓	Tidak Memenuhi Kriteria
30	Cambodia	✓	✓	✓	✓	✓	✓	×	×	×	×	×	×	Tidak Memenuhi Kriteria
31	Cameroon	✓	✓	✓	✓	✓	✓	×	×	×	×	×	×	Tidak Memenuhi Kriteria
32	Canada	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
33	Central African Republic	✓	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
34	Chad	✓	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
35	Chile	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
	China	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
	Colombia	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
	Comoros	✓	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
	Congo	✓	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria

No	Populasi	Kriteria Penentuan Sampel												Keterangan
	United Nation	TI	IFAC					Hofstede						
		CPI	IES	ISA	COE	IPSAS	IFRS	PD	IDV	MAS	UA	LTO	IVR	
40	Costa Rica	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	×	×	Tidak Memenuhi Kriteria
41	Côte d’Ivoire	✓	✓	✓	✓	✓	✓	×	×	×	×	×	×	Tidak Memenuhi Kriteria
42	Croatia	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
43	Cuba	✓	✓	✓	✓	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
44	Cyprus	✓	✓	✓	✓	✓	✓	×	×	×	×	×	×	Tidak Memenuhi Kriteria
45	Czech Republic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
46	Democratic People’s Republic of Korea	✓	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
47	Democratic Republic of the Congo	✓	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
48	Denmark	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
49	Djibouti	✓	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
50	Dominica	✓	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
51	Dominican Republic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
52	Ecuador	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	×	×	Tidak Memenuhi Kriteria
53	Egypt	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
54	El Salvador	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
[illegible]	Equatorial Guinea	✓	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
[illegible]	Eritrea	✓	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
[illegible]	Estonia	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria

No	Populasi	Kriteria Penentuan Sampel												Keterangan
	United Nation	TI	IFAC					Hofstede						
		CPI	IES	ISA	COE	IPSAS	IFRS	PD	IDV	MAS	UA	LTO	IVR	
58	Eswatini	✓	✓	✓	✓	✓	ü	×	×	×	×	×	×	Tidak Memenuhi Kriteria
59	Ethiopia	✓	×	×	×	×	×	✓	✓	✓	✓	✓	✓	Tidak Memenuhi Kriteria
60	Fiji	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	×	×	Tidak Memenuhi Kriteria
61	Finland	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
62	France	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
63	Gabon	✓	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
64	Gambia	✓	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
65	Georgia	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
66	Germany	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
67	Ghana	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
68	Greece	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
69	Grenada	✓	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
70	Guatemala	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	×	×	Tidak Memenuhi Kriteria
71	Guinea	✓	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
72	Guinea-Bissau	✓	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
73	Guyana	✓	✓	✓	✓	✓	✓	×	×	×	×	×	×	Tidak Memenuhi Kriteria
74	Haiti	✓	✓	✓	✓	✓	✓	×	×	×	×	×	×	Tidak Memenuhi Kriteria
75	Honduras	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	×	×	Tidak Memenuhi Kriteria
76	Hungary	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
[illegible]	celand	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
[illegible]	ndia	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
[illegible]	ndonesia	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
[illegible]	ran	✓	×	×	×	×	×	✓	✓	✓	✓	✓	✓	Tidak Memenuhi Kriteria

No	Populasi	Kriteria Penentuan Sampel												Keterangan
	United Nation	TI	IFAC					Hofstede						
		CPI	IES	ISA	COE	IPSAS	IFRS	PD	IDV	MAS	UA	LTO	IVR	
81	Iraq	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
82	Ireland	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
83	Israel	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	×	Tidak Memenuhi Kriteria
84	Italy	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
85	Jamaica	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	×	×	Tidak Memenuhi Kriteria
86	Japan	✓	×	×	×	×	×	✓	✓	✓	✓	✓	✓	Tidak Memenuhi Kriteria
87	Jordan	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
88	Kazakhstan	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
89	Kenya	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	×	×	Tidak Memenuhi Kriteria
90	Kiribati	×	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
91	Kuwait	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	×	×	Tidak Memenuhi Kriteria
92	Kyrgyzstan	×	✓	✓	✓	✓	✓	×	×	×	×	×	×	Tidak Memenuhi Kriteria
93	Lao People's Democratic Republic	✓	✓	✓	✓	✓	✓	×	×	×	×	×	×	Tidak Memenuhi Kriteria
94	Latvia	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
95	Lebanon	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
96	Lesotho	✓	✓	✓	✓	✓	✓	×	×	×	×	×	×	Tidak Memenuhi Kriteria
97	Liberia	✓	✓	✓	✓	✓	✓	×	×	×	×	×	×	Tidak Memenuhi Kriteria
	ibya	✓	×	×	×	×	×	✓	✓	✓	✓	✓	✓	Tidak Memenuhi Kriteria
	iechtenstein	×	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
	ithuania	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
	uxembourg	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
	adagascar	✓	✓	✓	✓	✓	✓	×	×	×	×	×	×	Tidak Memenuhi Kriteria

No	Populasi	Kriteria Penentuan Sampel												Keterangan
	United Nation	TI	IFAC					Hofstede						
		CPI	IES	ISA	COE	IPSAS	IFRS	PD	IDV	MAS	UA	LTO	IVR	
103	Malawi	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	×	×	Tidak Memenuhi Kriteria
104	Malaysia	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
105	Maldives	✓	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
106	Mali	✓	✓	✓	✓	✓	✓	×	×	×	×	×	×	Tidak Memenuhi Kriteria
107	Malta	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
108	Marshall Islands	×	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
109	Mauritania	✓	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
110	Mauritius	✓	✓	✓	✓	✓	✓	×	×	×	×	×	×	Tidak Memenuhi Kriteria
111	Mexico	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
112	Micronesia	×	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
113	Monaco	×	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
114	Mongolia	✓	✓	✓	✓	✓	✓	×	×	×	×	×	×	Tidak Memenuhi Kriteria
115	Montenegro	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
116	Morocco	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
117	Mozambique	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
118	Myanmar	✓	✓	✓	✓	✓	✓	×	×	×	×	×	×	Tidak Memenuhi Kriteria
119	Namibia	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	×	Tidak Memenuhi Kriteria
120	Nauru	×	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
[illegible]	Nepal	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	×	×	Tidak Memenuhi Kriteria
[illegible]	Netherlands	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
[illegible]	New Zealand	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
[illegible]	Nicaragua	✓	✓	✓	✓	✓	✓	×	×	×	×	×	×	Tidak Memenuhi Kriteria

No	Populasi	Kriteria Penentuan Sampel												Keterangan
	United Nation	TI	IFAC					Hofstede						
		CPI	IES	ISA	COE	IPSAS	IFRS	PD	IDV	MAS	UA	LTO	IVR	
125	Niger	✓	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
126	Nigeria	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
127	North Macedonia	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
128	Norway	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
129	Oman	✓	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
130	Pakistan	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
131	Palau	×	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
132	Panama	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	×	×	Tidak Memenuhi Kriteria
133	Papua New Guinea	✓	✓	✓	✓	✓	✓	×	×	×	×	×	×	Tidak Memenuhi Kriteria
134	Paraguay	✓	×	×	×	×	×	✓	✓	✓	✓	✓	✓	Tidak Memenuhi Kriteria
135	Peru	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
136	Philippines	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
137	Poland	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
138	Portugal	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
139	Qatar	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	×	×	Tidak Memenuhi Kriteria
140	Republic of Korea	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
141	Republic of Moldova	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
[illegible]	Romania	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
[illegible]	Russian Federation	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
[illegible]	Rwanda	✓	✓	✓	✓	✓	✓	×	×	×	×	×	×	Tidak Memenuhi Kriteria

No	Populasi	Kriteria Penentuan Sampel												Keterangan
	United Nation	TI	IFAC					Hofstede						
		CPI	IES	ISA	COE	IPSAS	IFRS	PD	IDV	MAS	UA	LTO	IVR	
145	Saint Kitts and Nevis	×	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
146	Saint Lucia	✓	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
147	Saint Vincent and the Grenadines	✓	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
148	Samoa	×	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
149	San Marino	×	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
150	Sao Tome and Principe	✓	×	×	×	×	×	✓	✓	✓	✓	✓	✓	Tidak Memenuhi Kriteria
151	Saudi Arabia	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
152	Senegal	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	×	Tidak Memenuhi Kriteria
153	Serbia	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
154	Seychelles	✓	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
155	Sierra Leone	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	×	×	Tidak Memenuhi Kriteria
156	Singapore	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
157	Slovakia	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
158	Slovenia	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
159	Solomon Islands	✓	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
160	Somalia	✓	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
[illegible]	South Africa	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
[illegible]	South Sudan	✓	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
[illegible]	Spain	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
[illegible]	Sri Lanka	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	×	Tidak Memenuhi Kriteria

No	Populasi	Kriteria Penentuan Sampel												Keterangan
	United Nation	TI	IFAC					Hofstede						
		CPI	IES	ISA	COE	IPSAS	IFRS	PD	IDV	MAS	UA	LTO	IVR	
165	Sudan	✓	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
166	Suriname	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	×	×	Tidak Memenuhi Kriteria
167	Sweden	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
168	Switzerland	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
169	Syiria	✓	×	×	×	×	×	✓	✓	✓	✓	✓	×	Tidak Memenuhi Kriteria
170	Tajikistan	✓	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
171	Thailand	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
172	Timor Leste	✓	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
173	Togo	✓	✓	✓	✓	✓	✓	×	×	×	×	×	×	Tidak Memenuhi Kriteria
174	Tonga	×	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
175	Trinidad and Tobago	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
176	Tunisia	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	×	×	Tidak Memenuhi Kriteria
177	Turkey	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
178	Turkmenistan	✓	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
179	Tuvalu	×	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
180	Uganda	✓	✓	✓	✓	✓	✓	×	×	×	×	×	×	Tidak Memenuhi Kriteria
181	Ukraine	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
182	United Arab Emirates	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
[illegible]	United Kingdom	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
[illegible]	United Republic of Tanzania	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
[illegible]	United States of America	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria

No	Populasi	Kriteria Penentuan Sampel												Keterangan
	United Nation	TI	IFAC					Hofstede						
		CPI	IES	ISA	COE	IPSAS	IFRS	PD	IDV	MAS	UA	LTO	IVR	
186	Uruguay	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
187	Uzbekistan	✓	✓	✓	✓	✓	✓	×	×	×	×	×	×	Tidak Memenuhi Kriteria
188	Vanuatu	✓	×	×	×	×	×	×	×	×	×	×	×	Tidak Memenuhi Kriteria
189	Venezuela	✓	×	×	×	×	×	✓	✓	✓	✓	✓	✓	Tidak Memenuhi Kriteria
190	Vietnam	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
191	Yemen	✓	✓	✓	✓	✓	✓	×	×	×	×	×	×	Tidak Memenuhi Kriteria
192	Zambia	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Memenuhi Kriteria
193	Zimbabwe	✓	✓	✓	✓	✓	✓	×	×	×	×	×	×	Tidak Memenuhi Kriteria

Lampiran 2: Data Variabel Penelitian

No	Nama Negara	TI		IFAC						Hofstede					
		X (CPI)	CPI	Last Update	IES	ISA	COE	IPSAS	IFRS	PD	IDV	MAS	UA	LTO	IVR
1	Albania	36	64	Okt-22	2	3	2	1	2	90	20	80	70	61	15
2	Argentina	38	62	Sep-21	2	2	1	1	2	49	46	56	86	20	62
3	Armenia	46	54	Sep-21	2	2	2	2	2	85	22	50	88	61	25
4	Australia	75	25	Mar-20	3	3	3	2	3	38	90	61	51	21	71
5	Austria	71	29	Des-19	3	3	3	1	3	11	55	79	70	60	63
6	Azerbaijan	23	77	Sep-19	2	2	2	1	1	85	22	50	88	61	22
7	Bangladesh	25	75	Feb-17	2	3	3	1	3	80	20	55	60	47	20
8	Belgium	73	27	Mei-21	2	3	2	2	3	65	75	54	94	82	57
9	Bolivia	31	69	Feb-22	2	3	2	1	3	78	10	42	87	25	46
10	Bosnia and Herzegovina	34	66	Apr-22	2	2	2	2	2	90	22	48	87	70	44
11	Brazil	38	62	Sep-22	2	3	2	2	3	69	38	49	76	44	59
12	Bulgaria	43	57	Jul-22	2	3	3	1	3	70	30	40	85	69	16
13	Burkina Faso	42	58	Nov-22	2	3	2	1	2	70	15	50	55	27	18
14	Canada	74	26	Des-21	3	3	2	2	3	39	80	52	48	36	68
15	Chile	67	33	Nov-22	1	2	2	2	2	63	23	28	86	31	68
16	China	45	55	Agu-20	3	2	2	1	2	80	20	66	30	87	24
17	Colombia	39	61	Nov-22	2	3	2	2	3	67	13	64	80	13	83
	Croatia	50	50	Des-22	2	3	3	1	3	73	33	40	80	58	33
	Czech Republic	56	44	Okt-22	2	3	2	2	3	57	58	57	74	70	29
	Denmark	90	10	Jul-21	2	3	3	1	2	18	74	16	23	35	70
	Dominican Republic	32	68	Apr-22	2	2	2	2	2	65	30	65	45	13	54

No	Nama Negara	TI		IFAC						Hofstede					
		X (CPI)	CPI	Last Update	IES	ISA	COE	IPSAS	IFRS	PD	IDV	MAS	UA	LTO	IVR
22	Egypt	30	70	Jan-22	2	2	1	1	2	80	37	55	55	42	0
23	El Salvador	33	67	Sep-21	2	2	2	1	2	66	19	40	94	20	89
24	Estonia	74	26	Agu-22	3	3	2	3	3	40	60	30	60	82	16
25	Finland	87	13	Jul-21	2	3	2	1	3	33	63	26	59	38	57
26	France	72	28	Nov-21	3	3	2	2	2	68	71	43	86	63	48
27	Georgia	56	44	Sep-21	2	3	3	2	3	65	41	55	85	38	32
28	Germany	79	21	Apr-19	3	2	2	1	2	35	67	66	25	83	40
29	Ghana	43	57	Okt-21	3	3	3	2	3	80	15	40	65	4	72
30	Greece	52	48	Sep-22	3	2	2	1	3	60	35	57	100	45	50
31	Hungary	42	58	Okt-22	2	3	2	2	3	46	80	88	82	58	31
32	Iceland	74	26	Des-22	3	2	2	3	2	30	60	10	50	28	67
33	India	40	60	Nov-18	2	2	1	2	2	77	48	56	40	51	26
34	Indonesia	34	66	Des-21	3	2	3	2	2	78	14	46	48	62	38
35	Iraq	23	77	Jan-22	2	3	2	1	2	97	31	53	96	12	23
36	Ireland	77	23	Nov-19	2	3	3	1	2	28	70	68	35	42	65
37	Italy	56	44	Nov-22	2	3	2	1	2	50	76	70	75	61	30
38	Jordan	47	53	Feb-22	2	3	3	2	3	70	30	45	65	16	43
39	Kazakhstan	36	64	Nov-20	2	2	2	2	2	88	20	50	88	85	22
40	Latvia	59	41	Jun-22	3	3	3	2	3	44	70	9	63	69	13
[illegible]	Lebanon	24	76	Mar-22	2	3	2	1	2	62	43	48	57	22	10
[illegible]	Lithuania	62	38	Mar-22	2	2	2	2	3	42	60	19	65	82	16
[illegible]	Luxembourg	77	23	Sep-20	2	2	2	2	2	40	60	50	70	64	56
[illegible]	Malaysia	47	53	Apr-18	2	3	3	2	3	100	26	50	36	41	57

No	Nama Negara	TI		IFAC						Hofstede					
		X (CPI)	CPI	Last Update	IES	ISA	COE	IPSAS	IFRS	PD	IDV	MAS	UA	LTO	IVR
45	Malta	51	49	Jul-20	2	3	2	2	3	56	59	47	96	47	66
46	Mexico	31	69	Des-22	2	3	2	2	2	81	30	69	82	24	97
47	Montenegro	45	55	Nov-22	2	2	2	2	2	88	24	48	90	75	20
48	Morocco	38	62	Okt-22	2	2	3	2	2	70	46	53	68	14	25
49	Mozambique	26	74	Okt-22	3	3	3	1	2	85	15	38	44	11	80
50	Netherlands	80	20	Nov-19	3	3	3	1	3	38	80	14	53	67	68
51	New Zealand	87	13	Nov-18	3	3	3	3	3	22	79	58	49	33	75
52	Nigeria	24	76	Des-19	2	3	2	2	2	80	30	60	55	13	84
53	North Macedonia	40	60	Apr-22	2	2	2	1	2	90	22	45	87	62	35
54	Norway	84	16	Nov-18	3	3	3	2	3	31	69	8	50	35	55
55	Pakistan	27	73	Nov-20	3	3	3	1	2	55	14	50	70	50	0
56	Peru	36	64	Des-19	2	2	2	2	2	64	16	42	87	25	46
57	Philippines	33	67	Apr-18	2	3	2	2	3	94	32	64	44	27	42
58	Poland	55	45	Sep-22	2	3	3	1	3	68	60	64	93	38	29
59	Portugal	62	38	Nov-22	2	3	2	2	3	63	27	31	99	82	33
60	Republic of Korea	63	37	Apr-20	2	3	1	1	3	60	18	39	58	100	29
61	Republic of Moldova	39	61	Okt-22	2	3	2	1	2	90	27	39	95	71	19
62	Romania	46	54	Jun-22	3	2	3	1	3	90	30	42	90	52	20
63	Russian Federation	28	72	Jan-21	2	2	2	1	2	93	39	36	95	81	20
[illegible]	Saudi Arabia	51	49	Sep-21	2	3	3	3	3	72	48	43	64	27	14
[illegible]	Serbia	36	64	Nov-22	2	2	2	2	2	86	25	43	92	52	28
[illegible]	Singapore	83	17	Mar-20	3	2	2	2	2	74	20	48	8	72	46
[illegible]	Slovakia	53	47	Okt-22	3	3	2	2	3	100	52	100	51	77	28

No	Nama Negara	TI		IFAC						Hofstede					
		X (CPI)	CPI	Last Update	IES	ISA	COE	IPSAS	IFRS	PD	IDV	MAS	UA	LTO	IVR
68	Slovenia	56	44	Apr-22	2	3	3	1	3	71	27	19	88	49	48
69	South Africa	43	57	Nov-22	2	3	2	2	3	49	65	63	49	34	63
70	Spain	60	40	Des-22	2	3	2	3	2	57	51	42	86	48	44
71	Sweden	83	17	Nov-18	2	3	3	2	3	31	71	5	29	53	78
72	Switzerland	82	18	Jun-21	3	2	2	3	3	34	68	70	58	74	66
73	Thailand	36	64	Apr-18	3	3	2	2	2	64	20	34	64	32	45
74	Trinidad and Tobago	42	58	Mar-22	3	3	3	1	3	47	16	58	55	13	80
75	Turkey	36	64	Okt-22	3	3	2	2	3	66	37	45	85	46	49
76	Ukraine	33	67	Nov-22	2	2	2	2	2	92	25	72	95	86	41
77	United Arab Emirates	67	33	Feb-22	2	3	3	3	3	74	36	52	66	22	22
78	United Kingdom	73	27	Des-19	3	3	3	2	2	35	89	66	35	51	69
79	United Republic of Tanzania	38	62	Mar-20	3	2	3	2	2	70	25	40	50	34	38
80	United States of America	69	31	Agu-22	2	2	2	1	2	40	91	62	46	26	68
81	Uruguay	74	26	Nov-22	2	2	2	3	3	61	36	38	98	62	53
82	Vietnam	42	58	Des-21	1	2	2	2	1	70	20	40	30	57	35
83	Zambia	33	67	Okt-20	2	3	3	1	2	60	35	40	50	30	42

Lampiran 3: Hasil Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
CPI	89	12,00	77,00	48,7865	18,71768
IES	89	1,00	3,00	2,2697	,49461
ISA	89	2,00	3,00	2,6067	,49124
COE	89	1,00	3,00	2,3596	,58867
IPSAS	89	1,00	3,00	1,7528	,69545
IFRS	89	1,00	3,00	2,4944	,56656
PD	89	11,00	100,00	63,8652	20,59523
IDV	89	10,00	91,00	41,2135	22,15671
MAS	89	5,00	100,00	47,5843	18,16453
UA	89	8,00	100,00	67,8202	21,25845
LTO	89	4,00	100,00	46,0000	22,93419
IVR	89	,00	97,00	42,3483	22,89805
Valid N (listwise)	89				

Lampiran 4: Hasil Uji Asumsi Klasik

1. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		83
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	9,40942040
Most Extreme Differences	Absolute	,057
	Positive	,047
	Negative	-,057
Test Statistic		,057
Asymp. Sig. (2-tailed)		,200[c,d]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.

2. Uji Heterokedastisitas

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	KESIMPULAN
		B	Std. Error	Beta			
1	(Constant)	9,085	7,927		1,146	,256	Tidak terjadi heterokedastisitas
	IES	-1,670	1,459	-,151	-1,145	,256	Tidak terjadi heterokedastisitas
	ISA	,955	1,708	,083	,559	,578	Tidak terjadi heterokedastisitas
	COE	-,104	1,400	-,010	-,075	,941	Tidak terjadi heterokedastisitas
	IPSAS	,335	1,083	,038	,309	,758	Tidak terjadi heterokedastisitas
	IFRS	,351	1,544	034	,227	,821	Tidak terjadi heterokedastisitas
	PD	,025	,051	,095	,500	,619	Tidak terjadi heterokedastisitas
	IDV	,014	,044	,056	,313	,755	Tidak terjadi heterokedastisitas
	MAS	-,025	,040	-,077	-,618	,539	Tidak terjadi heterokedastisitas
	UA	-,040	,034	-,157	-1,178	,243	Tidak terjadi heterokedastisitas
	LTO	,018	,034	,072	,513	,609	Tidak terjadi heterokedastisitas
	IVR	-,013	,036	-,054	-,377	,707	Tidak terjadi heterokedastisitas

a. Dependent Variable: ABS_RES

3. Uji Multikolinearitas

Model		Collinearity Statistics Tolerance	VIF	KESIMPULAN
1	(Constant)			
	IES	,768	1,302	Tidak Terjadi Multikolinieritas
	ISA	,608	1,646	Tidak Terjadi Multikolinieritas
	COE	,690	1,449	Tidak Terjadi Multikolinieritas
	IPSAS	,877	1,140	Tidak Terjadi Multikolinieritas
	IFRS	,587	1,705	Tidak Terjadi Multikolinieritas
	PD	,368	2,717	Tidak Terjadi Multikolinieritas
	IDV	,424	2,360	Tidak Terjadi Multikolinieritas
	MAS	,850	1,176	Tidak Terjadi Multikolinieritas
	UA	,751	1,332	Tidak Terjadi Multikolinieritas
	LTO	,670	1,492	Tidak Terjadi Multikolinieritas
	IVR	,656	1,524	Tidak Terjadi Multikolinieritas

Lampiran 5: Hasil Pengujian Hipotesis

1. Analisis Regresi Linear Berganda

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	58,689	13,659		4,297	,000
	IES	1,574	2,514	,042	,626	,533
	ISA	2,783	2,944	,072	,945	,348
	COE	-2,648	2,412	-,078	-1,098	,276
	IPSAS	-3,776	1,866	-,128	-2,023	,047
	IFRS	-5,519	2,661	-,160	-2,074	,042
	PD	,302	,087	,337	3,460	,001
	IDV	-,245	,076	-,292	-3,220	,002
	MAS	,157	,069	,146	2,275	,026
	UA	,129	,059	,149	2,180	,033
	LTO	-,271	,059	-,329	-4,563	,000
	IVR	-,158	,061	-,187	-2,565	,012

a. Dependent Variable: CPI

2. Pengujian Koefisien Determinasi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
	,867a	,752	,714	10,11208

ors: (Constant), IVR, MAS, ISA, IES, IPSAS, UA, IDV,
D, IFRS, PD

3. Uji Statistik Test (Uji t)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Kesimpulan
		B	Std. Error	Beta			
1	(Constant)	58,689	13,659		4,297	,000	
	IES	1,574	2,514	,042	,626	,533	Hipotesis Ditolak
	ISA	2,783	2,944	,072	,945	,348	Hipotesis Ditolak
	COE	-2,648	2,412	-,078	-1,098	,276	Hipotesis Ditolak
	IPSAS	-3,776	1,866	-,128	-2,023	,047	Hipotesis Diterima
	IFRS	-5,519	2,661	-,160	-2,074	,042	Hipotesis Diterima
	PD	,302	,087	,337	3,460	,001	Hipotesis Diterima
	IDV	-,245	,076	-,292	-3,220	,002	Hipotesis Diterima
	MAS	,157	,069	,146	2,275	,026	Hipotesis Diterima
	UA	,129	,059	,149	2,180	,033	Hipotesis Diterima
	LTO	-,271	,059	-,329	-4,563	,000	Hipotesis Diterima
	IVR	-,158	,061	-,187	-2,565	,012	Hipotesis Diterima

a. Dependent Variable: CPI