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1. Biodata

BIODATA**Identitas Diri**

Nama : Wafiq Nurazizah
Tempat, Tanggal Lahir : Tampang, 07 Februari 2001
Jenis Kelamin : Perempuan
Alamat Rumah : Jl. Perintis Kemerdekaan Lorong 12 No. 18,
Pondok Guntur, Tamalanrea
Telpon Rumah dan Hp : 082293926410
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Riwayat Pendidikan

- Pendidikan Formal : 1. MIS GUPPI Tampang (2007-2013)
2. MTsN 1 Enrekang (2013-2016)
3. SMAN 5 Enrekang (2016-2019)
- Pendidikan Nonformal : 1. *Basic Learning Skills, Character and Creativity (BALANCE)* Universitas Hasanuddin (2019)
2. BKMA XXIV Ikatan Mahasiswa Akuntansi (2019)
3. Diklat Ekonomi Islam (2019)
4. *Sharia Economist Leadership Training FoSEI* 2020/2021
5. KMMI - Kampus Merdeka (2021)

Pengalaman Organisasi

1. Kema Ikatan Mahasiswa Akuntansi FEB Unhas
2. Pengurus HPMM Kom. Unhas 2021-2022

Demikian biodata ini dibuat dengan sebenarnya.

Makassar, 15 November 2023



Wafiq Nurazizah

2. Kuesioner dan Tabulasi Jawaban Responden

KUESIONER PENELITIAN

Lampiran : 4

Perihal : Permohonan bantuan pengisian kuesioner penelitian

Kepada
Bapak/Ibu/Saudara(i) Responden
Di
Tempat

Dengan hormat,

Sehubungan dengan maksud menyelesaikan tugas akhir Strata Satu (S1) Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Hasanuddin Makassar di mana salah satu persyaratan yang harus dipenuhi adalah penulisan skripsi, maka saya bermaksud melakukan penelitian pada instansi tempat Bapak/Ibu/Saudara(i) bekerja. Judul skripsi yang saya ajukan dalam penelitian ini adalah **“Pengaruh Pengendalian Internal, *Whistleblowing System*, dan Profesionalisme Auditor Internal terhadap Pencegahan *Fraud* (Kecurangan) (Survei pada Inspektorat Daerah Provinsi Sulawesi Selatan)”**

Penelitian ini menggunakan instrumen berupa kuesioner (terlampir). Peneliti menyadari sepenuhnya, kuesioner ini kemungkinan mengganggu aktivitas Bapak/Ibu/Saudara(i) yang sangat padat, namun dengan segala kerendahan hati peneliti memohon kiranya Bapak/Ibu/Saudara(i) berkenan meluangkan waktu untuk mengisi kuesioner ini. Partisipasi Bapak/Ibu/Saudara(i) dalam memberikan jawaban akan sangat berarti bagi kesuksesan studi ini. Adapun data dan informasi yang Bapak/Ibu/Saudara(i) berikan akan dijamin kerahasiaannya dan hanya ditujukan untuk kepentingan ilmiah.

Akhir kata, atas segala perhatian dan bantuan Bapak/Ibu/Saudara(i) saya ucapkan terima kasih.

Makassar, 04 Mei 2023

Hormat Saya,



Wafiq Nurazizah

A. Informasi Umum

Judul Penelitian :“Pengaruh Pengendalian Internal, *Whistleblowing System*, dan Profesionalisme Auditor Internal terhadap Pencegahan *Fraud* (Kecurangan) (Survei pada Inspektorat Daerah Provinsi Sulawesi Selatan)”

B. Data Responden

1. Nama/Inisial :
2. Jenis Kelamin : Laki-laki Perempuan
3. Usia : tahun
4. Lama Bekerja : tahun
5. Pendidikan Terakhir: SMA/Sederajat S1 S2 Lainnya___

C. Petunjuk Pengisian Kuesioner

Pernyataan berikut ini bertujuan untuk mengetahui pengaruh pengendalian internal terhadap pencegahan kecurangan. Berilah tanda (√) pada satu alternatif jawaban yang paling sesuai dengan tanggapan atau penilaian Anda. Bentuk tanggapan atau penilaian yang Anda pilih adalah sebagai berikut:

SS : Sangat Setuju terhadap pernyataan tersebut

S : Setuju terhadap pernyataan tersebut

R : Ragu-ragu terhadap pernyataan tersebut

TS : Tidak Setuju terhadap pernyataan tersebut

STS : Sangat Tidak Setuju terhadap pernyataan tersebut

| No. | Pernyataan | 5 | 4 | 3 | 2 | 1 |
|---------------------------------|---|----|---|---|----|-----|
| Pengendalian Internal | | | | | | |
| Lingkungan Pengendalian | | SS | S | N | TS | STS |
| 1 | Instansi tempat auditor bekerja menjunjung tinggi integritas dan nilai-nilai etika dalam menjalankan aktivitasnya | | | | | |
| 2 | Instansi tempat auditor bekerja memiliki kompetensi yang memadai sesuai dengan latar belakang pendidikannya | | | | | |
| 3 | Pimpinan instansi tersebut menunjukkan gaya kepemimpinan cukup bijak dalam kaitannya dengan pengambilan keputusan | | | | | |
| 4 | Struktur organisasi telah jelas dan menggambarkan pembagian kewenangan dan tanggung jawab pegawai | | | | | |
| 5 | Instansi tempat auditor bekerja memiliki kebijakan dan prosedur untuk meningkatkan kualitas SDM | | | | | |
| Penilaian Risiko | | SS | S | N | TS | STS |
| 6 | Instansi tempat auditor bekerja selalu mengidentifikasi kemungkinan risiko yang mungkin terjadi | | | | | |
| 7 | Instansi tempat auditor bekerja menganalisis risiko yang mungkin terjadi dalam setiap kegiatan operasional instansi | | | | | |
| 8 | Manajemen risiko dilakukan secara memadai | | | | | |
| Aktivitas Pengendalian | | SS | S | N | TS | STS |
| 9 | Instansi tempat auditor bekerja selalu mengkaji kinerja setiap divisi dalam menjalankan kegiatan operasional sebagai bentuk penilaian kinerja | | | | | |
| 10 | Kewenangan otorisasi dilakukan secara terpisah antara bagian aset dan divisi operasional | | | | | |
| 11 | Setiap bagian unit kerja tidak memiliki akses langsung ke bagian aset | | | | | |
| 12 | Setiap transaksi yang dilakukan selalu didokumentasikan | | | | | |
| 13 | Instansi tempat auditor bekerja dilakukan pengecekan aset instansi dengan cara stock opname | | | | | |
| 14 | Adanya kegiatan pemeliharaan sistem secara berkala | | | | | |
| 15 | Setiap transaksi dalam kegiatan operasional instansi tempat auditor bekerja dilakukan verifikasi secara ketat terlebih dahulu | | | | | |
| Informasi dan Komunikasi | | SS | S | N | TS | STS |
| 16 | Instansi tempat auditor bekerja melakukan komunikasi antar divisi secara teratur | | | | | |
| 17 | Instansi tempat auditor bekerja sering mengadakan pertemuan antar bagian unit kerja sebagai bentuk komunikasi dan koordinasi kerja | | | | | |
| 18 | Penerapan sistem informasi memudahkan setiap bagian di instansi untuk saling berbagi informasi | | | | | |
| Pemantauan | | SS | S | N | TS | STS |
| 19 | Instansi tempat auditor bekerja mengadakan monitoring secara terus menerus terhadap seluruh kegiatan operasional instansi | | | | | |
| 20 | Instansi tempat auditor bekerja melakukan kegiatan evaluasi rutin dan terpisah terhadap kinerja setiap bagian unit kerja instansi | | | | | |
| 21 | Instansi tempat auditor bekerja melakukan tindak lanjut atas rekomendasi dan temuan audit | | | | | |
| Whistleblowing System | | | | | | |

| | | | | | | |
|---|--|----|---|---|----|-----|
| Komitmen Instansi dan Pegawai | | SS | S | N | TS | STS |
| 1 | Instansi tempat auditor bekerja menerapkan <i>whistleblowing system</i> | | | | | |
| 2 | Adanya pernyataan komitmen dari seluruh pegawai atas kesediaan untuk menerapkan sistem <i>whistleblowing</i> dan berpartisipasi aktif dalam membuat laporan ketika menemukan pelanggaran | | | | | |
| 3 | Terdapat unit pengelola <i>whistleblowing system</i> | | | | | |
| 4 | Ada pernyataan komitmen ketersediaan untuk melindungi pelapor | | | | | |
| Komitmen Instansi untuk Melindungi dan Menindaklanjuti Laporan Whistleblower | | SS | S | N | TS | STS |
| 5 | Adanya penjelasan kepada pegawai terkait kebijakan perlindungan bagi pelapor | | | | | |
| 6 | Terdapat prosedur untuk menanggapi pelapor | | | | | |
| 7 | Adanya akses pelaporan pelanggaran keluar jika tidak mendapatkan respon yang sesuai di instansi | | | | | |
| Mekanisme Penyampaian Laporan | | SS | S | N | TS | STS |
| 8 | Kecukupan kualitas dan jumlah personel untuk menjalankan tugasnya sebagai petugas pengelola <i>whistleblowing system</i> , dan media komunikasi sebagai sarana pelaporan pelanggaran | | | | | |
| 9 | Petugas pengelola <i>whistleblowing system</i> melakukan kontak dengan pelapor untuk menindaklanjuti laporan dan mendapatkan informasi lebih lanjut | | | | | |
| 10 | Memberikan kekebalan sanksi administratif kepada pelapor yang beritikad baik untuk melaporkan pelanggaran | | | | | |
| 11 | Pelaksanaan <i>whistleblowing system</i> dipantau efektivitasnya secara berkala | | | | | |
| Profesionalisme Auditor Internal | | | | | | |
| Pengabdian pada Profesi | | SS | S | N | TS | STS |
| 1 | Pengabdian orang-orang dalam profesi saya memuaskan | | | | | |
| 2 | Saya menggunakan segenap pengetahuan, kemampuan dan pengalaman saya dalam melaksanakan pekerjaan/proses audit internal | | | | | |
| 3 | Saya akan tetap teguh pada profesi sebagai auditor meskipun mendapat tawaran pekerjaan lain dengan imbalan besar | | | | | |
| 4 | Saya sering membaca jurnal profesional | | | | | |
| Kewajiban Sosial | | SS | S | N | TS | STS |
| 5 | Profesi saya adalah pekerjaan yang sangat diperlukan | | | | | |
| 6 | Saya merasakan "panggilan" yang nyata untuk profesi saya | | | | | |
| 7 | Profesi auditor internal merupakan profesi yang dapat dijadikan dasar kepercayaan masyarakat terhadap pengelolaan kekayaan Negara | | | | | |
| Kemandirian | | SS | S | N | TS | STS |
| 8 | Saya membuat keputusan sendiri mengenai pekerjaan saya | | | | | |
| 9 | Antusiasme saya terhadap profesionalisme selalu dipertahankan | | | | | |
| 10 | Dalam melaporkan temuan, saya tidak berada di bawah tekanan manajemen dan pihak siapapun | | | | | |
| Keyakinan terhadap Profesi | | SS | S | N | TS | STS |
| 11 | Saya memiliki kesempatan untuk menilai bagaimana rekan | | | | | |

| | | | | | | |
|---------------------------------------|---|----|---|---|----|-----|
| | seprofesi melakukan pekerjaan mereka | | | | | |
| 12 | Kami para profesional memiliki gagasan yang baik tentang kompetensi satu sama lain | | | | | |
| 13 | Sebagai auditor saya harus menjalankan peraturan, standar auditing, etika profesi dan pengendalian mutu | | | | | |
| Hubungan dengan Sesama Profesi | | | | | | |
| 14 | Saya sering melakukan diskusi atau bertukar pikiran dengan auditor dari organisasi lain | | | | | |
| 15 | Saya sangat senang untuk bekerja dalam tim dengan rekan sesama profesi | | | | | |
| Pencegahan Kecurangan | | | | | | |
| Mengurangi Tekanan | | SS | S | N | TS | STS |
| 1 | Menghilangkan tekanan pada pegawai dapat mengurangi kemungkinan terjadinya kecurangan | | | | | |
| 2 | Menghilangkan hambatan operasional yang menghambat kinerja keuangan eksternal dapat mengantisipasi kemungkinan kecurangan | | | | | |
| 3 | Instansi yang menciptakan lingkungan kerja yang baik dengan menghargai prestasi kerja dapat mencegah kemungkinan kecurangan | | | | | |
| 4 | Memberikan kompensasi yang tepat kepada pegawai dapat mencegah hal curang | | | | | |
| Mengurangi Peluang | | SS | S | N | TS | STS |
| 5 | Dengan mengimplementasikan pengendalian internal dan prinsip <i>Good Corporate Governance</i> (GCG) yang baik dapat mencegah kecurangan | | | | | |
| 6 | Dengan memantau dengan cermat transaksi bisnis & hubungan pribadi saya dapat mengantisipasi kemungkinan kecurangan | | | | | |
| 7 | Melakukan pencatatan yang akurat & melakukan pengujian latar belakang pegawai dapat mengantisipasi terjadinya hal curang | | | | | |
| 8 | Dengan melakukan evaluasi kinerja dan kontrol secara berkala saya dapat mencegah timbulnya kecurangan | | | | | |
| 9 | Adanya sanksi yang tegas dan tidak pandang bulu terhadap pelaku kecurangan menimbulkan efek jera bagi pelaku | | | | | |
| Mengurangi Rasionalisasi | | SS | S | N | TS | STS |
| 10 | Dengan adanya aturan perilaku jujur harus ditetapkan dalam kebijakan instansi dapat mencegah kecurangan | | | | | |
| 11 | Pemimpin yang memberikan contoh perilaku jujur seperti yang seharusnya dapat mencegah timbulnya kecurangan | | | | | |

| No | Pengendalian Internal | | | | | | | | | | | | | | | | | | | | | Total |
|----|-----------------------|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|----|----|----|-------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | |
| 1 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 91 |
| 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 5 | 82 |
| 3 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 84 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 82 |
| 5 | 5 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 84 |
| 6 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 3 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 87 |
| 7 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 85 |
| 8 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 5 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 83 |
| 9 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 80 |
| 10 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 82 |
| 11 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 85 |
| 12 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 84 |
| 13 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 105 |
| 14 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 3 | 4 | 4 | 3 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 92 |
| 15 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 85 |
| 16 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 92 |
| 17 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 81 |
| 18 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 88 |
| 19 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 3 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 87 |
| 20 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 85 |
| 21 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 91 |
| 22 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 81 |
| 23 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 84 |
| 24 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 81 |
| 25 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 3 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 87 |
| 26 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 80 |
| 27 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 89 |
| 28 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 82 |
| 29 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 80 |
| 30 | 5 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 84 |
| 31 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 96 |
| 32 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 83 |
| 33 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 92 |
| 34 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 3 | 4 | 4 | 3 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 91 |
| 35 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 81 |
| 36 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 3 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 86 |
| 37 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 85 |
| 38 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 86 |

| No | Whistleblowing System | | | | | | | | | | | Total |
|----|-----------------------|---|---|---|---|---|---|---|---|----|----|-------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | |
| 1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 44 |
| 2 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 40 |
| 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 44 |
| 4 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 40 |
| 5 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 39 |

| | | | | | | | | | | | | |
|----|---|---|---|---|---|---|---|---|---|---|---|----|
| 6 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 42 |
| 7 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 40 |
| 8 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 44 |
| 9 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 39 |
| 10 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 44 |
| 11 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 41 |
| 12 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 44 |
| 13 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 55 |
| 14 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 47 |
| 15 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 33 |
| 16 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 44 |
| 17 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 38 |
| 18 | 4 | 4 | 2 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 19 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 42 |
| 20 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 42 |
| 21 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 44 |
| 22 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 38 |
| 23 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 43 |
| 24 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 33 |
| 25 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 42 |
| 26 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 40 |
| 27 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 42 |
| 28 | 4 | 4 | 2 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 29 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 37 |
| 30 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 40 |
| 31 | 4 | 5 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 44 |
| 32 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 43 |
| 33 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 35 |
| 34 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 49 |
| 35 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 38 |
| 36 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 44 |
| 37 | 4 | 4 | 2 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 41 |
| 38 | 4 | 4 | 2 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |

| No | Profesionalisme Auditor Internal | | | | | | | | | | | | | | | Total |
|----|----------------------------------|---|---|---|---|---|---|---|---|----|----|----|----|----|----|-------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | |
| 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 70 |
| 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 60 |
| 3 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 56 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 60 |
| 5 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 55 |
| 6 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 61 |
| 7 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 60 |
| 8 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 5 | 5 | 5 | 59 |

| | | | | | | | | | | | | | | | | |
|----|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|----|
| 9 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 54 |
| 10 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 60 |
| 11 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 65 |
| 12 | 4 | 4 | 4 | 3 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 60 |
| 13 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 69 |
| 14 | 4 | 4 | 4 | 4 | 5 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 60 |
| 15 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 67 |
| 16 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 3 | 4 | 4 | 4 | 59 |
| 17 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 58 |
| 18 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 60 |
| 19 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 61 |
| 20 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 60 |
| 21 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 70 |
| 22 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 60 |
| 23 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 57 |
| 24 | 4 | 3 | 4 | 4 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 54 |
| 25 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 60 |
| 26 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 4 | 54 |
| 27 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 60 |
| 28 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 58 |
| 29 | 4 | 4 | 2 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 5 | 5 | 5 | 60 |
| 30 | 4 | 4 | 2 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 56 |
| 31 | 4 | 4 | 4 | 3 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 65 |
| 32 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 62 |
| 33 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 2 | 4 | 5 | 5 | 5 | 65 |
| 34 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 60 |
| 35 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 58 |
| 36 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 60 |
| 37 | 4 | 4 | 4 | 3 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 64 |
| 38 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 60 |

| No | Pencegahan Kecurangan | | | | | | | | | | | Total |
|----|-----------------------|---|---|---|---|---|---|---|---|----|----|-------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | |
| 1 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 50 |
| 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 44 |
| 3 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 43 |
| 4 | 4 | 4 | 5 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 44 |
| 5 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 5 | 42 |
| 6 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 44 |
| 7 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 43 |
| 8 | 4 | 4 | 5 | 5 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 44 |
| 9 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 42 |
| 10 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 44 |
| 11 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 47 |

3. Tabel r

| df = (N-2) | Tingkat signifikansi untuk uji satu arah | | | | |
|------------|--|--------|--------|--------|--------|
| | 0.05 | 0.025 | 0.01 | 0.005 | 0.0005 |
| | Tingkat signifikansi untuk uji dua arah | | | | |
| | 0.1 | 0.05 | 0.02 | 0.01 | 0.001 |
| 1 | 0.9877 | 0.9969 | 0.9995 | 0.9999 | 1.0000 |
| 2 | 0.9000 | 0.9500 | 0.9800 | 0.9900 | 0.9990 |
| 3 | 0.8054 | 0.8783 | 0.9343 | 0.9587 | 0.9911 |
| 4 | 0.7293 | 0.8114 | 0.8822 | 0.9172 | 0.9741 |
| 5 | 0.6694 | 0.7545 | 0.8329 | 0.8745 | 0.9509 |
| 6 | 0.6215 | 0.7067 | 0.7887 | 0.8343 | 0.9249 |
| 7 | 0.5822 | 0.6664 | 0.7498 | 0.7977 | 0.8983 |
| 8 | 0.5494 | 0.6319 | 0.7155 | 0.7646 | 0.8721 |
| 9 | 0.5214 | 0.6021 | 0.6851 | 0.7348 | 0.8470 |
| 10 | 0.4973 | 0.5760 | 0.6581 | 0.7079 | 0.8233 |
| 11 | 0.4762 | 0.5529 | 0.6339 | 0.6835 | 0.8010 |
| 12 | 0.4575 | 0.5324 | 0.6120 | 0.6614 | 0.7800 |
| 13 | 0.4409 | 0.5140 | 0.5923 | 0.6411 | 0.7604 |
| 14 | 0.4259 | 0.4973 | 0.5742 | 0.6226 | 0.7419 |
| 15 | 0.4124 | 0.4821 | 0.5577 | 0.6055 | 0.7247 |
| 16 | 0.4000 | 0.4683 | 0.5425 | 0.5897 | 0.7084 |
| 17 | 0.3887 | 0.4555 | 0.5285 | 0.5751 | 0.6932 |
| 18 | 0.3783 | 0.4438 | 0.5155 | 0.5614 | 0.6788 |
| 19 | 0.3687 | 0.4329 | 0.5034 | 0.5487 | 0.6652 |
| 20 | 0.3598 | 0.4227 | 0.4921 | 0.5368 | 0.6524 |
| 21 | 0.3515 | 0.4132 | 0.4815 | 0.5256 | 0.6402 |
| 22 | 0.3438 | 0.4044 | 0.4716 | 0.5151 | 0.6287 |
| 23 | 0.3365 | 0.3961 | 0.4622 | 0.5052 | 0.6178 |
| 24 | 0.3297 | 0.3882 | 0.4534 | 0.4958 | 0.6074 |
| 25 | 0.3233 | 0.3809 | 0.4451 | 0.4869 | 0.5974 |
| 26 | 0.3172 | 0.3739 | 0.4372 | 0.4785 | 0.5880 |
| 27 | 0.3115 | 0.3673 | 0.4297 | 0.4705 | 0.5790 |
| 28 | 0.3061 | 0.3610 | 0.4226 | 0.4629 | 0.5703 |
| 29 | 0.3009 | 0.3550 | 0.4158 | 0.4556 | 0.5620 |
| 30 | 0.2960 | 0.3494 | 0.4093 | 0.4487 | 0.5541 |
| 31 | 0.2913 | 0.3440 | 0.4032 | 0.4421 | 0.5465 |
| 32 | 0.2869 | 0.3388 | 0.3972 | 0.4357 | 0.5392 |
| 33 | 0.2826 | 0.3338 | 0.3916 | 0.4296 | 0.5322 |
| 34 | 0.2785 | 0.3291 | 0.3862 | 0.4238 | 0.5254 |
| 35 | 0.2746 | 0.3246 | 0.3810 | 0.4182 | 0.5189 |
| 36 | 0.2709 | 0.3202 | 0.3760 | 0.4128 | 0.5126 |
| 37 | 0.2673 | 0.3160 | 0.3712 | 0.4076 | 0.5066 |
| 38 | 0.2638 | 0.3120 | 0.3665 | 0.4026 | 0.5007 |
| 39 | 0.2605 | 0.3081 | 0.3621 | 0.3978 | 0.4950 |
| 40 | 0.2573 | 0.3044 | 0.3578 | 0.3932 | 0.4896 |

4. Tabel t

TABEL NILAI KRITIS DISTRIBUSI T

| df | One-Tailed Test | | | | | | |
|----|-----------------|----------|----------|-----------|-----------|-----------|------------|
| | 0.25 | 0.10 | 0.05 | 0.025 | 0.01 | 0.005 | 0.001 |
| | Two-Tailed Test | | | | | | |
| | 0.50 | 0.20 | 0.10 | 0.05 | 0.02 | 0.01 | 0.002 |
| 1 | 1.000000 | 3.077684 | 6.313752 | 12.706205 | 31.820516 | 63.656741 | 318.308839 |
| 2 | 0.816497 | 1.885618 | 2.919986 | 4.302653 | 6.964557 | 9.924843 | 22.327125 |
| 3 | 0.764892 | 1.637744 | 2.353363 | 3.182446 | 4.540703 | 5.840909 | 10.214532 |
| 4 | 0.740697 | 1.533206 | 2.131847 | 2.776445 | 3.746947 | 4.604095 | 7.173182 |
| 5 | 0.726687 | 1.475884 | 2.015048 | 2.570582 | 3.364930 | 4.032143 | 5.893430 |
| 6 | 0.717558 | 1.439756 | 1.943180 | 2.446912 | 3.142668 | 3.707428 | 5.207626 |
| 7 | 0.711142 | 1.414924 | 1.894579 | 2.364624 | 2.997952 | 3.499483 | 4.785290 |
| 8 | 0.706387 | 1.396815 | 1.859548 | 2.306004 | 2.896459 | 3.355387 | 4.500791 |
| 9 | 0.702722 | 1.383029 | 1.833113 | 2.262157 | 2.821438 | 3.249836 | 4.296806 |
| 10 | 0.699812 | 1.372184 | 1.812461 | 2.228139 | 2.763769 | 3.169273 | 4.143700 |
| 11 | 0.697445 | 1.363430 | 1.795885 | 2.200985 | 2.718079 | 3.105807 | 4.024701 |
| 12 | 0.695483 | 1.356217 | 1.782288 | 2.178813 | 2.680998 | 3.054540 | 3.929633 |
| 13 | 0.693829 | 1.350171 | 1.770933 | 2.160369 | 2.650309 | 3.012276 | 3.851982 |
| 14 | 0.692417 | 1.345030 | 1.761310 | 2.144787 | 2.624494 | 2.976843 | 3.787390 |
| 15 | 0.691197 | 1.340606 | 1.753050 | 2.131450 | 2.602480 | 2.946713 | 3.732834 |
| 16 | 0.690132 | 1.336757 | 1.745884 | 2.119905 | 2.583487 | 2.920782 | 3.686155 |
| 17 | 0.689195 | 1.333379 | 1.739607 | 2.109816 | 2.566934 | 2.898231 | 3.645767 |
| 18 | 0.688364 | 1.330391 | 1.734064 | 2.100922 | 2.552380 | 2.878440 | 3.610485 |
| 19 | 0.687621 | 1.327728 | 1.729133 | 2.093024 | 2.539483 | 2.860935 | 3.579400 |
| 20 | 0.686954 | 1.325341 | 1.724718 | 2.085963 | 2.527977 | 2.845340 | 3.551808 |
| 21 | 0.686352 | 1.323188 | 1.720743 | 2.079614 | 2.517648 | 2.831360 | 3.527154 |
| 22 | 0.685805 | 1.321237 | 1.717144 | 2.073873 | 2.508325 | 2.818756 | 3.504992 |
| 23 | 0.685306 | 1.319460 | 1.713872 | 2.068658 | 2.499867 | 2.807336 | 3.484964 |
| 24 | 0.684850 | 1.317836 | 1.710882 | 2.063899 | 2.492159 | 2.796940 | 3.466777 |
| 25 | 0.684430 | 1.316345 | 1.708141 | 2.059539 | 2.485107 | 2.787436 | 3.450189 |
| 26 | 0.684043 | 1.314972 | 1.705618 | 2.055529 | 2.478630 | 2.778715 | 3.434997 |
| 27 | 0.683685 | 1.313703 | 1.703288 | 2.051831 | 2.472660 | 2.770683 | 3.421034 |
| 28 | 0.683353 | 1.312527 | 1.701131 | 2.048407 | 2.467140 | 2.763262 | 3.408155 |
| 29 | 0.683044 | 1.311434 | 1.699127 | 2.045230 | 2.462021 | 2.756386 | 3.396240 |
| 30 | 0.682756 | 1.310415 | 1.697261 | 2.042272 | 2.457262 | 2.749996 | 3.385185 |
| 31 | 0.682486 | 1.309464 | 1.695519 | 2.039513 | 2.452824 | 2.744042 | 3.374899 |
| 32 | 0.682234 | 1.308573 | 1.693889 | 2.036933 | 2.448678 | 2.738481 | 3.365306 |
| 33 | 0.681997 | 1.307737 | 1.692360 | 2.034515 | 2.444794 | 2.733277 | 3.356337 |
| 34 | 0.681774 | 1.306952 | 1.690924 | 2.032245 | 2.441150 | 2.728394 | 3.347934 |
| 35 | 0.681564 | 1.306212 | 1.689572 | 2.030108 | 2.437723 | 2.723806 | 3.340045 |
| 36 | 0.681366 | 1.305514 | 1.688298 | 2.028094 | 2.434494 | 2.719485 | 3.332624 |
| 37 | 0.681178 | 1.304854 | 1.687094 | 2.026192 | 2.431447 | 2.715409 | 3.325631 |
| 38 | 0.681001 | 1.304230 | 1.685954 | 2.024394 | 2.428568 | 2.711558 | 3.319030 |
| 39 | 0.680833 | 1.303639 | 1.684875 | 2.022691 | 2.425841 | 2.707913 | 3.312788 |
| 40 | 0.680673 | 1.303077 | 1.683851 | 2.021075 | 2.423257 | 2.704459 | 3.306878 |

5. Tabel F

Titik Persentase Distribusi F untuk Probabilita = 0,05

| df untuk penyebut (N2) | df untuk pembilang (N1) | | | | | | | | | | | | | | |
|------------------------|-------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 1 | 161 | 199 | 216 | 225 | 230 | 234 | 237 | 239 | 241 | 242 | 243 | 244 | 245 | 245 | 246 |
| 2 | 18.51 | 19.00 | 19.16 | 19.25 | 19.30 | 19.33 | 19.35 | 19.37 | 19.38 | 19.40 | 19.40 | 19.41 | 19.42 | 19.42 | 19.43 |
| 3 | 10.13 | 9.55 | 9.28 | 9.12 | 9.01 | 8.94 | 8.89 | 8.85 | 8.81 | 8.79 | 8.76 | 8.74 | 8.73 | 8.71 | 8.70 |
| 4 | 7.71 | 6.94 | 6.59 | 6.39 | 6.26 | 6.16 | 6.09 | 6.04 | 6.00 | 5.96 | 5.94 | 5.91 | 5.89 | 5.87 | 5.86 |
| 5 | 6.61 | 5.79 | 5.41 | 5.19 | 5.05 | 4.95 | 4.88 | 4.82 | 4.77 | 4.74 | 4.70 | 4.68 | 4.66 | 4.64 | 4.62 |
| 6 | 5.99 | 5.14 | 4.76 | 4.53 | 4.39 | 4.28 | 4.21 | 4.15 | 4.10 | 4.06 | 4.03 | 4.00 | 3.98 | 3.96 | 3.94 |
| 7 | 5.59 | 4.74 | 4.35 | 4.12 | 3.97 | 3.87 | 3.79 | 3.73 | 3.68 | 3.64 | 3.60 | 3.57 | 3.55 | 3.53 | 3.51 |
| 8 | 5.32 | 4.46 | 4.07 | 3.84 | 3.69 | 3.58 | 3.50 | 3.44 | 3.39 | 3.35 | 3.31 | 3.28 | 3.26 | 3.24 | 3.22 |
| 9 | 5.12 | 4.26 | 3.86 | 3.63 | 3.48 | 3.37 | 3.29 | 3.23 | 3.18 | 3.14 | 3.10 | 3.07 | 3.05 | 3.03 | 3.01 |
| 10 | 4.96 | 4.10 | 3.71 | 3.48 | 3.33 | 3.22 | 3.14 | 3.07 | 3.02 | 2.98 | 2.94 | 2.91 | 2.89 | 2.86 | 2.85 |
| 11 | 4.84 | 3.98 | 3.59 | 3.36 | 3.20 | 3.09 | 3.01 | 2.95 | 2.90 | 2.85 | 2.82 | 2.79 | 2.76 | 2.74 | 2.72 |
| 12 | 4.75 | 3.89 | 3.49 | 3.26 | 3.11 | 3.00 | 2.91 | 2.85 | 2.80 | 2.75 | 2.72 | 2.69 | 2.66 | 2.64 | 2.62 |
| 13 | 4.67 | 3.81 | 3.41 | 3.18 | 3.03 | 2.92 | 2.83 | 2.77 | 2.71 | 2.67 | 2.63 | 2.60 | 2.58 | 2.55 | 2.53 |
| 14 | 4.60 | 3.74 | 3.34 | 3.11 | 2.96 | 2.85 | 2.76 | 2.70 | 2.65 | 2.60 | 2.57 | 2.53 | 2.51 | 2.48 | 2.46 |
| 15 | 4.54 | 3.68 | 3.29 | 3.06 | 2.90 | 2.79 | 2.71 | 2.64 | 2.59 | 2.54 | 2.51 | 2.48 | 2.45 | 2.42 | 2.40 |
| 16 | 4.49 | 3.63 | 3.24 | 3.01 | 2.85 | 2.74 | 2.66 | 2.59 | 2.54 | 2.49 | 2.46 | 2.42 | 2.40 | 2.37 | 2.35 |
| 17 | 4.45 | 3.59 | 3.20 | 2.96 | 2.81 | 2.70 | 2.61 | 2.55 | 2.49 | 2.45 | 2.41 | 2.38 | 2.35 | 2.33 | 2.31 |
| 18 | 4.41 | 3.55 | 3.16 | 2.93 | 2.77 | 2.66 | 2.58 | 2.51 | 2.46 | 2.41 | 2.37 | 2.34 | 2.31 | 2.29 | 2.27 |
| 19 | 4.38 | 3.52 | 3.13 | 2.90 | 2.74 | 2.63 | 2.54 | 2.48 | 2.42 | 2.38 | 2.34 | 2.31 | 2.28 | 2.26 | 2.23 |
| 20 | 4.35 | 3.49 | 3.10 | 2.87 | 2.71 | 2.60 | 2.51 | 2.45 | 2.39 | 2.35 | 2.31 | 2.28 | 2.25 | 2.22 | 2.20 |
| 21 | 4.32 | 3.47 | 3.07 | 2.84 | 2.68 | 2.57 | 2.49 | 2.42 | 2.37 | 2.32 | 2.28 | 2.25 | 2.22 | 2.20 | 2.18 |
| 22 | 4.30 | 3.44 | 3.05 | 2.82 | 2.66 | 2.55 | 2.46 | 2.40 | 2.34 | 2.30 | 2.26 | 2.23 | 2.20 | 2.17 | 2.15 |
| 23 | 4.28 | 3.42 | 3.03 | 2.80 | 2.64 | 2.53 | 2.44 | 2.37 | 2.32 | 2.27 | 2.24 | 2.20 | 2.18 | 2.15 | 2.13 |
| 24 | 4.26 | 3.40 | 3.01 | 2.78 | 2.62 | 2.51 | 2.42 | 2.36 | 2.30 | 2.25 | 2.22 | 2.18 | 2.15 | 2.13 | 2.11 |
| 25 | 4.24 | 3.39 | 2.99 | 2.76 | 2.60 | 2.49 | 2.40 | 2.34 | 2.28 | 2.24 | 2.20 | 2.16 | 2.14 | 2.11 | 2.09 |
| 26 | 4.23 | 3.37 | 2.98 | 2.74 | 2.59 | 2.47 | 2.39 | 2.32 | 2.27 | 2.22 | 2.18 | 2.15 | 2.12 | 2.09 | 2.07 |
| 27 | 4.21 | 3.35 | 2.96 | 2.73 | 2.57 | 2.46 | 2.37 | 2.31 | 2.25 | 2.20 | 2.17 | 2.13 | 2.10 | 2.08 | 2.06 |
| 28 | 4.20 | 3.34 | 2.95 | 2.71 | 2.56 | 2.45 | 2.36 | 2.29 | 2.24 | 2.19 | 2.15 | 2.12 | 2.09 | 2.06 | 2.04 |
| 29 | 4.18 | 3.33 | 2.93 | 2.70 | 2.55 | 2.43 | 2.35 | 2.28 | 2.22 | 2.18 | 2.14 | 2.10 | 2.08 | 2.05 | 2.03 |
| 30 | 4.17 | 3.32 | 2.92 | 2.69 | 2.53 | 2.42 | 2.33 | 2.27 | 2.21 | 2.16 | 2.13 | 2.09 | 2.06 | 2.04 | 2.01 |
| 31 | 4.16 | 3.30 | 2.91 | 2.68 | 2.52 | 2.41 | 2.32 | 2.25 | 2.20 | 2.15 | 2.11 | 2.08 | 2.05 | 2.03 | 2.00 |
| 32 | 4.15 | 3.29 | 2.90 | 2.67 | 2.51 | 2.40 | 2.31 | 2.24 | 2.19 | 2.14 | 2.10 | 2.07 | 2.04 | 2.01 | 1.99 |
| 33 | 4.14 | 3.28 | 2.89 | 2.66 | 2.50 | 2.39 | 2.30 | 2.23 | 2.18 | 2.13 | 2.09 | 2.06 | 2.03 | 2.00 | 1.98 |
| 34 | 4.13 | 3.28 | 2.88 | 2.65 | 2.49 | 2.38 | 2.29 | 2.23 | 2.17 | 2.12 | 2.08 | 2.05 | 2.02 | 1.99 | 1.97 |
| 35 | 4.12 | 3.27 | 2.87 | 2.64 | 2.49 | 2.37 | 2.29 | 2.22 | 2.16 | 2.11 | 2.07 | 2.04 | 2.01 | 1.99 | 1.96 |
| 36 | 4.11 | 3.26 | 2.87 | 2.63 | 2.48 | 2.36 | 2.28 | 2.21 | 2.15 | 2.11 | 2.07 | 2.03 | 2.00 | 1.98 | 1.95 |
| 37 | 4.11 | 3.25 | 2.86 | 2.63 | 2.47 | 2.36 | 2.27 | 2.20 | 2.14 | 2.10 | 2.06 | 2.02 | 2.00 | 1.97 | 1.95 |
| 38 | 4.10 | 3.24 | 2.85 | 2.62 | 2.46 | 2.35 | 2.26 | 2.19 | 2.14 | 2.09 | 2.05 | 2.02 | 1.99 | 1.96 | 1.94 |
| 39 | 4.09 | 3.24 | 2.85 | 2.61 | 2.46 | 2.34 | 2.26 | 2.19 | 2.13 | 2.08 | 2.04 | 2.01 | 1.98 | 1.95 | 1.93 |
| 40 | 4.08 | 3.23 | 2.84 | 2.61 | 2.45 | 2.34 | 2.25 | 2.18 | 2.12 | 2.08 | 2.04 | 2.00 | 1.97 | 1.95 | 1.92 |

6. Karakteristik Responden

Lama Bekerja

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------------|-----------|---------|---------------|--------------------|
| Valid | 10-19 Tahun | 24 | 63,2 | 63,2 | 63,2 |
| | 20-30 Tahun | 12 | 31,6 | 31,6 | 94,7 |
| | >30 Tahun | 2 | 5,3 | 5,3 | 100,0 |
| Total | | 38 | 100,0 | 100,0 | |

7. Statistik Deskriptif

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|----------------------------------|----|---------|---------|-------|----------------|
| Pengendalian Internal | 38 | 80 | 105 | 85,87 | 5,132 |
| Whistleblowing System | 38 | 33 | 55 | 41,45 | 4,045 |
| Profesionalisme Auditor Internal | 38 | 54 | 70 | 60,45 | 4,052 |
| Pencegahan Kecurangan | 38 | 41 | 52 | 45,11 | 2,966 |
| Valid N (listwise) | 38 | | | | |

Penentuan kategori pengendalian internal

- Menentukan skor maksimum = 21 (jumlah pernyataan) x 5 (skor maks.) = 105
- Menentukan skor minimum = 21 x 1 (skor min.) = 21
- Menentukan rentang kelas = 105 - 21 = 84
- Menentukan banyaknya kelas = 5 (menggunakan skala *likert*)
- Menentukan panjang kelas = $84/5 = 16,8$

| No. | Skor Interval | Kategori |
|-----|---------------|---------------|
| 1 | 21 - 37,7 | Sangat Rendah |
| 2 | 37,8 - 54,5 | Rendah |
| 3 | 54,6 - 71,3 | Sedang |
| 4 | 71,4 - 88,1 | Tinggi |
| 5 | 88,2 - 105 | Sangat Tinggi |

Penentuan kategori *whistleblowing system*

- Menentukan skor maksimum = 11 x 5 = 55
- Menentukan skor minimum = 11 x 1 = 11
- Menentukan rentang kelas = 55 - 11 = 44
- Menentukan banyaknya kelas = 5 (menggunakan skala *likert*)
- Menentukan panjang kelas = $44/5 = 8,8$

| No. | Skor Interval | Kategori |
|-----|---------------|---------------|
| 1 | 11 - 19,7 | Sangat Rendah |
| 2 | 19,8 - 28,5 | Rendah |
| 3 | 28,6 - 37,3 | Sedang |
| 4 | 37,4 - 46,1 | Tinggi |
| 5 | 46,2 - 55 | Sangat Tinggi |

Penentuan kategori profesionalisme auditor internal

- Menentukan skor maksimum = 15 x 5 = 75
- Menentukan skor minimum = 15 x 1 = 15
- Menentukan rentang kelas = 75 - 15 = 60
- Menentukan banyaknya kelas = 5 (menggunakan skala *likert*)
- Menentukan panjang kelas = $60/5 = 12$

| No. | Skor Interval | Kategori |
|-----|---------------|---------------|
| 1 | 15 - 26 | Sangat Rendah |
| 2 | 27- 38 | Rendah |
| 3 | 39 - 50 | Sedang |
| 4 | 51 - 62 | Tinggi |
| 5 | 63 - 75 | Sangat Tinggi |

Penentuan kategori pencegahan kecurangan

- Menentukan skor maksimum = $11 \times 5 = 55$
- Menentukan skor minimum = $11 \times 1 = 11$
- Menentukan rentang kelas = $55 - 11 = 44$
- Menentukan banyaknya kelas = 5 (menggunakan skala *likert*)
- Menentukan panjang kelas = $44/5 = 8,8$

| No. | Skor Interval | Kategori |
|-----|---------------|---------------|
| 1 | 11 - 19,7 | Sangat Rendah |
| 2 | 19,8 - 28,5 | Rendah |
| 3 | 28,6 - 37,3 | Sedang |
| 4 | 37,4 - 46,1 | Tinggi |
| 5 | 46,2 - 55 | Sangat Tinggi |

8. Uji Validitas dan Reliabilitas

Uji Validitas Pengendalian Internal

| | | Correlations | | | | | | | | | | | | | | | | | | | | Pengendalian Internal | |
|-------|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|
| | | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | X1.8 | X1.9 | X1.10 | X1.11 | X1.12 | X1.13 | X1.14 | X1.15 | X1.16 | X1.17 | X1.18 | X1.19 | X1.20 | X1.21 | |
| X1.1 | Pearson Correlation | 1 | .114 | .297 [*] | .181 | .253 | .143 | .414 ^{**} | .270 | .275 | .255 | .094 | .294 [*] | .089 | .017 | .229 | .195 | .006 | .284 [*] | .095 | -.124 | .017 | .409 [*] |
| | Sig. (1-tailed) | | .249 | .035 | .139 | .063 | .196 | .005 | .050 | .047 | .061 | .287 | .037 | .298 | .459 | .083 | .120 | .486 | .042 | .286 | .229 | .459 | .005 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| X1.2 | Pearson Correlation | .114 | 1 | .527 ^{**} | .188 | .355 | .580 ^{**} | .581 ^{**} | .326 | .430 ^{**} | .287 [*] | .201 | -.048 | .371 [*] | .360 ^{**} | .275 | .520 ^{**} | .205 | .399 ^{**} | .198 | .245 | .169 | .578 ^{**} |
| | Sig. (1-tailed) | .249 | | <.001 | .129 | .014 | <.001 | <.001 | .023 | .004 | .040 | .113 | .385 | .011 | .008 | .047 | <.001 | .108 | .007 | .117 | .069 | .155 | <.001 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| X1.3 | Pearson Correlation | .297 [*] | .527 ^{**} | 1 | .506 ^{**} | .305 ^{**} | .448 ^{**} | .489 ^{**} | .221 | .380 ^{**} | .189 | .059 | .168 | .374 [*] | .383 ^{**} | .596 ^{**} | .459 ^{**} | .186 | .669 ^{**} | .222 | .222 | .212 | .659 ^{**} |
| | Sig. (1-tailed) | .035 | <.001 | | <.001 | .031 | .002 | <.001 | .091 | .009 | .128 | .362 | .156 | .010 | .009 | <.001 | .002 | .132 | <.001 | .090 | .091 | .101 | <.001 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| X1.4 | Pearson Correlation | .181 | .188 | .506 ^{**} | 1 | .537 ^{**} | .182 | .499 ^{**} | -.045 | .068 | .053 | .069 | .195 | .662 ^{**} | .423 ^{**} | .690 ^{**} | .431 ^{**} | .375 ^{**} | .604 ^{**} | .496 ^{**} | .280 [*] | .700 ^{**} | .693 ^{**} |
| | Sig. (1-tailed) | .139 | .129 | <.001 | | <.001 | .138 | <.001 | .393 | .342 | .377 | .241 | .121 | <.001 | .004 | <.001 | .003 | .010 | <.001 | <.001 | .044 | <.001 | <.001 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| X1.5 | Pearson Correlation | .253 | .355 | .305 | .537 ^{**} | 1 | .485 ^{**} | .611 ^{**} | .045 | .317 | .195 | .061 | .079 | .589 ^{**} | .253 | .614 ^{**} | .384 ^{**} | .458 ^{**} | .537 ^{**} | .441 ^{**} | .101 | .376 ^{**} | .678 ^{**} |
| | Sig. (1-tailed) | .063 | .014 | .031 | <.001 | | .001 | <.001 | .394 | .026 | .121 | .358 | .318 | <.001 | .063 | <.001 | .009 | .002 | <.001 | .003 | .273 | .010 | <.001 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| X1.6 | Pearson Correlation | .143 | .580 ^{**} | .448 ^{**} | .182 | .495 ^{**} | 1 | .529 ^{**} | .396 ^{**} | .297 [*] | .229 | .000 | .000 | .368 [*] | .191 | .258 | .240 | .192 | .363 [*] | .000 | .229 | .191 | .513 [*] |
| | Sig. (1-tailed) | .196 | <.001 | .002 | .138 | .001 | | <.001 | .007 | .007 | .083 | .500 | .500 | .011 | .126 | .059 | .073 | .124 | .012 | .500 | .083 | .126 | <.001 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| X1.7 | Pearson Correlation | .414 ^{**} | .581 ^{**} | .499 ^{**} | .495 ^{**} | .611 ^{**} | .529 ^{**} | 1 | -.066 | .309 | .319 | .100 | .129 | .574 [*] | .212 | .459 ^{**} | .374 [*] | .139 | .687 ^{**} | .501 ^{**} | .166 | .414 ^{**} | .686 ^{**} |
| | Sig. (1-tailed) | .005 | <.001 | <.001 | <.001 | <.001 | <.001 | | .347 | .029 | .026 | .275 | .219 | <.001 | .100 | .002 | .010 | .203 | <.001 | <.001 | .160 | .005 | <.001 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| X1.8 | Pearson Correlation | .270 | .326 [*] | .221 | -.045 | .045 | .396 ^{**} | -.066 | 1 | .384 ^{**} | .073 | -.142 | .265 | .031 | .119 | .122 | .083 | .243 | -.045 | -.119 | .048 | .019 | .299 [*] |
| | Sig. (1-tailed) | .050 | .023 | .091 | .393 | .394 | .007 | .347 | | .009 | .331 | .198 | .054 | .427 | .238 | .233 | .309 | .071 | .393 | .238 | .388 | .456 | .034 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| X1.9 | Pearson Correlation | .275 [*] | .430 ^{**} | .380 ^{**} | .068 | .317 [*] | .397 ^{**} | .309 ^{**} | .384 ^{**} | 1 | .254 | -.073 | .179 | .100 | .124 | .124 | .256 | .092 | .213 | .013 | .292 [*] | -.179 | .403 [*] |
| | Sig. (1-tailed) | .047 | .004 | .009 | .342 | .026 | .007 | .029 | .009 | | .062 | .332 | .141 | .275 | .230 | .229 | .061 | .291 | .100 | .469 | .038 | .141 | .006 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| X1.10 | Pearson Correlation | .255 | .287 [*] | .189 | .053 | .195 | .229 | .319 | .073 | .254 | 1 | .512 ^{**} | .116 | .133 | -.051 | .056 | .307 [*] | .042 | .053 | .106 | .050 | .124 | .361 [*] |
| | Sig. (1-tailed) | .061 | .040 | .128 | .377 | .121 | .083 | .026 | .331 | .062 | | <.001 | .244 | .213 | .381 | .369 | .031 | .402 | .377 | .263 | .383 | .229 | .013 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| X1.11 | Pearson Correlation | .094 | .201 | .059 | .069 | .061 | .000 | .100 | -.142 | -.073 | .512 ^{**} | 1 | .204 | .307 [*] | .368 [*] | .104 | .372 [*] | .216 | -.105 | .214 | .257 | .185 | .367 [*] |
| | Sig. (1-tailed) | .287 | .113 | .362 | .341 | .358 | .500 | .275 | .198 | .332 | <.001 | | .110 | .030 | .011 | .267 | .011 | .096 | .264 | .099 | .059 | .133 | .012 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| X1.12 | Pearson Correlation | .294 [*] | -.048 | .188 | .195 | .079 | .000 | .129 | .265 | .179 | .116 | .204 | 1 | .226 | .155 | .320 ^{**} | -.062 | .127 | .195 | .484 ^{**} | .284 [*] | .266 | .442 ^{**} |
| | Sig. (1-tailed) | .037 | .385 | .156 | .121 | .318 | .500 | .219 | .054 | .141 | .244 | .110 | | .087 | .177 | .025 | .355 | .224 | .121 | .001 | .042 | .053 | .003 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| X1.13 | Pearson Correlation | .089 | .371 [*] | .374 | .662 ^{**} | .589 ^{**} | .368 [*] | .574 ^{**} | .031 | .100 | .133 | .307 [*] | .226 | 1 | .651 ^{**} | .800 ^{**} | .475 ^{**} | .313 | .394 ^{**} | .487 ^{**} | .373 [*] | .651 ^{**} | .771 ^{**} |
| | Sig. (1-tailed) | .298 | .011 | .010 | <.001 | <.001 | .011 | <.001 | .427 | .275 | .213 | .030 | .087 | | <.001 | <.001 | .001 | .028 | .007 | <.001 | .011 | <.001 | <.001 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| X1.14 | Pearson Correlation | .017 | .390 ^{**} | .383 ^{**} | .423 ^{**} | .253 | .191 | .212 | .119 | .124 | -.051 | .368 [*] | .155 | .651 ^{**} | 1 | .549 ^{**} | .699 ^{**} | .483 ^{**} | .284 | .214 | .400 ^{**} | .418 ^{**} | .626 ^{**} |
| | Sig. (1-tailed) | .459 | .008 | .009 | .004 | .063 | .136 | .100 | .238 | .230 | .381 | .011 | .177 | <.001 | | <.001 | <.001 | .001 | .042 | .098 | .006 | .005 | <.001 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| X1.15 | Pearson Correlation | .229 | .275 | .596 ^{**} | .690 ^{**} | .614 ^{**} | .258 | .459 ^{**} | .122 | .124 | .056 | .104 | .320 | .800 ^{**} | .549 ^{**} | 1 | .397 ^{**} | .349 | .596 ^{**} | .528 ^{**} | .298 [*] | .549 ^{**} | .783 ^{**} |
| | Sig. (1-tailed) | .083 | .047 | <.001 | <.001 | <.001 | .059 | .002 | .233 | .229 | .369 | .267 | .025 | <.001 | <.001 | | .007 | .016 | <.001 | <.001 | .034 | <.001 | <.001 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| X1.16 | Pearson Correlation | .195 | .520 ^{**} | .459 ^{**} | .431 ^{**} | .394 ^{**} | .240 | .374 [*] | .083 | .256 | .307 [*] | .372 [*] | -.062 | .475 ^{**} | .699 ^{**} | .397 ^{**} | 1 | .481 ^{**} | .257 | .016 | .133 | .332 [*] | .610 ^{**} |
| | Sig. (1-tailed) | .120 | <.001 | .002 | .003 | .009 | .073 | .010 | .309 | .061 | .031 | .011 | .355 | .001 | <.001 | .007 | | .001 | .060 | .462 | .213 | .021 | <.001 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| X1.17 | Pearson Correlation | .006 | .205 | .186 | .375 ^{**} | .458 ^{**} | .192 | .138 | .243 | .092 | .042 | .218 | .127 | .313 [*] | .483 ^{**} | .349 [*] | .481 ^{**} | 1 | .375 ^{**} | .233 | .311 [*] | .189 | .522 ^{**} |
| | Sig. (1-tailed) | .486 | .108 | .132 | .010 | .002 | .124 | .203 | .101 | .291 | .402 | .096 | .224 | .028 | .001 | .016 | .001 | | .010 | .080 | .029 | .128 | <.001 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| X1.18 | Pearson Correlation | .284 [*] | .399 ^{**} | .669 ^{**} | .604 ^{**} | .537 ^{**} | .363 [*] | .687 ^{**} | -.045 | .213 | .053 | -.105 | .195 | .394 ^{**} | .284 [*] | .596 ^{**} | .257 | .375 ^{**} | 1 | .496 ^{**} | .114 | .284 [*] | .635 ^{**} |
| | Sig. (1-tailed) | .042 | .007 | <.001 | <. | | | | | | | | | | | | | | | | | | |

Uji Validitas Whistleblowing System

| | | Correlations | | | | | | | | | | | Whistleblowing System |
|-----------------------|---------------------|--------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-----------------------|
| | | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | X2.8 | X2.9 | X2.10 | X2.11 | |
| X2.1 | Pearson Correlation | 1 | ,661** | ,333* | ,182 | ,210 | ,357* | ,229 | ,598** | ,406** | ,488** | ,639** | ,642** |
| | Sig. (1-tailed) | | <.001 | ,021 | ,137 | ,103 | ,014 | ,084 | <.001 | ,006 | <.001 | <.001 | <.001 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| X2.2 | Pearson Correlation | ,661** | 1 | ,134 | ,227 | ,435** | ,382** | ,259 | ,605** | ,556** | ,507** | ,661** | ,671** |
| | Sig. (1-tailed) | <.001 | | ,212 | ,085 | ,003 | ,009 | ,058 | <.001 | <.001 | <.001 | <.001 | <.001 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| X2.3 | Pearson Correlation | ,333* | ,134 | 1 | ,596** | ,170 | ,151 | ,395** | ,312* | ,133 | ,151 | ,186 | ,540** |
| | Sig. (1-tailed) | ,021 | ,212 | | <.001 | ,154 | ,182 | ,007 | ,028 | ,213 | ,182 | ,132 | <.001 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| X2.4 | Pearson Correlation | ,182 | ,227 | ,596** | 1 | ,454** | ,520** | ,414** | ,206 | ,211 | ,170 | ,263 | ,612** |
| | Sig. (1-tailed) | ,137 | ,085 | <.001 | | ,002 | <.001 | ,005 | ,108 | ,102 | ,153 | ,056 | <.001 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| X2.5 | Pearson Correlation | ,210 | ,435** | ,170 | ,454** | 1 | ,727** | ,704** | ,674** | ,660** | ,610** | ,533** | ,787** |
| | Sig. (1-tailed) | ,103 | ,003 | ,154 | ,002 | | <.001 | <.001 | <.001 | <.001 | <.001 | <.001 | <.001 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| X2.6 | Pearson Correlation | ,357* | ,382** | ,151 | ,520** | ,727** | 1 | ,723** | ,346* | ,480** | ,433** | ,488** | ,714** |
| | Sig. (1-tailed) | ,014 | ,009 | ,182 | <.001 | <.001 | | <.001 | ,017 | ,001 | ,003 | <.001 | <.001 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| X2.7 | Pearson Correlation | ,229 | ,259 | ,395** | ,414** | ,704** | ,723** | 1 | ,406** | ,333* | ,294* | ,328* | ,678** |
| | Sig. (1-tailed) | ,084 | ,058 | ,007 | ,005 | <.001 | <.001 | | ,006 | ,020 | ,037 | ,022 | <.001 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| X2.8 | Pearson Correlation | ,598** | ,605** | ,312* | ,206 | ,674** | ,346* | ,406** | 1 | ,742** | ,799** | ,598** | ,791** |
| | Sig. (1-tailed) | <.001 | <.001 | ,028 | ,108 | <.001 | ,017 | ,006 | | <.001 | <.001 | <.001 | <.001 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| X2.9 | Pearson Correlation | ,406** | ,556** | ,133 | ,211 | ,660** | ,480** | ,333* | ,742** | 1 | ,929** | ,819** | ,762** |
| | Sig. (1-tailed) | ,006 | <.001 | ,213 | ,102 | <.001 | ,001 | ,020 | <.001 | | <.001 | <.001 | <.001 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| X2.10 | Pearson Correlation | ,488** | ,507** | ,151 | ,170 | ,610** | ,433** | ,294* | ,799** | ,929** | 1 | ,749** | ,745** |
| | Sig. (1-tailed) | <.001 | <.001 | ,182 | ,153 | <.001 | ,003 | ,037 | <.001 | <.001 | | <.001 | <.001 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| X2.11 | Pearson Correlation | ,639** | ,661** | ,186 | ,263 | ,533** | ,488** | ,328* | ,598** | ,819** | ,749** | 1 | ,769** |
| | Sig. (1-tailed) | <.001 | <.001 | ,132 | ,056 | <.001 | <.001 | ,022 | <.001 | <.001 | <.001 | | <.001 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| Whistleblowing System | Pearson Correlation | ,642** | ,671** | ,540** | ,612** | ,787** | ,714** | ,678** | ,791** | ,762** | ,745** | ,769** | 1 |
| | Sig. (1-tailed) | <.001 | <.001 | <.001 | <.001 | <.001 | <.001 | <.001 | <.001 | <.001 | <.001 | <.001 | |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |

** . Correlation is significant at the 0.01 level (1-tailed).

* . Correlation is significant at the 0.05 level (1-tailed).

Uji Validitas Profesionalisme Auditor Internal

| | | Correlations | | | | | | | | | | | | | | | Profesionalisme Auditor Internal |
|----------------------------------|---------------------|--------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|----------------------------------|
| | | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | X3.7 | X3.8 | X3.9 | X3.10 | X3.11 | X3.12 | X3.13 | X3.14 | X3.15 | |
| X3.1 | Pearson Correlation | 1 | ,560** | ,249 | ,350* | ,402** | ,168 | ,047 | -,011 | ,252 | ,000 | ,147 | ,126 | ,037 | ,200 | ,200 | ,446** |
| | Sig. (1-tailed) | | <.001 | ,065 | ,016 | ,006 | ,156 | ,390 | ,474 | ,064 | ,500 | ,190 | ,226 | ,412 | ,114 | ,114 | ,002 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| X3.2 | Pearson Correlation | ,560** | 1 | ,372* | ,516** | ,656** | ,375* | ,565** | ,015 | ,537** | ,179 | ,175 | ,179 | ,115 | ,275* | ,295* | ,701** |
| | Sig. (1-tailed) | <.001 | | ,011 | <.001 | <.001 | ,010 | <.001 | ,463 | <.001 | ,141 | ,147 | ,141 | ,245 | ,047 | ,036 | <.001 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| X3.3 | Pearson Correlation | ,249 | ,372* | 1 | ,185 | ,386** | ,334* | ,339* | -,034 | ,217 | ,072 | ,412** | ,362* | -,086 | ,068 | ,047 | ,565** |
| | Sig. (1-tailed) | ,065 | ,011 | | ,133 | ,008 | ,020 | ,019 | ,419 | ,095 | ,333 | ,005 | ,013 | ,304 | ,344 | ,389 | <.001 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| X3.4 | Pearson Correlation | ,350* | ,516** | ,185 | 1 | ,246 | ,241 | ,230 | -,199 | ,236 | -,236 | -,100 | -,236 | ,018 | ,155 | ,285* | ,331* |
| | Sig. (1-tailed) | ,016 | <.001 | ,133 | | ,068 | ,073 | ,083 | ,116 | ,077 | ,077 | ,276 | ,077 | ,458 | ,176 | ,041 | ,021 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| X3.5 | Pearson Correlation | ,402** | ,656** | ,386** | ,246 | 1 | ,431** | ,641** | ,227 | ,734** | ,367* | -,007 | ,245 | ,369* | ,342* | ,372* | ,769** |
| | Sig. (1-tailed) | ,006 | <.001 | ,008 | ,068 | | ,003 | <.001 | ,085 | <.001 | ,012 | ,484 | ,069 | ,011 | ,018 | ,011 | <.001 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| X3.6 | Pearson Correlation | ,168 | ,375* | ,334* | ,241 | ,431** | 1 | ,394** | -,004 | ,515** | ,343* | -,011 | ,172 | ,013 | ,381** | ,207 | ,595** |
| | Sig. (1-tailed) | ,156 | ,010 | ,020 | ,073 | ,003 | | ,007 | ,491 | <.001 | ,017 | ,473 | ,151 | ,470 | ,009 | ,106 | <.001 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| X3.7 | Pearson Correlation | ,047 | ,565** | ,339* | ,230 | ,641** | ,394** | 1 | ,399** | ,660** | ,330* | ,116 | ,220 | ,387** | ,217 | ,250 | ,700** |
| | Sig. (1-tailed) | ,390 | <.001 | ,019 | ,083 | <.001 | ,007 | | ,007 | <.001 | ,021 | ,244 | ,092 | ,008 | ,095 | ,065 | <.001 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| X3.8 | Pearson Correlation | -,011 | ,015 | -,034 | -,199 | ,227 | -,004 | ,399** | 1 | ,410** | ,615** | ,266 | ,410** | ,609** | ,056 | ,052 | ,411** |
| | Sig. (1-tailed) | ,474 | ,463 | ,419 | ,116 | ,085 | ,491 | ,007 | | ,005 | <.001 | ,053 | ,005 | <.001 | ,369 | ,377 | ,005 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| X3.9 | Pearson Correlation | ,252 | ,537** | ,217 | ,236 | ,734** | ,515** | ,660** | ,410** | 1 | ,500** | ,000 | ,125 | ,470** | ,521** | ,540** | ,789** |
| | Sig. (1-tailed) | ,064 | <.001 | ,095 | ,077 | <.001 | <.001 | <.001 | ,005 | | <.001 | ,500 | ,227 | ,001 | <.001 | <.001 | <.001 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| X3.10 | Pearson Correlation | ,000 | ,179 | ,072 | -,236 | ,367* | ,343* | ,330* | ,615** | ,500** | 1 | ,268 | ,375* | ,353* | ,260 | ,000 | ,516** |
| | Sig. (1-tailed) | ,500 | ,141 | ,333 | ,077 | ,012 | ,017 | ,021 | <.001 | <.001 | | ,052 | ,010 | ,015 | ,057 | ,500 | <.001 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| X3.11 | Pearson Correlation | ,147 | ,175 | ,412** | -,100 | -,007 | -,011 | ,116 | ,266 | ,000 | ,268 | 1 | ,624** | ,009 | -,015 | -,225 | ,370* |
| | Sig. (1-tailed) | ,190 | ,147 | ,005 | ,276 | ,484 | ,473 | ,244 | ,053 | ,500 | ,052 | | <.001 | ,479 | ,465 | ,087 | ,011 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| X3.12 | Pearson Correlation | ,126 | ,179 | ,362* | -,236 | ,245 | ,172 | ,220 | ,410** | ,125 | ,375* | ,624** | 1 | ,118 | ,000 | -,270 | ,445** |
| | Sig. (1-tailed) | ,226 | ,141 | ,013 | ,077 | ,069 | ,151 | ,092 | ,005 | ,227 | ,010 | <.001 | | ,241 | ,500 | ,051 | ,003 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| X3.13 | Pearson Correlation | ,037 | ,115 | -,086 | ,018 | ,369* | ,013 | ,387** | ,609** | ,470** | ,353* | ,009 | ,118 | 1 | ,541** | ,581** | ,490** |
| | Sig. (1-tailed) | ,412 | ,245 | ,304 | ,458 | ,011 | ,470 | ,008 | <.001 | ,001 | ,015 | ,479 | ,241 | | <.001 | <.001 | <.001 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| X3.14 | Pearson Correlation | ,200 | ,275* | ,068 | ,155 | ,342* | ,381** | ,217 | ,066 | ,521** | ,260 | -,015 | ,000 | ,541** | 1 | ,792** | ,561** |
| | Sig. (1-tailed) | ,114 | ,047 | ,344 | ,176 | ,018 | ,009 | ,095 | ,369 | <.001 | ,057 | ,465 | ,500 | <.001 | | <.001 | <.001 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| X3.15 | Pearson Correlation | ,200 | ,295* | ,047 | ,285* | ,372* | ,207 | ,250 | ,052 | ,540** | ,000 | -,225 | -,270 | ,581** | ,792** | 1 | ,464** |
| | Sig. (1-tailed) | ,114 | ,036 | ,389 | ,041 | ,011 | ,106 | ,065 | ,377 | <.001 | ,500 | ,087 | ,051 | <.001 | <.001 | | ,002 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| Profesionalisme Auditor Internal | Pearson Correlation | ,446** | ,701** | ,565** | ,331* | ,769** | ,595** | ,700** | ,411** | ,789** | ,516** | ,370* | ,445** | ,490** | ,561** | ,464** | 1 |
| | Sig. (1-tailed) | ,002 | <.001 | <.001 | ,021 | <.001 | <.001 | <.001 | ,005 | <.001 | <.001 | ,011 | ,003 | <.001 | <.001 | ,002 | |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |

** . Correlation is significant at the 0.01 level (1-tailed).

* . Correlation is significant at the 0.05 level (1-tailed).

Uji Validitas Pencegahan Kecurangan

| | | Correlations | | | | | | | | | | | Pencegahan Kecurangan |
|-----------------------|---------------------|--------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-----------------------|
| | | Y1 | Y2 | Y3 | Y4 | Y5 | Y6 | Y7 | Y8 | Y9 | Y10 | Y11 | |
| Y1 | Pearson Correlation | 1 | ,780** | ,242 | ,205 | ,511** | ,187 | ,239 | ,555** | -,010 | ,524** | ,318* | ,724** |
| | Sig. (1-tailed) | | <,001 | ,072 | ,109 | <,001 | ,130 | ,074 | <,001 | ,476 | <,001 | ,026 | <,001 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| Y2 | Pearson Correlation | ,780** | 1 | ,196 | ,114 | ,420** | ,283* | ,236 | ,443** | -,003 | ,460** | ,238 | ,664** |
| | Sig. (1-tailed) | <,001 | | ,119 | ,248 | ,004 | ,043 | ,077 | ,003 | ,492 | ,002 | ,075 | <,001 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| Y3 | Pearson Correlation | ,242 | ,196 | 1 | ,553** | ,534** | ,080 | ,123 | ,313* | -,042 | ,365* | ,066 | ,536** |
| | Sig. (1-tailed) | ,072 | ,119 | | <,001 | <,001 | ,316 | ,230 | ,028 | ,402 | ,012 | ,347 | <,001 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| Y4 | Pearson Correlation | ,205 | ,114 | ,553** | 1 | ,441** | ,153 | -,296* | ,254 | -,346* | ,179 | ,254 | ,377** |
| | Sig. (1-tailed) | ,109 | ,248 | <,001 | | ,003 | ,179 | ,036 | ,062 | ,017 | ,142 | ,062 | ,010 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| Y5 | Pearson Correlation | ,511** | ,420** | ,534** | ,441** | 1 | ,068 | ,343* | ,744** | ,109 | ,470** | ,277* | ,780** |
| | Sig. (1-tailed) | <,001 | ,004 | <,001 | ,003 | | ,344 | ,018 | <,001 | ,256 | ,001 | ,046 | <,001 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| Y6 | Pearson Correlation | ,187 | ,283* | ,080 | ,153 | ,068 | 1 | ,000 | ,150 | ,170 | ,339* | ,166 | ,386** |
| | Sig. (1-tailed) | ,130 | ,043 | ,316 | ,179 | ,344 | | ,500 | ,184 | ,154 | ,019 | ,159 | ,008 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| Y7 | Pearson Correlation | ,239 | ,236 | ,123 | -,296* | ,343* | ,000 | 1 | ,354* | ,536** | ,521** | ,141 | ,509** |
| | Sig. (1-tailed) | ,074 | ,077 | ,230 | ,036 | ,018 | ,500 | | ,015 | <,001 | <,001 | ,200 | <,001 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| Y8 | Pearson Correlation | ,555** | ,443** | ,313* | ,254 | ,744** | ,150 | ,354* | 1 | ,249 | ,583** | ,371* | ,794** |
| | Sig. (1-tailed) | <,001 | ,003 | ,028 | ,062 | <,001 | ,184 | ,015 | | ,065 | <,001 | ,011 | <,001 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| Y9 | Pearson Correlation | -,010 | -,003 | -,042 | -,346* | ,109 | ,170 | ,536** | ,249 | 1 | ,382** | -,182 | ,292* |
| | Sig. (1-tailed) | ,476 | ,492 | ,402 | ,017 | ,256 | ,154 | <,001 | ,065 | | ,009 | ,137 | ,038 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| Y10 | Pearson Correlation | ,524** | ,460** | ,365* | ,179 | ,470** | ,339* | ,521** | ,583** | ,382** | 1 | ,571** | ,836** |
| | Sig. (1-tailed) | <,001 | ,002 | ,012 | ,142 | ,001 | ,019 | <,001 | <,001 | ,009 | | <,001 | <,001 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| Y11 | Pearson Correlation | ,318* | ,238 | ,066 | ,254 | ,277* | ,166 | ,141 | ,371* | -,182 | ,571** | 1 | ,489** |
| | Sig. (1-tailed) | ,026 | ,075 | ,347 | ,062 | ,046 | ,159 | ,200 | ,011 | ,137 | <,001 | | <,001 |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |
| Pencegahan Kecurangan | Pearson Correlation | ,724** | ,664** | ,536** | ,377** | ,780** | ,386** | ,509** | ,794** | ,292* | ,836** | ,489** | 1 |
| | Sig. (1-tailed) | <,001 | <,001 | <,001 | ,010 | <,001 | ,008 | <,001 | <,001 | ,038 | <,001 | <,001 | |
| | N | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 |

** Correlation is significant at the 0.01 level (1-tailed).

* Correlation is significant at the 0.05 level (1-tailed).

Uji Reliabilitas Pengendalian Internal

| Reliability Statistics | |
|------------------------|------------|
| Cronbach's Alpha | N of Items |
| ,872 | 21 |

Uji Reliabilitas Whistleblowing System

| Reliability Statistics | |
|------------------------|------------|
| Cronbach's Alpha | N of Items |
| ,881 | 11 |

Uji Reliabilitas Profesionalisme Auditor Internal

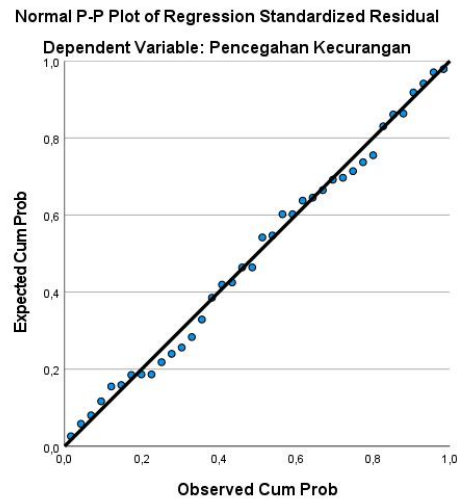
| Reliability Statistics | |
|------------------------|------------|
| Cronbach's Alpha | N of Items |
| ,814 | 15 |

Uji Reliabilitas Pencegahan Kecurangan

| Reliability Statistics | |
|------------------------|------------|
| Cronbach's Alpha | N of Items |
| ,812 | 11 |

9. Uji Asumsi Klasik

Uji Normalitas



One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual | |
|--|-------------------------|-------------------------|------|
| N | | 38 | |
| Normal Parameters ^{a, b} | Mean | ,0000000 | |
| | Std. Deviation | 1,63653432 | |
| Most Extreme Differences | Absolute | ,069 | |
| | Positive | ,069 | |
| | Negative | -,054 | |
| Test Statistic | | ,069 | |
| Asymp. Sig. (2-tailed) ^c | | ,200 ^d | |
| Monte Carlo Sig. (2-tailed) ^e | Sig. | ,929 | |
| | 99% Confidence Interval | Lower Bound | ,922 |
| | | Upper Bound | ,936 |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

e. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 1314643744.

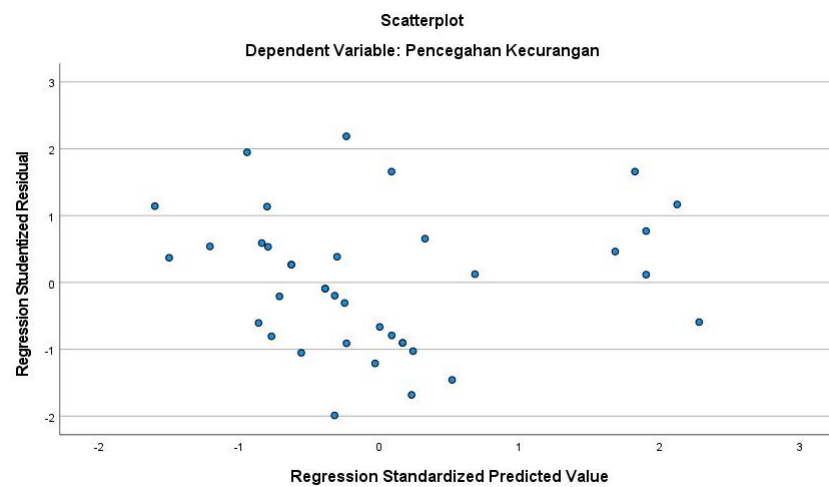
Uji Multikolinearitas

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|-------|----------------------------------|-----------------------------|------------|---------------------------|--------|-------|-------------------------|-------|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | 5,963 | 4,950 | | 1,205 | ,237 | | |
| | Pengendalian Internal | ,294 | ,091 | ,508 | 3,223 | ,003 | ,360 | 2,779 |
| | Whistleblowing System | -,252 | ,093 | -,344 | -2,705 | ,011 | ,554 | 1,806 |
| | Profesionalisme Auditor Internal | ,403 | ,092 | ,551 | 4,385 | <,001 | ,568 | 1,761 |

a. Dependent Variable: Pencegahan Kecurangan

Uji Heteroskedastisitas



10. Uji Hipotesis

Analisis Regresi Linear Berganda dan Uji t

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|-------|----------------------------------|-----------------------------|------------|---------------------------|--------|-------|-------------------------|-------|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | 5,963 | 4,950 | | 1,205 | ,237 | | |
| | Pengendalian Internal | ,294 | ,091 | ,508 | 3,223 | ,003 | ,360 | 2,779 |
| | Whistleblowing System | -,252 | ,093 | -,344 | -2,705 | ,011 | ,554 | 1,806 |
| | Profesionalisme Auditor Internal | ,403 | ,092 | ,551 | 4,385 | <,001 | ,568 | 1,761 |

a. Dependent Variable: Pencegahan Kecurangan

Uji F

ANOVA^a

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|--------|--------------------|
| 1 | Regression | 226,484 | 3 | 75,495 | 25,903 | <,001 ^b |
| | Residual | 99,095 | 34 | 2,915 | | |
| | Total | 325,579 | 37 | | | |

a. Dependent Variable: Pencegahan Kecurangan

b. Predictors: (Constant), Profesionalisme Auditor Internal, Whistleblowing System, Pengendalian Internal

Koefisien Determinasi

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | ,834 ^a | ,696 | ,669 | 1,707 |

a. Predictors: (Constant), Profesionalisme Auditor Internal, Whistleblowing System, Pengendalian Internal

b. Dependent Variable: Pencegahan Kecurangan