

# LAMPIRAN

## Descriptives

Notes		
Output Created		03-Sep-2020 19:21:21
Comments		
Input	Data	D:\Data\data (D)\Consultants\DONI JUARA\EVA-20\DataReg-Eva.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data	65
	File	
Missing Value Handling	Definition of Missing	User defined missing values are treated as missing.
	Cases Used	All non-missing data are used.
Syntax		DESCRIPTIVES VARIABLES=X1 X2 Y M /STATISTICS=MEAN STDDEV MIN MAX.
Resources	Processor Time	00:00:00.016
	Elapsed Time	00:00:00.015

### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Ketaatan Aturan	65	39	55	46.20	4.020
Asimetri Informasi	65	19	27	22.66	2.426
Fraud Akuntansi	65	45	63	53.20	4.969
Perilaku Tidak Etis	65	26	38	31.26	3.615
Valid N (listwise)	65				

## Frequencies

## Descriptives

Notes		
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Comments		
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Perilaku Tidak Etis	65	26	38	31.26	3.615
Valid N (listwise)	65				

## Frequencies

### Notes

Output Created		03-Sep-2020 19:21:40
Comments		
Input	Data	D:\Data\data (D)\Consultants\DONI JUARA\EVA-20\DataReg-Eva.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data	65
	File	
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics are based on all cases with valid data.
Syntax		FREQUENCIES VARIABLES=X1 X2 Y M /HISTOGRAM NORMAL /ORDER=ANALYSIS.
Resources	Processor Time	00:00:04.805
	Elapsed Time	00:00:05.288

### Statistics

		Ketaatan Aturan	Asimetri Informasi	Fraud Akuntansi	Perilaku Tidak Etis
N	Valid	65	65	65	65
	Missing	0	0	0	0

## Frequency Table

**Ketaatan Aturan**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	39	5	7.7	7.7	7.7
	41	4	6.2	6.2	13.8
	42	7	10.8	10.8	24.6
	44	8	12.3	12.3	36.9
	46	3	4.6	4.6	41.5
	47	18	27.7	27.7	69.2
	48	2	3.1	3.1	72.3
	49	8	12.3	12.3	84.6
	52	8	12.3	12.3	96.9
	55	2	3.1	3.1	100.0
Total		65	100.0	100.0	

**Asimetri Informasi**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	19	7	10.8	10.8	10.8
	20	7	10.8	10.8	21.5
	21	12	18.5	18.5	40.0
	22	5	7.7	7.7	47.7
	23	9	13.8	13.8	61.5
	24	9	13.8	13.8	75.4
	25	5	7.7	7.7	83.1
	26	7	10.8	10.8	93.8
	27	4	6.2	6.2	100.0
Total		65	100.0	100.0	

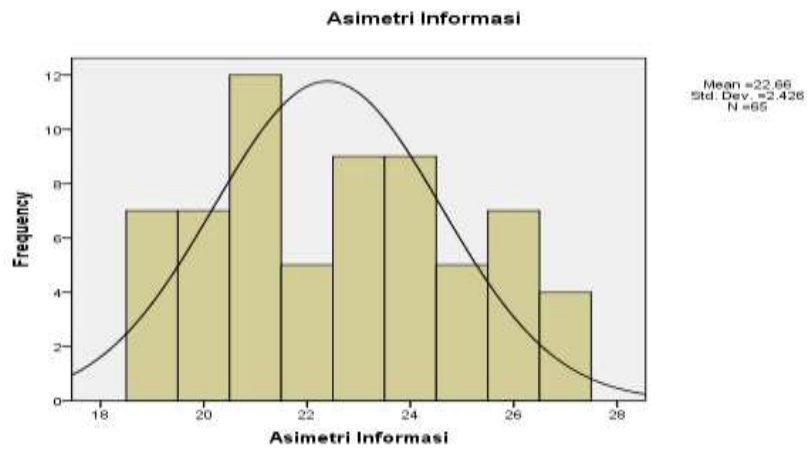
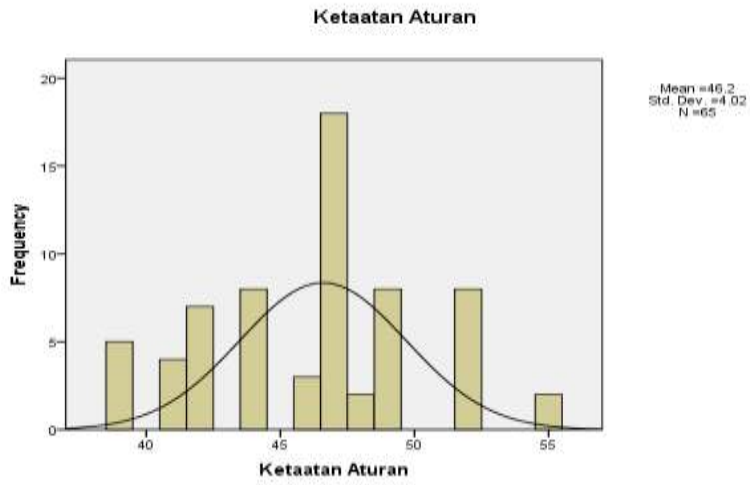
**Fraud Akuntansi**

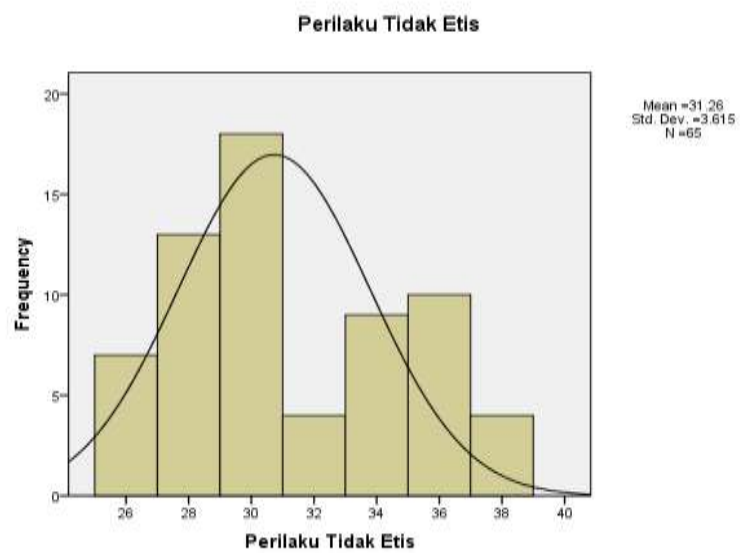
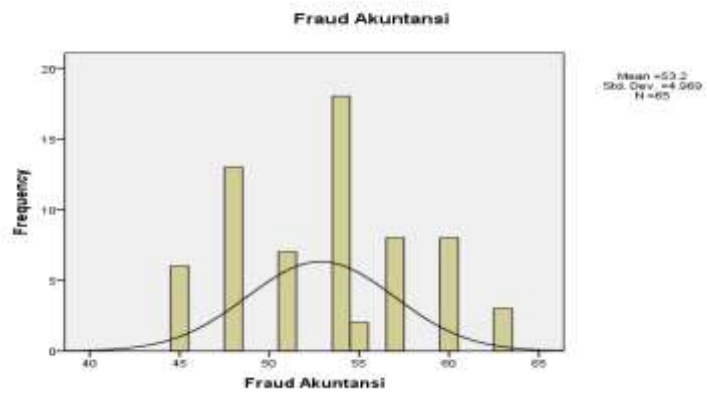
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	45	6	9.2	9.2	9.2
	48	13	20.0	20.0	29.2
	51	7	10.8	10.8	40.0
	54	18	27.7	27.7	67.7
	55	2	3.1	3.1	70.8
	57	8	12.3	12.3	83.1
	60	8	12.3	12.3	95.4
	63	3	4.6	4.6	100.0
	Total	65	100.0	100.0	

**Perilaku Tidak Etis**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	26	7	10.8	10.8	10.8
	28	13	20.0	20.0	30.8
	30	18	27.7	27.7	58.5
	32	4	6.2	6.2	64.6
	34	9	13.8	13.8	78.5
	36	10	15.4	15.4	93.8
	38	4	6.2	6.2	100.0
	Total	65	100.0	100.0	

# Histogram





**Statistics**

		Ketaatan Aturan	Asimetri Informasi	Fraud Akuntansi	Perilaku Tidak Etis
N	Valid	65	65	65	65
	Missing	0	0	0	0



## Frequency Table

Ketaatan Aturan					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	39	5	7.7	7.7	7.7
	41	4	6.2	6.2	13.8
	42	7	10.8	10.8	24.6
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Valid	19	7	10.8	10.8	10.8
	20	7	10.8	10.8	21.5
	21	12	18.5	18.5	40.0
	22	5	7.7	7.7	47.7
	23	9	13.8	13.8	61.5
	24	9	13.8	13.8	75.4
	25	5	7.7	7.7	83.1
	26	7	10.8	10.8	93.8
	27	4	6.2	6.2	100.0
	Total	65	100.0	100.0	

**Fraud Akuntansi**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	45	6	9.2	9.2	9.2
	48	13	20.0	20.0	29.2
	51	7	10.8	10.8	40.0
	54	18	27.7	27.7	67.7
	55	2	3.1	3.1	70.8
	57	8	12.3	12.3	83.1
	60	8	12.3	12.3	95.4
	63	3	4.6	4.6	100.0
	Total	65	100.0	100.0	

**Perilaku Tidak Etis**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	26	7	10.8	10.8	10.8
	28	13	20.0	20.0	30.8
	30	18	27.7	27.7	58.5
	32	4	6.2	6.2	64.6
	34	9	13.8	13.8	78.5
	36	10	15.4	15.4	93.8
	38	4	6.2	6.2	100.0
	Total	65	100.0	100.0	

## Reliability Ketaatan Aturan

**Case Processing Summary**

		N	%
Cases	Valid	65	100.0
	Excluded <sup>a</sup>	0	.0
	Total	65	100.0

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

**Reliability Statistics**

Cronbach's Alpha	N of Items
.893	13

**Item-Total Statistics**

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item- Total Correlation	Cronbach's Alpha if Item Deleted
item1	42.23	14.024	.550	.887
item2	42.12	14.453	.448	.891
item3	42.40	13.806	.605	.884
item4	42.23	14.430	.601	.885
item5	42.57	13.249	.756	.876
item6	43.28	14.360	.322	.902
item7	42.89	13.660	.613	.883
item8	42.55	13.220	.774	.875
item9	43.03	14.218	.563	.886
item10	42.58	13.247	.750	.876
item11	42.45	13.595	.679	.880
item12	43.00	13.906	.574	.885
item13	43.06	14.465	.520	.888

## Reliability Asimetri Informasi

**Case Processing Summary**

	N	%
Valid	65	100.0
Excluded <sup>a</sup>	0	.0
Total	65	100.0

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

**Reliability Statistics**

Cronbach's Alpha	N of Items
.761	7

**Item-Total Statistics**

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
item1	19.42	4.434	.623	.706
item2	19.15	4.507	.481	.731
item3	19.60	4.650	.462	.736
item4	19.83	4.518	.459	.736
item5	19.23	4.274	.659	.696
item6	19.28	4.391	.364	.766
item7	19.46	4.690	.390	.750

## Reliability Fraud Akuntansi

**Case Processing Summary**

		N	%
Cases	Valid	65	100.0
	Excluded <sup>a</sup>	0	.0
	Total	65	100.0

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

**Reliability Statistics**

Cronbach's Alpha	N of Items
.873	15

**Item-Total Statistics**

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item- Total Correlation	Cronbach's Alpha if Item Deleted
item1	49.00	20.906	.714	.856
item2	48.97	22.624	.236	.883
item3	49.26	22.696	.496	.867
item4	49.15	20.507	.707	.855
item5	49.91	21.804	.537	.864
item6	50.00	20.906	.714	.856
item7	49.92	22.510	.286	.878
item8	50.20	23.475	.379	.871
item9	50.15	20.507	.707	.855
item10	49.98	21.234	.561	.863
item11	49.26	22.696	.496	.867
item12	49.91	21.804	.537	.864
item13	49.92	22.510	.286	.878
item14	50.15	20.507	.707	.855
item15	49.00	20.906	.714	.856

## Reliability Perilaku Tidak Etis

**Case Processing Summary**

		N	%
Cases	Valid	65	100.0
	Excluded <sup>a</sup>	0	.0
	Total	65	100.0

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

**Reliability Statistics**

Cronbach's Alpha	N of Items
.819	10

**Item-Total Statistics**

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
item1	28.74	9.727	.701	.779
item2	28.02	10.265	.558	.797
item3	28.43	10.843	.501	.803
item4	27.80	11.381	.424	.811
item5	27.68	11.878	.276	.823
item6	28.75	9.626	.729	.775
item7	28.03	10.374	.565	.796
item8	28.42	10.747	.479	.806
item9	27.80	11.319	.444	.809
item10	27.69	11.841	.286	.823



## Regression

### Notes

Output Created		04-Sep-2020 12:23:25
Comments		
Input	Data	D:\Data\data (D)\Consultants\DONI JUARA\EVA-20\Data-selisih3.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data	65
	File	
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics are based on cases with no missing values for any variable used.
Syntax		REGRESSION /MISSING LISTWISE /STATISTICS COEFF OUTS R ANOVA /CRITERIA=PIN(.05) POUT(.10) /NOORIGIN /DEPENDENT Y /METHOD=ENTER ZX1 ZX2 ZM X1_M X2_M.
Resources	Processor Time	00:00:00.046
	Elapsed Time	00:00:00.046
	Memory Required	2732 bytes
	Additional Memory Required for Residual Plots	0 bytes

**Variables Entered/Removed**

Model	Variables Entered	Variables Removed	Method
1	X2_M, ZX1, ZX2, X1_M, ZM	.	Enter

a. All requested variables entered.

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.677 <sup>a</sup>	.458	.412	3.810

a. Predictors: (Constant), X2\_M, ZX1, ZX2, X1\_M, ZM

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	723.867	5	144.773	9.972	.000 <sup>a</sup>
	Residual	856.533	59	14.518		
	Total	1580.400	64			

a. Predictors: (Constant), X2\_M, ZX1, ZX2, X1\_M, ZM

b. Dependent Variable: Fraud Akuntansi

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	53.182	.559		95.126	.000
	ZX1	-1.288	.506	-.259	-2.545	.014
	ZX2	2.066	.568	.416	3.638	.001
	ZM	1.937	.583	.390	3.325	.002
	X1_M	.012	.561	.003	.022	.982
	X2_M	.033	.703	.006	.047	.962

a. Dependent Variable: Fraud Akuntansi



