LAMPIRAN

Pertanyaan Kuisioner

Pertanyaan pada bagian ini merupakan pertanyaan yang berhubungan dengan identitas responden. Berilah tanda silang (X) pada pilihan yang sesuai.

1.	Nama Anda	(dapat dikosongkan)
2.	Nama Instansi	
3.	Jenis kelamin	a. Laki-laki b. Perempuan
4.	Usia	a. $\leq$ 30 tahun c. 41-50 tahun b. 30-40 tahun d. $\geq$ 50 tahun
5.	Pendidikan Terakhir	a. $\leq$ SMA Sederajat d. S2 b. Diploma I-III e. S3 c. S1/Diploma IV
6.	Bidang Pendidikan Studi Terakhir	a. Ilmu Ekonomi e. Teknik b. Manajemen f. Hukum c. Akuntansi g. Lainnya, yaitu........ d. Ilmu Komputer/TI
7.	Pengalaman Terlibat Dalam Akuntansi dan Pelaporan Keuangan	a. Diklat Teknis b. Bimtek c. Sosialisasi Akuntansi dan Pelaporan Keuangan
8.	Lama Kerja	a. 2-6 tahun b. 7-12 tahun c. 12-20 tahun
9.	Nomor Hp	(dapat dikosongkan)

1. Pengaruh Moralitas

No.	PERNYATAAN	STS	TS	KS	S	SS
1	Saya tetap menyusun laporan keuangan di instansi tempat bekerja seperti periode yang lalu agar kinerjanya bagus dan terlihat baik					
2	Saya menyusun laporan keuangan seperti yang sebenarnya, karena pimpinan di intansi tempat saya bekerja takut terkena sanksi Undang-Undang					
3	Saya menyusun laporan keuangan sesuai dengan yang sebenarnya dengan mempertimbangkan prinsip kesejahteraan masyarakat serta tidak merugikan pemerintah					
4	Saya menyuun laporan keuangan seperti periode yang lalu, karena sudah menjadi kelaziman di instansi tempat saya bekerja					
5	saya memiliki perbuatan atau tingkah laku atau ucapan yang baik dalam berinteraksi dengan sesama rekan kerja					
6	Saya ikut bertanggung jawab atas semua Laporan Keuangan					

2. Komitmen Organisasi

No.	PERNYATAAN	STS	TS	KS	S	SS
1	Saya bangga menjadi bagian dari Instansi Pemerintahan Desa					
2	Instansi Pemerintahan Desa ini berarti sangat besar bagi saya dan saya di ajarkan untuk tetap percaya terhadap nilai Instansi Pemerintahan Desa					
3	Saya tetap akan bekerja di Instansi Pemerintahan Desa ini karena kebutuhan dan keinginan saya					
4	Saya merasa keberatan apabila meninggalkan Instansi Pemerintahan Desa ini					
5	Saya merasa bekerja pada Instansi Pemerintahan Desa ini merupakan kewajiban moral.					

3. Whistleblowing System

No.	PERNYATAAN	STS	TS	KS	S	SS
1	Saya lebih mudah dalam melaporkan tindak pelanggaran karena adanya tempat khusus untuk melaporkan tindak pelanggaran.					
2	Dengan adanya perlindungan saat melaporkan kecurangan , maka saya bersedia melaporkan kecurangan dan pelanggaran yang ada					
3	Evaluasi dan perbaikan harus selalu dilakukan untuk meningkatkan efektivitas program sistem pelaporan pelanggaran					
4	Saya memiliki kemauan yang lebih untuk melaporkan saat adamnya kecurangan					
5	Lingkungan menganjurkan saya melaporkan kecurangan apabila mengetahui adanya kecurangan.					
6	Tempat untuk melaporkan kecurangan dikelola oleh petugas khusus yang independen.					
7	Saat adanya pelaporan terjadinya kecurangan harus dilakukan investigasi lebih lanjut.					

4. Pencegahan Kecurangan

No.	PERNYATAAN	STS	TS	KS	S	SS
1	Instansi Pemerintahan Desa telah menerapkan program pengendalian anti kecurangan berdasarkan nilai-nilai yang dianut Instansi Pemerintahan Desa					
2	Masyarakat selalu dilibatkan dalam menyusun perencanaan, pelaksanaan dan evaluasi program desa					
3	Instansi Pemerintahan Desa melakukan pengecekan latar belakang pegawai sebelum dipekerjakan atau dipromosikan untuk menduduki suatu jabatan.					
4	Instansi Pemerintahan Desa melakukan pelatihan kewaspadaan terhadap kecurangan sesuai dengan tanggung jawab perangkat desa					
5	Instansi Pemerintahan Desa memberkan kesempatan yang sama bagi semua perangkat desa untuk menambah semangat kerja yang dapat mengurangi kecurangan					
6	Instansi Pemerintahan Desa memberlakukan sanksi atas pelanggaran terhadap aturan perilaku kode etik yang ada di lembaga					
7	Instansi Pemerintahan Desa telah menanamkan sanksi untuk meminimalisir penyimpangan yang					

	terjadi di lembaga dan memberikan efek jera terhadap oknum yang melakukan tindakan curang.					
8	Instansi Pemerintahan Desa tempat saya bekerja, semua pegawai selalu diberi kesempatan dalam mengajukan sebuah kritikan maupun saran saat pemecahan masalah terkait pengelolaan dana desa					
9	Instansi Pemerintahan Desa tempat saya bekerja, setiap dana desa yang diterima dipertanggngjawabkan pengelolaannya kepada pemerintah dengan membuat laporan pertanggungjawaban setiap akhir tahun					
10	Organisasi tempat saya bekerja, selalu membuat laporan pelaksanaan program keseluruhan pada akhir periode saat menerima dana desa					
11	Saya selalu percaya kepada Instansi Pemerintahan Desa yang menerima dana desa telah melakukan tugasnya dengan benar tanpa melakukan tindakan kecurangan.					

No.	Nama Dinas	Jumlah Responden
1	Kantor Desa Jatimulyo	5
2	Kantor Desa Karang Anyar	4
3	Kantor Desa Marga/Margo Agung	5
4	Kantor Desa Margo Lestari	4
5	Kantor Desa Banjar Agung	5
6	Kantor Desa Fajar Baru	4
7	Kantor Desa Margorejo	4
8	Kantor Desa Tarahan	4
9	Desa Rangai Tri Tunggal	5
Total Responden		40

No	Jenis Kelamin	Organisasi Perangkat Desa Kabupaten Lampung Selatan	
		Jumlah (Orang)	Persentase (%)
1.	Laki-laki	17	42,5
2.	Perempuan	23	57,5
TOTAL		40	100

No	Usia (Tahun)	Organisasi Perangkat Desa Kabupaten Lampung Selatan	
		Jumlah (Orang)	Persentase (%)
1.	20-29	7	17,5
2.	30-39	15	37,5
3.	40-49	13	32,5
4.	50-60	5	12,5
TOTAL		40	100

No	Tingkat Pendidikan	Organisasi Perangkat Desa Kabupaten Lampung Selatan	
		Jumlah (Orang)	Persentase (%)
1.	D3	19	47,5
2.	S1	20	50
3.	S2	1	2,5
4.	S3	0	0
TOTAL		40	100

No	Lama Kerja	Organisasi Perangkat Desa Kabupaten Lampung Selatan	
		Jumlah (Orang)	Persentase (%)
1.	2-6	16	40
2.	7-11	18	45
3.	12-20	6	15
TOTAL		40	100

No	Moralitas Individu (X1)						
Responden	X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1
1	5	5	5	4	4	5	28
2	4	4	5	4	5	5	27
3	5	5	5	4	5	5	29
4	5	5	5	4	5	5	29
5	5	5	5	5	4	5	29
6	5	4	5	4	5	4	27
7	5	4	4	4	5	5	27
8	5	5	4	4	4	4	26
9	5	5	5	5	5	4	29
10	4	4	4	4	4	4	24
11	4	4	5	5	5	5	28
12	4	4	5	4	5	5	27
13	5	5	5	5	5	5	30
14	5	4	5	5	4	5	28
15	4	4	5	4	5	4	26
16	4	4	5	4	4	4	25
17	5	5	5	4	4	4	27
18	4	4	4	4	5	5	26
19	4	4	5	4	4	5	26
20	4	5	5	4	5	4	27
21	5	5	4	4	4	4	26
22	4	4	4	4	4	4	24
23	4	5	4	4	5	4	26
24	5	4	4	4	4	5	26
25	4	4	4	4	4	4	24
26	4	4	5	4	5	4	26
27	5	4	5	4	4	4	26
28	4	3	4	4	4	4	23
29	4	4	4	4	4	4	24
30	4	4	4	4	4	3	23
31	4	5	4	4	5	4	26
32	4	4	5	4	5	4	26
33	5	5	5	5	5	5	30
34	5	5	4	4	4	4	26
35	5	5	5	4	5	5	29
36	5	5	5	4	5	5	29
37	5	5	5	5	4	5	29
38	5	4	5	4	5	4	27
39	5	4	4	4	5	5	27
40	5	5	4	4	4	4	26

Komitmen Organisasi (X2)					
X2.1	X2.2	X2.3	X2.4	X2.5	X2
5	5	5	4	5	24
5	5	5	4	5	24
5	5	4	4	4	22
4	4	4	4	4	20
4	4	4	4	5	21
4	5	5	5	5	24
4	4	5	5	4	22
5	5	4	4	4	22
4	4	4	3	3	18
4	4	4	4	4	20
4	4	3	3	3	17
4	3	3	3	4	17
4	4	4	4	3	19
3	2	4	3	3	15
4	2	2	2	4	14
4	4	5	5	4	22
4	4	4	3	3	18
5	5	2	4	2	18
4	4	4	4	4	20
5	4	4	3	4	20
5	5	4	5	4	23
4	4	5	5	5	23
4	4	5	5	4	22
4	4	4	4	4	20
4	4	4	4	4	20
4	4	5	5	4	22
4	4	4	5	4	21
4	4	4	4	4	20
4	4	4	4	4	20
5	4	4	4	4	21
4	4	5	5	4	22
4	4	5	5	4	22
4	4	4	4	3	19
5	5	4	4	4	22
4	4	4	4	4	20
4	4	4	4	4	20
4	4	4	4	5	21
4	5	5	5	5	24
4	4	5	5	4	22
5	5	4	4	4	22

Whistleblowing System (X5)							
X3.1	X3.2	X3.3	X3.4	X3.5	X3.6	X3.7	X3
5	5	5	5	4	4	4	32
3	3	2	2	3	3	2	18
5	5	4	4	5	5	5	33
5	5	5	5	4	4	4	32
5	5	5	5	4	5	5	34
5	4	4	5	4	5	5	32
5	5	5	4	4	5	5	33
5	5	5	4	5	5	5	34
4	4	4	3	3	4	4	26
4	4	4	4	5	5	5	31
4	4	4	3	4	4	4	27
2	2	2	3	3	3	3	18
4	4	4	3	4	4	5	28
4	4	3	3	4	3	4	25
4	4	4	4	4	3	4	27
4	4	4	5	4	4	4	29
4	4	4	4	4	4	5	29
4	4	4	4	4	4	4	28
4	4	4	4	5	4	5	30
5	4	5	4	5	5	5	33
4	4	4	4	5	5	5	31
4	4	4	4	4	4	4	28
4	4	4	4	4	4	4	28
5	5	5	5	5	5	5	35
4	5	5	4	5	4	5	32
4	5	5	4	5	5	4	32
5	5	5	5	4	5	5	34
4	4	4	5	5	5	4	31
4	4	4	4	4	4	4	28
4	4	4	4	5	4	4	29
4	4	4	4	4	4	4	28
4	5	5	4	5	5	4	32
4	4	4	3	4	4	5	28
5	5	5	4	5	5	5	34
5	5	5	5	4	4	4	32
5	5	5	5	4	4	4	32
5	5	5	5	4	5	5	34
5	4	4	5	4	5	5	32
5	5	5	4	4	5	5	33
5	5	5	4	5	5	5	34

Fraud (Y)											
Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10	Y11	Y
5	5	4	4	4	4	4	4	4	5	5	48
5	4	4	4	4	4	5	4	4	4	5	47
5	5	5	4	4	4	4	4	4	4	5	48
5	5	4	4	4	4	4	4	4	4	4	46
4	4	5	4	4	4	5	5	4	4	5	48
4	4	4	4	4	5	4	4	4	5	5	47
5	5	4	4	4	4	4	4	4	4	5	47
4	5	5	4	4	4	4	4	5	4	5	48
4	4	4	3	4	4	3	4	4	4	4	42
4	4	3	4	4	4	4	4	4	4	5	44
4	4	4	4	3	3	4	4	4	3	5	42
4	4	4	4	4	4	3	4	4	4	4	43
4	4	4	4	4	4	4	4	3	4	5	44
4	4	3	3	3	3	4	4	4	4	4	40
4	4	3	3	4	4	3	3	3	4	5	40
4	4	3	4	4	4	4	4	4	4	4	43
4	4	4	4	3	3	4	4	4	4	4	42
4	4	4	4	4	4	4	4	4	3	3	42
4	4	4	4	4	4	4	4	4	4	4	44
4	4	4	4	4	4	4	4	4	4	5	45
5	4	4	5	4	5	4	4	5	4	4	48
4	4	4	4	4	4	4	4	4	4	4	44
4	4	4	4	4	4	4	4	3	4	4	43

4	4	4	4	4	4	4	4	5	4	4	45
4	4	4	3	4	3	4	4	4	4	4	42
4	5	4	5	4	4	4	4	5	4	4	47
4	4	4	4	4	4	4	3	4	3	3	41
4	4	3	4	3	3	3	4	4	4	4	40
4	4	4	4	4	4	4	3	3	4	3	41
4	4	4	3	4	3	4	3	4	3	4	40
4	4	4	4	4	4	4	4	3	4	4	43
4	5	4	5	4	4	4	4	5	4	4	47
4	4	4	4	4	4	4	4	3	4	5	44
4	5	5	4	4	4	4	4	5	4	5	48
5	5	4	4	4	4	4	4	4	4	4	46
5	5	4	4	4	4	4	4	4	4	4	46
4	4	5	4	4	4	5	5	4	4	5	48
4	4	4	4	4	5	4	4	4	5	5	47
5	5	4	4	4	4	4	4	4	4	5	47
4	5	5	4	4	4	4	4	5	4	5	48

```
Warning # 849 in column 23.  Text: in_ID
The LOCALE subcommand of the SET command has an invalid parameter.
It could
not be mapped to a valid backend locale.

Your temporary usage period for IBM SPSS Statistics will expire in
5116 days.

CORRELATIONS
  /VARIABLES=X1.1 X1.2 X1.3 X1.4 X1.5 X1.6 X1
  /PRINT=TWOTAIL NOSIG
  /MISSING=PAIRWISE.
```

Correlations

		X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	Moralitas Individu (X1)
X1.1	Pearson Correlation	1	,523**	,185	,284	-,055	,338*	,629**
	Sig. (2-tailed)		,001	,254	,075	,734	,033	,000
	N	40	40	40	40	40	40	40
X1.2	Pearson Correlation	,523**	1	,169	,246	,099	,151	,615**
	Sig. (2-tailed)	,001		,296	,127	,543	,353	,000
	N	40	40	40	40	40	40	40
X1.3	Pearson Correlation	,185	,169	1	,376*	,347*	,357*	,656**
	Sig. (2-tailed)	,254	,296		,017	,028	,024	,000
	N	40	40	40	40	40	40	40
X1.4	Pearson Correlation	,284	,246	,376*	1	,043	,367*	,587**
	Sig. (2-tailed)	,075	,127	,017		,793	,020	,000
	N	40	40	40	40	40	40	40
X1.5	Pearson Correlation	-,055	,099	,347*	,043	1	,284	,480**
	Sig. (2-tailed)	,734	,543	,028	,793		,076	,002
	N	40	40	40	40	40	40	40
X1.6	Pearson Correlation	,338*	,151	,357*	,367*	,284	1	,692**
	Sig. (2-tailed)	,033	,353	,024	,020	,076		,000
	N	40	40	40	40	40	40	40
Moralitas Individu (X1)	Pearson Correlation	,629**	,615**	,656**	,587**	,480**	,692**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,002	,000	
	N	40	40	40	40	40	40	40

```
CORRELATIONS
  /VARIABLES=X2.1 X2.2 X2.3 X2.4 X2.5 X2
  /PRINT=TWOTAIL NOSIG
  /MISSING=PAIRWISE.
```

Correlations

		X2.1	X2.2	X2.3	X2.4	X2.5	Komitmen Organisasi (X2)
X2.1	Pearson Correlation	1	,691**	-,098	,007	,099	,411**
	Sig. (2-tailed)		,000	,547	,965	,542	,008
	N	40	40	40	40	40	40
X2.2	Pearson Correlation	,691**	1	,317*	,477**	,234	,759**
	Sig. (2-tailed)	,000		,046	,002	,147	,000
	N	40	40	40	40	40	40
X2.3	Pearson Correlation	-,098	,317*	1	,721**	,536**	,775**
	Sig. (2-tailed)	,547	,046		,000	,000	,000
	N	40	40	40	40	40	40
X2.4	Pearson Correlation	,007	,477**	,721**	1	,371*	,798**
	Sig. (2-tailed)	,965	,002	,000		,019	,000
	N	40	40	40	40	40	40
X2.5	Pearson Correlation	,099	,234	,536**	,371*	1	,663**
	Sig. (2-tailed)	,542	,147	,000	,019		,000
	N	40	40	40	40	40	40
Komitmen Organisasi (X2)	Pearson Correlation	,411**	,759**	,775**	,798**	,663**	1
	Sig. (2-tailed)	,008	,000	,000	,000	,000	
	N	40	40	40	40	40	40

```
CORRELATIONS
  /VARIABLES=X3.1 X3.2 X3.3 X3.4 X3.5 X3.6 X3.7 X3
  /PRINT=TWOTAIL NOSIG
  /MISSING=PAIRWISE.
```

Correlations

		X3.1	X3.2	X3.3	X3.4	X3.5	X3.6	X3.7	Whistleblowing System (X3)
X3.1	Pearson Correlation	1	,825**	,807**	,656**	,333*	,649**	,634**	,878**
	Sig. (2-tailed)		,000	,000	,000	,036	,000	,000	,000
	N	40	40	40	40	40	40	40	40
X3.2	Pearson Correlation	,825**	1	,909**	,552**	,463**	,591**	,519**	,868**
	Sig. (2-tailed)	,000		,000	,000	,003	,000	,001	,000
	N	40	40	40	40	40	40	40	40
X3.3	Pearson Correlation	,807**	,909**	1	,627**	,492**	,654**	,596**	,911**
	Sig. (2-tailed)	,000	,000		,000	,001	,000	,000	,000
	N	40	40	40	40	40	40	40	40
X3.4	Pearson Correlation	,656**	,552**	,627**	1	,282	,500**	,373*	,723**
	Sig. (2-tailed)	,000	,000	,000		,078	,001	,018	,000
	N	40	40	40	40	40	40	40	40
X3.5	Pearson Correlation	,333*	,463**	,492**	,282	1	,592**	,528**	,641**
	Sig. (2-tailed)	,036	,003	,001	,078		,000	,000	,000
	N	40	40	40	40	40	40	40	40
X3.6	Pearson Correlation	,649**	,591**	,654**	,500**	,592**	1	,691**	,827**
	Sig. (2-tailed)	,000	,000	,000	,001	,000		,000	,000
	N	40	40	40	40	40	40	40	40
X3.7	Pearson Correlation	,634**	,519**	,596**	,373*	,528**	,691**	1	,767**

	Sig. (2-tailed)	,000	,001	,000	,018	,000	,000		,000
	N	40	40	40	40	40	40	40	40
Whistleblowing System (X3)	Pearson Correlation	,878**	,868**	,911**	,723**	,641**	,827**	,767**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000	
	N	40	40	40	40	40	40	40	40

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

```
CORRELATIONS
  /VARIABLES=Y1 Y2 Y3 Y4 Y5 Y6 Y7 Y8 Y9 Y10 Y11 Y
  /PRINT=TWOTAIL NOSIG
  /MISSING=PAIRWISE.
```

Correlations

		Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10	Y11	Pencegahan Fraud terhadap dana Desa (Y)
Y1	Pearson Correlation	1	,562**	,089	,195	,180	,214	,176	,070	,081	,176	,157	,471**
	Sig. (2-tailed)		,000	,587	,227	,267	,185	,278	,667	,617	,278	,334	,002
	N	40	40	40	40	40	40	40	40	40	40	40	40
Y2	Pearson Correlation	,562**	1	,385*	,319*	,218	,105	,039	,085	,450**	,170	,220	,612**
	Sig. (2-tailed)	,000		,014	,045	,176	,520	,810	,601	,004	,295	,173	,000
	N	40	40	40	40	40	40	40	40	40	40	40	40
Y3	Pearson Correlation	,089	,385*	1	,220	,334*	,211	,460**	,379*	,333*	,003	,279	,639**

74

	Sig. (2-tailed)	,587	,014		,172	,035	,190	,003	,016	,036	,986	,081	,000
	N	40	40	40	40	40	40	40	40	40	40	40	40
Y4	Pearson Correlation	,195	,319*	,220	1	,150	,462**	,263	,278	,400*	,128	-,023	,564**
	Sig. (2-tailed)	,227	,045	,172		,356	,003	,101	,082	,011	,431	,890	,000
	N	40	40	40	40	40	40	40	40	40	40	40	40
Y5	Pearson Correlation	,180	,218	,334*	,150	1	,658**	,180	-,043	,015	,180	,067	,445**
	Sig. (2-tailed)	,267	,176	,035	,356		,000	,267	,790	,929	,267	,680	,004
	N	40	40	40	40	40	40	40	40	40	40	40	40
Y6	Pearson Correlation	,214	,105	,211	,462**	,658**	1	,118	,118	,101	,502**	,183	,587**
	Sig. (2-tailed)	,185	,520	,190	,003	,000		,467	,468	,536	,001	,259	,000
	N	40	40	40	40	40	40	40	40	40	40	40	40
Y7	Pearson Correlation	,176	,039	,460**	,263	,180	,118	1	,460**	,108	-,004	,229	,498**
	Sig. (2-tailed)	,278	,810	,003	,101	,267	,467		,003	,508	,982	,155	,001
	N	40	40	40	40	40	40	40	40	40	40	40	40
Y8	Pearson Correlation	,070	,085	,379*	,278	-,043	,118	,460**	1	,234	,304	,394*	,557**
	Sig. (2-tailed)	,667	,601	,016	,082	,790	,468	,003		,146	,057	,012	,000
	N	40	40	40	40	40	40	40	40	40	40	40	40
Y9	Pearson Correlation	,081	,450**	,333*	,400*	,015	,101	,108	,234	1	,003	,044	,507**
	Sig. (2-tailed)	,617	,004	,036	,011	,929	,536	,508	,146		,987	,776	,001
	N	40	40	40	40	40	40	40	40	40	40	40	40

Y10	Pearson Correlation	,176	,170	,003	,128	,180	,502**	-,004	,304	,003	1	,422**	,476**
	Sig. (2-tailed)	,278	,295	,986	,431	,267	,001	,982	,057	,987		,007	,002
	N	40	40	40	40	40	40	40	40	40	40	40	40
Y11	Pearson Correlation	,157	,220	,279	-,023	,067	,183	,229	,394*	,044	,422**	1	,543**
	Sig. (2-tailed)	,334	,173	,081	,890	,680	,259	,155	,012	,786	,007		,000
	N	40	40	40	40	40	40	40	40	40	40	40	40
Pencegahan Fraud terhadap dana Desa (Y)	Pearson Correlation	,471**	,612**	,639**	,564**	,445**	,587**	,498**	,557**	,507**	,476**	,543**	1
	Sig. (2-tailed)	,002	,000	,000	,000	,004	,000	,001	,000	,001	,002	,000	
	N	40	40	40	40	40	40	40	40	40	40	40	40

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

```
RELIABILITY
  /VARIABLES=X1.1 X1.2 X1.3 X1.4 X1.5 X1.6
  /SCALE('ALL VARIABLES') ALL
  /MODEL=ALPHA
  /STATISTICS=DESCRIPTIVE SCALE
  /SUMMARY=TOTAL.
```

Reliability

Case Processing Summary

		N	%
Cases	Valid	40	100,0
	Excludeda	0	,0
	Total	40	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,659	6

Item Statistics

	Mean	Std. Deviation	N
X1.1	4,5500	,50383	40
X1.2	4,4250	,54948	40
X1.3	4,6000	,49614	40
X1.4	4,1750	,38481	40
X1.5	4,5250	,50574	40
X1.6	4,4250	,54948	40

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X1.1	22,1500	2,438	,414	,607
X1.2	22,2750	2,410	,371	,625
X1.3	22,1000	2,400	,454	,593
X1.4	22,5250	2,666	,421	,613
X1.5	22,1750	2,712	,226	,673
X1.6	22,2750	2,256	,476	,582

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
26,7000	3,344	1,82855	6

```
RELIABILITY
  /VARIABLES=X2.1 X2.2 X2.3 X2.4 X2.5
  /SCALE('ALL VARIABLES') ALL
  /MODEL=ALPHA
  /STATISTICS=DESCRIPTIVE SCALE
  /SUMMARY=TOTAL.
```

Reliability
Scale: ALL VARIABLES
Case Processing Summary

		N	%
Cases	Valid	40	100,0
	Excluded[a]	0	,0
	Total	40	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items

,731	5

Item Statistics

	Mean	Std. Deviation	N
X2.1	4,2250	,47972	40
X2.2	4,1250	,68641	40
X2.3	4,1500	,73554	40
X2.4	4,1000	,74421	40
X2.5	3,9750	,65974	40

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X2.1	16,3500	4,695	,218	,765
X2.2	16,4500	3,433	,580	,650
X2.3	16,4250	3,276	,586	,645
X2.4	16,4750	3,179	,620	,630
X2.5	16,6000	3,785	,452	,701

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
20,5750	5,379	2,31923	5

```
RELIABILITY
  /VARIABLES=X3.1 X3.2 X3.3 X3.4 X3.5 X3.6 X3.7
  /SCALE('ALL VARIABLES') ALL
  /MODEL=ALPHA
  /STATISTICS=DESCRIPTIVE SCALE
  /SUMMARY=TOTAL.
```

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	40	100,0
	Excluded[a]	0	,0
	Total	40	100,0

a. Listwise deletion based on all variables in the

procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
,908	7

Item Statistics

	Mean	Std. Deviation	N
X3.1	4,3500	,66216	40
X3.2	4,3500	,66216	40
X3.3	4,3000	,75786	40
X3.4	4,1000	,74421	40
X3.5	4,2750	,59861	40
X3.6	4,3500	,66216	40
X3.7	4,4250	,67511	40

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X3.1	25,8000	10,677	,827	,883
X3.2	25,8000	10,728	,813	,885
X3.3	25,8500	9,977	,865	,877
X3.4	26,0500	11,126	,607	,908
X3.5	25,8750	12,112	,534	,913
X3.6	25,8000	10,933	,759	,891
X3.7	25,7250	11,179	,678	,899

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
30,1500	14,695	3,83339	7

```
RELIABILITY
  /VARIABLES=Y1 Y2 Y3 Y4 Y5 Y6 Y7 Y8 Y9 Y10 Y11
  /SCALE('ALL VARIABLES') ALL
  /MODEL=ALPHA
  /STATISTICS=DESCRIPTIVE SCALE
  /SUMMARY=TOTAL.
```

Reliability
Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	40	100,0
	Excluded[a]	0	,0
	Total	40	100,0

a. Listwise deletion based on all variables in the

procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
,747	11

Item Statistics

	Mean	Std. Deviation	N
Y1	4,2250	,42290	40
Y2	4,3000	,46410	40
Y3	4,0250	,53048	40
Y4	3,9500	,45007	40
Y5	3,9000	,30382	40
Y6	3,9250	,47434	40
Y7	3,9750	,42290	40
Y8	3,9500	,38895	40
Y9	4,0250	,57679	40
Y10	3,9750	,42290	40
Y11	4,3750	,62788	40

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Y1	40,4000	6,656	,338	,735
Y2	40,3250	6,225	,489	,716
Y3	40,6000	5,990	,502	,712
Y4	40,6750	6,379	,436	,723
Y5	40,7250	6,922	,350	,736
Y6	40,7000	6,267	,456	,720

Y7	40,6500	6,592	,370	,731
Y8	40,6750	6,533	,448	,723
Y9	40,6000	6,297	,326	,741
Y10	40,6500	6,644	,345	,734
Y11	40,2500	6,090	,352	,739

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
44,6250	7,574	2,75204	11

```
REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT Y
  /METHOD=ENTER X1 X2 X3.
```

Regression

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	Whistleblowing System (X3), Moralitas Individu (X1), Komitmen Organisasi (X2)[b]	.	Enter

a. Dependent Variable: Pencegahan Fraud terhadap dana Desa (Y)

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,850[a]	,722	,699	1,50972

a. Predictors: (Constant), Whistleblowing System (X3), Moralitas Individu (X1), Komitmen Organisasi (X2)

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	213,322	3	71,107	31,198	,000[b]
	Residual	82,053	36	2,279		
	Total	295,375	39			

b. Predictors: (Constant), Whistleblowing System (X3), Moralitas Individu (X1), Komitmen Organisasi (X2)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4,275	4,581		,933	,357
	Moralitas Individu (X1)	,732	,134	,486	5,458	,000
	Komitmen Organisasi (X2)	,789	,114	,665	6,949	,000
	Whistleblowing System (X3)	,152	,068	,211	2,238	,031

a. Dependent Variable: Pencegahan Fraud terhadap dana Desa (Y)

```
REGRESSION
  /MISSING LISTWISE
  /STATISTICS R ANOVA COLLIN TOL ZPP
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT Y
  /METHOD=ENTER X1 X2 X3
  /SCATTERPLOT=(*SRESID ,*ZPRED)
  /RESIDUALS DURBIN HISTOGRAM(ZRESID) NORMPROB(ZRESID)
  /SAVE RESID.
```

Regression

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	Whistleblowing System (X3), Moralitas Individu (X1), Komitmen Organisasi (X2)[b]	.	Enter

a. Dependent Variable: Pencegahan Fraud terhadap dana Desa (Y)

b. All requested variables entered.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,850ᵃ	,722	,699	1,50972	2,331

a. Predictors: (Constant), Whistleblowing System (X3), Moralitas Individu (X1), Komitmen Organisasi (X2)

b. Dependent Variable: Pencegahan Fraud terhadap dana Desa (Y)

ANOVAᵃ

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	213,322	3	71,107	31,198	,000ᵇ
	Residual	82,053	36	2,279		
	Total	295,375	39			

a. Dependent Variable: Pencegahan Fraud terhadap dana Desa (Y)

b. Predictors: (Constant), Whistleblowing System (X3), Moralitas Individu (X1), Komitmen Organisasi (X2)

Coefficientsᵃ

Model		Correlations			Collinearity Statistics	
		Zero-order	Partial	Part	Tolerance	VIF
1	Moralitas Individu (X1)	,380	,673	,479	,972	1,029
	Komitmen Organisasi (X2)	,665	,757	,610	,843	1,187
	Whistleblowing System (X3)	,450	,350	,197	,864	1,157

a. Dependent Variable: Pencegahan Fraud terhadap dana Desa (Y)

Collinearity Diagnosticsᵃ

Model	Dimension	Eigenvalue	Condition Index	(Constant)	Moralitas Individu (X1)	Komitmen Organisasi (X2)	Whistleblowing System (X3)
					Variance Proportions		
1	1	3,978	1,000	,00	,00	,00	,00
	2	,012	18,339	,03	,14	,09	,45
	3	,009	21,283	,00	,02	,72	,54
	4	,002	47,494	,97	,84	,19	,01

a. Dependent Variable: Pencegahan Fraud terhadap dana Desa (Y)

Residuals Statisticsᵃ

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	38,4468	48,5595	44,6250	2,33876	40
Std. Predicted Value	-2,642	1,682	,000	1,000	40

Standard Error of Predicted Value	,268	1,065	,453	,152	40
Adjusted Predicted Value	37,9260	48,6249	44,5812	2,40868	40
Residual	-4,03260	2,82083	,00000	1,45049	40
Std. Residual	-2,671	1,868	,000	,961	40
Stud. Residual	-2,750	2,213	,012	1,024	40
Deleted Residual	-4,27290	3,95678	,04381	1,66497	40
Stud. Deleted Residual	-3,050	2,347	,009	1,058	40
Mahal. Distance	,250	18,429	2,925	3,244	40
Cook's Distance	,000	,493	,041	,096	40
Centered Leverage Value	,006	,473	,075	,083	40

a. Dependent Variable: Pencegahan Fraud terhadap dana Desa (Y)

```
NPAR TESTS
  /K-S(NORMAL)=RES_1
  /MISSING ANALYSIS.
```

NPar Tests

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		40
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	1,45048738
Most Extreme Differences	Absolute	,072
	Positive	,062
	Negative	-,072
Test Statistic		,072
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.

```
COMPUTE ABS_RES1=ABS(RES_1).
EXECUTE.
REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA
```

```
/CRITERIA=PIN(.05) POUT(.10)
/NOORIGIN
/DEPENDENT ABS_RES1
/METHOD=ENTER X1 X2 X3
/SCATTERPLOT=(*SRESID ,*ZPRED).
```

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Whistleblowing System (X3), Moralitas Individu (X1), Komitmen Organisasi (X2)[b]	.	Enter

a. Dependent Variable: ABS_RES1

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,327[a]	,107	,032	,85342

a. Predictors: (Constant), Whistleblowing System (X3), Moralitas Individu (X1), Komitmen Organisasi (X2)

b. Dependent Variable: ABS_RES1

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3,129	3	1,043	1,432	,249[b]
	Residual	26,219	36	,728		
	Total	29,349	39			

a. Dependent Variable: ABS_RES1

b. Predictors: (Constant), Whistleblowing System (X3), Moralitas Individu (X1), Komitmen Organisasi (X2)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	5,165	2,590		1,994	,054

Moralitas Individu (X1)	-,131	,076	-,276	-1,729	,092
Komitmen Organisasi (X2)	,030	,064	,079	,463	,646
Whistleblowing System (X3)	-,037	,038	-,165	-,977	,335

a. Dependent Variable: ABS_RES1

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	,7149	1,6885	1,1479	,28327	40
Std. Predicted Value	-1,529	1,909	,000	1,000	40
Standard Error of Predicted Value	,151	,602	,256	,086	40
Adjusted Predicted Value	,6531	2,0293	1,1477	,31838	40
Residual	-1,41836	2,92453	,00000	,81994	40
Std. Residual	-1,662	3,427	,000	,961	40
Stud. Residual	-1,773	3,527	,000	1,011	40
Deleted Residual	-1,61365	3,09880	,00012	,91302	40
Stud. Deleted Residual	-1,830	4,300	,021	1,090	40
Mahal. Distance	,250	18,429	2,925	3,244	40
Cook's Distance	,000	,361	,030	,064	40
Centered Leverage Value	,006	,473	,075	,083	40

a. Dependent Variable: ABS_RES1

```
FREQUENCIES VARIABLES=X1.1 X1.2 X1.3 X1.4 X1.5 X1.6 X1
  /STATISTICS=STDDEV VARIANCE RANGE MINIMUM MAXIMUM SEMEAN MEAN
MEDIAN MODE SUM SKEWNESS SESKEW
   KURTOSIS SEKURT
  /ORDER=ANALYSIS.

[DataSet1] D:\DEC\INPUT GALUH.sav
```

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Moralitas Individu (X1)	40	23,00	30,00	26,7000	1,82855
Komitmen Organisasi (X2)	40	14,00	24,00	20,5750	2,31923
Whistleblowing System (X3)	40	18,00	35,00	30,1500	3,83339

	N	Minimum	Maximum	Mean	Std. Deviation
Pencegahan Fraud terhadap dana Desa (Y)	40	40,00	48,00	44,6250	2,75204
Valid N (listwise)	40				