

LAMPIRAN

Hasil uji Descriptive Statistics

| Descriptive Statistics | | | | | |
|------------------------|-----|---------|---------|------|----------------|
| | N | Minimum | Maximum | Mean | Std. Deviation |
| Whistleblowing | 210 | 3 | 5 | 4,48 | ,613 |
| Budayaorganisasi | 210 | 2 | 5 | 4,25 | ,617 |
| Pengendalianintern | 210 | 3 | 5 | 4,30 | ,642 |
| Tingkatreligius | 210 | 1 | 5 | 3,60 | 1,672 |
| Fraud | 210 | 1 | 2 | 1,26 | ,441 |
| Valid N (listwise) | 210 | | | | |

Hasil uji validitas data

| Correlations | | | | | | |
|------------------------|------------------------|------------------------|--------------------------|----------------------------|----------------------|-------|
| | | Whistle wbowin g | Budaya organis asi | pengend alianinter n | tingkatreligi gus | Fraud |
| Whistlewbowin g | Pearson Correlation | 1 | ,057 | -,052 | -,066 | -,079 |
| | Sig. (2-tailed) | | ,411 | ,451 | ,342 | ,255 |
| | N | 210 | 210 | 210 | 210 | 210 |
| Budayaorganis asi | Pearson Correlation | ,057 | 1 | ,025 | -,016 | ,072 |
| | Sig. (2-tailed) | ,411 | | ,715 | ,813 | ,296 |
| | N | 210 | 210 | 210 | 210 | 210 |
| Pengendaliani ntern | Pearson Correlation | -,052 | ,025 | 1 | -,069 | -,025 |
| | Sig. (2-tailed) | ,451 | ,715 | | ,319 | ,715 |
| | N | 210 | 210 | 210 | 210 | 210 |
| Tingkatreligius | Pearson Correlation | -,066 | -,016 | -,069 | 1 | -,128 |
| | Sig. (2-tailed) | ,342 | ,813 | ,319 | | ,064 |
| | N | 210 | 210 | 210 | 210 | 210 |
| Fraud | Pearson Correlation | -,079 | ,072 | -,025 | -,128 | 1 |
| | Sig. (2-tailed) | ,255 | ,296 | ,715 | ,064 | |

| | | | | | | |
|--|---|-----|-----|-----|-----|-----|
| | N | 210 | 210 | 210 | 210 | 210 |
|--|---|-----|-----|-----|-----|-----|

Hasil uji Reabilitas data

| Item-Total Statistics | | | | |
|-----------------------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| Whistleblowing | 13,41 | 3,458 | ,077 | ,126 ^a |
| Budayaorganisasi | 13,64 | 3,208 | ,031 | ,237 ^a |
| Pengendalianintern | 13,59 | 3,430 | ,077 | ,124 ^a |
| Tingkatreligius | 14,30 | 1,367 | ,129 | ,004 |
| Fraud | 16,63 | 3,670 | ,122 | ,107 ^a |

a. The value is negative due to a negative average covariance among items. This violates reliability model assumptions. You may want to check item codings.

Hasil uji normalitas data

| One-Sample Kolmogorov-Smirnov Test | | |
|--|----------------|-------------------------|
| | | Unstandardized Residual |
| N | | 210 |
| Normal Parameters ^{a,b} | Mean | ,0000000 |
| | Std. Deviation | 1,44657294 |
| Most Extreme Differences | Absolute | ,057 |
| | Positive | ,053 |
| | Negative | -,057 |
| Test Statistic | | ,057 |
| Asymp. Sig. (2-tailed) | | ,099 ^c |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |

Hasil Uji Multikolinearitas

| Coefficients ^a | | | | | | | | |
|---------------------------|--------------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
| Model | | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. | Collinearity Statistics | |
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | 1,585 | ,377 | | 4,208 | ,000 | | |
| | Whistleblowing | -,068 | ,050 | -,094 | -1,366 | ,173 | ,989 | 1,011 |
| | Budayaorganisasi | ,055 | ,049 | ,077 | 1,113 | ,267 | ,996 | 1,004 |
| | Pengendalianintern | -,029 | ,047 | -,042 | -,603 | ,547 | ,991 | 1,009 |
| | tingkatreligius | -,036 | ,018 | -,136 | -1,969 | ,050 | ,990 | 1,010 |

a. Dependent Variable: fraud

Hasil Uji Heteroskedastisitas

| Coefficients ^a | | | | | | |
|---------------------------|----------------------|-----------------------------|------------|---------------------------|--------|------|
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | ,196 | ,983 | | 3,662 | ,842 |
| | Whistleblowing | -,761 | ,1312 | -,106 | -2,856 | ,395 |
| | Budaya | ,363 | ,496 | ,162 | 2,441 | ,706 |
| | pengendalianinternal | -,022 | ,022 | -,066 | -,996 | ,320 |
| | Tingkatreligius | -,094 | ,2881 | .004 | -3,657 | ,974 |

a. Dependent Variable: fraud

Hasil uji Regresi linear berganda

| Coefficients ^a | | | | | | |
|---------------------------|--------------------|-----------------------------|------------|---------------------------|-------|------|
| Model | | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. |
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 1,585 | ,377 | | 4,208 | ,000 |
| | Whistleblowing | ,068 | ,050 | ,094 | 1,366 | ,173 |
| | Budayaorganisasi | ,055 | ,049 | ,077 | 1,113 | ,267 |
| | Pengendalianintern | ,029 | ,047 | ,042 | ,603 | ,547 |

| | | | | | | |
|------------------------------|-----------------|-------|------|-------|--------|------|
| | Tingkatreligius | -,036 | ,018 | -,136 | -1,969 | ,050 |
| a. Dependent Variable: fraud | | | | | | |

Hasil Uji Koefisien Determinasi (R²)

| Model Summary | | | | |
|--|-------------------|----------|-------------------|----------------------------|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | ,873 ^a | ,761 | ,750 | 1,546 |
| a. Predictors: (Constant), tingkatreligius, budayaorganisasi, pengendalianintern, whistleblowing | | | | |