LAMPIRAN I

KUESIONER

Untuk mendukung pelaksanaan penelitian tugas terakhir skripsi program sarjana (S1) Universitas Katolik Soegijapranata, saya memerlukan beberapa informasi untuk mendukung penelitian yang sedang saya lakukan. Adapun penelitian saya mencoba menganalisis seberapa dalam mahasiswa akuntansi terhadap persepsi etis.

Sehubungan dengan hal diatas, saya mohon partisipasi saudara-saudari untuk memberi informasi melalui kuesioner ini. Atas kesediaan saudara-saudari menjawab pertanyaan dalam kuesioner ini saya mengucapkan terima kasih.

Data Diri :

A. Isi identitas anda dengan benar :
   1. Nama :
   2. Asal Universitas :
   3. Angkatan :

B. Dimohon saudara-saudari menjawab pertanyaan berikut ini dengan cara memberikan centang (∨) pada salah satu jawaban yang anda anggap sesuai dengan pendapat anda. Keterangan Jawaban

Persepsi Etis Mahasiswa Akuntansi (Sarah, 2016)

Saudara/i dimohon untuk memberikan pendapat terhadap tindakan pada scenario di bawah ini dengan **memberikan centang** pada jawaban yang sesuai dengan hati nurani, dengan ketentuan sebagai berikut:

1.SE = Sangat Etis 4.TE = Tidak Etis

2. E = Etis

3. N = Netral

5. STE = Sangat Tidak Etis

1. Ani merupakan mitra dari sebuah kantor akuntan publik, dan baru saja diminta oleh sebuah hotel besar untuk menjadi auditor eksternalnya. Ani mengetahui bahwa istri dari partner kerjanya di KAP memiliki kepemilikan saham yang substansial di hotel tersebut dan tidak ada niat untuk melepaskan kepemilikan atas saham tersebut, baik dalam jangka pendek ataupun menengah. Setelah berkonsultasi dengan rekan partnernya tersebut, Ani setuju untuk menerima.				
SE	E	N	TE	STE
2. Bima adalah direktur dari sebuah perusahaan multinasional baru di Amerika. Bima disarankan oleh pengacara perusahaan tersebut untuk menyusun laporan pajak yang jumlah pendapatan dan pengeluarannya dimanipulasi sehingga jumlah hutang pajak yang tertulis menjadi lebih rendah. Bima diberitahu bahwa sebagian besar perusahaan di Amerika lainnya menganggap praktek tersebut merupakan SOP dan hanya melakukan langkah awal dalam proses negosiasi yang kompleks dengan departemen perpajakan di sana. Ketika Bima menemukan bahwa pembayaran pajak yang "seharusnya" akan mengakibatkan perusahaan harus membayar pajak beberapa kali lipat lebih tinggi daripada yang telah dibayar oleh perusahaan sejenis, Bima memutuskan untuk melakukan hal yang disarankan oleh pengacara perusahaan tersebut.				
SE	E	N	TE	STE
3. Erik adalah petugas pembelian yang dipercaya untuk mengatur pembelian barang pada perusahaan manufaktur besar. Selama empat tahun terakhir seorang tenaga penjualan dari perusahaan kertas ABC menyediakan sebuah villa kepada Erik secara gratis. Erik selalu membeli produk kertas ABC tersebut, meskipun beberapa pesaing menawarkan harga sedikit lebih rendah untuk produk sejenis dengan kualitas yang sama.				
SE	E	N	TE	STE

Moral Reasoning (Sarah, 2016)

Saudara/i dimohon untuk memberikan pendapat terhadap tindakan pada scenario di bawah ini dengan **memberikan centang** pada jawaban yang sesuai dengan hati nurani, dengan ketentuan sebagai berikut:

1.STS = Sangat Tidak Setuju

2. TS = Tidak Setuju

3. N = Netral

4.S = Setuju

5. SS = Sangat Setuju

Kasus :

Andi adalah seorang auditor internal pemerintah, diberikan tugas untuk mengevaluasi sistem pengendalian suatu instansi pemerintah. Ia kemudian menemukan beberapa penyalahgunaan anggaran yang menimbulkan kerugian. Namun, Budi sebagai atasan memerintahkan dan mengancam Andi untuk memodifikasi temuan tersebut dikarenakan ia ingin menghindari berurusan dengan pihak berwajib.

Tindakan: Andi menuruti perintah Budi sebagai atasannya dengan alasan ia tidak ingin dipindah tugaskan ke tempat lain

No	PERNYATAAN	SS	S	N	TS	STS
1.	Tindakan yang diambil Andi merupakan tindakan yang tidak adil.					
2.	Mengikuti perintah atasan merupakan tindakan yang wajar.					
3.	Tindakan yang dilakukan Andi secara moral tidak benar.					
4.	Sesuai dengan nilai-nilai yang dianut keluarga saya, tindakan yang dilakukan Andi tersebut tidak dapat diterima					
5.	Mengikuti perintah atasan dapat menunjang karir seorang pegawai					
6.	Tindakan yang diambil dapat memuaskan Andi					
7.	Keputusan tersebut memberikan manfaat terbesar bagi Andi.					
8.	Keputusan tersebut menghasilkan keuntungan yang maksimal dan meminimalkan kerugian bagi Andi.					

***Ethical Sensitivity* (Sarah, 2016)**

Saudara/i dimohon untuk memberikan pendapat terhadap tindakan pada scenario di bawah ini dengan **melingkari** jawaban yang sesuai dengan hati nurani, dengan ketentuan sebagai berikut:

1.SS = Sangat Sesuai 4.TS = Tidak Sesuai

2 S = Sesuai 5. STS = Sangat Tidak Sesuai

3. N = Netral

Scenario 1

Rolan adalah senior auditor (pemeriksa) yang bertanggung jawab atas audit terhadap PD Makmur. Rolan diberi batas waktu untuk mengaudit PD Makmur selama 5 bulan terhitung dari bulan November 2014 sampai dengan bulan Maret 2015. Di lain sisi, pekerjaan akhir tahun menumpuk karena beberapa staf sedang ditugaskan ke tempat lain dan ada staf senior yang mengundurkan diri sehingga tidak dapat membantu. Rolan tetap

dapat menyelesaikan pekerjaannya jika ia melembur pekerjaan tersebut namun uang lembur yang diberikan oleh PD Makmur relatif kecil, maka ia memutuskan untuk meminta perpanjangan waktu hingga pertengahan April 2015.

Jika Anda adalah Rolan, apakah langkah yang diambil Rolan tersebut sesuai dengan Anda?

SS	S	N	TS	STS

Scenario 2

Di tengah pekerjaan Rolan yang menumpuk. Rolan mendapat telepon jika istrinya hendak ke Jakarta dan tiba di bandara pukul 10.00 WIB, karena Rolan tinggal sendiri di Jakarta maka Rolan memutuskan untuk menjemput istrinya. Waktu yang dihabiskan Rolan untuk menjemput istrinya tersebut selama 3 jam.

Jika Anda adalah Rolan, apakah langkah yang diambil Rolan tersebut sesuai dengan Anda?

SS	S	N	TS	STS

Scenario 3

Rolan telah memberitahukan pihak pimpinan bahwa dia tidak setuju terhadap kapitalisasi bunga yang dilakukan klien terhadap beberapa proyek. *Pihak pimpinan memihak klien* karena secara teknis masih dapat diterima sehingga Rolan mengubah kertas kerja dan menyatakan sudah sesuai dengan prinsip-prinsip akuntansi.
Jika Anda adalah Rolan, apakah langkah yang diambil Rolan tersebut sesuai dengan Anda?

SS	S	N	TS	STS

LAMPIRAN II

DATA RESPONDEN

Informasi Responden

No	Nama	Asal Universitas	Jenis Kelamin	Angkatan
1	Anis K	UNISSULA	P	2019
2	Bagus Areza Fahrul	UNISSULA	L	2019
3	Ardiani Hayumurti	UNISSULA	P	2018
4	Alifia D	UNISSULA	P	2018
5	Rosita	UNISSULA	P	2018
6	Amelia Maharani	UNISSULA	P	2018
7	Annisa	UNISSULA	P	2018
8	Muhamad Dimas	UNISSULA	L	2019
9	M. Daffa	UNISSULA	L	2018
10	Nasrul Fuad	UNISSULA	L	2019
11	Amalia Rahma	UNISSULA	P	2019
12	Agung Satria	UNISSULA	P	2017
13	Dwi K	UNISSULA	L	2019
14	Arif	UNISSULA	L	2018
15	Rafdi Haryu	UNISSULA	L	2019
16	Adetya	UNISSULA	L	2018
17	Ananta Auliya Putri	UNISSULA	P	2019
18	Alif	UNISSULA	L	2018
19	Dava Rizky	UNISSULA	L	2019
20	Restika Veby Liana	UNISSULA	P	2018
21	Secilya R	UNISSULA	P	2019
22	Indana Zulfa	UNISSULA	P	2018
23	Amalia Permata Zahra	UNISSULA	P	2017
24	Marissa	UNISSULA	P	2018
25	Nabila Khamila	UNISSULA	P	2018
26	Nadia F	UNISSULA	P	2019
27	Tia Aulia Putri	UNISSULA	P	2018
28	Aditya Nur Rahman	UNISSULA	L	2018
29	Anisa Nurul Fikriyah	UNISSULA	P	2017
30	Yohanes	UNIKA	L	2018
31	Jessica	UNIKA	P	2018
32	Irene Devina	UNIKA	P	2018
33	Viona	UNIKA	P	2018

34	Karenhapuk G.A	UNIKA	P	2018
35	Stephanie	UNIKA	P	2017
36	Ardinta	UNIKA	P	2018
37	Nathanael Kurniawan	UNIKA	L	2018
38	Victoria	UNIKA	P	2017
39	Fitria	UNIKA	P	2018
40	Vira	UNIKA	P	2016
41	Phan, Billy Theodorus Budi	UNIKA	L	2018
42	Amadea	UNIKA	P	2018
43	Devani	UNIKA	P	2018
44	Michael Solomon	UNIKA	L	2017
45	Thomas Gunawan	UNIKA	L	2017
46	Maureen	UNIKA	P	2018
47	Evelina	UNIKA	P	2018
48	Yosia Bagus	UNIKA	L	2018
49	Christina	UNIKA	P	2017
50	Tan Laurencia	UNIKA	P	2018
51	Naufal Auzan	UNDIP	L	2018
52	Akbar Masnur Achmad	UNDIP	L	2018
53	Rizki	UNDIP	L	2018
54	Intan permatasari	UNDIP	P	2018
55	Muhammad Isyam	UNDIP	L	2019
56	Fauzan Sandi O	UNDIP	L	2019
57	Sabila	UNDIP	P	2018
58	Mutiara Shafa	UNDIP	P	2018
59	Agus Kurniawan	UNDIP	L	2019
60	Nur Annisa	UNDIP	P	2018
61	Alif	UNDIP	L	2019
62	Aisya Putri	UNDIP	P	2019
63	Farhan Aziz	UNDIP	L	2019
64	Putri Adilla	UNDIP	P	2019
65	Anisa N	UNDIP	P	2019
66	Siti N	UNDIP	P	2018
67	Alva	UNDIP	L	2017
68	Muhammad Daffa	UNDIP	L	2019
69	Yuliana Nur Safitri	UNDIP	P	2018
70	Rizky Sinta	UNDIP	P	2019
71	Hakan	UNDIP	L	2019
72	Khaira Aqliya	UNDIP	P	2019
73	Amelia K	UNDIP	P	2018
74	Putri S	UNDIP	P	2019

75	Rizky Dwi	UNDIP	P	2018
76	Mirna Walyani	UDINUS	P	2017
77	Marisa	UDINUS	P	2018
78	Herty Yulina Nurafni	UDINUS	P	2018
79	Sito Resmi Kusuma Dewi	UDINUS	P	2018
80	Rahma Febriani	UDINUS	P	2018
81	Dinda Putri Xypa	UDINUS	P	2018
82	Shafa	UDINUS	P	2018
83	Dewi Masithoh	UDINUS	P	2018
84	Firda Aulia Rahma	UDINUS	P	2018
85	Gracia Elsa Kurniawan	UDINUS	P	2018
86	Putri Cahya	UDINUS	P	2018
87	Cintya Yuli	UDINUS	P	2018
88	Ayu Puspito Sari	UDINUS	P	2017
89	Alfina	UDINUS	P	2018
90	Muhammad Ilham	UDINUS	L	2018
91	Amanda Gustiati	UDINUS	L	2019
92	Nurul	UDINUS	P	2019
93	Erza Wulandari	UDINUS	L	2019
94	Ilham Nicolasovic	UDINUS	L	2018
95	Niken	UDINUS	P	2019
96	Gita S	UDINUS	P	2018
97	Sutan Al Majid	UDINUS	L	2018
98	Aswin Sauwamah	UDINUS	L	2019
99	Ulfahna Arifahtun Nisa	UDINUS	P	2017
100	Aulia Fiddina	UDINUS	P	2017

Data Responden

Responden	Y1	Y2	Y3	Y	MR1	MR2	MR3	MR4	MR5	MR6	MR7	MR8	MR	ET1	ET2	ET3	ET
1	3	3	4	**10**	4	3	4	4	3	4	4	4	**30**	5	5	5	**15**
2	4	4	5	**13**	5	4	4	4	4	5	4	4	**34**	5	4	5	**14**
3	3	3	3	**9**	5	5	4	4	4	4	4	5	**35**	5	4	5	**14**
4	3	3	4	**10**	3	3	3	3	3	3	3	3	**24**	3	3	3	**9**
5	4	4	5	**13**	5	3	3	3	4	3	4	4	**29**	5	5	5	**15**
6	3	5	3	**11**	4	3	5	4	3	3	4	5	**31**	4	5	5	**14**
7	5	5	5	**15**	4	4	3	2	3	4	4	3	**27**	5	5	5	**15**
8	1	2	2	**5**	1	1	2	1	2	2	2	2	**13**	2	1	2	**5**
9	5	5	5	**15**	5	5	4	4	3	5	5	4	**35**	5	5	5	**15**
10	5	4	4	**13**	5	3	2	2	4	5	4	4	**29**	4	4	3	**11**
11	3	3	3	**9**	4	2	4	5	3	4	5	3	**30**	3	3	5	**11**
12	3	3	3	**9**	5	4	4	5	3	4	4	5	**34**	4	4	5	**13**
13	4	5	5	**14**	4	4	4	2	3	4	4	4	**29**	5	4	3	**12**
14	1	2	2	**5**	5	5	5	5	5	5	5	5	**40**	3	3	4	**10**
15	3	3	3	**9**	4	4	4	4	3	4	4	4	**31**	5	5	5	**15**
16	3	3	4	**10**	5	4	5	4	3	4	4	4	**33**	4	5	3	**12**
17	5	3	4	**12**	2	5	5	4	4	4	4	4	**32**	5	5	5	**15**
18	3	3	4	**10**	4	4	4	5	3	4	4	4	**32**	4	5	5	**14**
19	4	3	4	**11**	4	5	5	4	3	5	5	4	**35**	4	3	3	**10**
20	3	3	3	**9**	4	4	4	4	4	4	4	4	**32**	4	4	4	**12**
21	4	4	4	**12**	4	5	5	5	3	4	4	4	**34**	3	3	3	**9**
22	5	4	5	**14**	4	2	5	4	3	5	5	5	**33**	4	5	3	**12**

23	5	5	5	**15**	4	3	4	5	2	2	4	5	**29**	4	5	4	**13**
24	3	4	4	**11**	3	3	3	3	3	4	5	5	**29**	4	4	5	**13**
25	4	5	3	**12**	4	2	2	2	3	4	4	4	**25**	4	4	4	**12**
26	5	4	5	**14**	4	5	5	3	3	5	4	5	**34**	5	4	5	**14**
27	4	5	3	**12**	5	4	5	4	4	4	4	4	**34**	3	4	5	**12**
28	1	2	2	**5**	1	2	2	2	2	2	2	1	**14**	2	2	1	**5**
29	4	5	5	**14**	4	3	4	5	5	3	4	3	**31**	5	5	4	**14**
30	3	3	4	**10**	3	4	4	5	2	4	5	3	**30**	4	4	4	**12**
31	4	3	5	**12**	3	4	3	4	4	4	3	2	**27**	4	5	5	**14**
32	4	5	5	**14**	5	3	4	5	3	5	4	5	**34**	4	5	5	**14**
33	1	2	2	**5**	3	2	2	2	2	1	2	1	**15**	2	1	2	**5**
34	5	5	5	**15**	5	4	5	5	3	5	5	4	**36**	5	5	5	**15**
35	4	3	3	**10**	3	2	3	4	2	5	3	2	**24**	5	4	4	**13**
36	4	4	4	**12**	4	5	5	4	4	5	5	5	**37**	5	5	5	**15**
37	4	5	5	**14**	5	4	5	5	3	4	5	4	**35**	3	3	3	**9**
38	3	4	4	**11**	4	2	3	4	5	4	3	2	**27**	3	3	5	**11**
39	5	5	5	**15**	4	2	5	5	3	5	5	3	**32**	5	5	4	**14**
40	2	1	1	**4**	1	1	2	2	1	1	1	2	**11**	2	1	2	**5**
41	5	5	5	**15**	4	2	3	4	2	5	5	5	**30**	5	5	5	**15**
42	3	4	4	**11**	5	3	5	5	3	5	5	5	**36**	4	4	4	**12**
43	3	3	3	**9**	4	4	4	3	4	3	4	4	**30**	4	4	3	**11**
44	4	5	5	**14**	3	4	4	3	3	4	4	4	**29**	5	4	5	**14**
45	4	4	4	**12**	4	4	5	5	5	5	5	4	**37**	4	4	5	**13**
46	3	5	3	**11**	4	3	5	4	4	5	5	4	**34**	3	3	2	**8**
47	5	5	5	**15**	5	3	5	4	4	5	3	5	**34**	5	4	2	**11**

48	4	4	3	**11**	5	2	5	4	3	5	5	4	**33**	5	5	4	**14**
49	4	4	4	**12**	4	4	4	4	4	4	4	3	**31**	5	5	5	**15**
50	4	3	3	**10**	2	4	3	5	3	4	4	4	**29**	5	5	5	**15**
51	4	4	5	**13**	5	4	5	4	4	5	5	4	**36**	4	5	4	**13**
52	5	5	5	**15**	5	4	4	5	4	5	5	4	**36**	5	4	4	**13**
53	2	2	2	**6**	2	2	2	3	3	3	3	2	**20**	2	2	2	**6**
54	5	5	4	**14**	4	3	4	4	2	2	3	3	**25**	3	3	3	**9**
55	5	5	3	**13**	5	4	5	5	4	5	3	4	**35**	5	5	4	**14**
56	2	2	2	**6**	1	2	1	1	2	2	2	1	**12**	3	5	4	**12**
57	5	5	5	**15**	5	2	5	5	2	4	4	2	**29**	5	4	4	**13**
58	2	2	1	**5**	1	1	1	2	2	2	2	2	**13**	2	1	2	**5**
59	5	5	5	**15**	4	2	4	4	2	4	5	4	**29**	5	5	5	**15**
60	5	5	5	**15**	5	2	3	3	3	3	3	2	**24**	4	5	4	**13**
61	1	2	1	**4**	1	1	1	2	2	2	2	2	**13**	2	3	4	**9**
62	5	5	4	**14**	4	4	4	5	5	4	4	4	**34**	4	4	4	**12**
63	4	4	3	**11**	4	2	5	4	4	4	5	4	**32**	5	4	4	**13**
64	3	4	4	**11**	4	2	4	4	2	4	4	3	**27**	4	3	4	**11**
65	4	3	3	**10**	4	3	5	5	3	4	4	4	**32**	4	5	4	**13**
66	2	4	3	**9**	5	4	5	5	2	3	2	2	**28**	4	5	4	**13**
67	3	4	3	**10**	3	5	5	5	3	4	4	4	**33**	5	4	4	**13**
68	2	2	2	**6**	2	2	2	2	2	2	2	2	**16**	1	2	2	**5**
69	4	5	5	**14**	3	2	4	3	2	4	2	2	**22**	5	5	5	**15**
70	4	4	4	**12**	5	2	5	4	3	5	4	4	**32**	4	4	4	**12**
71	3	2	2	**7**	4	3	5	4	4	3	3	2	**28**	3	4	3	**10**
72	3	5	3	**11**	5	3	5	5	3	3	3	3	**30**	4	3	3	**10**

73	4	4	3	**11**	5	5	5	5	3	5	5	5	**38**	4	5	4	**13**
74	2	2	2	**6**	5	5	5	4	4	5	4	5	**37**	2	2	2	**6**
75	2	3	4	**9**	5	3	5	5	5	4	4	5	**36**	4	3	3	**10**
76	4	2	2	**8**	5	5	5	5	3	4	5	3	**35**	5	5	5	**15**
77	4	3	5	**12**	3	3	4	4	2	4	4	3	**27**	2	2	3	**7**
78	4	4	5	**13**	3	4	4	4	3	5	5	5	**33**	2	4	4	**10**
79	3	3	3	**9**	4	4	2	3	2	4	3	4	**26**	3	3	3	**9**
80	5	5	3	**13**	5	4	5	4	3	5	4	5	**35**	2	3	4	**9**
81	2	1	2	**5**	4	2	2	2	2	2	2	2	**18**	2	2	2	**6**
82	4	3	5	**12**	1	1	1	1	1	2	2	2	**11**	1	2	2	**5**
83	5	3	3	**11**	3	5	5	5	2	5	3	5	**33**	2	3	5	**10**
84	3	2	3	**8**	2	5	5	4	5	4	4	3	**32**	2	3	1	**6**
85	5	4	4	**13**	4	2	3	4	2	3	3	4	**25**	3	4	2	**9**
86	2	3	3	**8**	5	4	5	5	3	5	5	4	**36**	5	4	5	**14**
87	4	3	4	**11**	3	2	5	4	2	3	4	3	**26**	4	3	3	**10**
88	5	4	5	**14**	5	4	5	4	3	4	5	3	**33**	5	4	4	**13**
89	2	3	3	**8**	4	4	5	4	2	5	2	4	**30**	4	5	3	**12**
90	1	2	2	**5**	1	1	2	2	2	2	2	2	**14**	1	2	2	**5**
91	4	3	4	**11**	4	3	5	5	4	3	2	4	**30**	4	5	3	**12**
92	2	2	2	**6**	4	2	5	5	4	4	3	5	**32**	4	4	5	**13**
93	3	3	4	**10**	3	3	5	4	2	3	3	5	**28**	4	3	3	**10**
94	2	2	2	**6**	2	2	2	3	2	2	2	2	**17**	5	5	5	**15**
95	2	4	3	**9**	5	3	4	5	3	3	3	2	**28**	5	3	3	**11**
96	4	3	4	**11**	4	3	5	2	3	5	4	4	**30**	4	4	4	**12**

97	2	2	2	**6**	2	3	3	3	4	2	4	3	**24**	5	5	3	**13**
98	4	5	5	**14**	4	4	5	3	4	3	5	5	**33**	4	3	5	**12**
99	1	2	2	**5**	3	4	5	2	3	4	5	3	**29**	2	1	2	**5**
100	4	4	3	**11**	3	4	3	4	5	3	3	2	**27**	4	3	4	**11**

LAMPIRAN III

UJI VALIDITAS & REABILITAS

Hasil Pengujian Validitas Variabel Persepsi Etis Mahasiswa Akuntansi

Correlations

		Y1	Y2	Y3	TOT_Y
Y1	Pearson Correlation	1	,724**	,743**	,912**
	Sig. (2-tailed)		,000	,000	,000
	N	100	100	100	100
Y2	Pearson Correlation	,724**	1	,720**	,897**
	Sig. (2-tailed)	,000		,000	,000
	N	100	100	100	100
Y3	Pearson Correlation	,743**	,720**	1	,906**
	Sig. (2-tailed)	,000	,000		,000
	N	100	100	100	100
TOT_Y	Pearson Correlation	,912**	,897**	,906**	1
	Sig. (2-tailed)	,000	,000	,000	
	N	100	100	100	100

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

Hasil Pengujian Validitas Variabel *Moral Reasoning*

Correlations

		MR1	MR2	MR3	MR4	MR5	MR6	MR7	MR8	TOT_MR
MR1	Pearson Correlation	1	,427**	,635**	,587**	,398**	,605**	,537**	,529**	,784**
	Sig. (2-tailed)		,000	,000	,000	,000	,000	,000	,000	,000
	N	100	100	100	100	100	100	100	100	100
MR2	Pearson Correlation	,427**	1	,563**	,450**	,462**	,519**	,482**	,504**	,727**
	Sig. (2-tailed)	,000		,000	,000	,000	,000	,000	,000	,000
	N	100	100	100	100	100	100	100	100	100
MR3	Pearson Correlation	,635**	,563**	1	,705**	,394**	,617**	,581**	,584**	,844**
	Sig. (2-tailed)	,000	,000		,000	,000	,000	,000	,000	,000
	N	100	100	100	100	100	100	100	100	100
MR4	Pearson Correlation	,587**	,450**	,705**	1	,357**	,502**	,471**	,453**	,750**
	Sig. (2-tailed)	,000	,000	,000		,000	,000	,000	,000	,000
	N	100	100	100	100	100	100	100	100	100

MR5	Pearson Correlation	,398**	,462**	,394**	,357**	1	,383**	,406**	,334**	,599**
	Sig. (2-tailed)	,000	,000	,000	,000		,000	,000	,001	,000
	N	100	100	100	100	100	100	100	100	100
MR6	Pearson Correlation	,605**	,519**	,617**	,502**	,383**	1	,681**	,631**	,812**
	Sig. (2-tailed)	,000	,000	,000	,000	,000		,000	,000	,000
	N	100	100	100	100	100	100	100	100	100
MR7	Pearson Correlation	,537**	,482**	,581**	,471**	,406**	,681**	1	,610**	,781**
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000		,000	,000
	N	100	100	100	100	100	100	100	100	100
MR8	Pearson Correlation	,529**	,504**	,584**	,453**	,334**	,631**	,610**	1	,768**
	Sig. (2-tailed)	,000	,000	,000	,000	,001	,000	,000		,000
	N	100	100	100	100	100	100	100	100	100
TOT	Pearson Correlation	,784**	,727**	,844**	,750**	,599**	,812**	,781**	,768**	1
_MR	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000	,000	
	N	100	100	100	100	100	100	100	100	100

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

Hasil Pengujian Validitas Variabel *Ethical Sensitivity*

Correlations

		ES1	ES2	ES3	TOT_ES
ES1	Pearson Correlation	1	,763**	,631**	,899**
	Sig. (2-tailed)		,000	,000	,000
	N	100	100	100	100
ES2	Pearson Correlation	,763**	1	,662**	,911**
	Sig. (2-tailed)	,000		,000	,000
	N	100	100	100	100
ES3	Pearson Correlation	,631**	,662**	1	,857**
	Sig. (2-tailed)	,000	,000		,000
	N	100	100	100	100
TOT_ES	Pearson Correlation	,899**	,911**	,857**	1
	Sig. (2-tailed)	,000	,000	,000	
	N	100	100	100	100

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

Hasil Pengujian Reabilitas Variabel Persepsi Etis Mahasiswa Akuntansi

Case Processing Summary

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

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

Reliability Statistics

Cronbach's Alpha	N of Items
,889	3

Hasil Pengujian Reabilitas Variabel *Moral Reasoning*

Case Processing Summary

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

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

Reliability Statistics

Cronbach's Alpha	N of Items
,895	8

Hasil Pengujian Reabilitas Variabel *Ethical Sensitivity*

Case Processing Summary

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

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

Reliability Statistics

Cronbach's Alpha	N of Items
,868	3

LAMPIRAN IV

STATISTIK DISKRIPTIF

Hasil Uji Deskriptif Statistik

Descriptive Statistics

	N	Range	Minimum	Maximum	Sum	Mean	Std. Deviation	Variance
Persepsi Etis	100	11,00	4,00	15,00	1064,00	10,6400	3,14151	9,869
Moral Reasoning	100	29,00	11,00	40,00	2898,00	28,9800	6,74796	45,535
Ethical Sensitivity	100	10,00	5,00	15,00	1142,00	11,4200	3,03575	9,216
Valid N (listwise)	100							

Hasil Uji Compare Mean Angkatan

Report

Angkatan		Persepsi Etis	Moral Reasoning	Ethical Sensitivity
2016	Mean	4,0000	11,0000	5,0000
	N	1	1	1
	Std. Deviation	.	.	.
2017	Mean	11,1538	30,6923	12,5385
	N	13	13	13
	Std. Deviation	2,82389	3,66025	2,56955
2018	Mean	10,8246	28,9298	11,2807
	N	57	57	57
	Std. Deviation	3,16297	6,94843	3,16653
2019	Mean	10,2759	28,9310	11,4138
	N	29	29	29
	Std. Deviation	3,09258	6,76615	2,75833
Total	Mean	10,6400	28,9800	11,4200
	N	100	100	100
	Std. Deviation	3,14151	6,74796	3,03575

ANOVA Table

			Sum of Squares	df	Mean Square	F	Sig.
Persepsi Etis * Angkatan	Between Groups	(Combined)	53,309	3	17,770	1,847	,144
	Within Groups		923,731	96	9,622		
	Total		977,040	99			
Moral Reasoning * Angkatan	Between Groups	(Combined)	361,609	3	120,536	2,791	,045
	Within Groups		4146,351	96	43,191		
	Total		4507,960	99			
Ethical Sensitivity * Angkatan	Between Groups	(Combined)	58,586	3	19,529	2,196	,094
	Within Groups		853,774	96	8,893		
	Total		912,360	99			

Hasil Uji Compare Mean Universitas

Report

Univ		Persepsi Etis	Moral Reasoning	Ethical Sensitivity
UNISSULA	Mean	11,0690	30,2759	12,2414
	N	29	29	29
	Std. Deviation	2,87764	5,68768	2,70786
UNIKA	Mean	11,5238	30,0476	12,1429
	N	21	21	21
	Std. Deviation	3,01030	6,70430	3,10299
UNDIP	Mean	10,4800	27,8800	11,1200
	N	25	25	25
	Std. Deviation	3,56043	7,93893	2,97658
UDINUS	Mean	9,5600	27,6800	10,1600
	N	25	25	25
	Std. Deviation	2,94505	6,60000	3,09139
Total	Mean	10,6400	28,9800	11,4200
	N	100	100	100
	Std. Deviation	3,14151	6,74796	3,03575

ANOVA Table

			Sum of Squares	df	Mean Square	F	Sig.
Persepsi Etis * Univ	Between Groups	(Combined)	51,540	3	17,180	1,782	,156
	Within Groups		925,500	96	9,641		
	Total		977,040	99			
Moral Reasoning * Univ	Between Groups	(Combined)	145,135	3	48,378	1,065	,368
	Within Groups		4362,825	96	45,446		
	Total		4507,960	99			
Ethical Sensitivity * Univ	Between Groups	(Combined)	72,478	3	24,159	2,761	,046
	Within Groups		839,882	96	8,749		
	Total		912,360	99			

Hasil Uji Compare Mean Gender

Report

Gender		Persepsi Etis	Moral Reasoning	Ethical Sensitivity
Perempuan	Mean	10,9688	29,3594	11,3750
	N	64	64	64
	Std. Deviation	2,87832	5,99038	3,03681
Laki laki	Mean	10,0556	28,3056	11,5000
	N	36	36	36
	Std. Deviation	3,52902	7,96714	3,07525
Total	Mean	10,6400	28,9800	11,4200
	N	100	100	100
	Std. Deviation	3,14151	6,74796	3,03575

ANOVA Table

			Sum of Squares	df	Mean Square	F	Sig.
Persepsi Etis * Gender	Between Groups	(Combined)	19,214	1	19,214	1,966	,164
	Within Groups		957,826	98	9,774		
	Total		977,040	99			
Moral Reasoning * Gender	Between Groups	(Combined)	25,587	1	25,587	,559	,456
	Within Groups		4482,373	98	45,739		
	Total		4507,960	99			
Ethical Sensitivity * Gender	Between Groups	(Combined)	,360	1	,360	,039	,844
	Within Groups		912,000	98	9,306		
	Total		912,360	99			

LAMPIRAN V

UJI KLASIK

Uji Normalitas

Hipotesis 1

One-Sample Kolmogorov-Smirnov Test

		RES Y MORAL
N		100
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	2,72670241
Most Extreme Differences	Absolute	,060
	Positive	,042
	Negative	-,060
Test Statistic		,060
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.

Hipotesis 2

One-Sample Kolmogorov-Smirnov Test

		RES Y ETH
N		100
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	2,70415784
Most Extreme Differences	Absolute	,052
	Positive	,052
	Negative	-,050
Test Statistic		,052
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.

Hipotesis 3

One-Sample Kolmogorov-Smirnov Test

		RES Y MORAL Z
N		100
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	2,62403041
Most Extreme Differences	Absolute	,070
	Positive	,043
	Negative	-,070
Test Statistic		,070
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.

Hipotesis 4

One-Sample Kolmogorov-Smirnov Test

		RES Y ETH Z
N		100
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	2,61762075
Most Extreme Differences	Absolute	,050
	Positive	,050
	Negative	-,049
Test Statistic		,050
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.

Uji Heteroskedastisitas

Hipotesis 1

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	Moral Reasoning[b]	.	Enter

a. Dependent Variable: Abs YxMoral

b. All requested variables entered.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,048[a]	,002	-,008	1,59819	2,103

a. Predictors: (Constant), Moral Reasoning

b. Dependent Variable: Abs YxMoral

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,569	1	,569	,223	,638[b]
	Residual	250,314	98	2,554		
	Total	250,883	99			

a. Dependent Variable: Abs YxMoral

b. Predictors: (Constant), Moral Reasoning

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	2,528	,708		3,570	,001
	Moral Reasoning	-,011	,024	-,048	-,472	,638

a. Dependent Variable: Abs YxMoral

Hipotesis 2

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	Ethical Sensitivity[b]	.	Enter

a. Dependent Variable: Abs YxEthical

b. All requested variables entered.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,122[a]	,015	,005	1,56936	2,108

a. Predictors: (Constant), Ethical Sensitivity

b. Dependent Variable: Abs YxEthical

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3,670	1	3,670	1,490	,225[b]
	Residual	241,364	98	2,463		
	Total	245,034	99			

a. Dependent Variable: Abs YxEthical

b. Predictors: (Constant), Ethical Sensitivity

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	2,913	,614		4,746	,000
	Ethical Sensitivity	-,063	,052	-,122	-1,221	,225

a. Dependent Variable: Abs YxEthical

Hipotesis 3

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	BU.MR, Moral Reasoning, Basis Universitas[b]	.	Enter

a. Dependent Variable: Abs YxBasisxMoral

b. All requested variables entered.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,178[a]	,032	,001	1,54240	2,039

a. Predictors: (Constant), BU.MR, Moral Reasoning, Basis Universitas

b. Dependent Variable: Abs YxBasisxMoral

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	7,453	3	2,484	1,044	,377[b]
	Residual	228,383	96	2,379		
	Total	235,836	99			

a. Dependent Variable: Abs YxBasisxMoral

b. Predictors: (Constant), BU.MR, Moral Reasoning, Basis Universitas

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	3,058	,875		3,496	,001
	Moral Reasoning	-,023	,030	-,099	-,743	,460
	Basis Universitas	-1,783	1,419	-,580	-1,256	,212
	BU.MR	,046	,047	,467	,966	,336

a. Dependent Variable: Abs YxBasisxMoral

Hipotesis 4

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	BU.ES, Ethical Sensitivity, Basis Universitas[b]	.	Enter

a. Dependent Variable: Abs YxBasisxEthical

b. All requested variables entered.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,217[a]	,047	,017	1,40210	2,122

a. Predictors: (Constant), BU.ES, Ethical Sensitivity, Basis Universitas

b. Dependent Variable: Abs YxBasisxEthical

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	9,352	3	3,117	1,586	,198[b]
	Residual	188,725	96	1,966		
	Total	198,077	99			

a. Dependent Variable: Abs YxBasisxEthical

b. Predictors: (Constant), BU.ES, Ethical Sensitivity, Basis Universitas

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	1,877	,728		2,579	,011
	Ethical Sensitivity	,053	,066	,114	,809	,421
	Basis Universitas	,600	1,142	,213	,525	,601
	BU.ES	-,100	,096	-,456	-1,038	,302

a. Dependent Variable: Abs YxBasisxEthical

Uji Multikolinearitas

Hipotesis 3

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	Z_MR, TOT_MR, Z[b]	.	Enter

a. Dependent Variable: TOT_Y

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,512[a]	,263	,240	2,73957

a. Predictors: (Constant), Z_MR, TOT_MR, Z

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	256,535	3	85,512	11,394	,000[b]
	Residual	720,505	96	7,505		
	Total	977,040	99			

a. Dependent Variable: TOT_Y

b. Predictors: (Constant), Z_MR, TOT_MR, Z

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	4,513	1,554		2,905	,005		
	TOT_MR	,198	,054	,426	3,660	,000	,568	1,762
	Z	-,954	2,520	-,153	-,378	,706	,047	21,153
	Z_MR	,057	,084	,285	,676	,501	,043	23,218

a. Dependent Variable: TOT_Y

Collinearity Diagnostics[a]

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions (Constant)	TOT_MR	Z	Z_MR
1	1	3,402	1,000	,00	,00	,00	,00
	2	,553	2,480	,02	,01	,01	,01
	3	,036	9,673	,25	,25	,14	,11
	4	,008	20,555	,73	,74	,85	,87

a. Dependent Variable: TOT_Y

Hipotesis 4

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	Z_ES, TOT_ES, Z[b]	.	Enter

a. Dependent Variable: TOT_Y

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,559[a]	,313	,291	2,64457

a. Predictors: (Constant), Z_ES, TOT_ES, Z

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	305,642	3	101,881	14,567	,000[b]
	Residual	671,398	96	6,994		
	Total	977,040	99			

a. Dependent Variable: TOT_Y

b. Predictors: (Constant), Z_ES, TOT_ES, Z

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	5,038	1,373		3,669	,000		
	TOT_ES	,468	,124	,452	3,771	,000	,497	2,012
	Z	-1,699	2,154	-,272	-,788	,432	,060	16,590
	Z_ES	,181	,182	,372	,996	,322	,051	19,432

a. Dependent Variable: TOT_Y

Collinearity Diagnostics[a]

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions (Constant)	TOT_ES	Z	Z_ES
1	1	3,409	1,000	,00	,00	,00	,00
	2	,534	2,526	,02	,01	,01	,01
	3	,047	8,481	,21	,21	,15	,11
	4	,010	18,885	,77	,77	,83	,88

a. Dependent Variable: TOT_Y

Setelah *Mean Centering*

Hipotesis 3

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	CZxMR, CZ, CTOT_MR[b]	.	Enter

a. Dependent Variable: TOT_Y

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,512[a]	,263	,240	2,73957

a. Predictors: (Constant), CZxMR, CZ, CTOT_MR

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	256,535	3	85,512	11,394	,000[b]
	Residual	720,505	96	7,505		
	Total	977,040	99			

a. Dependent Variable: TOT_Y

b. Predictors: (Constant), CZxMR, CZ, CTOT_MR

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	10,606	,279		38,071	,000		
	CTOT_MR	,227	,042	,487	5,384	,000	,939	1,065
	CZ	,696	,557	,111	1,249	,215	,967	1,034
	CZxMR	,057	,084	,060	,676	,501	,970	1,031

a. Dependent Variable: TOT_Y

Collinearity Diagnostics[a]

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions (Constant)	CTOT_MR	CZ	CZxMR
1	1	1,281	1,000	,11	,26	,11	,26
	2	1,114	1,072	,31	,12	,31	,12
	3	,886	1,202	,39	,15	,39	,15
	4	,719	1,335	,19	,46	,19	,46

a. Dependent Variable: TOT_Y

Hipotesis 4

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	CZxES, CZ, CTOT_ES[b]	.	Enter

a. Dependent Variable: TOT_Y

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,559[a]	,313	,291	2,64457

a. Predictors: (Constant), CZxES, CZ, CTOT_ES

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	305,642	3	101,881	14,567	,000[b]
	Residual	671,398	96	6,994		
	Total	977,040	99			

a. Dependent Variable: TOT_Y

b. Predictors: (Constant), CZxES, CZ, CTOT_ES

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	10,569	,274		38,605	,000		
	CTOT_ES	,559	,091	,540	6,152	,000	,929	1,076
	CZ	,368	,548	,059	,673	,503	,933	1,072
	CZxES	,181	,182	,084	,996	,322	,996	1,004

a. Dependent Variable: TOT_Y

Collinearity Diagnostics[a]

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions (Constant)	CTOT_ES	CZ	CZxES
1	1	1,290	1,000	,16	,20	,16	,20
	2	1,230	1,024	,21	,17	,21	,17
	3	,770	1,294	,34	,27	,34	,27
	4	,710	1,349	,29	,37	,29	,37

a. Dependent Variable: TOT_Y

LAMPIRAN VI

UJI HIPOTESIS

Hipotesis 1 & 2

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	Ethical Sensitivity, Moral Reasoning[b]	.	Enter

a. Dependent Variable: Persepsi Etis

b. All requested variables entered.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,600[a]	,360	,347	2,53856	2,320

a. Predictors: (Constant), Ethical Sensitivity, Moral Reasoning

b. Dependent Variable: Persepsi Etis

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	351,942	2	175,971	27,306	,000[b]
	Residual	625,098	97	6,444		
	Total	977,040	99			

a. Dependent Variable: Persepsi Etis

b. Predictors: (Constant), Ethical Sensitivity, Moral Reasoning

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	2,097	1,209		1,734	,086
	Moral Reasoning	,132	,045	,284	2,963	,004
	Ethical Sensitivity	,412	,099	,398	4,149	,000

a. Dependent Variable: Persepsi Etis

Residuals Statistics[a]

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	5,6136	13,1773	10,6400	1,88546	100
Residual	-6,51371	6,38638	,00000	2,51279	100
Std. Predicted Value	-2,666	1,346	,000	1,000	100
Std. Residual	-2,566	2,516	,000	,990	100

a. Dependent Variable: Persepsi Etis

Hipotesis 3

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	BU.MR, Moral Reasoning, Basis Universitas[b]	.	Enter

a. Dependent Variable: Persepsi Etis

b. All requested variables entered.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,512[a]	,263	,240	2,73957	2,415

a. Predictors: (Constant), BU.MR, Moral Reasoning, Basis Universitas

b. Dependent Variable: Persepsi Etis

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	256,535	3	85,512	11,394	,000[b]
	Residual	720,505	96	7,505		
	Total	977,040	99			

a. Dependent Variable: Persepsi Etis

b. Predictors: (Constant), BU.MR, Moral Reasoning, Basis Universitas

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	4,513	1,554		2,905	,005
	Moral Reasoning	,198	,054	,426	3,660	,000
	Basis Universitas	-,954	2,520	-,153	-,378	,706
	BU.MR	,057	,084	,285	,676	,501

a. Dependent Variable: Persepsi Etis

Residuals Statistics[a]

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	6,3660	13,7657	10,6400	1,60974	100
Residual	-8,76567	5,72936	,00000	2,69775	100
Std. Predicted Value	-2,655	1,942	,000	1,000	100
Std. Residual	-3,200	2,091	,000	,985	100

a. Dependent Variable: Persepsi Etis

Hipotesis 4

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	BU.ES, Ethical Sensitivity, Basis Universitas[b]	.	Enter

a. Dependent Variable: Persepsi Etis

b. All requested variables entered.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,559[a]	,313	,291	2,64457	2,444

a. Predictors: (Constant), BU.ES, Ethical Sensitivity, Basis Universitas

b. Dependent Variable: Persepsi Etis

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	305,642	3	101,881	14,567	,000[b]
	Residual	671,398	96	6,994		
	Total	977,040	99			

a. Dependent Variable: Persepsi Etis

b. Predictors: (Constant), BU.ES, Ethical Sensitivity, Basis Universitas

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	5,038	1,373		3,669	,000
	Ethical Sensitivity	,468	,124	,452	3,771	,000
	Basis Universitas	-1,699	2,154	-,272	-,788	,432
	BU.ES	,181	,182	,372	,996	,322

a. Dependent Variable: Persepsi Etis

Residuals Statistics[a]

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	6,5854	13,0779	10,6400	1,75707	100
Residual	-6,06156	4,81759	,00000	2,60419	100
Std. Predicted Value	-2,308	1,387	,000	1,000	100
Std. Residual	-2,292	1,822	,000	,985	100

a. Dependent Variable: Persepsi Etis

Uji Regresi Tambahan

Pengujian Regresi Mahasiswa Universitas Berbasis Agama

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	ES, MR[b]	.	Enter

a. Dependent Variable: Y

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,662[a]	,439	,415	2,228

a. Predictors: (Constant), ES, MR

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	182,312	2	91,156	18,363	,000[b]
	Residual	233,308	47	4,964		
	Total	415,620	49			

a. Dependent Variable: Y

b. Predictors: (Constant), ES, MR

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	1,705	1,693		1,007	,319
	MR	,112	,066	,234	1,712	,094
	ES	,505	,140	,494	3,612	,001

a. Dependent Variable: Y

Pengujian Regresi Mahasiswa Universitas Tidak Berbasis Agama

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	ES, MR[b]	.	Enter

a. Dependent Variable: Y

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,515[a]	,265	,234	2,860

a. Predictors: (Constant), ES, MR

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	138,609	2	69,305	8,474	,001[b]
	Residual	384,371	47	8,178		
	Total	522,980	49			

a. Dependent Variable: Y

b. Predictors: (Constant), ES, MR

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	2,749	1,816		1,513	,137
	MR	,138	,063	,305	2,189	,034
	ES	,323	,150	,301	2,157	,036

a. Dependent Variable: Y

PAPER NAME

16.G1.0075.docx

WORD COUNT	CHARACTER COUNT
12231 Words	**80521 Characters**
PAGE COUNT	FILE SIZE
66 Pages	**183.7KB**
SUBMISSION DATE	REPORT DATE
Apr 5, 2022 2:20 PM GMT+7	**Apr 5, 2022 2:23 PM GMT+7**

19% Overall Similarity

The combined total of all matches, including overlapping sources, for each database.

- 18% Internet database
- Crossref database
- 7% Submitted Works database
- 5% Publications database
- Crossref Posted Content database

Excluded from Similarity Report

- Bibliographic material
- Cited material
- Manually excluded text blocks
- Quoted material
- Small Matches (Less then 10 words)

Summary