**Lampiran 1. Kuesioner Penelitian**

**KUESIONER PENELITIAN**

Dalam rangka melakukan penelitian yang berjudul “Pengaruh Kompetensi, Skeptisisme, Tipe Kepribadian, dan *Gender* terhadap kemampuan Mahasiswa Akuntansi dalam Mendeteksi Kecurangan”, diharapkan kesediaan saudara/i untuk menjawab pertanyaan-pertanyaan yang diajukan dalam kuesioner ini dengan jawaban yang jujur dan sebenar-benarnya sesuai dengan pendapat saudara/i. Jawaban Anda harus berdasarkan pendapat Sendiri untuk menentukan obyektifitas hasil penelitian.

Atas bantuan dan pertisipasi saya ucapkan terima kasih.

Hormat Saya,

Reghina Azti Annafi

**KUESIONER PENELITIAN**

* + - 1. **Identitas Responden**

|  |  |
| --- | --- |
| INFORMASI UMUM RESPONDEN | |
| Nama Responden | : |
| 1. Usia | :  Tahun |
| 1. Jenis Kelamin   1= laki-laki 2= Perempuan | : |
| 1. Tahun Angkatan | : |
| 1. IPK | : |

1. **Daftar Pernyataan**

1**. Kemampuan Mendeteksi Kecurangan**

Nyatakan pendapat Anda dengan memberikan tanda *check* (√) atau silang (×) pada pilihan jawaban yang tersedia. Setiap pernyataan diharapkan hanya terdapat satu jawaban, dengan keterangan sebagai berikut:

Skor 1: Sangat Tidak Setuju Skor 4: Setuju

Skor 2: Tidak Setuju Skor 5: Sangat Setuju

Skor 3: Ragu

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No.** | **Pernyataan** | **1** | **2** | **3** | **4** | **5** |
| **Pengetahuan tentang Kecurangan** | | | | | | |
| 1. | Saya memiliki pengetahuan yang cukup tentang jenis-jenis kecurangan. |  |  |  |  |  |
| 2. | Saya memiliki pemahaman yang baik tentang karakteristik kecurangan. |  |  |  |  |  |
| 3. | Saya mampu menilai modus yang digunakan oleh pelaku kecurangan. |  |  |  |  |  |
| **Kesanggupan dalam Mendeteksi Kecurangan** | | | | | | |
| 4. | Saya akan memeriksa struktur pengendalian auditee saat melakukan penugasan. |  |  |  |  |  |
| 5. | Saya harus memahami mengenai filosofi dan gaya organisasi auditee dalam setiap penugasan yang diberikan kepada saya |  |  |  |  |  |
| 6. | Ketika saya menemukan indikasi kecurangan, saya mampu memperkirakan bentuk kecurangan yang sedang terjadi. |  |  |  |  |  |
| 7. | Saya harus menulusuri riwayat tindak kecurangan auditee saat penugasan. |  |  |  |  |  |
| 8. | Saya mampu mengindentifikasi pihak-pihak yang mungkin melakukan kecurangan. |  |  |  |  |  |
| 9. | Saya mampu mengidentifikasi penyebab kecurangan dalam sebuah organisasi |  |  |  |  |  |
| 10. | Saya memasukkan tahap-tahap identifikasi adanya indikasi tindak kecurangan dalam program audit. |  |  |  |  |  |
| **Kemampuan Mendeteksi Gejala-Gejala Kecurangan** | | | | | | |
| Nyatakan pendapat Anda dengan memberikan tanda *check* (√) atau silang (×) pada pilihan jawaban yang tersedia, serta tuliskan jawaban pada titik-titik di kolom yang telah disediakan sesuai dengan pendapat Anda. Setiap pernyataan diharapkan hanya terdapat satu jawaban dengan menggunakan skor 1 sampai dengan 5. **Skor 1 menandakan tidak ada indikasi kecurangan, sedangakan skor yang mendekati angka 5 menandakan adanya indikasi kecurangan.** | | | | | | |
| **No.** | **Pernyataan** | **Indikasi kecurangan** | | | | |
| **1** | **2** | **3** | **4** | **5** |
| 11. | Pada penugasan audit, saya menemukan anggaran pengeluaran perjalanan dinas yang diperuntukan bagi istri PNS dengan dalih untuk mendampingi perjalanan dinas. |  |  |  |  |  |
|  | Jika terdapat indikasi kecurangan pada kasus di atas, jenis kecurangan apa yang dilakukan?  Jawab:.............................................................................................................. | | | | | |
| 12. | Saya mendapati rekening koran bendahara penerimaan menyatakan bahwa terdapat pendapatan retribusi (periode bulan Oktober) yang belum disetorkan ke kas daerah sampai akhir tahun buku. |  |  |  |  |  |
|  | Jika terdapat indikasi kecurangan pada kasus di atas, jenis kecurangan apa yang dilakukan?  Jawab:.............................................................................................................. | | | | | |
| 13. | Saya mendapati bahwa penatausahaan aset tetap di dinas X telah disajikan di Neraca per 31 Desember. Namun, belum didukung dengan adanya daftar rincian aset tetap yang memuat informasi lengkap. Hal tersebut membuat tim saya tidak dapat menjalankan beberapa prosedur audit yang signifikan untuk meyakini kewajaran penyajian saldo aset tetap tersebut. |  |  |  |  |  |
|  | Jika terdapat indikasi kecurangan pada kasus di atas, jenis kecurangan apa yang dilakukan?  Jawab:.............................................................................................................. | | | | | |
| 14. | Saya melaksanakan penugasan di Dinas X dan melihat pada Berita Acara Pengadaan (BAP) tidak diperoleh informasi tentang proyek bersangkutan. Materi pengadaan memuat hanya garis-garis besar mengenai persyaratan dan justifikasi dokumen yang belum memenuhi persyaratan. |  |  |  |  |  |
|  | Jika terdapat indikasi kecurangan pada kasus di atas, jenis kecurangan apa yang dilakukan?  Jawab:.............................................................................................................. | | | | | |

Sumber: Pratiwi (2017)

1. **Skeptisisme**

Nyatakan pendapat Anda dengan memberikan tanda *check* (√) atau silang (×) pada pilihan jawaban yang tersedia sesuai dengan diri Anda. Setiap pernyataan diharapkan hanya terdapat satu jawaban, dengan keterangan sebagai berikut:

Skor 1: Sangat Tidak Setuju Skor 4: Setuju

Skor 2: Tidak Setuju Skor 5: Sangat Setuju

Skor 3: Ragu

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No.** | **Pertanyaan** | **1** | **2** | **3** | **4** | **5** |
| 1. | Saya sering menolak informasi tertentu kecuali saya menemukan bukti bahwa informasi tersebut benar. |  |  |  |  |  |
| 2. | Teman-teman mengatakan bahwa saya sering mempertanyakan hal-hal yang saya lihat atau dengar. |  |  |  |  |  |
| 3. | Saya sering mempertanyakan hal-hal yang saya lihat atau dengar. |  |  |  |  |  |
| 4. | Saya tidak suka membuat keputusan dengan cepat. |  |  |  |  |  |
| 5. | Saya akan mempertimbangkan seluruh informasi yang tersedia sebelum membuat keputusan. |  |  |  |  |  |
| 6. | Menemukan informasi-informasi baru menyenangkan bagi saya. |  |  |  |  |  |
| 7. | Belajar sangat menyenangkan bagi saya. |  |  |  |  |  |
| 8. | Saya tertarik pada apa yang menyebabkan orang lain berperilaku dengan cara-cara yang mereka lakukan. |  |  |  |  |  |
| 9. | Saya suka memahami alasan perilaku orang lain. |  |  |  |  |  |
| 10. | Tindakan yang seseorang ambil dan alasan dari tindakan tersebut adalah menarik bagi saya. |  |  |  |  |  |
| 11. | Saya yakin pada kemampuan saya. |  |  |  |  |  |
| 12. | Saya adalah orang yang percaya diri. |  |  |  |  |  |
| 13. | Saya cenderung lama menerima apa yang orang lain katakan. |  |  |  |  |  |
| 14. | Saya sering berpikir lebih lanjut setelah menerima penjelasan dari orang lain. |  |  |  |  |  |
| 15. | Sangat sulit bagi orang lain untuk meyakinkan saya. |  |  |  |  |  |

Sumber: Suryandari dan Yuesti (2017)

1. **Tipe Kepribadian**

Pilihlah salah satu kolom (kiri atau kanan) yang paling sesuai dan dominan pada diri Anda dengan memberi tanda tanda *check* (√) atau silang (×) di tempat yang telah disediakan.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| No | Kolom Kiri | Pilihan  (Kiri atau Kanan) | | Kolom Kanan |
| 1. | Berhati-hati; penuh pertimbangan; kaku. |  |  | Spontan; *easy going*; fleksibel. |
| 2. | Menemukan dan mengembangkan ide dengan berdiskusi. |  |  | Menemukan dan mengembangkan ide dengan merenung. |
| 3. | Menyimpan semangat dalam hati. |  |  | Mengekspresikan semangat. |
| 4. | Lebih suka komunikasi langsung (tatap muka). |  |  | Lebih suka komunikasi tidak langsung (telp, surat, e-mail). |
| 5. | Membangun ide dengan matang, baru membicarakannya. |  |  | Membangun ide pada saat berbicara. |
| 6. | Menggunakan pengalaman sebagai pedoman. |  |  | Menggunakan imajinasi dan perenungan sebagai pedoman. |
| 7. | *Standard Operational Procedure* (SOP) sangat membosankan. |  |  | *Standard Operational Procedure* (SOP) sangat membantu. |
| 8. | Bertindak *step by step* dengan *timeframe* yang jelas. |  |  | Bertindak dengan semangat tanpa menggunakan *timeframe.* |
| 9. | Menarik kesimpulan dengan cepat sesuai naluri. |  |  | Menarik kesimpulan dengan lama dan hati-hati. |
| 10. | Praktis. |  |  | Konseptual. |
| 11. | Subjektif. |  |  | Objektif. |
| 12. | Yang penting tujuan tercapai. |  |  | Yang penting situasi harmonis terjaga. |
| 13. | Mengambil keputusan berdasar perasaan pribadi dan kondisi orang lain. |  |  | Mengambil keputusan berdasar logika dan aturan main. |
| 14. | Menghargai seseorang karena *skill* dan faktor teknis. |  |  | Menghargai seseorang karena sifat dan karakternya. |
| 15. | Mementingkan nilai-nilai personal. |  |  | Mementingkan sebab-akibat. |
| 16. | Spontan; fleksibel; tidak diikat waktu. |  |  | Terencana; memiliki *deadline* jelas. |
| 17. | Aturan, jadwal dan target akan sangat membantu dan memperjelas tindakan. |  |  | Aturan, jadwal dan target sangat mengikat dan membebani. |
| 18. | Pendirian masih bisa berubah tergantung situasi yang dihadapi. |  |  | Berpegang teguh pada pendirian. |
| 19. | Ketidakpastian membuat bingung dan meresahkan. |  |  | Ketidakpastian itu seru, menegangkan dan membuat hati lebih senang. |
| 20. | Situasi *last minute* membuat bersemangat dan memunculkan potensi atau ide. |  |  | Situasi *last minute* sangat menyiksa, membuat stress dan merupakan kesalahan. |

Sumber: Faradina (2016)

1. **Pertanyaan Terbuka**
2. Bagaimana persepsi Anda mengenai kecurangan (*fraud)*?

Jawab:.............................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................

1. Karakteristik dan jenis-jenis kecurangan (*fraud)* apa yang Anda ketahui?

Jawab:.....................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................................

**Lampiran 2. Tabulasi Jawaban Responden Uji Pilot**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No. | Skeptisisme (X2) | | | | | | | | | | | | | | | Total | Rata-  Rata |
| P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | P10 | P11 | P12 | P13 | P14 | P15 |
| 1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 60 | 4,00 |
| 2 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 3 | 4 | 3 | 5 | 5 | 5 | 4 | 4 | 63 | 4,20 |
| 3 | 3 | 3 | 4 | 4 | 5 | 5 | 4 | 3 | 3 | 4 | 5 | 4 | 3 | 4 | 3 | 57 | 3,80 |
| 4 | 3 | 2 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 56 | 3,73 |
| 5 | 3 | 3 | 4 | 2 | 4 | 4 | 1 | 5 | 5 | 5 | 1 | 1 | 4 | 3 | 4 | 49 | 3,27 |
| 6 | 4 | 2 | 2 | 2 | 3 | 3 | 1 | 3 | 4 | 4 | 2 | 2 | 2 | 5 | 3 | 42 | 2,80 |
| 7 | 3 | 3 | 4 | 3 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 3 | 4 | 4 | 59 | 3,93 |
| 8 | 4 | 2 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 3 | 2 | 4 | 4 | 3 | 60 | 4,00 |
| 9 | 2 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 54 | 3,60 |
| 10 | 4 | 3 | 3 | 4 | 4 | 3 | 3 | 2 | 2 | 3 | 4 | 4 | 4 | 3 | 4 | 50 | 3,33 |
| 11 | 4 | 5 | 4 | 4 | 4 | 5 | 3 | 5 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 60 | 4,00 |
| 12 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 3 | 4 | 4 | 4 | 4 | 3 | 63 | 4,20 |
| 13 | 3 | 4 | 4 | 2 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 58 | 3,87 |
| 14 | 3 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 63 | 4,20 |
| 15 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 3 | 5 | 3 | 65 | 4,33 |
| 16 | 4 | 3 | 2 | 5 | 5 | 4 | 3 | 2 | 4 | 3 | 5 | 3 | 2 | 4 | 3 | 52 | 3,47 |
| 17 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 2 | 4 | 4 | 55 | 3,67 |
| 18 | 3 | 3 | 4 | 3 | 4 | 5 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 4 | 3 | 53 | 3,53 |
| 19 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 57 | 3,80 |
| 20 | 4 | 2 | 4 | 3 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 2 | 4 | 4 | 4 | 58 | 3,87 |
| 21 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 64 | 4,27 |
| 22 | 5 | 4 | 2 | 1 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 65 | 4,33 |
| 23 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 56 | 3,73 |
| 24 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 3 | 68 | 4,53 |
| 25 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 71 | 4,73 |
| 26 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 68 | 4,53 |
| 27 | 4 | 3 | 3 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 3 | 3 | 4 | 4 | 3 | 59 | 3,93 |
| 28 | 5 | 5 | 5 | 3 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 3 | 4 | 4 | 3 | 65 | 4,33 |
| 29 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 74 | 4,93 |
| 30 | 4 | 4 | 4 | 3 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 63 | 4,20 |
| Rata-  Rata | 3,87 | 3,67 | 3,87 | 3,77 | 4,47 | 4,40 | 3,93 | 4,13 | 4,23 | 4,10 | 3,97 | 3,57 | 3,77 | 4,17 | 3,67 | 59,57 | 3,97 |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No. | Kemampuan Mahasiswa Akuntansi dalam Mendeteksi Kecurangan (Y) | | | | | | | | | | | | | | Total | Rata-  Rata |
| P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | P10 | P11 | P12 | P13 | P14 |
| 1 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 55 | 3,93 |
| 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 4 | 5 | 57 | 4,07 |
| 3 | 4 | 3 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 3 | 5 | 4 | 59 | 4,21 |
| 4 | 2 | 2 | 2 | 3 | 3 | 2 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 44 | 3,14 |
| 5 | 3 | 2 | 2 | 4 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 44 | 3,14 |
| 6 | 3 | 3 | 3 | 4 | 4 | 2 | 3 | 2 | 4 | 3 | 5 | 4 | 4 | 3 | 47 | 3,36 |
| 7 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 3 | 4 | 5 | 63 | 4,50 |
| 8 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 64 | 4,57 |
| 9 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 56 | 4,00 |
| 10 | 4 | 4 | 3 | 4 | 5 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 53 | 3,79 |
| 11 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 52 | 3,71 |
| 12 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 54 | 3,86 |
| 13 | 4 | 3 | 3 | 5 | 5 | 3 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 58 | 4,14 |
| 14 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 57 | 4,07 |
| 15 | 4 | 4 | 3 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 3 | 4 | 60 | 4,29 |
| 16 | 4 | 3 | 4 | 3 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 3 | 4 | 4 | 56 | 4,00 |
| 17 | 2 | 2 | 2 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 2 | 45 | 3,21 |
| 18 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 49 | 3,50 |
| 19 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 54 | 3,86 |
| 20 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 55 | 3,93 |
| 21 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 62 | 4,43 |
| 22 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 3 | 5 | 66 | 4,71 |
| 23 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 54 | 3,86 |
| 24 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 63 | 4,50 |
| 25 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 64 | 4,57 |
| 26 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 56 | 4,00 |
| 27 | 3 | 3 | 4 | 3 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 3 | 54 | 3,86 |
| 28 | 4 | 4 | 4 | 3 | 4 | 5 | 4 | 4 | 5 | 3 | 5 | 4 | 4 | 4 | 57 | 4,07 |
| 29 | 4 | 3 | 2 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 61 | 4,36 |
| 30 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 61 | 4,36 |
| Rata-  Rata | 3,87 | 3,60 | 3,63 | 4,10 | 4,20 | 3,87 | 4,30 | 4,03 | 4,03 | 4,17 | 4,40 | 3,73 | 4,10 | 3,97 | 56,00 | 4,00 |

**Lampiran 3. Hasil Uji Pilot**

* + - 1. **Uji Validitas** 
         1. **Skeptisisme (X2)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | | P1 | | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | | P10 | | P11 | | P12 | | P13 | | P14 | | P15 | | TOTAL |
| P1 | Pearson Correlation | 1 | | .387\* | .025 | .127 | .301 | .237 | .201 | .125 | .301 | | .399\* | | .281 | | .203 | | .314 | | .425\* | | .179 | | .524\*\* |
| Sig. (2-tailed) |  | | .034 | .894 | .504 | .106 | .207 | .288 | .510 | .106 | | .029 | | .133 | | .283 | | .091 | | .019 | | .343 | | .003 |
| N | 30 | | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | | 30 | | 30 | | 30 | | 30 | | 30 | | 30 | | 30 |
| P2 | Pearson Correlation | .387\* | | 1 | .409\* | .248 | .526\*\* | .308 | .342 | .321 | .111 | | .195 | | .399\* | | .581\*\* | | .552\*\* | | .273 | | .297 | | .737\*\* |
| Sig. (2-tailed) | .034 | |  | .025 | .187 | .003 | .097 | .064 | .083 | .559 | | .302 | | .029 | | .001 | | .002 | | .144 | | .111 | | .000 |
| N | 30 | | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | | 30 | | 30 | | 30 | | 30 | | 30 | | 30 | | 30 |
| P3 | Pearson Correlation | .025 | | .409\* | 1 | .277 | .358 | .349 | .351 | .540\*\* | .227 | | .378\* | | .039 | | .057 | | .346 | | -.024 | | .234 | | .558\*\* |
| Sig. (2-tailed) | .894 | | .025 |  | .138 | .052 | .058 | .057 | .002 | .227 | | .039 | | .837 | | .765 | | .061 | | .901 | | .214 | | .001 |
| N | 30 | | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | | 30 | | 30 | | 30 | | 30 | | 30 | | 30 | | 30 |
| P4 | Pearson Correlation | .127 | | .248 | .277 | 1 | .296 | -.010 | .231 | -.038 | -.060 | | -.239 | | .338 | | .274 | | .089 | | .009 | | .032 | | .363\* |
| Sig. (2-tailed) | .504 | | .187 | .138 |  | .112 | .960 | .219 | .841 | .751 | | .203 | | .067 | | .143 | | .641 | | .962 | | .865 | | .048 |
| N | 30 | | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | | 30 | | 30 | | 30 | | 30 | | 30 | | 30 | | 30 |
|  |  | | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | P10 | | P11 | | P12 | | P13 | | P14 | | P15 | | TOTAL | |
| P5 | Pearson Correlation | | .301 | .526\*\* | .358 | .296 | 1 | .483\*\* | .514\*\* | .143 | .227 | .220 | | .616\*\* | | .456\* | | .370\* | | .272 | | .061 | | .701\*\* | |
| Sig. (2-tailed) | | .106 | .003 | .052 | .112 |  | .007 | .004 | .451 | .228 | .242 | | .000 | | .011 | | .044 | | .146 | | .749 | | .000 | |
| N | | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | | 30 | | 30 | | 30 | | 30 | | 30 | | 30 | |
| P6 | Pearson Correlation | | .237 | .308 | .349 | -.010 | .483\*\* | 1 | .527\*\* | .477\*\* | .225 | .273 | | .132 | | .066 | | .226 | | .259 | | -.077 | | .519\*\* | |
| Sig. (2-tailed) | | .207 | .097 | .058 | .960 | .007 |  | .003 | .008 | .233 | .145 | | .486 | | .731 | | .229 | | .167 | | .685 | | .003 | |
| N | | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | | 30 | | 30 | | 30 | | 30 | | 30 | | 30 | |
| P7 | Pearson Correlation | | .201 | .342 | .351 | .231 | .514\*\* | .527\*\* | 1 | .302 | .157 | .148 | | .600\*\* | | .603\*\* | | .327 | | .407\* | | .315 | | .744\*\* | |
| Sig. (2-tailed) | | .288 | .064 | .057 | .219 | .004 | .003 |  | .104 | .408 | .436 | | .000 | | .000 | | .078 | | .025 | | .090 | | .000 | |
| N | | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | | 30 | | 30 | | 30 | | 30 | | 30 | | 30 | |
| P8 | Pearson Correlation | | .125 | .321 | .540\*\* | -.038 | .143 | .477\*\* | .302 | 1 | .688\*\* | .571\*\* | | -.242 | | -.134 | | .488\*\* | | .151 | | .193 | | .533\*\* | |
| Sig. (2-tailed) | | .510 | .083 | .002 | .841 | .451 | .008 | .104 |  | .000 | .001 | | .197 | | .481 | | .006 | | .426 | | .306 | | .002 | |
| N | | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | | 30 | | 30 | | 30 | | 30 | | 30 | | 30 | |
| P9 | Pearson Correlation | | .301 | .111 | .227 | -.060 | .227 | .225 | .157 | .688\*\* | 1 | .619\*\* | | -.141 | | -.150 | | .256 | | .307 | | .096 | | .424\* | |
| Sig. (2-tailed) | | .106 | .559 | .227 | .751 | .228 | .233 | .408 | .000 |  | .000 | | .457 | | .428 | | .173 | | .099 | | .615 | | .019 | |
| N | | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | | 30 | | 30 | | 30 | | 30 | | 30 | | 30 | |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | P10 | P11 | P12 | P13 | P14 | P15 | TOTAL |
| P10 | Pearson Correlation | .399\* | .195 | .378\* | -.239 | .220 | .273 | .148 | .571\*\* | .619\*\* | 1 | -.099 | -.192 | .265 | .368\* | .147 | .436\* |
| Sig. (2-tailed) | .029 | .302 | .039 | .203 | .242 | .145 | .436 | .001 | .000 |  | .602 | .310 | .157 | .045 | .440 | .016 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| P11 | Pearson Correlation | .281 | .399\* | .039 | .338 | .616\*\* | .132 | .600\*\* | -.242 | -.141 | -.099 | 1 | .778\*\* | .163 | .387\* | .037 | .549\*\* |
| Sig. (2-tailed) | .133 | .029 | .837 | .067 | .000 | .486 | .000 | .197 | .457 | .602 |  | .000 | .389 | .035 | .844 | .002 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| P12 | Pearson Correlation | .203 | .581\*\* | .057 | .274 | .456\* | .066 | .603\*\* | -.134 | -.150 | -.192 | .778\*\* | 1 | .428\* | .322 | .260 | .592\*\* |
| Sig. (2-tailed) | .283 | .001 | .765 | .143 | .011 | .731 | .000 | .481 | .428 | .310 | .000 |  | .018 | .083 | .165 | .001 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| P13 | Pearson Correlation | .314 | .552\*\* | .346 | .089 | .370\* | .226 | .327 | .488\*\* | .256 | .265 | .163 | .428\* | 1 | .079 | .527\*\* | .660\*\* |
| Sig. (2-tailed) | .091 | .002 | .061 | .641 | .044 | .229 | .078 | .006 | .173 | .157 | .389 | .018 |  | .678 | .003 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| P14 | Pearson Correlation | .425\* | .273 | -.024 | .009 | .272 | .259 | .407\* | .151 | .307 | .368\* | .387\* | .322 | .079 | 1 | .147 | .497\*\* |
| Sig. (2-tailed) | .019 | .144 | .901 | .962 | .146 | .167 | .025 | .426 | .099 | .045 | .035 | .083 | .678 |  | .439 | .005 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | P10 | P11 | P12 | P13 | P14 | P15 | TOTAL |
| P15 | Pearson Correlation | .179 | .297 | .234 | .032 | .061 | -.077 | .315 | .193 | .096 | .147 | .037 | .260 | .527\*\* | .147 | 1 | .411\* |
| Sig. (2-tailed) | .343 | .111 | .214 | .865 | .749 | .685 | .090 | .306 | .615 | .440 | .844 | .165 | .003 | .439 |  | .024 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| TOTAL | Pearson Correlation | .524\*\* | .737\*\* | .558\*\* | .363\* | .701\*\* | .519\*\* | .744\*\* | .533\*\* | .424\* | .436\* | .549\*\* | .592\*\* | .660\*\* | .497\*\* | .411\* | 1 |
| Sig. (2-tailed) | .003 | .000 | .001 | .048 | .000 | .003 | .000 | .002 | .019 | .016 | .002 | .001 | .000 | .005 | .024 |  |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | | | | | | | | |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | | | | | | | | |

* + - * 1. **Kemampuan Mahasiswa Akuntansi dalam Mendeteksi Kecurangan (Y)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | | | | | | | |
|  | | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | P10 | P11 | P12 | P13 | P14 | TOTAL |
| P1 | Pearson Correlation | 1 | .822\*\* | .665\*\* | .647\*\* | .412\* | .576\*\* | .371\* | .362\* | .302 | .632\*\* | .246 | .132 | .171 | .838\*\* | .849\*\* |
| Sig. (2-tailed) |  | .000 | .000 | .000 | .024 | .001 | .044 | .049 | .105 | .000 | .189 | .487 | .366 | .000 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| P2 | Pearson Correlation | .822\*\* | 1 | .735\*\* | .484\*\* | .229 | .542\*\* | .134 | .295 | .311 | .415\* | .252 | .246 | .081 | .710\*\* | .753\*\* |
| Sig. (2-tailed) | .000 |  | .000 | .007 | .223 | .002 | .481 | .114 | .095 | .023 | .180 | .190 | .670 | .000 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| P3 | Pearson Correlation | .665\*\* | .735\*\* | 1 | .465\*\* | .303 | .476\*\* | .239 | .369\* | .187 | .528\*\* | .264 | .004 | .182 | .558\*\* | .723\*\* |
| Sig. (2-tailed) | .000 | .000 |  | .010 | .103 | .008 | .203 | .045 | .322 | .003 | .158 | .984 | .337 | .001 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| P4 | Pearson Correlation | .647\*\* | .484\*\* | .465\*\* | 1 | .438\* | .141 | .263 | .333 | .083 | .526\*\* | .164 | .315 | .185 | .550\*\* | .665\*\* |
| Sig. (2-tailed) | .000 | .007 | .010 |  | .016 | .459 | .160 | .072 | .661 | .003 | .386 | .090 | .327 | .002 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | P10 | P11 | P12 | P13 | P14 | TOTAL |
| P5 | Pearson Correlation | .412\* | .229 | .303 | .438\* | 1 | .254 | .504\*\* | .295 | .297 | .641\*\* | .167 | .195 | .188 | .248 | .585\*\* |
| Sig. (2-tailed) | .024 | .223 | .103 | .016 |  | .175 | .004 | .114 | .112 | .000 | .379 | .301 | .319 | .186 | .001 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| P6 | Pearson Correlation | .576\*\* | .542\*\* | .476\*\* | .141 | .254 | 1 | .515\*\* | .607\*\* | .556\*\* | .389\* | .321 | .188 | .161 | .390\* | .702\*\* |
| Sig. (2-tailed) | .001 | .002 | .008 | .459 | .175 |  | .004 | .000 | .001 | .034 | .084 | .319 | .395 | .033 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| P7 | Pearson Correlation | .371\* | .134 | .239 | .263 | .504\*\* | .515\*\* | 1 | .646\*\* | .355 | .547\*\* | .181 | .130 | .107 | .318 | .585\*\* |
| Sig. (2-tailed) | .044 | .481 | .203 | .160 | .004 | .004 |  | .000 | .054 | .002 | .338 | .492 | .573 | .087 | .001 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| P8 | Pearson Correlation | .362\* | .295 | .369\* | .333 | .295 | .607\*\* | .646\*\* | 1 | .523\*\* | .385\* | .166 | .169 | .070 | .388\* | .633\*\* |
| Sig. (2-tailed) | .049 | .114 | .045 | .072 | .114 | .000 | .000 |  | .003 | .036 | .382 | .372 | .713 | .034 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | P10 | P11 | P12 | P13 | P14 | TOTAL |
| P9 | Pearson Correlation | .302 | .311 | .187 | .083 | .297 | .556\*\* | .355 | .523\*\* | 1 | .091 | .367\* | .231 | -.011 | .319 | .497\*\* |
| Sig. (2-tailed) | .105 | .095 | .322 | .661 | .112 | .001 | .054 | .003 |  | .634 | .046 | .220 | .956 | .086 | .005 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| P10 | Pearson Correlation | .632\*\* | .415\* | .528\*\* | .526\*\* | .641\*\* | .389\* | .547\*\* | .385\* | .091 | 1 | .107 | .026 | .362\* | .491\*\* | .716\*\* |
| Sig. (2-tailed) | .000 | .023 | .003 | .003 | .000 | .034 | .002 | .036 | .634 |  | .574 | .893 | .049 | .006 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| P11 | Pearson Correlation | .246 | .252 | .264 | .164 | .167 | .321 | .181 | .166 | .367\* | .107 | 1 | .320 | .293 | .248 | .442\* |
| Sig. (2-tailed) | .189 | .180 | .158 | .386 | .379 | .084 | .338 | .382 | .046 | .574 |  | .084 | .116 | .186 | .014 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| P12 | Pearson Correlation | .132 | .246 | .004 | .315 | .195 | .188 | .130 | .169 | .231 | .026 | .320 | 1 | .437\* | -.020 | .377\* |
| Sig. (2-tailed) | .487 | .190 | .984 | .090 | .301 | .319 | .492 | .372 | .220 | .893 | .084 |  | .016 | .917 | .040 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | P10 | P11 | P12 | P13 | P14 | TOTAL |
| P13 | Pearson Correlation | .171 | .081 | .182 | .185 | .188 | .161 | .107 | .070 | -.011 | .362\* | .293 | .437\* | 1 | .164 | .385\* |
| Sig. (2-tailed) | .366 | .670 | .337 | .327 | .319 | .395 | .573 | .713 | .956 | .049 | .116 | .016 |  | .388 | .035 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| P14 | Pearson Correlation | .838\*\* | .710\*\* | .558\*\* | .550\*\* | .248 | .390\* | .318 | .388\* | .319 | .491\*\* | .248 | -.020 | .164 | 1 | .728\*\* |
| Sig. (2-tailed) | .000 | .000 | .001 | .002 | .186 | .033 | .087 | .034 | .086 | .006 | .186 | .917 | .388 |  | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| TOTAL | Pearson Correlation | .849\*\* | .753\*\* | .723\*\* | .665\*\* | .585\*\* | .702\*\* | .585\*\* | .633\*\* | .497\*\* | .716\*\* | .442\* | .377\* | .385\* | .728\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .001 | .000 | .001 | .000 | .005 | .000 | .014 | .040 | .035 | .000 |  |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed).  \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | | | | | | | |

* + - 1. **Uji Reliabilitas**
      2. **Skeptisisme (X2)**

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .740 | 16 |

* + - 1. **Kemampuan Mahasiswa Akuntansi dalam Mendeteksi Kecurangan (Y)**

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .754 | 15 |

**Lampiran 4. Tabulasi Jawaban Responden Penelitian**

* + - 1. **Kompetensi (X1)**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| No | Kategori | No | Kategori | No | Kategori | No | Kategori |
| 1 | 5 | 41 | 5 | 81 | 5 | 121 | 5 |
| 2 | 5 | 42 | 4 | 82 | 5 | 122 | 4 |
| 3 | 5 | 43 | 4 | 83 | 4 | 123 | 5 |
| 4 | 3 | 44 | 3 | 84 | 5 | 124 | 5 |
| 5 | 3 | 45 | 4 | 85 | 5 | 125 | 5 |
| 6 | 4 | 46 | 4 | 86 | 4 | 126 | 5 |
| 7 | 4 | 47 | 3 | 87 | 5 | 127 | 5 |
| 8 | 5 | 48 | 3 | 88 | 5 | 128 | 4 |
| 9 | 4 | 49 | 4 | 89 | 4 | 129 | 4 |
| 10 | 3 | 50 | 4 | 90 | 5 | 130 | 5 |
| 11 | 4 | 51 | 4 | 91 | 4 | 131 | 5 |
| 12 | 5 | 52 | 4 | 92 | 5 | 132 | 4 |
| 13 | 4 | 53 | 4 | 93 | 5 | 133 | 4 |
| 14 | 4 | 54 | 4 | 94 | 5 | 134 | 5 |
| 15 | 3 | 55 | 5 | 95 | 5 | 135 | 5 |
| 16 | 5 | 56 | 4 | 96 | 4 | 136 | 4 |
| 17 | 3 | 57 | 4 | 97 | 4 | 137 | 5 |
| 18 | 4 | 58 | 5 | 98 | 5 | 138 | 4 |
| 19 | 3 | 59 | 4 | 99 | 4 | 139 | 5 |
| 20 | 5 | 60 | 4 | 100 | 4 | 140 | 5 |
| 21 | 4 | 61 | 5 | 101 | 5 | 141 | 5 |
| 22 | 5 | 62 | 4 | 102 | 4 | 142 | 4 |
| 23 | 3 | 63 | 4 | 103 | 5 | 143 | 4 |
| 24 | 3 | 64 | 4 | 104 | 5 | 144 | 4 |
| 25 | 5 | 65 | 4 | 105 | 5 | 145 | 5 |
| 26 | 4 | 66 | 4 | 106 | 5 | 146 | 5 |
| 27 | 4 | 67 | 3 | 107 | 5 | 147 | 4 |
| 28 | 4 | 68 | 4 | 108 | 4 | 148 | 4 |
| 29 | 3 | 69 | 4 | 109 | 5 | 149 | 4 |
| 30 | 3 | 70 | 3 | 110 | 4 | 150 | 5 |
| 31 | 4 | 71 | 3 | 111 | 2 | 151 | 4 |
| 32 | 4 | 72 | 4 | 112 | 5 | 152 | 5 |
| 33 | 3 | 73 | 5 | 113 | 5 | 153 | 5 |
| 34 | 4 | 74 | 4 | 114 | 2 | 154 | 5 |
| 35 | 4 | 75 | 4 | 115 | 5 | 155 | 4 |
| 36 | 4 | 76 | 4 | 116 | 4 | 156 | 5 |
| 37 | 3 | 77 | 4 | 117 | 4 | 157 | 5 |
| 38 | 3 | 78 | 3 | 118 | 5 |  |  |
| 39 | 5 | 79 | 4 | 119 | 5 |  |  |
| 40 | 4 | 80 | 5 | 120 | 5 |  |  |

* + - 1. **Skeptisisme (X2)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No | Skeptisisme (X2) | | | | | | | | | | | | | | | Total | **Rata-rata** |
| P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | P10 | P11 | P12 | P13 | P14 | P15 |
| 1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 60 | **4.00** |
| 2 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 3 | 4 | 3 | 5 | 5 | 5 | 4 | 4 | 63 | **4.20** |
| 3 | 3 | 3 | 4 | 4 | 5 | 5 | 4 | 3 | 3 | 4 | 5 | 4 | 3 | 4 | 3 | 57 | **3.80** |
| 4 | 3 | 2 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 56 | **3.73** |
| 5 | 3 | 3 | 4 | 2 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 3 | 4 | 58 | **3.87** |
| 6 | 3 | 3 | 4 | 3 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 3 | 4 | 4 | 59 | **3.93** |
| 7 | 4 | 2 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 3 | 3 | 4 | 4 | 3 | 61 | **4.07** |
| 8 | 4 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 56 | **3.73** |
| 9 | 4 | 5 | 4 | 4 | 4 | 5 | 3 | 5 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 60 | **4.00** |
| 10 | 3 | 4 | 4 | 2 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 58 | **3.87** |
| 11 | 3 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 63 | **4.20** |
| 12 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 3 | 5 | 3 | 65 | **4.33** |
| 13 | 4 | 3 | 3 | 5 | 5 | 4 | 3 | 3 | 4 | 3 | 5 | 3 | 5 | 4 | 4 | 58 | **3.87** |
| 14 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 57 | **3.80** |
| 15 | 3 | 3 | 4 | 3 | 4 | 5 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 4 | 3 | 53 | **3.53** |
| 16 | 4 | 2 | 4 | 3 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 60 | **4.00** |
| 17 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 56 | **3.73** |
| 18 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 69 | **4.60** |
| 19 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 59 | **3.93** |
| 20 | 5 | 5 | 5 | 3 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 3 | 4 | 4 | 3 | 65 | **4.33** |
| 21 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 69 | **4.60** |
| 22 | 5 | 2 | 3 | 3 | 5 | 4 | 3 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 3 | 61 | **4.07** |
| 23 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 59 | **3.93** |
| 24 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 69 | **4.60** |
| 25 | 5 | 4 | 4 | 5 | 5 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 5 | 4 | 61 | **4.07** |
| 26 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 3 | 68 | **4.53** |
| 27 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 70 | **4.67** |
| 28 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 68 | **4.53** |
| 29 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 70 | **4.67** |
| 30 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 56 | **3.73** |
| 31 | 4 | 3 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 63 | **4.20** |
| 32 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 53 | **3.53** |
| 33 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 54 | **3.60** |
| 34 | 5 | 4 | 4 | 3 | 5 | 5 | 3 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 66 | **4.40** |
| 35 | 4 | 3 | 4 | 5 | 5 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 56 | **3.73** |
| 36 | 5 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 3 | 4 | 4 | 5 | 5 | 4 | 61 | **4.07** |
| 37 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 55 | **3.67** |
| 38 | 5 | 3 | 3 | 4 | 5 | 4 | 4 | 3 | 4 | 4 | 5 | 4 | 4 | 4 | 3 | 59 | **3.93** |
| 39 | 5 | 5 | 5 | 5 | 5 | 4 | 3 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 67 | **4.47** |
| 40 | 4 | 4 | 4 | 5 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 59 | **3.93** |
| 41 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 52 | **3.47** |
| 42 | 3 | 3 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 54 | **3.60** |
| 43 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 70 | **4.67** |
| 44 | 5 | 4 | 5 | 5 | 5 | 4 | 3 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 68 | **4.53** |
| 45 | 5 | 5 | 5 | 3 | 4 | 5 | 3 | 4 | 4 | 3 | 5 | 4 | 4 | 4 | 3 | 61 | **4.07** |
| 46 | 4 | 5 | 5 | 2 | 4 | 4 | 4 | 5 | 3 | 4 | 5 | 4 | 4 | 3 | 4 | 60 | **4.00** |
| 47 | 4 | 3 | 4 | 3 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 3 | 63 | **4.20** |
| 48 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 60 | **4.00** |
| 49 | 5 | 3 | 4 | 4 | 5 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 3 | 60 | **4.00** |
| 50 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 3 | 4 | 4 | 4 | 52 | **3.47** |
| 51 | 5 | 3 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 58 | **3.87** |
| 52 | 4 | 4 | 4 | 3 | 5 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 4 | 3 | 54 | **3.60** |
| 53 | 4 | 4 | 4 | 3 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 59 | **3.93** |
| 54 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 3 | 69 | **4.60** |
| 55 | 4 | 4 | 4 | 3 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 3 | 4 | 4 | 4 | 62 | **4.13** |
| 56 | 4 | 4 | 4 | 3 | 4 | 5 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 55 | **3.67** |
| 57 | 3 | 2 | 5 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 57 | **3.80** |
| 58 | 3 | 4 | 4 | 4 | 5 | 3 | 4 | 4 | 3 | 3 | 5 | 4 | 4 | 4 | 3 | 57 | **3.80** |
| 59 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 3 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 63 | **4.20** |
| 60 | 4 | 4 | 4 | 3 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 59 | **3.93** |
| 61 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 67 | **4.47** |
| 62 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 54 | **3.60** |
| 63 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 62 | **4.13** |
| 64 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 3 | 58 | **3.87** |
| 65 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 58 | **3.87** |
| 66 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 60 | **4.00** |
| 67 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 58 | **3.87** |
| 68 | 4 | 4 | 3 | 3 | 4 | 5 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 3 | 55 | **3.67** |
| 69 | 4 | 4 | 4 | 3 | 5 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 54 | **3.60** |
| 70 | 5 | 5 | 5 | 3 | 4 | 5 | 4 | 5 | 4 | 3 | 4 | 5 | 3 | 4 | 4 | 63 | **4.20** |
| 71 | 4 | 4 | 3 | 2 | 4 | 5 | 4 | 4 | 3 | 5 | 5 | 5 | 4 | 4 | 5 | 61 | **4.07** |
| 72 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 58 | **3.87** |
| 73 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 3 | 4 | 4 | 64 | **4.27** |
| 74 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 65 | **4.33** |
| 75 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 55 | **3.67** |
| 76 | 5 | 3 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 62 | **4.13** |
| 77 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 3 | 3 | 3 | 5 | 4 | 66 | **4.40** |
| 78 | 5 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 58 | **3.87** |
| 79 | 4 | 3 | 3 | 4 | 5 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 55 | **3.67** |
| 80 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 5 | 5 | 5 | 5 | 3 | 59 | **3.93** |
| 81 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 60 | **4.00** |
| 82 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 70 | **4.67** |
| 83 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 60 | **4.00** |
| 84 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 59 | **3.93** |
| 85 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 4 | 4 | 5 | 3 | 3 | 4 | 5 | 3 | 64 | **4.27** |
| 86 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 3 | 4 | 3 | 5 | 5 | 5 | 4 | 5 | 64 | **4.27** |
| 87 | 3 | 3 | 4 | 4 | 5 | 5 | 4 | 3 | 3 | 4 | 5 | 4 | 3 | 4 | 3 | 57 | **3.80** |
| 88 | 3 | 2 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 56 | **3.73** |
| 89 | 3 | 3 | 4 | 2 | 4 | 4 | 3 | 5 | 5 | 5 | 4 | 4 | 4 | 3 | 4 | 57 | **3.80** |
| 90 | 4 | 2 | 3 | 2 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 5 | 3 | 50 | **3.33** |
| 91 | 3 | 3 | 4 | 3 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 3 | 4 | 4 | 59 | **3.93** |
| 92 | 4 | 2 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 3 | 65 | **4.33** |
| 93 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 55 | **3.67** |
| 94 | 4 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 52 | **3.47** |
| 95 | 3 | 4 | 4 | 2 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 58 | **3.87** |
| 96 | 3 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 63 | **4.20** |
| 97 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 3 | 5 | 3 | 65 | **4.33** |
| 98 | 4 | 3 | 3 | 5 | 5 | 4 | 3 | 3 | 4 | 3 | 5 | 3 | 4 | 4 | 3 | 56 | **3.73** |
| 99 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 57 | **3.80** |
| 100 | 4 | 2 | 4 | 3 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 60 | **4.00** |
| 101 | 5 | 4 | 3 | 2 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 67 | **4.47** |
| 102 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 56 | **3.73** |
| 103 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 3 | 68 | **4.53** |
| 104 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 70 | **4.67** |
| 105 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 68 | **4.53** |
| 106 | 4 | 4 | 4 | 3 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 63 | **4.20** |
| 107 | 4 | 2 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 50 | **3.33** |
| 108 | 4 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 53 | **3.53** |
| 109 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 4 | 53 | **3.53** |
| 110 | 3 | 2 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 51 | **3.40** |
| 111 | 4 | 2 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 54 | **3.60** |
| 112 | 4 | 2 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 3 | 3 | 4 | 4 | 3 | 61 | **4.07** |
| 113 | 5 | 2 | 3 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 63 | **4.20** |
| 114 | 3 | 2 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 54 | **3.60** |
| 115 | 3 | 2 | 4 | 4 | 5 | 5 | 4 | 3 | 3 | 4 | 5 | 4 | 3 | 4 | 3 | 56 | **3.73** |
| 116 | 4 | 2 | 4 | 5 | 5 | 4 | 4 | 3 | 4 | 3 | 5 | 5 | 5 | 4 | 4 | 61 | **4.07** |
| 117 | 4 | 2 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 55 | **3.67** |
| 118 | 5 | 2 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 61 | **4.07** |
| 119 | 5 | 3 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 69 | **4.60** |
| 120 | 3 | 2 | 4 | 2 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 56 | **3.73** |
| 121 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 58 | **3.87** |
| 122 | 3 | 2 | 4 | 3 | 5 | 4 | 5 | 3 | 4 | 3 | 5 | 3 | 4 | 4 | 3 | 55 | **3.67** |
| 123 | 4 | 2 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 3 | 3 | 4 | 4 | 3 | 61 | **4.07** |
| 124 | 4 | 2 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 57 | **3.80** |
| 125 | 5 | 2 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 67 | **4.47** |
| 126 | 4 | 3 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 62 | **4.13** |
| 127 | 4 | 2 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 50 | **3.33** |
| 128 | 4 | 2 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 63 | **4.20** |
| 129 | 5 | 2 | 4 | 5 | 5 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 5 | 5 | 61 | **4.07** |
| 130 | 4 | 2 | 3 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 51 | **3.40** |
| 131 | 5 | 2 | 4 | 4 | 5 | 4 | 4 | 3 | 3 | 3 | 4 | 5 | 4 | 4 | 4 | 58 | **3.87** |
| 132 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 5 | 5 | 5 | 5 | 3 | 58 | **3.87** |
| 133 | 3 | 2 | 3 | 2 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 50 | **3.33** |
| 134 | 4 | 2 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 65 | **4.33** |
| 135 | 4 | 2 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 55 | **3.67** |
| 136 | 4 | 2 | 4 | 3 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 60 | **4.00** |
| 137 | 5 | 2 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 70 | **4.67** |
| 138 | 5 | 2 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 56 | **3.73** |
| 139 | 4 | 2 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 68 | **4.53** |
| 140 | 5 | 2 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 3 | 5 | 4 | 5 | 4 | 67 | **4.47** |
| 141 | 4 | 2 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 3 | 52 | **3.47** |
| 142 | 4 | 2 | 4 | 3 | 5 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 52 | **3.47** |
| 143 | 5 | 2 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 63 | **4.20** |
| 144 | 3 | 3 | 5 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 58 | **3.87** |
| 145 | 5 | 2 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 3 | 4 | 4 | 5 | 5 | 4 | 60 | **4.00** |
| 146 | 4 | 2 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 53 | **3.53** |
| 147 | 4 | 2 | 4 | 4 | 5 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 4 | 3 | 53 | **3.53** |
| 148 | 4 | 2 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 58 | **3.87** |
| 149 | 3 | 2 | 4 | 3 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 3 | 4 | 4 | 58 | **3.87** |
| 150 | 3 | 2 | 4 | 4 | 5 | 5 | 4 | 3 | 3 | 4 | 5 | 4 | 3 | 4 | 3 | 56 | **3.73** |
| 151 | 4 | 2 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 5 | 4 | 4 | 3 | 4 | 52 | **3.47** |
| 152 | 4 | 2 | 3 | 3 | 4 | 5 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 3 | 53 | **3.53** |
| 153 | 5 | 2 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 62 | **4.13** |
| 154 | 3 | 5 | 5 | 5 | 5 | 5 | 4 | 3 | 3 | 5 | 5 | 5 | 3 | 5 | 3 | 64 | **4.27** |
| 155 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 60 | **4.00** |
| 156 | 4 | 3 | 4 | 5 | 5 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 58 | **3.87** |
| 157 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 65 | **4.33** |
| Total | 634 | 510 | 631 | 600 | 694 | 660 | 614 | 641 | 631 | 626 | 648 | 617 | 626 | 650 | 585 | 9367 | **624.47** |
| Rata-rata | 4.04 | 3.25 | 4.02 | 3.82 | 4.42 | 4.20 | 3.91 | 4.08 | 4.02 | 3.99 | 4.13 | 3.93 | 3.99 | 4.14 | 3.73 | 59.66 | **3.98** |

* + - 1. **Tipe Kepribadian (X3)**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| No | Kategori | No | Kategori | No | Kategori | No | Kategori |
| 1 | 1 | 41 | 1 | 81 | 1 | 121 | 1 |
| 2 | 1 | 42 | 0 | 82 | 1 | 122 | 1 |
| 3 | 1 | 43 | 1 | 83 | 1 | 123 | 0 |
| 4 | 0 | 44 | 1 | 84 | 1 | 124 | 1 |
| 5 | 0 | 45 | 1 | 85 | 0 | 125 | 1 |
| 6 | 1 | 46 | 0 | 86 | 1 | 126 | 1 |
| 7 | 1 | 47 | 1 | 87 | 1 | 127 | 0 |
| 8 | 1 | 48 | 0 | 88 | 1 | 128 | 1 |
| 9 | 1 | 49 | 1 | 89 | 1 | 129 | 1 |
| 10 | 1 | 50 | 0 | 90 | 1 | 130 | 1 |
| 11 | 1 | 51 | 1 | 91 | 0 | 131 | 0 |
| 12 | 1 | 52 | 1 | 92 | 1 | 132 | 1 |
| 13 | 1 | 53 | 1 | 93 | 1 | 133 | 1 |
| 14 | 1 | 54 | 1 | 94 | 1 | 134 | 1 |
| 15 | 0 | 55 | 1 | 95 | 1 | 135 | 1 |
| 16 | 0 | 56 | 1 | 96 | 1 | 136 | 0 |
| 17 | 0 | 57 | 1 | 97 | 1 | 137 | 1 |
| 18 | 1 | 58 | 1 | 98 | 1 | 138 | 0 |
| 19 | 1 | 59 | 1 | 99 | 1 | 139 | 1 |
| 20 | 1 | 60 | 0 | 100 | 0 | 140 | 1 |
| 21 | 1 | 61 | 1 | 101 | 1 | 141 | 1 |
| 22 | 1 | 62 | 1 | 102 | 1 | 142 | 0 |
| 23 | 0 | 63 | 1 | 103 | 0 | 143 | 0 |
| 24 | 1 | 64 | 1 | 104 | 1 | 144 | 1 |
| 25 | 1 | 65 | 0 | 105 | 1 | 145 | 1 |
| 26 | 1 | 66 | 0 | 106 | 1 | 146 | 0 |
| 27 | 1 | 67 | 0 | 107 | 1 | 147 | 0 |
| 28 | 1 | 68 | 1 | 108 | 1 | 148 | 0 |
| 29 | 1 | 69 | 0 | 109 | 1 | 149 | 1 |
| 30 | 1 | 70 | 1 | 110 | 1 | 150 | 1 |
| 31 | 1 | 71 | 0 | 111 | 0 | 151 | 1 |
| 32 | 1 | 72 | 0 | 112 | 1 | 152 | 1 |
| 33 | 0 | 73 | 0 | 113 | 1 | 153 | 1 |
| 34 | 1 | 74 | 1 | 114 | 0 | 154 | 1 |
| 35 | 0 | 75 | 1 | 115 | 1 | 155 | 1 |
| 36 | 1 | 76 | 1 | 116 | 1 | 156 | 1 |
| 37 | 1 | 77 | 1 | 117 | 1 | 157 | 1 |
| 38 | 0 | 78 | 0 | 118 | 1 |  |  |
| 39 | 1 | 79 | 0 | 119 | 1 |  |  |
| 40 | 1 | 80 | 1 | 120 | 1 |  |  |

* + - 1. ***Gender* (X4)**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| No | Kategori | No | Kategori | No | Kategori | No | Kategori |
| 1 | 1 | 41 | 0 | 81 | 1 | 121 | 1 |
| 2 | 1 | 42 | 0 | 82 | 1 | 122 | 1 |
| 3 | 1 | 43 | 1 | 83 | 1 | 123 | 1 |
| 4 | 1 | 44 | 1 | 84 | 0 | 124 | 1 |
| 5 | 1 | 45 | 0 | 85 | 1 | 125 | 1 |
| 6 | 1 | 46 | 0 | 86 | 0 | 126 | 0 |
| 7 | 1 | 47 | 1 | 87 | 1 | 127 | 1 |
| 8 | 1 | 48 | 0 | 88 | 0 | 128 | 0 |
| 9 | 1 | 49 | 0 | 89 | 1 | 129 | 1 |
| 10 | 1 | 50 | 1 | 90 | 0 | 130 | 1 |
| 11 | 0 | 51 | 0 | 91 | 1 | 131 | 1 |
| 12 | 1 | 52 | 1 | 92 | 1 | 132 | 0 |
| 13 | 0 | 53 | 1 | 93 | 0 | 133 | 1 |
| 14 | 0 | 54 | 0 | 94 | 0 | 134 | 1 |
| 15 | 0 | 55 | 1 | 95 | 1 | 135 | 1 |
| 16 | 1 | 56 | 1 | 96 | 1 | 136 | 1 |
| 17 | 0 | 57 | 0 | 97 | 1 | 137 | 1 |
| 18 | 1 | 58 | 1 | 98 | 0 | 138 | 0 |
| 19 | 0 | 59 | 1 | 99 | 0 | 139 | 1 |
| 20 | 1 | 60 | 0 | 100 | 1 | 140 | 1 |
| 21 | 1 | 61 | 1 | 101 | 1 | 141 | 1 |
| 22 | 1 | 62 | 0 | 102 | 0 | 142 | 0 |
| 23 | 0 | 63 | 0 | 103 | 1 | 143 | 0 |
| 24 | 0 | 64 | 1 | 104 | 1 | 144 | 1 |
| 25 | 0 | 65 | 1 | 105 | 0 | 145 | 1 |
| 26 | 1 | 66 | 1 | 106 | 1 | 146 | 1 |
| 27 | 0 | 67 | 0 | 107 | 1 | 147 | 0 |
| 28 | 0 | 68 | 0 | 108 | 0 | 148 | 1 |
| 29 | 0 | 69 | 1 | 109 | 0 | 149 | 1 |
| 30 | 0 | 70 | 1 | 110 | 1 | 150 | 1 |
| 31 | 0 | 71 | 1 | 111 | 0 | 151 | 1 |
| 32 | 1 | 72 | 1 | 112 | 1 | 152 | 1 |
| 33 | 0 | 73 | 0 | 113 | 1 | 153 | 1 |
| 34 | 0 | 74 | 0 | 114 | 0 | 154 | 1 |
| 35 | 0 | 75 | 1 | 115 | 1 | 155 | 0 |
| 36 | 1 | 76 | 1 | 116 | 1 | 156 | 1 |
| 37 | 1 | 77 | 1 | 117 | 1 | 157 | 1 |
| 38 | 1 | 78 | 1 | 118 | 1 |  |  |
| 39 | 0 | 79 | 0 | 119 | 1 |  |  |
| 40 | 0 | 80 | 1 | 120 | 1 |  |  |

* + - 1. **Kemampuan Mahasiswa Akuntansi dalam Mendeteksi Kecurangan (Y)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No | Kemampuan Mahasiswa Akuntansi dalam Mendeteksi Kecurangan (Y) | | | | | | | | | | | | | | Total | **Rata-rata** |
| P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | P10 | P11 | P12 | P13 | P14 |
| 1 | 5 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 56 | **4.00** |
| 2 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 4 | 4 | 57 | **4.07** |
| 3 | 4 | 3 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 3 | 4 | 4 | 58 | **4.14** |
| 4 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 50 | **3.57** |
| 5 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 47 | **3.36** |
| 6 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 3 | 3 | 3 | 60 | **4.29** |
| 7 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 65 | **4.64** |
| 8 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 56 | **4.00** |
| 9 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 52 | **3.71** |
| 10 | 4 | 3 | 3 | 5 | 5 | 3 | 5 | 4 | 4 | 5 | 4 | 3 | 3 | 4 | 55 | **3.93** |
| 11 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 57 | **4.07** |
| 12 | 4 | 4 | 3 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 61 | **4.36** |
| 13 | 4 | 3 | 4 | 3 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 3 | 4 | 3 | 55 | **3.93** |
| 14 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 5 | 52 | **3.71** |
| 15 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 50 | **3.57** |
| 16 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 53 | **3.79** |
| 17 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 54 | **3.86** |
| 18 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 66 | **4.71** |
| 19 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 58 | **4.14** |
| 20 | 4 | 4 | 4 | 3 | 4 | 5 | 4 | 4 | 5 | 3 | 4 | 4 | 4 | 4 | 56 | **4.00** |
| 21 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 61 | **4.36** |
| 22 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 5 | 53 | **3.79** |
| 23 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 54 | **3.86** |
| 24 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 59 | **4.21** |
| 25 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 63 | **4.50** |
| 26 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 61 | **4.36** |
| 27 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 62 | **4.43** |
| 28 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 57 | **4.07** |
| 29 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 3 | 4 | 3 | 3 | 56 | **4.00** |
| 30 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 56 | **4.00** |
| 31 | 5 | 4 | 3 | 5 | 4 | 3 | 5 | 3 | 4 | 4 | 5 | 3 | 4 | 3 | 55 | **3.93** |
| 32 | 3 | 3 | 4 | 5 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 51 | **3.64** |
| 33 | 3 | 3 | 4 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 4 | 5 | 3 | 3 | 48 | **3.43** |
| 34 | 3 | 3 | 3 | 4 | 3 | 4 | 3 | 5 | 3 | 3 | 4 | 3 | 5 | 4 | 50 | **3.57** |
| 35 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 55 | **3.93** |
| 36 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 54 | **3.86** |
| 37 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 53 | **3.79** |
| 38 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 52 | **3.71** |
| 39 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 62 | **4.43** |
| 40 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 57 | **4.07** |
| 41 | 3 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 53 | **3.79** |
| 42 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 54 | **3.86** |
| 43 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 63 | **4.50** |
| 44 | 4 | 4 | 4 | 3 | 5 | 4 | 3 | 5 | 4 | 3 | 5 | 3 | 4 | 3 | 54 | **3.86** |
| 45 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 51 | **3.64** |
| 46 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 51 | **3.64** |
| 47 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 3 | 4 | 5 | 5 | 5 | 4 | 62 | **4.43** |
| 48 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 52 | **3.71** |
| 49 | 4 | 4 | 3 | 5 | 4 | 4 | 5 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 55 | **3.93** |
| 50 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 52 | **3.71** |
| 51 | 4 | 4 | 4 | 3 | 5 | 4 | 3 | 4 | 3 | 4 | 4 | 5 | 5 | 4 | 56 | **4.00** |
| 52 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 52 | **3.71** |
| 53 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 53 | **3.79** |
| 54 | 4 | 4 | 3 | 5 | 5 | 4 | 5 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 55 | **3.93** |
| 55 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 3 | 3 | 56 | **4.00** |
| 56 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 66 | **4.71** |
| 57 | 5 | 5 | 5 | 3 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 59 | **4.21** |
| 58 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 5 | 4 | 4 | 3 | 3 | 4 | 52 | **3.71** |
| 59 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 63 | **4.50** |
| 60 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 53 | **3.79** |
| 61 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 51 | **3.64** |
| 62 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 48 | **3.43** |
| 63 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 3 | 3 | 4 | 4 | 5 | 3 | 56 | **4.00** |
| 64 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 56 | **4.00** |
| 65 | 4 | 3 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 53 | **3.79** |
| 66 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 55 | **3.93** |
| 67 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 52 | **3.71** |
| 68 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 51 | **3.64** |
| 69 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 49 | **3.50** |
| 70 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 3 | 53 | **3.79** |
| 71 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 3 | 63 | **4.50** |
| 72 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 54 | **3.86** |
| 73 | 4 | 4 | 3 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 58 | **4.14** |
| 74 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 58 | **4.14** |
| 75 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 51 | **3.64** |
| 76 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 46 | **3.29** |
| 77 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 3 | 4 | 5 | 3 | 4 | 59 | **4.21** |
| 78 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 58 | **4.14** |
| 79 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 3 | 3 | 5 | 4 | 4 | 3 | 4 | 56 | **4.00** |
| 80 | 4 | 4 | 4 | 4 | 4 | 3 | 5 | 4 | 3 | 4 | 5 | 4 | 4 | 4 | 56 | **4.00** |
| 81 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 56 | **4.00** |
| 82 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 65 | **4.64** |
| 83 | 5 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 54 | **3.86** |
| 84 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 55 | **3.93** |
| 85 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 66 | **4.71** |
| 86 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 4 | 5 | 57 | **4.07** |
| 87 | 4 | 3 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 3 | 5 | 4 | 59 | **4.21** |
| 88 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 51 | **3.64** |
| 89 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 48 | **3.43** |
| 90 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 5 | 4 | 4 | 3 | 51 | **3.64** |
| 91 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 3 | 4 | 5 | 63 | **4.50** |
| 92 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 64 | **4.57** |
| 93 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 56 | **4.00** |
| 94 | 4 | 4 | 3 | 4 | 5 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 53 | **3.79** |
| 95 | 4 | 3 | 3 | 5 | 5 | 3 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 58 | **4.14** |
| 96 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 57 | **4.07** |
| 97 | 4 | 4 | 3 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 3 | 4 | 60 | **4.29** |
| 98 | 4 | 3 | 4 | 3 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 3 | 4 | 4 | 56 | **4.00** |
| 99 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 54 | **3.86** |
| 100 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 55 | **3.93** |
| 101 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 3 | 5 | 66 | **4.71** |
| 102 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 55 | **3.93** |
| 103 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 63 | **4.50** |
| 104 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 64 | **4.57** |
| 105 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 56 | **4.00** |
| 106 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 61 | **4.36** |
| 107 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 51 | **3.64** |
| 108 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 65 | **4.64** |
| 109 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 54 | **3.86** |
| 110 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 48 | **3.43** |
| 111 | 5 | 4 | 3 | 5 | 5 | 4 | 4 | 3 | 5 | 4 | 4 | 4 | 4 | 4 | 58 | **4.14** |
| 112 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 55 | **3.93** |
| 113 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 3 | 4 | 5 | 49 | **3.50** |
| 114 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 56 | **4.00** |
| 115 | 4 | 3 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 3 | 4 | 4 | 58 | **4.14** |
| 116 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 4 | 4 | 56 | **4.00** |
| 117 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 65 | **4.64** |
| 118 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 65 | **4.64** |
| 119 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 66 | **4.71** |
| 120 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 62 | **4.43** |
| 121 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 56 | **4.00** |
| 122 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 63 | **4.50** |
| 123 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 65 | **4.64** |
| 124 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 55 | **3.93** |
| 125 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 3 | 4 | 4 | 4 | 60 | **4.29** |
| 126 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 52 | **3.71** |
| 127 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 51 | **3.64** |
| 128 | 5 | 4 | 3 | 5 | 4 | 3 | 5 | 3 | 4 | 4 | 5 | 3 | 4 | 3 | 55 | **3.93** |
| 129 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 63 | **4.50** |
| 130 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 5 | 4 | 4 | 5 | 53 | **3.79** |
| 131 | 5 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 56 | **4.00** |
| 132 | 4 | 4 | 4 | 4 | 4 | 3 | 5 | 4 | 3 | 4 | 5 | 4 | 4 | 4 | 56 | **4.00** |
| 133 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 57 | **4.07** |
| 134 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 65 | **4.64** |
| 135 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 54 | **3.86** |
| 136 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 53 | **3.79** |
| 137 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 61 | **4.36** |
| 138 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 53 | **3.79** |
| 139 | 4 | 4 | 3 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 56 | **4.00** |
| 140 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 65 | **4.64** |
| 141 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 3 | 5 | 5 | 3 | 3 | 57 | **4.07** |
| 142 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 3 | 4 | 4 | 50 | **3.57** |
| 143 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 3 | 53 | **3.79** |
| 144 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 59 | **4.21** |
| 145 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 54 | **3.86** |
| 146 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 3 | 52 | **3.71** |
| 147 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 52 | **3.71** |
| 148 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 53 | **3.79** |
| 149 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 3 | 3 | 3 | 60 | **4.29** |
| 150 | 4 | 3 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 59 | **4.21** |
| 151 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 54 | **3.86** |
| 152 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 3 | 4 | 4 | 4 | 4 | 56 | **4.00** |
| 153 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 56 | **4.00** |
| 154 | 4 | 3 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 57 | **4.07** |
| 155 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 55 | **3.93** |
| 156 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 3 | 3 | 5 | 4 | 4 | 4 | 4 | 56 | **4.14** |
| 157 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 60 | **4.29** |
| Total | 635 | 605 | 607 | 660 | 656 | 624 | 670 | 633 | 616 | 638 | 654 | 600 | 627 | 612 | 8835 | **631.21** |
| Rata-rata | 4.04 | 3.85 | 3.87 | 4.20 | 4.18 | 3.97 | 4.27 | 4.03 | 3.92 | 4.06 | 4.17 | 3.82 | 3.99 | 3.90 | 56.27 | **4.02** |

**Lampiran 5. Hasil Analisis Statistik Deskriptif**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation | Variance |
| KOMPETENSI | 157 | 2.00 | 5.00 | 4.2484 | .72196 | .521 |
| SKEPTISISME | 157 | 3.33 | 4.67 | 3.9866 | .34285 | .118 |
| TIPE KEPRIBADIAN | 157 | .00 | 1.00 | .7516 | .43347 | .188 |
| GENDER | 157 | .00 | 1.00 | .6306 | .48419 | .234 |
| KEMAMPUAN DALAM MENDETEKSI KECURANGAN | 157 | 3.29 | 4.71 | 4.0271 | .33411 | .112 |
| Valid N (listwise) | 157 |  |  |  |  |  |

**Lampiran 6. Rumus Perhitungan Kategori**

|  |  |  |  |
| --- | --- | --- | --- |
| Kompetensi (X1) | | | |
| Mean |  | = | 4,245 |
| SD |  | = | 0,722 |
|  |  |  |  |
| Tinggi | : X ≥ M + SD |  |  |
| Sedang | :M ‒ SD ≤ X < M + SD |  |  |
| Rendah | : X < M ‒ SD |  |  |
|  |  |  |  |
| Kategori |  | Skor | |
| Tinggi | : | X | ≥ 4,967 |
| Sedang | : | 3,523 | ≤ X < 4,967 |
| Rendah | : | X | < 3,523 |

|  |  |  |  |
| --- | --- | --- | --- |
| Skeptisisme (X2) | | | |
| Mean |  | = | 3,987 |
| SD |  | = | 0,343 |
|  |  |  |  |
| Tinggi | : X ≥ M + SD |  |  |
| Sedang | :M ‒ SD ≤ X < M + SD |  |  |
| Rendah | : X < M ‒ SD |  |  |
|  |  |  |  |
| Kategori |  | Skor | |
| Tinggi | : | X | ≥ 4,330 |
| Sedang | : | 3,644 | ≤ X < 4,330 |
| Rendah | : | X | < 3,644 |

|  |  |  |  |
| --- | --- | --- | --- |
| Kemampuan dalam mendeteksi kecurangan (Y) | | | |
| Mean |  | = | 4,027 |
| SD |  | = | 0,334 |
|  |  |  |  |
| Tinggi | : X ≥ M + SD |  |  |
| Sedang | :M ‒ SD ≤ X < M + SD |  |  |
| Rendah | : X < M ‒ SD |  |  |
|  |  |  |  |
| Kategori |  | Skor | |
| Tinggi | : | X | ≥ 4,361 |
| Sedang | : | 3,693 | ≤ X < 4,361 |
| Rendah | : | X | < 3,693 |

**Lampiran 7. Tabulasi Data Interval Jawaban Responden Penelitian**

**Skeptisisme (X2)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No | Skeptisisme (X2) | | | | | | | | | | | | | | | Total | **Rata-rata** |
| P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | P10 | P11 | P12 | P13 | P14 | P15 |
| 1 | 2.29 | 2.69 | 2.48 | 3.06 | 1.00 | 2.29 | 2.32 | 2.21 | 2.33 | 2.28 | 2.33 | 2.44 | 2.41 | 2.54 | 2.40 | 35.05 | **2.34** |
| 2 | 2.29 | 2.69 | 2.48 | 4.29 | 2.60 | 2.29 | 2.32 | 1.00 | 2.33 | 1.00 | 3.68 | 3.88 | 3.81 | 2.54 | 2.40 | 39.60 | **2.64** |
| 3 | 1.00 | 1.96 | 2.48 | 3.06 | 2.60 | 3.62 | 2.32 | 1.00 | 1.00 | 2.28 | 3.68 | 2.44 | 1.00 | 2.54 | 1.00 | 31.98 | **2.13** |
| 4 | 1.00 | 1.00 | 2.48 | 3.06 | 1.00 | 3.62 | 3.63 | 2.21 | 2.33 | 2.28 | 1.00 | 1.00 | 1.00 | 2.54 | 2.40 | 30.54 | **2.04** |
| 5 | 1.00 | 1.96 | 2.48 | 1.00 | 1.00 | 2.29 | 2.32 | 3.46 | 3.66 | 3.55 | 2.33 | 2.44 | 2.41 | 1.00 | 2.40 | 33.28 | **2.22** |
| 6 | 1.00 | 1.96 | 2.48 | 2.02 | 1.00 | 2.29 | 3.63 | 3.46 | 3.66 | 2.28 | 2.33 | 2.44 | 1.00 | 2.54 | 2.40 | 34.47 | **2.30** |
| 7 | 2.29 | 1.00 | 3.95 | 3.06 | 2.60 | 3.62 | 2.32 | 3.46 | 3.66 | 3.55 | 1.00 | 1.00 | 2.41 | 2.54 | 1.00 | 37.46 | **2.50** |
| 8 | 2.29 | 1.96 | 1.00 | 3.06 | 1.00 | 1.00 | 2.32 | 2.21 | 2.33 | 1.00 | 2.33 | 2.44 | 2.41 | 2.54 | 2.40 | 30.28 | **2.02** |
| 9 | 2.29 | 3.72 | 2.48 | 3.06 | 1.00 | 3.62 | 1.00 | 3.46 | 2.33 | 2.28 | 1.00 | 1.00 | 2.41 | 2.54 | 2.40 | 34.57 | **2.30** |
| 10 | 1.00 | 2.69 | 2.48 | 1.00 | 2.60 | 3.62 | 3.63 | 2.21 | 2.33 | 2.28 | 2.33 | 2.44 | 1.00 | 2.54 | 1.00 | 33.15 | **2.21** |
| 11 | 1.00 | 3.72 | 3.95 | 4.29 | 2.60 | 2.29 | 2.32 | 2.21 | 2.33 | 2.28 | 2.33 | 2.44 | 2.41 | 2.54 | 2.40 | 39.10 | **2.61** |
| 12 | 3.58 | 2.69 | 2.48 | 4.29 | 2.60 | 2.29 | 2.32 | 2.21 | 3.66 | 3.55 | 3.68 | 2.44 | 1.00 | 4.04 | 1.00 | 41.83 | **2.79** |
| 13 | 2.29 | 1.96 | 1.00 | 4.29 | 2.60 | 2.29 | 1.00 | 1.00 | 2.33 | 1.00 | 3.68 | 1.00 | 3.81 | 2.54 | 2.40 | 33.18 | **2.21** |
| 14 | 2.29 | 1.96 | 2.48 | 3.06 | 1.00 | 2.29 | 2.32 | 1.00 | 2.33 | 2.28 | 2.33 | 1.00 | 2.41 | 2.54 | 2.40 | 31.67 | **2.11** |
| 15 | 1.00 | 1.96 | 2.48 | 2.02 | 1.00 | 3.62 | 2.32 | 2.21 | 1.00 | 1.00 | 2.33 | 1.00 | 1.00 | 2.54 | 1.00 | 26.49 | **1.77** |
| 16 | 2.29 | 1.00 | 2.48 | 2.02 | 1.00 | 2.29 | 2.32 | 3.46 | 3.66 | 3.55 | 2.33 | 2.44 | 2.41 | 2.54 | 2.40 | 36.17 | **2.41** |
| 17 | 1.00 | 2.69 | 2.48 | 2.02 | 1.00 | 2.29 | 1.00 | 2.21 | 2.33 | 2.28 | 2.33 | 2.44 | 2.41 | 2.54 | 1.00 | 30.01 | **2.00** |
| 18 | 3.58 | 2.69 | 2.48 | 3.06 | 1.00 | 3.62 | 3.63 | 3.46 | 3.66 | 3.55 | 2.33 | 2.44 | 3.81 | 4.04 | 3.76 | 47.10 | **3.14** |
| 19 | 2.29 | 2.69 | 2.48 | 2.02 | 1.00 | 1.00 | 1.00 | 2.21 | 2.33 | 2.28 | 3.68 | 3.88 | 2.41 | 2.54 | 2.40 | 34.20 | **2.28** |
| 20 | 3.58 | 3.72 | 3.95 | 2.02 | 2.60 | 3.62 | 2.32 | 3.46 | 3.66 | 3.55 | 2.33 | 1.00 | 2.41 | 2.54 | 1.00 | 41.77 | **2.78** |
| 21 | 3.58 | 2.69 | 2.48 | 3.06 | 2.60 | 3.62 | 2.32 | 3.46 | 3.66 | 3.55 | 2.33 | 3.88 | 2.41 | 4.04 | 3.76 | 47.44 | **3.16** |
| 22 | 3.58 | 1.00 | 1.00 | 2.02 | 2.60 | 2.29 | 1.00 | 2.21 | 2.33 | 3.55 | 3.68 | 3.88 | 3.81 | 4.04 | 1.00 | 38.00 | **2.53** |
| 23 | 2.29 | 2.69 | 2.48 | 2.02 | 1.00 | 1.00 | 1.00 | 2.21 | 2.33 | 2.28 | 2.33 | 2.44 | 2.41 | 4.04 | 3.76 | 34.26 | **2.28** |
| 24 | 2.29 | 3.72 | 2.48 | 3.06 | 1.00 | 2.29 | 2.32 | 3.46 | 3.66 | 3.55 | 3.68 | 3.88 | 3.81 | 4.04 | 3.76 | 46.99 | **3.13** |
| 25 | 3.58 | 2.69 | 2.48 | 4.29 | 2.60 | 2.29 | 1.00 | 2.21 | 2.33 | 2.28 | 1.00 | 1.00 | 2.41 | 4.04 | 2.40 | 36.59 | **2.44** |
| 26 | 2.29 | 3.72 | 2.48 | 4.29 | 2.60 | 3.62 | 3.63 | 3.46 | 2.33 | 3.55 | 3.68 | 2.44 | 2.41 | 4.04 | 1.00 | 45.52 | **3.03** |
| 27 | 2.29 | 3.72 | 3.95 | 3.06 | 2.60 | 3.62 | 3.63 | 3.46 | 3.66 | 3.55 | 2.33 | 2.44 | 2.41 | 4.04 | 3.76 | 48.50 | **3.23** |
| 28 | 3.58 | 3.72 | 2.48 | 3.06 | 2.60 | 3.62 | 3.63 | 3.46 | 2.33 | 2.28 | 2.33 | 2.44 | 3.81 | 2.54 | 3.76 | 45.63 | **3.04** |
| 29 | 3.58 | 3.72 | 3.95 | 4.29 | 2.60 | 2.29 | 2.32 | 2.21 | 2.33 | 2.28 | 3.68 | 3.88 | 3.81 | 4.04 | 3.76 | 48.74 | **3.25** |
| 30 | 2.29 | 2.69 | 2.48 | 2.02 | 1.00 | 1.00 | 1.00 | 2.21 | 2.33 | 1.00 | 2.33 | 2.44 | 2.41 | 2.54 | 2.40 | 30.12 | **2.01** |
| 31 | 2.29 | 1.96 | 2.48 | 4.29 | 1.00 | 2.29 | 2.32 | 2.21 | 3.66 | 3.55 | 3.68 | 2.44 | 2.41 | 2.54 | 2.40 | 39.50 | **2.63** |
| 32 | 1.00 | 1.96 | 1.00 | 3.06 | 1.00 | 1.00 | 2.32 | 2.21 | 2.33 | 2.28 | 1.00 | 1.00 | 2.41 | 2.54 | 1.00 | 26.11 | **1.74** |
| 33 | 1.00 | 1.96 | 2.48 | 3.06 | 1.00 | 2.29 | 2.32 | 2.21 | 2.33 | 2.28 | 2.33 | 1.00 | 1.00 | 1.00 | 1.00 | 27.25 | **1.82** |
| 34 | 3.58 | 2.69 | 2.48 | 2.02 | 2.60 | 3.62 | 1.00 | 2.21 | 2.33 | 2.28 | 3.68 | 3.88 | 3.81 | 4.04 | 3.76 | 43.98 | **2.93** |
| 35 | 2.29 | 1.96 | 2.48 | 4.29 | 2.60 | 1.00 | 1.00 | 2.21 | 2.33 | 2.28 | 1.00 | 1.00 | 2.41 | 2.54 | 1.00 | 30.38 | **2.03** |
| 36 | 3.58 | 1.96 | 2.48 | 3.06 | 1.00 | 2.29 | 2.32 | 3.46 | 1.00 | 1.00 | 2.33 | 2.44 | 3.81 | 4.04 | 2.40 | 37.16 | **2.48** |
| 37 | 2.29 | 2.69 | 2.48 | 2.02 | 1.00 | 2.29 | 1.00 | 2.21 | 1.00 | 1.00 | 2.33 | 2.44 | 2.41 | 2.54 | 1.00 | 28.69 | **1.91** |
| 38 | 3.58 | 1.96 | 1.00 | 3.06 | 2.60 | 2.29 | 2.32 | 1.00 | 2.33 | 2.28 | 3.68 | 2.44 | 2.41 | 2.54 | 1.00 | 34.49 | **2.30** |
| 39 | 3.58 | 3.72 | 3.95 | 4.29 | 2.60 | 2.29 | 1.00 | 2.21 | 2.33 | 2.28 | 3.68 | 2.44 | 3.81 | 4.04 | 2.40 | 44.61 | **2.97** |
| 40 | 2.29 | 2.69 | 2.48 | 4.29 | 1.00 | 2.29 | 1.00 | 2.21 | 2.33 | 2.28 | 2.33 | 2.44 | 1.00 | 2.54 | 2.40 | 33.55 | **2.24** |
| 41 | 2.29 | 1.96 | 2.48 | 3.06 | 1.00 | 2.29 | 2.32 | 1.00 | 1.00 | 2.28 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 24.67 | **1.64** |
| 42 | 1.00 | 1.96 | 2.48 | 2.02 | 1.00 | 2.29 | 1.00 | 1.00 | 2.33 | 2.28 | 2.33 | 2.44 | 2.41 | 2.54 | 1.00 | 28.06 | **1.87** |
| 43 | 3.58 | 3.72 | 2.48 | 4.29 | 2.60 | 2.29 | 3.63 | 3.46 | 2.33 | 3.55 | 3.68 | 3.88 | 2.41 | 4.04 | 2.40 | 48.32 | **3.22** |
| 44 | 3.58 | 2.69 | 3.95 | 4.29 | 2.60 | 2.29 | 1.00 | 3.46 | 3.66 | 3.55 | 2.33 | 2.44 | 3.81 | 4.04 | 2.40 | 46.08 | **3.07** |
| 45 | 3.58 | 3.72 | 3.95 | 2.02 | 1.00 | 3.62 | 1.00 | 2.21 | 2.33 | 1.00 | 3.68 | 2.44 | 2.41 | 2.54 | 1.00 | 36.50 | **2.43** |
| 46 | 2.29 | 3.72 | 3.95 | 1.00 | 1.00 | 2.29 | 2.32 | 3.46 | 1.00 | 2.28 | 3.68 | 2.44 | 2.41 | 1.00 | 2.40 | 35.21 | **2.35** |
| 47 | 2.29 | 1.96 | 2.48 | 2.02 | 1.00 | 3.62 | 2.32 | 3.46 | 3.66 | 3.55 | 2.33 | 2.44 | 3.81 | 4.04 | 1.00 | 39.97 | **2.66** |
| 48 | 2.29 | 2.69 | 2.48 | 3.06 | 1.00 | 2.29 | 2.32 | 2.21 | 2.33 | 2.28 | 2.33 | 2.44 | 2.41 | 2.54 | 2.40 | 35.05 | **2.34** |
| 49 | 3.58 | 1.96 | 2.48 | 3.06 | 2.60 | 1.00 | 1.00 | 2.21 | 2.33 | 2.28 | 2.33 | 2.44 | 3.81 | 4.04 | 1.00 | 36.12 | **2.41** |
| 50 | 1.00 | 1.96 | 1.00 | 3.06 | 1.00 | 1.00 | 2.32 | 1.00 | 1.00 | 1.00 | 2.33 | 1.00 | 2.41 | 2.54 | 2.40 | 25.02 | **1.67** |
| 51 | 3.58 | 1.96 | 3.95 | 3.06 | 2.60 | 2.29 | 2.32 | 3.46 | 2.33 | 1.00 | 2.33 | 1.00 | 1.00 | 1.00 | 1.00 | 32.88 | **2.19** |
| 52 | 2.29 | 2.69 | 2.48 | 2.02 | 2.60 | 2.29 | 1.00 | 1.00 | 1.00 | 1.00 | 2.33 | 1.00 | 2.41 | 2.54 | 1.00 | 27.64 | **1.84** |
| 53 | 2.29 | 2.69 | 2.48 | 2.02 | 1.00 | 3.62 | 2.32 | 2.21 | 2.33 | 2.28 | 2.33 | 2.44 | 2.41 | 2.54 | 1.00 | 33.95 | **2.26** |
| 54 | 2.29 | 2.69 | 2.48 | 4.29 | 2.60 | 3.62 | 3.63 | 3.46 | 3.66 | 3.55 | 3.68 | 3.88 | 2.41 | 4.04 | 1.00 | 47.27 | **3.15** |
| 55 | 2.29 | 2.69 | 2.48 | 2.02 | 2.60 | 3.62 | 3.63 | 2.21 | 3.66 | 2.28 | 2.33 | 1.00 | 2.41 | 2.54 | 2.40 | 38.15 | **2.54** |
| 56 | 2.29 | 2.69 | 2.48 | 2.02 | 1.00 | 3.62 | 2.32 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 2.41 | 2.54 | 2.40 | 28.77 | **1.92** |
| 57 | 1.00 | 1.00 | 3.95 | 1.00 | 1.00 | 2.29 | 2.32 | 2.21 | 2.33 | 2.28 | 2.33 | 2.44 | 3.81 | 2.54 | 2.40 | 32.89 | **2.19** |
| 58 | 1.00 | 2.69 | 2.48 | 3.06 | 2.60 | 1.00 | 2.32 | 2.21 | 1.00 | 1.00 | 3.68 | 2.44 | 2.41 | 2.54 | 1.00 | 31.43 | **2.10** |
| 59 | 2.29 | 2.69 | 2.48 | 4.29 | 2.60 | 2.29 | 2.32 | 1.00 | 2.33 | 2.28 | 3.68 | 2.44 | 2.41 | 2.54 | 3.76 | 39.38 | **2.63** |
| 60 | 2.29 | 2.69 | 2.48 | 2.02 | 1.00 | 3.62 | 2.32 | 3.46 | 2.33 | 2.28 | 2.33 | 1.00 | 1.00 | 2.54 | 2.40 | 33.75 | **2.25** |
| 61 | 3.58 | 2.69 | 2.48 | 3.06 | 1.00 | 2.29 | 2.32 | 3.46 | 3.66 | 3.55 | 3.68 | 2.44 | 3.81 | 4.04 | 2.40 | 44.45 | **2.96** |
| 62 | 2.29 | 2.69 | 2.48 | 3.06 | 1.00 | 2.29 | 2.32 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 2.41 | 2.54 | 1.00 | 27.07 | **1.80** |
| 63 | 3.58 | 2.69 | 2.48 | 3.06 | 1.00 | 2.29 | 1.00 | 3.46 | 3.66 | 2.28 | 2.33 | 2.44 | 2.41 | 2.54 | 2.40 | 37.60 | **2.51** |
| 64 | 1.00 | 1.96 | 2.48 | 3.06 | 1.00 | 2.29 | 2.32 | 2.21 | 2.33 | 2.28 | 3.68 | 2.44 | 2.41 | 2.54 | 1.00 | 32.99 | **2.20** |
| 65 | 2.29 | 1.96 | 1.00 | 3.06 | 1.00 | 2.29 | 2.32 | 2.21 | 2.33 | 2.28 | 2.33 | 2.44 | 2.41 | 2.54 | 2.40 | 32.85 | **2.19** |
| 66 | 2.29 | 2.69 | 2.48 | 3.06 | 1.00 | 2.29 | 2.32 | 2.21 | 2.33 | 2.28 | 2.33 | 2.44 | 2.41 | 2.54 | 2.40 | 35.05 | **2.34** |
| 67 | 2.29 | 2.69 | 2.48 | 3.06 | 2.60 | 2.29 | 2.32 | 1.00 | 1.00 | 1.00 | 2.33 | 2.44 | 2.41 | 2.54 | 2.40 | 32.84 | **2.19** |
| 68 | 2.29 | 2.69 | 1.00 | 2.02 | 1.00 | 3.62 | 2.32 | 2.21 | 2.33 | 1.00 | 2.33 | 2.44 | 1.00 | 1.00 | 1.00 | 28.25 | **1.88** |
| 69 | 2.29 | 2.69 | 2.48 | 2.02 | 2.60 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 2.33 | 2.44 | 2.41 | 2.54 | 1.00 | 27.79 | **1.85** |
| 70 | 3.58 | 3.72 | 3.95 | 2.02 | 1.00 | 3.62 | 2.32 | 3.46 | 2.33 | 1.00 | 2.33 | 3.88 | 1.00 | 2.54 | 2.40 | 39.15 | **2.61** |
| 71 | 2.29 | 2.69 | 1.00 | 1.00 | 1.00 | 3.62 | 2.32 | 2.21 | 1.00 | 3.55 | 3.68 | 3.88 | 2.41 | 2.54 | 3.76 | 36.95 | **2.46** |
| 72 | 2.29 | 2.69 | 2.48 | 3.06 | 1.00 | 2.29 | 2.32 | 1.00 | 1.00 | 2.28 | 2.33 | 2.44 | 2.41 | 2.54 | 2.40 | 32.51 | **2.17** |
| 73 | 2.29 | 2.69 | 2.48 | 3.06 | 2.60 | 3.62 | 3.63 | 3.46 | 2.33 | 3.55 | 2.33 | 2.44 | 1.00 | 2.54 | 2.40 | 40.41 | **2.69** |
| 74 | 2.29 | 2.69 | 2.48 | 3.06 | 1.00 | 2.29 | 2.32 | 3.46 | 2.33 | 3.55 | 3.68 | 3.88 | 2.41 | 4.04 | 2.40 | 41.86 | **2.79** |
| 75 | 1.00 | 2.69 | 2.48 | 2.02 | 1.00 | 2.29 | 1.00 | 2.21 | 2.33 | 2.28 | 1.00 | 2.44 | 2.41 | 2.54 | 1.00 | 28.68 | **1.91** |
| 76 | 3.58 | 1.96 | 3.95 | 3.06 | 1.00 | 3.62 | 3.63 | 3.46 | 2.33 | 2.28 | 1.00 | 1.00 | 2.41 | 2.54 | 2.40 | 38.21 | **2.55** |
| 77 | 3.58 | 3.72 | 3.95 | 4.29 | 2.60 | 3.62 | 2.32 | 3.46 | 3.66 | 2.28 | 1.00 | 1.00 | 1.00 | 4.04 | 2.40 | 42.92 | **2.86** |
| 78 | 3.58 | 1.96 | 2.48 | 3.06 | 1.00 | 2.29 | 1.00 | 2.21 | 2.33 | 2.28 | 1.00 | 2.44 | 2.41 | 2.54 | 2.40 | 32.97 | **2.20** |
| 79 | 2.29 | 1.96 | 1.00 | 3.06 | 2.60 | 2.29 | 1.00 | 2.21 | 2.33 | 1.00 | 2.33 | 1.00 | 2.41 | 2.54 | 1.00 | 29.02 | **1.93** |
| 80 | 2.29 | 1.96 | 2.48 | 3.06 | 1.00 | 2.29 | 2.32 | 1.00 | 1.00 | 1.00 | 3.68 | 3.88 | 3.81 | 4.04 | 1.00 | 34.81 | **2.32** |
| 81 | 2.29 | 2.69 | 2.48 | 3.06 | 1.00 | 2.29 | 2.32 | 2.21 | 2.33 | 2.28 | 2.33 | 2.44 | 2.41 | 2.54 | 2.40 | 35.05 | **2.34** |
| 82 | 3.58 | 3.72 | 3.95 | 4.29 | 2.60 | 3.62 | 3.63 | 3.46 | 2.33 | 3.55 | 2.33 | 2.44 | 2.41 | 2.54 | 3.76 | 48.20 | **3.21** |
| 83 | 2.29 | 2.69 | 2.48 | 3.06 | 1.00 | 2.29 | 2.32 | 2.21 | 2.33 | 2.28 | 2.33 | 2.44 | 2.41 | 2.54 | 2.40 | 35.05 | **2.34** |
| 84 | 2.29 | 2.69 | 2.48 | 3.06 | 1.00 | 2.29 | 1.00 | 2.21 | 2.33 | 2.28 | 2.33 | 2.44 | 2.41 | 2.54 | 2.40 | 33.73 | **2.25** |
| 85 | 3.58 | 3.72 | 3.95 | 2.02 | 2.60 | 3.62 | 3.63 | 2.21 | 2.33 | 3.55 | 1.00 | 1.00 | 2.41 | 4.04 | 1.00 | 40.66 | **2.71** |
| 86 | 2.29 | 2.69 | 2.48 | 4.29 | 2.60 | 2.29 | 2.32 | 1.00 | 2.33 | 1.00 | 3.68 | 3.88 | 3.81 | 2.54 | 3.76 | 40.96 | **2.73** |
| 87 | 1.00 | 1.96 | 2.48 | 3.06 | 2.60 | 3.62 | 2.32 | 1.00 | 1.00 | 2.28 | 3.68 | 2.44 | 1.00 | 2.54 | 1.00 | 31.98 | **2.13** |
| 88 | 1.00 | 1.00 | 2.48 | 3.06 | 1.00 | 3.62 | 3.63 | 2.21 | 2.33 | 2.28 | 1.00 | 1.00 | 1.00 | 2.54 | 2.40 | 30.54 | **2.04** |
| 89 | 1.00 | 1.96 | 2.48 | 1.00 | 1.00 | 2.29 | 1.00 | 3.46 | 3.66 | 3.55 | 2.33 | 2.44 | 2.41 | 1.00 | 2.40 | 31.96 | **2.13** |
| 90 | 2.29 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 2.33 | 2.28 | 1.00 | 1.00 | 2.41 | 4.04 | 1.00 | 23.34 | **1.56** |
| 91 | 1.00 | 1.96 | 2.48 | 2.02 | 1.00 | 2.29 | 3.63 | 3.46 | 3.66 | 2.28 | 2.33 | 2.44 | 1.00 | 2.54 | 2.40 | 34.47 | **2.30** |
| 92 | 2.29 | 1.00 | 3.95 | 3.06 | 2.60 | 3.62 | 2.32 | 3.46 | 3.66 | 3.55 | 3.68 | 2.44 | 3.81 | 2.54 | 1.00 | 42.98 | **2.87** |
| 93 | 1.00 | 1.96 | 1.00 | 3.06 | 1.00 | 1.00 | 2.32 | 2.21 | 2.33 | 1.00 | 2.33 | 2.44 | 2.41 | 2.54 | 2.40 | 29.00 | **1.93** |
| 94 | 2.29 | 1.96 | 1.00 | 3.06 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 2.33 | 2.44 | 2.41 | 1.00 | 2.40 | 24.88 | **1.66** |
| 95 | 1.00 | 2.69 | 2.48 | 1.00 | 2.60 | 3.62 | 3.63 | 2.21 | 2.33 | 2.28 | 2.33 | 2.44 | 1.00 | 2.54 | 1.00 | 33.15 | **2.21** |
| 96 | 1.00 | 3.72 | 3.95 | 4.29 | 2.60 | 2.29 | 2.32 | 2.21 | 2.33 | 2.28 | 2.33 | 2.44 | 2.41 | 2.54 | 2.40 | 39.10 | **2.61** |
| 97 | 3.58 | 2.69 | 2.48 | 4.29 | 2.60 | 2.29 | 2.32 | 2.21 | 3.66 | 3.55 | 3.68 | 2.44 | 1.00 | 4.04 | 1.00 | 41.83 | **2.79** |
| 98 | 2.29 | 1.96 | 1.00 | 4.29 | 2.60 | 2.29 | 1.00 | 1.00 | 2.33 | 1.00 | 3.68 | 1.00 | 2.41 | 2.54 | 1.00 | 30.38 | **2.03** |
| 99 | 2.29 | 2.69 | 2.48 | 3.06 | 1.00 | 2.29 | 1.00 | 2.21 | 2.33 | 2.28 | 2.33 | 2.44 | 2.41 | 1.00 | 1.00 | 30.79 | **2.05** |
| 100 | 2.29 | 1.00 | 2.48 | 2.02 | 1.00 | 2.29 | 2.32 | 3.46 | 3.66 | 3.55 | 2.33 | 2.44 | 2.41 | 2.54 | 2.40 | 36.17 | **2.41** |
| 101 | 3.58 | 2.69 | 1.00 | 1.00 | 2.60 | 3.62 | 3.63 | 2.21 | 3.66 | 3.55 | 3.68 | 3.88 | 3.81 | 4.04 | 2.40 | 45.36 | **3.02** |
| 102 | 1.00 | 2.69 | 2.48 | 2.02 | 1.00 | 2.29 | 1.00 | 2.21 | 2.33 | 2.28 | 2.33 | 2.44 | 2.41 | 2.54 | 1.00 | 30.01 | **2.00** |
| 103 | 2.29 | 3.72 | 2.48 | 4.29 | 2.60 | 3.62 | 3.63 | 3.46 | 2.33 | 3.55 | 3.68 | 2.44 | 2.41 | 4.04 | 1.00 | 45.52 | **3.03** |
| 104 | 2.29 | 3.72 | 3.95 | 3.06 | 2.60 | 3.62 | 3.63 | 3.46 | 3.66 | 3.55 | 2.33 | 2.44 | 3.81 | 2.54 | 3.76 | 48.41 | **3.23** |
| 105 | 3.58 | 3.72 | 2.48 | 3.06 | 2.60 | 3.62 | 3.63 | 3.46 | 2.33 | 2.28 | 2.33 | 2.44 | 3.81 | 2.54 | 3.76 | 45.63 | **3.04** |
| 106 | 2.29 | 2.69 | 2.48 | 2.02 | 2.60 | 3.62 | 2.32 | 2.21 | 2.33 | 2.28 | 3.68 | 2.44 | 2.41 | 4.04 | 2.40 | 39.80 | **2.65** |
| 107 | 2.29 | 1.00 | 1.00 | 2.02 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 2.28 | 2.33 | 2.44 | 1.00 | 1.00 | 2.40 | 22.75 | **1.52** |
| 108 | 2.29 | 1.96 | 1.00 | 3.06 | 1.00 | 1.00 | 1.00 | 2.21 | 1.00 | 1.00 | 2.33 | 2.44 | 2.41 | 2.54 | 1.00 | 26.24 | **1.75** |
| 109 | 1.00 | 1.96 | 2.48 | 3.06 | 1.00 | 1.00 | 2.32 | 2.21 | 2.33 | 1.00 | 1.00 | 2.44 | 1.00 | 1.00 | 2.40 | 26.20 | **1.75** |
| 110 | 1.00 | 1.00 | 2.48 | 3.06 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 2.28 | 1.00 | 1.00 | 2.41 | 2.54 | 2.40 | 24.16 | **1.61** |
| 111 | 2.29 | 1.00 | 1.00 | 2.02 | 1.00 | 2.29 | 2.32 | 2.21 | 2.33 | 1.00 | 1.00 | 2.44 | 2.41 | 2.54 | 2.40 | 28.24 | **1.88** |
| 112 | 2.29 | 1.00 | 3.95 | 3.06 | 2.60 | 3.62 | 2.32 | 3.46 | 3.66 | 3.55 | 1.00 | 1.00 | 2.41 | 2.54 | 1.00 | 37.46 | **2.50** |
| 113 | 3.58 | 1.00 | 1.00 | 4.29 | 1.00 | 3.62 | 2.32 | 2.21 | 3.66 | 2.28 | 3.68 | 2.44 | 3.81 | 2.54 | 2.40 | 39.84 | **2.66** |
| 114 | 1.00 | 1.00 | 1.00 | 3.06 | 1.00 | 1.00 | 2.32 | 2.21 | 2.33 | 1.00 | 2.33 | 2.44 | 2.41 | 2.54 | 2.40 | 28.04 | **1.87** |
| 115 | 1.00 | 1.00 | 2.48 | 3.06 | 2.60 | 3.62 | 2.32 | 1.00 | 1.00 | 2.28 | 3.68 | 2.44 | 1.00 | 2.54 | 1.00 | 31.02 | **2.07** |
| 116 | 2.29 | 1.00 | 2.48 | 4.29 | 2.60 | 2.29 | 2.32 | 1.00 | 2.33 | 1.00 | 3.68 | 3.88 | 3.81 | 2.54 | 2.40 | 37.90 | **2.53** |
| 117 | 2.29 | 1.00 | 2.48 | 3.06 | 1.00 | 2.29 | 1.00 | 2.21 | 1.00 | 1.00 | 2.33 | 2.44 | 2.41 | 2.54 | 2.40 | 29.43 | **1.96** |
| 118 | 3.58 | 1.00 | 3.95 | 3.06 | 1.00 | 3.62 | 3.63 | 3.46 | 2.33 | 2.28 | 1.00 | 1.00 | 2.41 | 2.54 | 2.40 | 37.25 | **2.48** |
| 119 | 3.58 | 1.96 | 2.48 | 3.06 | 1.00 | 3.62 | 3.63 | 3.46 | 3.66 | 2.28 | 3.68 | 3.88 | 3.81 | 4.04 | 3.76 | 47.89 | **3.19** |
| 120 | 1.00 | 1.00 | 2.48 | 1.00 | 2.60 | 3.62 | 3.63 | 2.21 | 2.33 | 2.28 | 2.33 | 2.44 | 1.00 | 2.54 | 1.00 | 31.45 | **2.10** |
| 121 | 2.29 | 1.00 | 2.48 | 3.06 | 1.00 | 2.29 | 2.32 | 2.21 | 2.33 | 2.28 | 2.33 | 2.44 | 2.41 | 2.54 | 2.40 | 33.36 | **2.22** |
| 122 | 1.00 | 1.00 | 2.48 | 2.02 | 2.60 | 2.29 | 3.63 | 1.00 | 2.33 | 1.00 | 3.68 | 1.00 | 2.41 | 2.54 | 1.00 | 29.97 | **2.00** |
| 123 | 2.29 | 1.00 | 3.95 | 3.06 | 2.60 | 3.62 | 2.32 | 3.46 | 3.66 | 3.55 | 1.00 | 1.00 | 2.41 | 2.54 | 1.00 | 37.46 | **2.50** |
| 124 | 2.29 | 1.00 | 2.48 | 3.06 | 1.00 | 2.29 | 1.00 | 2.21 | 2.33 | 2.28 | 2.33 | 2.44 | 2.41 | 2.54 | 2.40 | 32.04 | **2.14** |
| 125 | 3.58 | 1.00 | 2.48 | 4.29 | 2.60 | 3.62 | 2.32 | 3.46 | 3.66 | 2.28 | 3.68 | 2.44 | 3.81 | 4.04 | 2.40 | 45.65 | **3.04** |
| 126 | 2.29 | 1.96 | 2.48 | 3.06 | 2.60 | 3.62 | 3.63 | 2.21 | 2.33 | 2.28 | 2.33 | 2.44 | 2.41 | 2.54 | 2.40 | 38.57 | **2.57** |
| 127 | 2.29 | 1.00 | 1.00 | 2.02 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 2.28 | 2.33 | 2.44 | 1.00 | 1.00 | 2.40 | 22.75 | **1.52** |
| 128 | 2.29 | 1.00 | 2.48 | 4.29 | 1.00 | 2.29 | 2.32 | 2.21 | 3.66 | 3.55 | 3.68 | 2.44 | 3.81 | 2.54 | 2.40 | 39.95 | **2.66** |
| 129 | 3.58 | 1.00 | 2.48 | 4.29 | 2.60 | 2.29 | 1.00 | 2.21 | 2.33 | 2.28 | 1.00 | 2.44 | 2.41 | 4.04 | 3.76 | 37.69 | **2.51** |
| 130 | 2.29 | 1.00 | 1.00 | 3.06 | 1.00 | 1.00 | 1.00 | 1.00 | 2.33 | 2.28 | 1.00 | 1.00 | 2.41 | 2.54 | 1.00 | 23.90 | **1.59** |
| 131 | 3.58 | 1.00 | 2.48 | 3.06 | 2.60 | 2.29 | 2.32 | 1.00 | 1.00 | 1.00 | 2.33 | 3.88 | 2.41 | 2.54 | 2.40 | 33.89 | **2.26** |
| 132 | 2.29 | 1.00 | 2.48 | 3.06 | 1.00 | 2.29 | 2.32 | 1.00 | 1.00 | 1.00 | 3.68 | 3.88 | 3.81 | 4.04 | 1.00 | 33.84 | **2.26** |
| 133 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 2.32 | 2.21 | 2.33 | 2.28 | 2.33 | 1.00 | 1.00 | 2.54 | 1.00 | 23.01 | **1.53** |
| 134 | 2.29 | 1.00 | 3.95 | 3.06 | 2.60 | 3.62 | 2.32 | 3.46 | 3.66 | 3.55 | 3.68 | 2.44 | 2.41 | 2.54 | 2.40 | 42.97 | **2.86** |
| 135 | 2.29 | 1.00 | 2.48 | 3.06 | 1.00 | 2.29 | 1.00 | 2.21 | 2.33 | 2.28 | 2.33 | 2.44 | 2.41 | 1.00 | 1.00 | 29.10 | **1.94** |
| 136 | 2.29 | 1.00 | 2.48 | 2.02 | 1.00 | 2.29 | 2.32 | 3.46 | 3.66 | 3.55 | 2.33 | 2.44 | 2.41 | 2.54 | 2.40 | 36.17 | **2.41** |
| 137 | 3.58 | 1.00 | 3.95 | 4.29 | 2.60 | 3.62 | 2.32 | 3.46 | 3.66 | 3.55 | 3.68 | 3.88 | 3.81 | 4.04 | 2.40 | 49.84 | **3.32** |
| 138 | 3.58 | 1.00 | 2.48 | 3.06 | 1.00 | 2.29 | 1.00 | 2.21 | 2.33 | 2.28 | 1.00 | 1.00 | 2.41 | 2.54 | 2.40 | 30.57 | **2.04** |
| 139 | 2.29 | 1.00 | 2.48 | 4.29 | 2.60 | 3.62 | 3.63 | 3.46 | 3.66 | 3.55 | 3.68 | 3.88 | 2.41 | 4.04 | 2.40 | 46.97 | **3.13** |
| 140 | 3.58 | 1.00 | 3.95 | 4.29 | 2.60 | 2.29 | 3.63 | 3.46 | 3.66 | 3.55 | 1.00 | 3.88 | 2.41 | 4.04 | 2.40 | 45.73 | **3.05** |
| 141 | 2.29 | 1.00 | 1.00 | 2.02 | 1.00 | 2.29 | 2.32 | 2.21 | 2.33 | 1.00 | 2.33 | 2.44 | 1.00 | 1.00 | 1.00 | 25.22 | **1.68** |
| 142 | 2.29 | 1.00 | 2.48 | 2.02 | 2.60 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 2.33 | 2.44 | 2.41 | 2.54 | 1.00 | 26.10 | **1.74** |
| 143 | 3.58 | 1.00 | 3.95 | 3.06 | 1.00 | 3.62 | 2.32 | 3.46 | 2.33 | 2.28 | 2.33 | 3.88 | 2.41 | 2.54 | 2.40 | 40.16 | **2.68** |
| 144 | 1.00 | 1.96 | 3.95 | 2.02 | 1.00 | 2.29 | 2.32 | 2.21 | 2.33 | 2.28 | 2.33 | 2.44 | 2.41 | 2.54 | 2.40 | 33.47 | **2.23** |
| 145 | 3.58 | 1.00 | 2.48 | 3.06 | 1.00 | 2.29 | 2.32 | 3.46 | 1.00 | 1.00 | 2.33 | 2.44 | 3.81 | 4.04 | 2.40 | 36.20 | **2.41** |
| 146 | 2.29 | 1.00 | 2.48 | 2.02 | 1.00 | 2.29 | 1.00 | 2.21 | 1.00 | 1.00 | 2.33 | 2.44 | 2.41 | 2.54 | 1.00 | 26.99 | **1.80** |
| 147 | 2.29 | 1.00 | 2.48 | 3.06 | 2.60 | 2.29 | 1.00 | 1.00 | 1.00 | 1.00 | 2.33 | 1.00 | 2.41 | 2.54 | 1.00 | 26.99 | **1.80** |
| 148 | 2.29 | 1.00 | 2.48 | 3.06 | 1.00 | 3.62 | 2.32 | 2.21 | 2.33 | 2.28 | 2.33 | 2.44 | 1.00 | 2.54 | 2.40 | 33.29 | **2.22** |
| 149 | 1.00 | 1.00 | 2.48 | 2.02 | 1.00 | 2.29 | 3.63 | 3.46 | 3.66 | 2.28 | 2.33 | 2.44 | 1.00 | 2.54 | 2.40 | 33.51 | **2.23** |
| 150 | 1.00 | 1.00 | 2.48 | 3.06 | 2.60 | 3.62 | 2.32 | 1.00 | 1.00 | 2.28 | 3.68 | 2.44 | 1.00 | 2.54 | 1.00 | 31.02 | **2.07** |
| 151 | 2.29 | 1.00 | 1.00 | 3.06 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 3.68 | 2.44 | 2.41 | 1.00 | 2.40 | 25.27 | **1.68** |
| 152 | 2.29 | 1.00 | 1.00 | 2.02 | 1.00 | 3.62 | 2.32 | 2.21 | 2.33 | 1.00 | 2.33 | 2.44 | 1.00 | 1.00 | 1.00 | 26.56 | **1.77** |
| 153 | 3.58 | 1.00 | 2.48 | 3.06 | 1.00 | 2.29 | 2.32 | 3.46 | 2.33 | 2.28 | 2.33 | 2.44 | 3.81 | 4.04 | 2.40 | 38.80 | **2.59** |
| 154 | 1.00 | 3.72 | 3.95 | 4.29 | 2.60 | 3.62 | 2.32 | 1.00 | 1.00 | 3.55 | 3.68 | 3.88 | 1.00 | 4.04 | 1.00 | 40.65 | **2.71** |
| 155 | 2.29 | 2.69 | 2.48 | 3.06 | 1.00 | 2.29 | 2.32 | 2.21 | 2.33 | 2.28 | 2.33 | 2.44 | 2.41 | 2.54 | 2.40 | 35.05 | **2.34** |
| 156 | 2.29 | 1.96 | 2.48 | 4.29 | 2.60 | 2.29 | 2.32 | 1.00 | 1.00 | 2.28 | 2.33 | 2.44 | 2.41 | 2.54 | 1.00 | 33.22 | **2.21** |
| 157 | 3.58 | 2.69 | 3.95 | 4.29 | 1.00 | 3.62 | 3.63 | 2.21 | 2.33 | 2.28 | 2.33 | 2.44 | 2.41 | 2.54 | 2.40 | 41.69 | **2.78** |
| Total | 367.11 | 330.92 | 392.89 | 458.08 | 262.90 | 402.96 | 345.66 | 364.55 | 369.72 | 354.79 | 392.89 | 367.11 | 375.11 | 431.12 | 315.53 | 5,531.33 | **368.76** |
| Rata-rata | 2.34 | 2.11 | 2.50 | 2.92 | 1.67 | 2.57 | 2.20 | 2.32 | 2.35 | 2.26 | 2.50 | 2.34 | 2.39 | 2.75 | 2.01 | 35.23 | **2.35** |

**Kemampuan Mahasiswa Akuntansi dalam Mendeteksi Kecurangan (Y)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No | Kemampuan Mahasiswa Akuntansi dalam Mendeteksi Kecurangan (Y) | | | | | | | | | | | | | | Total | **Rata-rata** |
| P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | P10 | P11 | P12 | P13 | P14 |
| 1 | 4.03 | 2.52 | 2.44 | 2.38 | 1.00 | 2.48 | 2.57 | 2.50 | 2.56 | 2.48 | 2.60 | 2.35 | 2.47 | 2.42 | 34.79 | **2.48** |
| 2 | 4.03 | 2.52 | 2.44 | 2.38 | 2.44 | 2.48 | 2.57 | 2.50 | 2.56 | 2.48 | 4.12 | 1.00 | 2.47 | 2.42 | 36.39 | **2.60** |
| 3 | 2.52 | 1.00 | 2.44 | 3.77 | 3.86 | 2.48 | 4.05 | 2.50 | 2.56 | 3.94 | 2.60 | 1.00 | 2.47 | 2.42 | 37.61 | **2.69** |
| 4 | 2.52 | 2.52 | 1.00 | 1.00 | 1.00 | 2.48 | 2.57 | 2.50 | 2.56 | 1.00 | 2.60 | 1.00 | 2.47 | 1.00 | 26.22 | **1.87** |
| 5 | 1.00 | 2.52 | 1.00 | 2.38 | 1.00 | 1.00 | 2.57 | 2.50 | 1.00 | 1.00 | 2.60 | 1.00 | 1.00 | 1.00 | 21.56 | **1.54** |
| 6 | 4.03 | 2.52 | 3.88 | 3.77 | 3.86 | 2.48 | 4.05 | 3.99 | 2.56 | 3.94 | 2.60 | 1.00 | 1.00 | 1.00 | 40.69 | **2.91** |
| 7 | 2.52 | 2.52 | 3.88 | 3.77 | 2.44 | 3.97 | 4.05 | 3.99 | 2.56 | 2.48 | 4.12 | 3.67 | 3.95 | 3.84 | 47.76 | **3.41** |
| 8 | 2.52 | 2.52 | 2.44 | 2.38 | 2.44 | 2.48 | 2.57 | 2.50 | 2.56 | 2.48 | 2.60 | 2.35 | 2.47 | 2.42 | 34.72 | **2.48** |
| 9 | 2.52 | 1.00 | 1.00 | 2.38 | 2.44 | 2.48 | 2.57 | 1.00 | 2.56 | 2.48 | 2.60 | 1.00 | 2.47 | 2.42 | 28.90 | **2.06** |
| 10 | 2.52 | 1.00 | 1.00 | 3.77 | 3.86 | 1.00 | 4.05 | 2.50 | 2.56 | 3.94 | 2.60 | 1.00 | 1.00 | 2.42 | 33.22 | **2.37** |
| 11 | 2.52 | 2.52 | 2.44 | 2.38 | 2.44 | 2.48 | 2.57 | 2.50 | 2.56 | 2.48 | 4.12 | 2.35 | 2.47 | 2.42 | 36.24 | **2.59** |
| 12 | 2.52 | 2.52 | 1.00 | 3.77 | 3.86 | 2.48 | 4.05 | 3.99 | 2.56 | 2.48 | 2.60 | 3.67 | 2.47 | 3.84 | 41.82 | **2.99** |
| 13 | 2.52 | 1.00 | 2.44 | 1.00 | 3.86 | 2.48 | 4.05 | 2.50 | 2.56 | 3.94 | 2.60 | 1.00 | 2.47 | 1.00 | 33.42 | **2.39** |
| 14 | 2.52 | 1.00 | 1.00 | 1.00 | 2.44 | 2.48 | 2.57 | 2.50 | 2.56 | 2.48 | 1.00 | 1.00 | 2.47 | 3.84 | 28.85 | **2.06** |
| 15 | 1.00 | 1.00 | 1.00 | 2.38 | 2.44 | 1.00 | 2.57 | 1.00 | 1.00 | 2.48 | 2.60 | 2.35 | 2.47 | 2.42 | 25.70 | **1.84** |
| 16 | 2.52 | 2.52 | 2.44 | 2.38 | 2.44 | 2.48 | 2.57 | 2.50 | 2.56 | 2.48 | 1.00 | 1.00 | 2.47 | 1.00 | 30.35 | **2.17** |
| 17 | 2.52 | 2.52 | 2.44 | 2.38 | 2.44 | 2.48 | 2.57 | 2.50 | 2.56 | 2.48 | 2.60 | 1.00 | 1.00 | 2.42 | 31.89 | **2.28** |
| 18 | 4.03 | 4.11 | 3.88 | 3.77 | 3.86 | 3.97 | 4.05 | 3.99 | 4.16 | 3.94 | 2.60 | 2.35 | 2.47 | 2.42 | 49.62 | **3.54** |
| 19 | 4.03 | 4.11 | 2.44 | 2.38 | 2.44 | 2.48 | 2.57 | 2.50 | 2.56 | 2.48 | 2.60 | 2.35 | 2.47 | 2.42 | 37.82 | **2.70** |
| 20 | 2.52 | 2.52 | 2.44 | 1.00 | 2.44 | 3.97 | 2.57 | 2.50 | 4.16 | 1.00 | 2.60 | 2.35 | 2.47 | 2.42 | 34.95 | **2.50** |
| 21 | 2.52 | 2.52 | 2.44 | 3.77 | 3.86 | 2.48 | 4.05 | 2.50 | 2.56 | 2.48 | 4.12 | 3.67 | 2.47 | 2.42 | 41.87 | **2.99** |
| 22 | 2.52 | 1.00 | 1.00 | 2.38 | 2.44 | 2.48 | 2.57 | 2.50 | 2.56 | 2.48 | 1.00 | 2.35 | 1.00 | 3.84 | 30.11 | **2.15** |
| 23 | 2.52 | 2.52 | 2.44 | 2.38 | 2.44 | 2.48 | 1.00 | 2.50 | 1.00 | 2.48 | 2.60 | 2.35 | 2.47 | 2.42 | 31.59 | **2.26** |
| 24 | 2.52 | 2.52 | 2.44 | 2.38 | 2.44 | 2.48 | 2.57 | 2.50 | 2.56 | 2.48 | 4.12 | 2.35 | 3.95 | 3.84 | 39.13 | **2.80** |
| 25 | 2.52 | 2.52 | 3.88 | 3.77 | 2.44 | 2.48 | 4.05 | 3.99 | 2.56 | 2.48 | 2.60 | 3.67 | 3.95 | 3.84 | 44.75 | **3.20** |
| 26 | 2.52 | 2.52 | 3.88 | 3.77 | 3.86 | 2.48 | 2.57 | 3.99 | 2.56 | 3.94 | 2.60 | 2.35 | 2.47 | 2.42 | 41.94 | **3.00** |
| 27 | 4.03 | 4.11 | 2.44 | 2.38 | 2.44 | 3.97 | 4.05 | 2.50 | 2.56 | 3.94 | 4.12 | 2.35 | 2.47 | 2.42 | 43.77 | **3.13** |
| 28 | 2.52 | 2.52 | 2.44 | 2.38 | 2.44 | 1.00 | 2.57 | 2.50 | 2.56 | 2.48 | 2.60 | 2.35 | 3.95 | 3.84 | 36.13 | **2.58** |
| 29 | 2.52 | 2.52 | 2.44 | 2.38 | 2.44 | 2.48 | 2.57 | 3.99 | 4.16 | 3.94 | 1.00 | 2.35 | 1.00 | 1.00 | 34.78 | **2.48** |
| 30 | 2.52 | 2.52 | 2.44 | 2.38 | 2.44 | 2.48 | 2.57 | 2.50 | 2.56 | 2.48 | 2.60 | 2.35 | 2.47 | 2.42 | 34.72 | **2.48** |
| 31 | 4.03 | 2.52 | 1.00 | 3.77 | 2.44 | 1.00 | 4.05 | 1.00 | 2.56 | 2.48 | 4.12 | 1.00 | 2.47 | 1.00 | 33.44 | **2.39** |
| 32 | 1.00 | 1.00 | 2.44 | 3.77 | 2.44 | 2.48 | 1.00 | 2.50 | 1.00 | 2.48 | 1.00 | 2.35 | 2.47 | 1.00 | 26.92 | **1.92** |
| 33 | 1.00 | 1.00 | 2.44 | 1.00 | 1.00 | 2.48 | 2.57 | 1.00 | 1.00 | 1.00 | 2.60 | 3.67 | 1.00 | 1.00 | 22.75 | **1.63** |
| 34 | 1.00 | 1.00 | 1.00 | 2.38 | 1.00 | 2.48 | 1.00 | 3.99 | 1.00 | 1.00 | 2.60 | 1.00 | 3.95 | 2.42 | 25.81 | **1.84** |
| 35 | 1.00 | 2.52 | 2.44 | 2.38 | 2.44 | 2.48 | 2.57 | 2.50 | 2.56 | 2.48 | 2.60 | 2.35 | 3.95 | 1.00 | 33.25 | **2.37** |
| 36 | 2.52 | 2.52 | 2.44 | 2.38 | 2.44 | 2.48 | 2.57 | 2.50 | 2.56 | 2.48 | 2.60 | 1.00 | 2.47 | 1.00 | 31.94 | **2.28** |
| 37 | 2.52 | 2.52 | 1.00 | 2.38 | 2.44 | 2.48 | 2.57 | 2.50 | 2.56 | 2.48 | 2.60 | 1.00 | 2.47 | 1.00 | 30.51 | **2.18** |
| 38 | 1.00 | 2.52 | 1.00 | 2.38 | 2.44 | 1.00 | 2.57 | 2.50 | 1.00 | 2.48 | 2.60 | 2.35 | 2.47 | 2.42 | 28.72 | **2.05** |
| 39 | 2.52 | 2.52 | 2.44 | 2.38 | 2.44 | 3.97 | 4.05 | 3.99 | 2.56 | 3.94 | 4.12 | 2.35 | 2.47 | 3.84 | 43.59 | **3.11** |
| 40 | 2.52 | 2.52 | 2.44 | 2.38 | 2.44 | 2.48 | 2.57 | 2.50 | 2.56 | 2.48 | 2.60 | 2.35 | 3.95 | 2.42 | 36.19 | **2.58** |
| 41 | 1.00 | 2.52 | 1.00 | 2.38 | 2.44 | 2.48 | 1.00 | 2.50 | 2.56 | 2.48 | 2.60 | 2.35 | 2.47 | 2.42 | 30.19 | **2.16** |
| 42 | 2.52 | 2.52 | 1.00 | 2.38 | 1.00 | 2.48 | 2.57 | 2.50 | 2.56 | 2.48 | 2.60 | 2.35 | 2.47 | 2.42 | 31.84 | **2.27** |
| 43 | 4.03 | 2.52 | 3.88 | 3.77 | 2.44 | 3.97 | 4.05 | 3.99 | 2.56 | 3.94 | 2.60 | 2.35 | 2.47 | 2.42 | 44.99 | **3.21** |
| 44 | 2.52 | 2.52 | 2.44 | 1.00 | 3.86 | 2.48 | 1.00 | 3.99 | 2.56 | 1.00 | 4.12 | 1.00 | 2.47 | 1.00 | 31.96 | **2.28** |
| 45 | 2.52 | 1.00 | 2.44 | 1.00 | 2.44 | 2.48 | 2.57 | 2.50 | 2.56 | 1.00 | 2.60 | 1.00 | 2.47 | 1.00 | 27.57 | **1.97** |
| 46 | 2.52 | 1.00 | 2.44 | 1.00 | 2.44 | 1.00 | 2.57 | 1.00 | 2.56 | 2.48 | 2.60 | 2.35 | 2.47 | 1.00 | 27.42 | **1.96** |
| 47 | 2.52 | 2.52 | 3.88 | 3.77 | 3.86 | 2.48 | 4.05 | 2.50 | 1.00 | 2.48 | 4.12 | 3.67 | 3.95 | 2.42 | 43.23 | **3.09** |
| 48 | 2.52 | 2.52 | 1.00 | 2.38 | 2.44 | 1.00 | 2.57 | 1.00 | 1.00 | 2.48 | 2.60 | 2.35 | 2.47 | 2.42 | 28.74 | **2.05** |
| 49 | 2.52 | 2.52 | 1.00 | 3.77 | 2.44 | 2.48 | 4.05 | 1.00 | 2.56 | 2.48 | 2.60 | 2.35 | 2.47 | 1.00 | 33.25 | **2.37** |
| 50 | 2.52 | 2.52 | 2.44 | 2.38 | 2.44 | 1.00 | 2.57 | 1.00 | 1.00 | 2.48 | 2.60 | 2.35 | 1.00 | 2.42 | 28.71 | **2.05** |
| 51 | 2.52 | 2.52 | 2.44 | 1.00 | 3.86 | 2.48 | 1.00 | 2.50 | 1.00 | 2.48 | 2.60 | 3.67 | 3.95 | 2.42 | 34.44 | **2.46** |
| 52 | 1.00 | 1.00 | 2.44 | 2.38 | 2.44 | 2.48 | 2.57 | 1.00 | 1.00 | 2.48 | 2.60 | 2.35 | 2.47 | 2.42 | 28.61 | **2.04** |
| 53 | 2.52 | 2.52 | 1.00 | 2.38 | 2.44 | 1.00 | 2.57 | 2.50 | 1.00 | 2.48 | 2.60 | 2.35 | 2.47 | 2.42 | 30.24 | **2.16** |
| 54 | 2.52 | 2.52 | 1.00 | 3.77 | 3.86 | 2.48 | 4.05 | 2.50 | 1.00 | 2.48 | 2.60 | 1.00 | 1.00 | 2.42 | 33.21 | **2.37** |
| 55 | 4.03 | 2.52 | 2.44 | 3.77 | 2.44 | 2.48 | 2.57 | 2.50 | 2.56 | 2.48 | 4.12 | 1.00 | 1.00 | 1.00 | 34.89 | **2.49** |
| 56 | 4.03 | 4.11 | 3.88 | 3.77 | 3.86 | 3.97 | 4.05 | 3.99 | 2.56 | 3.94 | 4.12 | 2.35 | 2.47 | 2.42 | 49.53 | **3.54** |
| 57 | 4.03 | 4.11 | 3.88 | 1.00 | 2.44 | 3.97 | 2.57 | 2.50 | 2.56 | 2.48 | 2.60 | 2.35 | 2.47 | 2.42 | 39.37 | **2.81** |
| 58 | 2.52 | 1.00 | 1.00 | 2.38 | 2.44 | 2.48 | 2.57 | 1.00 | 4.16 | 2.48 | 2.60 | 1.00 | 1.00 | 2.42 | 29.04 | **2.07** |
| 59 | 2.52 | 2.52 | 2.44 | 3.77 | 3.86 | 2.48 | 4.05 | 2.50 | 2.56 | 2.48 | 4.12 | 3.67 | 3.95 | 3.84 | 44.76 | **3.20** |
| 60 | 2.52 | 2.52 | 2.44 | 2.38 | 1.00 | 2.48 | 2.57 | 2.50 | 2.56 | 2.48 | 2.60 | 1.00 | 2.47 | 1.00 | 30.51 | **2.18** |
| 61 | 2.52 | 2.52 | 1.00 | 2.38 | 1.00 | 2.48 | 2.57 | 1.00 | 1.00 | 1.00 | 2.60 | 2.35 | 2.47 | 2.42 | 27.31 | **1.95** |
| 62 | 1.00 | 1.00 | 1.00 | 1.00 | 2.44 | 1.00 | 2.57 | 1.00 | 2.56 | 2.48 | 1.00 | 1.00 | 2.47 | 2.42 | 22.93 | **1.64** |
| 63 | 2.52 | 2.52 | 2.44 | 3.77 | 2.44 | 2.48 | 4.05 | 2.50 | 1.00 | 1.00 | 2.60 | 2.35 | 3.95 | 1.00 | 34.62 | **2.47** |
| 64 | 2.52 | 2.52 | 2.44 | 2.38 | 3.86 | 2.48 | 4.05 | 2.50 | 2.56 | 2.48 | 2.60 | 1.00 | 2.47 | 1.00 | 34.86 | **2.49** |
| 65 | 2.52 | 1.00 | 1.00 | 2.38 | 1.00 | 2.48 | 2.57 | 2.50 | 2.56 | 2.48 | 2.60 | 2.35 | 2.47 | 2.42 | 30.32 | **2.17** |
| 66 | 2.52 | 2.52 | 2.44 | 2.38 | 2.44 | 3.97 | 2.57 | 1.00 | 2.56 | 2.48 | 1.00 | 2.35 | 2.47 | 2.42 | 33.11 | **2.36** |
| 67 | 2.52 | 1.00 | 1.00 | 2.38 | 2.44 | 2.48 | 2.57 | 2.50 | 2.56 | 2.48 | 2.60 | 2.35 | 1.00 | 1.00 | 28.87 | **2.06** |
| 68 | 2.52 | 2.52 | 2.44 | 2.38 | 2.44 | 2.48 | 2.57 | 2.50 | 2.56 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 27.40 | **1.96** |
| 69 | 2.52 | 1.00 | 2.44 | 2.38 | 2.44 | 1.00 | 2.57 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 2.47 | 2.42 | 24.23 | **1.73** |
| 70 | 2.52 | 1.00 | 2.44 | 2.38 | 1.00 | 1.00 | 2.57 | 2.50 | 2.56 | 3.94 | 2.60 | 2.35 | 2.47 | 1.00 | 30.32 | **2.17** |
| 71 | 2.52 | 2.52 | 2.44 | 3.77 | 3.86 | 3.97 | 2.57 | 3.99 | 4.16 | 3.94 | 4.12 | 3.67 | 2.47 | 1.00 | 45.00 | **3.21** |
| 72 | 2.52 | 1.00 | 1.00 | 2.38 | 2.44 | 2.48 | 2.57 | 2.50 | 2.56 | 2.48 | 2.60 | 2.35 | 2.47 | 2.42 | 31.76 | **2.27** |
| 73 | 2.52 | 2.52 | 1.00 | 3.77 | 3.86 | 2.48 | 4.05 | 2.50 | 2.56 | 2.48 | 2.60 | 2.35 | 2.47 | 2.42 | 37.59 | **2.69** |
| 74 | 2.52 | 2.52 | 2.44 | 2.38 | 2.44 | 2.48 | 2.57 | 2.50 | 2.56 | 2.48 | 4.12 | 2.35 | 3.95 | 2.42 | 37.71 | **2.69** |
| 75 | 2.52 | 1.00 | 2.44 | 2.38 | 2.44 | 1.00 | 2.57 | 2.50 | 2.56 | 2.48 | 2.60 | 1.00 | 1.00 | 1.00 | 27.47 | **1.96** |
| 76 | 1.00 | 1.00 | 1.00 | 1.00 | 2.44 | 1.00 | 2.57 | 1.00 | 1.00 | 2.48 | 1.00 | 1.00 | 1.00 | 2.42 | 19.90 | **1.42** |
| 77 | 2.52 | 2.52 | 2.44 | 3.77 | 3.86 | 2.48 | 4.05 | 2.50 | 4.16 | 1.00 | 2.60 | 3.67 | 1.00 | 2.42 | 39.00 | **2.79** |
| 78 | 2.52 | 2.52 | 2.44 | 2.38 | 2.44 | 2.48 | 2.57 | 2.50 | 2.56 | 2.48 | 4.12 | 3.67 | 2.47 | 2.42 | 37.56 | **2.68** |
| 79 | 2.52 | 2.52 | 2.44 | 3.77 | 3.86 | 2.48 | 2.57 | 1.00 | 1.00 | 3.94 | 2.60 | 2.35 | 1.00 | 2.42 | 34.47 | **2.46** |
| 80 | 2.52 | 2.52 | 2.44 | 2.38 | 2.44 | 1.00 | 4.05 | 2.50 | 1.00 | 2.48 | 4.12 | 2.35 | 2.47 | 2.42 | 34.69 | **2.48** |
| 81 | 2.52 | 2.52 | 2.44 | 2.38 | 2.44 | 2.48 | 2.57 | 2.50 | 2.56 | 2.48 | 2.60 | 2.35 | 2.47 | 2.42 | 34.72 | **2.48** |
| 82 | 4.03 | 4.11 | 3.88 | 3.77 | 3.86 | 3.97 | 4.05 | 3.99 | 4.16 | 2.48 | 2.60 | 2.35 | 2.47 | 2.42 | 48.15 | **3.44** |
| 83 | 4.03 | 2.52 | 1.00 | 2.38 | 2.44 | 2.48 | 2.57 | 2.50 | 2.56 | 1.00 | 2.60 | 1.00 | 2.47 | 2.42 | 31.96 | **2.28** |
| 84 | 1.00 | 2.52 | 2.44 | 1.00 | 2.44 | 2.48 | 1.00 | 2.50 | 2.56 | 2.48 | 2.60 | 2.35 | 3.95 | 3.84 | 33.14 | **2.37** |
| 85 | 4.03 | 4.11 | 3.88 | 3.77 | 3.86 | 3.97 | 4.05 | 3.99 | 2.56 | 2.48 | 4.12 | 2.35 | 3.95 | 2.42 | 49.54 | **3.54** |
| 86 | 2.52 | 2.52 | 2.44 | 2.38 | 2.44 | 2.48 | 2.57 | 2.50 | 2.56 | 2.48 | 4.12 | 1.00 | 2.47 | 3.84 | 36.30 | **2.59** |
| 87 | 2.52 | 1.00 | 2.44 | 3.77 | 3.86 | 2.48 | 4.05 | 2.50 | 2.56 | 3.94 | 2.60 | 1.00 | 3.95 | 2.42 | 39.08 | **2.79** |
| 88 | 1.00 | 2.52 | 2.44 | 1.00 | 1.00 | 2.48 | 2.57 | 2.50 | 2.56 | 1.00 | 2.60 | 1.00 | 2.47 | 2.42 | 27.55 | **1.97** |
| 89 | 1.00 | 2.52 | 2.44 | 2.38 | 1.00 | 1.00 | 2.57 | 2.50 | 1.00 | 1.00 | 2.60 | 1.00 | 1.00 | 1.00 | 23.00 | **1.64** |
| 90 | 1.00 | 1.00 | 1.00 | 2.38 | 2.44 | 2.48 | 1.00 | 2.50 | 2.56 | 1.00 | 4.12 | 2.35 | 2.47 | 1.00 | 27.29 | **1.95** |
| 91 | 4.03 | 2.52 | 3.88 | 3.77 | 3.86 | 2.48 | 4.05 | 3.99 | 2.56 | 3.94 | 2.60 | 1.00 | 2.47 | 3.84 | 45.00 | **3.21** |
| 92 | 2.52 | 2.52 | 3.88 | 3.77 | 2.44 | 3.97 | 4.05 | 3.99 | 2.56 | 2.48 | 4.12 | 3.67 | 3.95 | 2.42 | 46.33 | **3.31** |
| 93 | 2.52 | 2.52 | 2.44 | 2.38 | 2.44 | 2.48 | 2.57 | 2.50 | 2.56 | 2.48 | 2.60 | 2.35 | 2.47 | 2.42 | 34.72 | **2.48** |
| 94 | 2.52 | 2.52 | 1.00 | 2.38 | 3.86 | 1.00 | 2.57 | 1.00 | 1.00 | 2.48 | 2.60 | 2.35 | 2.47 | 2.42 | 30.17 | **2.16** |
| 95 | 2.52 | 1.00 | 1.00 | 3.77 | 3.86 | 1.00 | 4.05 | 2.50 | 2.56 | 3.94 | 4.12 | 2.35 | 2.47 | 2.42 | 37.57 | **2.68** |
| 96 | 2.52 | 2.52 | 2.44 | 2.38 | 2.44 | 2.48 | 2.57 | 2.50 | 2.56 | 2.48 | 4.12 | 2.35 | 2.47 | 2.42 | 36.24 | **2.59** |
| 97 | 2.52 | 2.52 | 1.00 | 3.77 | 3.86 | 2.48 | 4.05 | 3.99 | 4.16 | 2.48 | 2.60 | 3.67 | 1.00 | 2.42 | 40.53 | **2.90** |
| 98 | 2.52 | 1.00 | 2.44 | 1.00 | 3.86 | 2.48 | 4.05 | 2.50 | 2.56 | 3.94 | 2.60 | 1.00 | 2.47 | 2.42 | 34.84 | **2.49** |
| 99 | 2.52 | 2.52 | 2.44 | 2.38 | 2.44 | 2.48 | 2.57 | 2.50 | 2.56 | 2.48 | 2.60 | 1.00 | 1.00 | 2.42 | 31.89 | **2.28** |
| 100 | 2.52 | 2.52 | 2.44 | 2.38 | 2.44 | 2.48 | 2.57 | 2.50 | 2.56 | 2.48 | 2.60 | 1.00 | 2.47 | 2.42 | 33.36 | **2.38** |
| 101 | 4.03 | 4.11 | 3.88 | 3.77 | 3.86 | 3.97 | 4.05 | 3.99 | 4.16 | 3.94 | 4.12 | 1.00 | 1.00 | 3.84 | 49.73 | **3.55** |
| 102 | 4.03 | 2.52 | 2.44 | 2.38 | 2.44 | 2.48 | 2.57 | 2.50 | 2.56 | 2.48 | 2.60 | 1.00 | 1.00 | 2.42 | 33.40 | **2.39** |
| 103 | 2.52 | 2.52 | 3.88 | 3.77 | 3.86 | 2.48 | 2.57 | 3.99 | 2.56 | 3.94 | 4.12 | 2.35 | 3.95 | 2.42 | 44.93 | **3.21** |
| 104 | 4.03 | 4.11 | 2.44 | 2.38 | 2.44 | 3.97 | 4.05 | 2.50 | 2.56 | 3.94 | 4.12 | 2.35 | 3.95 | 3.84 | 46.67 | **3.33** |
| 105 | 2.52 | 2.52 | 2.44 | 2.38 | 2.44 | 1.00 | 2.57 | 2.50 | 2.56 | 2.48 | 2.60 | 2.35 | 3.95 | 2.42 | 34.71 | **2.48** |
| 106 | 2.52 | 2.52 | 2.44 | 3.77 | 3.86 | 2.48 | 2.57 | 2.50 | 2.56 | 3.94 | 2.60 | 3.67 | 3.95 | 2.42 | 41.79 | **2.99** |
| 107 | 1.00 | 1.00 | 1.00 | 2.38 | 2.44 | 1.00 | 2.57 | 2.50 | 2.56 | 2.48 | 2.60 | 2.35 | 2.47 | 1.00 | 27.33 | **1.95** |
| 108 | 4.03 | 4.11 | 2.44 | 2.38 | 3.86 | 3.97 | 4.05 | 3.99 | 4.16 | 3.94 | 4.12 | 2.35 | 2.47 | 2.42 | 48.29 | **3.45** |
| 109 | 2.52 | 2.52 | 2.44 | 1.00 | 1.00 | 2.48 | 2.57 | 2.50 | 2.56 | 2.48 | 2.60 | 2.35 | 2.47 | 2.42 | 31.90 | **2.28** |
| 110 | 1.00 | 2.52 | 2.44 | 2.38 | 1.00 | 1.00 | 2.57 | 2.50 | 1.00 | 1.00 | 2.60 | 1.00 | 1.00 | 1.00 | 23.00 | **1.64** |
| 111 | 4.03 | 2.52 | 1.00 | 3.77 | 3.86 | 2.48 | 2.57 | 1.00 | 4.16 | 2.48 | 2.60 | 2.35 | 2.47 | 2.42 | 37.72 | **2.69** |
| 112 | 2.52 | 2.52 | 2.44 | 2.38 | 2.44 | 2.48 | 2.57 | 2.50 | 2.56 | 2.48 | 2.60 | 2.35 | 2.47 | 1.00 | 33.30 | **2.38** |
| 113 | 1.00 | 1.00 | 2.44 | 1.00 | 1.00 | 1.00 | 2.57 | 2.50 | 1.00 | 1.00 | 2.60 | 1.00 | 2.47 | 3.84 | 24.41 | **1.74** |
| 114 | 2.52 | 2.52 | 2.44 | 2.38 | 2.44 | 2.48 | 2.57 | 2.50 | 2.56 | 2.48 | 2.60 | 2.35 | 2.47 | 2.42 | 34.72 | **2.48** |
| 115 | 2.52 | 1.00 | 2.44 | 3.77 | 3.86 | 2.48 | 4.05 | 2.50 | 2.56 | 3.94 | 2.60 | 1.00 | 2.47 | 2.42 | 37.61 | **2.69** |
| 116 | 2.52 | 2.52 | 2.44 | 2.38 | 2.44 | 2.48 | 2.57 | 2.50 | 2.56 | 2.48 | 4.12 | 1.00 | 2.47 | 2.42 | 34.88 | **2.49** |
| 117 | 4.03 | 4.11 | 2.44 | 3.77 | 3.86 | 3.97 | 4.05 | 2.50 | 4.16 | 3.94 | 4.12 | 2.35 | 2.47 | 2.42 | 48.20 | **3.44** |
| 118 | 4.03 | 4.11 | 2.44 | 2.38 | 3.86 | 3.97 | 2.57 | 3.99 | 4.16 | 2.48 | 4.12 | 3.67 | 2.47 | 3.84 | 48.09 | **3.43** |
| 119 | 4.03 | 4.11 | 2.44 | 3.77 | 3.86 | 3.97 | 4.05 | 3.99 | 4.16 | 3.94 | 4.12 | 2.35 | 2.47 | 2.42 | 49.69 | **3.55** |
| 120 | 2.52 | 2.52 | 2.44 | 3.77 | 3.86 | 2.48 | 4.05 | 2.50 | 2.56 | 3.94 | 2.60 | 3.67 | 3.95 | 2.42 | 43.28 | **3.09** |
| 121 | 2.52 | 2.52 | 2.44 | 2.38 | 2.44 | 2.48 | 2.57 | 2.50 | 2.56 | 2.48 | 2.60 | 2.35 | 2.47 | 2.42 | 34.72 | **2.48** |
| 122 | 4.03 | 2.52 | 2.44 | 3.77 | 2.44 | 3.97 | 2.57 | 2.50 | 2.56 | 2.48 | 4.12 | 3.67 | 3.95 | 3.84 | 44.84 | **3.20** |
| 123 | 2.52 | 2.52 | 3.88 | 3.77 | 2.44 | 3.97 | 4.05 | 3.99 | 2.56 | 2.48 | 4.12 | 3.67 | 3.95 | 3.84 | 47.76 | **3.41** |
| 124 | 1.00 | 2.52 | 2.44 | 1.00 | 2.44 | 2.48 | 1.00 | 2.50 | 2.56 | 2.48 | 2.60 | 2.35 | 3.95 | 3.84 | 33.14 | **2.37** |
| 125 | 2.52 | 2.52 | 2.44 | 3.77 | 3.86 | 2.48 | 4.05 | 2.50 | 4.16 | 3.94 | 1.00 | 2.35 | 2.47 | 2.42 | 40.49 | **2.89** |
| 126 | 2.52 | 2.52 | 1.00 | 2.38 | 2.44 | 1.00 | 2.57 | 1.00 | 1.00 | 2.48 | 2.60 | 2.35 | 2.47 | 2.42 | 28.74 | **2.05** |
| 127 | 1.00 | 1.00 | 1.00 | 2.38 | 2.44 | 1.00 | 2.57 | 2.50 | 2.56 | 2.48 | 2.60 | 2.35 | 2.47 | 1.00 | 27.33 | **1.95** |
| 128 | 4.03 | 2.52 | 1.00 | 3.77 | 2.44 | 1.00 | 4.05 | 1.00 | 2.56 | 2.48 | 4.12 | 1.00 | 2.47 | 1.00 | 33.44 | **2.39** |
| 129 | 2.52 | 2.52 | 3.88 | 3.77 | 2.44 | 2.48 | 4.05 | 3.99 | 2.56 | 2.48 | 2.60 | 3.67 | 3.95 | 3.84 | 44.75 | **3.20** |
| 130 | 1.00 | 1.00 | 1.00 | 2.38 | 2.44 | 2.48 | 1.00 | 2.50 | 2.56 | 1.00 | 4.12 | 2.35 | 2.47 | 3.84 | 30.13 | **2.15** |
| 131 | 4.03 | 2.52 | 1.00 | 2.38 | 2.44 | 2.48 | 2.57 | 2.50 | 2.56 | 2.48 | 2.60 | 2.35 | 2.47 | 2.42 | 34.79 | **2.48** |
| 132 | 2.52 | 2.52 | 2.44 | 2.38 | 2.44 | 1.00 | 4.05 | 2.50 | 1.00 | 2.48 | 4.12 | 2.35 | 2.47 | 2.42 | 34.69 | **2.48** |
| 133 | 4.03 | 2.52 | 2.44 | 2.38 | 2.44 | 2.48 | 2.57 | 2.50 | 2.56 | 2.48 | 2.60 | 2.35 | 2.47 | 2.42 | 36.22 | **2.59** |
| 134 | 2.52 | 2.52 | 3.88 | 3.77 | 2.44 | 3.97 | 4.05 | 3.99 | 2.56 | 2.48 | 4.12 | 3.67 | 3.95 | 3.84 | 47.76 | **3.41** |
| 135 | 2.52 | 2.52 | 2.44 | 2.38 | 2.44 | 2.48 | 2.57 | 2.50 | 2.56 | 2.48 | 2.60 | 1.00 | 1.00 | 2.42 | 31.89 | **2.28** |
| 136 | 2.52 | 2.52 | 2.44 | 2.38 | 2.44 | 2.48 | 2.57 | 2.50 | 2.56 | 1.00 | 1.00 | 1.00 | 2.47 | 2.42 | 30.29 | **2.16** |
| 137 | 2.52 | 2.52 | 2.44 | 3.77 | 3.86 | 2.48 | 4.05 | 2.50 | 4.16 | 2.48 | 2.60 | 3.67 | 2.47 | 2.42 | 41.95 | **3.00** |
| 138 | 2.52 | 1.00 | 1.00 | 2.38 | 2.44 | 2.48 | 2.57 | 2.50 | 2.56 | 2.48 | 2.60 | 1.00 | 2.47 | 2.42 | 30.40 | **2.17** |
| 139 | 2.52 | 2.52 | 1.00 | 3.77 | 3.86 | 2.48 | 4.05 | 2.50 | 2.56 | 2.48 | 2.60 | 1.00 | 1.00 | 2.42 | 34.76 | **2.48** |
| 140 | 2.52 | 2.52 | 2.44 | 2.38 | 3.86 | 3.97 | 4.05 | 3.99 | 4.16 | 2.48 | 4.12 | 3.67 | 3.95 | 3.84 | 47.95 | **3.42** |
| 141 | 2.52 | 2.52 | 2.44 | 2.38 | 2.44 | 3.97 | 4.05 | 2.50 | 2.56 | 1.00 | 4.12 | 3.67 | 1.00 | 1.00 | 36.16 | **2.58** |
| 142 | 2.52 | 1.00 | 2.44 | 2.38 | 2.44 | 1.00 | 2.57 | 1.00 | 1.00 | 1.00 | 2.60 | 1.00 | 2.47 | 2.42 | 25.83 | **1.84** |
| 143 | 2.52 | 1.00 | 2.44 | 2.38 | 1.00 | 1.00 | 2.57 | 2.50 | 2.56 | 3.94 | 2.60 | 2.35 | 2.47 | 1.00 | 30.32 | **2.17** |
| 144 | 4.03 | 4.11 | 3.88 | 2.38 | 2.44 | 3.97 | 2.57 | 2.50 | 2.56 | 2.48 | 2.60 | 2.35 | 2.47 | 1.00 | 39.33 | **2.81** |
| 145 | 2.52 | 2.52 | 2.44 | 2.38 | 2.44 | 2.48 | 2.57 | 2.50 | 2.56 | 2.48 | 2.60 | 1.00 | 2.47 | 1.00 | 31.94 | **2.28** |
| 146 | 2.52 | 2.52 | 1.00 | 2.38 | 2.44 | 2.48 | 2.57 | 1.00 | 2.56 | 2.48 | 2.60 | 1.00 | 2.47 | 1.00 | 29.01 | **2.07** |
| 147 | 1.00 | 1.00 | 2.44 | 2.38 | 2.44 | 2.48 | 2.57 | 1.00 | 1.00 | 2.48 | 2.60 | 2.35 | 2.47 | 2.42 | 28.61 | **2.04** |
| 148 | 2.52 | 2.52 | 2.44 | 2.38 | 1.00 | 2.48 | 2.57 | 2.50 | 2.56 | 2.48 | 2.60 | 2.35 | 1.00 | 1.00 | 30.39 | **2.17** |
| 149 | 4.03 | 2.52 | 3.88 | 3.77 | 3.86 | 2.48 | 4.05 | 3.99 | 2.56 | 3.94 | 2.60 | 1.00 | 1.00 | 1.00 | 40.69 | **2.91** |
| 150 | 2.52 | 1.00 | 2.44 | 3.77 | 3.86 | 2.48 | 4.05 | 2.50 | 2.56 | 3.94 | 2.60 | 2.35 | 2.47 | 2.42 | 38.97 | **2.78** |
| 151 | 2.52 | 2.52 | 2.44 | 1.00 | 1.00 | 2.48 | 2.57 | 2.50 | 2.56 | 2.48 | 2.60 | 2.35 | 2.47 | 2.42 | 31.90 | **2.28** |
| 152 | 2.52 | 2.52 | 2.44 | 2.38 | 2.44 | 2.48 | 2.57 | 3.99 | 2.56 | 1.00 | 2.60 | 2.35 | 2.47 | 2.42 | 34.73 | **2.48** |
| 153 | 2.52 | 2.52 | 2.44 | 2.38 | 2.44 | 2.48 | 2.57 | 2.50 | 2.56 | 2.48 | 2.60 | 2.35 | 2.47 | 2.42 | 34.72 | **2.48** |
| 154 | 2.52 | 1.00 | 2.44 | 3.77 | 3.86 | 2.48 | 2.57 | 2.50 | 2.56 | 2.48 | 2.60 | 2.35 | 2.47 | 2.42 | 36.01 | **2.57** |
| 155 | 2.52 | 2.52 | 2.44 | 2.38 | 2.44 | 2.48 | 2.57 | 2.50 | 2.56 | 2.48 | 1.00 | 2.35 | 2.47 | 2.42 | 33.12 | **2.37** |
| 156 | 2.52 | 2.52 | 2.44 | 3.77 | 3.86 | 2.48 | 4.05 | 1.00 | 1.00 | 3.94 | 2.60 | 2.35 | 2.47 | 2.42 | 37.43 | **2.67** |
| 157 | 2.52 | 2.52 | 2.44 | 3.77 | 3.86 | 2.48 | 4.05 | 2.50 | 2.56 | 3.94 | 2.60 | 2.35 | 2.47 | 2.42 | 40.49 | **2.89** |
| Total | 406.53 | 362.04 | 352.45 | 418.07 | 422.23 | 383.66 | 464.64 | 399.50 | 383.66 | 402.96 | 446.30 | 330.92 | 386.66 | 357.16 | 5,516.77 | **394.06** |
| Rata-rata | 2.59 | 2.31 | 2.24 | 2.66 | 2.69 | 2.44 | 2.96 | 2.54 | 2.44 | 2.57 | 2.84 | 2.11 | 2.46 | 2.27 | 35.14 | **2.51** |

**Lampiran 8. Hasil Uji Kualitas Data**

**Uji Validitas**

**Skeptisisme (X2)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | | | | | | | | |
|  | | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | P10 | P11 | P12 | P13 | P14 | P15 | Total |
| P1 | Pearson Correlation | 1 | .162\* | .184\* | .317\*\* | .195\* | .201\* | -.020 | .307\*\* | .217\*\* | .157\* | .045 | .187\* | .424\*\* | .405\*\* | .298\*\* | .538\*\* |
| Sig. (2-tailed) |  | .043 | .021 | .000 | .015 | .012 | .806 | .000 | .006 | .049 | .579 | .019 | .000 | .000 | .000 | .000 |
| N | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 |
| P2 | Pearson Correlation | .162\* | 1 | .290\*\* | .101 | .204\* | .198\* | .129 | .164\* | .038 | .151 | .146 | .127 | .063 | .208\*\* | .207\*\* | .477\*\* |
| Sig. (2-tailed) | .043 |  | .000 | .210 | .010 | .013 | .108 | .040 | .633 | .060 | .068 | .114 | .435 | .009 | .009 | .000 |
| N | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 |
| P3 | Pearson Correlation | .184\* | .290\*\* | 1 | .186\* | .278\*\* | .421\*\* | .241\*\* | .409\*\* | .239\*\* | .337\*\* | -.071 | .039 | .086 | .200\* | .116 | .521\*\* |
| Sig. (2-tailed) | .021 | .000 |  | .020 | .000 | .000 | .002 | .000 | .003 | .000 | .377 | .627 | .282 | .012 | .149 | .000 |
| N | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 |
| P4 | Pearson Correlation | .317\*\* | .101 | .186\* | 1 | .334\*\* | .030 | .050 | -.007 | .096 | .093 | .155 | .088 | .213\*\* | .292\*\* | .171\* | .424\*\* |
| Sig. (2-tailed) | .000 | .210 | .020 |  | .000 | .706 | .533 | .930 | .231 | .247 | .053 | .276 | .007 | .000 | .032 | .000 |
| N | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 |
|  |  | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | P10 | P11 | P12 | P13 | P14 | P15 | Total |
| P5 | Pearson Correlation | .195\* | .204\* | .278\*\* | .334\*\* | 1 | .297\*\* | .206\*\* | -.026 | .110 | .198\* | .264\*\* | .077 | .099 | .334\*\* | -.080 | .437\*\* |
| Sig. (2-tailed) | .015 | .010 | .000 | .000 |  | .000 | .010 | .748 | .170 | .013 | .001 | .339 | .215 | .000 | .321 | .000 |
| N | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 |
| P6 | Pearson Correlation | .201\* | .198\* | .421\*\* | .030 | .297\*\* | 1 | .539\*\* | .392\*\* | .300\*\* | .381\*\* | .112 | .066 | -.039 | .207\*\* | .071 | .548\*\* |
| Sig. (2-tailed) | .012 | .013 | .000 | .706 | .000 |  | .000 | .000 | .000 | .000 | .161 | .413 | .628 | .009 | .378 | .000 |
| N | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 |
| P7 | Pearson Correlation | -.020 | .129 | .241\*\* | .050 | .206\*\* | .539\*\* | 1 | .373\*\* | .310\*\* | .316\*\* | .081 | .108 | -.092 | .180\* | .194\* | .475\*\* |
| Sig. (2-tailed) | .806 | .108 | .002 | .533 | .010 | .000 |  | .000 | .000 | .000 | .311 | .179 | .252 | .024 | .015 | .000 |
| N | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 |
| P8 | Pearson Correlation | .307\*\* | .164\* | .409\*\* | -.007 | -.026 | .392\*\* | .373\*\* | 1 | .658\*\* | .534\*\* | -.074 | .113 | .127 | .247\*\* | .282\*\* | .601\*\* |
| Sig. (2-tailed) | .000 | .040 | .000 | .930 | .748 | .000 | .000 |  | .000 | .000 | .356 | .158 | .113 | .002 | .000 | .000 |
| N | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 |
| P9 | Pearson Correlation | .217\*\* | .038 | .239\*\* | .096 | .110 | .300\*\* | .310\*\* | .658\*\* | 1 | .632\*\* | .037 | .081 | .182\* | .259\*\* | .236\*\* | .576\*\* |
| Sig. (2-tailed) | .006 | .633 | .003 | .231 | .170 | .000 | .000 | .000 |  | .000 | .643 | .313 | .023 | .001 | .003 | .000 |
| N | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | P10 | P11 | P12 | P13 | P14 | P15 | Total |
| P10 | Pearson Correlation | .157\* | .151 | .337\*\* | .093 | .198\* | .381\*\* | .316\*\* | .534\*\* | .632\*\* | 1 | .099 | .161\* | .086 | .354\*\* | .163\* | .613\*\* |
| Sig. (2-tailed) | .049 | .060 | .000 | .247 | .013 | .000 | .000 | .000 | .000 |  | .219 | .044 | .285 | .000 | .041 | .000 |
| N | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 |
| P11 | Pearson Correlation | .045 | .146 | -.071 | .155 | .264\*\* | .112 | .081 | -.074 | .037 | .099 | 1 | .572\*\* | .263\*\* | .222\*\* | .037 | .370\*\* |
| Sig. (2-tailed) | .579 | .068 | .377 | .053 | .001 | .161 | .311 | .356 | .643 | .219 |  | .000 | .001 | .005 | .642 | .000 |
| N | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 |
| P12 | Pearson Correlation | .187\* | .127 | .039 | .088 | .077 | .066 | .108 | .113 | .081 | .161\* | .572\*\* | 1 | .297\*\* | .304\*\* | .313\*\* | .449\*\* |
| Sig. (2-tailed) | .019 | .114 | .627 | .276 | .339 | .413 | .179 | .158 | .313 | .044 | .000 |  | .000 | .000 | .000 | .000 |
| N | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 |
| P13 | Pearson Correlation | .424\*\* | .063 | .086 | .213\*\* | .099 | -.039 | -.092 | .127 | .182\* | .086 | .263\*\* | .297\*\* | 1 | .432\*\* | .327\*\* | .440\*\* |
| Sig. (2-tailed) | .000 | .435 | .282 | .007 | .215 | .628 | .252 | .113 | .023 | .285 | .001 | .000 |  | .000 | .000 | .000 |
| N | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 |
| P14 | Pearson Correlation | .405\*\* | .208\*\* | .200\* | .292\*\* | .334\*\* | .207\*\* | .180\* | .247\*\* | .259\*\* | .354\*\* | .222\*\* | .304\*\* | .432\*\* | 1 | .177\* | .618\*\* |
| Sig. (2-tailed) | .000 | .009 | .012 | .000 | .000 | .009 | .024 | .002 | .001 | .000 | .005 | .000 | .000 |  | .027 | .000 |
| N | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | P10 | P11 | P12 | P13 | P14 | P15 | Total |
| P15 | Pearson Correlation | .298\*\* | .207\*\* | .116 | .171\* | -.080 | .071 | .194\* | .282\*\* | .236\*\* | .163\* | .037 | .313\*\* | .327\*\* | .177\* | 1 | .469\*\* |
| Sig. (2-tailed) | .000 | .009 | .149 | .032 | .321 | .378 | .015 | .000 | .003 | .041 | .642 | .000 | .000 | .027 |  | .000 |
| N | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 |
| Total | Pearson Correlation | .538\*\* | .477\*\* | .521\*\* | .424\*\* | .437\*\* | .548\*\* | .475\*\* | .601\*\* | .576\*\* | .613\*\* | .370\*\* | .449\*\* | .440\*\* | .618\*\* | .469\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |  |
| N | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | | | | | | | | |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | | | | | | | | |

**Kemampuan Mahasiswa Akuntansi dalam Mendeteksi Kecurangan (Y)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | | | | | | | |
|  | | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | P10 | P11 | P12 | P13 | P14 | Total |
| P1 | Pearson Correlation | 1 | .570\*\* | .330\*\* | .345\*\* | .325\*\* | .443\*\* | .416\*\* | .266\*\* | .430\*\* | .369\*\* | .281\*\* | .004 | -.018 | .085 | .603\*\* |
| Sig. (2-tailed) |  | .000 | .000 | .000 | .000 | .000 | .000 | .001 | .000 | .000 | .000 | .958 | .822 | .289 | .000 |
| N | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 |
| P2 | Pearson Correlation | .570\*\* | 1 | .416\*\* | .213\*\* | .191\* | .521\*\* | .247\*\* | .373\*\* | .307\*\* | .145 | .332\*\* | .225\*\* | .114 | .143 | .598\*\* |
| Sig. (2-tailed) | .000 |  | .000 | .008 | .017 | .000 | .002 | .000 | .000 | .069 | .000 | .005 | .154 | .074 | .000 |
| N | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 |
| P3 | Pearson Correlation | .330\*\* | .416\*\* | 1 | .235\*\* | .200\* | .473\*\* | .287\*\* | .517\*\* | .164\* | .270\*\* | .218\*\* | .225\*\* | .245\*\* | .149 | .600\*\* |
| Sig. (2-tailed) | .000 | .000 |  | .003 | .012 | .000 | .000 | .000 | .040 | .001 | .006 | .005 | .002 | .062 | .000 |
| N | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 |
| P4 | Pearson Correlation | .345\*\* | .213\*\* | .235\*\* | 1 | .544\*\* | .219\*\* | .589\*\* | .293\*\* | .195\* | .421\*\* | .249\*\* | .268\*\* | .071 | .101 | .606\*\* |
| Sig. (2-tailed) | .000 | .008 | .003 |  | .000 | .006 | .000 | .000 | .014 | .000 | .002 | .001 | .376 | .208 | .000 |
| N | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | P10 | P11 | P12 | P13 | P14 | Total |
| P5 | Pearson Correlation | .325\*\* | .191\* | .200\* | .544\*\* | 1 | .261\*\* | .484\*\* | .253\*\* | .332\*\* | .511\*\* | .176\* | .172\* | .073 | .182\* | .597\*\* |
| Sig. (2-tailed) | .000 | .017 | .012 | .000 |  | .001 | .000 | .001 | .000 | .000 | .027 | .031 | .361 | .023 | .000 |
| N | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 |
| P6 | Pearson Correlation | .443\*\* | .521\*\* | .473\*\* | .219\*\* | .261\*\* | 1 | .250\*\* | .508\*\* | .521\*\* | .206\*\* | .309\*\* | .316\*\* | .202\* | .256\*\* | .690\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .006 | .001 |  | .002 | .000 | .000 | .010 | .000 | .000 | .011 | .001 | .000 |
| N | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 |
| P7 | Pearson Correlation | .416\*\* | .247\*\* | .287\*\* | .589\*\* | .484\*\* | .250\*\* | 1 | .264\*\* | .255\*\* | .440\*\* | .265\*\* | .160\* | .024 | .132 | .606\*\* |
| Sig. (2-tailed) | .000 | .002 | .000 | .000 | .000 | .002 |  | .001 | .001 | .000 | .001 | .045 | .766 | .101 | .000 |
| N | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 |
| P8 | Pearson Correlation | .266\*\* | .373\*\* | .517\*\* | .293\*\* | .253\*\* | .508\*\* | .264\*\* | 1 | .438\*\* | .234\*\* | .302\*\* | .230\*\* | .186\* | .221\*\* | .646\*\* |
| Sig. (2-tailed) | .001 | .000 | .000 | .000 | .001 | .000 | .001 |  | .000 | .003 | .000 | .004 | .020 | .005 | .000 |
| N | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 |
| P9 | Pearson Correlation | .430\*\* | .307\*\* | .164\* | .195\* | .332\*\* | .521\*\* | .255\*\* | .438\*\* | 1 | .296\*\* | .151 | .141 | -.002 | .092 | .540\*\* |
| Sig. (2-tailed) | .000 | .000 | .040 | .014 | .000 | .000 | .001 | .000 |  | .000 | .060 | .078 | .985 | .254 | .000 |
| N | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | P10 | P11 | P12 | P13 | P14 | Total |
| P10 | Pearson Correlation | .369\*\* | .145 | .270\*\* | .421\*\* | .511\*\* | .206\*\* | .440\*\* | .234\*\* | .296\*\* | 1 | .123 | .094 | .074 | .121 | .543\*\* |
| Sig. (2-tailed) | .000 | .069 | .001 | .000 | .000 | .010 | .000 | .003 | .000 |  | .123 | .244 | .359 | .130 | .000 |
| N | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 |
| P11 | Pearson Correlation | .281\*\* | .332\*\* | .218\*\* | .249\*\* | .176\* | .309\*\* | .265\*\* | .302\*\* | .151 | .123 | 1 | .290\*\* | .277\*\* | .198\* | .524\*\* |
| Sig. (2-tailed) | .000 | .000 | .006 | .002 | .027 | .000 | .001 | .000 | .060 | .123 |  | .000 | .000 | .013 | .000 |
| N | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 |
| P12 | Pearson Correlation | .004 | .225\*\* | .225\*\* | .268\*\* | .172\* | .316\*\* | .160\* | .230\*\* | .141 | .094 | .290\*\* | 1 | .403\*\* | .312\*\* | .501\*\* |
| Sig. (2-tailed) | .958 | .005 | .005 | .001 | .031 | .000 | .045 | .004 | .078 | .244 | .000 |  | .000 | .000 | .000 |
| N | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 |
| P13 | Pearson Correlation | -.018 | .114 | .245\*\* | .071 | .073 | .202\* | .024 | .186\* | -.002 | .074 | .277\*\* | .403\*\* | 1 | .380\*\* | .392\*\* |
| Sig. (2-tailed) | .822 | .154 | .002 | .376 | .361 | .011 | .766 | .020 | .985 | .359 | .000 | .000 |  | .000 | .000 |
| N | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 |
| P14 | Pearson Correlation | .085 | .143 | .149 | .101 | .182\* | .256\*\* | .132 | .221\*\* | .092 | .121 | .198\* | .312\*\* | .380\*\* | 1 | .436\*\* |
| Sig. (2-tailed) | .289 | .074 | .062 | .208 | .023 | .001 | .101 | .005 | .254 | .130 | .013 | .000 | .000 |  | .000 |
| N | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | P10 | P11 | P12 | P13 | P14 | Total |
| Total | Pearson Correlation | .603\*\* | .598\*\* | .600\*\* | .606\*\* | .597\*\* | .690\*\* | .606\*\* | .646\*\* | .540\*\* | .543\*\* | .524\*\* | .501\*\* | .392\*\* | .436\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |  |
| N | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 | 157 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | | | | | | | |

**Uji Reliabilitas**

* + - * 1. **Skeptisisme (X2)**

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .780 | 15 |

* + - * 1. **Kemampuan Mahasiswa Akuntansi dalam Mendeteksi Kecurangan (Y)**

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .833 | 14 |

**Lampiran 9. Hasil Uji Asumsi Klasik**

* + - 1. **Uji Normalitas**

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Standardized Residual |
| N | | 157 |
| Normal Parametersa,b | Mean | .0000000 |
| Std. Deviation | .98709623 |
| Most Extreme Differences | Absolute | .051 |
| Positive | .048 |
| Negative | -.051 |
| Test Statistic | | .051 |
| Asymp. Sig. (2-tailed) | | .200c,d |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |
| d. This is a lower bound of the true significance. | | |

* + - 1. **Uji Multikolinieritas**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | -.124 | .094 |  | -1.319 | .189 |  |  |
| KOMPETENSI | .451 | .065 | .430 | 6.948 | .000 | .811 | 1.233 |
| SKEPTISISME | .367 | .059 | .360 | 6.257 | .000 | .941 | 1.063 |
| TIPE KEPRIBADIAN | .114 | .027 | .252 | 4.148 | .000 | .845 | 1.184 |
| GENDER | -.011 | .024 | -.026 | -.452 | .652 | .912 | 1.096 |
| a. Dependent Variable: KEMAMPUAN MENDETEKSI KECURANGAN | | | | | | | | |

* + - 1. **Uji Heteroskedastisitas**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | .005 | .060 |  | .085 | .933 |
| KOMPETENSI | .050 | .041 | .108 | 1.213 | .227 |
| SKEPTISISME | .038 | .037 | .085 | 1.023 | .308 |
| TIPE KEPRIBADIAN | -.007 | .017 | -.037 | -.426 | .671 |
| GENDER | -6.544E-5 | .015 | .000 | -.004 | .997 |
| a. Dependent Variable: ABRESID | | | | | | |

**Lampiran 10. Hasil Analisis Regresi Linear Berganda**

* + - 1. **Uji F**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 19.386 | 4 | 4.846 | 39.184 | .000b |
| Residual | 18.800 | 152 | .124 |  |  |
| Total | 38.186 | 156 |  |  |  |
| a. Dependent Variable: KEMAMPUAN DALAM MENDETEKSI KECURANGAN | | | | | | |
| b. Predictors: (Constant), GENDER, SKEPTISISME, TIPE KEPRIBADIAN, KOMPETENSI | | | | | | |

* + - 1. **Uji Koefisien Determinasi**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summary** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .713a | .508 | .495 | .35169 |
| a. Predictors: (Constant), GENDER, SKEPTISISME, TIPE KEPRIBADIAN, KOMPETENSI | | | | |

* + - 1. **Uji T**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | .163 | .213 |  | .767 | .444 |
| KOMPETENSI | .284 | .043 | .414 | 6.568 | .000 |
| SKEPTISISME | .410 | .065 | .373 | 6.336 | .000 |
| TIPE KEPRIBADIAN | .270 | .070 | .236 | 3.837 | .000 |
| GENDER | -.023 | .061 | -.022 | -.371 | .711 |
| a. Dependent Variable: KEMAMPUAN DALAM MENDETEKSI KECURANGAN | | | | | | |