

ATTACHMENTS

Attachment 1: Survey Questions

The Effect of Internal Control, Individual Morality and Ethical Value on Accounting Fraud Tendency in Start Up Businesses.

Greetings,

My name is Fernanda. I am 20 years old, a senior accounting student in STIE Malangkucecwara, Malang, Indonesia, currently doing a thesis on the subject of "The effect of Internal Control, Individual Morality and Ethical Value on Accounting Fraud Tendency in Start Up Businesses."

Please spare your free time to fill out these forms that i have already prepared regarding the research of Accounting Fraud Tendencies in Start Up Business. This questionnaire is solely for scientific purposes, namely in the framework of preparing a thesis. Given the importance of these data, I really hope that this questionnaire is filled in completely, honestly, without being influenced by anyone. It should also be known that in this case there are no wrong answers, the correct answers are those that are in accordance with the circumstances, feelings and thoughts of each individual.

I appreciate and respect privacy, therefore all the answers will be deemed confidential.

Thank you in advanced for the help and the contribution in this study, if there is any question regarding this survey feel free to contact me at: frnanda.ffs@gmail.com or +62 812 9411 4559.

Best Regards,

Fernanda Felia Fernandhytia

*Undergraduate Student of STIE Malangkucecwara
Accounting Major - A.2015.1.33156*

***Respondent Identity / Identitas Responden**

1. **Gender / Jenis Kelamin**
 - Female / Perempuan**
 - Male / Laki-laki**
 - Other / Lainnya**

2. **Age / Usia**
 - 21-29**
 - 30-39**
 - 40-49**
 - >50**

3. **Education Level / Tingkat Pendidikan**
 - High school / SMA**
 - Certified / Sertifikasi**
 - Bachelor Degree / S1**
 - Master Degree / S2**

4. **Work Experience / Pengalaman Bekerja**
 - 1-2 years / tahun**
 - 3-5 years / tahun**
 - 6-10 years / tahun**
 - >10 years / tahun**

****Survey Questions.**

Please mark ONE (1) correct answer based on your personal and professional opinion.

[Section 1: INTERNAL CONTROL]

“Internal control is a process - affected by an entity's board of directors, management, and other personnel designed to provide reasonable assurance regarding achieving objectives in a company.” (Dull et al, 2012).

1. Organization Structure, Task Responsibility and Organization's Accessibility is a few of the biggest factors of an organization's Internal Control System. *Struktur organisasi, pertanggungjawaban tugas dan aksesibilitas organisasi merupakan beberapa faktor utama adanya sistem pengendalian internal organisasi.*

- Strongly Agree – *Sangat Setuju*
- Agree – *Setuju*
- Neutral
- Disagree – *Tidak Setuju*
- Strongly Disagree – *Sangat Tidak Setuju*

2. The competency of a management in an organization leads to a healthy and well-controlled management.

Kompetensi manajemen dalam sebuah organisasi memicu tingkat kesehatan manajemen dan pengendalian manajemen yang baik.

- Strongly Agree – *Sangat Setuju*
- Agree – *Setuju*
- Neutral
- Disagree – *Tidak Setuju*
- Strongly Disagree – *Sangat Tidak Setuju*

3. The level of Management's Accountability Performances indicate the effectivity of the organization's Internal Control System.

Tingkat kinerja akuntabilitas manajemen mengindikasikan keefektifan sistem pengendalian internal organisasi.

- Strongly Agree – *Sangat Setuju*
- Agree – *Setuju*
- Neutral
- Disagree – *Tidak Setuju*
- Strongly Disagree – *Sangat Tidak Setuju*

4. Effective Communication in Management helps prevent misunderstanding and gives access of information to Management in Organizations.

Komunikasi yang efektif dalam manajemen membantu mencegah kesalahpahaman dan memberikan akses informasi pada manajemen dalam organisasi.

- Strongly Agree – *Sangat Setuju*
- Agree – *Setuju*
- Neutral
- Disagree – *Tidak Setuju*

Strongly Disagree – *Sangat Tidak Setuju*

5. Frequent Communication between employees and management allows both participants a better understanding of problems currently being faced and allows management to track progress and updates.

Keseringan komunikasi diantara pegawai dan manajemen memungkinkan kedua belah pihak memahami lebih baik tentang masalah yang sedang dihadapi dan memungkinkan manajemen untuk melacak perkembangan dan pembaruan.

Strongly Agree – *Sangat Setuju*

Agree – *Setuju*

Neutral

Disagree – *Tidak Setuju*

Strongly Disagree – *Sangat Tidak Setuju*

6. The Accuracy of Information indicates that the information is reliable and therefore proven correct and factual.

Keakuratan dari informasi mengindikasikan bahwa informasi adalah dapat diandalkan, oleh karenanya dibuktikan benar dan berdasarkan fakta.

Strongly Agree – *Sangat Setuju*

Agree – *Setuju*

Neutral

Disagree – *Tidak Setuju*

Strongly Disagree – *Sangat Tidak Setuju*

7. Activity Assessment allow management to keep track and control of all activities in the organization.

Penilaian aktivitas memungkinkan manajemen untuk melacak dan mengendalikan seluruh aktivitas di dalam organisasi.

Strongly Agree – *Sangat Setuju*

Agree – *Setuju*

Neutral

Disagree – *Tidak Setuju*

Strongly Disagree – *Sangat Tidak Setuju*

8. Internal Audit helps the organization identify errors and frauds in reports.
Internal Audit membantu mengidentifikasi kesalahan dan kecurangan dalam laporan.

- Strongly Agree – *Sangat Setuju*
- Agree – *Setuju*
- Neutral
- Disagree – *Tidak Setuju*
- Strongly Disagree – *Sangat Tidak Setuju*

9. The effectivity of Internal Control System in an organization is depended on the Structure of Internal Control and how it's implemented in the organization.

Keefektifan sistem pengendalian internal dalam sebuah organisasi bergantung pada struktur pengendalian internal dan penerapannya dalam organisasi.

- Strongly Agree – *Sangat Setuju*
- Agree – *Setuju*
- Neutral
- Disagree – *Tidak Setuju*
- Strongly Disagree – *Sangat Tidak Setuju*

[Section 2: INDIVIDUAL MORALITY]

"Morality has a meaning that is basically the same as "moral", we speak "morality of an act" means that the moral aspect is a good or bad deed. Morality is the moral / overall nature of principles and values relating to good and bad." (Bertens, 1993).

1. Rationalism affect Individual's Moral and Actions based on the fact and knowledge regarding the situation.

Rasionalisme mempengaruhi moral individu dan tindakan berdasarkan fakta dan pengetahuan mengenai situasi tersebut.

- Strongly Agree – *Sangat Setuju*
- Agree – *Setuju*
- Neutral
- Disagree – *Tidak Setuju*
- Strongly Disagree – *Sangat Tidak Setuju*

2. Individual's Reasoning indicate that individual's actions sometimes are based on their personal reason, belief and faith.

Pertimbangan individu mengindikasikan bahwa tindakan individu kadang adalah berdasarkan dari alasan personal, kepercayaan dan iman.

- Strongly Agree – *Sangat Setuju*
- Agree – *Setuju*
- Neutral
- Disagree – *Tidak Setuju*
- Strongly Disagree – *Sangat Tidak Setuju*

3. A good knowledge of morality can affect individual's attitude based on the morals they were taught.

Pengetahuan moral yang baik dapat mempengaruhi sikap individu berdasarkan moral yang diajarkan.

- Strongly Agree – *Sangat Setuju*
- Agree – *Setuju*
- Neutral
- Disagree – *Tidak Setuju*
- Strongly Disagree – *Sangat Tidak Setuju*

4. The implementation of moral induced behavior affect one's personality and their responses to certain situations.

Penerapan perilaku yang diinduksi moral mempengaruhi kepribadian individu dan responnya terhadap situasi tertentu.

- Strongly Agree – *Sangat Setuju*
- Agree – *Setuju*
- Neutral
- Disagree – *Tidak Setuju*
- Strongly Disagree – *Sangat Tidak Setuju*

5. Moral judgements indicate an individual's ability to judge a situation based on the right moral and deciding a proper response upon it.

penilaian moral mengidikasikan kemampuan seorang individu untuk menilai sebuah situasi berdasar pada moral yang tepat dan memutuskan respon yang layak atas situasi tersebut.

- Strongly Agree – *Sangat Setuju*
- Agree – *Setuju*
- Neutral
- Disagree – *Tidak Setuju*
- Strongly Disagree – *Sangat Tidak Setuju*

6. Criticalism impacts one's perception at taking an action during certain situation.

Sifat kritis individu memiliki dampak pada persepsi seseorang dalam mengambil tindakan pada situasi tertentu.

- Strongly Agree – *Sangat Setuju*
- Agree – *Setuju*
- Neutral
- Disagree – *Tidak Setuju*
- Strongly Disagree – *Sangat Tidak Setuju*

7. Positive perception helps an individual see the bright side of everything and set their priority straight at only behaving in a positive way.

Persepsi positif membantu seorang individu melihat sisi terang sebuah situasi dan meluruskan prioritas dalam berperilaku di jalur positif.

- Strongly Agree – *Sangat Setuju*
- Agree – *Setuju*
- Neutral
- Disagree – *Tidak Setuju*
- Strongly Disagree – *Sangat Tidak Setuju*

[Section 3: ETHICAL VALUE]

"Ethics is the discipline that exhibits the matters related to evil and good, wrong and right, and vice and virtue. Therefore, ethics are used to examine moral principles, human behavior, and their efforts to distinguish between good and bad." (Brinkman, 2002).

1. Perception of Norms helps an individual behave with proper etiquette and attitude.

Persepsi norma membantu seorang individu bertingkah dengan etika dan sikap yang layak.

- Strongly Agree – *Sangat Setuju*
- Agree – *Setuju*
- Neutral
- Disagree – *Tidak Setuju*
- Strongly Disagree – *Sangat Tidak Setuju*

2. An individual with *Normative Induced Behavior*, a behavior heavily based on the current norms, is considered as lawful good individual.

Seorang individu dengan Normative Induced Behavior, sebuah perilaku yang didasari norma yang berlaku, adalah dianggap individu yang baik secara hukum.

- Strongly Agree – *Sangat Setuju*
- Agree – *Setuju*
- Neutral
- Disagree – *Tidak Setuju*
- Strongly Disagree – *Sangat Tidak Setuju*

3. Profession ethics is a guideline used by employees in specific group of occupation of the ground rules, laws and regulations to follow as a worker/employee.

Etika profesi adalah sebuah pedoman yang digunakan oleh pegawai dalam kelompok spesifik pekerjaan berisikan aturan dasar, hukum dan regulasi yang harus diikuti sebagai seorang pekerja/pegawai.

- Strongly Agree – *Sangat Setuju*
- Agree – *Setuju*
- Neutral
- Disagree – *Tidak Setuju*
- Strongly Disagree – *Sangat Tidak Setuju*

4. An individual's professional attitude affect their performance in the workplace.

Sikap professional seorangn individu mempengaruhi kinerjanya di tempat bekerja.

- Strongly Agree – *Sangat Setuju*
- Agree – *Setuju*
- Neutral

- Disagree – *Tidak Setuju*
- Strongly Disagree – *Sangat Tidak Setuju*

5. Having a strong integrity helps an individual figure out the good and the bad side of a situation.

Memiliki integritas yang kuat membantu seorang individu mencari tahu sisi baik dan buruk dari sebuah situasi.

- Strongly Agree – *Sangat Setuju*
- Agree – *Setuju*
- Neutral
- Disagree – *Tidak Setuju*
- Strongly Disagree – *Sangat Tidak Setuju*

6. An employee's ethical value is mostly based on the attitude they're adapting in the workplace.

Nilai etika seorang pegawai, kebanyakan didasari dengan sikap yang diadaptasikan di tempat bekerja.

- Strongly Agree – *Sangat Setuju*
- Agree – *Setuju*
- Neutral
- Disagree – *Tidak Setuju*
- Strongly Disagree – *Sangat Tidak Setuju*

7. An individual with a good etiquette holds a better respectable position among their co-workers.

Seorang individu dengan etika yang baik cenderung memegang posisi yang dihargai lebih baik diantara rekan kerjanya.

- Strongly Agree – *Sangat Setuju*
- Agree – *Setuju*
- Neutral
- Disagree – *Tidak Setuju*
- Strongly Disagree – *Sangat Tidak Setuju*

8. Individual Judgements test out an individual's ability to selectively process the right thing to do in specific situation.

Penilaian individu menguji kemampuan individu dalam memproses tindakan

yang benar secara spesifik dalam situasi spesifik.

- Strongly Agree – *Sangat Setuju*
- Agree – *Setuju*
- Neutral
- Disagree – *Tidak Setuju*
- Strongly Disagree – *Sangat Tidak Setuju*

[Section 4: ACCOUNTING FRAUD]

“Accounting Fraud is a misstatements arising from improper treatment, this is often referred to as misuse or embezzlement relating to the theft of an entity’s assets resulting in financial statements not being presented in accordance with generally accepted accounting principles.” (IAI, 2000).

1. Individual intentions indicate a fraud motives in a fraudulent case.
Niat individu mengindikasi motivasi berbuat curang dalam kasus kecurangan.

- Strongly Agree – *Sangat Setuju*
- Agree – *Setuju*
- Neutral
- Disagree – *Tidak Setuju*
- Strongly Disagree – *Sangat Tidak Setuju*

2. The reasoning of action helps the solvability possibility of a fraud case.
Pertimbangan tindakan membantu kemungkinan solvabilitas dalam kasus kecurangan.

- Strongly Agree – *Sangat Setuju*
- Agree – *Setuju*
- Neutral
- Disagree – *Tidak Setuju*
- Strongly Disagree – *Sangat Tidak Setuju*

3. An Individual possibility of committing fraud is dependent on the level of their moral and ethical consideration towards fraudulent behavior.
Kemungkinan seorang individu dalam berbuat curang bergantung pada pertimbangan tingkat moral dan etikanya terhadap perilaku curang.

- Strongly Agree – *Sangat Setuju*

- Agree – *Setuju*
- Neutral
- Disagree – *Tidak Setuju*
- Strongly Disagree – *Sangat Tidak Setuju*

4. Individual's Financial Issue is one of the biggest motive to commit fraud, seeing as the urgency of financial pressure tend to trigger one's possibility to commit crime.

Masalah finansial/keuangan individu menjadi salah satu motivasi terbesar dalam melakukan kecurangan, melihat bahwa urgensi dari tekanan finansial cenderung memicu kemungkinan seseorang dalam melakukan tindakan kriminal.

- Strongly Agree – *Sangat Setuju*
- Agree – *Setuju*
- Neutral
- Disagree – *Tidak Setuju*
- Strongly Disagree – *Sangat Tidak Setuju*

5. An individual's ambition to overcome their rival could be a possible motive for one to commit fraud.

Ambisi seorang individu dalam mengalahkan pesaingnya dapat menjadi motif bagi seseorang dalam berbuat curang.

- Strongly Agree – *Sangat Setuju*
- Agree – *Setuju*
- Neutral
- Disagree – *Tidak Setuju*
- Strongly Disagree – *Sangat Tidak Setuju*

6. Different various personal reasons could also be a possibility leading up to accounting fraud tendency.

Berbagai alasan personal dapat menjadi sebuah kemungkinan yang memicu kecenderungan kecurangan akuntansi.

- Strongly Agree – *Sangat Setuju*
- Agree – *Setuju*
- Neutral
- Disagree – *Tidak Setuju*

Strongly Disagree – *Sangat Tidak Setuju*

7. An individual's feeling of jealousy could trigger the motive of committing fraudulent behavior.

Rasa cemburu seorang individu dapat memicu motif melakukan perilaku curang.

Strongly Agree – *Sangat Setuju*

Agree – *Setuju*

Neutral

Disagree – *Tidak Setuju*

Strongly Disagree – *Sangat Tidak Setuju*

8. Envious trait is also one of some common trigger of accounting fraud tendency.

Sifat iri juga menjadi pemicu umum dalam kecenderungan kecurangan akuntansi.

Strongly Agree – *Sangat Setuju*

Agree – *Setuju*

Neutral

Disagree – *Tidak Setuju*

Strongly Disagree – *Sangat Tidak Setuju*

9. A strong dislike or hate towards an individual or an organization could lead someone to commit fraudulent behavior.

Rasa tidak suka / benci yang kuat terhadap seorang individu atau sebuah organisasi dapat memicu seseorang untuk melakukan perilaku kecurangan.

Strongly Agree – *Sangat Setuju*

Agree – *Setuju*

Neutral

Disagree – *Tidak Setuju*

Strongly Disagree – *Sangat Tidak Setuju*

Attachment 2: Respondents Identities

1. Respondent's Gender

Respondent's Gender

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Female	117	62.2	62.2	62.2
	Male	71	37.8	37.8	100.0
	Total	188	100.0	100.0	

2. Respondent's Age

Respondent's Age

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	21-29	126	67.0	67.0	67.0
	30-39	54	28.7	28.7	95.7
	40-49	8	4.3	4.3	100.0
	Total	188	100.0	100.0	

3. Respondent's Education Level

Respondent's Education Level

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Bachelor	125	66.5	66.5	66.5
	Diploma	30	16.0	16.0	82.4
	Master	33	17.6	17.6	100.0
	Total	188	100.0	100.0	

4. Respondent's Work Experience

Respondent's Work Experience

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	>10	31	16.5	16.5	16.5
	1-2	50	26.6	26.6	43.1
	3-5	60	31.9	31.9	75.0
	6-10	47	25.0	25.0	100.0
	Total	188	100.0	100.0	

Attachment 3: Validity Test

1. Validity Test: Internal Control

Correlations		TX1
X1.1	Pearson Correlation	.435**
	Sig. (2-tailed)	.000
	N	188
X1.2	Pearson Correlation	.368**
	Sig. (2-tailed)	.000
	N	188
X1.3	Pearson Correlation	.385**
	Sig. (2-tailed)	.000
	N	188
X1.4	Pearson Correlation	.753**
	Sig. (2-tailed)	.000
	N	188
X1.5	Pearson Correlation	.632**
	Sig. (2-tailed)	.000
	N	188
X1.6	Pearson Correlation	.583**
	Sig. (2-tailed)	.000
	N	188
X1.7	Pearson Correlation	.603**
	Sig. (2-tailed)	.000
	N	188
X1.8	Pearson Correlation	.586**
	Sig. (2-tailed)	.000
	N	188
X1.9	Pearson Correlation	.552**
	Sig. (2-tailed)	.000
	N	188

** . Correlation is significant at the 0.01 level

2. Validity Test: Individual Morality

Correlations

		TX2
X2.1	Pearson Correlation	.441**
	Sig. (2-tailed)	.000
	N	188
X2.2	Pearson Correlation	.332**
	Sig. (2-tailed)	.000
	N	188
X2.3	Pearson Correlation	.560**
	Sig. (2-tailed)	.000
	N	188
X2.4	Pearson Correlation	.714**
	Sig. (2-tailed)	.000
	N	188
X2.5	Pearson Correlation	.682**
	Sig. (2-tailed)	.000
	N	188
X2.6	Pearson Correlation	.640**
	Sig. (2-tailed)	.000
	N	188
X2.7	Pearson Correlation	.390**
	Sig. (2-tailed)	.000
	N	188

** Correlation is significant at the 0.01 level

3. Validity Test: Ethical Value

Correlations

		TX3
X3.1	Pearson Correlation	.487**
	Sig. (2-tailed)	.000
	N	188
X3.2	Pearson Correlation	.612**
	Sig. (2-tailed)	.000
	N	188
X3.3	Pearson Correlation	.437**
	Sig. (2-tailed)	.000
	N	188
X3.4	Pearson Correlation	.607**
	Sig. (2-tailed)	.000
	N	188
X3.5	Pearson Correlation	.633**
	Sig. (2-tailed)	.000
	N	188
X3.6	Pearson Correlation	.525**
	Sig. (2-tailed)	.000
	N	188
X3.7	Pearson Correlation	.442**
	Sig. (2-tailed)	.000
	N	188
X3.8	Pearson Correlation	.501**
	Sig. (2-tailed)	.000
	N	188

** Correlation is significant at the 0.01 level

4. Validity Test: Accounting Fraud Tendency

Correlations

		TY
Y1.1	Pearson Correlation	.376**
	Sig. (2-tailed)	.000
	N	188
Y1.2	Pearson Correlation	.498**
	Sig. (2-tailed)	.000
	N	188
Y1.3	Pearson Correlation	.516**
	Sig. (2-tailed)	.000
	N	188
Y1.4	Pearson Correlation	.703**
	Sig. (2-tailed)	.000
	N	188
Y1.5	Pearson Correlation	.375**
	Sig. (2-tailed)	.000
	N	188
Y1.6	Pearson Correlation	.583**
	Sig. (2-tailed)	.000
	N	188
Y1.7	Pearson Correlation	.269**
	Sig. (2-tailed)	.000
	N	188
Y1.8	Pearson Correlation	.657**
	Sig. (2-tailed)	.000
	N	188
Y1.9	Pearson Correlation	.492**
	Sig. (2-tailed)	.000
	N	188

** . Correlation is significant at the 0.01 level

Attachment 4: Reliability Test

1. Reliability Test: Internal Control

Reliability Statistics	
Cronbach's Alpha	N of Items
.704	9

2. Reliability Test: Individual Morality

Reliability Statistics	
Cronbach's Alpha	N of Items
.601	7

3. Reliability Test: Ethical Value

Reliability Statistics	
Cronbach's Alpha	N of Items
.632	8

4. Reliability Test: Accounting Fraud Tendency

Reliability Statistics	
Cronbach's Alpha	N of Items
.626	9

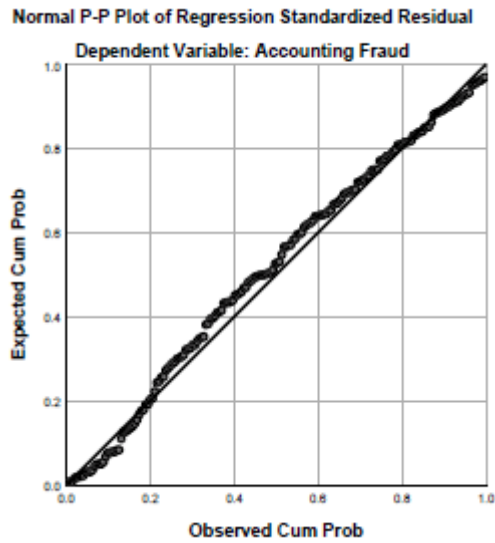
Attachment 5: Multicollinearity Test

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Internal Control	.481	2.078
	Individual Morality	.630	1.587
	Ethical Value	.487	2.055

a. Dependent Variable: Accounting Fraud Tendency

Attachment 6: Normality Test



One-Sample Kolmogorov-Smirnov Test

		Standardized Residual
N		188
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.31991079
Most Extreme Differences	Absolute	.059
	Positive	.046
	Negative	-.059
Kolmogorov-Smirnov Z		.059
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.

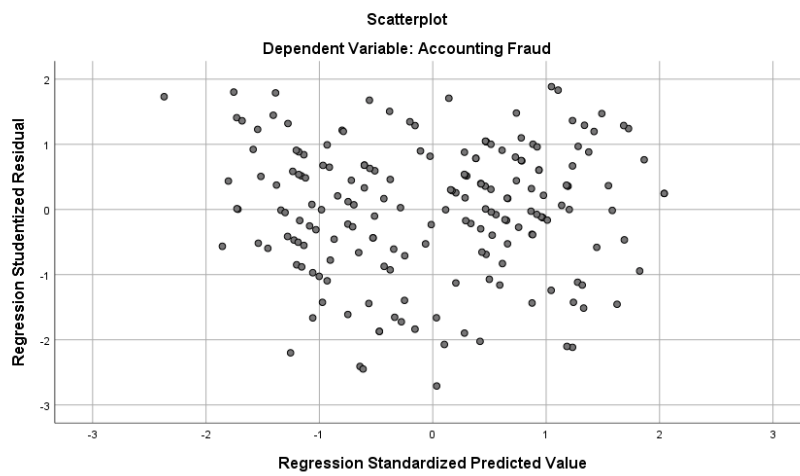
b. Calculated from data.

Attachment 7: Heteroscedasticity Test

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.708	.056		12.545	.000
	Internal Control	.003	.002	.136	1.723	.087
	Individual Morality	-.001	.002	-.043	-.540	.590
	Ethical Value	.002	.002	.076	.974	.332

a. Dependent Variable: ABSRESID



Attachment 8: Coefficient of Determination

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.725 ^a	.526	.517	8.312

a. Predictors: (Constant), Internal Control, Individual Morality, Ethical Value

Attachment 9: Multiple Linear Regression

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	97.205	5.432		17.896	.000
	Internal Control	-.830	.162	-.345	-5.126	.000
	Individual Morality	-.635	.248	-.195	-2.558	.011
	Ethical Value	-.808	.207	-.310	-3.910	.000

a. Dependent Variable: Accounting Fraud Tendency

Attachment 10: The t test

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	97.205	5.432		17.896	.000
	Internal Control	-.830	.162	-.345	-5.126	.000
	Individual Morality	-.635	.248	-.195	-2.558	.011
	Ethical Value	-.808	.207	-.310	-3.910	.000

a. Dependent Variable: Accounting Fraud Tendency

Attachment 11: Research Permit Letter



Jakarta, 11 Februari 2019

Kepada Yang Berwenang,

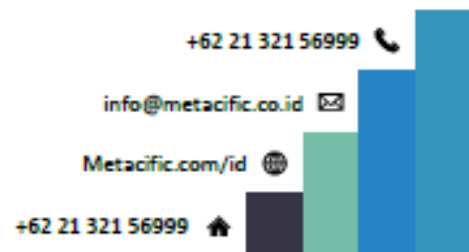
Melalui surat ini kami membenarkan bahwa yang bersangkutan dibawah ini memiliki ijin untuk melakukan penelitian tugas akhir dengan data-data yang kami sediakan dan setuju. Berikut data identitas diri:

Nama : Fernanda Fernandhytia
Alamat : Pondok Indah Mas A2/5, Depok
Institusi : STIE Malangkeceowara

Dengan ini kami nyatakan informasi yang sebenarnya dan dapat dipertanggungjawabkan oleh yang bersangkutan di atas.

Warm regards,

Dariel Sadono, MM
Head of Supervisor
PT Metacific Consulting, Indonesia



Attachment 12: Kartu Bimbingan Bab 1-3 (1)

Perkumpulan Pengelola Pendidikan Malangkuçęwara (P3M)

STIE MALANGKUÇĘWARA
ABM School of Economics

Resolusi "A", AKUNTANSI, 056/SKUBAH/1/2014
Resolusi "A", MANAJEMEN, 25/SKUBAH/1/2014

Penetapan Dosen Pembimbing Skripsi

Semester GASAL Tahun Akademik 2018/2019
Nomor : 1042/BAAK/IX/2018

Setelah memperhatikan Surat Ketua Program Studi tentang usulan dosen pembimbing skripsi dengan ini Ketua STIE Malangkuçęwara Malang menetapkan :


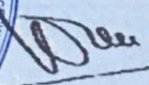
Nama : Prof.DR. MUSLICHAH, M.Ec, Ak, CA, CSRA
Sebagai : Dosen Pembimbing 1
Nama : - -
Sebagai : Dosen Pembimbing 2

Untuk mahasiswa berikut

Nama : FERNANDA FERNANDHYTIA
Nomor Pokok : A.2015.1.33156
Skripsi yang diajukan
Bidang Kajian : SISTEM INFORMASI AKUNTANSI
Pokok Bahasan : ANALYSIS OF INTERNAL CONTROL PROCES
Tempat/Obyek : -
Judul Skripsi : -

Demikian surat penetapan ini dikeluarkan untuk dilaksanakan dengan sebaiknya.
Penetapan ini berlaku sejak dikeluarkan.


Dikeluarkan di : Malang
Pada Tanggal : 16/10/2018
Ketua Program Studi Akuntansi,









Dra. RR. WIDANARNI PUDJIASTUTI, Ak., MSI., CA, CPA
NIK-P.3M : 202.710.246

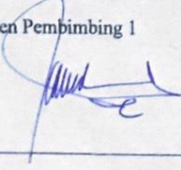
Jalan Trusmi Landi Kidanan
Malang - Indonesia (65142)
Telp. 62 341 491813 (Pusat)
Fax 62 341 491819
http://www.stie-mce.ac.id
e-mail: info@stie-mce.ac.id

Attachment 13: Kartu Bimbingan Bab 1-3 (2)


STIE Malangkuçęwara
 (Accounting Business Management)
 Jl. Terusan Candi Kalasan - Malang Telp. 0341-491813

KARTU BIMBINGAN SKRIPSI
BAB.I s.d BAB. III

BLN/TGL	BAB	PERMASALAHAN	PARAF
Bulan : Oktober			
Oktober/24		Konsultasi judul Journal references	
Bulan : November			
November/21	1,2,3	Konsultasi bab bab 1,2,3	
November/23	1	Latar belakang, simplify conceptual variable, narrow down topic	
	2	Research framework, underlying theory + TPB	
	3	Indicators, analysis method	
Bulan : Desember			
Desember/3	1,2,3	Konsultasi bab bab 1,2,3	
Desember/11	1,3	Latar belakang (transition words), add more foreign authors as references, Bibliography	
Desember/27	1,2,3	Konsultasi bab bab 1,2,3	
Bulan : Januari			
Januari/22		Konsultasi Questionnaire : translate bahasa indonesia + benarkan data identitas responden	
Bulan : Februari			
Februari/4	4,5	Konsultasi bab 4,5 1,2,3	
Februari/7	1,2,3	Konsultasi Bab 1,2,3 (revisi) ACC bab 1 s.d 3	
Februari/18		BAB 1,2,3 ACC.	


Dosen Pembimbing 1 
Dosen Pembimbing 2


Catatan:
 Bobot Penilaian skripsi oleh pembimbing sebesar 50% dengan kriteria penilaian:

6. Ide/inovasi penelitian
7. Pemahaman konsep/teori
8. Pemahaman Metodologi
9. Kemampuan Analisis
10. Rutinitas Pembimbingan

Attachment 14: Kartu Bimbingan Bab 4-5 (1)

Perkumpulan Pengelola Pendidikan Malangkeçwara (P3M)

 **STIE MALANGKEÇWARA**
an ABM School of Economics

 Terakreditasi "A" AKUNTANSI, 05/03/2014
Terakreditasi "A" MANAJEMEN, 25/03/2014

Penetapan Dosen Pembimbing Skripsi
Semester GASAL Tahun Akademik 2018/2019
Nomor : 1042/BAAK/IX/2018

Setelah memperhatikan Surat Ketua Program Studi tentang usulan dosen pembimbing skripsi dengan ini Ketua STIE Malangkeçwara Malang menetapkan :

Nama : Prof.DR. MUSLICHAH, M.Ec, Ak, CA, CSRA
Sebagai : Dosen Pembimbing 1
Nama : --
Sebagai : Dosen Pembimbing 2


Untuk mahasiswa berikut

Nama : FERNANDA FERNANDHYTIA
Nomor Pokok : A.2015.1.33156
Skripsi yang diajukan
Bidang Kajian : SISTEM INFORMASI AKUNTANSI
Pokok Bahasan : ANALYSIS OF INTERNAL CONTROL PROCES
Tempat/Obyek : PT.METACIFIC CONSULTING

Judul Skripsi : THE EFFECT OF INTERNAL CONTROL,INDIVIDUAL MORALITY AND ETHICAL VALUE ON ACCOUNTING FRAUD TENDENCY IN START UP BUSINESS

Demikian surat penetapan ini dikeluarkan untuk dilaksanakan dengan sebaiknya.
Penetapan ini berlaku sejak dikeluarkan.


Dikeluarkan di : Malang
Pada Tanggal : 15/02/2019
Ketua Program Studi Akuntansi,



Dra. RR. WIDANARNI PUDJIASTUTI, Ak., MSI., CA,CPA
NIK-P.3M : 202.710.2460

Jalan Jember Liris Cahaya
Malang - Indonesia (65147)
telp. 62 341 491813 (floating)
fua 62 341 490619
<http://www.stie-malng.ac.id>
e-mail: info@stie-malng.ac.id

Attachment 15: Kartu Bimbingan 4-5 (2)

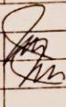
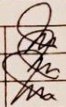
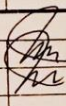


STIE Malangkeççwara

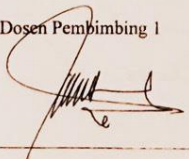
(Accounting Business Management)

Jl. Terusan Candi Kalasan - Malang Telp. 0341-491813

KARTU BIMBINGAN SKRIPSI
BAB IV s.d. BAB V

BLN/TGL	BAB	PERMASALAHAN	PARAF
Bulan : Januari			
Januari / 23	4	Konsultasi Bab 4 : metode penelitian	
	4	Konsultasi Guestionoire : translate ke bahasa indonesia dan benarkan identitas responden.	
Bulan : Februari			
Februari / 4	4,5	Konsultasi bab 4 dan 5	
Februari / 7	4,5	Konsultasi revisi bab 4 dan 5	
Februari / 8	4,5	Konsultasi revisi bab 4 dan 5 : Format penulisan dan susunan hipotesis	
Bulan :			
Februari / 15	4,5	Konsultasi revisi bab 4 4 dan 5 : double figure, format penulisan	
Februari / 18		ACC Lab IV x V	
Bulan :			
Bulan :			
Bulan :			

Dosen Pembimbing 1



Dosen Pembimbing 2

Catatan:
 Bobot Penilaian skripsi oleh pembimbing sebesar 50% dengan kriteria penilaian:

6. Ide/inovasi penelitian
7. Pemahaman konsep/teori
8. Pemahaman Metodologi
9. Kemampuan Analisis
10. Rutinitas Pembimbingan

Attachment 16: Questionnaire Responses, Internal Control & Individual Morality

	Internal Control									Individual Morality						
	Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Q9	Q1	Q2	Q3	Q4	Q5	Q6	Q7
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Attachment 17: Questionnaire Responses, Ethical Value & Accounting Fraud

	Ethical Value								Accounting Fraud Tendency								
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174	3	4	4	5	4	5	4	3	4	4	3	3	4	3	5	3	1
175	3	4	3	4	4	3	1	4	3	5	3	3	3	3	4	3	3

176	2	5	4	5	3	4	3	5	4	4	4	5	5	5	4	3	4
177	4	3	3	3	2	3	4	4	4	4	2	3	5	5	2	2	4
178	4	5	2	1	1	1	4	5	4	4	2	3	3	3	5	3	5
179	4	3	3	3	4	4	3	3	3	3	3	4	4	4	5	3	5
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185	3	3	3	3	2	4	3	4	4	3	4	3	3	3	4	3	3
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188	3	5	4	4	5	3	3	5	3	5	5	5	3	5	4	5	5