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## LAMPIRAN

### Lampiran 1 Sampel Penelitian

| No  | Kode Saham | Perusahaan                             |
|-----|------------|--|
| 1.  | ANTM       | PT Aneka Tambang Tbk                   |
| 2.  | BBNI       | PT Bank Negara Indonesia (Persero)Tbk  |
| 3.  | BBRI       | PT Bank Rakyat Indonesia (Persero) Tbk |
| 4.  | BBTN       | PT Bank Tabungan Negara (Persero) Tbk  |
| 5.  | BMRI       | PT Bank Mandiri (Persero) Tbk          |
| 6.  | INAF       | PT Indofarma Tbk                       |
| 7.  | JSMR       | PT Jasa Marga (Persero) Tbk            |
| 8.  | KAEF       | PT Kimia Farma Tbk                     |
| 9.  | PTBA       | PT Tambang Batu Bara Bukit Asam Tbk    |
| 10. | PTPP       | PT Pembangunan Perumahan (Persero) Tbk |
| 11. | SMBR       | PT Semen Batu Raja (Persero) Tbk       |
| 12. | TINS       | PT Timah Tbk                           |
| 13. | TLKM       | PT Telkom Indonesia (Persero) Tbk      |
| 14. | WIKA       | PT Wijaya Karya (Persero) Tbk          |
| 15. | WSKT       | PT Waskita Karya (Persero) Tbk         |

### Lampiran 2 Tabulasi Penilaian *Good Corporate Governance*

| Kode Perusahaan | Tahun | <i>Good Corporate Governance (GCG)</i> |
|-----------------|-------|--|
| ANTM            | 2017  | 97.01                                  |
|                 | 2018  | 97.01                                  |
|                 | 2019  | 98.28                                  |
|                 | 2020  | 98.34                                  |
|                 | 2021  | 98.01                                  |
| BBNI            | 2017  | 88.38                                  |
|                 | 2018  | 88.94                                  |
|                 | 2019  | 89.74                                  |
|                 | 2020  | 90.74                                  |
|                 | 2021  | 91.60                                  |
| BBRI            | 2017  | 88.48                                  |
|                 | 2018  | 89.06                                  |
|                 | 2019  | 90.75                                  |
|                 | 2020  | 93.25                                  |
|                 | 2021  | 95.10                                  |

|      |      |       |
|------|------|-------|
| BBTN | 2017 | 86.86 |
|      | 2018 | 87.97 |
|      | 2019 | 88.62 |
|      | 2020 | 89.62 |
|      | 2021 | 89.83 |
| BMRI | 2017 | 93.32 |
|      | 2018 | 93.86 |
|      | 2019 | 94.86 |
|      | 2020 | 94.94 |
|      | 2021 | 95.01 |
| INAF | 2017 | 78.04 |
|      | 2018 | 81.19 |
|      | 2019 | 83.99 |
|      | 2020 | 81.80 |
|      | 2021 | 82.44 |
| JSMR | 2017 | 97.17 |
|      | 2018 | 97.82 |
|      | 2019 | 98.06 |
|      | 2020 | 98.16 |
|      | 2021 | 98.20 |
| KAEF | 2017 | 84.52 |
|      | 2018 | 84.52 |
|      | 2019 | 93.09 |
|      | 2020 | 94.76 |
|      | 2021 | 96.48 |
| PTBA | 2017 | 90.88 |
|      | 2018 | 91.12 |
|      | 2019 | 97.50 |
|      | 2020 | 96.10 |
|      | 2021 | 97.62 |
| PTPP | 2017 | 92.77 |
|      | 2018 | 92.83 |
|      | 2019 | 92.88 |
|      | 2020 | 93.04 |
|      | 2021 | 93.23 |
| SMBR | 2017 | 88.06 |
|      | 2018 | 89.16 |
|      | 2019 | 91.73 |
|      | 2020 | 92.47 |
|      | 2021 | 93.84 |

|      |      |       |
|------|------|-------|
| TINS | 2017 | 90.34 |
|      | 2018 | 91.50 |
|      | 2019 | 90.02 |
|      | 2020 | 92.98 |
|      | 2021 | 97.22 |
| TLKM | 2017 | 91.20 |
|      | 2018 | 91.20 |
|      | 2019 | 91.20 |
|      | 2020 | 91.20 |
|      | 2021 | 91.20 |
| WIKA | 2017 | 94.93 |
|      | 2018 | 94.92 |
|      | 2019 | 94.95 |
|      | 2020 | 94.82 |
|      | 2021 | 94.95 |
| WSKT | 2017 | 88.24 |
|      | 2018 | 87.70 |
|      | 2019 | 88.08 |
|      | 2020 | 88.88 |
|      | 2021 | 89.75 |

### Lampiran 3 Tabulasi Pengendalian Internal

| Kode Perusahaan | Tahun | Pengendalian Internal |
|-----------------|-------|-----------------------|
| ANTM            | 2017  | 1                     |
|                 | 2018  | 1                     |
|                 | 2019  | 1                     |
|                 | 2020  | 1                     |
|                 | 2021  | 1                     |
| BBNI            | 2017  | 1                     |
|                 | 2018  | 1                     |
|                 | 2019  | 1                     |
|                 | 2020  | 1                     |
|                 | 2021  | 1                     |
| BBRI            | 2017  | 1                     |
|                 | 2018  | 1                     |
|                 | 2019  | 1                     |
|                 | 2020  | 1                     |
|                 | 2021  | 1                     |
| BBTN            | 2017  | 1                     |

|      |      |   |
|------|------|---|
|      | 2018 | 1 |
|      | 2019 | 1 |
|      | 2020 | 1 |
|      | 2021 | 1 |
| BMRI | 2017 | 1 |
|      | 2018 | 1 |
|      | 2019 | 1 |
|      | 2020 | 1 |
|      | 2021 | 1 |
| INAF | 2017 | 1 |
|      | 2018 | 1 |
|      | 2019 | 1 |
|      | 2020 | 1 |
|      | 2021 | 1 |
| JSMR | 2017 | 1 |
|      | 2018 | 1 |
|      | 2019 | 1 |
|      | 2020 | 1 |
|      | 2021 | 1 |
| KAEF | 2017 | 1 |
|      | 2018 | 1 |
|      | 2019 | 1 |
|      | 2020 | 1 |
|      | 2021 | 1 |
| PTBA | 2017 | 1 |
|      | 2018 | 1 |
|      | 2019 | 1 |
|      | 2020 | 1 |
|      | 2021 | 1 |
| PTPP | 2017 | 1 |
|      | 2018 | 1 |
|      | 2019 | 1 |
|      | 2020 | 1 |
|      | 2021 | 1 |
| SMBR | 2017 | 1 |
|      | 2018 | 1 |
|      | 2019 | 1 |
|      | 2020 | 1 |
|      | 2021 | 1 |
| TINS | 2017 | 1 |
|      | 2018 | 1 |

|      |      |   |
|------|------|---|
|      | 2019 | 1 |
|      | 2020 | 1 |
|      | 2021 | 1 |
| TLKM | 2017 | 1 |
|      | 2018 | 1 |
|      | 2019 | 1 |
|      | 2020 | 1 |
|      | 2021 | 1 |
| WIKA | 2017 | 1 |
|      | 2018 | 1 |
|      | 2019 | 1 |
|      | 2020 | 1 |
|      | 2021 | 1 |
| WSKT | 2017 | 1 |
|      | 2018 | 1 |
|      | 2019 | 1 |
|      | 2020 | 1 |
|      | 2021 | 1 |

#### Lampiran 4 Tabulasi Perhitungan *Whistleblowing System*

$$\frac{\text{Jumlah item yang dilaksanakan}}{\text{Jumlah item menurut KNKG}} \times 100\%$$

| Kode Perusahaan | Tahun | Item Dilaksanakan | Jumlah Item KNKG | <i>Whistleblowing System (WBS)</i> |
|-----------------|-------|-------------------|------------------|------------------------------------|
| ANTM            | 2017  | 5                 | 6                | 83,33                              |
|                 | 2018  | 5                 | 6                | 83,33                              |
|                 | 2019  | 5                 | 6                | 83,33                              |
|                 | 2020  | 5                 | 6                | 83,33                              |
|                 | 2021  | 5                 | 6                | 83,33                              |
| BBNI            | 2017  | 6                 | 6                | 100,00                             |
|                 | 2018  | 5                 | 6                | 83,33                              |
|                 | 2019  | 5                 | 6                | 83,33                              |
|                 | 2020  | 6                 | 6                | 100,00                             |
|                 | 2021  | 5                 | 6                | 83,33                              |
| BBRI            | 2017  | 5                 | 6                | 83,33                              |
|                 | 2018  | 5                 | 6                | 83,33                              |
|                 | 2019  | 6                 | 6                | 100,00                             |
|                 | 2020  | 5                 | 6                | 83,33                              |



|      |      |   |   |        |
|------|------|---|---|--------|
|      | 2021 | 6 | 6 | 100,00 |
| BBTN | 2017 | 5 | 6 | 83,33  |
|      | 2018 | 5 | 6 | 83,33  |
|      | 2019 | 5 | 6 | 83,33  |
|      | 2020 | 5 | 6 | 83,33  |
|      | 2021 | 5 | 6 | 83,33  |
| BMRI | 2017 | 5 | 6 | 83,33  |
|      | 2018 | 6 | 6 | 100,00 |
|      | 2019 | 5 | 6 | 83,33  |
|      | 2020 | 5 | 6 | 83,33  |
|      | 2021 | 6 | 6 | 100,00 |
| INAF | 2017 | 5 | 6 | 83,33  |
|      | 2018 | 5 | 6 | 83,33  |
|      | 2019 | 5 | 6 | 83,33  |
|      | 2020 | 5 | 6 | 83,33  |
|      | 2021 | 5 | 6 | 83,33  |
| JSMR | 2017 | 5 | 6 | 83,33  |
|      | 2018 | 5 | 6 | 83,33  |
|      | 2019 | 5 | 6 | 83,33  |
|      | 2020 | 5 | 6 | 83,33  |
|      | 2021 | 5 | 6 | 83,33  |
| KAEF | 2017 | 4 | 6 | 66,67  |
|      | 2018 | 4 | 6 | 66,67  |
|      | 2019 | 5 | 6 | 83,33  |
|      | 2020 | 5 | 6 | 83,33  |
|      | 2021 | 5 | 6 | 83,33  |
| PTBA | 2017 | 5 | 6 | 83,33  |
|      | 2018 | 5 | 6 | 83,33  |
|      | 2019 | 5 | 6 | 83,33  |
|      | 2020 | 5 | 6 | 83,33  |
|      | 2021 | 5 | 6 | 83,33  |
| PTPP | 2017 | 4 | 6 | 66,67  |
|      | 2018 | 4 | 6 | 66,67  |
|      | 2019 | 4 | 6 | 66,67  |
|      | 2020 | 4 | 6 | 66,67  |
|      | 2021 | 4 | 6 | 66,67  |
| SMBR | 2017 | 5 | 6 | 83,33  |
|      | 2018 | 4 | 6 | 66,67  |
|      | 2019 | 5 | 6 | 83,33  |
|      | 2020 | 5 | 6 | 83,33  |
|      | 2021 | 5 | 6 | 83,33  |

|      |      |   |   |        |
|------|------|---|---|--------|
| TINS | 2017 | 4 | 6 | 66,67  |
|      | 2018 | 6 | 6 | 100,00 |
|      | 2019 | 6 | 6 | 100,00 |
|      | 2020 | 6 | 6 | 100,00 |
|      | 2021 | 6 | 6 | 100,00 |
| TLKM | 2017 | 5 | 6 | 83,33  |
|      | 2018 | 5 | 6 | 83,33  |
|      | 2019 | 5 | 6 | 83,33  |
|      | 2020 | 5 | 6 | 83,33  |
|      | 2021 | 5 | 6 | 83,33  |
| WIKA | 2017 | 5 | 6 | 83,33  |
|      | 2018 | 5 | 6 | 83,33  |
|      | 2019 | 5 | 6 | 83,33  |
|      | 2020 | 5 | 6 | 83,33  |
|      | 2021 | 5 | 6 | 83,33  |
| WSKT | 2017 | 4 | 6 | 66,67  |
|      | 2018 | 5 | 6 | 83,33  |
|      | 2019 | 6 | 6 | 100,00 |
|      | 2020 | 6 | 6 | 100,00 |
|      | 2021 | 6 | 6 | 100,00 |

#### Lampiran 5 Tabulasi Pencegahan Kecurangan (Fraud)

| Kode Perusahaan | Tahun | Pencegahan <i>Fraud</i> |
|-----------------|-------|-------------------------|
| ANTM            | 2017  | 1                       |
|                 | 2018  | 1                       |
|                 | 2019  | 1                       |
|                 | 2020  | 1                       |
|                 | 2021  | 1                       |
| BBNI            | 2017  | 0                       |
|                 | 2018  | 0                       |
|                 | 2019  | 0                       |
|                 | 2020  | 1                       |
|                 | 2021  | 1                       |
| BBRI            | 2017  | 1                       |
|                 | 2018  | 1                       |
|                 | 2019  | 1                       |
|                 | 2020  | 1                       |
|                 | 2021  | 1                       |
| BBTN            | 2017  | 0                       |

|      |      |   |
|------|------|---|
|      | 2018 | 0 |
|      | 2019 | 0 |
|      | 2020 | 1 |
|      | 2021 | 1 |
| BMRI | 2017 | 1 |
|      | 2018 | 1 |
|      | 2019 | 1 |
|      | 2020 | 1 |
|      | 2021 | 1 |
| INAF | 2017 | 0 |
|      | 2018 | 0 |
|      | 2019 | 1 |
|      | 2020 | 1 |
|      | 2021 | 1 |
| JSMR | 2017 | 1 |
|      | 2018 | 1 |
|      | 2019 | 1 |
|      | 2020 | 1 |
|      | 2021 | 1 |
| KAEF | 2017 | 1 |
|      | 2018 | 1 |
|      | 2019 | 1 |
|      | 2020 | 1 |
|      | 2021 | 1 |
| PTBA | 2017 | 1 |
|      | 2018 | 1 |
|      | 2019 | 1 |
|      | 2020 | 1 |
|      | 2021 | 1 |
| PTPP | 2017 | 0 |
|      | 2018 | 0 |
|      | 2019 | 1 |
|      | 2020 | 1 |
|      | 2021 | 1 |
| SMBR | 2017 | 1 |
|      | 2018 | 1 |
|      | 2019 | 1 |
|      | 2020 | 1 |
|      | 2021 | 1 |
| TINS | 2017 | 1 |
|      | 2018 | 1 |

|      |      |   |
|------|------|---|
|      | 2019 | 1 |
|      | 2020 | 1 |
|      | 2021 | 1 |
| TLKM | 2017 | 0 |
|      | 2018 | 0 |
|      | 2019 | 1 |
|      | 2020 | 1 |
|      | 2021 | 1 |
| WIKA | 2017 | 0 |
|      | 2018 | 0 |
|      | 2019 | 1 |
|      | 2020 | 1 |
|      | 2021 | 1 |
| WSKT | 2017 | 1 |
|      | 2018 | 1 |
|      | 2019 | 1 |
|      | 2020 | 1 |
|      | 2021 | 1 |

#### Lampiran 6 Rekapitulasi Variabel Independen

| Kode Perusahaan | Tahun | Good Corporate Governance (X1) | Pengendalian Internal (X2) | Whistleblowing system (X3) |
|-----------------|-------|--------------------------------|----------------------------|----------------------------|
| ANTM            | 2017  | 97.01                          | 1                          | 83,33                      |
|                 | 2018  | 97.01                          | 1                          | 83,33                      |
|                 | 2019  | 98.28                          | 1                          | 83,33                      |
|                 | 2020  | 98.34                          | 1                          | 83,33                      |
|                 | 2021  | 98.01                          | 1                          | 83,33                      |
| BBNI            | 2017  | 88.38                          | 1                          | 100,00                     |
|                 | 2018  | 88.94                          | 1                          | 83,33                      |
|                 | 2019  | 89.74                          | 1                          | 83,33                      |
|                 | 2020  | 90.74                          | 1                          | 100,00                     |
|                 | 2021  | 91.6                           | 1                          | 83,33                      |
| BBRI            | 2017  | 88.48                          | 1                          | 83,33                      |
|                 | 2018  | 89.06                          | 1                          | 83,33                      |
|                 | 2019  | 90.75                          | 1                          | 100,00                     |
|                 | 2020  | 93.25                          | 1                          | 83,33                      |
|                 | 2021  | 95.10                          | 1                          | 100,00                     |
| BBTN            | 2017  | 86.86                          | 1                          | 83,33                      |

|      |      |       |   |        |
|------|------|-------|---|--------|
|      | 2018 | 87.97 | 1 | 83,33  |
|      | 2019 | 88.62 | 1 | 83,33  |
|      | 2020 | 89.62 | 1 | 83,33  |
|      | 2021 | 89.83 | 1 | 83,33  |
| BMRI | 2017 | 93.32 | 1 | 83,33  |
|      | 2018 | 93.86 | 1 | 100,00 |
|      | 2019 | 94.86 | 1 | 83,33  |
|      | 2020 | 94.94 | 1 | 83,33  |
|      | 2021 | 95.01 | 1 | 100,00 |
| INAF | 2017 | 78.04 | 1 | 83,33  |
|      | 2018 | 81.19 | 1 | 83,33  |
|      | 2019 | 83.99 | 1 | 83,33  |
|      | 2020 | 81.80 | 1 | 83,33  |
|      | 2021 | 82.44 | 1 | 83,33  |
| JSMR | 2017 | 97.17 | 1 | 83,33  |
|      | 2018 | 97.82 | 1 | 83,33  |
|      | 2019 | 98.06 | 1 | 83,33  |
|      | 2020 | 98.16 | 1 | 83,33  |
|      | 2021 | 98.20 | 1 | 83,33  |
| KAEF | 2017 | 84.52 | 1 | 66,67  |
|      | 2018 | 84.52 | 1 | 66,67  |
|      | 2019 | 93.09 | 1 | 83,33  |
|      | 2020 | 94.76 | 1 | 83,33  |
|      | 2021 | 96.48 | 1 | 83,33  |
| PTBA | 2017 | 90.88 | 1 | 83,33  |
|      | 2018 | 91.12 | 1 | 83,33  |
|      | 2019 | 97.50 | 1 | 83,33  |
|      | 2020 | 96.10 | 1 | 83,33  |
|      | 2021 | 97.62 | 1 | 83,33  |
| PTPP | 2017 | 92.77 | 1 | 66,67  |
|      | 2018 | 92.83 | 1 | 66,67  |
|      | 2019 | 92.88 | 1 | 66,67  |
|      | 2020 | 93.04 | 1 | 66,67  |
|      | 2021 | 93.23 | 1 | 66,67  |
| SMBR | 2017 | 88.06 | 1 | 83,33  |
|      | 2018 | 89.16 | 1 | 66,67  |
|      | 2019 | 91.73 | 1 | 83,33  |
|      | 2020 | 92.47 | 1 | 83,33  |
|      | 2021 | 93.84 | 1 | 83,33  |
| TINS | 2017 | 90.34 | 1 | 66,67  |
|      | 2018 | 91.50 | 1 | 100,00 |

|      |      |       |   |        |
|------|------|-------|---|--------|
|      | 2019 | 90.02 | 1 | 100,00 |
|      | 2020 | 92.98 | 1 | 100,00 |
|      | 2021 | 97.22 | 1 | 100,00 |
| TLKM | 2017 | 91.20 | 1 | 83,33  |
|      | 2018 | 91.20 | 1 | 83,33  |
|      | 2019 | 91.20 | 1 | 83,33  |
|      | 2020 | 91.20 | 1 | 83,33  |
|      | 2021 | 91.20 | 1 | 83,33  |
| WIKA | 2017 | 94.93 | 1 | 83,33  |
|      | 2018 | 94.92 | 1 | 83,33  |
|      | 2019 | 94.95 | 1 | 83,33  |
|      | 2020 | 94.82 | 1 | 83,33  |
|      | 2021 | 94.95 | 1 | 83,33  |
| WSKT | 2017 | 88.24 | 1 | 66,67  |
|      | 2018 | 87.70 | 1 | 83,33  |
|      | 2019 | 88.08 | 1 | 100,00 |
|      | 2020 | 88.88 | 1 | 100,00 |
|      | 2021 | 89.75 | 1 | 100,00 |

**Lampiran 7 Tabel Descriptive Statistic Output SPSS**

| Descriptive Statistics    |    |             |          |           |                   |
|---------------------------|----|-------------|----------|-----------|-------------------|
|                           | N  | Minimu<br>m | Maximum  | Mean      | Std.<br>Deviation |
| Good Corporate Governance | 75 | 78.04       | 98.34    | 91.8444   | 4.44908           |
| Pengendalian Internal     | 75 | 0           | 1        | .89       | .311              |
| Whistleblowing System     | 75 | 6667.00     | 10000.00 | 8399.8133 | 926.67901         |
| Pencegahan Fraud          | 75 | 0           | 1        | .81       | .392              |
| Valid N (listwise)        | 75 |             |          |           |                   |

**Lampiran 8 Table Block Number 0 = Beginning Block Output SPSS**

**Iteration History<sup>a,b,c</sup>**

| Iteration |   | -2 Log likelihood | Coefficients<br>Constant |
|-----------|---|-------------------|--------------------------|
| Step 0    | 1 | 72.771            | 1.253                    |
|           | 2 | 72.205            | 1.459                    |
|           | 3 | 72.203            | 1.472                    |
|           | 4 | 72.203            | 1.472                    |

- a. Constant is included in the model.
- b. Initial -2 Log Likelihood: 72.203
- c. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001.

**Lampiran 9 Table Block Number 1 = Output SPSS**

**Iteration History<sup>a,b,c,d</sup>**

| Iteration |   | -2 Log likelihood | Constant | Coefficients<br>Good Corporate Governance | Pengendalian Internal | Whistleblowing System |
|-----------|---|-------------------|----------|---|-----------------------|-----------------------|
| Step 1    | 1 | 66.009            | -9.543   | .103                                      | .800                  | .000                  |
|           | 2 | 63.912            | -14.533  | .156                                      | 1.112                 | .000                  |
|           | 3 | 63.842            | -15.701  | .168                                      | 1.181                 | .000                  |
|           | 4 | 63.842            | -15.752  | .169                                      | 1.185                 | .000                  |
|           | 5 | 63.842            | -15.752  | .169                                      | 1.185                 | .000                  |

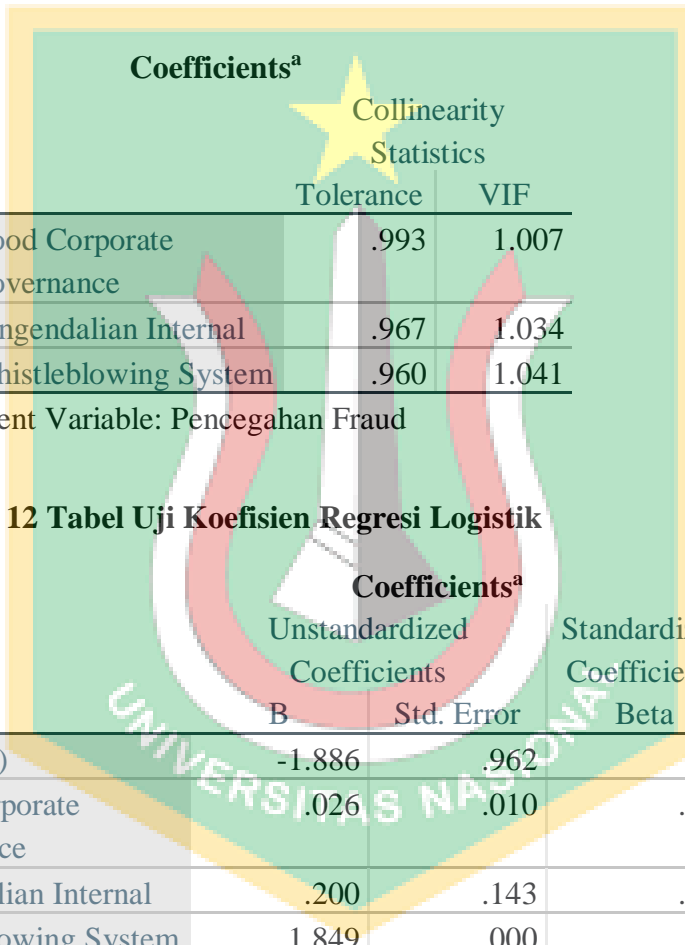
- a. Method: Enter
- b. Constant is included in the model.
- c. Initial -2 Log Likelihood: 72.203
- d. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.

**Lampiran 10 Table Hosmer and Lemeshow Test Output SPSS**

**Hosmer and Lemeshow Test**

| Step | Chi-square | df | Sig. |
|------|------------|----|------|
| 1    | 8.292      | 8  | .308 |

**Lampiran 11 Tabel Coefficients Output SPSS**



**Coefficients<sup>a</sup>**

Collinearity Statistics

| Model |                           | Tolerance | VIF   |
|-------|---------------------------|-----------|-------|
| 1     | Good Corporate Governance | .993      | 1.007 |
|       | Pengendalian Internal     | .967      | 1.034 |
|       | Whistleblowing System     | .960      | 1.041 |

a. Dependent Variable: Pencegahan Fraud

**Lampiran 12 Tabel Uji Koefisien Regresi Logistik**

**Coefficients<sup>a</sup>**

| Model                     | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|---------------------------|-----------------------------|------------|---------------------------|--------|------|
|                           | B                           | Std. Error | Beta                      |        |      |
| (Constant)                | -1.886                      | .962       |                           | -1.960 | .054 |
| Good Corporate Governance | .026                        | .010       | .292                      | 2.610  | .011 |
| Pengendalian Internal     | .200                        | .143       | .158                      | 1.397  | .016 |
| Whistleblowing System     | 1.849                       | .000       | .044                      | .384   | .002 |

b. Dependent Variable: Pencegahan Fraud



### Lampiran 13 Hasil Uji T

| Model                     | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|---------------------------|-----------------------------|------------|---------------------------|--------|------|
|                           | B                           | Std. Error | Beta                      |        |      |
| (Constant)                | -1.886                      | .962       |                           | -1.960 | .054 |
| Good Corporate Governance | .026                        | .010       | .292                      | 2.610  | .011 |
| Pengendalian Internal     | .200                        | .143       | .158                      | 1.397  | .016 |
| Whistleblowing System     | 1.849                       | .000       | .044                      | .384   | .002 |

c. Dependent Variable: Pencegahan Fraud



## Lampiran 14 Laporan Hasil Bimbingan



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#### KONSULTASI BIMBINGAN

Npm : 193403516095  
 Nama : SYLVIA PUTRI PUSPITARANI  
 Program Studi : Akuntansi  
 Konsentrasi : Auditing

#### KONSULTASI PEMBIMBING PROPOSAL

| Tanggal           | Materi Konsultasi   | Status           |
|-------------------|---|------------------|
| 18 November, 2022 | perbaikan spok, perbaikan kegunaan penelitian, perbaikan penulisan italic dan penambahan daftar pustaka | Sudah Ditanggapi |
| 18 November, 2022 | perbaikan spok, perbaikan hipotesis, perbaikan kerangka analisis, dan penambahan daftar pustaka         | Sudah Ditanggapi |
| 18 November, 2022 | perbaikan spok dan penambahan cara pengungkapan fraud   | Sudah Ditanggapi |

#### KONSULTASI PEMBIMBING TUGAS AKHIR

| Tanggal        | Materi Konsultasi  | Status           |
|----------------|--|------------------|
| 31 July, 2023  | konsultasi kembali mengenai bab 1,2 dan 3 hasil dari saran dan pengujian pada seminar proposal. merevisi mengganti perusahaan manufaktur menjadi perusahaan badan usaha milik negara (bumn), membuat tabulasi pada definisi operasional dan menambahkan teori di bab ii. | Sudah Ditanggapi |
| 31 July, 2023  | melakukan sedikit perubahan judul, sehingga merubah kembali rumusan masalah, tujuan penelitian, dan juga teori yang digunakan agar lebih sesuai dengan judul yang dipakai.   | Sudah Ditanggapi |
| 31 July, 2023  | bimbingan bab 4 - hasil penelitian dan pembahasan  | Sudah Ditanggapi |
| 4 August, 2023 | bimbingan revisi bab 4 dan 5   | Sudah Ditanggapi |
| 4 August, 2023 | bimbingan final revisi bab 4 dan 5. menambahkan bagian daftar pustaka, lembar pengesahan, lembar persetujuan dan lembar pernyataan.  | Sudah Ditanggapi |

## Lampiran 15 Laporan Hasil Turnitin

Tugas Akhir Fix - Sylvia Putri Puspitarani

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