

DAFTAR REFERENSI

- A. Alzeban dan D.Gwilliam., 2014., *Factors Affecting the internal Audit Effectiveness: A survy of the Saudi Public Sector, Journal of International Accounting, Auditing and Taxation*, no. 23, pp74-86.
- Agoes, Sukrisno, Jan Hoesada. 2017. *Bunga Rampai Auditing*. Jakarta : Salemba Empat.
- Arens, et al. 2008. *Auditing and Assurance Service : An Integrated Approach*. Edisi Dua Belas, Erlangga. Jakarta.
- Badara, M. S dan Saidin, S.Z. 2014. “*Emperical Evidence of the Moderating Effective Audit Committee on Audit Experience in Public Sector: Perception of Internal Auditor*”. *Middle East Journal of Scientific Research* 22.
- Fadilah, Sri. 2013. *The Influence Of Good Governance Implementation To Organization Performance: Analysis Of Factors Affecting*. *The International Journal Of Social Sciences*, Vol. 7, No.1.
- Faisal, Muhammad, Saleh dan Abdullah. 2014. Pengaruh Pemahaman Good Governance Dan Independensi Terhadap Kinerja Auditor Pemerintah. *Jurnal Ekonomi dan Akuntansi*, Vol. 4, No.5.
- Ghozali, Imam. 2018. *Aplikasi Analisis Multivariate Dengan Program IMB SPSS* Edisi 8. Semarang: Badan Penerbit Universitas Diponegoro.
- Hery. 2017. *Auditing dan Asuransi*. Jakarta. Grasindo.
- Istiyono, Edi. 2006. Pengembangan Tes Kemampuan Berpikir Tingkat Tinggi Fisika (PysTHOTS) Peserta Didik SMA. *Jurnal Penelitian dan Evaluasi Pendidikan*(Vol 18 No 1) Hlm. 2-5.
- Jusuf, Amir Abadi. 2015. Auditing dan Jasa Assurance. Jilid 1. Edisi Keduabelas. Jakarta: Salemba Empat.
- Kamus Besar Bahasa Indonesia.
- Kneefel, Engelita O, Julie J. Sondakh dan Lidia Mawikere. 2017. Pengaruh Kode Etik APIP Terhadap Kinerja Auditor Pemerintah Pada Inspektorat Provinsi Maluku Utara. *Jurnal Riset Akuntansi Going Concern* Vol. 12(2), 2017, 636-660.

- Lumbantobing, Josua H.R. 2015. Analisis Kualitas Aparat Pengawas Intern Pemerintah Dalam Pengawasan Keuangan Daerah (Studi Pada Pemerintah Daerah Kabupaten Minahasa Tenggara). *Jurnal Bisnis dan Ekonomi*, Vol. 7, No.2.
- Mardiasmo. 2009. Perwujudan Transparansi dan Akuntabilitas Publik Melalui Akuntansi Sektor Publik: Suatu Sarana Governance. *Jurnal Akuntansi Pemerintahan* Vol. 2, No. 1 Mei.
- Mulyadi. 2014. Auditing. Salemba empat. Bandung.
- Nofianty, Leny dan Anggrieta Denziana. 2012. Pengaruh Kompetensi Aparatur Pemerintah Daerah dan Profesionalisme Aparat Pengawasan Intern Pemerintah Terhadap Penerapan *Good Government Governance*. *Jurnal Riset Akuntansi dan Bisnis*, Vol. 12, No. 2, September 2012.
- Pertiwi, Dian. 2016. Implementasi Sistem Pengendalian Intern Pemerintah (SPIP) Dalam Mewujudkan *Good Governance* Pada Dispenda Provinsi Sulawesi Selatan. *Jurnal Riset Akuntansi dan Bisnis*, Vol. 3, No. 1 Maret, 2016.
- Ruhbaniah, Aluh, Agusdin dan Alamsyah. 2012. Determinan Kinerja Auditor Internal Pada Inspektorat Se-Pulau Lombok. *Jurnal Ekonomi dan Keuangan*. ISSN 2548-298X.
- Sugiyono. 2017. *Metode Penelitian Bisnis*. Bandung: Penerbit Alfabeta.
- Tjokroamidjojo, Bintoro. 2001. Reformasi Administrasi Publik. Jakarta: MIA – UNKRIS
- Welenski. 2008. Pusdiklatwas.

Peraturan dan Undang-Undang

Ketetapan No XI/MPR/1998.

Peraturan Menteri Negara Pendayagunaan Aparatur Negara No. PER/05/PAN/03/2008 tanggal 31 Maret 2008.

UU No 28 tahun 1998 Tentang Penyelenggaraan Negara.

Undang-Undang Nomor 15 Tahun 2004.

Undang-Undang Nomor 15 Tahun 2006.

Petunjuk Pengisian Kuisioner :

Isilah semua nomor dalam kuisioner ini dengan memberi tanda silang (X) untuk setiap pertanyaan berisi satu jawaban dan jangan sampai ada yang terlewatkan.

Kuisioner ini mempunyai empat (4) interval jawaban yaitu :

1 = Sangat Tidak Setuju (STS)

2 = Tidak Setuju (TS)

3 = Setuju (S)

4 = Sangat Setuju (SS)

| I. Kode Etik Auditor Oleh APIP (Kneefel <i>et al.</i> , 2017) | | | STS | TS | S | SS |
|---|------------------------|--|-----|----|---|----|
| No | Indikator | Pertanyaan | STS | TS | S | SS |
| 1 | Tanggung Jawab Profesi | APIP harus senantiasa menggunakan pertimbangan moral dan profesional dalam melaksanakan tugasnya | | | | |
| 2 | | Dalam menjalankan tugasnya sebagai audit internal pemerintah, APIP harus berpedoman pada Kode Etik agar dapat bertugas sesuai dengan tanggung jawab yang objektif | | | | |
| 3 | Kepentingan Umum | APIP sebagai audit internal pemerintah memiliki kewajiban untuk bertindak sesuai dengan kerangka pelayanan kepada publik, menghormati dan menjaga kepercayaan publik | | | | |

| | | | | | | |
|----|------------------------------|--|--|--|--|--|
| 4 | | Sebagai APIP, saya harus menunjukkan dedikasi kepada publik untuk mencapai profesionalisme atas kepercayaan publik yang telah saya dapatkan | | | | |
| 5 | Integritas | APIP harus menerima setiap penugasan yang diberikan dengan penuh integritas | | | | |
| 6 | | APIP sebagai audit internal pemerintah harus memiliki sikap berani dan bertanggung jawab dalam melaksanakan pekerjaannya | | | | |
| 7 | Objektivitas | APIP sebagai audit internal pemerintah harus melakukan pekerjaannya dengan jujur dan tidak memihak | | | | |
| 8 | Kompetensi dan Kehati-Hatian | APIP memiliki kewajiban untuk senantiasa meningkatkan kecakapan profesionalnya melalui pelatihan - pelatihan dan seminar - seminar | | | | |
| 9 | | APIP harus mengikuti program pengembangan kompetensi untuk menambah keahlian mereka dalam melakukan audit | | | | |
| 10 | Kerahasiaan | APIP harus dapat menjaga informasi yang diterimanya dan tidak boleh disebarluaskan kepada publik | | | | |
| 11 | Perilaku Profesional | Berperilaku yang konsisten merupakan cara untuk menjaga reputasi yang baik serta menjauhi diri dari tindakan yang dapat mendeskreditkan profesi | | | | |
| 12 | Standar Teknis | APIP wajib memperoleh data relevan yang memadai untuk menjadi dasar yang layak bagi kesimpulan atau rekomendasi sehubungan dengan pelaksanaan jasa profesional | | | | |
| 13 | | APIP harus melaksanakan tugas profesionalnya sesuai dengan standar teknis dan standar profesional yang relevan | | | | |

| II. Good Governance (Pertiwi, 2016) | | | | | | |
|--|-----------------|---|-----|----|---|----|
| No | Indikator | Pertanyaan | STS | TS | S | SS |
| 1 | Partisipasi | APIP sebagai audit internal pemerintah memiliki hak untuk bersuara serta berpendapat dalam formulasi keputusan demi terwujudnya <i>Good Governance</i> | | | | |
| 2 | Penerapan Hukum | Demi terwujudnya <i>Good Governance</i> , penerapan hukum harus berjalan tanpa pandang bulu dan tidak memihak di Komisi Pemilihan Umum | | | | |
| 3 | Transparansi | Hasil audit yang dilakukan oleh APIP harus bisa diakses secara transparan oleh publik | | | | |
| 4 | Responsivitas | Komisi Pemilihan Umum harus berusaha untuk selalu memberikan respon yang cepat dan tepat atas permasalahan yang terjadi | | | | |
| 5 | Orientasi | <i>Good governance</i> yang diwujudkan oleh Komisi Pemilihan Umum menjadi perantara untuk kepentingan yang berbeda berbeda dalam memperoleh pilihan terbaik bagi kepentingan negara | | | | |
| 6 | Keadilan | Selama melaksanakan pekerjaannya, hendaknya APIP harus bersikap adil dalam pembagian tugas antar sesama rekan kerja seprofesi agar hasil pekerjaan yang dilakukan sesuai dengan standar teknis dan profesional yang ada | | | | |

| | | | | | | |
|---|---------------|--|--|--|--|--|
| 7 | Efektivitas | Proses pekerjaan yang dilakukan oleh APIP di Komisi Pemilihan Umum menghasilkan laporan audit yang sesuai dengan standar teknis dan profesional yang berlaku | | | | |
| 8 | Akuntabilitas | Komisi Pemilihan Umum membuat keputusan yang bertanggung jawab untuk publik yang berasal dari pekerjaan APIP yang sudah memenuhi akuntabilitas dalam melaksanakan pekerjaannya | | | | |
| 9 | Strategi Visi | Dalam melaksanakan pekerjaannya, APIP harus mengikuti strategi visi yang telah ditetapkan untuk kepentingan umum dan negara | | | | |

| No | Kode Etik | | | | | | | | | | | | | |
|-----------|-----------|---|---|---|---|---|---|---|---|----|----|----|----|-----------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | TOTAL |
| 1 | 3 | 1 | 4 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 3 | 4 | 3 | 36 |
| 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 4 | 4 | 3 | 39 |
| 3 | 3 | 3 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 44 |
| 4 | 3 | 1 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 44 |
| 5 | 2 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 35 |
| 6 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 46 |
| 7 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 2 | 4 | 4 | 2 | 41 |
| 8 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 3 | 3 | 4 | 3 | 47 |
| 9 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 3 | 4 | 4 | 3 | 48 |
| 10 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 2 | 3 | 4 | 2 | 42 |
| 11 | 2 | 1 | 2 | 2 | 1 | 2 | 3 | 2 | 1 | 3 | 3 | 4 | 3 | 29 |
| 12 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 30 |
| 13 | 2 | 2 | 2 | 2 | 2 | 4 | 2 | 2 | 1 | 4 | 3 | 4 | 4 | 34 |
| 14 | 2 | 2 | 2 | 2 | 2 | 2 | 4 | 1 | 2 | 3 | 3 | 3 | 3 | 31 |
| 15 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 4 | 3 | 3 | 30 |
| 16 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 3 | 46 |
| 17 | 2 | 2 | 3 | 4 | 3 | 2 | 4 | 3 | 3 | 2 | 3 | 2 | 2 | 35 |
| 18 | 2 | 2 | 2 | 4 | 3 | 2 | 3 | 2 | 3 | 2 | 4 | 2 | 2 | 33 |
| 19 | 3 | 2 | 2 | 4 | 3 | 3 | 4 | 2 | 2 | 2 | 3 | 3 | 2 | 35 |
| 20 | 2 | 1 | 2 | 4 | 3 | 2 | 2 | 2 | 3 | 4 | 4 | 4 | 4 | 37 |
| 21 | 2 | 2 | 1 | 4 | 3 | 2 | 4 | 1 | 4 | 4 | 4 | 3 | 4 | 38 |
| 22 | 1 | 1 | 1 | 4 | 3 | 1 | 4 | 1 | 3 | 4 | 3 | 3 | 4 | 33 |

| | | | | | | | | | | | | | | |
|-----------|---|---|---|---|---|---|---|---|---|---|---|---|---|-----------|
| 23 | 2 | 2 | 2 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 34 |
| 24 | 2 | 1 | 1 | 4 | 4 | 3 | 4 | 1 | 4 | 4 | 4 | 4 | 4 | 40 |
| 25 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 3 | 2 | 30 |
| 26 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 2 | 3 | 29 |
| 27 | 1 | 1 | 1 | 4 | 3 | 1 | 4 | 1 | 3 | 4 | 4 | 4 | 4 | 35 |
| 28 | 2 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 4 | 4 | 2 | 36 |
| 29 | 2 | 2 | 3 | 3 | 2 | 2 | 4 | 4 | 2 | 2 | 2 | 2 | 2 | 32 |
| 30 | 1 | 1 | 3 | 3 | 2 | 1 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 27 |
| 31 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 37 |
| 32 | 1 | 1 | 2 | 2 | 2 | 1 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 27 |
| 33 | 1 | 1 | 1 | 2 | 1 | 1 | 2 | 1 | 1 | 3 | 3 | 4 | 3 | 24 |
| 34 | 1 | 1 | 2 | 2 | 2 | 1 | 3 | 2 | 2 | 4 | 4 | 4 | 4 | 32 |
| 35 | 1 | 1 | 2 | 2 | 1 | 2 | 2 | 2 | 1 | 2 | 4 | 4 | 4 | 28 |
| 36 | 1 | 2 | 2 | 2 | 1 | 1 | 2 | 2 | 1 | 4 | 4 | 4 | 4 | 30 |
| 37 | 1 | 1 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 31 |
| 38 | 2 | 2 | 3 | 3 | 3 | 2 | 3 | 1 | 3 | 1 | 3 | 3 | 1 | 30 |
| 39 | 2 | 2 | 3 | 4 | 2 | 2 | 4 | 3 | 2 | 1 | 3 | 3 | 1 | 32 |
| 40 | 2 | 2 | 3 | 4 | 2 | 2 | 4 | 3 | 2 | 1 | 3 | 3 | 1 | 32 |
| 41 | 2 | 2 | 3 | 4 | 2 | 2 | 4 | 3 | 2 | 1 | 3 | 3 | 1 | 32 |
| 42 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 2 | 4 | 3 | 2 | 40 |
| 43 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 2 | 2 | 4 | 3 | 3 | 4 | 37 |
| 44 | 2 | 2 | 2 | 3 | 3 | 2 | 3 | 2 | 3 | 4 | 3 | 3 | 4 | 36 |
| 45 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 48 |
| 46 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 49 |

| | | | | | | | | | | | | | | | |
|-----------|---|---|---|---|---|---|---|---|---|---|---|---|---|---|-----------|
| 47 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 36 |
| 48 | 2 | 2 | 3 | 4 | 1 | 2 | 4 | 3 | 1 | 2 | 3 | 3 | 2 | 2 | 32 |
| 49 | 2 | 2 | 3 | 3 | 2 | 2 | 3 | 4 | 2 | 2 | 3 | 3 | 2 | 2 | 33 |
| 50 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 4 | 3 | 3 | 37 |
| 51 | 2 | 2 | 3 | 4 | 2 | 2 | 4 | 3 | 2 | 2 | 3 | 3 | 2 | 2 | 34 |
| 52 | 3 | 2 | 2 | 4 | 3 | 3 | 4 | 2 | 3 | 1 | 3 | 3 | 1 | 1 | 34 |
| 53 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 1 | 1 | 34 |
| 54 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 1 | 3 | 3 | 1 | 1 | 33 |
| 55 | 2 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 39 |
| 56 | 1 | 1 | 3 | 3 | 3 | 1 | 4 | 3 | 3 | 2 | 3 | 3 | 2 | 2 | 32 |
| 57 | 1 | 1 | 2 | 3 | 3 | 1 | 3 | 2 | 4 | 3 | 3 | 3 | 3 | 3 | 32 |
| 58 | 2 | 1 | 2 | 2 | 1 | 2 | 3 | 2 | 1 | 3 | 3 | 4 | 3 | 3 | 29 |
| 59 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 30 |
| 60 | 2 | 2 | 2 | 2 | 2 | 4 | 2 | 2 | 1 | 4 | 3 | 4 | 4 | 4 | 34 |
| 61 | 2 | 2 | 2 | 2 | 2 | 2 | 4 | 1 | 2 | 3 | 3 | 3 | 3 | 3 | 31 |
| 62 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 4 | 3 | 3 | 3 | 30 |
| 63 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 46 |
| 64 | 2 | 2 | 3 | 4 | 3 | 2 | 4 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 35 |
| 65 | 2 | 2 | 2 | 4 | 3 | 2 | 3 | 2 | 3 | 2 | 4 | 2 | 2 | 2 | 33 |
| 66 | 3 | 2 | 2 | 4 | 3 | 3 | 4 | 2 | 2 | 2 | 3 | 3 | 2 | 2 | 35 |
| 67 | 2 | 1 | 2 | 4 | 3 | 2 | 2 | 2 | 3 | 4 | 4 | 4 | 4 | 4 | 37 |
| 68 | 2 | 2 | 3 | 4 | 2 | 2 | 4 | 3 | 2 | 1 | 3 | 3 | 1 | 1 | 32 |
| 69 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 2 | 4 | 3 | 2 | 2 | 40 |
| 70 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 2 | 2 | 4 | 3 | 3 | 4 | 3 | 37 |

| | | | | | | | | | | | | | | |
|-----------|---|---|---|---|---|---|---|---|---|---|---|---|---|-----------|
| 71 | 2 | 2 | 2 | 3 | 3 | 2 | 3 | 2 | 3 | 4 | 3 | 3 | 4 | 36 |
| 72 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 48 |
| 73 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 49 |
| 74 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 36 |
| 75 | 2 | 2 | 3 | 4 | 1 | 2 | 4 | 3 | 1 | 2 | 3 | 3 | 2 | 32 |
| 76 | 2 | 2 | 3 | 3 | 2 | 2 | 3 | 4 | 2 | 2 | 3 | 3 | 2 | 33 |
| 77 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 4 | 3 | 37 |
| 78 | 2 | 1 | 1 | 4 | 4 | 3 | 4 | 1 | 4 | 4 | 4 | 4 | 4 | 40 |
| 79 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 3 | 2 | 30 |
| 80 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 2 | 3 | 29 |
| 81 | 2 | 2 | 1 | 4 | 3 | 2 | 4 | 1 | 4 | 4 | 4 | 3 | 4 | 38 |
| 82 | 1 | 1 | 1 | 4 | 3 | 1 | 4 | 1 | 3 | 4 | 3 | 3 | 4 | 33 |
| 83 | 2 | 2 | 2 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 34 |
| 84 | 2 | 1 | 1 | 4 | 4 | 3 | 4 | 1 | 4 | 4 | 4 | 4 | 4 | 40 |
| 85 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 3 | 2 | 30 |
| 86 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 2 | 3 | 29 |
| 87 | 1 | 1 | 1 | 4 | 3 | 1 | 4 | 1 | 3 | 4 | 4 | 4 | 4 | 35 |
| 88 | 2 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 4 | 4 | 2 | 36 |
| 89 | 2 | 2 | 3 | 3 | 2 | 2 | 4 | 4 | 2 | 2 | 2 | 2 | 2 | 32 |
| 90 | 1 | 1 | 3 | 3 | 2 | 1 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 27 |
| 91 | 3 | 1 | 4 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 3 | 4 | 3 | 36 |
| 92 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 4 | 4 | 3 | 39 |
| 93 | 3 | 3 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 44 |
| 94 | 3 | 1 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 44 |

| | | | | | | | | | | | | | | |
|------------|---|---|---|---|---|---|---|---|---|---|---|---|---|----|
| 95 | 2 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 35 |
| 96 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 46 |
| 97 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 2 | 4 | 4 | 2 | 41 |
| 98 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 3 | 3 | 4 | 3 | 47 |
| 99 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 3 | 4 | 4 | 3 | 48 |
| 100 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 2 | 3 | 4 | 2 | 42 |

| No | Good Governance | | | | | | | | | TOTAL |
|-----------|-----------------|---|---|---|---|---|---|---|---|--------------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | |
| 1 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 2 | 28 |
| 2 | 3 | 3 | 4 | 3 | 4 | 3 | 4 | 2 | 4 | 30 |
| 3 | 3 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 31 |
| 4 | 3 | 3 | 4 | 3 | 4 | 3 | 1 | 1 | 2 | 24 |
| 5 | 3 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 31 |
| 6 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 29 |
| 7 | 4 | 3 | 4 | 3 | 4 | 2 | 4 | 4 | 4 | 32 |
| 8 | 3 | 4 | 4 | 4 | 4 | 3 | 2 | 2 | 2 | 28 |
| 9 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 34 |
| 10 | 2 | 2 | 3 | 2 | 3 | 2 | 4 | 1 | 3 | 22 |
| 11 | 3 | 2 | 3 | 2 | 3 | 3 | 4 | 4 | 4 | 28 |
| 12 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 27 |
| 13 | 3 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 33 |
| 14 | 3 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 23 |
| 15 | 3 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 2 | 31 |
| 16 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 27 |
| 17 | 2 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 20 |
| 18 | 2 | 2 | 3 | 2 | 3 | 4 | 2 | 2 | 2 | 22 |
| 19 | 2 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 23 |
| 20 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 32 |
| 21 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 33 |
| 22 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 2 | 27 |

| | | | | | | | | | | |
|-----------|---|---|---|---|---|---|---|---|---|-----------|
| 23 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 27 |
| 24 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 32 |
| 25 | 2 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 25 |
| 26 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 22 |
| 27 | 4 | 1 | 1 | 1 | 1 | 4 | 4 | 4 | 4 | 24 |
| 28 | 2 | 2 | 2 | 2 | 2 | 2 | 4 | 4 | 4 | 24 |
| 29 | 3 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 22 |
| 30 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 21 |
| 31 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 21 |
| 32 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 27 |
| 33 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 31 |
| 34 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 34 |
| 35 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 2 | 30 |
| 36 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 34 |
| 37 | 1 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 20 |
| 38 | 2 | 2 | 1 | 2 | 1 | 1 | 3 | 3 | 4 | 19 |
| 39 | 2 | 1 | 2 | 1 | 2 | 1 | 3 | 3 | 3 | 18 |
| 40 | 2 | 1 | 2 | 1 | 2 | 4 | 4 | 4 | 2 | 22 |
| 41 | 2 | 1 | 2 | 1 | 2 | 1 | 3 | 3 | 3 | 18 |
| 42 | 2 | 3 | 4 | 3 | 4 | 2 | 3 | 2 | 2 | 25 |
| 43 | 2 | 2 | 2 | 2 | 2 | 4 | 3 | 3 | 3 | 23 |
| 44 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 28 |
| 45 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 34 |
| 46 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 34 |

| | | | | | | | | | | |
|-----------|---|---|---|---|---|---|---|---|---|-----------|
| 47 | 3 | 4 | 2 | 4 | 2 | 3 | 3 | 3 | 3 | 27 |
| 48 | 4 | 4 | 2 | 4 | 2 | 2 | 3 | 3 | 3 | 27 |
| 49 | 3 | 4 | 2 | 4 | 2 | 2 | 3 | 3 | 3 | 26 |
| 50 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 30 |
| 51 | 4 | 4 | 2 | 4 | 2 | 2 | 3 | 3 | 3 | 27 |
| 52 | 1 | 2 | 1 | 2 | 1 | 1 | 3 | 1 | 3 | 15 |
| 53 | 1 | 1 | 2 | 1 | 2 | 1 | 3 | 3 | 3 | 17 |
| 54 | 1 | 1 | 2 | 1 | 2 | 1 | 4 | 4 | 2 | 18 |
| 55 | 4 | 1 | 1 | 1 | 1 | 4 | 3 | 3 | 3 | 21 |
| 56 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 21 |
| 57 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 2 | 1 | 19 |
| 58 | 2 | 2 | 2 | 3 | 3 | 2 | 3 | 2 | 3 | 22 |
| 59 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 35 |
| 60 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 35 |
| 61 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 24 |
| 62 | 2 | 2 | 3 | 4 | 1 | 2 | 4 | 3 | 1 | 22 |
| 63 | 2 | 2 | 3 | 3 | 2 | 2 | 3 | 4 | 2 | 23 |
| 64 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 24 |
| 65 | 2 | 1 | 1 | 4 | 4 | 3 | 4 | 1 | 4 | 24 |
| 66 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 20 |
| 67 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 18 |
| 68 | 3 | 1 | 4 | 3 | 3 | 3 | 2 | 2 | 2 | 23 |
| 69 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 27 |
| 70 | 3 | 3 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 32 |

| | | | | | | | | | | |
|-----------|---|---|---|---|---|---|---|---|---|-----------|
| 71 | 3 | 1 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 31 |
| 72 | 2 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 24 |
| 73 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 33 |
| 74 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 29 |
| 75 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 34 |
| 76 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 34 |
| 77 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 31 |
| 78 | 2 | 2 | 1 | 4 | 3 | 2 | 4 | 1 | 4 | 23 |
| 79 | 1 | 1 | 1 | 4 | 3 | 1 | 4 | 1 | 3 | 19 |
| 80 | 2 | 2 | 2 | 3 | 3 | 2 | 3 | 2 | 3 | 22 |
| 81 | 2 | 1 | 1 | 4 | 4 | 3 | 4 | 1 | 4 | 24 |
| 82 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 20 |
| 83 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 18 |
| 84 | 1 | 1 | 1 | 4 | 3 | 1 | 4 | 1 | 3 | 19 |
| 85 | 2 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 24 |
| 86 | 2 | 2 | 3 | 3 | 2 | 2 | 4 | 4 | 2 | 24 |
| 87 | 1 | 1 | 3 | 3 | 2 | 1 | 3 | 3 | 2 | 19 |
| 88 | 1 | 1 | 1 | 4 | 3 | 1 | 4 | 1 | 3 | 19 |
| 89 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 2 | 28 |
| 90 | 3 | 3 | 4 | 3 | 4 | 3 | 4 | 2 | 4 | 30 |
| 91 | 3 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 31 |
| 92 | 3 | 3 | 4 | 3 | 4 | 3 | 1 | 1 | 2 | 24 |
| 93 | 3 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 31 |
| 94 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 29 |

| | | | | | | | | | | |
|------------|---|---|---|---|---|---|---|---|---|-----------|
| 95 | 4 | 3 | 4 | 3 | 4 | 2 | 4 | 4 | 4 | 32 |
| 96 | 3 | 4 | 4 | 4 | 4 | 3 | 2 | 2 | 2 | 28 |
| 97 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 34 |
| 98 | 2 | 2 | 3 | 2 | 3 | 2 | 4 | 1 | 3 | 22 |
| 99 | 4 | 3 | 4 | 3 | 4 | 2 | 4 | 4 | 4 | 32 |
| 100 | 3 | 4 | 4 | 4 | 4 | 3 | 2 | 2 | 2 | 28 |

UJI VALIDITAS DAN REABILITAS VARIABEL KODE ETIK

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| KE1 | 33.5600 | 26.936 | .764 | .758 |
| KE2 | 33.8900 | 29.311 | .562 | .779 |
| KE3 | 33.2400 | 28.891 | .484 | .785 |
| KE4 | 32.7200 | 29.860 | .497 | .785 |
| KE5 | 33.1500 | 27.543 | .721 | .764 |
| KE6 | 33.5000 | 27.364 | .692 | .765 |
| KE7 | 32.7100 | 30.774 | .379 | .794 |
| KE8 | 33.3200 | 29.796 | .362 | .797 |
| KE9 | 33.2300 | 28.421 | .554 | .778 |
| KE10 | 33.2600 | 33.124 | .361 | .823 |
| KE11 | 32.6200 | 32.097 | .360 | .796 |
| KE12 | 32.6800 | 32.038 | .299 | .799 |
| KE13 | 33.1600 | 33.408 | .442 | .823 |

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .803 | 13 |

UJI VALIDITAS DAN REABILITAS VARIABEL GOOD GOVERNANCE

Item-Total Statistics

| Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| GG1 | 23.3000 | .714 | .781 |
| GG2 | 23.4400 | .634 | .790 |
| GG3 | 23.1200 | .661 | .786 |
| GG4 | 23.0500 | .494 | .807 |
| GG5 | 23.0300 | .606 | .794 |
| GG6 | 23.3400 | .531 | .803 |
| GG7 | 22.7800 | .297 | .827 |
| GG8 | 23.1300 | .422 | .817 |
| GG9 | 23.0500 | .339 | .823 |

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .822 | 9 |

UJI NORMALITAS KOLMOGOROV SMIRNOV

One-Sample Kolmogorov-Smirnov Test

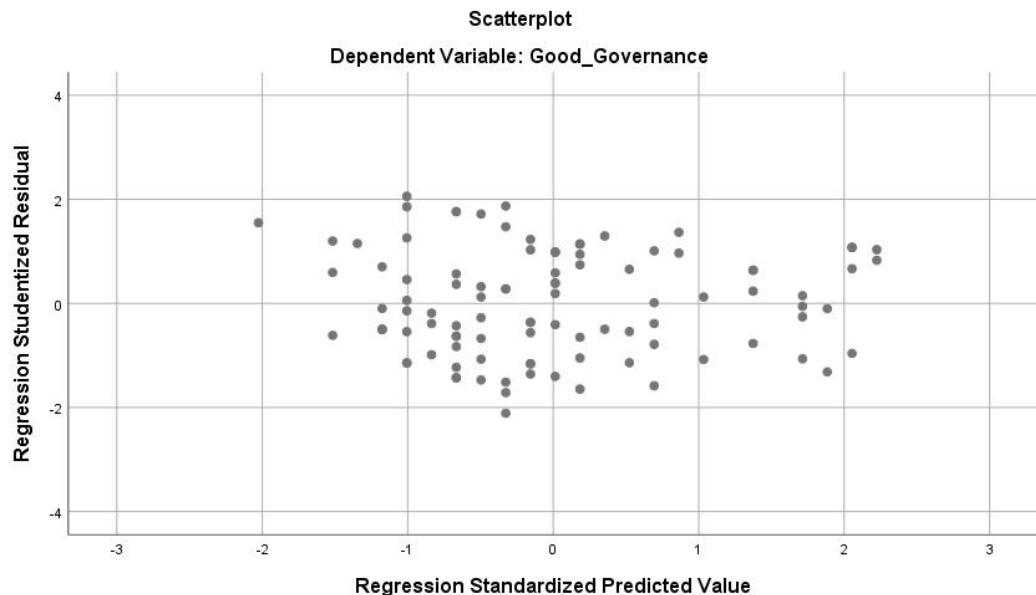
| | Unstandardized | Residual |
|----------------------------------|----------------|-------------------|
| N | | 100 |
| Normal Parameters ^{a,b} | Mean | .0000000 |
| | Std. Deviation | 5.02447537 |
| Most Extreme Differences | Absolute | .082 |
| | Positive | .082 |
| | Negative | -.077 |
| Test Statistic | | .082 |
| Asymp. Sig. (2-tailed) | | .096 ^c |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

UJI HETEROSKEDASTISITAS SCATTERPLOT



UJI HIPOTESIS T DAN PERSAMAAN REGRESI LINEAR SEDERHANA

| Model | Coefficients ^a | | | t | Sig. |
|-------|---------------------------|-----------------------------|---------------------------|-------|------|
| | B | Unstandardized Coefficients | Standardized Coefficients | | |
| 1 | (Constant) | 18.037 | 3.140 | 5.744 | .000 |
| | Kode_Etik | .223 | .086 | | |

a. Dependent Variable: Good_Governance

UJI KOEFISIEN KORELASI

| Model Summary ^b | | | | |
|----------------------------|-------------------|----------|-------------------|----------------------------|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .752 ^a | .565 | .554 | 5.05005 |

a. Predictors: (Constant), Kode_Etik

b. Dependent Variable: Good_Governance

Tabel r untuk df = 51-100

| df = (N-2) | Tingkat signifikansi untuk uji satu arah | | | | |
|------------|---|--------------|-------------|--------------|---------------|
| | 0.05 | 0.025 | 0.01 | 0.005 | 0.0005 |
| | Tingkat signifikansi untuk uji dua arah | | | | |
| | 0.1 | 0.05 | 0.02 | 0.01 | 0.001 |
| 51 | 0.2284 | 0.2706 | 0.3188 | 0.3509 | 0.4393 |
| 52 | 0.2262 | 0.2681 | 0.3158 | 0.3477 | 0.4354 |
| 53 | 0.2241 | 0.2656 | 0.3129 | 0.3445 | 0.4317 |
| 54 | 0.2221 | 0.2632 | 0.3102 | 0.3415 | 0.4280 |
| 55 | 0.2201 | 0.2609 | 0.3074 | 0.3385 | 0.4244 |
| 56 | 0.2181 | 0.2586 | 0.3048 | 0.3357 | 0.4210 |
| 57 | 0.2162 | 0.2564 | 0.3022 | 0.3328 | 0.4176 |
| 58 | 0.2144 | 0.2542 | 0.2997 | 0.3301 | 0.4143 |
| 59 | 0.2126 | 0.2521 | 0.2972 | 0.3274 | 0.4110 |
| 60 | 0.2108 | 0.2500 | 0.2948 | 0.3248 | 0.4079 |
| 61 | 0.2091 | 0.2480 | 0.2925 | 0.3223 | 0.4048 |
| 62 | 0.2075 | 0.2461 | 0.2902 | 0.3198 | 0.4018 |
| 63 | 0.2058 | 0.2441 | 0.2880 | 0.3173 | 0.3988 |
| 64 | 0.2042 | 0.2423 | 0.2858 | 0.3150 | 0.3959 |
| 65 | 0.2027 | 0.2404 | 0.2837 | 0.3126 | 0.3931 |
| 66 | 0.2012 | 0.2387 | 0.2816 | 0.3104 | 0.3903 |
| 67 | 0.1997 | 0.2369 | 0.2796 | 0.3081 | 0.3876 |
| 68 | 0.1982 | 0.2352 | 0.2776 | 0.3060 | 0.3850 |
| 69 | 0.1968 | 0.2335 | 0.2756 | 0.3038 | 0.3823 |
| 70 | 0.1954 | 0.2319 | 0.2737 | 0.3017 | 0.3798 |
| 71 | 0.1940 | 0.2303 | 0.2718 | 0.2997 | 0.3773 |
| 72 | 0.1927 | 0.2287 | 0.2700 | 0.2977 | 0.3748 |
| 73 | 0.1914 | 0.2272 | 0.2682 | 0.2957 | 0.3724 |
| 74 | 0.1901 | 0.2257 | 0.2664 | 0.2938 | 0.3701 |
| 75 | 0.1888 | 0.2242 | 0.2647 | 0.2919 | 0.3678 |
| 76 | 0.1876 | 0.2227 | 0.2630 | 0.2900 | 0.3655 |
| 77 | 0.1864 | 0.2213 | 0.2613 | 0.2882 | 0.3633 |
| 78 | 0.1852 | 0.2199 | 0.2597 | 0.2864 | 0.3611 |
| 79 | 0.1841 | 0.2185 | 0.2581 | 0.2847 | 0.3589 |
| 80 | 0.1829 | 0.2172 | 0.2565 | 0.2830 | 0.3568 |
| 81 | 0.1818 | 0.2159 | 0.2550 | 0.2813 | 0.3547 |
| 82 | 0.1807 | 0.2146 | 0.2535 | 0.2796 | 0.3527 |
| 83 | 0.1796 | 0.2133 | 0.2520 | 0.2780 | 0.3507 |
| 84 | 0.1786 | 0.2120 | 0.2505 | 0.2764 | 0.3487 |
| 85 | 0.1775 | 0.2108 | 0.2491 | 0.2748 | 0.3468 |
| 86 | 0.1765 | 0.2096 | 0.2477 | 0.2732 | 0.3449 |
| 87 | 0.1755 | 0.2084 | 0.2463 | 0.2717 | 0.3430 |

| | | | | | |
|------------|--------|--------|--------|--------|--------|
| 88 | 0.1745 | 0.2072 | 0.2449 | 0.2702 | 0.3412 |
| 89 | 0.1735 | 0.2061 | 0.2435 | 0.2687 | 0.3393 |
| 90 | 0.1726 | 0.2050 | 0.2422 | 0.2673 | 0.3375 |
| 91 | 0.1716 | 0.2039 | 0.2409 | 0.2659 | 0.3358 |
| 92 | 0.1707 | 0.2028 | 0.2396 | 0.2645 | 0.3341 |
| 93 | 0.1698 | 0.2017 | 0.2384 | 0.2631 | 0.3323 |
| 94 | 0.1689 | 0.2006 | 0.2371 | 0.2617 | 0.3307 |
| 95 | 0.1680 | 0.1996 | 0.2359 | 0.2604 | 0.3290 |
| 96 | 0.1671 | 0.1986 | 0.2347 | 0.2591 | 0.3274 |
| 97 | 0.1663 | 0.1975 | 0.2335 | 0.2578 | 0.3258 |
| 98 | 0.1654 | 0.1966 | 0.2324 | 0.2565 | 0.3242 |
| 99 | 0.1646 | 0.1956 | 0.2312 | 0.2552 | 0.3226 |
| 100 | 0.1638 | 0.1946 | 0.2301 | 0.2540 | 0.3211 |

Titik Persentase Distribusi t (df = 81 –120)

| Pr df | 0.25 | 0.10 | 0.05 | 0.025 | 0.01 | 0.005 | 0.001 |
|----------|---------|---------|---------|---------|---------|---------|---------|
| | 0.50 | 0.20 | 0.10 | 0.050 | 0.02 | 0.010 | 0.002 |
| 81 | 0.67753 | 1.29209 | 1.66388 | 1.98969 | 2.37327 | 2.63790 | 3.19392 |
| 82 | 0.67749 | 1.29196 | 1.66365 | 1.98932 | 2.37269 | 2.63712 | 3.19262 |
| 83 | 0.67746 | 1.29183 | 1.66342 | 1.98896 | 2.37212 | 2.63637 | 3.19135 |
| 84 | 0.67742 | 1.29171 | 1.66320 | 1.98861 | 2.37156 | 2.63563 | 3.19011 |
| 85 | 0.67739 | 1.29159 | 1.66298 | 1.98827 | 2.37102 | 2.63491 | 3.18890 |
| 86 | 0.67735 | 1.29147 | 1.66277 | 1.98793 | 2.37049 | 2.63421 | 3.18772 |
| 87 | 0.67732 | 1.29136 | 1.66256 | 1.98761 | 2.36998 | 2.63353 | 3.18657 |
| 88 | 0.67729 | 1.29125 | 1.66235 | 1.98729 | 2.36947 | 2.63286 | 3.18544 |
| 89 | 0.67726 | 1.29114 | 1.66216 | 1.98698 | 2.36898 | 2.63220 | 3.18434 |
| 90 | 0.67723 | 1.29103 | 1.66196 | 1.98667 | 2.36850 | 2.63157 | 3.18327 |
| 91 | 0.67720 | 1.29092 | 1.66177 | 1.98638 | 2.36803 | 2.63094 | 3.18222 |
| 92 | 0.67717 | 1.29082 | 1.66159 | 1.98609 | 2.36757 | 2.63033 | 3.18119 |
| 93 | 0.67714 | 1.29072 | 1.66140 | 1.98580 | 2.36712 | 2.62973 | 3.18019 |
| 94 | 0.67711 | 1.29062 | 1.66123 | 1.98552 | 2.36667 | 2.62915 | 3.17921 |
| 95 | 0.67708 | 1.29053 | 1.66105 | 1.98525 | 2.36624 | 2.62858 | 3.17825 |
| 96 | 0.67705 | 1.29043 | 1.66088 | 1.98498 | 2.36582 | 2.62802 | 3.17731 |
| 97 | 0.67703 | 1.29034 | 1.66071 | 1.98472 | 2.36541 | 2.62747 | 3.17639 |
| 98 | 0.67700 | 1.29025 | 1.66055 | 1.98447 | 2.36500 | 2.62693 | 3.17549 |
| 99 | 0.67698 | 1.29016 | 1.66039 | 1.98422 | 2.36461 | 2.62641 | 3.17460 |
| 100 | 0.67695 | 1.29007 | 1.66023 | 1.98397 | 2.36422 | 2.62589 | 3.17374 |
| 101 | 0.67693 | 1.28999 | 1.66008 | 1.98373 | 2.36384 | 2.62539 | 3.17289 |
| 102 | 0.67690 | 1.28991 | 1.65993 | 1.98350 | 2.36346 | 2.62489 | 3.17206 |
| 103 | 0.67688 | 1.28982 | 1.65978 | 1.98326 | 2.36310 | 2.62441 | 3.17125 |
| 104 | 0.67686 | 1.28974 | 1.65964 | 1.98304 | 2.36274 | 2.62393 | 3.17045 |
| 105 | 0.67683 | 1.28967 | 1.65950 | 1.98282 | 2.36239 | 2.62347 | 3.16967 |
| 106 | 0.67681 | 1.28959 | 1.65936 | 1.98260 | 2.36204 | 2.62301 | 3.16890 |
| 107 | 0.67679 | 1.28951 | 1.65922 | 1.98238 | 2.36170 | 2.62256 | 3.16815 |
| 108 | 0.67677 | 1.28944 | 1.65909 | 1.98217 | 2.36137 | 2.62212 | 3.16741 |
| 109 | 0.67675 | 1.28937 | 1.65895 | 1.98197 | 2.36105 | 2.62169 | 3.16669 |
| 110 | 0.67673 | 1.28930 | 1.65882 | 1.98177 | 2.36073 | 2.62126 | 3.16598 |
| 111 | 0.67671 | 1.28922 | 1.65870 | 1.98157 | 2.36041 | 2.62085 | 3.16528 |
| 112 | 0.67669 | 1.28916 | 1.65857 | 1.98137 | 2.36010 | 2.62044 | 3.16460 |
| 113 | 0.67667 | 1.28909 | 1.65845 | 1.98118 | 2.35980 | 2.62004 | 3.16392 |
| 114 | 0.67665 | 1.28902 | 1.65833 | 1.98099 | 2.35950 | 2.61964 | 3.16326 |
| 115 | 0.67663 | 1.28896 | 1.65821 | 1.98081 | 2.35921 | 2.61926 | 3.16262 |
| 116 | 0.67661 | 1.28889 | 1.65810 | 1.98063 | 2.35892 | 2.61888 | 3.16198 |
| 117 | 0.67659 | 1.28883 | 1.65798 | 1.98045 | 2.35864 | 2.61850 | 3.16135 |
| 118 | 0.67657 | 1.28877 | 1.65787 | 1.98027 | 2.35837 | 2.61814 | 3.16074 |
| 119 | 0.67656 | 1.28871 | 1.65776 | 1.98010 | 2.35809 | 2.61778 | 3.16013 |
| 120 | 0.67654 | 1.28865 | 1.65765 | 1.97993 | 2.35782 | 2.61742 | 3.15954 |

SURAT KETERANGAN BEBAS RISET

Dengan ini menyatakan bahwa skripsi yang berjudul:

ANALISIS PENERAPAN KODE ETIK AUDITOR OLEH APARAT PENGAWAS INTERNAL PEMERINTAH (APIP) DALAM MEWUJUDKAN *GOOD GOVERNANCE*

tidak memerlukan surat izin riset dari Komisi Pemilihan Umum yang diteliti, dikarenakan kuesioner dalam penelitian ini disebar melalui *google form* yang dikirim melalui *whatsapp* masing masing Aparat Pengawas Internal Pemerintah (APIP). Hal ini dikarenakan ketika mengunjungi Komisi Pemilihan Umum banyak yang menolak untuk mengisi kuesioner dalam bentuk *hardcopy* dikarenakan sedang sibuk dengan pekerjaannya. Dan disarankan oleh beberapa Aparat Pengawas Internal Pemerintah (APIP) untuk mengirimkan kuesioner penelitian melalui *google form* yang dikirim melalui aplikasi *whatsapp*.

Jakarta, 29 Agustus 2020

Mahasiswa,



Wilis Budi Santoso

BIO DATA PENELITI

Data Pribadi

Nama : Wilis Budi Santoso
NPM : 11157000716
Tempat dan Tanggal Lahir : Madiun, 25 Juli 1978
Agama : Islam
Kewarganegaraan : Indonesia
Alamat : Rusun Klender Blok 23 Lt. 2 No. 7
RT/RW 001/002
Malaka Jaya Duren Sawit, Jakarta Timur
Telepon : 085891097165
Email : santosobudiwilis@gmail.com

Pendidikan Formal

TK : TK Klecorejo
SD : SD N 01 Klecorejo
SMP : SMP N 1 Mejayan
SMK : SMA N 1 Mejayan
Kuliah : - D-III Akuntansi Universitas Negeri Jakarta
- STEI Rawamangun sampai sekarang
Pekerjaan : PNS Sekretariat Jenderal Komisi Pemilihan
Umum Republik Indonesia
Alamat Kantor : Jl. Imam Bonjol No. 29 Jakarta Pusat