81	3	4	3	3	4	3	4	3	4	3	**34**	**3.40**
82	4	5	4	4	4	5	4	4	4	3	**41**	**4.10**
83	4	4	4	4	3	4	4	4	4	4	**39**	**3.90**
84	3	4	4	3	4	3	4	4	3	3	**35**	**3.50**
85	5	5	4	5	5	4	5	5	4	5	**47**	**4.70**
86	4	3	4	4	4	3	4	4	4	3	**37**	**3.70**
87	3	4	4	4	3	4	4	4	3	4	**37**	**3.70**
88	3	3	3	4	3	3	3	4	3	3	**32**	**3.20**
89	4	3	4	3	4	3	4	3	4	3	**35**	**3.50**
90	3	3	3	3	4	3	3	3	3	3	**31**	**3.10**
91	3	3	3	3	3	3	3	3	3	3	**30**	**3.00**
92	4	5	1	5	5	4	5	5	5	4	**43**	**4.30**
93	4	4	2	4	4	4	4	4	4	4	**38**	**3.80**
94	5	3	3	4	3	3	3	3	3	3	**33**	**3.30**
95	4	3	2	3	3	3	3	3	3	3	**30**	**3.00**
96	3	2	2	2	3	3	2	3	3	3	**26**	**2.60**
97	5	4	4	5	5	4	4	5	5	4	**45**	**4.50**
98	4	4	3	3	4	4	3	3	4	4	**36**	**3.60**
99	5	5	4	5	5	4	5	5	4	4	**46**	**4.60**
100	4	3	4	5	3	4	3	5	4	3	**38**	**3.80**
101	4	4	5	4	4	5	4	4	5	5	**44**	**4.40**
102	3	3	3	2	3	3	3	3	2	3	**28**	**2.80**

2. Generalized Audit Software (X2)

NO	GAS (X2)										TOTAL	AVG
	GAS 1	GAS 2	GAS 3	GAS 4	GAS 5	GAS 6	GAS 7	GAS 8	GAS 9	GAS 10		
1	4	4	3	4	4	4	4	3	4	4	**38**	**3.80**
2	2	4	4	4	2	4	4	4	4	4	**36**	**3.60**
3	1	1	4	3	1	3	3	3	1	1	**21**	**2.10**
4	4	4	4	4	4	5	5	4	4	4	**42**	**4.20**
5	5	5	5	5	5	5	5	5	5	5	**50**	**5.00**
6	5	5	5	5	5	5	5	5	5	5	**50**	**5.00**
7	2	2	2	2	2	2	2	2	2	2	**20**	**2.00**
8	4	4	4	3	3	4	4	4	3	3	**36**	**3.60**
9	3	4	4	5	4	4	5	5	5	5	**44**	**4.40**
10	2	5	4	4	4	4	4	4	5	4	**40**	**4.00**
11	5	4	3	4	5	4	3	4	4	5	**41**	**4.10**
12	4	4	4	4	4	4	4	4	4	5	**41**	**4.10**
13	5	4	4	4	3	4	4	4	4	5	**41**	**4.10**
14	3	3	3	3	3	3	3	3	3	3	**30**	**3.00**
15	3	4	4	4	4	4	4	4	4	4	**39**	**3.90**

16	4	5	4	5	4	5	4	4	5	4	**44**	**4.40**
17	3	4	3	4	3	4	3	3	4	3	**34**	**3.40**
18	5	5	4	5	5	4	5	5	4	5	**47**	**4.70**
19	2	2	2	2	2	2	2	2	2	2	**20**	**2.00**
20	4	4	4	4	4	4	4	4	4	4	**40**	**4.00**
21	5	4	5	4	5	4	5	5	4	5	**46**	**4.60**
22	3	3	3	3	3	3	3	3	3	3	**30**	**3.00**
23	4	3	4	3	4	3	4	4	3	4	**36**	**3.60**
24	1	2	1	2	1	2	1	1	2	1	**14**	**1.40**
25	5	5	5	5	5	5	5	5	5	5	**50**	**5.00**
26	4	4	3	4	3	4	3	4	4	3	**36**	**3.60**
27	3	4	4	3	4	4	3	3	4	4	**36**	**3.60**
28	5	5	4	5	4	5	4	5	5	4	**46**	**4.60**
29	2	3	3	2	3	3	2	2	3	3	**26**	**2.60**
30	4	4	5	4	5	4	5	4	4	5	**44**	**4.40**
31	3	3	4	3	4	3	4	3	3	4	**34**	**3.40**
32	5	5	5	5	5	5	5	5	5	5	**50**	**5.00**
33	2	2	3	2	3	2	3	2	2	3	**24**	**2.40**
34	4	4	4	4	4	4	4	4	4	4	**40**	**4.00**
35	3	3	5	3	5	3	4	5	3	1	**35**	**3.50**
36	3	5	4	5	5	3	4	5	4	4	**42**	**4.20**
37	3	3	4	3	4	4	4	3	4	4	**36**	**3.60**
38	3	4	4	4	5	5	5	5	5	5	**45**	**4.50**
39	4	4	4	5	3	4	4	3	5	4	**40**	**4.00**
40	4	3	4	4	3	3	4	4	3	4	**36**	**3.60**
41	5	5	5	5	5	5	5	5	5	5	**50**	**5.00**
42	3	4	3	4	4	4	4	4	4	4	**38**	**3.80**
43	4	3	4	4	3	3	3	4	4	4	**36**	**3.60**
44	4	4	5	4	4	5	3	4	5	4	**42**	**4.20**
45	3	3	3	3	3	3	3	3	3	3	**30**	**3.00**
46	3	3	3	3	3	3	3	3	3	3	**30**	**3.00**
47	3	3	3	3	3	3	3	3	3	3	**30**	**3.00**
48	3	4	4	4	4	4	4	4	4	3	**38**	**3.80**
49	3	4	4	4	4	4	4	4	4	3	**38**	**3.80**
50	3	4	4	4	4	4	4	4	4	3	**38**	**3.80**
51	3	4	4	4	4	4	4	4	4	4	**39**	**3.90**
52	4	4	4	4	4	4	4	4	4	3	**39**	**3.90**
53	3	4	4	4	4	4	4	4	4	3	**38**	**3.80**
54	3	4	4	4	4	4	4	4	4	3	**38**	**3.80**
55	3	4	4	4	4	4	4	4	4	3	**38**	**3.80**
56	3	4	4	5	5	4	4	4	5	5	**43**	**4.30**
57	3	4	3	4	3	4	3	4	3	4	**35**	**3.50**
58	3	4	3	4	3	4	5	5	4	5	**40**	**4.00**
59	3	4	3	3	3	3	3	3	3	3	**31**	**3.10**
60	4	1	1	2	3	3	5	5	1	5	**30**	**3.00**
61	4	5	4	5	3	2	1	3	4	2	**33**	**3.30**
62	3	5	4	3	5	4	5	3	4	3	**39**	**3.90**
63	5	4	4	2	4	4	3	5	1	4	**36**	**3.60**

64	3	3	5	5	3	4	5	5	4	3	**40**	**4.00**
65	5	3	5	3	5	5	5	3	5	4	**43**	**4.30**
66	5	1	2	3	3	4	5	5	3	4	**35**	**3.50**
67	3	2	5	2	3	4	2	5	3	5	**34**	**3.40**
68	3	4	2	3	4	4	3	5	5	4	**37**	**3.70**
69	4	3	5	5	4	5	1	2	2	3	**34**	**3.40**
70	4	3	2	4	1	5	3	3	5	4	**34**	**3.40**
71	2	4	5	3	4	1	4	1	5	5	**34**	**3.40**
72	4	5	5	4	5	5	5	3	5	5	**46**	**4.60**
73	3	3	5	5	1	5	3	2	5	3	**35**	**3.50**
74	3	3	3	4	3	3	2	4	4	4	**33**	**3.30**
75	3	5	3	5	5	1	4	5	5	1	**37**	**3.70**
76	5	3	3	3	5	2	5	3	5	4	**38**	**3.80**
77	4	1	4	5	2	4	4	5	3	4	**36**	**3.60**
78	4	5	4	5	1	5	3	2	3	4	**36**	**3.60**
79	4	2	5	3	3	3	5	4	5	5	**39**	**3.90**
80	5	2	2	4	5	2	5	1	3	3	**32**	**3.20**
81	3	5	2	3	1	4	5	5	5	4	**37**	**3.70**
82	5	5	5	5	2	5	1	4	4	5	**41**	**4.10**
83	4	4	5	1	5	2	4	4	4	2	**35**	**3.50**
84	4	2	3	2	5	2	3	5	4	5	**35**	**3.50**
85	4	5	5	4	5	4	3	3	5	4	**42**	**4.20**
86	4	5	4	4	5	5	1	5	2	3	**38**	**3.80**
87	5	5	3	3	5	4	5	4	1	5	**40**	**4.00**
88	5	4	3	5	4	3	3	5	4	3	**39**	**3.90**
89	4	5	4	2	4	1	4	5	2	5	**36**	**3.60**
90	5	4	5	4	5	3	4	2	5	5	**42**	**4.20**
91	5	3	5	3	3	4	3	5	1	4	**36**	**3.60**
92	5	5	5	1	1	5	5	4	4	4	**39**	**3.90**
93	4	4	2	2	2	4	4	4	4	4	**34**	**3.40**
94	3	3	3	3	3	3	3	3	3	3	**30**	**3.00**
95	2	4	4	4	4	4	4	4	4	4	**38**	**3.80**
96	2	4	4	3	2	4	3	2	4	2	**30**	**3.00**
97	4	4	5	4	5	4	5	4	4	5	**44**	**4.40**
98	3	3	4	3	4	3	4	3	3	4	**34**	**3.40**
99	4	5	5	4	5	5	4	5	5	4	**46**	**4.60**
100	3	2	3	2	3	2	3	3	2	3	**26**	**2.60**
101	5	4	4	5	4	4	5	4	4	5	**44**	**4.40**
102	2	3	2	3	2	3	2	2	3	2	**24**	**2.40**

3. Cybersecurity Client (X3)

NO	CS (X3)										TOTAL	AVG
	CS 1	CS 2	CS 3	CS 4	CS 5	CS 6	CS 7	CS 8	CS 9	CS 10		
1	3	4	3	4	5	3	4	4	3	4	**37**	**3.70**
2	4	4	4	4	4	4	4	4	4	4	**40**	**4.00**
3	3	5	4	3	3	4	5	3	4	4	**38**	**3.80**
4	4	4	4	4	4	5	4	4	4	4	**41**	**4.10**
5	5	5	5	5	5	5	5	5	5	5	**50**	**5.00**
6	5	5	5	5	5	5	5	5	5	5	**50**	**5.00**
7	4	4	4	4	4	5	4	4	4	5	**42**	**4.20**
8	4	4	4	4	4	4	3	4	4	4	**39**	**3.90**
9	4	4	4	5	5	4	4	4	5	4	**43**	**4.30**
10	4	5	4	5	4	5	4	4	4	5	**44**	**4.40**
11	4	5	4	4	5	5	5	5	4	4	**45**	**4.50**
12	4	4	4	4	4	4	4	4	4	4	**40**	**4.00**
13	4	4	4	4	4	4	3	4	5	4	**40**	**4.00**
14	4	4	4	4	4	4	4	4	4	4	**40**	**4.00**
15	4	4	4	4	4	4	4	4	4	4	**40**	**4.00**
16	4	4	4	3	4	4	4	3	4	4	**38**	**3.80**
17	5	4	5	3	4	5	4	3	5	4	**42**	**4.20**
18	3	3	4	5	3	4	3	4	4	3	**36**	**3.60**
19	4	5	4	4	5	4	5	5	4	3	**43**	**4.30**
20	5	5	5	3	5	5	5	3	5	5	**46**	**4.60**
21	3	2	2	4	2	2	3	3	4	3	**28**	**2.80**
22	4	4	3	5	4	3	4	2	3	4	**36**	**3.60**
23	3	4	4	4	4	4	5	3	4	5	**40**	**4.00**
24	2	2	3	4	2	3	2	4	3	2	**27**	**2.70**
25	4	5	5	3	5	5	4	3	5	4	**43**	**4.30**
26	3	4	3	5	4	3	4	5	3	4	**38**	**3.80**
27	5	5	4	4	5	4	5	3	4	3	**42**	**4.20**
28	4	3	3	4	3	3	4	5	3	4	**36**	**3.60**
29	2	1	3	3	1	2	1	2	3	1	**19**	**1.90**
30	4	4	5	3	4	5	4	3	5	4	**41**	**4.10**
31	5	4	3	4	4	5	4	4	5	4	**42**	**4.20**
32	3	3	3	4	3	3	3	3	3	3	**31**	**3.10**
33	4	5	4	3	3	4	5	4	4	5	**41**	**4.10**
34	5	5	5	4	5	5	5	4	5	5	**48**	**4.80**
35	3	5	3	5	5	5	4	3	5	4	**42**	**4.20**
36	4	5	5	4	3	4	3	4	4	5	**41**	**4.10**
37	4	3	4	4	3	4	3	4	4	4	**37**	**3.70**
38	4	5	5	5	4	4	4	4	4	4	**43**	**4.30**

39	3	3	4	4	5	4	4	3	3	4	**37**	**3.70**
40	3	4	4	4	4	4	4	3	4	3	**37**	**3.70**
41	4	4	4	4	4	4	4	4	4	4	**40**	**4.00**
42	4	3	4	3	3	3	4	3	3	3	**33**	**3.30**
43	3	3	3	4	4	4	4	3	3	3	**34**	**3.40**
44	4	4	4	5	4	4	5	4	3	4	**41**	**4.10**
45	3	3	3	3	3	3	3	3	3	3	**30**	**3.00**
46	4	4	4	3	4	4	3	4	4	4	**38**	**3.80**
47	4	4	4	4	4	4	3	4	4	4	**39**	**3.90**
48	3	4	3	4	4	4	4	4	4	4	**38**	**3.80**
49	3	4	3	4	4	4	4	4	4	4	**38**	**3.80**
50	3	4	3	4	4	4	4	4	4	4	**38**	**3.80**
51	4	4	4	4	4	4	4	4	4	4	**40**	**4.00**
52	3	4	4	4	4	4	4	4	4	4	**39**	**3.90**
53	3	4	3	4	4	4	4	4	4	4	**38**	**3.80**
54	3	4	3	4	4	4	4	4	4	4	**38**	**3.80**
55	3	4	3	4	4	4	4	4	4	4	**38**	**3.80**
56	3	4	4	3	4	4	4	4	4	4	**38**	**3.80**
57	3	3	3	3	3	3	3	3	3	3	**30**	**3.00**
58	5	5	4	5	4	4	5	5	5	5	**47**	**4.70**
59	3	3	3	3	3	3	4	4	4	4	**34**	**3.40**
60	3	5	4	3	5	5	4	1	3	4	**37**	**3.70**
61	3	2	4	4	5	4	3	4	4	3	**36**	**3.60**
62	3	5	5	4	5	4	5	4	4	3	**42**	**4.20**
63	5	3	5	2	4	5	5	3	3	4	**39**	**3.90**
64	5	3	4	4	4	5	5	5	2	3	**40**	**4.00**
65	3	2	2	4	4	4	4	5	1	2	**31**	**3.10**
66	1	3	4	1	4	4	5	4	4	5	**35**	**3.50**
67	5	1	5	2	4	5	5	5	4	4	**40**	**4.00**
68	5	5	1	5	4	2	3	4	2	2	**33**	**3.30**
69	5	1	4	5	5	3	4	3	1	4	**35**	**3.50**
70	4	3	3	1	3	4	4	4	2	4	**32**	**3.20**
71	3	4	4	2	4	5	4	2	4	5	**37**	**3.70**
72	3	2	4	5	5	4	2	3	4	3	**35**	**3.50**
73	5	5	5	5	4	5	5	5	4	5	**48**	**4.80**
74	5	5	4	1	3	4	4	5	1	5	**37**	**3.70**
75	2	4	3	5	3	1	4	4	4	3	**33**	**3.30**
76	4	3	5	5	2	3	4	2	5	1	**34**	**3.40**
77	3	5	4	5	5	5	5	4	5	4	**45**	**4.50**
78	5	5	3	5	5	5	1	2	4	3	**38**	**3.80**
79	5	4	2	3	4	3	4	3	4	1	**33**	**3.30**
80	5	4	2	3	2	5	4	5	5	5	**40**	**4.00**
81	1	3	4	4	5	2	3	4	5	3	**34**	**3.40**

82	4	1	2	3	5	5	1	4	5	1	**31**	**3.10**
83	4	5	1	5	5	4	1	3	5	4	**37**	**3.70**
84	4	4	5	5	3	5	5	3	4	3	**41**	**4.10**
85	3	4	1	4	5	4	4	3	5	1	**34**	**3.40**
86	4	3	2	4	2	2	5	3	4	1	**30**	**3.00**
87	4	5	3	2	5	4	5	4	4	4	**40**	**4.00**
88	2	1	4	5	1	5	4	3	2	4	**31**	**3.10**
89	4	4	5	4	4	2	3	5	1	5	**37**	**3.70**
90	4	4	1	4	3	5	5	3	4	2	**35**	**3.50**
91	3	3	5	4	3	2	1	3	1	4	**29**	**2.90**
92	4	4	2	5	4	1	2	4	4	2	**32**	**3.20**
93	4	4	4	2	4	2	4	4	4	4	**36**	**3.60**
94	5	5	3	3	3	3	3	3	3	3	**34**	**3.40**
95	3	3	2	2	3	4	3	2	3	3	**28**	**2.80**
96	4	4	2	4	4	4	4	2	3	4	**35**	**3.50**
97	5	4	4	3	4	3	4	4	4	4	**39**	**3.90**
98	4	3	4	5	3	4	3	4	4	3	**37**	**3.70**
99	3	3	3	4	3	3	2	3	3	2	**29**	**2.90**
100	5	5	4	3	5	4	5	3	4	5	**43**	**4.30**
101	4	4	3	4	4	5	4	4	5	4	**41**	**4.10**
102	2	3	2	4	3	2	3	4	2	3	**28**	**2.80**

4. Deteksi *Fraud* (Y)

NO	PF (Y)										TOTAL	AVG
	PF 1	PF 2	PF 3	PF 4	PF 5	PF 6	PF 7	PF 8	PF 9	PF 10		
1	5	5	5	4	5	4	4	4	4	4	**44**	**4.40**
2	4	4	4	4	4	4	4	2	4	4	**38**	**3.80**
3	4	4	3	3	5	3	3	4	4	3	**36**	**3.60**
4	4	5	4	4	4	4	4	5	4	5	**43**	**4.30**
5	5	5	5	5	5	5	5	5	5	5	**50**	**5.00**
6	5	5	5	5	5	5	5	5	5	5	**50**	**5.00**
7	4	5	4	4	5	4	4	4	4	5	**43**	**4.30**
8	4	4	4	4	4	4	4	4	4	4	**40**	**4.00**
9	4	4	4	4	5	5	4	4	4	4	**42**	**4.20**
10	4	5	3	4	5	4	3	4	4	4	**40**	**4.00**
11	4	5	5	4	4	5	4	3	4	3	**41**	**4.10**
12	4	4	4	4	4	4	4	4	4	4	**40**	**4.00**
13	5	3	4	5	4	3	4	5	4	4	**41**	**4.10**
14	4	4	4	4	4	4	4	4	4	4	**40**	**4.00**
15	4	4	4	4	4	4	4	4	4	4	**40**	**4.00**
16	4	4	5	4	4	5	4	4	5	4	**43**	**4.30**
17	4	4	4	4	4	4	4	4	4	4	**40**	**4.00**
18	3	3	3	3	4	3	3	3	3	3	**31**	**3.10**

19	5	4	4	5	4	4	5	4	4	4	**43**	**4.30**
20	5	4	4	5	5	4	4	5	5	4	**45**	**4.50**
21	3	4	3	3	4	3	4	3	4	3	**34**	**3.40**
22	4	3	4	4	3	4	3	4	4	3	**36**	**3.60**
23	4	5	4	4	5	4	4	5	4	5	**44**	**4.40**
24	3	3	3	2	3	3	3	3	2	3	**28**	**2.80**
25	4	4	5	4	4	3	4	5	4	4	**41**	**4.10**
26	4	3	4	3	4	3	4	3	4	3	**35**	**3.50**
27	4	5	4	4	5	4	4	5	4	4	**43**	**4.30**
28	4	4	4	4	5	4	4	4	4	5	**42**	**4.20**
29	3	2	3	3	3	2	3	3	3	2	**27**	**2.70**
30	4	5	5	4	5	5	4	5	5	3	**45**	**4.50**
31	4	4	4	4	4	4	4	4	5	4	**41**	**4.10**
32	3	3	3	4	3	3	3	3	3	3	**31**	**3.10**
33	5	5	4	4	4	5	4	4	4	4	**43**	**4.30**
34	5	5	4	5	5	4	5	5	4	5	**47**	**4.70**
35	1	3	1	4	4	5	2	5	1	2	**28**	**2.80**
36	4	5	3	4	5	4	4	4	5	4	**42**	**4.20**
37	4	3	4	4	3	4	4	4	3	4	**37**	**3.70**
38	5	5	4	4	5	5	5	4	4	5	**46**	**4.60**
39	4	4	5	4	4	5	4	5	5	5	**45**	**4.50**
40	4	3	3	3	4	4	3	3	4	3	**34**	**3.40**
41	4	5	3	3	4	4	4	4	4	4	**39**	**3.90**
42	4	4	4	4	4	4	4	4	4	4	**40**	**4.00**
43	4	4	4	4	4	4	3	4	3	3	**37**	**3.70**
44	4	4	5	4	4	5	3	4	4	5	**42**	**4.20**
45	4	4	4	4	4	3	3	3	3	4	**36**	**3.60**
46	3	4	2	3	3	3	3	3	3	3	**30**	**3.00**
47	4	4	1	2	3	3	3	3	3	3	**29**	**2.90**
48	5	5	4	5	5	5	5	3	4	4	**45**	**4.50**
49	5	5	4	5	5	5	5	3	4	4	**45**	**4.50**
50	5	5	4	5	5	5	5	3	5	5	**47**	**4.70**
51	5	5	3	5	5	5	5	4	4	5	**46**	**4.60**
52	4	4	4	5	5	5	5	4	5	5	**46**	**4.60**
53	5	5	5	5	5	5	5	3	4	4	**46**	**4.60**
54	5	5	5	5	5	5	5	3	4	4	**46**	**4.60**
55	5	5	5	5	5	5	5	3	4	4	**46**	**4.60**
56	4	4	4	4	4	4	2	2	2	3	**33**	**3.30**
57	3	3	3	3	3	3	3	4	3	4	**32**	**3.20**
58	5	4	5	4	3	5	4	4	3	3	**40**	**4.00**
59	3	4	3	4	3	3	3	3	4	4	**34**	**3.40**
60	4	3	3	4	3	3	4	3	4	3	**34**	**3.40**
61	4	4	3	4	4	4	3	4	4	4	**38**	**3.80**
62	4	4	3	3	4	4	3	3	4	4	**36**	**3.60**
63	4	3	4	4	4	3	4	4	4	3	**37**	**3.70**
64	3	4	4	3	3	4	4	3	4	3	**35**	**3.50**
65	3	3	4	4	3	3	4	3	3	3	**33**	**3.30**
66	4	4	3	3	4	4	3	3	4	3	**35**	**3.50**
67	4	4	3	4	4	3	4	4	3	4	**37**	**3.70**
68	4	4	4	3	4	4	4	3	4	4	**38**	**3.80**

69	3	4	4	4	3	4	4	4	3	3	**36**	**3.60**
70	4	3	3	4	4	3	3	4	4	3	**35**	**3.50**
71	4	4	4	3	4	4	4	3	5	4	**39**	**3.90**
72	3	4	3	4	3	4	3	4	3	4	**35**	**3.50**
73	4	4	5	4	4	4	4	5	4	4	**42**	**4.20**
74	4	4	4	4	3	4	4	4	4	4	**39**	**3.90**
75	3	4	4	4	3	4	4	4	3	4	**37**	**3.70**
76	3	3	4	4	3	3	4	4	3	3	**34**	**3.40**
77	4	5	4	4	4	5	4	4	4	3	**41**	**4.10**
78	4	4	4	5	4	4	4	4	4	4	**41**	**4.10**
79	4	3	4	3	4	3	4	3	4	3	**35**	**3.50**
80	4	4	4	4	5	4	4	4	4	5	**42**	**4.20**
81	3	3	3	4	3	3	3	4	3	4	**33**	**3.30**
82	4	4	3	4	4	4	3	4	5	4	**39**	**3.90**
83	4	4	4	4	4	3	4	4	4	4	**39**	**3.90**
84	4	4	4	3	4	4	4	4	3	4	**38**	**3.80**
85	3	4	4	4	4	4	4	4	4	3	**38**	**3.80**
86	3	4	3	3	4	3	4	3	4	3	**34**	**3.40**
87	4	4	4	5	3	4	4	4	4	3	**39**	**3.90**
88	4	3	4	4	4	3	4	4	4	3	**37**	**3.70**
89	3	4	4	4	3	4	4	4	3	4	**37**	**3.70**
90	4	4	3	3	4	4	3	3	4	3	**35**	**3.50**
91	3	3	3	4	3	3	3	4	3	4	**33**	**3.30**
92	4	4	3	5	1	5	4	4	2	5	**37**	**3.70**
93	4	4	2	2	2	4	4	4	4	4	**34**	**3.40**
94	3	3	3	3	3	3	3	3	3	3	**30**	**3.00**
95	4	4	4	4	4	4	4	4	4	4	**40**	**4.00**
96	4	4	4	4	4	3	4	2	3	3	**35**	**3.50**
97	4	4	4	4	4	4	4	4	4	4	**40**	**4.00**
98	4	3	4	4	3	4	3	4	4	3	**36**	**3.60**
99	4	4	4	4	4	5	4	4	4	3	**40**	**4.00**
100	3	3	4	3	3	4	3	3	3	3	**32**	**3.20**
101	4	4	5	4	4	3	4	5	4	4	**41**	**4.10**
102	3	3	3	2	3	3	3	3	2	3	**28**	**2.80**

UJI DESKRIPTIF

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ARTIFICIAL INTELLIGENCE	102	1.50	5.00	3.6696	.61480
GENERALIZED AUDIT SOFTWARE	102	1.40	5.00	3.7078	.66581
CYBERSECURITY	102	1.90	5.00	3.7598	.52299
PENGUNGKAPAN FRAUD	102	2.70	5.00	3.8549	.50691
Valid N (listwise)	102				

UJI NORMALITAS

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		102
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.37614464
Most Extreme Differences	Absolute	.065
	Positive	.065
	Negative	-.057
Test Statistic		.065
Asymp. Sig. (2-tailed)		.200[c,d]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

UJI MULTIKOLINEARITAS

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	ARTIFICIAL INTELLIGENCE	.870	1.149
	GENERALIZED AUDIT SOFTWARE	.919	1.088
	CYBERSECURITY	.889	1.125

a. Dependent Variable: PENGUNGKAPAN FRAUD

UJI HETEROSKEDASTISITAS

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	.169	.216		.782	.436
	ARTIFICIAL INTELLIGENCE	-.027	.042	-.068	-.636	.526
	GENERALIZED AUDIT SOFTWARE	.010	.038	.027	.254	.800
	CYBERSECURITY	.048	.049	.105	.986	.326

a. Dependent Variable: ABS_RES

UJI T

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	.874	.341		2.567	.012
	ARTIFICIAL INTELLIGENCE	.162	.066	.196	2.442	.016
	GENERALIZED AUDIT SOFTWARE	.152	.060	.200	2.552	.012
	CYBERSECURITY	.485	.077	.501	6.296	.000

a. Dependent Variable: PENGUNGKAPAN FRAUD

UJI F

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	11.663	3	3.888	26.661	.000[b]
	Residual	14.290	98	.146		
	Total	25.953	101			

a. Dependent Variable: PENGUNGKAPAN FRAUD

b. Predictors: (Constant), CYBERSECURITY, GENERALIZED AUDIT SOFTWARE, ARTIFICIAL INTELLIGENCE

UJI KOEFISIEN DETERMINASI

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.670[a]	.449	.433	.38186

a. Predictors: (Constant), CYBERSECURITY, GENERALIZED AUDIT SOFTWARE, ARTIFICIAL INTELLIGENCE

b. Dependent Variable: PENGUNGKAPAN FRAUD

UJI VALIDITAS X1

Correlations

		AI1	AI2	AI3	AI4	AI5	AI6	AI7	AI8	AI9	AI10	TOTAL
AI1	Pearson Correlation	1	.662**	.540**	.612**	.646**	.549**	.587**	.402**	.507**	.581**	.814**
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102
AI2	Pearson Correlation	.662**	1	.431**	.498**	.714**	.502**	.562**	.493**	.453**	.605**	.788**
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102
AI3	Pearson Correlation	.540**	.431**	1	.368**	.498**	.530**	.447**	.325**	.460**	.366**	.676**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000	.001	.000	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102
AI4	Pearson Correlation	.612**	.498**	.368**	1	.447**	.358**	.620**	.720**	.611**	.469**	.753**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000	.000	.000	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102
AI5	Pearson Correlation	.646**	.714**	.498**	.447**	1	.481**	.593**	.520**	.553**	.543**	.798**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102
AI6	Pearson Correlation	.549**	.502**	.530**	.358**	.481**	1	.393**	.325**	.454**	.681**	.714**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	.001	.000	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102
AI7	Pearson Correlation	.587**	.562**	.447**	.620**	.593**	.393**	1	.542**	.651**	.487**	.780**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000		.000	.000	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102
AI8	Pearson Correlation	.402**	.493**	.325**	.720**	.520**	.325**	.542**	1	.485**	.411**	.685**
	Sig. (2-tailed)	.000	.000	.001	.000	.000	.001	.000		.000	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102
AI9	Pearson Correlation	.507**	.453**	.460**	.611**	.553**	.454**	.651**	.485**	1	.410**	.743**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102
AI10	Pearson Correlation	.581**	.605**	.366**	.469**	.543**	.681**	.487**	.411**	.410**	1	.743**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000		.000
	N	102	102	102	102	102	102	102	102	102	102	102
TOTAL	Pearson Correlation	.814**	.788**	.676**	.753**	.798**	.714**	.780**	.685**	.743**	.743**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	
	N	102	102	102	102	102	102	102	102	102	102	102

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

UNIVERSITAS ATMA JAYA YOGYAKARTA

UJI VALIDITAS X2

Correlations

		GAS1	GAS2	GAS3	GAS4	GAS5	GAS6	GAS7	GAS8	GAS9	GAS10	TOTAL
GAS1	Pearson Correlation	1	.305**	.315**	.294**	.395**	.365**	.361**	.408**	.198*	.540**	.650**
	Sig. (2-tailed)		.002	.001	.003	.000	.000	.000	.000	.046	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102
GAS2	Pearson Correlation	.305**	1	.403**	.450**	.387**	.421**	.222*	.297**	.507**	.284**	.668**
	Sig. (2-tailed)	.002		.000	.000	.000	.000	.025	.002	.000	.004	.000
	N	102	102	102	102	102	102	102	102	102	102	102
GAS3	Pearson Correlation	.315**	.403**	1	.354**	.392**	.410**	.256**	.237*	.359**	.320**	.627**
	Sig. (2-tailed)	.001	.000		.000	.000	.000	.009	.016	.000	.001	.000
	N	102	102	102	102	102	102	102	102	102	102	102
GAS4	Pearson Correlation	.294**	.450**	.354**	1	.265**	.478**	.179	.258**	.510**	.253*	.627**
	Sig. (2-tailed)	.003	.000	.000		.007	.000	.072	.009	.000	.010	.000
	N	102	102	102	102	102	102	102	102	102	102	102
GAS5	Pearson Correlation	.395**	.387**	.392**	.265**	1	.075	.424**	.343**	.314**	.349**	.630**
	Sig. (2-tailed)	.000	.000	.000	.007		.452	.000	.000	.001	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102
GAS6	Pearson Correlation	.365**	.421**	.410**	.478**	.075	1	.230*	.338**	.362**	.392**	.625**
	Sig. (2-tailed)	.000	.000	.000	.000	.452		.020	.001	.000	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102
GAS7	Pearson Correlation	.361**	.222*	.256**	.179	.424**	.230*	1	.401**	.396**	.480**	.624**
	Sig. (2-tailed)	.000	.025	.009	.072	.000	.020		.000	.000	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102
GAS8	Pearson Correlation	.408**	.297**	.237*	.258**	.343**	.338**	.401**	1	.182	.402**	.606**
	Sig. (2-tailed)	.000	.002	.016	.009	.000	.001	.000		.067	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102
GAS9	Pearson Correlation	.198*	.507**	.359**	.510**	.314**	.362**	.396**	.182	1	.345**	.655**
	Sig. (2-tailed)	.046	.000	.000	.000	.001	.000	.000	.067		.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102
GAS10	Pearson Correlation	.540**	.284**	.320**	.253*	.349**	.392**	.480**	.402**	.345**	1	.682**
	Sig. (2-tailed)	.000	.004	.001	.010	.000	.000	.000	.000	.000		.000
	N	102	102	102	102	102	102	102	102	102	102	102
TOTAL	Pearson Correlation	.650**	.668**	.627**	.627**	.630**	.625**	.624**	.606**	.655**	.682**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	
	N	102	102	102	102	102	102	102	102	102	102	102

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

*. Correlation is significant at the 0.05 level (2-tailed).

UJI VALIDITAS X3

Correlations

		CS1	CS2	CS3	CS4	CS5	CS6	CS7	CS8	CS9	CS10	TOTAL
CS1	Pearson Correlation	1	.368**	.202*	.001	.232*	.328**	.250*	.177	.125	.217*	.530**
	Sig. (2-tailed)		.000	.042	.995	.019	.001	.011	.075	.209	.029	.000
	N	102	102	102	102	102	102	102	102	102	102	102
CS2	Pearson Correlation	.368**	1	.166	.102	.424**	.259**	.375**	.114	.358**	.438**	.678**
	Sig. (2-tailed)	.000		.095	.305	.000	.009	.000	.253	.000	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102
CS3	Pearson Correlation	.202*	.166	1	-.023	.181	.321**	.322**	.145	.123	.510**	.555**
	Sig. (2-tailed)	.042	.095		.819	.068	.001	.001	.146	.218	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102
CS4	Pearson Correlation	.001	.102	-.023	1	.122	-.056	-.105	.099	.134	-.113	.209*
	Sig. (2-tailed)	.995	.305	.819		.223	.574	.293	.323	.181	.257	.035
	N	102	102	102	102	102	102	102	102	102	102	102
CS5	Pearson Correlation	.232*	.424**	.181	.122	1	.352**	.215*	.126	.309**	.262**	.591**
	Sig. (2-tailed)	.019	.000	.068	.223		.000	.030	.207	.002	.008	.000
	N	102	102	102	102	102	102	102	102	102	102	102
CS6	Pearson Correlation	.328**	.259**	.321**	-.056	.352**	1	.385**	.057	.381**	.405**	.641**
	Sig. (2-tailed)	.001	.009	.001	.574	.000		.000	.570	.000	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102
CS7	Pearson Correlation	.250*	.375**	.322**	-.105	.215*	.385**	1	.249*	.178	.387**	.610**
	Sig. (2-tailed)	.011	.000	.001	.293	.030	.000		.012	.073	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102
CS8	Pearson Correlation	.177	.114	.145	.099	.126	.057	.249*	1	.024	.306**	.404**
	Sig. (2-tailed)	.075	.253	.146	.323	.207	.570	.012		.811	.002	.000
	N	102	102	102	102	102	102	102	102	102	102	102
CS9	Pearson Correlation	.125	.358**	.123	.134	.309**	.381**	.178	.024	1	.096	.511**
	Sig. (2-tailed)	.209	.000	.218	.181	.002	.000	.073	.811		.337	.000
	N	102	102	102	102	102	102	102	102	102	102	102
CS10	Pearson Correlation	.217*	.438**	.510**	-.113	.262**	.405**	.387**	.306**	.096	1	.659**
	Sig. (2-tailed)	.029	.000	.000	.257	.008	.000	.000	.002	.337		.000
	N	102	102	102	102	102	102	102	102	102	102	102
TOTAL	Pearson Correlation	.530**	.678**	.555**	.209*	.591**	.641**	.610**	.404**	.511**	.659**	1
	Sig. (2-tailed)	.000	.000	.000	.035	.000	.000	.000	.000	.000	.000	
	N	102	102	102	102	102	102	102	102	102	102	102

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

*. Correlation is significant at the 0.05 level (2-tailed).

UJI VALIDITAS Y

Correlations

		PF1	PF2	PF3	PF4	PF5	PF6	PF7	PF8	PF9	PF10	TOTAL
PF1	Pearson Correlation	1	.572**	.513**	.507**	.541**	.456**	.636**	.145	.572**	.500**	.777**
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000	.145	.000	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102
PF2	Pearson Correlation	.572**	1	.346**	.409**	.606**	.643**	.559**	.207*	.449**	.555**	.764**
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000	.037	.000	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102
PF3	Pearson Correlation	.513**	.346**	1	.496**	.371**	.407**	.552**	.240*	.439**	.333**	.680**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000	.015	.000	.001	.000
	N	102	102	102	102	102	102	102	102	102	102	102
PF4	Pearson Correlation	.507**	.409**	.496**	1	.391**	.488**	.555**	.357**	.311**	.464**	.712**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000	.000	.001	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102
PF5	Pearson Correlation	.541**	.606**	.371**	.391**	1	.382**	.444**	.201*	.553**	.388**	.705**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.043	.000	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102
PF6	Pearson Correlation	.456**	.643**	.407**	.488**	.382**	1	.449**	.228*	.330**	.426**	.690**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	.021	.001	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102
PF7	Pearson Correlation	.636**	.559**	.552**	.555**	.444**	.449**	1	.200*	.517**	.517**	.773**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000		.044	.000	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102
PF8	Pearson Correlation	.145	.207*	.240*	.357**	.201*	.228*	.200*	1	.262**	.408**	.465**
	Sig. (2-tailed)	.145	.037	.015	.000	.043	.021	.044		.008	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102
PF9	Pearson Correlation	.572**	.449**	.439**	.311**	.553**	.330**	.517**	.262**	1	.418**	.697**
	Sig. (2-tailed)	.000	.000	.000	.001	.000	.001	.000	.008		.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102
PF10	Pearson Correlation	.500**	.555**	.333**	.464**	.388**	.426**	.517**	.408**	.418**	1	.715**
	Sig. (2-tailed)	.000	.000	.001	.000	.000	.000	.000	.000	.000		.000
	N	102	102	102	102	102	102	102	102	102	102	102
TOTAL	Pearson Correlation	.777**	.764**	.680**	.712**	.705**	.690**	.773**	.465**	.697**	.715**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	
	N	102	102	102	102	102	102	102	102	102	102	102

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

*. Correlation is significant at the 0.05 level (2-tailed).

UJI RELIABEL X1

Reliability Statistics

Cronbach's Alpha	N of Items
.912	10

UJI RELIABEL X2

Reliability Statistics

Cronbach's Alpha	N of Items
.839	10

UJI RELIABEL X3

Reliability Statistics

Cronbach's Alpha	N of Items
.732	10

UJI RELIABEL Y

Reliability Statistics

Cronbach's Alpha	N of Items
.882	10