**Appendix: Questionnaire Questions**

*The Tendency to Fraud*

| **Question** |
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| 1. It is normal for my institution if, for a specific purpose, the cost is recorded higher than it should be 2. It is not a problem for my institution if the recording of transaction evidence is carried out without authorization from the competent authority 3. It is normal for the agency where I work if, for certain purposes, the purchase price of office equipment/supplies is recorded at a higher price 4. It is natural in my agency for budget users to enter other needs that are not in accordance with the office building equipment shopping plan 5. A natural thing in the agency where I work, budget users use blank receipts for purchasing office supplies 6. It is not a problem for my institution if the purchased office equipment and equipment does not match the specifications that should be purchased 7. It is not a problem for my institution if a transaction is not supported by valid supporting evidence 8. It is normal for the agency where I work to find expenses without supporting documents 9. It is not a problem for my institution if the remaining budget is distributed to employees as a bonus |

*Asymmetry Information*

| **Question** |
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| 1. I am better able to assess the potential influence of external factors on activities in my area of responsibility than is my supervisor 2. I have a better understanding of what can be achieved in my area of responsibility than my boss 3. I am more aware of potential performance in the area for which I am responsible than do my boss 4. As the person in charge of the preparation of financial statements, I understand better the entire relationship between financial transaction data and the financial report preparation process 5. As the person in charge of preparing financial statements, I better understand the intricacies of making financial reports |

*Religiosity*

| **Question** |
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| 1. I always carry out all God's commands and stay away from all His prohibitions 2. I regularly perform worship 3. Every time I run my worship, I always mean it 4. I fear God when I break His commandments |

*Organizational Culture*

| **Question** |
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| 1. In my agency where I work, the leader is a role model in behaving 2. In the institution where I work, a code of ethics has been implemented that states organizational values and various ethical rules that must be obeyed by employees 3. In the agency where I work, there have been ethical seminars and training on standards of organizational demands that explain prohibited practices and address ethical dilemmas that may arise 4. In the agency where I work, any unethical behavior that is committed will be sanctioned |

*Regulatory Enforcement*

| **Question** |
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| 1. In the agency where I work, there are legal rules that apply 2. In the agency where I work, I feel that officials are responsive in handling regulatory violations 3. In my institution where I work, the agency's operational activities are carried out in accordance with the standards and regulations set by the agency and government 4. In the agency where I work, all employees come and go home on time 5. In the agency where I work, all employees do their jobs according to their respective responsibilities |