

Lampiran 1

Surat Permohonan Ijin Penelitian

UNIVERSITAS ISLAM INDONESIA
Fakultas Ekonomi
Jember An Faradiba
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Nomor : 147/DEK/10/Div.SDM/V/2019
Hal : PERMOHONAN IJIN PENELITIAN

Kepada Yth.
Assalamu'alaikum wr. wb.

Diberitahukan dengan hormat, bahwa mahasiswa sebelum mengikuti pendidikan di Fakultas Ekonomi - UII, Yogyakarta diwajibkan membuat karya ilmiah berupa riset/penelitian. Sehubungan dengan hal itu mahasiswa kami :

Nama : Fanisha Riski Amalia
No. Mahasiswa : 15312111
Jurusan : Akuntansi
Alamat : Jl. Pringgodani 4 Blok B 3 Sambisari Kalasan

Bermaksud mohon keterangan/data pada Instansi/Perusahaan yang Saudara pimpin untuk keperluan menyusun skripsi dengan judul :

"Pengaruh Integritas, Kompetensi, Independensi, Pengalaman Kerja, dan Etika Profesi Terhadap Kualitas Audit (Studi Empiris Kepada Auditor BPKP Perwakilan Kalimantan Selatan)"


Dosen Pembimbing : Sigit Handoyo, S.E., M.Bus., CFA.

Hasil karya ilmiah tersebut semata-mata bersifat dan bertujuan keilmuan dan tidak disajikan kepada pihak luar. Oleh karena itu kami mohon perkenan Saudara untuk dapat memberikan data/keterangan yang diperlukan oleh mahasiswa tersebut.

Atas perkenan dan bantuan Saudara, kami ucapkan terima kasih.

Wassalamu'alaikum wr. wb.

Yogyakarta, 20 Mei 2019
433


Jaka Sriyana, SE., M.Si., Ph.D
NIK. 93 313 0101

Lampiran 2

Surat Keterangan Melakukan Penelitian

BADAN PENGAWASAN KEUANGAN DAN PEMBANGUNAN
PERWAKILAN PROVINSI KALIMANTAN SELATAN
Jalan Jenderal Achmad Yani KM. 32.5 Banjarbaru 70711
Telepon (0511) 4781118 Faksimile (0511) 4774501
E-Mail: kalsel@bpkp.go.id

Nomor : S-1276/PW16/1/2019
Hal : Persetujuan untuk melakukan penelitian

31 Mei 2019

Yth. Dekan Fakultas Ekonomi Universitas Islam Indonesia
di Yogyakarta

Sehubungan dengan surat Saudara Nomor 147/DEK/16/Div.SDMV/2019 tanggal 20 Mei 2019 hal Permohonan Ijin Penelitian, dengan ini kami beritahukan bahwa pada prinsipnya dapat memberikan ijin kepada mahasiswa atas nama:

Nama : Fanisha Riski Amalia
NPM : 15312111
Jurusan : Akuntansi

untuk melakukan penelitian dalam rangka pembuatan karya ilmiah dengan judul Penelitian "Pengaruh Integritas, Kompetensi, Independensi, Pengalaman Kerja dan Etika Profesi Terhadap Kualitas Audit (Studi Empiris Kepada Auditor Perwakilan BPKP Provinsi Kalimantan Selatan)".

Damikian atas perhatian Saudara kami sampaikan terima kasih.

Kepala Perwakilan
Herman Hermawan
NIP 19610315 198703 1 001

Lampiran 3

Kuesioner

Kepada Yth :

Responden

Di tempat

Dengan hormat,

Dalam rangka melakukan penelitian program skripsi program sarjana (S-1), Fakultas Ekonomi, Jurusan Akuntansi, Universitas Islam Indonesia, saya mohon kesediaan untuk mendukung penyusunan skripsi yang berjudul “Pengaruh Integritas, Kompetensi, Independensi, Pengalaman Kerja, dan Etika Profesi Terhadap Kualitas Audit (Studi Empiris Kepada Auditor BPKP Perwakilan Kalimantan Selatan)”. Maka kiranya Bapak/Ibu/Saudara/I berkenan untuk mengisi kuesioner yang saya lampirkan beserta surat ini.

Atas bantuan dan waktu Bapak/Ibu/Saudara/I saya sampaikan terima kasih.

Hormat Saya,

Fanisha Riski Amalia

IDENTITAS RESPONDEN

1. Nama :
2. Umur :
3. Jenis Kelamin :
4. Pendidikan Terakhir :
5. Jabatan :
6. Lama Bekerja :

CARA PENGISIAN KUISIONER :

Bapak/Ibu cukup memberikan tanda tick mark (✓) pada pilihan jawaban yang tersedia (rentang angka dari 1 sampai 5) sesuai pendapat Bapak/Ibu. Setiap pertanyaan hanya memerlukan satu jawaban. Setiap angka mewakili tingkat kesesuaian dengan pendapat Bapak/Ibu. :

1 = Sangat Tidak Setuju (STS)

2 = Tidak Setuju (TS)

3 = Netral (N)

4 = Setuju (S)

5 = Sangat Setuju (SS)

DAFTAR PERNYATAAN UNTUK VARIABEL INTEGRITAS

| No | PERNYATAAN | NILAI | | | | |
|---|--|-------|----|---|---|----|
| | | STS | TS | N | S | SS |
| | | 1 | 2 | 3 | 4 | 5 |
| I. Indikator : Kejujuran Auditor | | | | | | |
| 1 | Auditor harus taat pada peraturan-peraturan baik diawasi maupun tidak diawasi. | | | | | |
| 2 | Auditor harus bekerja sesuai keadaan yang sebenarnya, tidak menambah maupun mengurangi fakta yang ada. | | | | | |
| 3 | Auditor tidak menerima segala sesuatu dalam bentuk apapun yang bukan haknya. | | | | | |
| II. Indikator : Keberanian Auditor | | | | | | |
| 4 | Auditor tidak dapat diintimidasi oleh orang lain dan tidak tunduk karena tekanan yang dilakukan oleh orang lain guna mempengaruhi sikap dan pendapatnya. | | | | | |
| 5 | Auditor mengemukakan hal-hal yang menurut pertimbangan dan keyakinannya perlu dilakukan. | | | | | |
| 6 | Auditor harus memiliki rasa percaya diri yang besar dalam menghadapi berbagai kesulitan | | | | | |
| III. Indikator : Sikap Bijaksana Auditor | | | | | | |

| | | | | | | |
|---|---|--|--|--|--|--|
| 7 | Auditor selalu menimbang permasalahan berikut akibat-akibatnya dengan seksama. | | | | | |
| 8 | Menjunjung mempertimbangkan kepentingan negara | | | | | |
| 9 | Auditor tidak mempertimbangkan keadaan seseorang/ sekelompok orang atau suatu unit organisasi untuk membenarkan perbuatan melanggar ketentuan atau peraturan perundang-undangan yang berlaku. | | | | | |
| IV. Indikator : Tanggung Jawab Auditor | | | | | | |
| 10 | Auditor tidak mengelak atau menyalahkan orang lain yang dapat mengakibatkan kerugian orang lain. | | | | | |
| 11 | Auditor memiliki rasa tanggung jawab bila hasil pemeriksaannya masih memerlukan perbaikan dan penyempurnaan. | | | | | |
| 12 | Auditor memotivasi diri dengan menunjukkan antusiasme yang konsisten untuk selalu bekerja. | | | | | |
| 13 | Auditor bersikap dan bertingkah laku sesuai dengan norma yang berlaku. | | | | | |
| 14 | Dalam menyusun rekomendasi, auditor harus berpegang teguh kepada ketentuan/peraturan yang berlaku dengan tetap mempertimbangkan agar rekomendasi dapat dilaksanakan. | | | | | |

DAFTAR PERNYATAAN UNTUK VARIABEL KOMPETENSI

| No | PERNYATAAN | NILAI | | | | |
|---|---|-------|----|---|---|----|
| | | STS | TS | N | S | SS |
| | | 1 | 2 | 3 | 4 | 5 |
| I. Indikator : Mutu Personal | | | | | | |
| 1 | Auditor harus memiliki rasa ingin tahu yang besar, berpikiran luas dan mampu menangani ketidakpastian. | | | | | |
| 2 | Auditor harus dapat menerima bahwa tidak ada solusi yang mudah, serta menyadari bahwa beberapa temuan dapat bersifat subyektif. | | | | | |
| 3 | Auditor harus mampu bekerja sama dalam tim | | | | | |
| II. Indikator : Pengetahuan Umum | | | | | | |
| 4 | Auditor harus memiliki kemampuan untuk melakukan review analitis. | | | | | |
| 5 | Auditor harus memiliki pengetahuan tentang teori organisasi untuk memahami organisasi. | | | | | |
| 6 | Auditor harus memiliki pengetahuan auditing dan pengetahuan tentang sektor publik. | | | | | |
| 7 | Auditor harus memiliki pengetahuan tentang akuntansi yang akan membantu dalam mengolah angka dan data | | | | | |

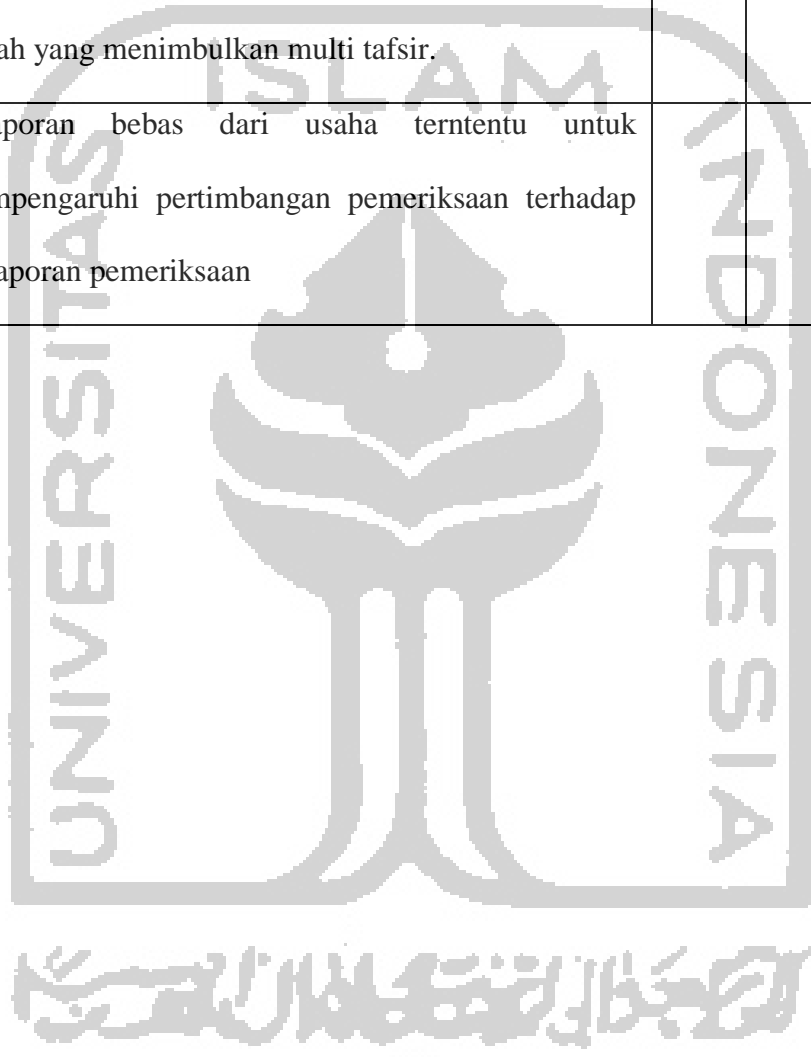
| III. Indikator Keahlian Khusus | | | | | |
|---------------------------------------|---|--|--|--|--|
| 8 | Auditor harus memiliki keahlian khusus untuk melakukan wawancara serta kemampuan membaca cepat. | | | | |
| 9 | Auditor harus memahami ilmu statistik serta mempunyai keahlian menggunakan komputer. | | | | |
| 10 | Auditor memiliki kemampuan untuk menulis dan mempresentasikan laporan dengan baik | | | | |



DAFTAR PERNYATAAN UNTUK VARIABEL INDEPENDENSI

| No | PERNYATAAN | NILAI | | | | |
|---|--|-------|----|---|---|----|
| | | STS | TS | N | S | SS |
| | | 1 | 2 | 3 | 4 | 5 |
| I. Independensi Penyusunan Program | | | | | | |
| 1 | Penyusunan program audit bebas dari campur tangan pimpinan untuk menentukan, mengeliminasi, atau memodifikasi bagian – bagian tertentu yang diperiksa. | | | | | |
| 2 | Penyusunan program audit bebas dari intervensi pimpinan tentang prosedur yang dipilih auditor. | | | | | |
| 3 | Penyusunan program audit bebas dari usaha-usaha pihak lain untuk menentukan subyek pekerjaan pemeriksaan. | | | | | |
| II. Indikator : Independensi Pelaksanaan Pekerjaan | | | | | | |
| 4 | Pemeriksaan bebas dari usaha-usaha manajerial (objek pemeriksaan) untuk menentukan atau menunjuk kegiatan yang diperiksa. | | | | | |
| 5 | Pelaksanaan pemeriksaan harus tidak bekerjasama dengan manajerial selama proses pemeriksaan. | | | | | |
| 6 | Pemeriksaan bebas dari kepentingan pribadi maupun pihak lain untuk membatasi segala kegiatan pemeriksaan. | | | | | |

| III. Independensi Pelaporan | | | | | |
|------------------------------------|--|--|--|--|--|
| 7 | Pelaporan bebas dari kewajiban pihak lain untuk mempengaruhi fakta-fakta yang dilaporkan. | | | | |
| 8 | Pelaporan hasil audit bebas dari bahasa atau istilah-istilah yang menimbulkan multi tafsir. | | | | |
| 9 | Pelaporan bebas dari usaha tertentu untuk mempengaruhi pertimbangan pemeriksaan terhadap isi laporan pemeriksaan | | | | |



DAFTAR PERNYATAAN UNTUK VARIABEL PENGALAMAN KERJA

| No | PERNYATAAN | NILAI | | | | |
|---|--|-------|----|---|---|----|
| | | STS | TS | N | S | SS |
| | | 1 | 2 | 3 | 4 | 5 |
| I. Indikator : Lamanya Bekerja sebagai Auditor | | | | | | |
| 1 | Semakin lama menjadi auditor, semakin mengerti bagaimana menghadapi entitas/objek pemeriksaan dalam memperoleh data dan informasi yang dibutuhkan | | | | | |
| 2 | Semakin lama menjadi auditor, semakin mengetahui informasi yang relevan untuk mengambil pertimbangan dalam membuat keputusan. | | | | | |
| 3 | Semakin lama menjadi auditor, semakin dapat mendeteksi kesalahan yang dilakukan objek pemeriksaan. | | | | | |
| 4 | Semakin lama menjadi auditor, semakin mudah mencari penyebab munculnya kesalahan serta dapat memberikan rekomendasi untuk menghilangkan/memperkecil penyebab tersebut. | | | | | |
| II. Indikator : Banyaknya Tugas Audit | | | | | | |
| 5 | Semakin banyak tugas yang dihadapi memberikan kesempatan untuk belajar dari kegagalan dan | | | | | |

| | | | | | | |
|---|---|--|--|--|--|--|
| | keberhasilan yang pernah dialami. | | | | | |
| 6 | Kekeliruan dalam pengumpulan dan pemilihan bukti serta informasi dapat menghambat proses penyelesaian pekerjaan. | | | | | |
| 7 | Banyaknya tugas yang dihadapi memberikan kesempatan untuk belajar dari kegagalan dan keberhasilan yang pernah dialami. | | | | | |
| 8 | Banyaknya tugas yang diterima dapat memacu auditor untuk menyelesaikan pekerjaan dengan cepat dan tanpa terjadi penumpukan tugas. | | | | | |
| 9 | Dengan pengalaman kerja yang lama akan mempengaruhi banyaknya tugas dengan kualitas audit. | | | | | |



DAFTAR PERNYATAAN UNTUK VARIABEL ETIKA PROFESI

| No | PERNYATAAN | NILAI | | | | |
|---|--|-------|----|---|---|----|
| | | STS | TS | N | S | SS |
| | | 1 | 2 | 3 | 4 | 5 |
| Indikator : Tanggung Jawab Profesi Auditor | | | | | | |
| 1 | Dalam melakukan pemeriksaan, Auditor harus mematuhi kode etik yang ditetapkan | | | | | |
| 2 | Auditor harus mempertahankan nama baik profesi dengan menjunjung tinggi etika profesi | | | | | |
| 3 | Laporan hasil audit dapat dipertanggung jawabkan oleh Auditor, untuk meningkatkan kualitas audit | | | | | |
| 4 | Auditor memiliki rasa tanggungjawab bila hasil pemeriksaannya masih memerlukan perbaikan dan penyempurnaan | | | | | |
| 5 | Auditor senantiasa menggunakan pertimbangan moral dan profesional dalam semua kegiatan yang dilakukan | | | | | |
| 6 | Auditor tidak boleh memihak kepada siapapun yang mempunyai kepentingan atas hasil pekerjaannya. | | | | | |
| 7 | Setiap Auditor mempunyai kesadaran tanggungjawab yang tinggi, mengemban ilmu, dan pengabdianya bagi kemajuan Negara dan Bangsa | | | | | |

| Indikator : Kepedulian Kepada Etika Profesi | | | | | |
|--|--|--|--|--|--|
| 8 | Dalam menjalankan tugas, Auditor harus berpedoman pada etika profesi agar dapat bertugas dengan professional | | | | |
| 9 | Menjunjung tinggi etika profesi akan mempengaruhi tingkat kepercayaan publik terhadap Auditor | | | | |
| 10 | Auditor harus mematuhi etika profesi agar terhindar dari perusahaan atau instansi yang memiliki kepentingan tersendiri | | | | |
| 11 | Auditor menjamin kerahasiaan hasil pemeriksaan kepada pihak yang tidak berkepentingan sesuai dengan etika profesi | | | | |
| 12 | Adanya sanksi pelanggaran etika profesi akan meningkatkan kepedulian Auditor terhadap etika profesi | | | | |

DAFTAR PERNYATAAN UNTUK KUALITAS AUDIT

| No | PERNYATAAN | NILAI | | | | |
|---|---|-------|----|---|---|----|
| | | STS | TS | N | S | SS |
| | | 1 | 2 | 3 | 4 | 5 |
| I. Indikator : Kesesuaian Pemeriksaan dengan Standar Audit | | | | | | |
| 1 | Saat menerima penugasan, auditor menetapkan sasaran, ruang lingkup, dan metodologi pemeriksaan. | | | | | |
| 2 | Kewajiban Auditor adalah memperhitungkan setiap resiko audit yang mungkin terjadi selama melakukan audit. | | | | | |
| 3 | Proses pengumpulan dan pengujian bukti harus dilakukan dengan maksimal untuk mendukung kesimpulan, temuan audit serta rekomendasi yang terkait. | | | | | |
| 4 | Auditor menjadikan Standar Audit Intern Pemerintah Indonesia (SAIPI) sebagai pedoman dalam melaksanakan pekerjaan Auditor. | | | | | |
| 5 | Auditor menetapkan prosedur audit dalam menjalankan tugas. | | | | | |
| 6 | Auditor mempertimbangkan berbagai aspek dalam pengambilan keputusan dalam melakukan kegiatan audit. | | | | | |

| II. Indikator : Kualitas Laporan Audit | | | | | |
|---|--|--|--|--|--|
| 7 | Laporan audit memuat temuan dan simpulan hasil audit secara obyektif. | | | | |
| 8 | Laporan audit mengungkapkan hal-hal yang merupakan masalah yang belum dapat diselesaikan sampai berakhirnya audit. | | | | |
| 9 | Auditor mempunyai komitmen yang kuat untuk menyelesaikan audit tepat waktu dan membuat laporan audit yang berkualitas. | | | | |
| 10 | Auditor selalu berhati-hati dalam pengambilan keputusan selama melakukan audit agar laporan yang dihasilkan berkualitas. | | | | |
| 11 | Auditor tidak melakukan rekayasa, temuan apapun dilaporkan apa adanya. | | | | |
| 12 | Laporan audit harus memuat ruang lingkup dan tujuan pemeriksaan, disusun dengan baik, menyajikan informasi yang layak serta pernyataan bahwa pemeriksaan telah dilaksanakan sesuai dengan norma pemeriksaan. | | | | |

Lampiran 4

Rekap Data Variabel Integritas

| Respon | Integritas | | | | | | | | | | | | | | Total | Mean |
|--------|------------|----|----|----|----|----|----|----|----|-----|-----|-----|-----|-----|-------|----------|
| | I1 | I2 | I3 | I4 | I5 | I6 | I7 | I8 | I9 | I10 | I11 | I12 | I13 | I14 | | |
| 1 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 56 | 4 |
| 2 | 5 | 5 | 5 | 4 | 4 | 3 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 64 | 4,57 |
| 3 | 5 | 5 | 5 | 5 | 4 | 4 | 3 | 5 | 3 | 3 | 4 | 5 | 4 | 5 | 60 | 4,285714 |
| 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 59 | 4,214286 |
| 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 65 | 4,642857 |
| 6 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 63 | 4,5 |
| 7 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 63 | 4,5 |
| 8 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 67 | 4,785714 |
| 9 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 65 | 4,642857 |
| 10 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 69 | 4,928571 |
| 11 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 4 | 4 | 5 | 4 | 4 | 3 | 4 | 56 | 4 |
| 12 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 66 | 4,714286 |
| 13 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 5 | 68 | 4,857143 |
| 14 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 56 | 4 |
| 15 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 70 | 5 |
| 16 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 59 | 4,214286 |
| 17 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 3 | 4 | 4 | 4 | 4 | 59 | 4,214286 |
| 18 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 70 | 5 |
| 19 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 3 | 4 | 5 | 5 | 5 | 4 | 65 | 4,642857 |
| 20 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 5 | 4 | 67 | 4,785714 |
| 21 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 68 | 4,857143 |
| 22 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 62 | 4,428571 |
| 23 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 60 | 4,285714 |
| 24 | 4 | 5 | 4 | 3 | 2 | 3 | 4 | 5 | 2 | 3 | 4 | 4 | 3 | 2 | 48 | 3,428571 |
| 25 | 5 | 5 | 5 | 4 | 3 | 5 | 4 | 5 | 4 | 5 | 3 | 4 | 4 | 5 | 61 | 4,357143 |

| Respon | Integritas | | | | | | | | | | | | | | Total | Mean |
|--------|------------|---|----|---|----|---|----|---|----|---|----|---|----|---|-------|----------|
| | I1 | | I1 | | I1 | | I1 | | I1 | | I1 | | I1 | | | |
| 26 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 56 | 4 |
| 27 | 5 | 5 | 5 | 4 | 2 | 4 | 4 | 3 | 2 | 4 | 4 | 4 | 4 | 4 | 54 | 3,857143 |
| 28 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 56 | 4 |
| 29 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 61 | 4,357143 |
| 30 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 70 | 5 |
| 31 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 70 | 5 |
| 32 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 62 | 4,428571 |
| 33 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 56 | 4 |
| 34 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 55 | 3,928571 |
| 35 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 59 | 4,214286 |
| 36 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 5 | 5 | 62 | 4,428571 |
| 37 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 56 | 4 |
| 38 | 4 | 4 | 4 | 3 | 4 | 2 | 4 | 3 | 4 | 4 | 3 | 2 | 4 | 4 | 49 | 3,5 |
| 39 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 65 | 4,642857 |
| 40 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 70 | 5 |
| 41 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 63 | 4,5 |
| 42 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 61 | 4,357143 |
| 43 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 60 | 4,285714 |
| 44 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 65 | 4,642857 |
| 45 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 56 | 4 |
| 46 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 56 | 4 |
| 47 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 62 | 4,428571 |
| 48 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 61 | 4,357143 |
| 49 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 70 | 5 |
| 50 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 61 | 4,357143 |
| 51 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 62 | 4,428571 |
| 52 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 70 | 5 |
| 53 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 70 | 5 |
| 54 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 70 | 5 |
| 55 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 60 | 4,285714 |

| Respon | Integritas | | | | | | | | | | | | | | Integritas | Integritas |
|--------|------------|----|----|----|----|----|----|----|----|----|----|----|----|----|------------|------------|
| | I1 | I1 | I1 | I1 | I1 | I1 | I1 | I1 | I1 | I1 | I1 | I1 | I1 | I1 | | |
| 56 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 65 | 4,642857 |
| 57 | 5 | 5 | 5 | 3 | 3 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 63 | 4,5 |
| 58 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 3 | 5 | 3 | 3 | 4 | 4 | 4 | 58 | 4,142857 |
| 59 | 4 | 4 | 5 | 5 | 5 | 5 | 3 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 64 | 4,571429 |
| 60 | 5 | 5 | 4 | 3 | 4 | 4 | 5 | 5 | 4 | 3 | 4 | 5 | 5 | 4 | 60 | 4,285714 |



Lampiran 5

Rekap Data Variabel Kompetensi

| Respon | Kompetensi | | | | | | | | | | Total | Mean |
|--------|------------|----|----|----|----|----|----|----|----|-----|-------|------|
| | K1 | K2 | K3 | K4 | K5 | K6 | K7 | K8 | K9 | K10 | | |
| 1 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 41 | 4,1 |
| 2 | 3 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 44 | 4,4 |
| 3 | 3 | 3 | 5 | 4 | 4 | 4 | 5 | 3 | 4 | 4 | 39 | 3,9 |
| 4 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 45 | 4,5 |
| 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 2 | 2 | 5 | 42 | 4,2 |
| 6 | 4 | 5 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 38 | 3,8 |
| 7 | 4 | 5 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 38 | 3,8 |
| 8 | 4 | 2 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 40 | 4 |
| 9 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 42 | 4,2 |
| 10 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 | 4 |
| 11 | 4 | 3 | 4 | 5 | 3 | 4 | 3 | 3 | 3 | 4 | 36 | 3,6 |
| 12 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 49 | 4,9 |
| 13 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 49 | 4,9 |
| 14 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 38 | 3,8 |
| 15 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 44 | 4,4 |
| 16 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 39 | 3,9 |
| 17 | 4 | 3 | 5 | 4 | 4 | 4 | 3 | 5 | 4 | 4 | 40 | 4 |
| 18 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 | 4 |
| 19 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 48 | 4,8 |
| 20 | 5 | 4 | 5 | 5 | 5 | 5 | 3 | 4 | 3 | 5 | 44 | 4,4 |
| 21 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 47 | 4,7 |
| 22 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 45 | 4,5 |
| 23 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 41 | 4,1 |
| 24 | 4 | 3 | 3 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 42 | 4,2 |
| 25 | 4 | 3 | 3 | 4 | 4 | 5 | 5 | 3 | 5 | 5 | 41 | 4,1 |
| 26 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 38 | 3,8 |

| Respon | Kompetensi | | | | | | | | | | Total | Mean |
|--------|------------|----|----|----|----|----|----|----|----|-----|-------|------|
| | K1 | K2 | K3 | K4 | K5 | K6 | K7 | K8 | K9 | K10 | | |
| 27 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 42 | 4,2 |
| 28 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 38 | 3,8 |
| 29 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 42 | 4,2 |
| 30 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 | 4 |
| 31 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 | 4 |
| 32 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 45 | 4,5 |
| 33 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 39 | 3,9 |
| 34 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 37 | 3,7 |
| 35 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 43 | 4,3 |
| 36 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 43 | 4,3 |
| 37 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 | 4 |
| 38 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 39 | 3,9 |
| 39 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 42 | 4,2 |
| 40 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 47 | 4,7 |
| 41 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 45 | 4,5 |
| 42 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 46 | 4,6 |
| 43 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 42 | 4,2 |
| 44 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 45 | 4,5 |
| 45 | 5 | 4 | 4 | 5 | 3 | 4 | 5 | 4 | 4 | 5 | 43 | 4,3 |
| 46 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 | 4 |
| 47 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 45 | 4,5 |
| 48 | 4 | 4 | 5 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 37 | 3,7 |
| 49 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 | 5 |
| 50 | 4 | 3 | 4 | 4 | 4 | 5 | 5 | 3 | 3 | 4 | 39 | 3,9 |
| 51 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 41 | 4,1 |
| 52 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 47 | 4,7 |
| 53 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 47 | 4,7 |
| 54 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 47 | 4,7 |
| 55 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 | 5 |
| 56 | 4 | 3 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 46 | 4,6 |

| Respon | Kompetensi | | | | | | | | | | Total | Mean |
|--------|------------|----|----|----|----|----|----|----|----|-----|-------|------|
| | K1 | K2 | K3 | K4 | K5 | K6 | K7 | K8 | K9 | K10 | | |
| 57 | 5 | 2 | 5 | 3 | 4 | 5 | 4 | 5 | 5 | 5 | 43 | 4,3 |
| 58 | 4 | 4 | 4 | 3 | 5 | 3 | 5 | 5 | 3 | 4 | 40 | 4 |
| 59 | 5 | 4 | 4 | 5 | 4 | 5 | 3 | 4 | 5 | 5 | 44 | 4,4 |
| 60 | 4 | 3 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 41 | 4,1 |



Lampiran 6

Rekap Data Variabel Independensi

| Respon | Independensi | | | | | | | | | Total | Mean |
|--------|--------------|-----|-----|-----|-----|-----|-----|-----|-----|-------|----------|
| | ID1 | ID2 | ID3 | ID4 | ID5 | ID6 | ID7 | ID8 | ID9 | | |
| 1 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 34 | 3,777778 |
| 2 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 42 | 4,666667 |
| 3 | 3 | 3 | 3 | 4 | 1 | 3 | 3 | 4 | 4 | 28 | 3,111111 |
| 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 34 | 3,777778 |
| 5 | 1 | 1 | 4 | 3 | 2 | 5 | 4 | 4 | 5 | 29 | 3,222222 |
| 6 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 35 | 3,888889 |
| 7 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 35 | 3,888889 |
| 8 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 42 | 4,666667 |
| 9 | 4 | 4 | 5 | 4 | 3 | 4 | 4 | 5 | 5 | 38 | 4,222222 |
| 10 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 39 | 4,333333 |
| 11 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 39 | 4,333333 |
| 12 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 | 5 |
| 13 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 44 | 4,888889 |
| 14 | 3 | 3 | 3 | 4 | 2 | 4 | 4 | 4 | 4 | 31 | 3,444444 |
| 15 | 4 | 5 | 4 | 4 | 2 | 4 | 4 | 4 | 5 | 36 | 4 |
| 16 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 35 | 3,888889 |
| 17 | 4 | 3 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 38 | 4,222222 |
| 18 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 19 | 3 | 3 | 4 | 5 | 3 | 5 | 5 | 5 | 5 | 38 | 4,222222 |
| 20 | 5 | 5 | 5 | 5 | 2 | 5 | 5 | 4 | 5 | 41 | 4,555556 |
| 21 | 4 | 4 | 5 | 5 | 2 | 5 | 4 | 5 | 5 | 39 | 4,333333 |
| 22 | 2 | 2 | 2 | 4 | 5 | 5 | 5 | 4 | 4 | 33 | 3,666667 |
| 23 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 40 | 4,444444 |
| 24 | 4 | 4 | 4 | 3 | 4 | 5 | 4 | 4 | 5 | 37 | 4,111111 |
| 25 | 3 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 42 | 4,666667 |
| 26 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |

| Respon | Independensi | | | | | | | | | Total | Mean |
|--------|--------------|-----|-----|-----|-----|-----|-----|-----|-----|-------|----------|
| | ID1 | ID2 | ID3 | ID4 | ID5 | ID6 | ID7 | ID8 | ID9 | | |
| 27 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 38 | 4,222222 |
| 28 | 3 | 3 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 32 | 3,555556 |
| 29 | 2 | 2 | 2 | 3 | 2 | 2 | 3 | 3 | 3 | 22 | 2,444444 |
| 30 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 31 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 32 | 2 | 2 | 2 | 4 | 5 | 5 | 5 | 4 | 4 | 33 | 3,666667 |
| 33 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 33 | 3,666667 |
| 34 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 33 | 3,666667 |
| 35 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 37 | 4,111111 |
| 36 | 4 | 3 | 5 | 4 | 3 | 4 | 5 | 4 | 4 | 36 | 4 |
| 37 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 18 | 2 |
| 38 | 3 | 3 | 3 | 4 | 2 | 3 | 4 | 4 | 4 | 30 | 3,333333 |
| 39 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 38 | 4,222222 |
| 40 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 | 5 |
| 41 | 2 | 2 | 2 | 4 | 5 | 5 | 5 | 4 | 4 | 33 | 3,666667 |
| 42 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 43 | 4,777778 |
| 43 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 39 | 4,333333 |
| 44 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 40 | 4,444444 |
| 45 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 40 | 4,444444 |
| 46 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 47 | 2 | 2 | 2 | 4 | 5 | 5 | 5 | 4 | 4 | 33 | 3,666667 |
| 48 | 5 | 5 | 5 | 4 | 3 | 4 | 5 | 5 | 5 | 41 | 4,555556 |
| 49 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 43 | 4,777778 |
| 50 | 2 | 2 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 38 | 4,222222 |
| 51 | 2 | 2 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 37 | 4,111111 |
| 52 | 4 | 3 | 4 | 3 | 3 | 5 | 4 | 5 | 4 | 35 | 3,888889 |
| 53 | 4 | 3 | 4 | 3 | 3 | 5 | 4 | 5 | 4 | 35 | 3,888889 |
| 54 | 4 | 3 | 4 | 3 | 3 | 5 | 4 | 5 | 4 | 35 | 3,888889 |
| 55 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 41 | 4,555556 |
| 56 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 40 | 4,444444 |

| Respon | Independensi | | | | | | | | | Total | Mean |
|--------|--------------|-----|-----|-----|-----|-----|-----|-----|-----|-------|----------|
| | ID1 | ID2 | ID3 | ID4 | ID5 | ID6 | ID7 | ID8 | ID9 | | |
| 57 | 2 | 2 | 2 | 3 | 2 | 4 | 3 | 5 | 5 | 28 | 3,111111 |
| 58 | 3 | 4 | 3 | 5 | 5 | 5 | 3 | 5 | 5 | 38 | 4,222222 |
| 59 | 4 | 3 | 5 | 3 | 5 | 4 | 3 | 4 | 4 | 35 | 3,888889 |
| 60 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 5 | 5 | 34 | 3,777778 |



Lampiran 7

Rekap Data Variabel Pengalaman Kerja

| Respon | Pengalaman Kerja | | | | | | | | | Total | Mean |
|--------|------------------|-----|-----|-----|-----|-----|-----|-----|-----|-------|----------|
| | PK1 | PK2 | PK3 | PK4 | PK5 | PK6 | PK7 | PK8 | PK9 | | |
| 1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 34 | 3,777778 |
| 2 | 4 | 3 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 37 | 4,111111 |
| 3 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 3 | 3 | 34 | 3,777778 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 35 | 3,888889 |
| 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 37 | 4,111111 |
| 6 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 38 | 4,222222 |
| 7 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 38 | 4,222222 |
| 8 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 39 | 4,333333 |
| 9 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 38 | 4,222222 |
| 10 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 33 | 3,666667 |
| 11 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 1 | 23 | 2,555556 |
| 12 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 | 5 |
| 13 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 2 | 5 | 42 | 4,666667 |
| 14 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 3 | 33 | 3,666667 |
| 15 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 | 5 |
| 16 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 3 | 33 | 3,666667 |
| 17 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 2 | 2 | 30 | 3,333333 |
| 18 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 19 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 3 | 3 | 40 | 4,444444 |
| 20 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 41 | 4,555556 |
| 21 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 44 | 4,888889 |
| 22 | 4 | 4 | 4 | 2 | 5 | 4 | 5 | 4 | 3 | 35 | 3,888889 |
| 23 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 42 | 4,666667 |
| 24 | 3 | 3 | 2 | 2 | 4 | 3 | 3 | 4 | 2 | 26 | 2,888889 |
| 25 | 3 | 4 | 4 | 3 | 5 | 5 | 3 | 3 | 4 | 34 | 3,777778 |
| 26 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 34 | 3,777778 |

| Respon | Pengalaman Kerja | | | | | | | | | Total | Mean |
|--------|------------------|-----|-----|-----|-----|-----|-----|-----|-----|-------|----------|
| | PK1 | PK2 | PK3 | PK4 | PK5 | PK6 | PK7 | PK8 | PK9 | | |
| 27 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 38 | 4,222222 |
| 28 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 29 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 35 | 3,888889 |
| 30 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 31 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 32 | 4 | 4 | 4 | 2 | 5 | 4 | 5 | 4 | 3 | 35 | 3,888889 |
| 33 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 35 | 3,888889 |
| 34 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 35 | 3,888889 |
| 35 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 38 | 4,222222 |
| 36 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 44 | 4,888889 |
| 37 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 38 | 4 | 4 | 4 | 4 | 2 | 3 | 3 | 2 | 4 | 30 | 3,333333 |
| 39 | 3 | 4 | 5 | 4 | 2 | 3 | 3 | 4 | 4 | 32 | 3,555556 |
| 40 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 43 | 4,777778 |
| 41 | 4 | 4 | 4 | 2 | 5 | 4 | 5 | 4 | 3 | 35 | 3,888889 |
| 42 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 43 | 4,777778 |
| 43 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 38 | 4,222222 |
| 44 | 5 | 5 | 5 | 4 | 3 | 4 | 4 | 4 | 5 | 39 | 4,333333 |
| 45 | 5 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 35 | 3,888889 |
| 46 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 47 | 4 | 4 | 4 | 2 | 5 | 4 | 5 | 4 | 3 | 35 | 3,888889 |
| 48 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 44 | 4,888889 |
| 49 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 35 | 3,888889 |
| 50 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 3 | 33 | 3,666667 |
| 51 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 43 | 4,777778 |
| 52 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 53 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 35 | 3,888889 |
| 54 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 |
| 55 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 38 | 4,222222 |
| 56 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 44 | 4,888889 |

| Respon | Pengalaman Kerja | | | | | | | | | Total | Mean |
|--------|------------------|-----|-----|-----|-----|-----|-----|-----|-----|-------|----------|
| | PK1 | PK2 | PK3 | PK4 | PK5 | PK6 | PK7 | PK8 | PK9 | | |
| 57 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 2 | 4 | 40 | 4,444444 |
| 58 | 5 | 4 | 3 | 5 | 4 | 5 | 5 | 3 | 4 | 38 | 4,222222 |
| 59 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 42 | 4,666667 |
| 60 | 5 | 4 | 3 | 5 | 5 | 5 | 4 | 3 | 4 | 38 | 4,222222 |



Lampiran 8

Rekap Data Variabel Etika Profesi

| Respon | Etika Profesi | | | | | | | | | | | | Total | Mean |
|--------|---------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|-------|----------|
| | EK1 | EK2 | EK3 | EK4 | EK5 | EK6 | EK7 | EK8 | EK9 | EK10 | EK11 | EK12 | | |
| 1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 46 | 3,833333 |
| 2 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 57 | 4,75 |
| 3 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 3 | 4 | 53 | 4,416667 |
| 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 49 | 4,083333 |
| 5 | 5 | 5 | 5 | 5 | 4 | 4 | 3 | 5 | 5 | 4 | 5 | 5 | 55 | 4,583333 |
| 6 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 51 | 4,25 |
| 7 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 50 | 4,166667 |
| 8 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 58 | 4,833333 |
| 9 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 55 | 4,583333 |
| 10 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 56 | 4,666667 |
| 11 | 5 | 4 | 5 | 4 | 3 | 4 | 4 | 5 | 4 | 4 | 4 | 3 | 49 | 4,083333 |
| 12 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 | 5 |
| 13 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 | 5 |
| 14 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 | 4 |
| 15 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 | 5 |
| 16 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 58 | 4,833333 |
| 17 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 3 | 50 | 4,166667 |
| 18 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 | 4 |
| 19 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 59 | 4,916667 |
| 20 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 | 5 |
| 21 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 | 5 |
| 22 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 55 | 4,583333 |
| 23 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 50 | 4,166667 |
| 24 | 4 | 4 | 4 | 3 | 4 | 5 | 3 | 3 | 4 | 4 | 4 | 3 | 45 | 3,75 |
| 25 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 57 | 4,75 |
| 26 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 | 4 |

| Respon | Etika Profesi | | | | | | | | | | | | Total | Mean |
|--------|---------------|----|----|----|----|----|----|----|----|-----|-----|-----|-------|----------|
| | K1 | K2 | K3 | K4 | K5 | K6 | K7 | K8 | K9 | K10 | K11 | K12 | | |
| 27 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 56 | 4,666667 |
| 28 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 | 4 |
| 29 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 56 | 4,666667 |
| 30 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 | 4 |
| 31 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 | 4 |
| 32 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 55 | 4,583333 |
| 33 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 | 4 |
| 34 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 | 4 |
| 35 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 49 | 4,083333 |
| 36 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 | 5 |
| 37 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 | 4 |
| 38 | 4 | 4 | 4 | 4 | 4 | 3 | 2 | 4 | 3 | 4 | 4 | 3 | 43 | 3,583333 |
| 39 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 54 | 4,5 |
| 40 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 | 5 |
| 41 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 55 | 4,583333 |
| 42 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 55 | 4,583333 |
| 43 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 50 | 4,166667 |
| 44 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 56 | 4,666667 |
| 45 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 52 | 4,333333 |
| 46 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 | 4 |
| 47 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 55 | 4,583333 |
| 48 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 53 | 4,416667 |
| 49 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 | 4 |
| 50 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 | 5 |
| 51 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 | 5 |
| 52 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 | 5 |
| 53 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 | 5 |
| 54 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 | 5 |
| 55 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 58 | 4,833333 |
| 56 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 | 5 |

| Respon | Etika Profesi | | | | | | | | | | | | Total | Mean |
|--------|---------------|----|----|----|----|----|----|----|----|-----|-----|-----|-------|----------|
| | K1 | K2 | K3 | K4 | K5 | K6 | K7 | K8 | K9 | K10 | K11 | K12 | | |
| 57 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 3 | 56 | 4,666667 |
| 58 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 54 | 4,5 |
| 59 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 55 | 4,583333 |
| 60 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 57 | 4,75 |



Lampiran 9

Rekap Data Variabel Kualitas Audit

| Respon | Kualitas Audit | | | | | | | | | | | | Total | Mean |
|--------|----------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|-------|----------|
| | KA1 | KA2 | KA3 | KA4 | KA5 | KA6 | KA7 | KA8 | KA9 | KA10 | KA11 | KA12 | | |
| 1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 | 4 |
| 2 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 56 | 4,666667 |
| 3 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 51 | 4,25 |
| 4 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 58 | 4,833333 |
| 5 | 5 | 4 | 5 | 4 | 2 | 5 | 4 | 2 | 5 | 5 | 5 | 5 | 51 | 4,25 |
| 6 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 48 | 4 |
| 7 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 48 | 4 |
| 8 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 52 | 4,333333 |
| 9 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 54 | 4,5 |
| 10 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 56 | 4,666667 |
| 11 | 4 | 4 | 5 | 4 | 3 | 3 | 4 | 5 | 4 | 4 | 4 | 4 | 48 | 4 |
| 12 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 | 5 |
| 13 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 | 5 |
| 14 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 | 4 |
| 15 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 | 5 |
| 16 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 | 4 |
| 17 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 51 | 4,25 |
| 18 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 | 4 |
| 19 | 5 | 5 | 5 | 5 | 2 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 57 | 4,75 |
| 20 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 | 5 |
| 21 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 54 | 4,5 |
| 22 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 57 | 4,75 |
| 23 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 52 | 4,333333 |
| 24 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 4 | 48 | 4 |
| 25 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 55 | 4,583333 |
| 26 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 | 4 |

| Respon | Kualitas Audit | | | | | | | | | | | | Total | Mean |
|--------|----------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|-------|----------|
| | KA1 | KA2 | KA3 | KA4 | KA5 | KA6 | KA7 | KA8 | KA9 | KA10 | KA11 | KA12 | | |
| 27 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 56 | 4,666667 |
| 28 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 45 | 3,75 |
| 29 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 49 | 4,083333 |
| 30 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 | 4 |
| 31 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 | 4 |
| 32 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 57 | 4,75 |
| 33 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 | 4 |
| 34 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 | 4 |
| 35 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 | 4 |
| 36 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 54 | 4,5 |
| 37 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 | 4 |
| 38 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 45 | 3,75 |
| 39 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 49 | 4,083333 |
| 40 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 | 5 |
| 41 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 57 | 4,75 |
| 42 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 54 | 4,5 |
| 43 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 50 | 4,166667 |
| 44 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 55 | 4,583333 |
| 45 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 54 | 4,5 |
| 46 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 | 4 |
| 47 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 57 | 4,75 |
| 48 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 3 | 5 | 4 | 4 | 50 | 4,166667 |
| 49 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 | 4 |
| 50 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 | 4 |
| 51 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 54 | 4,5 |
| 52 | 3 | 4 | 5 | 4 | 3 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 53 | 4,416667 |
| 53 | 3 | 4 | 5 | 4 | 3 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 53 | 4,416667 |
| 54 | 3 | 4 | 5 | 4 | 3 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 53 | 4,416667 |
| 55 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 55 | 4,583333 |
| 56 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 | 5 |

| Respon | Kualitas Audit | | | | | | | | | | | | Total | Mean |
|--------|----------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|-------|----------|
| | KA1 | KA2 | KA3 | KA4 | KA5 | KA6 | KA7 | KA8 | KA9 | KA10 | KA11 | KA12 | | |
| 57 | 5 | 5 | 5 | 4 | 5 | 5 | 3 | 2 | 5 | 5 | 5 | 5 | 54 | 4,5 |
| 58 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 55 | 4,583333 |
| 59 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 55 | 4,583333 |
| 60 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 3 | 5 | 4 | 5 | 4 | 55 | 4,583333 |



Lampiran 10

Hasil Pengumpulan Data Kuesioner

| Keterangan | Jumlah | Presentase |
|------------------------------------|--------|------------|
| Kuesioner yang disebar | 60 | 100% |
| Kuesioner yang tidak diisi lengkap | 0 | 0% |
| Kuesioner yang digunakan | 60 | 100% |

Sumber: Data primer diolah, 2019

Lampiran 11

Klasifikasi Resdpon Berdasarkan Umur

| Umur | Jumlah | Presentase |
|--------------|--------|------------|
| 26- 35 Tahun | 33 | 55% |
| 36- 45 Tahun | 11 | 18,3% |
| 46- 55 Tahun | 11 | 18,3% |
| > 55 Tahun | 5 | 8,4% |
| Total | 60 | 100% |

Sumber: Data primer diolah, 2019

Lampiran 12

Klasifikasi Responden Berdasarkan Jenis Kelamin

| Jenis Kelamin | Jumlah | Presentase |
|---------------|--------|------------|
| Pria | 35 | 58.3% |
| Wanita | 25 | 41,7% |
| Total | 60 | 100% |

Sumber: Data primer diolah, 2019

Lampiran 13

Klasifikasi Responden Berdasarkan Pendidikan Terakhir

| Pendidikan Terakhir | Jumlah | Presentase |
|---------------------|--------|------------|
| D3 | 15 | 25% |
| S1 | 40 | 66,7% |
| S2 | 5 | 8,3% |
| Total | 60 | 100% |

Sumber: Data primer diolah, 2019

Lampiran 14

Klasifikasi Responden Berdasarkan Jabatan

| Jabatan | Jumlah | Presentase |
|----------------------------|--------|------------|
| Auditor Terampil | 3 | 5% |
| Auditor Ahli | 4 | 6,7% |
| Auditor Pelaksana | 7 | 11,7% |
| Auditor Pelaksana Lanjutan | 8 | 13,3% |
| Auditor Penyelia | 4 | 6,7% |
| Auditor Pertama | 18 | 30% |
| Auditor Muda | 10 | 16,6% |
| Auditor Madya | 6 | 10% |
| Auditor Utama | 0 | 0 |
| Total | 60 | 100% |

Sumber: Data primer diolah, 2019

Lampiran 15

Klasifikasi Responden Berdasarkan Lama Bekerja

| Lama Bekerja | Jumlah | Presentase |
|--------------|--------|------------|
| 1-10 Tahun | 36 | 60% |
| 11-20 Tahun | 8 | 13,3% |
| 21-30 Tahun | 12 | 20% |
| >30 Tahun | 4 | 6,7% |
| Total | 60 | 100% |

Sumber: Data primer diolah, 2019

Lampiran 16

Hasil Uji Statistik Deskriptif

| | N | Minimum | Maximum | Mean | Std. Deviation |
|------------------|----|---------|---------|--------|----------------|
| Integritas | 60 | 3,43 | 5,00 | 4,4333 | ,38429 |
| Kompetensi | 60 | 3,60 | 5,00 | 4,2417 | ,35285 |
| Independensi | 60 | 2,00 | 5,00 | 4,0315 | ,55653 |
| Pengalaman Kerja | 60 | 2,56 | 5,00 | 4,1074 | ,49053 |
| Etika Profesi | 60 | 3,58 | 5,00 | 4,4861 | ,40743 |

| | | | | | |
|-----------------------|----|------|------|--------|--------|
| Kualitas Audit | 60 | 3,75 | 5,00 | 4,3708 | ,35668 |
| Valid N (listwise) | 60 | | | | |

Sumber: Data primer diolah, 2019



Lampiran 17

Hasil Uji Validitas Integritas

Correlations

| | I1 | I2 | I3 | I4 | I5 | I6 | I7 | I8 | I9 | I10 | I11 | I12 | I13 | I14 | Integritas | |
|----|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|------------|--------|
| I1 | Pearson Correlation | 1 | .545** | .599** | .436** | .226 | .373** | .452** | .381** | .257* | .197 | .219 | .315* | .426** | .521** | .628** |
| | Sig. (2-tailed) | | .000 | .000 | .001 | .082 | .003 | .000 | .003 | .048 | .131 | .093 | .014 | .001 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| I2 | Pearson Correlation | .545** | 1 | .674** | .102 | .185 | .225 | .527** | .250 | .121 | .195 | .327* | .425** | .244 | .166 | .513** |
| | Sig. (2-tailed) | .000 | | .000 | .439 | .157 | .084 | .000 | .054 | .356 | .135 | .011 | .001 | .061 | .206 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| I3 | Pearson Correlation | .599** | .674** | 1 | .407** | .349** | .302* | .309* | .267* | .224 | .423** | .405** | .384** | .384** | .425** | .651** |
| | Sig. (2-tailed) | .000 | .000 | | .001 | .006 | .019 | .016 | .040 | .085 | .001 | .001 | .002 | .002 | .001 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| I4 | Pearson Correlation | .436** | .102 | .407** | 1 | .616** | .604** | .121 | .317* | .379** | .337** | .433** | .431** | .452** | .499** | .693** |
| | Sig. (2-tailed) | .001 | .439 | .001 | | .000 | .000 | .359 | .014 | .003 | .008 | .001 | .001 | .000 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |

| | | | | | | | | | | | | | | | | |
|----|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| I5 | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | |
| | Pearson Correlation | .226 | .185 | .349** | .616** | 1 | .352** | .233 | .042 | .482** | .291* | .360** | .375** | .336** | .396** | .602** |
| | Sig. (2-tailed) | .082 | .157 | .006 | .000 | | .006 | .073 | .749 | .000 | .024 | .005 | .003 | .009 | .002 | .000 |
| I6 | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | |
| | Pearson Correlation | .373** | .225 | .302** | .604** | .352** | 1 | .188 | .368** | .457** | .395** | .535** | .440** | .502** | .589** | .717** |
| | Sig. (2-tailed) | .003 | .084 | .019 | .000 | .006 | | .151 | .004 | .000 | .002 | .000 | .000 | .000 | .000 | .000 |
| I7 | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | |
| | Pearson Correlation | .452** | .527** | .309** | .121 | .233 | .188 | 1 | .453** | .249 | .205 | .391** | .402** | .349** | .221 | .554** |
| | Sig. (2-tailed) | .000 | .000 | .016 | .359 | .073 | .151 | | .000 | .056 | .115 | .002 | .001 | .006 | .090 | .000 |
| I8 | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | |
| | Pearson Correlation | .381** | .250 | .267** | .317* | .042 | .368** | .453** | 1 | .241 | .289* | .456** | .462** | .408** | .289* | .582** |
| | Sig. (2-tailed) | .003 | .054 | .040 | .014 | .749 | .004 | .000 | | .063 | .025 | .000 | .000 | .001 | .025 | .000 |
| I9 | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | |
| | Pearson Correlation | .257* | .121 | .224 | .379** | .482** | .457** | .249 | .241 | 1 | .299* | .287* | .148 | .494** | .547** | .608** |
| | Sig. (2-tailed) | .048 | .356 | .085 | .003 | .000 | .000 | .056 | .063 | | .020 | .026 | .258 | .000 | .000 | .000 |

| | | | | | | | | | | | | | | | | |
|-----|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| I10 | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | |
| | Pearson Correlation | .197 | .195 | .423** | .337** | .291* | .395** | .205 | .289* | .299* | 1 | .434** | .272* | .374** | .486** | .586** |
| | Sig. (2-tailed) | .131 | .135 | .001 | .008 | .024 | .002 | .115 | .025 | .020 | | .001 | .035 | .003 | .000 | .000 |
| I11 | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| | Pearson Correlation | .219 | .327* | .405** | .433** | .360** | .535** | .391** | .456** | .287* | .434** | 1 | .700** | .540** | .404** | .724** |
| | Sig. (2-tailed) | .093 | .011 | .001 | .001 | .005 | .000 | .002 | .000 | .026 | .001 | | .000 | .000 | .001 | .000 |
| I12 | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| | Pearson Correlation | .315* | .425** | .384** | .431** | .375** | .440** | .402** | .462** | .148 | .272* | .700** | 1 | .442** | .305* | .670** |
| | Sig. (2-tailed) | .014 | .001 | .002 | .001 | .003 | .000 | .001 | .000 | .258 | .035 | .000 | | .000 | .018 | .000 |
| I13 | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| | Pearson Correlation | .426** | .244 | .384** | .452** | .336** | .502** | .349** | .408** | .494** | .374** | .540** | .442** | 1 | .618** | .735** |
| | Sig. (2-tailed) | .001 | .061 | .002 | .000 | .009 | .000 | .006 | .001 | .000 | .003 | .000 | .000 | | .000 | .000 |
| I14 | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| | Pearson Correlation | .521** | .166 | .425** | .499** | .396** | .589** | .221 | .289* | .547** | .486** | .404** | .305* | .618** | 1 | .725** |
| | Sig. (2-tailed) | .000 | .206 | .001 | .000 | .002 | .000 | .090 | .025 | .000 | .000 | .001 | .018 | .000 | | .000 |

| | | | | | | | | | | | | | | | |
|-----------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|----|
| N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Pearson | .628** | .513** | .651** | .693** | .602** | .717** | .554** | .582** | .608** | .586** | .724** | .670** | .735** | .725** | 1 |
| Correlation | | | | | | | | | | | | | | | |
| Integritas | | | | | | | | | | | | | | | |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | |
| N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |

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

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



Lampiran 18

Hasil Uji Validitas Kompetensi

Correlations

| | | K1 | K2 | K3 | K4 | K5 | K6 | K7 | K8 | K9 | K10 | Kompetensi |
|----|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|------------|
| K1 | Pearson Correlation | 1 | .440** | .251 | .397** | .320* | .341** | .083 | .203 | .098 | .455** | .586** |
| | Sig. (2-tailed) | | .000 | .053 | .002 | .013 | .008 | .528 | .120 | .459 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| K2 | Pearson Correlation | .440** | 1 | .268* | .355** | .314* | .151 | .188 | .139 | -.100 | -.081 | .484** |
| | Sig. (2-tailed) | .000 | | .038 | .005 | .015 | .251 | .151 | .290 | .447 | .537 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| K3 | Pearson Correlation | .251 | .268* | 1 | .247 | .366** | .276* | .198 | .236 | .136 | .245 | .536** |
| | Sig. (2-tailed) | .053 | .038 | | .057 | .004 | .033 | .129 | .070 | .300 | .059 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| K4 | Pearson Correlation | .397** | .355** | .247 | 1 | .221 | .429** | .265* | .096 | .093 | .361** | .574** |
| | Sig. (2-tailed) | .002 | .005 | .057 | | .090 | .001 | .041 | .464 | .482 | .005 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| K5 | Pearson Correlation | .320* | .314* | .366** | .221 | 1 | .561** | .459** | .406** | .341** | .261* | .715** |
| | Sig. (2-tailed) | .013 | .015 | .004 | .090 | | .000 | .000 | .001 | .008 | .044 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |

| | | | | | | | | | | | | |
|------------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| K6 | Pearson Correlation | .341** | .151 | .276* | .429** | .561** | 1 | .469** | .316* | .521** | .427** | .752** |
| | Sig. (2-tailed) | .008 | .251 | .033 | .001 | .000 | .000 | .000 | .014 | .000 | .001 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| K7 | Pearson Correlation | .083 | .188 | .198 | .265* | .459** | .469** | 1 | .193 | .371** | .289* | .613** |
| | Sig. (2-tailed) | .528 | .151 | .129 | .041 | .000 | .000 | .000 | .139 | .004 | .025 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| K8 | Pearson Correlation | .203 | .139 | .236 | .096 | .406** | .316* | .193 | 1 | .440** | .213 | .557** |
| | Sig. (2-tailed) | .120 | .290 | .070 | .464 | .001 | .014 | .139 | .000 | .000 | .103 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| K9 | Pearson Correlation | .098 | -.100 | .136 | .093 | .341** | .521** | .371** | .440** | 1 | .307* | .550** |
| | Sig. (2-tailed) | .459 | .447 | .300 | .482 | .008 | .000 | .004 | .000 | .000 | .017 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| K10 | Pearson Correlation | .455** | -.081 | .245 | .361** | .261* | .427** | .289* | .213 | .307* | 1 | .550** |
| | Sig. (2-tailed) | .000 | .537 | .059 | .005 | .044 | .001 | .025 | .103 | .017 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Kompetensi | Pearson Correlation | .586** | .484** | .536** | .574** | .715** | .752** | .613** | .557** | .550** | .550** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |

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

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

Lampiran 19

Hasil Uji Validitas Independensi

Correlations

| | | ID1 | ID2 | ID3 | ID4 | ID5 | ID6 | ID7 | ID8 | ID9 | Independensi |
|-----|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------------|
| ID1 | Pearson Correlation | 1 | .878** | .688** | .274* | .158 | .246 | .212 | .256* | .290* | .709** |
| | Sig. (2-tailed) | | .000 | .000 | .034 | .229 | .058 | .103 | .049 | .024 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| ID2 | Pearson Correlation | .878** | 1 | .628** | .418** | .212 | .223 | .240 | .282* | .444** | .754** |
| | Sig. (2-tailed) | .000 | | .000 | .001 | .103 | .087 | .065 | .029 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| ID3 | Pearson Correlation | .688** | .628** | 1 | .414** | .130 | .300* | .336** | .390** | .486** | .732** |
| | Sig. (2-tailed) | .000 | .000 | | .001 | .322 | .020 | .009 | .002 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| ID4 | Pearson Correlation | .274* | .418** | .414** | 1 | .395** | .407** | .592** | .390** | .503** | .693** |
| | Sig. (2-tailed) | .034 | .001 | .001 | | .002 | .001 | .000 | .002 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| ID5 | Pearson Correlation | .158 | .212 | .130 | .395** | 1 | .479** | .477** | .210 | .198 | .556** |

| | | | | | | | | | | |
|--------------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | Sig. (2-tailed) | .229 | .103 | .322 | .002 | .000 | .000 | .107 | .130 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| | Pearson Correlation | .246 | .223 | .300* | .407** | .479** | 1 | .554** | .475** | .656** |
| ID6 | Sig. (2-tailed) | .058 | .087 | .020 | .001 | .000 | .000 | .000 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| | Pearson Correlation | .212 | .240 | .336** | .592** | .477** | .554** | 1 | .415** | .664** |
| ID7 | Sig. (2-tailed) | .103 | .065 | .009 | .000 | .000 | .000 | .001 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| | Pearson Correlation | .256* | .282* | .390** | .390** | .210 | .475** | .415** | 1 | .746** |
| ID8 | Sig. (2-tailed) | .049 | .029 | .002 | .002 | .107 | .000 | .001 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| | Pearson Correlation | .290* | .444** | .486** | .503** | .198 | .518** | .441** | .746** | 1 |
| ID9 | Sig. (2-tailed) | .024 | .000 | .000 | .000 | .130 | .000 | .000 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| | Pearson Correlation | .709** | .754** | .732** | .693** | .556** | .656** | .664** | .627** | .707** |
| Independensi | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |

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

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

Lampiran 20

Hasil Uji Validitas Pengalaman Kerja

Correlations

| | | PK1 | PK2 | PK3 | PK4 | PK5 | PK6 | PK7 | PK8 | PK9 | PK |
|-----|---------------------|--------|--------|--------|--------|--------|--------|--------|-------|--------|--------|
| PK1 | Pearson Correlation | 1 | .676** | .459** | .621** | .504** | .568** | .634** | .193 | .389** | .780** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .000 | .000 | .000 | .140 | .002 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| PK2 | Pearson Correlation | .676** | 1 | .692** | .570** | .473** | .531** | .559** | .276* | .539** | .830** |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .000 | .000 | .000 | .033 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| PK3 | Pearson Correlation | .459** | .692** | 1 | .498** | .305* | .331** | .448** | .301* | .470** | .713** |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .018 | .010 | .000 | .019 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| PK4 | Pearson Correlation | .621** | .570** | .498** | 1 | .177 | .506** | .269* | .103 | .489** | .682** |
| | Sig. (2-tailed) | .000 | .000 | .000 | | .177 | .000 | .038 | .435 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| PK5 | Pearson Correlation | .504** | .473** | .305* | .177 | 1 | .627** | .701** | .268* | .219 | .657** |

| | | | | | | | | | | |
|-----|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | Sig. (2-tailed) | .000 | .000 | .018 | .177 | .000 | .000 | .039 | .093 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| | Pearson Correlation | .568** | .531** | .331** | .506** | .627** | 1 | .407** | .134 | .360** |
| PK6 | Sig. (2-tailed) | .000 | .000 | .010 | .000 | .000 | .001 | .306 | .005 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| | Pearson Correlation | .634** | .559** | .448** | .269* | .701** | .407** | 1 | .400** | .360** |
| PK7 | Sig. (2-tailed) | .000 | .000 | .000 | .038 | .000 | .001 | .002 | .005 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| | Pearson Correlation | .193 | .276* | .301* | .103 | .268* | .134 | .400** | 1 | .270* |
| PK8 | Sig. (2-tailed) | .140 | .033 | .019 | .435 | .039 | .306 | .002 | .037 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| | Pearson Correlation | .389** | .539** | .470** | .489** | .219 | .360** | .360** | .270* | 1 |
| PK9 | Sig. (2-tailed) | .002 | .000 | .000 | .000 | .093 | .005 | .005 | .037 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| | Pearson Correlation | .780** | .830** | .713** | .682** | .657** | .689** | .746** | .498** | .687** |
| PK | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |

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

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

Lampiran 21

Hasil Uji Validitas Etika Profesi

Correlations

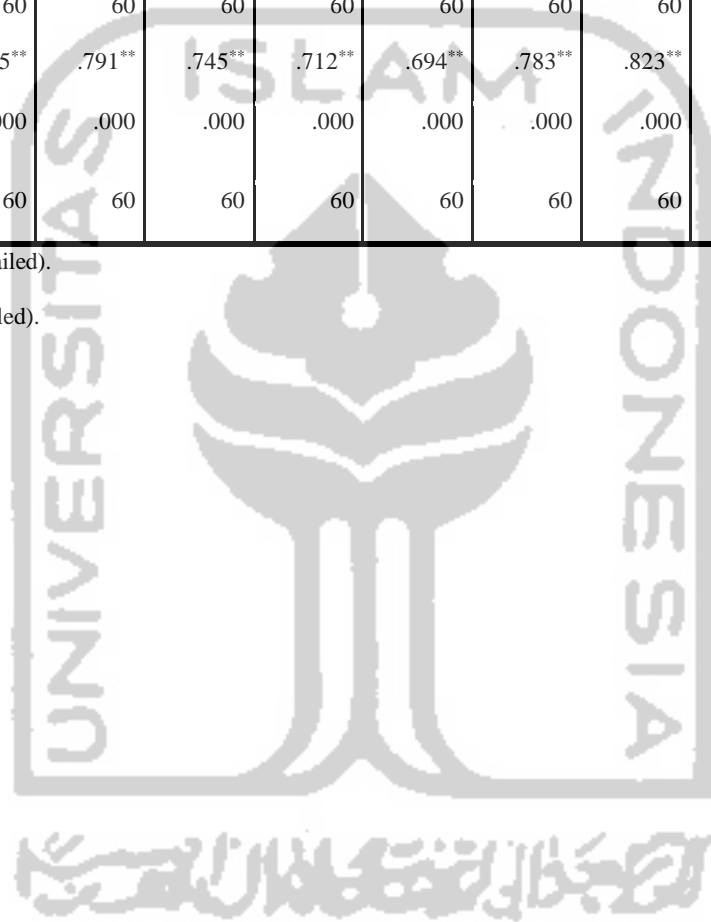
| | EP1 | EP2 | EP3 | EP4 | EP5 | EP6 | EP7 | EP8 | EP9 | EP10 | EP11 | EP12 | EP |
|-------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| EP1 Pearson Correlation | 1 | .827** | .530** | .454** | .352** | .589** | .567** | .681** | .601** | .289* | .508** | .376** | .739** |
| EP1 Sig. (2-tailed) | | .000 | .000 | .000 | .006 | .000 | .000 | .000 | .000 | .025 | .000 | .003 | .000 |
| EP1 N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| EP2 Pearson Correlation | .827** | 1 | .629** | .581** | .466** | .554** | .624** | .712** | .742** | .439** | .547** | .505** | .835** |
| EP2 Sig. (2-tailed) | .000 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| EP2 N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| EP3 Pearson Correlation | .530** | .629** | 1 | .709** | .580** | .463** | .476** | .621** | .507** | .656** | .590** | .485** | .791** |
| EP3 Sig. (2-tailed) | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| EP3 N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| EP4 Pearson Correlation | .454** | .581** | .709** | 1 | .639** | .400** | .357** | .625** | .448** | .553** | .483** | .552** | .745** |
| EP4 Sig. (2-tailed) | .000 | .000 | .000 | | .000 | .002 | .005 | .000 | .000 | .000 | .000 | .000 | .000 |
| EP4 N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| EP5 Pearson Correlation | .352** | .466** | .580** | .639** | 1 | .468** | .537** | .392** | .494** | .524** | .436** | .541** | .712** |

| | | | | | | | | | | | | | | |
|------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | Sig. (2-tailed) | .006 | .000 | .000 | .000 | .000 | .000 | .000 | .002 | .000 | .000 | .000 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| | Pearson Correlation | .589** | .554** | .463** | .400** | .468** | 1 | .623** | .490** | .508** | .399** | .519** | .304* | .694** |
| EP6 | Sig. (2-tailed) | .000 | .000 | .000 | .002 | .000 | .000 | .000 | .000 | .000 | .002 | .000 | .018 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| | Pearson Correlation | .567** | .624** | .476** | .357** | .537** | .623** | 1 | .603** | .728** | .486** | .485** | .509** | .783** |
| EP7 | Sig. (2-tailed) | .000 | .000 | .000 | .005 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| | Pearson Correlation | .681** | .712** | .621** | .625** | .392** | .490** | .603** | 1 | .780** | .501** | .546** | .529** | .823** |
| EP8 | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .002 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| | Pearson Correlation | .601** | .742** | .507** | .448** | .494** | .508** | .728** | .780** | 1 | .596** | .455** | .593** | .826** |
| EP9 | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| | Pearson Correlation | .289* | .439** | .656** | .553** | .524** | .399** | .486** | .501** | .596** | 1 | .476** | .424** | .696** |
| EP10 | Sig. (2-tailed) | .025 | .000 | .000 | .000 | .000 | .002 | .000 | .000 | .000 | .000 | .000 | .001 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| | Pearson Correlation | .508** | .547** | .590** | .483** | .436** | .519** | .485** | .546** | .455** | .476** | 1 | .426** | .710** |
| EP11 | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .001 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |

| | | | | | | | | | | | | | | |
|------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | Pearson Correlation | .376** | .505** | .485** | .552** | .541** | .304* | .509** | .529** | .593** | .424** | .426** | 1 | .706** |
| EP12 | Sig. (2-tailed) | .003 | .000 | .000 | .000 | .000 | .018 | .000 | .000 | .000 | .001 | .001 | | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| | Pearson Correlation | .739** | .835** | .791** | .745** | .712** | .694** | .783** | .823** | .826** | .696** | .710** | .706** | 1 |
| EP | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |

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

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



Lampiran 22

Hasil Uji Validitas Kualitas Audit

| | | Correlations | | | | | | | | | | | | |
|-----|-----------------|--------------|--------|--------|--------|--------|--------|--------|-------|--------|--------|--------|--------|--------|
| | | KU1 | KU2 | KU3 | KU4 | KU5 | KU6 | KU7 | KU8 | KU9 | KU10 | KU11 | KU12 | KU |
| KU1 | Pearson | 1 | .544** | .349** | .492** | .278* | .542** | .123 | -.119 | .300* | .114 | .375** | .216 | .543** |
| | Correlation | | | | | | | | | | | | | |
| | Sig. (2-tailed) | | .000 | .006 | .000 | .032 | .000 | .350 | .364 | .020 | .388 | .003 | .097 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| KU2 | Pearson | .544** | 1 | .495** | .537** | .376** | .489** | .282* | .284* | .611** | .382** | .556** | .455** | .774** |
| | Correlation | | | | | | | | | | | | | |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .003 | .000 | .029 | .028 | .000 | .003 | .000 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| KU3 | Pearson | .349** | .495** | 1 | .420** | .001 | .407** | .289* | .141 | .505** | .287* | .462** | .502** | .611** |
| | Correlation | | | | | | | | | | | | | |
| | Sig. (2-tailed) | .006 | .000 | | .001 | .996 | .001 | .025 | .283 | .000 | .026 | .000 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| KU4 | Pearson | .492** | .537** | .420** | 1 | .518** | .368** | .618** | .296* | .420** | .286* | .486** | .396** | .755** |
| | Correlation | | | | | | | | | | | | | |
| | Sig. (2-tailed) | .000 | .000 | .001 | | .000 | .004 | .000 | .021 | .001 | .027 | .000 | .002 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| KU5 | Pearson | .278* | .376** | .001 | .518** | 1 | .230 | .194 | .074 | .129 | .144 | .145 | .185 | .449** |
| | Correlation | | | | | | | | | | | | | |
| | Sig. (2-tailed) | .032 | .003 | .996 | .000 | | .078 | .137 | .574 | .327 | .271 | .269 | .156 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| KU6 | Pearson | .542** | .489** | .407** | .368** | .230 | 1 | .175 | .015 | .407** | .325* | .576** | .477** | .632** |
| | Correlation | | | | | | | | | | | | | |

| | | | | | | | | | | | | | |
|------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| KU7 | Sig. (2-tailed) | .000 | .000 | .001 | .004 | .078 | .182 | .909 | .001 | .011 | .000 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| | Pearson Correlation | .123 | .282* | .289* | .618** | .194 | .175 | 1 | .626** | .403** | .578** | .508** | .561** |
| KU8 | Sig. (2-tailed) | .350 | .029 | .025 | .000 | .137 | .182 | .000 | .001 | .000 | .000 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| | Pearson Correlation | -.119 | .284* | .141 | .296* | .074 | .015 | .626** | 1 | .141 | .271* | .315* | .331** |
| KU9 | Sig. (2-tailed) | .364 | .028 | .283 | .021 | .574 | .909 | .000 | .283 | .036 | .014 | .010 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| | Pearson Correlation | .300* | .611** | .505** | .420** | .129 | .407** | .403** | .141 | 1 | .469** | .576** | .684** |
| KU10 | Sig. (2-tailed) | .020 | .000 | .000 | .001 | .327 | .001 | .001 | .283 | .000 | .000 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| | Pearson Correlation | .114 | .382** | .287* | .286* | .144 | .325* | .578** | .271* | .469** | 1 | .469** | .741** |
| KU11 | Sig. (2-tailed) | .388 | .003 | .026 | .027 | .271 | .011 | .000 | .036 | .000 | .000 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| | Pearson Correlation | .375** | .556** | .462** | .486** | .145 | .576** | .508** | .315* | .576** | .469** | 1 | .661** |
| KU12 | Sig. (2-tailed) | .003 | .000 | .000 | .000 | .269 | .000 | .000 | .014 | .000 | .000 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| | Pearson Correlation | .216 | .455** | .502** | .396** | .185 | .477** | .561** | .331** | .684** | .741** | .661** | 1 |
| KU | Sig. (2-tailed) | .097 | .000 | .000 | .002 | .156 | .000 | .000 | .010 | .000 | .000 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| | Pearson Correlation | .543** | .774** | .611** | .755** | .449** | .632** | .686** | .448** | .711** | .634** | .775** | .782** |

| | | | | | | | | | | | | | | |
|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|
| N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|

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

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



Lampiran 23

Hasil Analisis Uji Validitas

| Variabel | Item | Sig. (2-tailed) | Keterangan |
|---------------------------------|-------------------|-----------------|------------|
| Integritas (X ₁) | X _{1.1} | 0.000 | Valid |
| | X _{1.2} | 0.000 | Valid |
| | X _{1.3} | 0.000 | Valid |
| | X _{1.4} | 0.000 | Valid |
| | X _{1.5} | 0.000 | Valid |
| | X _{1.6} | 0.000 | Valid |
| | X _{1.7} | 0.000 | Valid |
| | X _{1.8} | 0.000 | Valid |
| | X _{1.9} | 0.000 | Valid |
| | X _{1.10} | 0.000 | Valid |
| | X _{1.11} | 0.000 | Valid |
| | X _{1.12} | 0.000 | Valid |
| | X _{1.13} | 0.000 | Valid |
| | X _{1.14} | 0.000 | Valid |
| Kompetensi (X ₂) | X _{2.1} | 0.000 | Valid |
| | X _{2.2} | 0.000 | Valid |
| | X _{2.3} | 0.000 | Valid |
| | X _{2.4} | 0.000 | Valid |

| Variabel | Item | Sig. (2-tailed) | Keterangan |
|---------------------------------------|-------------------|-----------------|------------|
| | X _{2.5} | 0.000 | Valid |
| | X _{2.6} | 0.000 | Valid |
| | X _{2.7} | 0.000 | Valid |
| Kompetensi (X ₂) | X _{2.8} | 0.000 | Valid |
| | X _{2.9} | 0.000 | Valid |
| | X _{2.10} | 0.000 | Valid |
| Independensi (X ₃) | X _{3.1} | 0.000 | Valid |
| | X _{3.2} | 0.000 | Valid |
| | X _{3.3} | 0.000 | Valid |
| | X _{3.4} | 0.000 | Valid |
| | X _{3.5} | 0.000 | Valid |
| | X _{3.6} | 0.000 | Valid |
| | X _{3.7} | 0.000 | Valid |
| | X _{3.8} | 0.000 | Valid |
| | X _{3.9} | 0.000 | Valid |
| Pengalaman Kerja (X ₄) | X _{4.1} | 0.000 | Valid |
| | X _{4.2} | 0.000 | Valid |
| | X _{4.3} | 0.000 | Valid |
| | X _{4.4} | 0.000 | Valid |
| | X _{4.5} | 0.000 | Valid |
| | X _{4.6} | 0.000 | Valid |
| | X _{4.7} | 0.000 | Valid |

| Variabel | Item | Sig. (2-tailed) | Keterangan |
|------------------------------------|-------------------|-----------------|------------|
| | X _{4.8} | 0.000 | Valid |
| | X _{4.9} | 0.000 | Valid |
| Etika Profesi (X ₅) | X _{5.1} | 0.000 | Valid |
| | X _{5.2} | 0.000 | Valid |
| | X _{5.3} | 0.000 | Valid |
| | X _{5.4} | 0.000 | Valid |
| | X _{5.5} | 0.000 | Valid |
| | X _{5.6} | 0.000 | Valid |
| Etika Profesi (X ₅) | X _{5.7} | 0.000 | Valid |
| | X _{5.8} | 0.000 | Valid |
| | X _{5.9} | 0.000 | Valid |
| | X _{5.10} | 0.000 | Valid |
| | X _{5.11} | 0.000 | Valid |
| | X _{5.12} | 0.000 | Valid |
| | Y _{1.1} | 0.000 | Valid |
| | Y _{1.2} | 0.000 | Valid |
| | Y _{1.3} | 0.000 | Valid |
| Kualitas Audit (Y) | Y _{1.4} | 0.000 | Valid |
| | Y _{1.5} | 0.000 | Valid |
| | Y _{1.6} | 0.000 | Valid |
| | Y _{1.7} | 0.000 | Valid |

| Variabel | Item | Sig. (2-tailed) | Keterangan |
|----------|-------------------|-----------------|------------|
| | Y _{1.8} | 0.000 | Valid |
| | Y _{1.9} | 0.000 | Valid |
| | Y _{1.10} | 0.000 | Valid |
| | Y _{1.11} | 0.000 | Valid |
| | Y _{1.12} | 0.000 | Valid |

Sumber: Data primer diolah, 2019

Lampiran 24

Hasil Uji Reabilitas Integritas

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .756 | .911 | 15 |

Sumber: Data primer diolah, 2019

Lampiran 25

Hasil Uji Reabilitas Kompetensi

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .744 | .848 | 11 |

Sumber: Data primer diolah, 2019

Lampiran 26

Hasil Uji Reabilitas Independensi

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .763 | .892 | 10 |

Sumber: Data primer diolah, 2019

Lampiran 27

Hasil Uji Reabilitas Pengalaman Kerja

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .766 | .902 | 10 |

Sumber: Data primer diolah, 2019

Lampiran 28

Hasil Uji Reabilitas Etika Profesi

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .772 | .944 | 13 |

Sumber: Data primer diolah, 2019

Lampiran 29

Hasil Uji Reabilitas Kualitas Audit

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .756 | .902 | 13 |

Sumber: Data primer diolah, 2019

Lampiran 30

Hasil Analisis Uji Reabilitas

| Variabel | Cronbach's Alpha | Keterangan |
|----------------|------------------|------------|
| X ₁ | 0.756 | Reliabel |
| X ₂ | 0.744 | Reliabel |
| X ₃ | 0.763 | Reliabel |
| X ₄ | 0.766 | Reliabel |
| X ₅ | 0.772 | Reliabel |
| Y | 0.756 | Reliabel |

Sumber: Data primer diolah, 2019

Lampiran 31

Hasil Uji Normalitas

| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 60 |
| Normal Parameters ^{a,b} | Mean | .0000000 |
| | Std. Deviation | 2.49021943 |
| Most Extreme Differences | Absolute | .054 |
| | Positive | .052 |
| | Negative | -.054 |
| Test Statistic | | .054 |
| Asymp. Sig. (2-tailed) | | .200 ^{c,d} |

Sumber: Data primer diolah, 2019

Lampiran 32

Hasil Uji Multikolinearitas

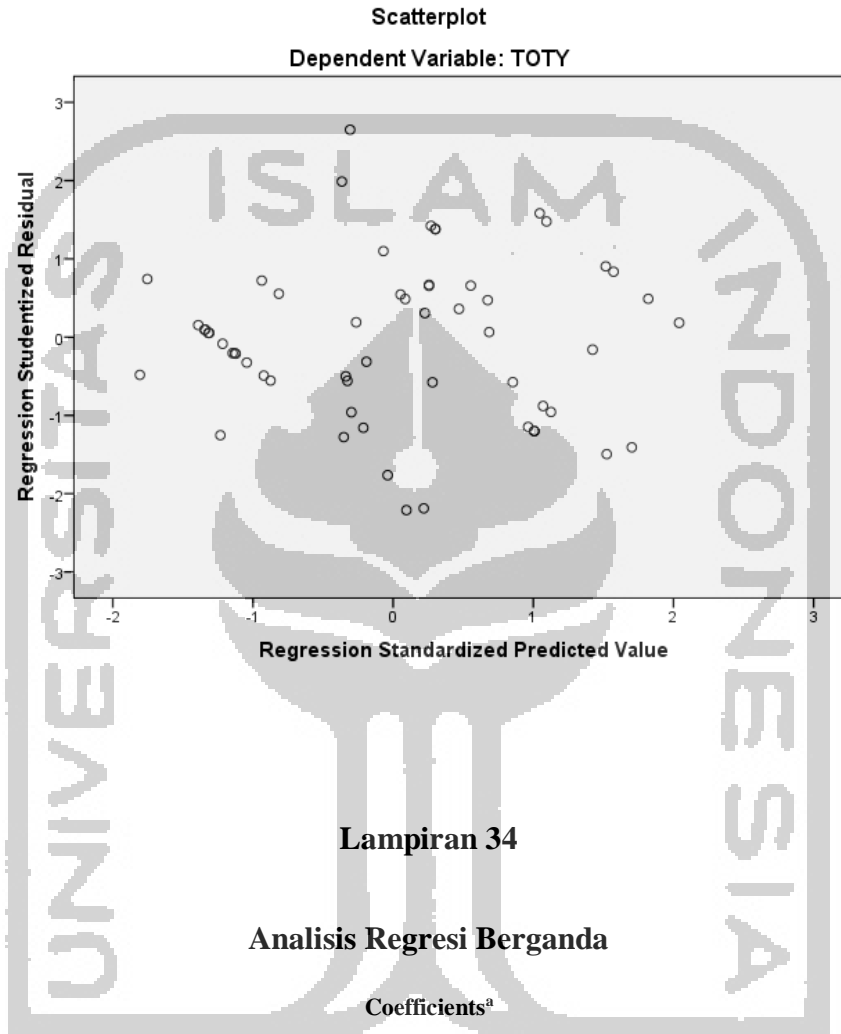
Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|------------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
| | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 (Constant) | 8.794 | 4.783 | | 1.838 | .071 | | |
| Integritas | -.109 | .081 | -.138 | -1.351 | .182 | .605 | 1.654 |
| Kompetensi | .443 | .122 | .365 | 3.634 | .001 | .621 | 1.610 |
| Independensi | .090 | .074 | .106 | 1.215 | .230 | .832 | 1.202 |
| Pengalaman Kerja | .153 | .095 | .157 | 1.607 | .114 | .653 | 1.531 |
| Etika Profesi | .423 | .097 | .483 | 4.374 | .000 | .514 | 1.944 |

a. Dependent Variable: Kualitas Audit

Lampiran 33

Hasil Uji Heteroskedastisitas



| Model | Unstandardized Coefficients | | Standardized Coefficients Beta | t | Sig. | Collinearity Statistics | |
|-------|-----------------------------|------------|-----------------------------------|--------|------|-------------------------|-------|
| | B | Std. Error | | | | Tolerance | VIF |
| 1 | (Constant) | 8.794 | 4.783 | 1.838 | .071 | | |
| | Integritas | -.109 | .081 | -1.351 | .182 | .605 | 1.654 |
| | Kompetensi | .443 | .122 | 3.634 | .001 | .621 | 1.610 |
| | Independensi | .090 | .074 | 1.215 | .230 | .832 | 1.202 |

| | | | | | | | |
|------------------|------|------|------|-------|------|------|-------|
| Pengalaman Kerja | .153 | .095 | .157 | 1.607 | .114 | .653 | 1.531 |
| Etika Profesi | .423 | .097 | .483 | 4.374 | .000 | .514 | 1.944 |

a. Dependent Variable: Kualitas Audit

ANOVA^a

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|--------|-------------------|
| 1 | Regression | 714.980 | 5 | 142.996 | 21.105 | .000 ^b |
| | Residual | 365.870 | 54 | 6.775 | | |
| | Total | 1080.850 | 59 | | | |

a. Dependent Variable: Kualitas Audit

b. Predictors: (Constant), Integritas, Kompetensi, Independensi, Pengalaman Kerja, Etika Profesi

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Change Statistics | | | | |
|-------|-------------------|----------|-------------------|----------------------------|-------------------|----------|-----|-----|---------------|
| | | | | | R Square Change | F Change | df1 | df2 | Sig. F Change |
| 1 | .813 ^a | .661 | .630 | 2.60296 | .661 | 21.105 | 5 | 54 | .000 |

a. Predictors: (Constant), Integritas, Kompetensi, Independensi, Pengalaman Kerja, Etika Profesi

b. Dependent Variable: Kualitas Audit

Residuals Statistics^a

| | Minimum | Maximum | Mean | Std. Deviation | N |
|-----------------------------------|----------|---------|---------|----------------|----|
| Predicted Value | 46.1586 | 59.5529 | 52.4500 | 3.48113 | 60 |
| Std. Predicted Value | -1.807 | 2.040 | .000 | 1.000 | 60 |
| Standard Error of Predicted Value | .425 | 1.449 | .792 | .224 | 60 |
| Adjusted Predicted Value | 45.7447 | 59.4901 | 52.5094 | 3.53857 | 60 |
| Residual | -5.21011 | 6.61938 | .00000 | 2.49022 | 60 |
| Std. Residual | -2.002 | 2.543 | .000 | .957 | 60 |
| Stud. Residual | -2.210 | 2.651 | -.011 | 1.016 | 60 |
| Deleted Residual | -6.92681 | 7.19077 | -.05942 | 2.81831 | 60 |
| Stud. Deleted Residual | -2.296 | 2.815 | -.010 | 1.035 | 60 |
| Mahal. Distance | .586 | 17.309 | 4.917 | 3.590 | 60 |
| Cook's Distance | .000 | .366 | .023 | .053 | 60 |
| Centered Leverage Value | .010 | .293 | .083 | .061 | 60 |

a. Dependent Variable: Kualitas Audit