THE EFFECT OF INDEPENDENCE, ORGANIZATIONAL COMMITMENT, AND KNOWLEDGE IN DETECTING FRAUD ON THE GOVERNMENT AUDITOR PERFORMANCES
(Case Study at BPKP Yogyakarta)

A THESIS

Presented as a Partial Fulfillment of the Requirements
To Obtain Bachelor Degree in Accounting Department

By:
ELFIN PHILMA SAKTI

Student Number: 11312137

**DEPARTMENT OF ACCOUNTING
INTERNATIONAL PROGRAM
FACULTY OF ECONOMICS
UNIVERSITAS ISLAM INDONESIA
YOGYAKARTA
2018**

THE EFFECT OF INDEPENDENCE, ORGANIZATIONAL COMMITMENT, AND KNOWLEDGE IN DETECTING FRAUD ON THE GOVERNMENT AUDITOR PERFORMANCES
(Case Study at BPKP Yogyakarta)

A THESIS

Presented as a Partial Fulfillment of the Requirements
To Obtain Bachelor Degree in Accounting Department

By:
ELFIN PHILMA SAKTI

Student Number: 11312137

**DEPARTMENT OF ACCOUNTING
INTERNATIONAL PROGRAM
FACULTY OF ECONOMICS
UNIVERSITAS ISLAM INDONESIA
YOGYAKARTA
2018**

THE EFFECT OF INDEPENDENCE, ORGANIZATIONAL COMMITMENT, AND KNOWLEDGE IN DETECTING FRAUD ON THE GOVERNMENT AUDITOR PERFORMANCES
(Case Study at BPKP Yogyakarta)

A THESIS

Presented as a Partial Fulfillment of the Requirements
To Obtain Bachelor Degree in Accounting Department

By:
ELFIN PHILMA SAKTI

Student Number: 11312137

DEPARTMENT OF ACCOUNTING
INTERNATIONAL PROGRAM
FACULTY OF ECONOMICS
UNIVERSITAS ISLAM INDONESIA
YOGYAKARTA
2018

THE EFFECT OF INDEPENDENCE, ORGANIZATIONAL COMMITMENT, AND KNOWLEDGE IN DETECTING FRAUD ON THE GOVERNMENT AUDITOR PERFORMANCES
(Case Study at BPKP Yogyakarta)

Written by:

ELFIN PHILMA SAKTI

Student Number: 11312137

Approved by:

Content Advisor,

Sigit Handoyo, S.E., M.Bus.

May 21, 2018

Language Advisor,

Alfi Zakiya, S.Kom., S.Pd.

May 21, 2018

ii

THE EFFECT OF INDEPENDENCE, ORGANIZATIONAL COMMITMENT, AND KNOWLEDGE IN DETECTING FRAUD ON THE GOVERNMENT AUDITOR PERFORMANCES
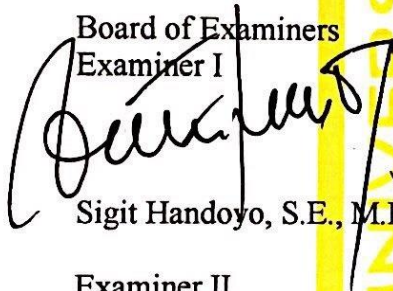### (Case Study at BPKP Yogyakarta)

A BACHELOR DEGREE THESIS

By:

ELFIN PHILMA SAKTI
Student Number: 11312137

Defended before the Board of Examiners
On May , 2018 and Declared Acceptable

Board of Examiners
Examiner I

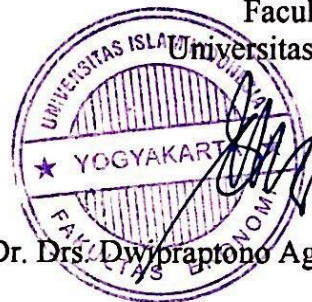Sigit Handoyo, S.E., M.Bus.   Juny 7 , 2018

Examiner II,

Sugeng Indardi Drs.,MBA.   Juny 7 , 2018

Yogyakarta, Juny 7 , 2018

International Program
Faculty of Economics
Universitas Islam Indonesia
Dean,

Dr. Drs. Dwipraptono Agus Harjito, M.Si

iii

DECLARATION OF AUTHENTICITY

Here in I declare to the originality of this thesis, I have not presented anyone's work to obtain my university degree, nor have I presented anyone else's words, ideas, or expressions without acknowledgment. All quotations are cited and listed in the reference of the thesis.

If in the future this statement is proven to be false, I am willing to accept any sanction complying with the determined regulation or its consequence.

Yogyakarta, May 21, 2018

Elfin Philma Sakti

بِسۡمِ ٱللَّهِ ٱلرَّحۡمَٰنِ ٱلرَّحِيمِ

ACKNOWLEDGEMENT

Assalamu'alaikum Warahmatullahi Wabarakatuh.

Alhamdulillahirabbil'alamin, the thesis which entitled "The Effect of Independence, Organizational Commitment, and Knowledge in Detecting Fraud on the Government Auditor Performances" as a partial requirements to obtain the bachelor degree in Accounting Department, International Program, Faculty of Economics, Universitas Islam Indonesia is finally finished.

All perfect praise and gratitude be to Allah, The Lord of the World. I testify that there is none worthy of worship except Allah, and that Muhammad is His Messenger; May Allah send salutations upon him and exalt his mention, as well as that of his family and all his companions.

God, who has brought me to this world

Until I was born and grew as it is now

Gives me an amazing parent

Meet extraordinary people

People who have taught me many things

From nothing to be something

From neglected to being heard

Until I became me

Thank you

I realize this thesis is still far from perfection. Therefore, I would like to give my best gratitude for those who have helped me compose my thesis. Finally, I hope my thesis can be useful for further researchers and related parties.

Wassalamu'alaikum Warahmatullahi Wabarakatuh.

Yogyakarta, May 21, 2018

Elfin Philma Sakti

TABLE OF CONTENT

LIST OF TABLES

LIST OF FIGURES

LIST OF APPENDICES

ABSTRACT

The objective of this research was to analyze the effect of Independence, Organizational Commitment, and Knowledge in Detecting Fraud on the Auditor Performance. The independent variables in this research are Independence, Organizational Commitment, and Knowledge in Detecting Fraud. The population in this research was *Badan Pengawasan Keuangan dan Pembangunan (BPKP)* in Yogyakarta. The research samples were selected using purposive sampling method. Total samples were 30 questionnaires. This research used multiple regression analysis. The research findings revealed that Independence and Knowledge of Detecting Fraud affected positively and significantly on Auditor Performance, while Organizational Commitment affects negatively and significantly on Auditor Performance.

Keywords: Auditor Performance, Independence, Organizational commitment, Knowledge in Detecting Fraud

ABSTRAK

Tujuan dari penelitian ini adalah untuk menganalisis pengaruh Independensi, Komitmen Organisasi, dan Pengetahuan dalam Mendeteksi Kekeliruan terhadap Kinerja Auditor. Variabel independen dalam penelitian ini adalah Independensi, Komitmen Organisasi, dan Pengetahuan dalam Mendeteksi Kekeliruan. Populasi dalam penelitian ini adalah Badan Pengawasan Keuangan dan Pembangunan (BPKP) di Yogyakarta. Sampel penelitian dipilih menggunakan metode purposive sampling. Total sampel adalah 30 kuesioner. Penelitian ini menggunakan analisis regresi berganda. Hasil penelitian menunjukkan bahwa Kemandirian dan Pengetahuan dalam Mendeteksi Fraud berpengaruh secara positif dan signifikan terhadap kinerja auditor, sedangkan Komitmen Organisasi berpengaruh secara negatif dan signifikan terhadap Kinerja Auditor.

Katakunci: Kinerja Auditor, Independensi, Komitmen Organisasi, Pengetahuan dalam Mendeteksi Kekeliruan

CHAPTER 1

INTRODUCTION

1.   **Background of Study**

In recent years, legal issues have been primarily concerned with corruption, collusion and nepotism with all its practices such as abuse of authority, bribery, illegal fees, compensation for collusion and nepotism and the use of state money for personal gain to the attention of the public and considered as a common practice in this country. The public demand for clean and free governance of corruption, collusion, and nepotism requires the implementation of supervisory function and good internal control system for the execution of government and state financial management. This is to ensure that the implementation of activities is in accordance with the policies and plans that have been set and to ensure that the goal is achieved sparingly, efficiently and effectively.

The Government Regulation (2008) explained the internal control system of the government. The implementation of internal control is carried out by the *Aparat Pengawasan Intern Pemerintah (APIP),* namely the *Badan Pengawasan Keuangan dan Pembangunan (BPKP);* Inspectorate General; Provincial Inspectorate; and City Inspectorate. BPKP is one of the executors of internal government controlling duties that have the task of supervising the implementation of finance and development in accordance with applicable legislation. According to Wati, Lismawati, & Aprilla (2010), BPKP in carrying out its activities are divided into four groups, namely audit; consultation,

assistance, and evaluation; combating corruption, collusion, and nepotism; education and supervisory training. The function of BPKP itself are (1) the assessment and preparation of national policies in the field of financial supervision and development, (2) the formulation and implementation of policies in the field of financial supervision and Development, (3) the coordination of functional activities in the implementation of tasks. Hereinafter is monitoring, giving guidance and guidance to the active supervision of finance and development. And the last is the implementation of guidance and general administrative services in the field of general planning, administration, organization, and management, personnel, finance, archives, law, coding, equipment, and household.

BPKP as an internal government auditor plays an important role in encouraging efforts to eradicate corruption, especially in Yogyakarta Special Region Representative. Each audit conducted is directed by BPKP's internal auditor.. BPKP Auditor is an *Aparat Pengawasan Intern Pemerintah (APIP)* which is one of the important elements of government management in the framework of good governance. Due to its duty that encourages efforts to eradicate corruption, BPKP auditors should work professionally by complying with applicable codes of ethics and audit standards and having a commitment to work fully within the organization while still upholding the independence.

According to Wati et al., (2010) Independence is the second general standard of three auditing standards established by the Ikatan Akuntan Indonesia (IAI) which stated that in all matters relating to assignment, independence in the

mental attitude must be maintained by the auditor. Independent mental attitudes are as important as the expertise in accounting practices and audit procedures that every auditor should have. The auditor must be independent of any liability or independent of the ownership interests in the company where he or she audits. The auditor is obliged to not only maintain an independent mental attitude, but also avoid circumstances that may cause the public to doubt the auditor independence. Additionally, the auditor must also be perceived by the public that auditor is completely independent. The independent mental attitude of auditors according to society's perception is not easy to get. It means that the auditor should be in an impartial position because the auditor works for the public interest. The independence is important to maintain the auditors credibility so clients or third parties will continue to use the service (Khotimah, 2017).

In addition to an independent attitude, an auditor must have a professional attitude. The professionalism of the auditors themselves should be supported by one's commitment to the organization. According to Mulyadi (2002), if an auditor does not have or have lost the attitude of professionalism as an auditor, it is believed that the auditor will not be able to produce results satisfactory performance and well, so the confidence of the community will disappear against the auditor. It is, necessary that the attitude of professionalism in completing tasks in a timely manner.

Commitment is a consistant form of attachment to someone about something, more commitment to awareness and concern for the goals of the organization is seen as a common goal. From this standpoint, the commitment

will vary with the motivation because motivation is an encouragement for their benefits or certain benefits expected to be obtained. Besides the commitment of the organization, in their activities they have hinted a reliable leader who is able to anticipate the future and can take advantage of the changes. Such leaders are leaders who have the advantage so as to steer the company and its staff to reach the goal as stated by (Yukl, 2001).

In general, fraud is a form of cheating committed by people who are not responsible. Fraud is a word derived from English. Based on Oxford's brief dictionary, fraud is defined as a wrongful or criminal deception intended to result in a financial or personal gain, the use of something in the wrong way to gain an advantage that should not be gained. Fraud generally occurs because of pressure to commit abuse or encouragement to take advantage of existing opportunities and justification (generally accepted) against such actions (Wibowo & Wijaya, 2009).

As a supporter of success in carrying out duties and functions properly, it is necessary to have a good performing auditor. Auditor performance is the ability of an auditor to produce findings or examination results from audit activities on the management and financial responsibility performed in one examination team (Yanhari, 2007). Performance is often used to describe the accomplishments or success levels of individuals or groups of individuals. The performance of BPKP as an internal government auditor is measured by how much-added value and benefits received by stakeholders. BPKP supervision results should be able to formulate recommendations in the form of a series of steps to improve

management control for consideration by stakeholders involved in realizing good governance.

Government audits, especially Performance Audits, are the key to meet government obligations in accountability to the people. A performance audit is a systematic process of obtaining and evaluating evidence objectively for the performance of an organization, program, function or activity. Evaluations are based on economic aspects and efficiency of operations, effectiveness in achieving desired results, and compliance with relevant laws, laws and policies, (Ritonga, 2013). Auditor's performance should be given serious attention because it is the main concern, both for the client and the public in assessing the results of the audit (Prajitno, 2012).

In the previous research, Putri & Suputra (2013) conducted a research entitled The Influence of Independence, Professionalism and Professional Ethics on Auditor Performance at Public Accounting Firm in Bali. The research took 55 samples of auditors and the result of independence, professionalism, and professional ethics have a positive effect on the performance of auditors. Another research by Kusumayanti, Herawati, & Sulindawati (2014) entitled the Effect of Accountability, Audit Knowledge, and Gender on the Quality of Internal Auditor Performance had 39 samples of auditors and the result of accountability, audit knowledge, and gender had a positive effect on internal auditor performance. Then Julianingtyas (2012) did research in the title Influence Locus of Control, Leadership Style and Organizational Commitment to Auditor Performance. The sample of this research was 68 auditors coming from 10 KAP. From the research

results obtained that the variable locus of control, leadership style, and organizational commitment have a positive influence on the performance Auditor. Research conducted by Hanna & Firnanti (2013) entitled Factors Affecting Performance Auditor with a total sample of 122 questionnaires, shows that, on one hand, organizational commitment variable does not have influence towards performance auditor. On the other hand, leadership style variable significantly influences auditor performance.

In this research, the authors intended to explore the factors that affect the performance of auditors with a study on government auditors at BPKP Representative Yogyakarta. With variables that were a combination of (Putri & Suputra, 2013) that are Independence variable and Organizational Commitment variable which come from a combination of previous research (Trisnaningsih, 2007), and (Hanna & Firnanti, 2013). It is also Knowledge in Detecting Fraud variable from (Kusumayanti et al., 2014).

The importance of this research was to examine the performance of government auditors that include role conflict, role ambiguity, role advantages, leadership style and organizational culture. To avoid negativity from the audit results generated by the Government Auditor of the BPKP of the Yogyakarta Representative. Therefore, it is important to conduct this research

The difference of this research with previous research lies in the variable about the knowledge on detecting errors and also the object of the research, because previous research took data in Public Accounting Firm, whereas this research data retrieval is collected in BPKP.

The reason for choosing BPKP auditor as research respondent was because BPKP auditor as part of Government Internal Supervisory Apparatus has a strategic role in enforcing good governance. In accordance to Government regulation, (2008:60) on Government Internal Control System, BPKP as part of the Government Internal Supervisory Apparatus plays a role in conducting internal control over the accountability of state finances.

Researcher was interested in conducting research in BPKP Representative Province of Yogyakarta Special Region because BPKP Representative Province of Yogyakarta Special Region became one of work units of a government agency which became piloting implementation of Target of Individual Performance. Implementation of Target of Individual Performance was part of the implementation of bureaucratic reform program at central government institution that emphasizes competence in order to achieve determined organizational performance.

1.2   Problem Formulation

1. Does the independence affect the performance of the government auditor?

2. Does the organizational commitment affect the performance of the government auditor?

3. Does the knowledge of detecting fraud affect the performance of the government auditor?

1.3   Research Objectives

The objectives of this research are as follow:

1. To examine and analyze the effect of independence on the performance of the government auditor.

2. To examine and analyze the effect of organizational commitment on the performance of government auditor.

3. To test and analyze the knowledge of detecting fraud on the performance of government auditor.

1.4 Research Contributions

After this research is done, it is expected that the results can be useful for some parties, such as:

1. For UII, to add insight about bibliography, especially for the Faculty of Economics, Department of Accounting.

2. For other researchers, to be used as a reference – future research which is in line with this research.

3. For author, to increase knowledge about the performance of government auditors in carrying out duties in relation to independence, organizational commitment and knowledge of the fraud.

4. For BPKP, it is expected as a reference in order to improve the performance of its auditors.

5. For government auditors, the results of this research can be used as a reference and self-motivation in order to improve the quality of an auditor in accordance with the code of ethics for the government or for himself.

1.5 Systematic of Writing

Chapter I

In this chapter, the background of the research is explained along with the problem formulation, objectives, research contribution and the system of writing.

Chapter II

The second chapter discussed theoretical review related to the research, previous study, theoretical framework, and hypotheses.

Chapter III

The third chapter explained the type of study, population and sample, data collection, research variable, and data analysis.

Chapter IV

The fourth chapter explained the analysis and discussion of the data, hypotheses testing, and results.

Chapter V

The last chapter discussed the conclusions, limitations, and recommendations of the research.

CHAPTER II

LITERATURE REVIEW

2.1 Theoretical Review

2.1.1 Independence

Mautz & Sharaf (1961:205) defined the independence of public accountants in terms of integrity and relationship with accountants' opinion on the financial statements. The independence includes:

1. Belief in oneself contained in some professional people. This is part of professional integrity.

2. Important terms that have special meaning in conjunction with a public accountant opinion on the financial statements. The independence means a mental attitude that is free from influence, not controlled by the other party and does not depend on others. The independence also means their honesty in the auditor in considering the facts and the consideration of objective impartiality of the auditors themselves to formulate and express their opinions.

Arens & Loebbecke, (1996) in their book defined independence as adhering to an impartial view on the implementation of audit testing, evaluation of examination results, and preparation of audit reports. It is a behavior that can be divided impartiality into two perspectives, namely:

1. Independence in fact which means that accountants can maintain an impartial attitude in carrying out the examination.

2. Independence in appearance which means accountant to be impartial according to user perception of financial report According to Pusdiklatwas BPKP (2005), the independent auditor is an impartial auditor and unpredictable siding, so as not to harm any party.

Independence is one of the component of ethics that must be maintained by public accountants (Munawir, 1995). Independence means that the auditor must be honest, not easily influenced and impartial of anyone's interests, as he does his work for the public good. Furthermore, Munawir, (1995) states that under the terms of the stock exchange, the auditor shall be deemed not independent if:

1. The accounting firm or one of its employees becomes the lead/director of the client company.

2. The accounting firm or one of its employees performs the client's accounting work, including journal creation, recording in the general ledger, closing entries and the preparation of financial statements.

3. Accounting firms make personal loans (financial interests) with clients mutually in the amount of material in terms of the amount of the auditor's wealth concerned.

The Institute of Internal Audit (IIA) as an internal bond auditor in the United States formed in 1941 formulated the definition of internal audit as follows: Internal audit is an independent activity, objective beliefs, and consultations designed to provide added value and improve organizational operations. The audit helps the organization achieve its goals by adopting a systematic and disciplined approach to evaluate and improve the effectiveness of

risk management processes, adequacy of controls and governance processes. Independence becomes the main keyword in the definition of an internal audit. Independent and objectivity are two things that are inseparable in the internal audit. The independence that makes the internal auditor can be the objective. Similarly, the objective attitude reflects the independence of the Internal Auditor.

In this condition, the internal auditor has the potential to be "mounted" in the conflict of interest of certain parties. This is where the internal objective attitude of the auditor will reflect its independence. Internal auditors should guard against any prejudice or opinion from any party that internal auditors take sides with particular interests. This is called independent in appearance. Without independence, the auditor does not mean anything. The public does not believe in the auditor's results. Thus, the public will not seek auditing services from the auditor. Or in other words, the existence of the auditor is determined by its independence (Supriyono, 1988). In the Code of Ethics of Indonesian Accountants. Article 1, paragraph 2 (2008) stated that each member must maintain integrity, objectivity, and independence in performing their duties. An auditor who upholds his or her independence will be unaffected and unaffected by the forces outside the auditor's self in considering the facts he/she encounters in the examination.

Based on the above understanding it can be concluded that independence is a person's attitude to act honestly, impartially, and reporting findings based only on available evidence. In addition to the ethical code, the public will be able to

assess the extent to which an auditor has worked in accordance with the ethical standards established by his profession.

2.1.2 Organizational Commitment

Organizational commitment tends to be defined as a blend of attitudes and behavior. Organizational commitment involves three attitudes: a sense of identification with organizational goals, a sense of engagement with organizational tasks, and a sense of loyalty to the organization (Ferris & Aranya, 1983). James, Ivancevich, & Donnely James, (1996) used two views of organizational commitment, effective and continuity. The results of his research revealed that the commitment affect organization in associated with a view of professionalism that is a dedication to the profession, while organizational commitment continuance relates positively on the experience and negatively on the view of professionalism of social obligations.

Meanwhile, according to Mayer & Allen (1991), there are three components of organizational commitment:

1. Affective commitment occurs when employees want to be part of the organization because of emotional attachment or psychological to the organization.

2. A continuance commitment arises when an employee remains in an organization because it requires a salary and other benefits or because the employee does not find another job.

3. Normative commitment, arising from the employees' self-values. Employees survive to become members of an organization because they

have an awareness that commitment to the organization is the right thing to do. Thus, the employee lives in the organization because he feels obliged to do so.

Moreover, Robbins & Stephen (2001) argued that the commitment of employees to the organization is one attitude that reflects the feelings of likes or dislikes an employee on the organization where he worked. Organizational commitment shows a power from within a person in identifying his involvement in an organization. From the limitations of the definition of organizational commitment, it can be concluded that basically, organizational commitment is a process in the individual to identify himself with the values, rules, and goals of the organization that does not only as a passive loyalty to the organization. Therefore, commitment implies relationships of employees and organizations actively.

2.1.3 Knowledge in Detecting Fraud

Misrepresentation according to PSA No.32, auditor's responsibility to detect errors and report errors and irregularities (SA 316.02 and 03). Errors mean misstatement or loss of amount or disclosure in unintentional financial statements.

Responsibility for detecting errors and irregularities PSA 32 (SA 316.05) provides that the auditor's responsibility in relation to errors and irregularities is as follows:

1. Determine the risk that a mistake and irregularity may result in a financial report containing a material misstatement.

2. Based on this determination, the auditor should design an audit to provide reasonable assurance for the detection of errors or irregularities.

3. Conduct a careful audit and appropriate level of professional skepticism and findings.

If the auditor concludes that the report contains material misstatement due to errors and irregularities, the financial statements are said not to be prepared in accordance with general accepted accounting principles. Therefore, the auditor should insist that the financial statements be revised by management. If it is obeyed by the management, auditor can issue a standard form report with an unqualified statement. However, if the financial statements are not revised, the auditor may only provide a standard form report with unqualified or unfair statements as the financial statements are not prepared in accordance with general accepted accounting principles and disclose the reasons in the auditor's report (Noviyani & Bandi, 2002).

The auditor is also obligated to communicate any material irregularity found during the audit to the audit committee. Knowledge of public accountants can be obtained from a variety of formal training as well as from specific experience, in the form of seminars, workshops, and briefings from senior auditors to junior auditors. Understanding of mistakes by Indonesian accountant association (IAI) in Professional Public Accountant Standards (SPAP) section 312 paragraph 6, stated that error means misstatement or loss of amount or disclosure in unintentional financial statements as follow:

1. Errors in the collection or processing of data that is the source of the preparation of financial statements.

2. Unreasonable accounting estimates arising from carelessness or misinterpretation of facts

3. Errors in the application of accounting principles related to the number, classification, and manner of presentation or disclosure

Most errors and misconduct can only be detected by examining important records in detail, such as invoices, transport documents, and other documents. The auditor's knowledge in detecting fraud is often used as one of the keys to work effectively in auditing financial statements. The foregoing knowledge of error is useful for plotting the probability of error conditions. In auditing, the knowledge of how various patterns relate to the possibility of error in the financial statements is essential for effective planning (Noviyani & Bandi, 2002).

An auditor who has a lot of knowledge about errors will be more expert in performing tasks and examinations, especially those related to the disclosure of error. He has more knowledge about different types of errors, violations of control objectives, and departments where mistakes occur.

2.1.4 Auditor Performance

Etymologically, performance comes from the word performance (performance). As stated by (Mangkunegara (2005:67), that the term performance comes from the word job performance or actual performance (work performance or achievement actually achieved someone) is the work quality and quantity

achieved by an employee in performing their duties in accordance with the responsibility given to him.

Performance is divided into two, namely individual performance and organizational performance. Individual performance is the result of employee work in terms of quality and quantity based on predetermined work standards, while organizational performance is a combination of individual performance with group performance (Mangkunegara, 2005: 15). State that employee performance is a measure that can be used to determine the comparison of the results of execution of tasks, responsibilities provided by the organization in a certain period and can be used relative to measure work performance or organizational performance (James et al., 1996).

Based on the above explanation, it can be concluded that the performance of an auditor in carrying out its duties must prioritize the basics of skills, experience, and sincerity of time measured by considering the quantity, quality, and timeliness. To get a good auditor performance, it takes motivation in the form of encouragement from each individual (auditor) to perform an activity or task with the best and full responsibility for organizational goals that can be achieved. Performance (work performance) can be measured through certain measurements, where quality is related to the quality of work produced, the quantity is the amount of work produced within a certain time, and the timeliness is the conformity of time that has been planned (Trisnaningsih, 2007).

Performance appraisal is a system of periodic assessment of the performance of employees or personnel that support the success of the

organization or associated with the implementation of its duties. Performance appraisals have objectives and benefits as managerial evaluations follow up relationships in terms of performance improvement, evaluate their training needs to be more optimal in carrying out their duties, and also useful for improving future performance, the assessment is a feedback capability, advantages or disadvantages to being useful for determining career goals, pathways, plans, and development.

According to Larkin (1990) in Trisnaningsih (2007), there are four dimensions of personality to measure performance, its ability, professional commitment, motivation, and job satisfaction. Yukl (2001) in Trisnaningsih (2007) argued that "The performance of a group depends on the motivation of the members. A group performance will be high when members are motivated and highly skilled when members are unmotivated, unskilled, or both. With the high work motivation of an auditor, it can more easily achieve the expected performance in the organization. Thus, the achievement of job satisfaction.

2.2   Hypothesis Formulation

2.2.1 Independence with Auditor Performance

Independence is a reflection of the attitude of an auditor to not choose anyone in the audit. Independence is the mental attitude of an auditor in which he is required to be honest and impartial throughout the duration of the audit and in positioning himself with the audit (Halim, 2008). Bhagat and Black (2001) state that a company with an independent leader does not necessarily mean the

company's performance is better than other. Meanwhile, many investors who fully believe that leadership monitoring, an independent director is very important for good corporate governance. The results of Putri & Suputra (2013) showed that independence has a positive effect on the performance of auditors. Based on the exposure, the hypothesis is as follow:

H1: Independence affects positively on the performance of government auditors.

2.2.2 Organizational Commitment with Auditor Performance

According to Luthans (2002), organizational commitment is an attitude that demonstrates employee loyalty and is an ongoing process of how an organization member expresses their attention to the success and goodness of the organization. Khikmah, Noor, & Priyatno, (2005) states that organizational commitment is a strong belief and support to the values and goals to be achieved organization. The results of Hanna & Firnanti, (2013) concluded that organizational commitment has no influence on the performance of auditors. Based on the exposure, then the hypothesis developed is:

H2: Organizational commitment affects negatively on the performance of government auditors.

2.2.3 Knowledge in Detecting Fraud with Auditor Performance

The research conducted by Permanasari & Djashan, (2012) aims to examine changes in the auditor's knowledge of the errors caused by increased experience. The results of this study show that the experience of an auditor positively influences the knowledge of the different types of mistakes that are known by an

auditor. The results of research by (Kusumayanti et al., 2014) states that the auditor's knowledge in detecting fraud has a positive effect on the performance of auditors. Based on the explanation, then the hypothesis that is developed is:

H3: Knowledge of detecting fraud affects positively on the

performance of government auditors.

2.3 Research Model

Independent Variable   **Dependent Variable**

Independence

H_1

Organizational Commitment

H_2

Knowledge in Detecting Fraud

H_3

Performance of Government Auditor
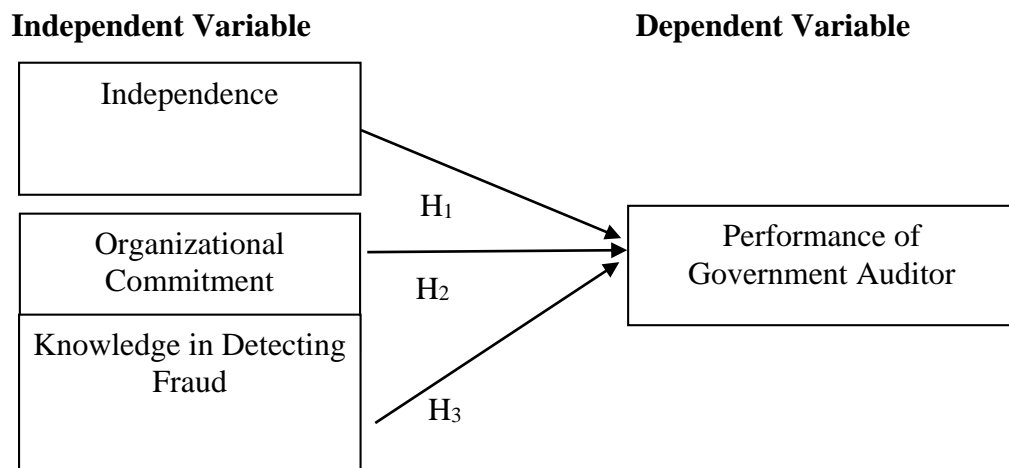
Figure 2.1 Research Model

CHAPTER III

RESEARCH METHODOLOGY

3.1. Type of Study

Based on the characteristics of the problems examined, this research was classified as a causal-comparative study. A casual comparative design is a research design that seeks to find relationships between independent and dependent variables after an action or event has already occurred (Salkind, 2010). This research used a quantitative approach by asking questions in the form of a questionnaire given to each employee at Badan Pengawasan Keuangan dan Pembangunan (BPKP) in Yogyakarta.

3.2 Population and Samples

3.2.1 Population

The population in this research was BPKP in Yogyakarta. The purpose of having BPKP in Yogyakarta as the population was for the smoothness and the easiness of access. In addition, BPKP in Yogyakarta already fulfilled the criteria to do this research.

3.2.2 Sample

Sampling method in this research used purposive sampling, which was taken based on certain considerations. The selected sample was auditors with at least three years of working experience, as such length was considered as having enough time and experience to adapt and assess the condition of the working environment. The sample selection was the representative of the population with a

minimum sample limit of 30 samples. The number of respondents involved as a sample in this research was 35 respondents.

3.3 Source of Data

As a quantitative research, the source of primary data was obtained from questionnaires distributed among auditors who worked in BPKP Yogyakarta.

3.4 Research Variable

This research used two categories of variables: independent variable and dependent variable. The independent variables in this research were independence (Putri & Suputra, 2013), organizational commitment (Trisnaningsih, 2007) and (Hanna & Firnanti, 2013), knowledge in detecting fraud (Kusumayanti et al., 2014), while the dependent variable was auditor performance.

3.4.1. Independence

Independence in this research showed the freedom of the position of government auditors who worked in BPKP Representative Yogyakarta both attitude and appearance in relation to clients associated with audit tasks implemented. Independence was measured by adopting an instrument developed by Mautz & Sharaf cited in Trisnaningsih (2007). The instrument consisted of eleven (11) question items. The measurement scale used was a 5-point Likert scale. Number 5 means Strongly Agree, number 4 means Agree, number 3 means Hesitate, number 2 means Disagree, and number 1 means Strongly Disagree.

3.4.2 Organizational Commitment

Organizational commitment is a relative strength of the individual in identifying his involvement in the organization. This reflects an individual's

attitude that will remain as a member of the organization demonstrated by his hard work. Organizational commitment variables measured using instruments developed by Mayer & Allen (1991) that have been replicated by Trisnaningsih, (2007). The instrument consisted of 7 items of effective organizational commitment and 5 items of continuance commitment. The measurement scale used was a 5-point Likert scale. Number 5 means Strongly Agree, number 4 means Agree, number 3 means hesitate, number 2 means Disagree, and number 1 means Strongly Disagree.

3.4.3. Knowledge in Detecting Fraud

It is possible that accountants with professional knowledge and expertise to increase their knowledge about the causes and consequences of mistakes in an accounting cycle. Knowledge in detecting fraud itself can be measured using instruments developed by (Liyanarachchi & Newdick, 2009). The instrument used consisted of 3 case studies in which each case was given 3 items of the question. The measurement scale used was a 5-point Likert scale. Number 5 means Strongly Agree, number 4 means Agree, number 3 means hesitate, number 2 means Disagree, and number 1 means Strongly Disagree.

3.4.4 Performance Auditor

Performance Auditor in this research was the result of work in quality and quantity achieved by government auditors who worked at BPKP representative Yogyakarta in carrying out tasks in accordance with the responsibilities given to him. Performance Auditor is an action or execution of inspection tasks that have been completed by the auditor within a certain time. The auditor performance

variable in this research was measured using an instrument developed by Larkin (1990) and has been replicated by (Trisnaningsih, 2007). The instrument has the total of 12 questions with the assessment that is: 5 means Strongly Agree, 4 means Agree, number 3 means hesitate, 2 means Disagree, and 1 means Strongly Disagree.

3.5   Data Analysis Method

3.5.1   Validity Test

Validity test aims to test how well the research instrument measures the concept that should be measured (Sugiyono, 2008). Validity testing can be done by calculating the correlation between the score of each question item and the total score (Pearson correlation analysis) with the help of Statistics Package of Social Science (SPSS) software facility for Windows version 17.0. The minimum requirement of a questionnaire to meet validity is if r is at least 0.3 (Sugiyono, 2008). The correlation value between the item score and the total item is then compared with the critical r (0.3). If the item correlated to the total score is greater than the critical r (0.3), the research instrument is said to be valid.

3.5.2   Reliability Test

Reliability test is used to measure a questionnaire that is an indicator of a variable or construct. A reliable instrument indicates the extent to which a measurement can deliver consistent results when the same measurements are measured against the same measuring instrument (Sugiyono, 2008). Statistical test Cronbach alpha with the help of computers through the program SPSS for Windows version 17. was used to test the reliability of this study used. The

question items can be said reliable if the correlation coefficient is above 0.60 (Ghozali, 2006). Items of question or statement are considered reliable when the Cronbach Alpha (α) shows a value more than 0.60 (Nunnally, cited in Ghozali, 2006).

3.5.3   Descriptive Statistics

Descriptive statistics are used to provide descriptions of data viewed from the mean, standard deviation, and minimums. The mean is used to estimate the average population size estimated from the sample. Standard deviation is used to assess the average dispersion of the sample.

3.5.4   Classical Assumption Test

In relation to the use of multiple linear regression methods, it is necessary to test the classical assumption.

3.5.4.1   Normality Test

The test aims to test whether, in the regression model, the dependent variable with the independent variable has a normal or abnormal distribution. A good regression model need to have a normally distributed data (Ghozali, 2006). The trick is to compare the results of Kolmogorov-Smirnov arithmetic with Kolmogorov-Smirnov table. By using SPSS processed results the conclusions can be drawn by looking at Sig (2-tailed). If Sig (2-tailed) is greater than the level of significance used, it can be concluded that the analyzed residual is normally distributed.

3.5.4.2   Multicollinearity Test

Multicollinearity test aims to determine whether the regression model found a correlation among the independent variables (Ghozali, 2006). Multicollinearity can be seen from the tolerance or variance inflation factor (VIF). If the tolerance value is greater than 10% or VIF is less than 10, there is no multicollinearity.

3.5.4.3   Heteroscedasticity Test

The heteroscedasticity test aims to find out whether in the regression model has is a variance inequality of the residual of an observation to another observation (Ghozali, 2006). This test is done by Glejser test that is by regressing the residual absolute value of the model which is estimated to the independent variable. If none of the independent variables has a significant effect on the absolute residual value or the significance value above 5%, there is no heteroscedasticity.

3.5.5   Multiple linear regression

Data analysis technique used in this research was quantitative analysis technique. This analysis included multiple linear regression analysis calculated using SPSS.

Hypothesis testing through multiple linear analysis (multiple) was done to find the influence of Independence (X1), Organizational Commitment (X2), and Knowledge in Detecting Fraud (X3) on Auditor performance (Y). The general form of multiple linear regression equations is systematized as follows:

$$Y = \alpha + \beta_1 X1 + \beta_2 X2 + \beta_3 X3 + e$$

Where:

Y   = Auditor Performance

α   = Constants

$\beta_1 - \beta_3$ = Regression coefficient

X1   = Independence

X2   = Organizational Commitment

X3   = Knowledge in Detecting Fraud

e   = Standard Error

3.5.6   Hypothesis Testing

1.   F Test

F test statistic (F test) aims to determine the feasibility of multiple

linear regression models as an analytical tool that examines the effect of

independent variables on the dependent variable. If the value of annova

significance $< \alpha = 0.05$ then this model is feasible or fit.

2.   The coefficient of Determination (R^2)

The coefficient of determination (R^2) is a measure of the suitability

or precision of the regression line to the data or shows the proportion of

the total variation of the dependent variable variables described by the

independent variables together. A small value (R^2) will mean the ability of

the independent variables to explain the variation of the dependent

variable which is very limited. The value (R^2) approaching one means the

independent variables provide almost all the information needed to predict

the variation of the dependent variable.

3.   T-Test

Statistical test t (t-test) is used to test whether the partial regression coefficient differs significantly from zero or whether an independent variable affects individually on the dependent variable. Criteria for decision-making is done by comparing the statistical value t with the critical point according to the table. If the t calculated statistical value is higher than the value of t table, Ha, which stated that an independent variable individually affects the dependent variable received. The real level or level of significance (α) used was 5% (0.05).

CHAPTER IV

DATA ANALYSIS AND DISCUSSIONS

4.1.   Data Collection Results

The population in this research was a government auditor who works in the Office of the Supervisory Badan Keuangan dan Pembangunan (BPKP) representative at Yogyakarta. The technique of data collecting was done by delivering direct questionnaires to all prospective respondents and divide 35 questionnaires. From the questionnaires plan distributed to respondents as many as 35 pieces, only 30 questionnaires were eligible for analysis. The way of collecting data in this research was to produce questionnaires ready to be analyzed as shown in the following table:

Table 4.1 Distributed Questionnaire Data

Description	Amount	%
Questionnaire distributed	35	100%
Incomplete Questionnaire	5	14%
Can be processed questionnaire	30	86%

 Source: Data processed, 2018

4.2   Respondent Characteristics

The characteristics of respondents analyzed in this research included age, sex, and education was explained as follow:

1.   Age

Characteristics of respondents by age are as follow:

Table 4.2 Characteristics of Respondents by Age

Age	Amount	Percentage
26-35 years	11	37%
36-45 years	10	33%
46-55 years	8	27%
> 55 years	1	3%
Total	30	100. %

Source: Primary data processed, 2018

Based on the above data, it can be concluded that the majority of respondents aged 26-35 years were 11 respondents or by 37%. Then respectively the auditor with the age of 36-55 years were 10 respondents or 33%, respondents with the age of 46-55 years old were 8 respondents and respondents with aged> 55 years was 1 respondent or 3%.

2. Gender

Characteristics of respondents by sex are as follows:

Table 4.3 Characteristics of Respondents by sex

Gender	Total	Percentage
Women	23	77%
Men	7	23%
Total	30	100 %

Source: Primary data processes, 2018

Based on the data above, it can be concluded that the majority of respondents were women of 23 respondents or 77% while male respondents were 7 respondents or 23%.

3. Education

Characteristics of respondents based on their education are as follows :

Table 4.4 Characteristics of Respondents by Education

Education	Total	Percentage
D3	15	50%
S1	15	50%
Total	30	100 %

Source: Primary data processed, 2018

From the data obtained, the respondents for both S1 degree and D3 degree were equal of 15 people 50% each.

4.3. Validity and Reliability Test

4.3.1. Validity Test

The following test results show the validity:

Table 4.5 Validity Test Results

Item Statement	Pearsons's Correlations	Significance	Information
Independence			
Item 1	0.802	0.000	Valid
Item 2	0.798	0.000	Valid
Item 3	0.747	0.000	Valid
Item 4	0.662	0.000	Valid
Item 5	0.624	0.000	Valid
Item 6	0.818	0.000	Valid
Item 7	0.602	0.000	Valid
Item 8	0.396	0.030	Valid

Item 9	0.556	0.001	Valid
Organizational Commitment			
Item 1	0.796	0.000	Valid
Item 2	0.799	0.000	Valid
Item 3	0.868	0.000	Valid
Item 4	0.843	0.000	Valid
Item 5	0.860	0.000	Valid
Item 6	0.645	0.000	Valid
Item 7	0.385	0.036	Valid
Item 8	0.779	0.000	Valid
Item 9	0.822	0.000	Valid
Item 10	0.792	0.000	Valid
Item 11	0.884	0.000	Valid
Item 12	0.747	0.000	Valid
Knowledge of Detecting Fraud			
Item 1	0.835	0.000	Valid
Item 2	0.815	0.000	Valid
Item 3	0.582	0.001	Valid
Item 4	0.654	0.000	Valid
Item 5	0.549	0.002	Valid
Item 6	0.578	0.001	Valid
Item 7	0.745	0.000	Valid
Item 8	0.781	0.000	Valid
Item 9	0.761	0.000	Valid
Auditor Performance			
Item 1	0.525	0.003	Valid
Item 2	0.406	0.026	Valid

Item 3	0.568	0.001	Valid
Item 4	0.471	0.038	Valid
Item 5	0.679	0.000	Valid
Item 6	0.632	0.000	Valid
Item 7	0.652	0.000	Valid
Item 8	0.383	0.043	Valid
Item 9	0.608	0.000	Valid
Item 10	0.447	0.013	Valid
Item 11	0.600	0.000	Valid
Item 12	0.457	0.011	Valid

Source: Primary data Processed, 2018

The criteria used in finding valid statements or not used in this research was that if significance <0.05 and the value of r positive, the proof statement was said to be valid. From the table above showed that all indicators used to measure the variables in this research had a significance value <0.05. Thus, all indicators were valid.

4.3.2. Reliability Test

Reliability test results are as follows.

Table 4.6 Reliability Test Results

Variable	Coefficient Cronbach Alpha	Coefficient Standards	Information
Independence	0.765	0,60	Reliable
Organizational Commitment	0.775	0,60	Reliable

Fraud	0.770	0,60	Reliable
Auditor Performance	0.723	0,60	Reliable

Source: Primary data processed, 2018

These results indicate that all variables had Cronbach Alpha of above 0.60. Thus, it can be said all the instruments of each variable measuring of the questionnaire is feasible to be used as a measuring tool.

4.4   Descriptive Analysis

This analysis uses the minimum, maximum, mean (average), and standard deviation values for respondents' answers from each variable. The results of descriptive analysis of research variables are as follows:

Table 4.7 Descriptive Analysis of Research Variables

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1	30	2,00	5,00	3,4667	,73030
X2	30	2,00	5,00	3,7333	,73968
X3	30	2,00	5,00	3,4667	,73030
Y	30	3,00	4,00	3,6333	,49013
Valid N (listwise)	30				

Source: Primary data processes, 2018

From the results of data analysis above, the descriptions of each variable can be concluded as follow:

1. The independence variable had a minimum value of 1 which means that of all respondents who provide the lowest assessment of the answer to independence was 1. The maximum value of 5 which means that of all respondents who provide the most assessment of the answer to independence was equal to 5. The average value of independence rate was 3.4667 which means that of all respondents who provide answers to independence, the average respondent gave an assessment of 3.4667. While the standard deviation of 0.73030 means that the size of the data spread of the independence variable was 0.73030 of 30 respondents.

2. Organizational commitment variable had a minimum value of 1 which means that of all respondents who provide the lowest assessment of the answer to organizational commitment was 1. The maximum value of 3.7333 which means that of all respondents who provide the most assessment of the answer to organizational commitment was 3.7333. The average value of organizational commitment was 3.7333 meaning that of all respondents who provide answers to organizational commitment, the average respondent gave an assessment of 3.7333. While the standard deviation of 0.73968 had the meaning that the size of data dissemination of organizational commitment variable was 0.73968 of 30 respondents.

3. Auditor performance variable of 1 which means that of all respondents who provide the lowest assessment of the answer to the performance of auditors was 1. The maximum value of 5 which means that of all respondents who provide the most assessment of the answers to auditor

performance was equal to 5. The average value of auditor's performance was 3.4667. It means that of all respondents who gave an answer to auditor's performance, the average of respondents gave an assessment of 3.4667. While the standard deviation of 0.73030 had the meaning that the size of the data dissemination of the auditor's performance variable was 0.73030 of 30 respondents.

4.5   Classical Assumption Test

The classical assumption test in this research used normality test, multicollinearity test, and heteroscedasticity test. Autocorrelation test was not used in this research because the data used in this research was cross-section data instead of time series data.

1. Normality Test

The normality test was used to test whether, in the regression model, the residual variable had a normal distribution. In this research, normality testing was done by Kolmogorov-Smirnov statistical test. The result of normality test using Kolmogorov-Smirnov test can be seen in table 4.9 below:

Table 4.8 Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		30
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	1,89082136
Most Extreme Differences	Absolute	,102
	Positive	,063
	Negative	-,102
Kolmogorov-Smirnov Z		,560
Asymp. Sig. (2-tailed)		,912

a. Test distribution is Normal.

b. Calculated from data.

Source: Data Output SPSS, 2018

From the results of Kolmogorov-Smirnov test above, the resulting value of Asymp. Sig. (2-tailed) was 0.912. The result can be concluded that the residual data in this regression model was normally distributed because of the value of Asymp. Sig. (2-tailed) which was above 0.05 and the regression model was suitable for further analysis. Thus, the normality test was met.

2. Multicollinearity

Multicollinearity test was used to find out whether there was correlation or relationship among independent variables. A good regression model should not be correlated with the independent variables. By using a tolerance value, the value formed should be above 10%, by using VIF (Variance Inflation Factor), the value formed should be less than 10%. Otherwise, there will be multicollinearity and the regression model was not feasible to be used. If VIF < 10 and tolerance value > 0.10, there is no symptom of multicollinearity (Ghozali, 2011).

Table 4.9 Multicollinearity Test Results

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Independensi	,989	1,011
	Komitmen_organisasi	,457	2,187
	fraud	,458	2,182

a. Dependent Variable: Kerja

Source: Data Output SPSS, 2018

The calculation results obtained in the collinearity statistic, VIF value on all independent variables, organizational commitment, and fraud was smaller than 10 and tolerance value was above 0.1 and smaller than 1. The result can be interpreted that all independent variables in this research did not exist symptoms of multicollinearity. Thus, it can be said there was no correlation among independent variables.

3. Heteroscedasticity

The deviation of another classical model assumption was the presence of heteroscedasticity. It means that the variable variances in the model were not equal (constant). Heteroscedasticity test could be done by using scatterplots graph. If graphs were seen spreading dots randomly and spread over or under the number 0 axis Y, heteroscedasticity would not occured in the regression model. The result of heteroscedasticity test can be seen in Graph 4.1 below :
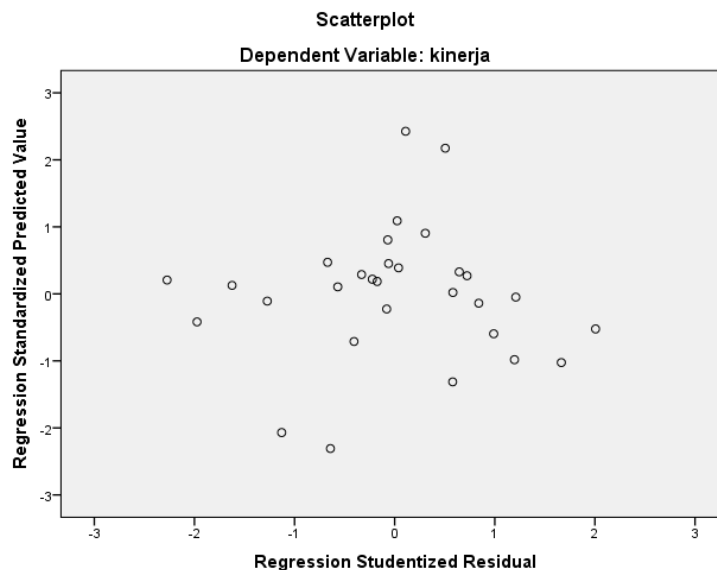
Figure 4.1 Heteroscedasticity Test Results

Sumber: Data Output SPSS, 2018

From the analysis of heteroscedasticity test above, the scatterplot chart had random spreading point and spread over and under number 0 axis Y. The result can be concluded that there were no symptoms of heteroscedasticity in the regression model and could be used for further analysis.

4.6   Multiple Linear Regression Analysis

This analysis was used to determine the magnitude of the effect of independence variables, organizational commitment, and fraud on the performance of auditors. The results of the analysis of regression model coefficients are as listed in the following table:

Table 4.10 Results of Multiple Linear Regression Analysis

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,045	2,745		,381	,706
	Independensi	,174	,055	,145	2,845	,010
	Komitmen_organisasi	,159	,088	,287	2,312	,022
	fraud	,362	,097	,590	3,725	,001

a. Dependent Variable: kinerja

Source: Data Output SPSS, 2018

Based on the above table, the regression model obtained is as follows :

$$Y = 1.045 + 0.174X1 + 0.159X2 + 0.362X3$$

From the result of linear regression equation, it can be interpreted as follows :

1. Constant (α) of 1.045 gave understanding if all independent variables of independence, organizational commitment, and fraud were zero (0), the level of auditor performance was 1.045 units.

2. For the independence variable, it is obtained that the value of the coefficient of independence was 0.174 with a positive sign which means if the variable of independence increased by 1 unit, the auditor performance would increase by 0.174 units with the assumption that other independent variables were in constant conditions.

3. For organizational commitment variable, the value of organizational commitment coefficient was 0.159 with a positive sign which means if the variable of organizational commitment increased by 1 unit, auditor performance would increase to 0.159 unit with the assumption that other independent variables were in a constant condition.

4. For fraud variables, the value of fraud coefficient was 0.362 with a positive sign which means that if the variable of fraud increased by 1 unit, the auditor's performance would increase by 0.365 units with the assumption that other independent variables were in constant condition.

4.7   Coefficient of Determination Test

The coefficient of the determinant (R2) is essentially used to know how far the ability of the model in explaining the variation of the dependent variable. The greater the coefficient value the greater the ability of independent variables in explaining the dependent variable. Conversely, the smaller the coefficient value, the smaller the ability of independent variables in explaining dependent variable. The value of the determinant coefficient is shown by the adjusted R square instead of R square of the regression model because R square is biased to the number of

dependent variables entered into the model, whereas the adjusted R square can rise up if an independent variable is added in the model. Independent variables provide almost all the information needed to predict the variation of the dependent variable. The results of the coefficient of determination analysis were as follow:

Table 4.11 Results of Coefficient of Determination Analysis

Model Summary^b

Mod el	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,837^a	,701	,667	1,99693

a. Predictors: (Constant), fraud, Independensi, Komitmen_organisasi

b. Dependent Variable: kinerja

Source: Data Output SPSS, 2018

The result of determination test analysis resulted by adjusted r square value was 0.667. The result could be interpreted that the value of independent variable - independence, organizational commitment, and fraud on auditor performance equal was 66.7% while the rest was equal to 33.3% that was influenced by another factor beside the third variable used in this research.

4.8   T-test

Hypothesis testing in this research used statistical t test. The results of hypothesis testing in this research were as follow:

1. First Hypothesis Testing

The first hypothesis test could be seen in Table 4.10. The testing of this hypothesis was done by testing the significance of the regression coefficient of

the independence variable. The magnitude of the regression coefficient of independence was 0.174 and the significance value was 0.010. At the level of significance α = 5%; the regression coefficient was significant because 0.010 ≤ 0.05 which means that independence affected positively on the performance of auditor. Thus, the first hypothesis of this research was accepted.

2. Second Hypothesis Testing

    The second hypothesis test could be seen in Table 4.10. The testing of this hypothesis was done by testing the significance of the regression coefficient of organizational commitment variable. The amount of regression coefficient of organizational commitment was 0.159 and the significance value was equal to 0.022. At the level of significance α = 5%; the regression coefficient was significant because 0.022 ≤ 0.05 which means that organizational commitment affected negatively on the performance of auditor. Thus, the second hypothesis was rejected because of the contradicted result.

3. Third Hypothesis Testing

    The third hypothesis test could be seen in Table 4.10. Testing of this hypothesis was done by testing the significance of the regression coefficient of the fraud variable. The magnitude of regression coefficient fraud was 0.362 and the significance value was 0.001. At the level of significance α = 5%; the regression coefficient was significant because 0.001 ≤ 0.05 which means that that knowledge of detecting fraud affected positively on the performance of auditor. Thus, the third hypothesis was accepted.

4.9 Discussion

1. The Effect of Independence on Performance

Based on the results of regression analysis conducted using a t-test, independence affected positively on the performance of auditor with a significant value of independence of 0.010 <0.05. These results indicated that the higher the value of independence, the higher the value of auditor performance.

The results of this research were in line with the research of Putri & Suputra (2013) which proved independence had a positive effect on the performance of auditors. Independence is the mental attitude of an auditor in which he is required to be honest and impartial throughout the audit exercise and in positioning himself with his auditee. Independence is a reflection of the attitude of an auditor that does not choose anyone in the audit (Halim, 2008). An independent accountant is a public accountant who is not easily influenced, impartial to anyone, and is obliged to be honest not only to the management and owners of the company but also to other users of the financial statements who believe in the work.

If an auditor is independent, he or she will give a real assessment of the financial statements examined, without any burden to any party. Then his judgment will reflect the actual conditions of a company being examined. Thus, the guarantee on the reliability of the reports provided by the auditor can be trusted by all interested parties. However, if an auditor does not have independence, especially if he has pressure from the client

then the quality of audit produced will not be optimal. Thus, to have a good quality audit required an independent attitude of the auditor. If the auditor loses its independence, the resulting audit report will be inconsistent with the fact that it cannot be used as a basis for decision making.

2. The Effect of Organizational Commitment on Auditor Performance

Based on the results of regression analysis conducted using a t-test, organizational commitment affected positively on auditor performance with a significant value of organizational commitment of 0.022 <0.05. These results indicated that the better the organization's commitment to an auditor, the better the performance of auditors.

The results of this research were in line with Hanna & Firnanti (2013) which proved that organizational commitment had no effect on auditor performance. Organizational commitment is an attitude that demonstrates employee loyalty and is an ongoing process of how an organization member expresses their attention to the success and goodness of the organization (Luthans, 2002).

Basically, organizational commitment is a process in the individual to identify himself with organizational values, rules, and goals that are not merely passive loyalty to the organization. Thus, commitment implies an active association of employees and organizations. According to Mayer & Allen (1991), Organizational commitment is the degree to which a person's

involvement in his organization and the strength of his identification with a particular organization. Therefore, Organizational commitment is characterized by three things: (1) a strong belief in organization and acceptance of organizational goals and values, (2) a strong desire to maintain strong relationships with the organization and (3) preparedness and willingness to surrender the hard effort for the benefit of the organization. The relationship between organizational commitment and auditor performance was an auditor who has a high organizational commitment at the place he works will have a sense of ownership of the organization. Thus, he will work happily and his performance will increase.

3. The Effect of Knowledge of Detecting Fraud on Auditor Performance

Based on the results of regression analysis conducted using a t-test, knowledge of detecting fraud affected positively on auditor performance with a significant value of knowledge of detecting fraud of 0.001 <0.05. These results indicated that the better the knowledge of detecting fraud, the better the auditor's performance.

The results of research by (Kusumayanti et al., 2014) stated that the auditor's knowledge in detecting fraud affected positively on the performance of auditors. The results of this research showed that the experience of an auditor affected positively on the knowledge of the different types of mistakes that are known by an auditor.

If the auditor concludes that the report contains material misstatements due to errors and irregularities, the financial statements are said not to be prepared in accordance with generally accepted accounting principles. Therefore, the auditor should insist that the financial statements be revised by management. If it is obeyed by management, auditor can issue a standard form report with an unqualified statement. However, if the financial statements are not revised, the auditor may only provide a standard form report with unqualified or unfair statements as the financial statements are not prepared in accordance with generally accepted accounting principles and disclose the reasons in the auditor's report. The relationship between organizational commitment and the performance of the auditor is that an auditor who has knowledge of detecting fraud works well in accordance with applicable procedures. Thus, his performance will increase.

CHAPTER V

CONCLUSIONS AND RECOMMENDATIONS

5.1 Conclusions

The conclusions that can be taken in this research are as follows:

1. The results of this research proved that independence affected positively and significantly on the performance of auditors. These results proved that better independence of an auditor would improve auditor performance.

2. The results of this research proved that organizational commitment affected negatively on the performance of auditors. This result proved that better organizational commitment of an auditor would improve auditor performance.

3. The results of this research proved that knowledge about detecting fraud affected positively and significantly on auditor performance. These results proved that better auditor's knowledge of detecting fraud would improve auditor performance.

5.2. Limitations of Research

In this research, there were some limitations that may affect the results of this research. The limitations were as follow:

1. There were only 3 (three) Independent variables in this research such as variables of independence, organizational commitment, and knowledge of fraud detection.

2. The respondents in this research were limited only to government auditors in BPKP Yogyakarta.

3. The data were collected and analyzed using questionnaire method, so as to enable the filling of questionnaires of respondents who were not serious and can lead to misleading results.

5.3 Recommendations

Based on the limitations mentioned above, the advice given by the author for future research is as follows:

1. Further research needs to be done to use other independent variables such as job involvement, gender, or education.

2. Further research is expected to use respondents from public auditors or government auditors outside Yogyakarta.

3. Further research can use interview method to get a more specific result.

Reference

Arens, A. A., & Loebbecke, J. K. (1996). *Auditing: Suatu Pendekatan Terpadu.* Jakarta: Salemba Empat.

Ferris, & Aranya. (1983). *Komitmen Organisasi* (3rd ed.). Jakarta: Ghalia Indonesia.

Ghozali, I. (2006). *Aplikasi Analisis Multivariate dengan Program SPSS.* Semarang: Badan Penerbit UNDIP.

Halim, A. (2008). *Auditing (dasar-dasar Audit Laporan Keuangan)* (4th ed.). Yogyakarta: UPP STIM YKPN.

Hanna, E., & Firnanti, F. (2013). Faktor-Faktor yang Memengaruhi Kinerja Auditor. *Jurnal Bisnis Dan Akuntansi*, *15*(1), 1410–9875.

Indonesia, I. A. P. (2008). *Kode Etik Profesi Akuntan Publik.* Jakarta: IFAC.

James, G. L., Ivancevich, J. M., & Donnely James, H. J. (1996). *Perilaku, Struktur dan Proses* (1st ed.). Jakarta: Binarupa Aksara.

Julianingtyas, B. N. (2012). Pengaruh Locus of Control, Gaya Kepemimpinan Dan Komitmen Organisasi Terhadap Kinerja Auditor. *Accounting Analysis Journal*, *1*(1), 7–14. https://doi.org/ISSN 2252-6765

Khikmah, Noor, S., & Priyatno, E. (2005). Pengaruh Profesionalisme Terhadap Keinginan Berpindah dengan Komitmen Organisasi dan Kepuasan Kerja Sebagai Variabel Intervening. *Jurnal Maksi Undip*.

Khotimah, H. (2017). Pengaruh Dewan Komisaris independen, Komite Audit, Ukuran Perusahaan, Karakter Eksekutif, dan Leverage terhadap tax aviodance. *UPN Veteran Yogyakarta*.

Kusumayanti, Herawati, & Sulindawati. (2014). Pengaruh akuntabilitas dan pengetahuan terhadap kualitas hasil kerja auditor. *Simposium Nasional Akuntansi X*, *1*(7), 1–10. Retrieved from http://multiparadigma.lecture.ub.ac.id/files/2014/10/SNA-10-AUEP-11.pdf

Larkin, J. M. (1990). Does Gender Affect Internal Auditors' Performance? *The Women CPA*, 20–24.

Liyanarachchi, G., & Newdick, C. (2009). The Impact of Moral Reasoning and Retaliation on Whistle-Blowing: New Zealand Evidence. *Journal of Business Ethics*.

Luthans, F. (2002). *Organizational Behavior* (9th ed.). New York: McGraw-Hill Inc.

Mangkunegara, A. . A. P. (2005). *Manajemen Sumber daya Manusia Perusahaan*. Bandung: PT Remaja Rosdakarya.

Mautz, R. K., & Sharaf, H. A. (1961). The Philosophy of Auditing. *American Accounting Association*, 248.

Mayer, & Allen. (1991). A Three Component Conceptualization of Organizational Commitment. *Human Resource Management*, *1st*.

Mulyadi. (2002). *Auditing* (6th ed.). Jakarta: Salemba Empat.

Munawir. (1995). *Analisis Laporan Keuangan*. Yogyakarta: Liberty.

Noviyani, P., & Bandi. (2002). Pengaruh Pengalaman dan Penelitian terhadap Struktur Pengetahuan Auditor tentang Kekeliruan. *Prosiding Simposium Nasional Akuntansi V*.

Peraturan Pemerintah. (2008). Sistem Pengendalian Intern Pemerintah. *Per UU*, *53*(9), 1689–1699. https://doi.org/10.1017/CBO9781107415324.004

Permanasari, M., & Djashan, I. arifin. (2012). THE EFFECTS OF EXPERIENCE AND TASK- SPECIFIC KNOWLEDGE ON AUDITOR ' S PERFORMANCE IN ASSESSING, *14*(2), 131–140.

Prajitno, S. (2012). Faktor-Faktor Yang Mempengaruhi Kinerja Akuntan Publik di Jakarta. *Jurnal Bisnis Dan Akuntansi*, *14*(3), 181–192.

Pusdiklatwas BPKP. (2005). Kode Etik dan Standar Audit. *Pusdiklatwas*, *4th*.

Putri, K. M. D., & Suputra, I. D. . D. (2013). Pengaruh independensi, profesionalisme, dan etika profesi terhadap kinerja auditor pada kantor akuntan publik di Bali. *E-Jurnal Akuntansi Universitas Udayana*, *4*(1), 39–53. https://doi.org/ISSN: 2302-8556

Ritonga, R. (2013). Optimalisasi Audit Kinerja Instansi Pemerintah, *1*, 1–14. Retrieved from https://sumut2.kemenag.go.id/files/sumut/file/file/TULISANPENGAJAR/alb g1373596079.pdf

Robbins, & Stephen, P. (2001). *Perilaku Organisasi Vol. 8*. Jakarta: Prentice Hall.

Salkind, N. J. (2010). Encyclopedia of Research Design. *SAGE Research Methods*, 1499–1503. Retrieved from

https://doi.org/10.4135/9781412961288

Standar Profesional Akuntan Publik (SPAP). (2011). SA Seksi 312. Retrieved from https://sites.google.com/site/aktunan/referensi-1/spap

Sugiyono. (2008). *Metode Penelitian Bisnis*. Bandung: Alfabeta.

Supriyono, R. (1988). *Pemeriksaan Akuntan (Auditing) Faktor-faktor yang Mempengaruhi Independensi Penampilan Akuntan Publik*. Yogyakarta: BPFE.

Trisnaningsih, S. (2007). Independensi Auditor dan Komitmen Organisasi sebagai Mediasi Pengaruh Pemahaman Good Governance, Gaya Kepemimpinan dan Budaya Organisasi terhadap Kinerja Auditor. *Simposium Nasional Akuntansi X*, 1–56.

Wati, E., Lismawati, & Aprilla, N. (2010). Pengaruh Independensi, Gaya Kepemimpinan, Komitmen Organisasi, Dan Pemahaman Good Governance Terhadap Kinerja Auditor Pemerintah (Studi Pada Auditor Pemerintah Di BPKP Perwakilan Bengkulu). *Simposium Nasional Akuntansi XIII Universitas Jenderal Sudirman, Purwokerto*, 1–25.

Wibowo, & Wijaya, W. (2009). Pengaruh Penerapan Fraud Early Warning Syste (FEWS) Terhadap Aktivitas Bisnis Perusahaan. *Jurnal Informasi, Perpajakan, Akuntansi Dan Keuangan Publik*, *4th*, 77–111.

Yanhari. (2007). *Analisis Profesionalisme dan Etika Profesi Auditor terhadap kinerja Auditor (Studi Kasus pada Badan Pemeriksa Keuangan RI di Jakarta)*. Universitas Mercubuana Jakarta.

Yukl, G. (2001). *Kepemimpinan Dalam Organisasi*. Jakarta: PT Index.

APPENDICES

KUESIONER PENELITIAN

1. Nama   : .... (jika berkenan)

2. Umur   : ....

3. Jenis Kelamin   : □ Laki-laki;   □ Perempuan

4. Jabatan   : □ Manajer   □ Supervisor □ Junior   □ Senior

5. Pendidikan terakhir : □ D3;   □ S1;   □ S2;   □ S3

6. Lama Bekerja   : …. Tahun …. Bulan

CARA PENGISIAN KUESIONER:

Bapak/Ibu cukup memberikan tanda tick mark (√) pada pilihan jawaban yang tersedia (rentang angka dari 1 dengan 5) sesuai dengan pendapat Bapak/Ibu. Setiap pernyataan mengharapkan hanya satu jawaban. Setiap angka akan mewakili tingkat kesesuaian dengan pendapat Bapak/Ibu:

1 = Sangat Tidak Setuju (STS)

2 = Tidak Setuju (TS)

3 = Ragu – Ragu (R)

4 = Setuju (S)

5 = Sangat Setuju (SS)

DAFTAR PERTANYAAN

	INDEPENDENSI	STS	TS	R	S	SS
	Independensi Penyusunan Program :					
1	Auditor bebas dari campur tangan pimpinan untuk menentukan, mengeliminasi atau memodifikasi bagian-bagian tertentu yang diperiksa					
2	Auditor bebas dari intervensi pimpinan tentang prosedur yang dipilih auditor					
3	Auditor bebas dari usaha-usaha pihak lain untuk menentukan subyek pekerjaan pemeriksaan					
	Independensi Pelaksanaan Pekerjaan :					
4	Pemeriksaan bebas dari usaha-usaha klien tentang obyek pemeriksaan untuk menentukan atau menunjuk kegiatan yang diperiksa					
5	Pelaksanaan pemeriksaan harus bekerja sama dengan pihak perusahaan (dalam menyediakan dokumen yang dibutuhkan) selama proses pemeriksaan					
6	Pemeriksaan bebas dari kepentingan pribadi maupun pihak lain untuk membatasi segala kegiatan pemeriksaan					
	Independensi Pelaporan :					
7	Dalam melakukan pemeriksaan terkait dengan pelaporan, auditor bebas dari kewajiban pihak lain untuk mempengaruhi fakta-fakta yang dilaporkan					
8	Dalam melakukan pemeriksaan terkait dengan pelaporan, auditor bebas dari bahasa atau istilah yang menimbulkan multi tafsir					
9	Dalam melakukan pemeriksaan terkait dengan pelaporan, auditor bebas dari usaha pihak tertentu untuk mempengaruhi pertimbangan pemeriksa terhadap isi laporan pemeriksaan					

Sumber: Bawono dan Singgih (2010)

	KOMITMEN ORGANISASI	STS	TS	R	S	SS
1	Saya akan membicarakan kepada orang lain bahwa Badan Pengawasan Keuangan dan Pembangunan tempat saya bekerja saat ini adalah yang paling baik					
2	Saya bangga untuk mengatakan kepada orang lain bahwa saya bagian dari Badan Pengawasan Keuangan dan Pembangunan ini.					
3	Saya menemukan bahwa terdapat kesamaan antara nilai-nilai yang ada pada diri saya dengan nilai-nilai Badan Pengawasan Keuangan dan Pembangunan.					
4	Saya senang untuk mencoba jenis pekerjaan baru dalam Badan Pengawasan Keuangan dan Pembangunan saya.					
5	Saya memiliki banyak kesempatan berpendapat untuk kemajuan Badan Pengawasan Keuangan dan Pembangunan.					
6	Saya bersedia melakukan semua pekerjaan yang diberikan kepada saya, agar saya tetap dapat bekerja di Badan Pengawasan Keuangan dan Pembangunan ini.					
7	Saya sangat peduli bagaimana kelanjutan Badan Pengawasan Keuangan dan Pembangunan ini pada masa yang akan datang.					
8	Saya senang bekerja di Badan Pengawasan Keuangan dan Pembangunan ini					
9	Alasan utama saya tetap bekerja di Badan Pengawasan Keuangan dan Pembangunan ini adalah apabila keluar akan memerlukan pengorbanan diri sendiri yang harus dipertimbangkan.					
10	Saya akan melakukan sesuatu yang lebih dari yang diharapkan untuk kemajuan Badan Pengawasan Keuangan dan Pembangunan.					
11	Bagi saya, ini Badan Pengawasan Keuangan dan Pembangunan yang terbaik untuk saya bekerja.					
12	Badan Pengawasan Keuangan dan Pembangunan ini merupakan inspirasi yang baik untuk saya dalam melakukan pekerjaan.					

Sumber: Allen dan Meyer (2003)

Kemampuan dan Kemauan Auditor Dalam Mendeteksi Kecurangan (Fraud)

Sumber: Liyanarachchi dan Newdick (2008)

Skenario I - Faktur Palsu

Tim adalah eksternal auditor untuk sebuah perusahaan yang melakukan pekerjaan kontrak untuk sebuah departemen pemerintah. Tim baru saja menyelesaikan audit dari suatu unit usaha anak perusahaan (pabrik ABC) yang menyelesaikan kontrak yang melibatkan nilai besar untuk berbagai instansi. Tagihan anak perusahaan telah diaudit sebelumnya dan tidak ada masalah besar yang terdeteksi. Selama audit ini, Tim menemukan serangkaian faktur pelanggan palsu (meningkat atau dipalsukan) yang telah dibayarkan dalam sistem penagihan anak perusahaan. Tim melaporkan temuan ini kepada direktur audit perusahaan. Direktur itu mengatakan bahwa ia akan melaporkan kepada Chief Financial Officer. Setelah beberapa hari, Tim bertanya kepada direktur apa yang menjadi temuan, tapi direktur memintanya untuk melupakan hal itu, namun Tim menuntut tindakan lebih lanjut. Ini menunjukkan Tim memiliki integritas tinggi dalam mendeteksi kecurangan. Menggunakan skala berikut ini, silakan menunjukkan kemungkinan Tim yang menurut Anda akan melaporkan kesalahan tersebut karena integritasnya yang tinggi. Lingkari nomor tersebut.

Sangat Tidak Mungkin	Tidak Mungkin	Tidak Pasti	Mungkin	Sangat Mungkin

Menurut Anda dalam kasus ini apakah indikasi fraud tinggi ?				
Sangat Tidak Mungkin	Tidak Mungkin	Tidak Pasti	Mungkin	Sangat Mungkin

Menurut Anda dalam kasus ini apakah tindakan kecurangan mudah diatasi ?				
Sangat Tidak Mungkin	Tidak Mungkin	Tidak Pasti	Mungkin	Sangat Mungkin

Skenario 2 - Rekening Bank Misterius

Chris adalah eksternal auditor untuk organisasi sektor publik di New Zealand. Setiap triwulan Chris menganalisis kinerja organisasi untuk memastikan hal ini memenuhi tujuan yang diinginkan. Setelah menganalisis laporan terbaru, Chris menemukan sebuah penurunan yang tidak biasa dan besar dalam laporan arus kas untuk kuartalan. Chris melakukan investigasi dan pada awalnya tampak bahwa pembelian peralatan pada kuartal terakhir adalah untuk menjelaskan adanya penurunan kas. Namun, Chris berpikir mengingat tentang kecurangan pembelian yang signifikan seperti ini dan melakukan penelusuran bukti pada pembelian aktiva. Chris menemukan bahwa pembelian tersebut tidak terjadi dan berdasar penelusuran bukti-bukti ditemukan terdapatnya deposit dari sejumlah besar uang tunai ke rekening bank yang tidak diketahui. Selanjutnya, Chris menemukan pembayaran ganda satu kali untuk account ini. Chris membawa masalah ini menjadi perhatian dari direktur audit perusahaan, namun tidak ada tanggapan dari itu. Kurangnya tanggapan tersebut mengarahkan Chris untuk percaya sesuatu yang tidak etis terjadi dan meminta direktur untuk mengambil tindakan. Menggunakan skala berikut ini, silakan menunjukkan kemungkinan bahwa Anda pikir Chris akan mengumpulkan bukti kecurangan tersebut. Lingkari nomor tersebut.

Sangat Tidak Mungkin	Tidak Mungkin	Tidak Pasti	Mungkin	Sangat Mungkin

Menurut Anda dalam kasus ini apakah indikasi fraud tinggi ?				
Sangat Tidak Mungkin	Tidak Mungkin	Tidak Pasti	Mungkin	Sangat Mungkin

Menurut Anda dalam kasus ini apakah tindakan kecurangan mudah diatasi ?				
Sangat Tidak Mungkin	Tidak Mungkin	Tidak Pasti	Mungkin	Sangat Mungkin

Skenario 3 - Kesalahan Klasifikasi

Jarred adalah eksternal auditor untuk dewan kota setempat. Pekerjaan Jarred adalah untuk melakukan audit pada semua layanan yang diberikan oleh dewan lokal untuk masyarakat, termasuk fasilitas dewan yang paling dihargai dan berharga, yaitu kolam renang lokal. Jarred mulai menganalisis dan meninjau ulang akun untuk kolam masyarakat setempat. Ketika menganalisis akun ia melihat bahwa kolam telah selama 5 tahun terakhir mengalami peningkatan penjualan signifikan dalam setiap tahunnya. Ia menemukan ini aneh, karena harga kolam renang tetap sama dan jumlah orang yang mengunjungi kolam setiap tahun tidak bervariasi secara signifikan. Jarred menemukan bahwa kolam tersebut telah mengungkapkan keuntungan yang lebih tinggi daripada apa yang sebenarnya diperoleh untuk menghindari kolam renang yang ditutup karena kinerja yang buruk. Jarred melaporkan ini kepada dewan auditor lokal. Terdapatnya temuan dari Jarred, jadi ia memberitahu direktur audit internal pada dewan bahwa ia akan melaporkan temuan kepada Dewan dari Kepala Eksekutif. Menggunakan skala berikut ini, silakan menunjukkan kemungkinan Jarred yang menurut Anda akan melakukan audit dan analisis untuk mengungkapkan kasus tersebut. Lingkari nomor tersebut.

Sangat Tidak Mungkin	Tidak Mungkin	Tidak Pasti	Mungkin	Sangat Mungkin

Menurut Anda dalam kasus ini apakah indikasi fraud tinggi ?				
Sangat Tidak Mungkin	Tidak Mungkin	Tidak Pasti	Mungkin	Sangat Mungkin

Menurut Anda dalam kasus ini apakah tindakan kecurangan mudah diatasi ?				
Sangat Tidak Mungkin	Tidak Mungkin	Tidak Pasti	Mungkin	Sangat Mungkin

	KINERJA AUDITOR	STS	TS	R	S	SS
1	Semakin tinggi tingkat pendidikan auditor, maka kinerjanya semakin profesional					
2	Auditor yang mempunyai pengalaman cukup lama dalam bidangnya, kinerjanya semakin baik dan profesional					
3	Faktor usia sangat mempengaruhi kinerja auditor dalam melaksanakan profesinya					
4	Saya sering menghadiri dan berpartisipasi dalam setiap pertemuan para auditor					
5	Saya berlangganan dan membaca secara sistematis jurnal auditing dan publikasi lainnya					
6	Saya akan tetap bekerja sebagai auditor, walaupun gaji saya dipotong untuk keperluan tugas auditor					
7	Pekerjaan yang saya lakukan memotivasi saya untuk berbuat yang terbaik sebagai auditor					
8	Perlakuan perusahaan memotivasi saya untuk berbuat yang terbaik dalam melaksanakan kewajiban					
9	Gaji yang saya terima memotivasi saya untuk berbuat yang terbaik terhadap organisasi tempat saya bekerja					
10	Saya merasa puas dengan bidang pekerjaan saya saat ini					
11	Saya sangat menyukai bidang pekerjaan saya saat ini					
12	Saya lebih menyukai bidang pekerjaan saya daripada pekerjaan teman lainnya					

Independensi									Mean
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	
5	4	3	4	5	4	4	4	4	37
3	4	4	4	3	3	3	4	3	31
4	3	3	1	1	3	4	4	4	27
5	5	5	5	5	5	3	3	3	39
3	3	3	3	4	4	3	4	4	31
2	2	1	2	3	2	1	2	2	17
4	4	2	3	3	3	2	2	2	25
1	1	2	4	3	3	2	3	3	22
4	4	4	3	3	4	4	4	4	34
1	1	3	2	2	2	3	2	2	18
4	2	2	5	5	2	5	4	2	31
4	3	4	4	3	4	3	4	4	33
4	3	2	2	2	3	3	4	3	26
4	3	4	4	4	4	3	4	4	34
4	4	4	3	4	3	3	3	3	31
4	4	4	4	4	4	2	1	1	28
4	3	4	3	4	4	3	2	3	30
4	4	4	4	4	4	4	4	4	36
4	4	4	4	3	4	4	3	3	33
4	4	4	4	4	4	3	3	3	33
4	5	4	5	5	5	3	3	3	37
2	4	4	2	4	4	3	3	2	28
5	5	5	4	5	5	5	3	3	40
4	2	3	5	4	2	2	2	4	28
4	4	4	5	5	4	4	3	3	36
5	5	5	5	3	5	3	3	4	38
5	5	5	5	5	5	4	4	5	43
4	4	5	4	3	4	3	3	4	34
4	4	4	4	5	4	4	2	4	35
4	4	2	4	4	4	2	4	4	32

Komitmen Organisasi												Mean
1	2	3	4	5	6	7	8	9	10	11	12	
4	4	3	4	4	4	4	3	3	4	4	4	45
3	4	3	4	4	4	4	3	3	4	4	3	43
3	3	4	4	4	3	4	2	4	3	3	3	40
4	4	4	4	4	3	2	3	5	5	5	5	48
4	4	4	4	4	4	3	3	4	4	4	4	46
1	1	1	1	1	2	4	2	2	1	1	3	20
2	3	2	2	3	3	3	2	2	2	2	2	28
4	4	3	3	3	5	3	3	2	2	2	2	36
4	5	5	5	4	4	3	3	4	4	4	3	48
2	2	2	2	2	2	2	2	2	2	2	2	24
5	5	5	5	4	2	2	4	4	2	5	5	48
4	4	4	4	3	4	3	3	4	4	4	4	45
3	3	4	4	4	3	3	3	3	3	3	3	39
3	3	4	4	3	3	3	4	4	4	4	4	43
3	3	4	4	4	4	4	3	4	4	4	4	45
3	3	3	3	3	5	3	4	5	5	5	5	47
4	4	4	4	4	4	4	3	3	4	4	4	46
4	4	4	4	4	4	4	4	4	4	4	4	48
4	4	4	4	4	4	4	4	4	4	3	4	47
3	4	4	5	5	4	4	3	4	4	5	5	50
4	4	4	5	3	3	3	3	4	4	4	4	45
4	4	4	4	4	4	4	4	4	4	4	4	48
3	3	4	5	5	5	3	4	5	5	5	5	52
2	3	4	4	3	3	2	4	4	4	4	4	41
4	4	4	4	4	4	4	3	4	4	4	3	46
5	5	5	5	5	5	5	5	5	5	5	5	60
5	5	5	4	5	5	5	5	5	5	5	5	59
5	5	5	5	5	4	4	4	4	4	4	4	53
4	4	4	4	4	3	4	4	4	2	4	4	45
4	4	4	4	4	4	4	4	3	4	4	4	47

Fraud									Mean
1	2	3	4	5	6	7	8	9	
4	4	4	4	3	4	3	4	4	34
3	4	4	4	3	4	4	4	3	33
3	3	3	4	3	3	4	4	4	31
5	4	4	5	4	3	4	4	4	37
3	4	3	3	3	3	4	4	4	31
3	3	3	2	3	3	2	2	2	23
4	4	3	2	3	4	4	3	3	30
4	4	4	5	5	4	3	4	3	36
3	4	3	4	3	3	3	4	4	31
2	2	2	2	3	3	2	2	2	20
1	2	3	5	2	1	2	2	2	20
4	4	4	3	2	3	3	4	4	31
3	2	3	2	3	3	3	4	3	26
4	4	3	4	3	3	3	3	4	31
2	3	4	3	3	3	3	3	3	27
5	5	5	5	5	3	3	3	3	37
4	4	3	4	3	3	4	4	4	33
4	4	4	4	4	4	4	4	4	36
3	3	3	4	4	3	3	3	3	29
5	4	4	4	3	3	4	4	4	35
4	3	3	4	3	3	4	4	4	32
4	2	4	3	3	3	2	4	4	29
3	4	5	3	3	3	4	4	4	33
3	2	1	3	5	4	3	3	2	26
4	4	4	4	3	2	4	4	4	33
5	5	3	5	5	5	5	5	5	43
5	5	5	5	4	4	5	5	5	43
4	3	4	4	4	4	5	4	4	36
4	4	4	3	3	3	3	3	3	30
2	2	3	2	2	3	4	4	4	26

Kinerja												Mean
1	2	3	4	5	6	7	8	9	10	11	12	
4	4	4	4	4	4	5	4	4	4	4	4	49
4	3	4	3	4	4	4	4	5	5	5	5	50
4	4	4	2	4	4	4	4	5	5	5	5	50
4	4	4	5	4	4	4	5	4	4	4	4	50
4	4	3	4	3	3	3	4	3	3	2	4	40
2	2	2	2	3	3	3	3	4	4	4	4	36
3	3	4	3	5	5	3	1	4	4	4	4	43
4	3	5	5	4	4	4	4	4	2	3	5	47
4	4	3	4	4	4	4	4	3	3	3	3	43
2	2	2	2	2	3	2	3	4	4	3	4	33
2	2	2	5	2	2	2	2	4	4	4	4	35
4	4	3	4	4	4	4	4	4	4	5	4	48
4	3	4	4	4	3	4	3	4	4	4	4	45
3	4	3	4	4	4	4	2	4	4	4	4	44
3	3	3	3	4	4	4	5	4	4	4	5	46
3	3	3	3	4	4	3	4	3	3	3	4	40
4	4	4	4	2	2	2	2	3	3	3	3	36
4	4	4	4	3	3	4	3	5	5	3	1	43
3	3	2	3	4	3	5	5	4	4	4	4	44
4	4	3	3	4	4	3	4	4	4	4	4	45
4	4	3	4	2	2	2	2	2	3	2	3	33
4	4	3	4	2	2	2	5	2	2	2	2	34
4	4	3	4	4	4	3	4	4	4	4	4	46
3	2	3	4	4	3	4	4	4	3	4	3	41
4	4	4	4	3	4	3	4	4	4	4	2	44
5	5	5	5	3	3	3	3	4	4	4	5	49
5	5	5	5	3	3	3	3	4	4	3	4	47
4	4	4	4	4	4	4	4	2	2	2	2	40
3	3	2	4	4	4	4	4	3	3	4	3	41
4	4	4	4	3	3	2	3	4	3	5	5	44

APPENDIX 3
THE DESCRIPTIVE STATISTICAL ANALYSIS

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1	30	2,00	5,00	3,4667	,73030
X2	30	2,00	5,00	3,7333	,73968
X3	30	2,00	5,00	3,4667	,73030
Y	30	3,00	4,00	3,6333	,49013
Valid N (listwise)	30				

Source: Primary data processes, 2018

APPENDIX 4
THE CLASSICAL ASSUMPTION TEST

Normality Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		30
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	1,89082136
Most Extreme Differences	Absolute	,102
	Positive	,063
	Negative	-,102
Kolmogorov-Smirnov Z		,560
Asymp. Sig. (2-tailed)		,912

a. Test distribution is Normal.

b. Calculated from data.

Multicollinearity Test

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Independensi	,989	1,011
	Komitmen_organisasi	,457	2,187
	fraud	,458	2,182

a. Dependent Variable: Kerja

Heteroscedasticity

Scatterplot
Dependent Variable: kinerja
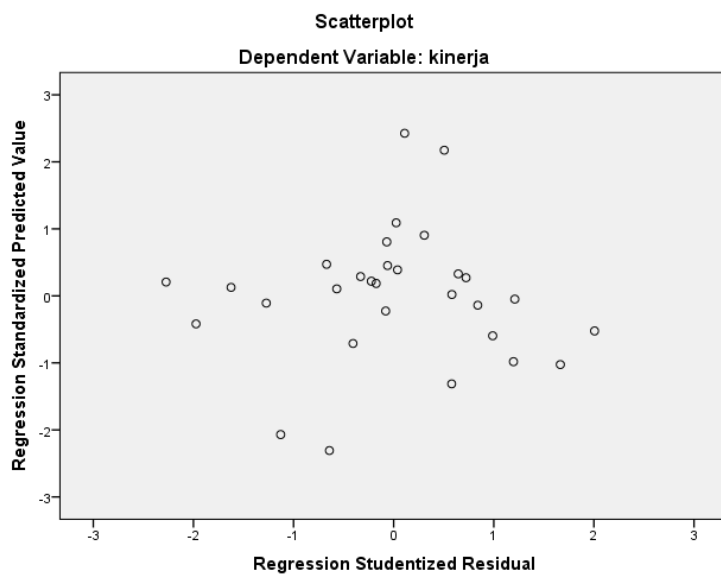
APPENDIX 5
MULTIPLE REGRESSION ANALYSIS

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,045	2,745		,381	,706
	Independensi	,174	,055	,145	2,845	,010
	Komitmen_organisasi	,159	,088	,287	2,312	,022
	fraud	,362	,097	,590	3,725	,001

a. Dependent Variable: kinerja

APPENDIX 6
THE VALIDITY TEST

Independensi

Correlations

		independensi1	independensi2	independensi3
independensi1	Pearson Correlation	1	,720**	,494**
	Sig. (2-tailed)		,000	,006
	N	30	30	30
independensi2	Pearson Correlation	,720**	1	,680**
	Sig. (2-tailed)	,000		,000
	N	30	30	30
independensi3	Pearson Correlation	,494**	,680**	1
	Sig. (2-tailed)	,006	,000	
	N	30	30	30
independensi4	Pearson Correlation	,485**	,376*	,417*
	Sig. (2-tailed)	,007	,041	,022
	N	30	30	30
independensi5	Pearson Correlation	,415*	,433*	,323
	Sig. (2-tailed)	,022	,017	,082
	N	30	30	30
independensi6	Pearson Correlation	,576**	,822**	,741**
	Sig. (2-tailed)	,001	,000	,000
	N	30	30	30
independensi7	Pearson Correlation	,442*	,314	,428*
	Sig. (2-tailed)	,014	,092	,018
	N	30	30	30
independensi8	Pearson Correlation	,229	,135	,027
	Sig. (2-tailed)	,224	,475	,886
	N	30	30	30
independensi9	Pearson Correlation	,430*	,245	,324
	Sig. (2-tailed)	,018	,193	,081
	N	30	30	30
Independensi	Pearson Correlation	,802**	,798**	,747**
	Sig. (2-tailed)	,000	,000	,000
	N	30	30	30

Correlations

		independensi4	independensi5	independensi6
independensi1	Pearson Correlation	,485	,415**	,576**
	Sig. (2-tailed)	,007	,022	,001
	N	30	30	30
independensi2	Pearson Correlation	,376**	,433	,822**
	Sig. (2-tailed)	,041	,017	,000
	N	30	30	30
independensi3	Pearson Correlation	,417**	,323**	,741
	Sig. (2-tailed)	,022	,082	,000
	N	30	30	30
independensi4	Pearson Correlation	1**	,684*	,426*
	Sig. (2-tailed)		,000	,019
	N	30	30	30
independensi5	Pearson Correlation	,684*	1*	,453
	Sig. (2-tailed)	,000		,012
	N	30	30	30
independensi6	Pearson Correlation	,426**	,453**	1**
	Sig. (2-tailed)	,019	,012	
	N	30	30	30
independensi7	Pearson Correlation	,191*	,300	,309*
	Sig. (2-tailed)	,312	,107	,096
	N	30	30	30
independensi8	Pearson Correlation	,044	-,036	,184
	Sig. (2-tailed)	,817	,851	,331
	N	30	30	30
independensi9	Pearson Correlation	,251*	,068	,382
	Sig. (2-tailed)	,181	,719	,037
	N	30	30	30
Independensi	Pearson Correlation	,662**	,624**	,818**
	Sig. (2-tailed)	,000	,000	,000
	N	30	30	30

Correlations

		independensi7	independensi8	independensi9
independensi1	Pearson Correlation	,442	,229**	,430**
	Sig. (2-tailed)	,014	,224	,018
	N	30	30	30

independensi2	Pearson Correlation	,314**	,135	,245**
	Sig. (2-tailed)	,092	,475	,193
	N	30	30	30
independensi3	Pearson Correlation	,428**	,027**	,324
	Sig. (2-tailed)	,018	,886	,081
	N	30	30	30
independensi4	Pearson Correlation	,191**	,044*	,251*
	Sig. (2-tailed)	,312	,817	,181
	N	30	30	30
independensi5	Pearson Correlation	,300*	-,036*	,068
	Sig. (2-tailed)	,107	,851	,719
	N	30	30	30
independensi6	Pearson Correlation	,309**	,184**	,382**
	Sig. (2-tailed)	,096	,331	,037
	N	30	30	30
independensi7	Pearson Correlation	1*	,454	,288*
	Sig. (2-tailed)		,012	,123
	N	30	30	30
independensi8	Pearson Correlation	,454	1	,583
	Sig. (2-tailed)	,012		,001
	N	30	30	30
independensi9	Pearson Correlation	,288*	,583	1
	Sig. (2-tailed)	,123	,001	
	N	30	30	30
Independensi	Pearson Correlation	,602**	,396**	,566**
	Sig. (2-tailed)	,000	,030	,001
	N	30	30	30

Correlations

		Independensi
independensi1	Pearson Correlation	**,802**
	Sig. (2-tailed)	**,000**
	N	30
independensi2	Pearson Correlation	**,798****
	Sig. (2-tailed)	**,000**
	N	30
independensi3	Pearson Correlation	**,747****
	Sig. (2-tailed)	**,000**
	N	30

independensi4	Pearson Correlation	,662**
	Sig. (2-tailed)	,000
	N	30
independensi5	Pearson Correlation	,624*
	Sig. (2-tailed)	,000
	N	30
independensi6	Pearson Correlation	,818**
	Sig. (2-tailed)	,000
	N	30
independensi7	Pearson Correlation	,602*
	Sig. (2-tailed)	,000
	N	30
independensi8	Pearson Correlation	,396
	Sig. (2-tailed)	,030
	N	30
independensi9	Pearson Correlation	,566*
	Sig. (2-tailed)	,001
	N	30
Independensi	Pearson Correlation	1**
	Sig. (2-tailed)	
	N	30

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

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

Komitmen Organisasi

Correlations

		KO1	KO2	KO3	KO4	KO5	KO6
KO1	Pearson Correlation	1	,921**	,783**	,682**	,671**	,449*
	Sig. (2-tailed)		,000	,000	,000	,000	,013
	N	30	30	30	30	30	30
KO2	Pearson Correlation	,921**	1	,797**	,743**	,726**	,459*
	Sig. (2-tailed)	,000		,000	,000	,000	,011
	N	30	30	30	30	30	30
KO3	Pearson Correlation	,783**	,797**	1	,892**	,773**	,349
	Sig. (2-tailed)	,000	,000		,000	,000	,059
	N	30	30	30	30	30	30
KO4	Pearson Correlation	,682**	,743**	,892**	1	,795**	,350
	Sig. (2-tailed)	,000	,000	,000		,000	,058

	N	30	30	30	30	30	30
KO5	Pearson Correlation	,671**	,726**	,773**	,795**	1	,565**
	Sig. (2-tailed)	,000	,000	,000	,000		,001
	N	30	30	30	30	30	30
KO6	Pearson Correlation	,449*	,459*	,349	,350	,565**	1
	Sig. (2-tailed)	,013	,011	,059	,058	,001	
	N	30	30	30	30	30	30
KO7	Pearson Correlation	,306	,266	,173	,131	,434*	,490**
	Sig. (2-tailed)	,100	,155	,361	,491	,016	,006
	N	30	30	30	30	30	30
KO8	Pearson Correlation	,604**	,561**	,655**	,530**	,549**	,501**
	Sig. (2-tailed)	,000	,001	,000	,003	,002	,005
	N	30	30	30	30	30	30
KO9	Pearson Correlation	,490**	,455*	,715**	,663**	,598**	,416*
	Sig. (2-tailed)	,006	,011	,000	,000	,000	,022
	N	30	30	30	30	30	30
KO10	Pearson Correlation	,424*	,442*	,562**	,596**	,603**	,667**
	Sig. (2-tailed)	,020	,015	,001	,001	,000	,000
	N	30	30	30	30	30	30
KO11	Pearson Correlation	,586**	,621**	,731**	,776**	,709**	,443*
	Sig. (2-tailed)	,001	,000	,000	,000	,000	,014
	N	30	30	30	30	30	30
KO12	Pearson Correlation	,460*	,403*	,572**	,587**	,540**	,323
	Sig. (2-tailed)	,011	,027	,001	,001	,002	,082
	N	30	30	30	30	30	30
Komitmen_Organisasi	Pearson Correlation	,796**	,799**	,868**	,843**	,860**	,645**
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000
	N	30	30	30	30	30	30

Correlations

		KO7	KO8	KO9	KO10	KO11	KO12
KO1	Pearson Correlation	,306	,604**	,490**	,424**	,586**	,460*
	Sig. (2-tailed)	,100	,000	,006	,020	,001	,011
	N	30	30	30	30	30	30
KO2	Pearson Correlation	,266**	,561	,455**	,442**	,621**	,403*
	Sig. (2-tailed)	,155	,001	,011	,015	,000	,027
	N	30	30	30	30	30	30
KO3	Pearson Correlation	,173**	,655**	,715	,562**	,731**	,572
	Sig. (2-tailed)	,361	,000	,000	,001	,000	,001

	N	30	30	30	30	30	30
KO4	Pearson Correlation	,131**	,530**	,663**	,596	,776**	,587
	Sig. (2-tailed)	,491	,003	,000	,001	,000	,001
	N	30	30	30	30	30	30
KO5	Pearson Correlation	,434**	,549**	,598**	,603**	,709	,540**
	Sig. (2-tailed)	,016	,002	,000	,000	,000	,002
	N	30	30	30	30	30	30
KO6	Pearson Correlation	,490*	,501*	,416	,667	,443**	,323
	Sig. (2-tailed)	,006	,005	,022	,000	,014	,082
	N	30	30	30	30	30	30
KO7	Pearson Correlation	1	,305	,127	,225	,096*	,154**
	Sig. (2-tailed)		,101	,504	,233	,613	,417
	N	30	30	30	30	30	30
KO8	Pearson Correlation	,305**	1**	,655**	,549**	,662**	,693**
	Sig. (2-tailed)	,101		,000	,002	,000	,000
	N	30	30	30	30	30	30
KO9	Pearson Correlation	,127**	,655*	1**	,764**	,845**	,819*
	Sig. (2-tailed)	,504	,000		,000	,000	,000
	N	30	30	30	30	30	30
KO10	Pearson Correlation	,225*	,549*	,764**	1**	,775**	,653**
	Sig. (2-tailed)	,233	,002	,000		,000	,000
	N	30	30	30	30	30	30
KO11	Pearson Correlation	,096**	,662**	,845**	,775**	1**	,858*
	Sig. (2-tailed)	,613	,000	,000	,000		,000
	N	30	30	30	30	30	30
KO12	Pearson Correlation	,154*	,693*	,819**	,653**	,858**	1
	Sig. (2-tailed)	,417	,000	,000	,000	,000	
	N	30	30	30	30	30	30
Komitmen_Organisasi	Pearson Correlation	,385**	,779**	,822**	,792**	,884**	,767**
	Sig. (2-tailed)	,036	,000	,000	,000	,000	,000
	N	30	30	30	30	30	30

Correlations

		Komitmen_Organisasi
KO1	Pearson Correlation	**,796**
	Sig. (2-tailed)	**,000**
	N	30
KO2	Pearson Correlation	**,799**
	Sig. (2-tailed)	**,000**

	N	30
KO3	Pearson Correlation	**,868**[**]
	Sig. (2-tailed)	**,000**
	N	30
KO4	Pearson Correlation	**,843**[**]
	Sig. (2-tailed)	**,000**
	N	30
KO5	Pearson Correlation	**,860**[**]
	Sig. (2-tailed)	**,000**
	N	30
KO6	Pearson Correlation	**,645**[*]
	Sig. (2-tailed)	**,000**
	N	30
KO7	Pearson Correlation	**,385**
	Sig. (2-tailed)	**,036**
	N	30
KO8	Pearson Correlation	**,779**[**]
	Sig. (2-tailed)	**,000**
	N	30
KO9	Pearson Correlation	**,822**[**]
	Sig. (2-tailed)	**,000**
	N	30
KO10	Pearson Correlation	**,792**[*]
	Sig. (2-tailed)	**,000**
	N	30
KO11	Pearson Correlation	**,884**[**]
	Sig. (2-tailed)	**,000**
	N	30
KO12	Pearson Correlation	**,767**[*]
	Sig. (2-tailed)	**,000**
	N	30
Komitmen_Organisasi	Pearson Correlation	1[**]
	Sig. (2-tailed)	
	N	30

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

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

75

Fraud

Correlations

		Fraud1	Fraud2	Fraud3	Fraud4	Fraud5	Fraud6
Fraud1	Pearson Correlation	1	,713**	,458*	,454*	,501**	,472**
	Sig. (2-tailed)		,000	,011	,012	,005	,008
	N	30	30	30	30	30	30
Fraud2	Pearson Correlation	,713**	1	,577**	,534**	,348	,379*
	Sig. (2-tailed)	,000		,001	,002	,059	,039
	N	30	30	30	30	30	30
Fraud3	Pearson Correlation	,458*	,577**	1	,381*	,047	,028
	Sig. (2-tailed)	,011	,001		,038	,803	,885
	N	30	30	30	30	30	30
Fraud4	Pearson Correlation	,454*	,534**	,381*	1	,477**	,074
	Sig. (2-tailed)	,012	,002	,038		,008	,697
	N	30	30	30	30	30	30
Fraud5	Pearson Correlation	,501**	,348	,047	,477**	1	,599**
	Sig. (2-tailed)	,005	,059	,803	,008		,000
	N	30	30	30	30	30	30
Fraud6	Pearson Correlation	,472**	,379*	,028	,074	,599**	1
	Sig. (2-tailed)	,008	,039	,885	,697	,000	
	N	30	30	30	30	30	30
Fraud7	Pearson Correlation	,481**	,513**	,279	,326	,253	,481**
	Sig. (2-tailed)	,007	,004	,135	,079	,177	,007
	N	30	30	30	30	30	30
Fraud8	Pearson Correlation	,548**	,457*	,393*	,359	,196	,469**
	Sig. (2-tailed)	,002	,011	,032	,051	,300	,009
	N	30	30	30	30	30	30
Fraud9	Pearson Correlation	,583**	,539**	,440*	,373*	,033	,305
	Sig. (2-tailed)	,001	,002	,015	,042	,862	,102
	N	30	30	30	30	30	30
Fraud	Pearson Correlation	,835**	,815**	,582**	,654**	,549**	,578**
	Sig. (2-tailed)	,000	,000	,001	,000	,002	,001
	N	30	30	30	30	30	30

Correlations

		Fraud7	Fraud8	Fraud9	Fraud
Fraud1	Pearson Correlation	,481	,548**	,583*	**,835***
	Sig. (2-tailed)	,007	,002	,001	**,000**

76

	N	30	30	30	30
Fraud2	Pearson Correlation	,513**	,457	,539**	**,815****
	Sig. (2-tailed)	,004	,011	,002	**,000**
	N	30	30	30	30
Fraud3	Pearson Correlation	,279*	,393**	,440	**,582***
	Sig. (2-tailed)	,135	,032	,015	**,001**
	N	30	30	30	30
Fraud4	Pearson Correlation	,326*	,359**	,373*	**,654**
	Sig. (2-tailed)	,079	,051	,042	**,000**
	N	30	30	30	30
Fraud5	Pearson Correlation	,253**	,196	,033	**,549****
	Sig. (2-tailed)	,177	,300	,862	**,002**
	N	30	30	30	30
Fraud6	Pearson Correlation	,481**	,469*	,305	**,578**
	Sig. (2-tailed)	,007	,009	,102	**,001**
	N	30	30	30	30
Fraud7	Pearson Correlation	1**	,741**	,711	**,745**
	Sig. (2-tailed)		,000	,000	**,000**
	N	30	30	30	30
Fraud8	Pearson Correlation	,741**	1*	,873*	**,781**
	Sig. (2-tailed)	,000		,000	**,000**
	N	30	30	30	30
Fraud9	Pearson Correlation	,711**	,873**	1*	**,761***
	Sig. (2-tailed)	,000	,000		**,000**
	N	30	30	30	30
Fraud	Pearson Correlation	,745**	,781**	,761**	1**
	Sig. (2-tailed)	,000	,000	,000	
	N	30	30	30	30

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

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

Kinerja

Correlations

		kinerja1	kinerja2	kinerja3	kinerja4	kinerja5	kinerja6	kinerja7
kinerja1	Pearson Correlation	1	,873**	,776**	,495**	,062	,045	,103
	Sig. (2-tailed)		,000	,000	,005	,743	,815	,588

	N	30	30	30	30	30	30	30
kinerja2	Pearson Correlation	,873**	1	,593**	,428*	-,024	,058	,006
	Sig. (2-tailed)	,000		,001	,018	,900	,761	,974
	N	30	30	30	30	30	30	30
kinerja3	Pearson Correlation	,776**	,593**	1	,440*	,160	,189	,113
	Sig. (2-tailed)	,000	,001		,015	,398	,316	,553
	N	30	30	30	30	30	30	30
kinerja4	Pearson Correlation	,495**	,428*	,440*	1	-,134	-,206	-,020
	Sig. (2-tailed)	,005	,018	,015		,480	,275	,918
	N	30	30	30	30	30	30	30
kinerja5	Pearson Correlation	,062	-,024	,160	-,134	1	,867**	,750**
	Sig. (2-tailed)	,743	,900	,398	,480		,000	,000
	N	30	30	30	30	30	30	30
kinerja6	Pearson Correlation	,045	,058	,189	-,206	,867**	1	,562**
	Sig. (2-tailed)	,815	,761	,316	,275	,000		,001
	N	30	30	30	30	30	30	30
kinerja7	Pearson Correlation	,103	,006	,113	-,020	,750**	,562**	1
	Sig. (2-tailed)	,588	,974	,553	,918	,000	,001	
	N	30	30	30	30	30	30	30
kinerja8	Pearson Correlation	,173	,061	-,092	-,050	,273	,224	,466**
	Sig. (2-tailed)	,361	,748	,630	,791	,145	,234	,009
	N	30	30	30	30	30	30	30
kinerja9	Pearson Correlation	-,054	-,147	,206	-,198	,307	,310	,342
	Sig. (2-tailed)	,778	,440	,274	,295	,098	,095	,064
	N	30	30	30	30	30	30	30
kinerja10	Pearson Correlation	-,058	-,007	,019	-,326	,163	,208	,241
	Sig. (2-tailed)	,762	,971	,920	,079	,389	,271	,199
	N	30	30	30	30	30	30	30
kinerja11	Pearson Correlation	-,103	-,148	,017	-,206	,432*	,389*	,306
	Sig. (2-tailed)	,588	,435	,928	,274	,017	,034	,100
	N	30	30	30	30	30	30	30
kinerja12	Pearson Correlation	-,041	-,113	,122	-,153	,279	,240	,074
	Sig. (2-tailed)	,828	,551	,522	,419	,135	,201	,698
	N	30	30	30	30	30	30	30
Kinerja	Pearson Correlation	,525**	,406*	,568**	,171	,679**	,632**	,652**
	Sig. (2-tailed)	,003	,026	,001	,368	,000	,000	,000
	N	30	30	30	30	30	30	30

Correlations

		kinerja8	kinerja9	kinerja10	kinerja11	kinerja12	Kinerja
kinerja1	Pearson Correlation	,173	-,054**	-,058**	-,103**	-,041	**,525**
	Sig. (2-tailed)	,361	,778	,762	,588	,828	**,003**
	N	30	30	30	30	30	30
kinerja2	Pearson Correlation	,061**	-,147	-,007**	-,148*	-,113	**,406**
	Sig. (2-tailed)	,748	,440	,971	,435	,551	**,026**
	N	30	30	30	30	30	30
kinerja3	Pearson Correlation	-,092**	,206**	,019	,017*	,122	**,568**
	Sig. (2-tailed)	,630	,274	,920	,928	,522	**,001**
	N	30	30	30	30	30	30
kinerja4	Pearson Correlation	-,050**	-,198*	-,326*	-,206	-,153	**,471**
	Sig. (2-tailed)	,791	,295	,079	,274	,419	**,038**
	N	30	30	30	30	30	30
kinerja5	Pearson Correlation	,273	,307	,163	,432	,279	**,679****
	Sig. (2-tailed)	,145	,098	,389	,017	,135	**,000**
	N	30	30	30	30	30	30
kinerja6	Pearson Correlation	,224	,310	,208	,389	,240**	**,632**
	Sig. (2-tailed)	,234	,095	,271	,034	,201	**,000**
	N	30	30	30	30	30	30
kinerja7	Pearson Correlation	,466	,342	,241	,306	,074**	**,652****
	Sig. (2-tailed)	,009	,064	,199	,100	,698	**,000**
	N	30	30	30	30	30	30
kinerja8	Pearson Correlation	1	-,032	-,133	,033	,009	**,383**
	Sig. (2-tailed)		,867	,485	,861	,962	**,043**
	N	30	30	30	30	30	30
kinerja9	Pearson Correlation	-,032	1	,818	,744	,427	**,608**
	Sig. (2-tailed)	,867		,000	,000	,019	**,000**
	N	30	30	30	30	30	30
kinerja10	Pearson Correlation	-,133	,818	1	,621	,255	**,447**
	Sig. (2-tailed)	,485	,000		,000	,174	**,013**
	N	30	30	30	30	30	30
kinerja11	Pearson Correlation	,033	,744	,621	1	,537*	**,600***
	Sig. (2-tailed)	,861	,000	,000		,002	**,000**
	N	30	30	30	30	30	30
kinerja12	Pearson Correlation	,009	,427	,255	,537	1	**,457**
	Sig. (2-tailed)	,962	,019	,174	,002		**,011**

	N	30	30	30	30	30	30
	Pearson Correlation	,343**	,608*	,447**	,600	,457**	1**
Kinerja	Sig. (2-tailed)	,063	,000	,013	,000	,011	
	N	30	30	30	30	30	30

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

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