



# **LAMPIRAN 1**

## **Kuesioner Penelitian**

## KUESIONER PENELITIAN

### PENGARUH *TIME PRESSURE*, MATERIALITAS, PROSEDUR *REVIEW* DAN KONTROL KUALITAS, SERTA *AGREEABLENESS PERSONALITY* TERHADAP *PREMATURE SIGN OFF* ATAS PROSEDUR AUDIT

**A. Mohon saudara memberi tanda (√) untuk mengisi identitas responden:**

Nama (jika bersedia mengisi) :  
Usia :  
Jenis kelamin : ( ) Pria ( ) Wanita  
Pendidikan terakhir : ( ) D3 ( ) S1 ( ) S2 (S3)

**B. Mohon saudara menjawab pertanyaan dibawah ini dengan tanda (√) pada salah satu jawaban yang paling sesuai dengan diri anda**

**Keterangan:**

STS : Sangat Tidak Setuju  
TS : Tidak Setuju  
K : Kadang-Kadang  
S : Setuju  
SS : Sangat Setuju

**1. Pertanyaan berikut berhubungan dengan *Premature Sign Off*  
(Sumber: Silfianie, 2016)**

No.	Pertanyaan	STS	TS	K	S	SS
1.	Saya menggunakan pertimbangan sistem pengendalian internal dalam audit laporan keuangan					
2.	Saya menggunakan informasi asersi dalam merumuskan tujuan audit dan merancang pengujian substantif					
3.	Saya menggunakan fungsi auditor internal dalam audit					

No.	Pertanyaan	STS	TS	K	S	SS
4.	Saya melakukan prosedur analitis dalam perencanaan dan review audit					
5.	Saya melakukan konfirmasi dengan pihak ketiga dalam audit laporan keuangan					
6.	Saya menggunakan representasi manajemen dalam audit laporan keuangan					
7.	Saya melakukan uji kepatuhan terhadap pengendalian atas transaksi dalam aplikasi sistem <i>computer on-line</i>					
8.	Saya tidak mengurangi jumlah sampel yang direncanakan dalam audit laporan keuangan					

**2. Pertanyaan berikut berhubungan dengan *Time Pressure***

(Sumber: Liantih, 2010)

No.	Pertanyaan	STS	TS	K	S	SS
1.	Saya merasa jika anggaran waktu dalam melakukan pekerjaan sangat terbatas					
2.	Saya mengaudit beberapa perusahaan dalam periode bersamaan					
3.	Saya tidak melanggar anggaran waktu yang telah direncanakan					
4.	Saya sering lembur dalam melakukan audit					
5.	Saya menyediakan waktu cadangan untuk hal-hal yang tidak terduga dalam melakukan audit					

### 3. Pertanyaan berikut berhubungan dengan Materialitas

(Sumber: Aji, 2013)

No.	Pertanyaan	STS	TS	K	S	SS
1.	Pengurangan jumlah sampel adalah tidak material					
2.	Pemeriksaan fisik terhadap kas persediaan adalah tidak material					
3.	Melakukan konfirmasi dengan pihak ketiga adalah sesuatu yang tidak material					

### 4. Pertanyaan berikut berhubungan dengan Prosedur Review dan Kontrol Kualitas

(Sumber: Liantih, 2010)

No.	Pertanyaan	STS	TS	K	S	SS
1.	Dalam KAP tempat saya bekerja, jika terdapat auditor yang melakukan penghentian prematur, maka tindakan tersebut akan ditemukan					
2.	Jika auditor memberi tanda tickmark (√) pada jadwal audit, padahal auditor melakukan <i>review</i> dangkal pada dokumen klien, maka prosedur <i>review</i> dan kontrol kualitas di KAP tempat saya bekerja akan mampu menemukannya					
3.	Prosedur <i>review</i> dan kontrol kualitas yang terdapat dalam KAP tempat saya bekerja akan mampu menemukan adanya kegagalan auditor dalam meneliti masalah teknis klien yang menurutnya tidak meyakinkan					
4.	Jika auditor menerima penjelasan yang lemah					

No.	Pertanyaan	STS	TS	K	S	SS
	dari klien, proses <i>review</i> akan menemukan hal ini dan Kantor Akuntan Publik akan mensyaratkan kerja tambahan					
5.	Kantor Akuntan Publik tempat saya bekerja memiliki sistem kualitas kontrol yang efektif					

**5. Pertanyaan berikut berhubungan dengan *Agreeableness Personality* (Sumber: Syahzani, 2020)**

No.	Pertanyaan	STS	TS	K	S	SS
1.	Saya merasa sedikit peduli terhadap orang lain					
2.	Saya tertarik pada orang lain					
3.	Saya membuat orang lain merasa nyaman					
4.	Saya simpati dengan perasaan orang lain					
5.	Saya memiliki hati yang lembut					

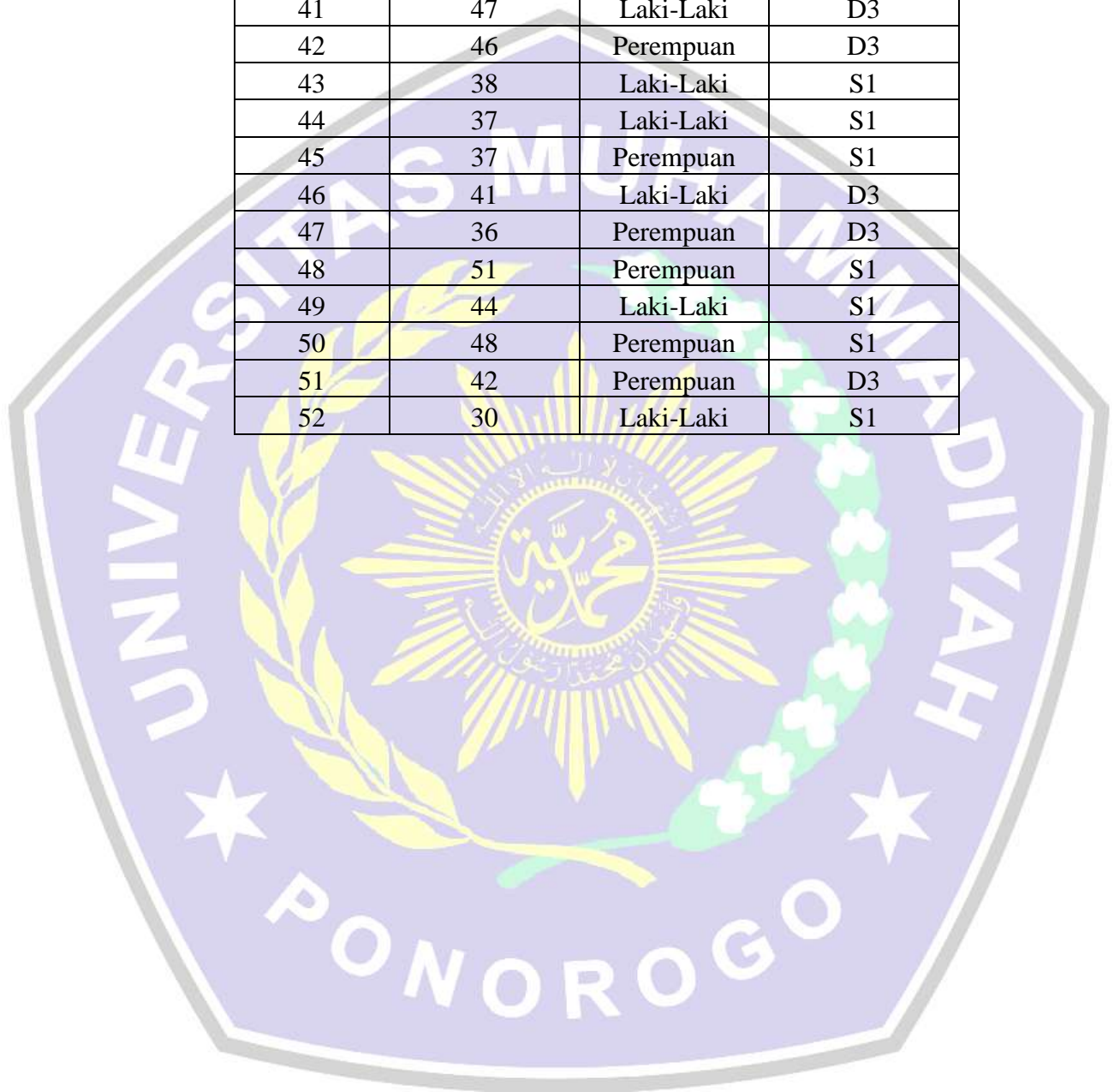


# **LAMPIRAN 2**

## **Hasil Jawaban Responden**

<b>Responden</b>	<b>Usia</b>	<b>Jenis Kelamin</b>	<b>Pendidikan</b>
1	32	Laki-Laki	S1
2	47	Perempuan	S1
3	37	Laki-Laki	S2
4	36	Perempuan	S2
5	42	Perempuan	D3
6	44	Laki-Laki	S2
7	43	Laki-Laki	S1
8	33	Laki-Laki	S1
9	30	Perempuan	S1
10	36	Laki-Laki	S1
11	38	Perempuan	D3
12	38	Perempuan	S1
13	39	Laki-Laki	S1
14	47	Perempuan	S1
15	54	Laki-Laki	D3
16	36	Laki-Laki	D3
17	33	Perempuan	S1
18	36	Laki-Laki	S1
19	39	Laki-Laki	S1
20	38	Perempuan	D3
21	38	Laki-Laki	D3
22	42	Laki-Laki	S1
23	43	Laki-Laki	D3
24	43	Perempuan	S1
25	47	Perempuan	S1
26	47	Laki-Laki	S1
27	40	Perempuan	S1
28	51	Perempuan	S1
29	55	Perempuan	S1
30	54	Laki-Laki	S1
31	55	Perempuan	S1
32	52	Laki-Laki	S1
33	53	Laki-Laki	S1
34	38	Laki-Laki	S2
35	36	Laki-Laki	D3
36	37	Laki-Laki	S1
37	44	Perempuan	S1

<b>Responden</b>	<b>Usia</b>	<b>Jenis Kelamin</b>	<b>Pendidikan</b>
38	41	Laki-Laki	S1
39	41	Laki-Laki	S1
40	45	Perempuan	S1
41	47	Laki-Laki	D3
42	46	Perempuan	D3
43	38	Laki-Laki	S1
44	37	Laki-Laki	S1
45	37	Perempuan	S1
46	41	Laki-Laki	D3
47	36	Perempuan	D3
48	51	Perempuan	S1
49	44	Laki-Laki	S1
50	48	Perempuan	S1
51	42	Perempuan	D3
52	30	Laki-Laki	S1

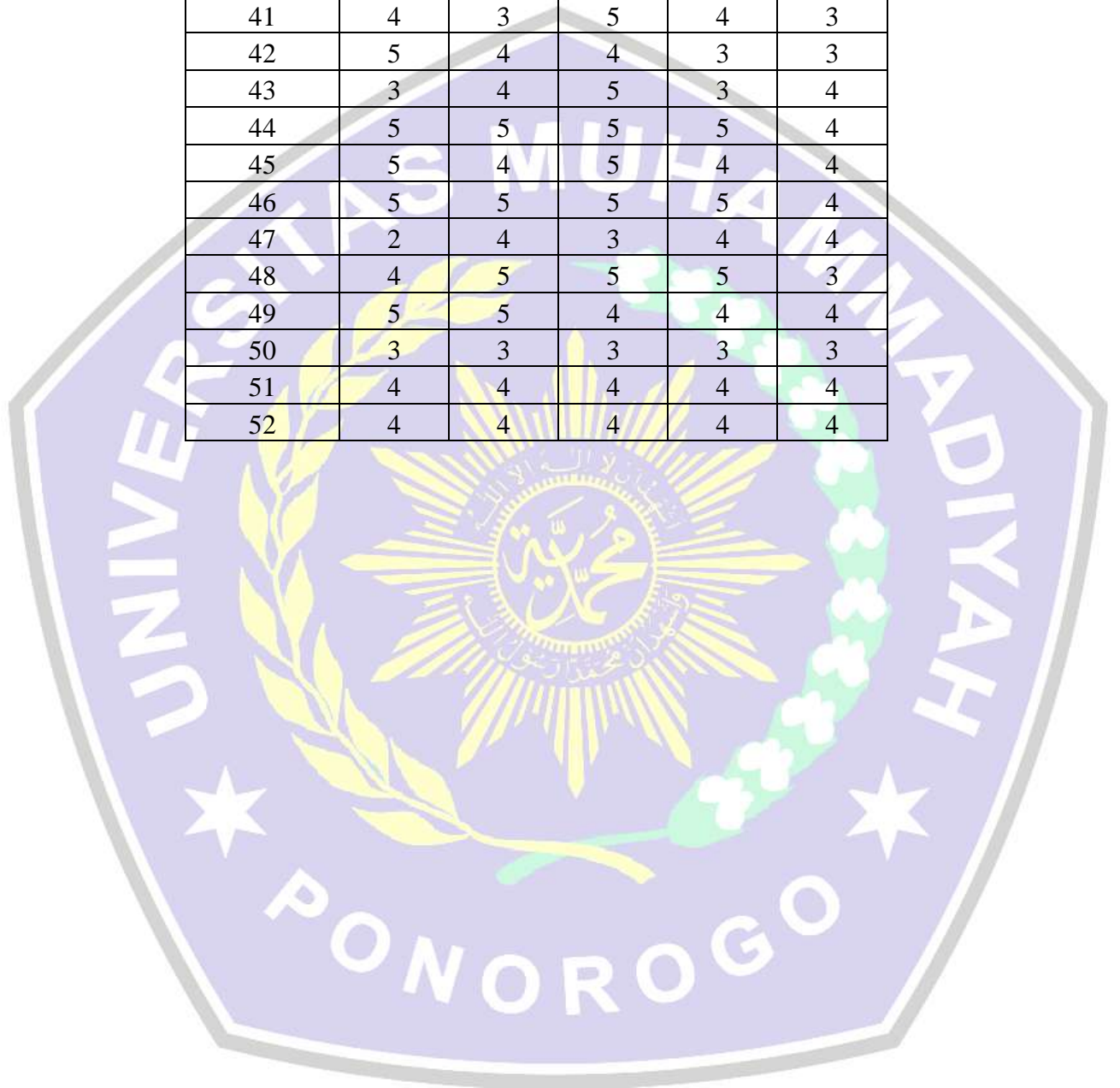




1. **VARIABEL *TIME PRESSURE***

<b>Responden</b>	<b>X1.1</b>	<b>X1.2</b>	<b>X1.3</b>	<b>X1.4</b>	<b>X1.5</b>
1	5	5	5	5	4
2	5	5	4	4	4
3	4	4	5	5	4
4	5	5	5	4	4
5	5	4	4	4	4
6	4	4	3	3	4
7	3	3	4	4	5
8	4	4	4	5	5
9	4	4	5	4	5
10	3	5	4	4	5
11	3	5	5	4	5
12	4	5	3	5	5
13	5	5	5	5	5
14	4	5	4	5	5
15	4	5	5	5	5
16	4	5	4	4	5
17	4	5	5	5	5
18	4	5	4	5	5
19	4	5	5	5	5
20	5	4	4	4	5
21	3	4	4	4	4
22	4	5	5	5	5
23	4	4	4	5	4
24	5	5	5	5	4
25	5	3	5	5	4
26	4	4	4	5	4
27	4	4	5	4	5
28	4	4	4	4	5
29	4	4	3	5	4
30	4	4	5	5	5
31	2	5	5	5	5
32	4	4	4	5	5
33	4	4	4	4	5
34	4	4	3	4	5
35	5	5	5	4	5
36	5	5	5	5	4

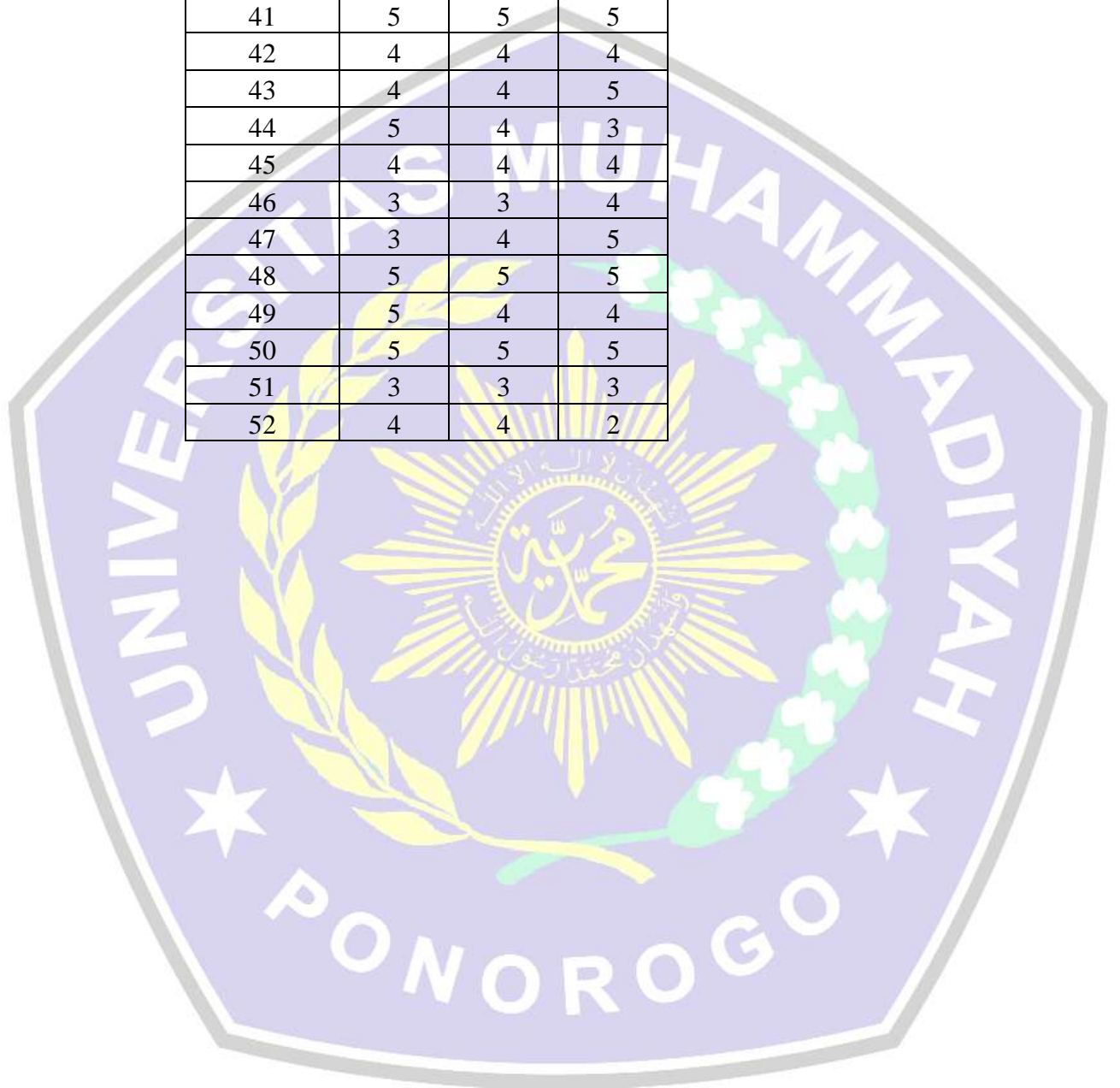
Responden	X1.1	X1.2	X1.3	X1.4	X1.5
37	4	5	5	5	5
38	5	5	5	5	5
39	5	4	4	2	4
40	5	5	5	5	5
41	4	3	5	4	3
42	5	4	4	3	3
43	3	4	5	3	4
44	5	5	5	5	4
45	5	4	5	4	4
46	5	5	5	5	4
47	2	4	3	4	4
48	4	5	5	5	3
49	5	5	4	4	4
50	3	3	3	3	3
51	4	4	4	4	4
52	4	4	4	4	4



## 2. VARIABEL MATERIALITAS

Responden	X2.1	X2.2	X2.3
1	4	4	4
2	4	4	3
3	5	5	5
4	5	5	5
5	4	5	5
6	5	5	5
7	3	4	4
8	5	5	5
9	4	5	4
10	3	4	4
11	3	3	3
12	4	4	4
13	4	4	5
14	4	4	4
15	5	5	5
16	5	5	5
17	4	5	4
18	2	3	2
19	5	5	5
20	5	4	4
21	4	5	4
22	4	4	4
23	2	5	5
24	5	5	5
25	5	5	5
26	3	4	4
27	5	5	4
28	4	4	4
29	5	5	5
30	4	5	4
31	4	5	5
32	3	4	4
33	4	4	4
34	5	5	5
35	5	4	4
36	5	5	5

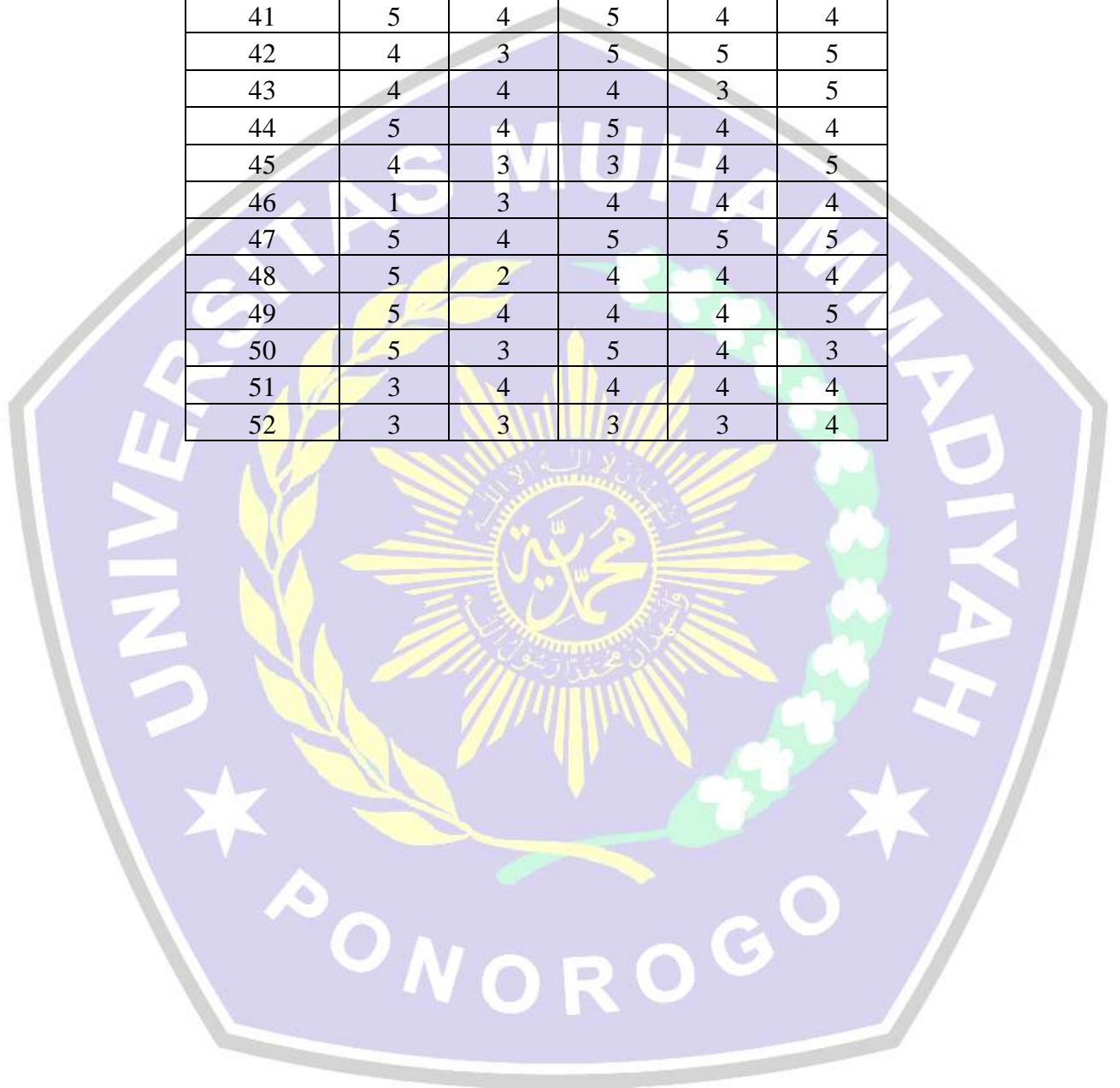
<b>Responden</b>	<b>X2.1</b>	<b>X2.2</b>	<b>X2.3</b>
37	4	3	5
38	5	4	4
39	3	4	5
40	4	4	4
41	5	5	5
42	4	4	4
43	4	4	5
44	5	4	3
45	4	4	4
46	3	3	4
47	3	4	5
48	5	5	5
49	5	4	4
50	5	5	5
51	3	3	3
52	4	4	2



### 3. VARIABEL PROSEDUR *REVIEW* DAN KONTROL KUALITAS

Responden	X3.1	X3.2	X3.3	X3.4	X3.5
1	4	4	4	5	4
2	4	4	5	4	3
3	4	4	4	4	4
4	5	3	5	4	3
5	5	4	5	4	3
6	5	5	4	4	5
7	2	3	5	4	4
8	5	3	5	5	4
9	4	4	5	3	5
10	3	5	5	5	5
11	3	4	5	4	5
12	4	4	5	5	5
13	4	4	5	4	4
14	4	4	5	5	5
15	5	3	5	5	5
16	5	4	5	5	5
17	5	5	5	5	4
18	2	4	5	5	5
19	5	3	5	5	5
20	4	4	4	4	4
21	5	4	5	5	5
22	4	3	5	5	4
23	4	4	5	4	4
24	5	4	5	4	4
25	5	4	5	4	5
26	4	4	5	5	5
27	5	3	5	4	4
28	4	4	5	5	5
29	5	5	5	5	5
30	5	3	4	4	4
31	5	3	4	5	4
32	4	4	5	5	5
33	4	5	5	5	4
34	5	3	4	4	4
35	5	4	5	5	5
36	5	4	4	5	4

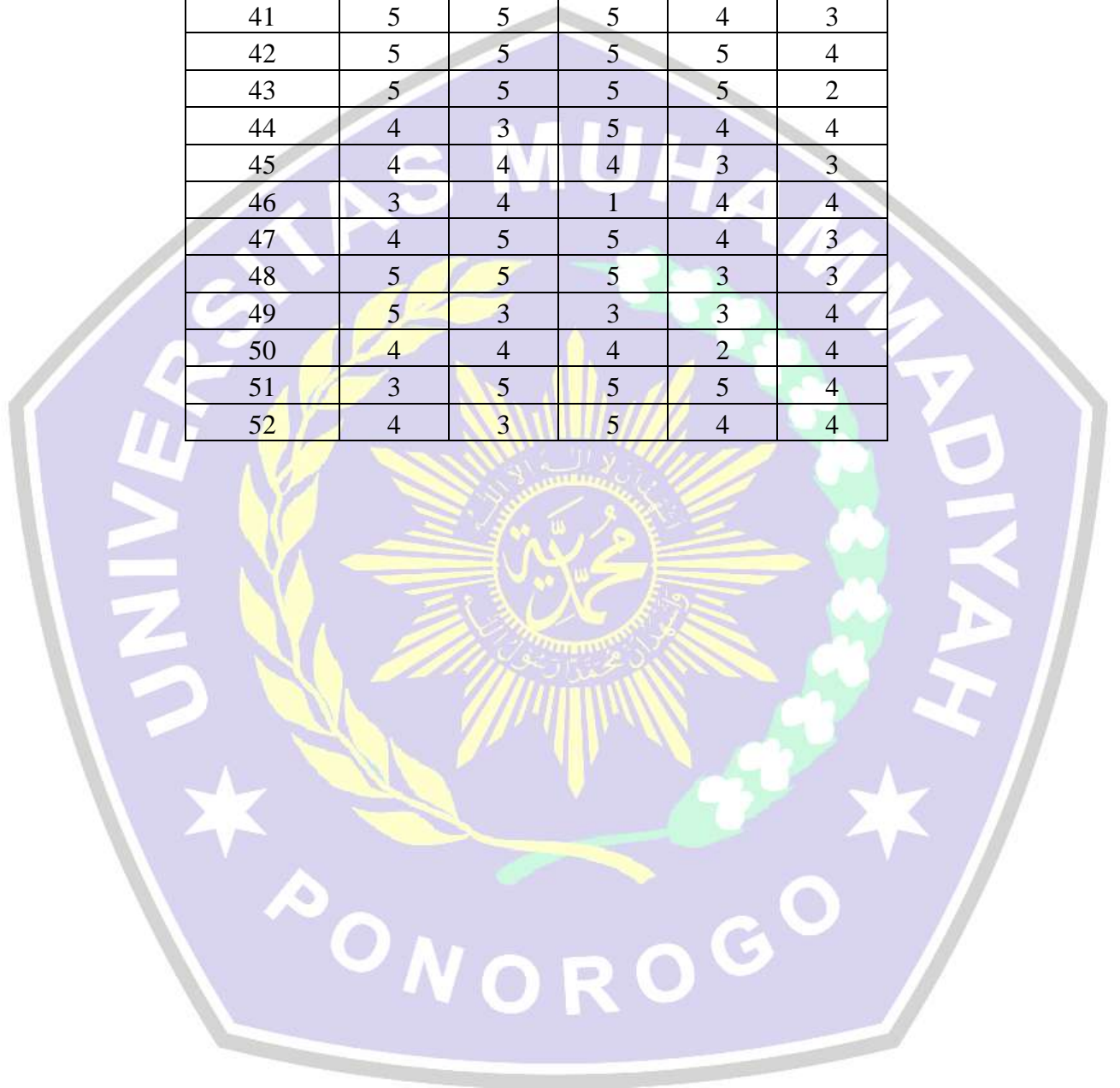
<b>Responden</b>	<b>X3.1</b>	<b>X3.2</b>	<b>X3.3</b>	<b>X3.4</b>	<b>X3.5</b>
37	5	3	4	5	5
38	5	3	3	4	4
39	4	3	4	4	4
40	4	5	5	5	5
41	5	4	5	4	4
42	4	3	5	5	5
43	4	4	4	3	5
44	5	4	5	4	4
45	4	3	3	4	5
46	1	3	4	4	4
47	5	4	5	5	5
48	5	2	4	4	4
49	5	4	4	4	5
50	5	3	5	4	3
51	3	4	4	4	4
52	3	3	3	3	4



**4. VARIABEL AGREEABLENESS PERSONALITY**

<b>Responden</b>	<b>X4.1</b>	<b>X4.2</b>	<b>X4.3</b>	<b>X4.4</b>	<b>X4.5</b>
1	4	4	5	4	5
2	5	4	4	5	4
3	4	5	5	4	4
4	5	5	5	5	4
5	5	5	5	5	4
6	5	5	5	4	4
7	5	5	5	5	4
8	4	5	5	4	5
9	5	5	5	5	5
10	4	4	5	5	5
11	4	5	4	4	4
12	4	3	5	5	5
13	4	4	5	4	4
14	5	4	4	5	5
15	5	5	4	4	5
16	5	4	5	4	5
17	4	5	3	5	5
18	5	5	5	5	5
19	4	5	4	5	5
20	4	5	5	5	4
21	3	5	5	5	5
22	5	5	5	5	5
23	3	4	4	2	4
24	5	5	5	5	5
25	4	5	4	4	3
26	3	4	4	3	3
27	3	3	3	3	4
28	4	4	4	4	5
29	4	4	5	4	3
30	4	4	4	4	4
31	5	5	5	5	4
32	5	5	5	5	3
33	3	3	3	3	3
34	4	4	4	4	3
35	4	4	4	5	5
36	3	4	3	2	4

Responden	X4.1	X4.2	X4.3	X4.4	X4.5
37	5	4	5	5	3
38	5	5	5	3	4
39	4	4	4	4	4
40	4	5	4	3	3
41	5	5	5	4	3
42	5	5	5	5	4
43	5	5	5	5	2
44	4	3	5	4	4
45	4	4	4	3	3
46	3	4	1	4	4
47	4	5	5	4	3
48	5	5	5	3	3
49	5	3	3	3	4
50	4	4	4	2	4
51	3	5	5	5	4
52	4	3	5	4	4

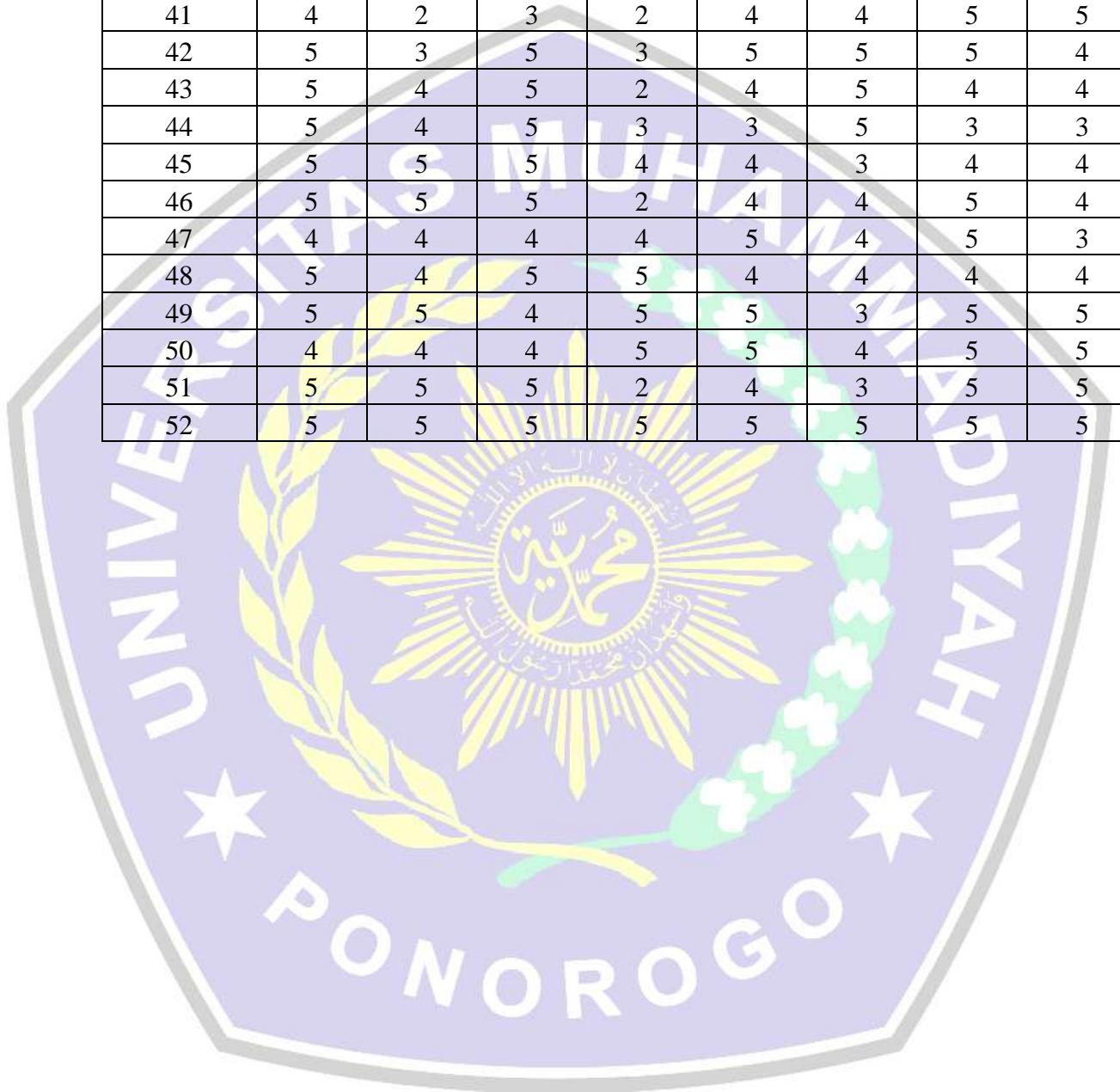




**5. VARIABEL PREMATURE SIGN OFF**

<b>Responden</b>	<b>Y1.1</b>	<b>Y1.2</b>	<b>Y1.3</b>	<b>Y1.4</b>	<b>Y1.5</b>	<b>Y1.6</b>	<b>Y1.7</b>	<b>Y1.8</b>
1	4	4	4	3	4	5	3	3
2	5	5	3	1	5	5	4	2
3	4	5	3	2	5	4	5	5
4	4	5	4	3	5	5	5	4
5	4	3	4	3	5	5	4	3
6	3	2	4	2	5	5	3	3
7	4	3	3	4	5	5	4	4
8	5	5	5	3	4	5	5	4
9	5	2	5	1	5	5	5	5
10	5	5	5	5	5	5	4	4
11	5	2	5	2	4	5	5	5
12	5	5	4	4	5	5	5	5
13	5	3	4	5	4	5	4	4
14	5	5	5	5	4	5	5	5
15	5	5	5	5	4	5	5	3
16	4	5	5	5	4	5	4	4
17	5	5	5	5	5	4	4	3
18	5	5	5	5	5	5	5	5
19	5	5	5	5	4	5	5	5
20	4	4	4	4	5	5	4	4
21	5	5	5	5	5	5	3	5
22	4	2	3	2	5	5	5	5
23	4	2	3	2	5	5	5	5
24	3	4	4	2	5	5	4	4
25	5	5	4	5	5	5	4	3
26	5	5	5	5	4	5	5	4
27	4	2	2	2	5	4	4	4
28	5	2	5	2	5	4	3	2
29	5	5	5	5	4	5	5	5
30	4	4	4	3	5	5	4	4
31	4	2	3	2	3	4	4	4
32	5	5	5	5	3	5	3	5
33	4	4	4	4	4	5	3	4
34	4	2	3	2	4	5	3	5
35	4	4	4	3	4	5	5	5
36	5	5	5	5	4	3	5	5

Responden	Y1.1	Y1.2	Y1.3	Y1.4	Y1.5	Y1.6	Y1.7	Y1.8
37	4	4	4	2	4	4	4	4
38	5	5	5	5	4	5	5	5
39	4	4	4	2	4	4	3	4
40	5	5	5	5	3	5	3	5
41	4	2	3	2	4	4	5	5
42	5	3	5	3	5	5	5	4
43	5	4	5	2	4	5	4	4
44	5	4	5	3	3	5	3	3
45	5	5	5	4	4	3	4	4
46	5	5	5	2	4	4	5	4
47	4	4	4	4	5	4	5	3
48	5	4	5	5	4	4	4	4
49	5	5	4	5	5	3	5	5
50	4	4	4	5	5	4	5	5
51	5	5	5	2	4	3	5	5
52	5	5	5	5	5	5	5	5





# **LAMPIRAN 3**

## **Hasil Statistik Deskriptif**

**Statistics**

		Usia	Jenis_Kelamin	Pendidikan
N	Valid	52	52	52
	Missing	0	0	0

**Usia**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	30-35	5	9.6	9.6	9.6
	36-40	18	34.6	34.6	44.2
	41-45	13	25.0	25.0	69.2
	46-50	8	15.4	15.4	84.6
	51-55	8	15.4	15.4	100.0
Total		52	100.0	100.0	

**Jenis\_Kelamin**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Laki-laki	29	55.8	55.8	55.8
	Perempuan	23	44.2	44.2	100.0
Total		52	100.0	100.0	

**Pendidikan**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	D3	13	25.0	25.0	25.0
	S1	35	67.3	67.3	92.3
	S2	4	7.7	7.7	100.0
	Total	52	100.0	100.0	

**X1.1**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	2	3.8	3.8	3.8
	3	6	11.5	11.5	15.4
	4	26	50.0	50.0	65.4
	5	18	34.6	34.6	100.0
Total		52	100.0	100.0	

**X1.2**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	4	7.7	7.7	7.7
	4	23	44.2	44.2	51.9
	5	25	48.1	48.1	100.0
Total		52	100.0	100.0	

**X1.3**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	6	11.5	11.5	11.5
	4	20	38.5	38.5	50.0
	5	26	50.0	50.0	100.0
Total		52	100.0	100.0	

**X1.4**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	1	1.9	1.9	1.9
	3	4	7.7	7.7	9.6
	4	21	40.4	40.4	50.0
	5	26	50.0	50.0	100.0
Total		52	100.0	100.0	

**X1.5**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	4	7.7	7.7	7.7
	4	22	42.3	42.3	50.0
	5	26	50.0	50.0	100.0
	Total	52	100.0	100.0	

**X2.1**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	2	3.8	3.8	3.8
	3	9	17.3	17.3	21.2
	4	20	38.5	38.5	59.6
	5	21	40.4	40.4	100.0
	Total	52	100.0	100.0	

**X2.2**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	5	9.6	9.6	9.6
	4	24	46.2	46.2	55.8
	5	23	44.2	44.2	100.0
	Total	52	100.0	100.0	

**X2.3**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	2	3.8	3.8	3.8
	3	4	7.7	7.7	11.5
	4	23	44.2	44.2	55.8
	5	23	44.2	44.2	100.0
	Total	52	100.0	100.0	

**X3.1**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1.9	1.9	1.9
	2	2	3.8	3.8	5.8
	3	4	7.7	7.7	13.5
	4	19	36.5	36.5	50.0
	5	26	50.0	50.0	100.0
	Total	52	100.0	100.0	

**X3.2**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	1	1.9	1.9	1.9
	3	18	34.6	34.6	36.5
	4	27	51.9	51.9	88.5
	5	6	11.5	11.5	100.0
	Total	52	100.0	100.0	

**X3.3**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	3	5.8	5.8	5.8
	4	15	28.8	28.8	34.6
	5	34	65.4	65.4	100.0
	Total	52	100.0	100.0	

**X3.4**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	3	5.8	5.8	5.8
	4	25	48.1	48.1	53.8
	5	24	46.2	46.2	100.0
	Total	52	100.0	100.0	

**X3.5**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	4	7.7	7.7	7.7
	4	24	46.2	46.2	53.8
	5	24	46.2	46.2	100.0
	Total	52	100.0	100.0	

**X4.1**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	8	15.4	15.4	15.4
	4	23	44.2	44.2	59.6
	5	21	40.4	40.4	100.0
	Total	52	100.0	100.0	

**X4.2**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	6	11.5	11.5	11.5
	4	19	36.5	36.5	48.1
	5	27	51.9	51.9	100.0
	Total	52	100.0	100.0	



**X4.3**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1.9	1.9	1.9
	3	5	9.6	9.6	11.5
	4	16	30.8	30.8	42.3
	5	30	57.7	57.7	100.0
	Total	52	100.0	100.0	

**X4.4**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	3	5.8	5.8	5.8
	3	8	15.4	15.4	21.2
	4	19	36.5	36.5	57.7
	5	22	42.3	42.3	100.0
	Total	52	100.0	100.0	

**X4.5**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	1	1.9	1.9	1.9
	3	12	23.1	23.1	25.0
	4	23	44.2	44.2	69.2
	5	16	30.8	30.8	100.0
	Total	52	100.0	100.0	

**Y1.1**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	2	3.8	3.8	3.8
	4	20	38.5	38.5	42.3
	5	30	57.7	57.7	100.0
	Total	52	100.0	100.0	

**Y1.2**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	10	19.2	19.2	19.2
	3	4	7.7	7.7	26.9
	4	13	25.0	25.0	51.9
	5	25	48.1	48.1	100.0
	Total	52	100.0	100.0	

**Y1.3**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	1	1.9	1.9	1.9
	3	8	15.4	15.4	17.3
	4	17	32.7	32.7	50.0
	5	26	50.0	50.0	100.0
	Total	52	100.0	100.0	

**Y1.4**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	2	3.8	3.8	3.8
	2	16	30.8	30.8	34.6
	3	8	15.4	15.4	50.0
	4	6	11.5	11.5	61.5

**Y1.4**

	Frequency	Percent	Valid Percent	Cumulative Percent
5	20	38.5	38.5	100.0
Total	52	100.0	100.0	

**Y1.5**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 3	4	7.7	7.7	7.7
4	23	44.2	44.2	51.9
5	25	48.1	48.1	100.0
Total	52	100.0	100.0	

**Y1.6**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 3	4	7.7	7.7	7.7
4	12	23.1	23.1	30.8
5	36	69.2	69.2	100.0
Total	52	100.0	100.0	

**Y1.7**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 3	10	19.2	19.2	19.2
4	17	32.7	32.7	51.9
5	25	48.1	48.1	100.0
Total	52	100.0	100.0	

Y1.8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	2	3.8	3.8	3.8
	3	8	15.4	15.4	19.2
	4	20	38.5	38.5	57.7
	5	22	42.3	42.3	100.0
Total		52	100.0	100.0	





# **LAMPIRAN 4**

## **Hasil Uji Validitas**

## 1. VARIABEL *TIME PRESSURE*

**Correlations**

		Item1	Item2	Item3	Item4	Item5	Total
Item1	Pearson Correlation	1	.349*	.107	.143	.421**	.850**
	Sig. (2-tailed)		.011	.451	.311	.002	.000
	N	52	52	52	52	52	52
Item2	Pearson Correlation	.349*	1	.131	.539**	.200	.372*
	Sig. (2-tailed)	.011		.355	.000	.156	.000
	N	52	52	52	52	52	52
Item3	Pearson Correlation	.107	.131	1	.425**	.024	.850**
	Sig. (2-tailed)	.451	.355		.002	.866	.000
	N	52	52	52	52	52	52
Item4	Pearson Correlation	.143	.539**	.425**	1	.323*	.744**
	Sig. (2-tailed)	.311	.000	.002		.019	.000
	N	52	52	52	52	52	52
Item5	Pearson Correlation	.421**	.200	.024	.323*	1	.770**
	Sig. (2-tailed)	.002	.156	.866	.019		.000
	N	52	52	52	52	52	52
Total	Pearson Correlation	.850**	.372*	.850**	.744**	.770**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	52	52	52	52	52	52

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

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

## 2. VARIABEL *MATERIALITAS*

**Correlations**

		Item1	Item2	Item3	Total
Item1	Pearson Correlation	1	.021	.420**	.754**
	Sig. (2-tailed)		.885	.002	.000
	N	52	52	52	52
Item2	Pearson Correlation	.021	1	.186	.692**
	Sig. (2-tailed)	.885		.187	.000
	N	52	52	52	52
Item3	Pearson Correlation	.420**	.186	1	.608**
	Sig. (2-tailed)	.002	.187		.000
	N	52	52	52	52

**Correlations**

		Item1	Item2	Item3	Total
Total	Pearson Correlation	.754**	.692**	.608**	1
	Sig. (2-tailed)	.000	.000	.000	
	N	52	52	52	52

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

**3. VARIABEL PROSEDUR REVIEW DAN KONTROL KUALITAS**

**Correlations**

		Item1	Item2	Item3	Item4	Item5	Total
Item1	Pearson Correlation	1	.239	.284*	.185	.326*	.835**
	Sig. (2-tailed)		.088	.041	.188	.018	.000
	N	52	52	52	52	52	52
Item2	Pearson Correlation	.239	1	.064	.078	.333*	.781**
	Sig. (2-tailed)	.088		.654	.582	.016	.000
	N	52	52	52	52	52	52
Item3	Pearson Correlation	.284*	.064	1	.404**	.107	.870**
	Sig. (2-tailed)	.041	.654		.003	.450	.000
	N	52	52	52	52	52	52
Item4	Pearson Correlation	.185	.078	.404**	1	.305*	.757**
	Sig. (2-tailed)	.188	.582	.003		.028	.000
	N	52	52	52	52	52	52
Item5	Pearson Correlation	.326*	.333*	.107	.305*	1	.777**
	Sig. (2-tailed)	.018	.016	.450	.028		.000
	N	52	52	52	52	52	52
Total	Pearson Correlation	.835**	.781**	.870**	.757**	.777**	
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	52	52	52	52	52	52

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

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

**4. VARIABEL AGREEABLENES PERSONALITY**

**Correlations**

		Item1	Item2	Item3	Item4	Item5	Total
Item1	Pearson Correlation	1	.308*	.284*	.123	.541**	.906**
	Sig. (2-tailed)		.026	.041	.383	.000	.000

**Correlations**

		Item1	Item2	Item3	Item4	Item5	Total
	N	52	52	52	52	52	52
Item2	Pearson Correlation	.308*	1	.107	.119	.257	.576**
	Sig. (2-tailed)	.026		.451	.400	.066	.000
	N	52	52	52	52	52	52
Item3	Pearson Correlation	.284*	.107	1	.149	.275*	.906**
	Sig. (2-tailed)	.041	.451		.291	.048	.000
	N	52	52	52	52	52	52
Item4	Pearson Correlation	.123	.119	.149	1	.352*	.850**
	Sig. (2-tailed)	.383	.400	.291		.011	.000
	N	52	52	52	52	52	52
Item5	Pearson Correlation	.541**	.257	.275*	.352*	1	.722**
	Sig. (2-tailed)	.000	.066	.048	.011		.000
	N	52	52	52	52	52	52
Total	Pearson Correlation	.906**	.576**	.906**	.850**	.722**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	52	52	52	52	52	52

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

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

**5. VARIABEL PREMATURE SIGN OFF**

**Correlations**

		Item1	Item2	Item3	Item4	Item5	Item6	Item7	Item8	Total
Item1	Pearson Correlation	1	.096	.085	-.097	-.109	-.109	.085	.096	.292
	Sig. (2-tailed)		.497	.551	.496	.442	.442	.551	.497	.072
	N	52	52	52	52	52	52	52	52	52
Item2	Pearson Correlation	.096	1	.245	.365**	.303*	.303*	.245	1.000**	.856**
	Sig. (2-tailed)	.497		.080	.008	.029	.029	.080	.000	.000
	N	52	52	52	52	52	52	52	52	52
Item3	Pearson Correlation	.085	.245	1	.185	.056	.056	1.000**	.245	.315*
	Sig. (2-tailed)	.551	.080		.188	.693	.693	.000	.080	.000
	N	52	52	52	52	52	52	52	52	52
Item4	Pearson Correlation	-.097	.365**	.185	1	-.037	-.037	.185	.365**	.856**
	Sig. (2-tailed)	.496	.008	.188		.794	.794	.188	.008	.003
	N	52	52	52	52	52	52	52	52	52
Item5	Pearson Correlation	-.109	.303*	.056	-.037	1	1.000**	.056	.303*	.593**



**Correlations**

		Item1	Item2	Item3	Item4	Item5	Item6	Item7	Item8	Total
	Sig. (2-tailed)	.442	.029	.693	.794		.000	.693	.029	.000
	N	52	52	52	52	52	52	52	52	52
Item6	Pearson Correlation	-.109	.303*	.056	-.037	1.000**	1	.056	.303*	.459**
	Sig. (2-tailed)	.442	.029	.693	.794	.000		.693	.029	.000
	N	52	52	52	52	52	52	52	52	52
Item7	Pearson Correlation	.085	.245	1.000**	.185	.056	.056	1	.245	.504**
	Sig. (2-tailed)	.551	.080	.000	.188	.693	.693		.080	.000
	N	52	52	52	52	52	52	52	52	52
Item8	Pearson Correlation	.096	1.000**	.245	.365**	.303*	.303*	.245	1	.425**
	Sig. (2-tailed)	.497	.000	.080	.008	.029	.029	.080		.000
	N	52	52	52	52	52	52	52	52	52
Total	Pearson Correlation	.292	.856**	.315*	.856**	.593**	.459**	.504**	.425**	1
	Sig. (2-tailed)	.072	.000	.000	.003	.000	.000	.000	.000	
	N	52	52	52	52	52	52	52	52	52

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

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



# **LAMPIRAN 5**

## **Hasil Uji Reliabilitas**

**1. VARIABEL *TIME PRESSURE***

**Reliability Statistics**

Cronbach's Alpha	N of Items
.770	5

**2. VARIABEL MATERIALITAS**

**Reliability Statistics**

Cronbach's Alpha	N of Items
.741	3

**3. VARIABEL PROSEDUR *REVIEW* DAN KONTROL KUALITAS**

**Reliability Statistics**

Cronbach's Alpha	N of Items
.862	5

**4. VARIABEL *AGREEABLENES PERSONALITY***

**Reliability Statistics**

Cronbach's Alpha	N of Items
.849	5

**5. VARIABEL *PREMATURE SIGN OFF***

**Reliability Statistics**

Cronbach's Alpha	N of Items
.670	8



# **LAMPIRAN 6**

## **Hasil Uji Normalitas**

**One-Sample Kolmogorov-Smirnov Test**

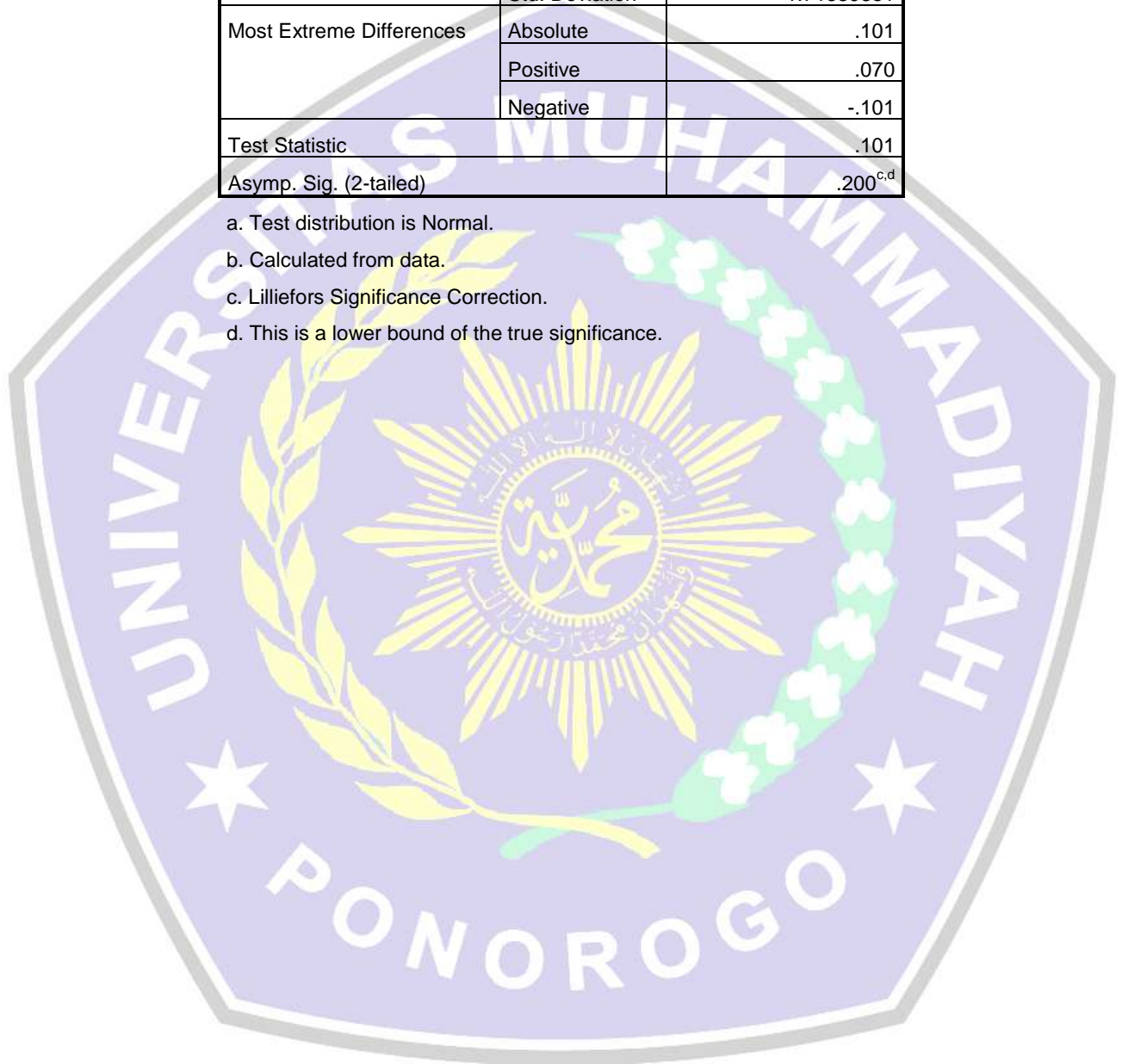
		Unstandardized Residual
N		52
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	1.71589351
Most Extreme Differences	Absolute	.101
	Positive	.070
	Negative	-.101
Test Statistic		.101
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

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





# **LAMPIRAN 7**

## **Hasil Uji Multikolinearitas**

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	8.967	3.932		2.281	.027		
	X1	.352	.215	.210	1.736	.019	.959	1.043
	X2	.282	.222	.179	1.671	.028	.796	1.257
	X3	.544	.156	.476	3.484	.001	.845	1.184
	X4	.334	.227	.187	1.689	.049	.722	1.386

a. Dependent Variable: Y

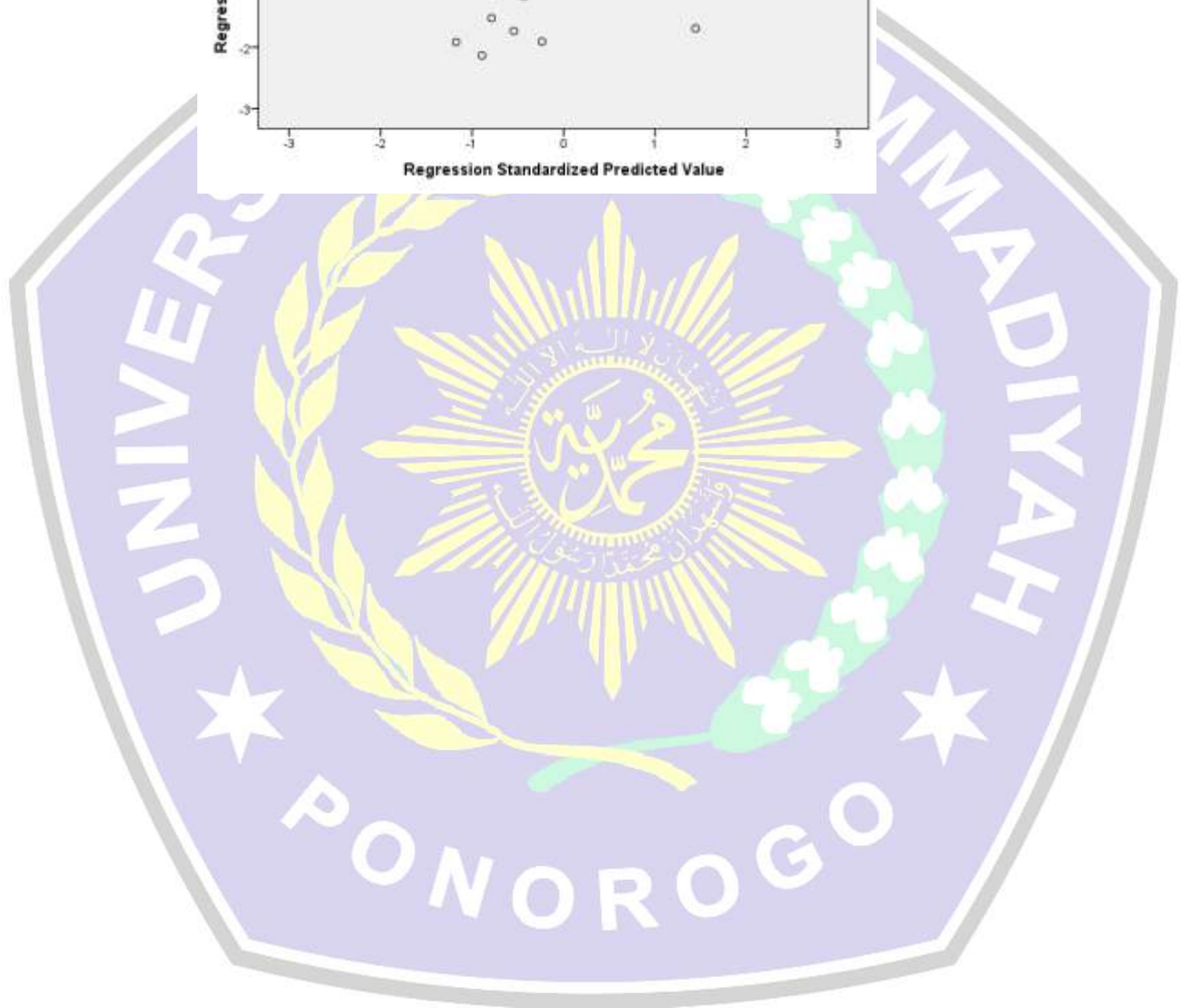
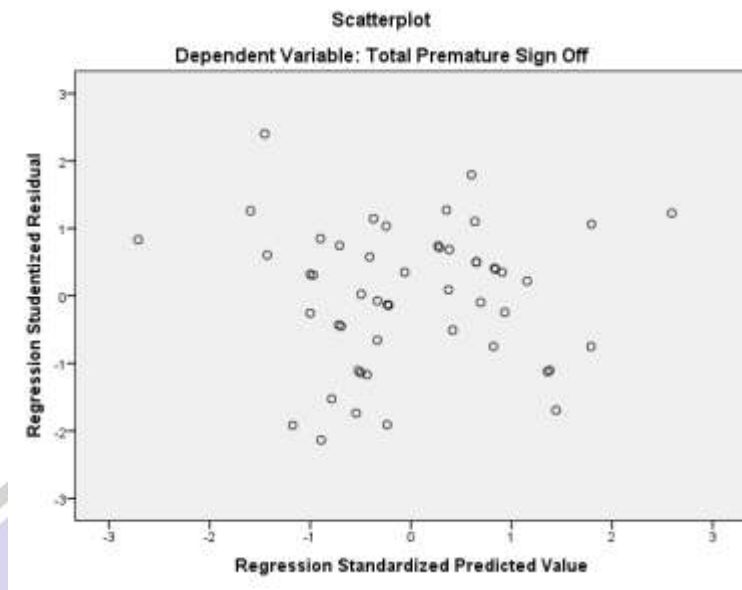




# **LAMPIRAN 8**

## **Hasil Uji Heteroskedastisitas**







# **LAMPIRAN 9**

## **Hasil Uji Autokorelasi**

### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.510 <sup>a</sup>	.260	.197	1.037	2.214

a. Predictors: (Constant), X4, X1, X2, X3

b. Dependent Variable: Y





# **LAMPIRAN 10**

**Hasil Analisis Regresi Linear Berganda**

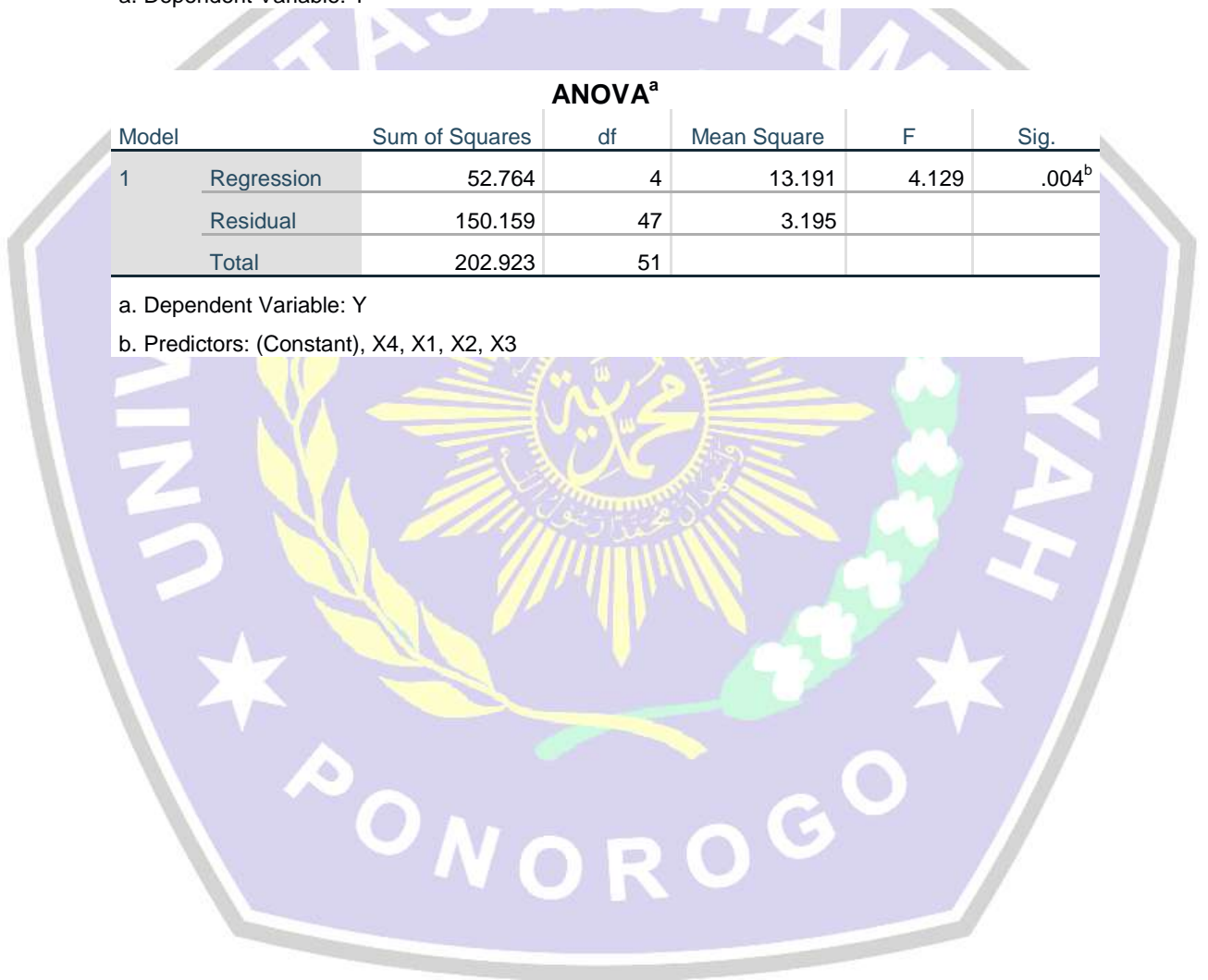
		Coefficients <sup>a</sup>					Collinearity Statistics	
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	8.967	3.932		2.281	.027		
	X1	.352	.215	.210	1.736	.019	.959	1.043
	X2	.282	.222	.179	1.671	.028	.796	1.257
	X3	.544	.156	.476	3.484	.001	.845	1.184
	X4	.334	.227	.187	1.689	.049	.722	1.386

a. Dependent Variable: Y

		ANOVA <sup>a</sup>				
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	52.764	4	13.191	4.129	.004 <sup>b</sup>
	Residual	150.159	47	3.195		
	Total	202.923	51			

a. Dependent Variable: Y

b. Predictors: (Constant), X4, X1, X2, X3





# **LAMPIRAN 11**

## **Berita Acara Bimbingan Skripsi**



# UNIVERSITAS MUHAMMADIYAH PONOROGO FAKULTAS EKONOMI

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Telp (0352) 481124, Fax. (0352) 461796, e-mail : akademik@umpo.ac.id Website :www.umpo.ac.id  
Akreditasi Institusi B oleh BAN-PT  
(SK Nomor : 77/SK/BAN-PT/Ak-PPJ/PT/IV/2020)

## BERITA ACARA BIMBINGAN SKRIPSI

1. Nama Mahasiswa : Feri Fardiana
2. NIM : 17441486
3. Jurusan : Akuntansi S-1
4. Bidang : Akuntansi Biaya
5. Alamat : Dkh. Krajan RT 3 RW 1 Ds. Prajegan Sukorejo Ponorogo
6. Judul Skripsi : Pengaruh Time Pressure, Materialitas, Agreeableness Personality, Prosedur Review Dan Kontrol Kualitas Terhadap Premature Sign Off Pada Kantor Akuntan Publik di Surakarta
7. Masa Pembimbingan : Agustus 2022 s/d September 2023
8. Tanggal Mengajukan Skripsi :
9. Konsultasi :

Tanggal Disetujui	BAB	Paraf Pembimbing
17-9-2022	Revisi Bab 4 & 5	F.
10-10-2022	Revisi Bab 4 & 5	F. F.
27-10-2022	ACC Bab 4 & 5	F.
02/11/2022	Revisi Bab I, II, III	F.
17/11/2022	Revisi Bab I, II, III	F.
06/12/2022	ACC Bab I, II, III	F.
20/12/2022	Revisi Bab IV, V	F.
01/01/2023	Revisi Bab IV, V	F.
20/01/2023	Revisi Bab V	F.
30/01/2023	Checkup Final	F.



# **LAMPIRAN 12**

## **Hasil Similarity Cek**





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**SURAT KETERANGAN**  
**HASIL SIMILIARITY CHECK KARYA ILMIAH MAHASISWA**  
**UNIVERSITAS MUHAMMADIYAH PONOROGO**

Dengan ini kami nyatakan bahwa karya ilmiah dengan rincian sebagai berikut:

Nama : Feri Fardiana

NIM : 17441486

Prodi : S1 Akuntansi

Judul : Pengaruh time pressure, materialistas, agreeableness personality, prosedur review dan kontrol kualitas terhadap premature sign off pada kantor akuntan publik di surakarta

Dosen pembimbing :

1. Arif Hartono, SE., M.S.A.

2. Iin Wjayanti, SE., M.Ak.

Telah dilakukan check plagiasi berupa Kuantitatif di L2P Universitas Muhammadiyah Ponorogo dengan prosentase kesamaan sebesar 26 %

Demikian keterangan ini dibuat untuk digunakan sebagaimana mestinya.

Ponorogo, 29/01/2023

Petugas pemeriksa



(Mohamad Ulil Albab, SIP)

NIK.1989092720150322

Nb: Dosen pembimbing dimohon untuk mengecek kembali keaslian soft file karya ilmiah yang telah diperiksa melalui Turnitin perpustakaan