

Lampiran 1

Ponorogo,

Kepada Yth :
Responden
Di tempat

Bersama ini saya :

Nama : Devita Dyah Ayu Sulistyowati

NIM : 12440361

Status : Mahasiswa Strata 1 (S-1), Fakultas Ekonomi, Jurusan Akuntansi, Universitas Muhamaddiyah Ponorogo

Dalam rangka untuk penelitian skripsi program sarjana (S-1), Fakultas Ekonomi, Jurusan Akuntansi, Universitas Muhamaddiyah Ponorogo, saya memerlukan informasi untuk mendukung penelitian yang saya lakukan dengan judul ***“Pengaruh Kompetensi Dan Pengalaman Tenaga Audit Terhadap Kualitas Audit”***.

Untuk itu kami mohon kesediaan Bapak/Ibu/Saudara/i berpartisipasi dalam penelitian ini dengan mengisi kuesioner yang terlampir. Kesediaan Bapak/Ibu/Saudara/i mengisi kuesioner ini sangat menentukan keberhasilan penelitian yang saya lakukan.

Perlu Bapak/Ibu/Saudara/i ketahui sesuai dengan etika dalam penelitian, data yang saya peroleh akan dijaga kerahasiaannya dan digunakan semata-mata untuk kepentingan penelitian. Saya harap Bapak/Ibu/Saudara/i dapat mengembalikan kuesioner ini maksimal 7 hari setelah kuesioner tersebut diterima.

Atas kesediaan Bapak/Ibu/Saudara/i meluangkan waktu mengisi kuesioner tersebut, saya ucapkan terima kasih.

Hormat Saya,

Devita Dyah Ayu Sulistyowati

IDENTITAS RESPONDEN

1. Nama :
2. Umur : < 25 26-35
 36-55 > 55
3. Jenis Kelamin : Pria Wanita
4. Pendidikan Terakhir : D3 S1 S2 S3
5. Jabatan : Partner Senior Tenaga audit
 Junior Tenaga au Lain-lain,
6. Lama Bekerja : < 1 th antara 1-5 th
 antara 6-10 th > 10 th

Cara pengisian kuesioner :

Bapak/ibu/saudara/i cukup memberikan tanda silang (X) pada pilihan jawaban yang tersedia sesuai dengan pendapat Bapak/Ibu/Saudara/i. Setiap pernyataan mengharapkan hanya ada satu jawaban. Setiap angka akan mewakili tingkat kesesuaian dengan pendapat Bapak/Ibu/Saudara/i. Skor/Nilai jawaban adalah sebagai berikut :

- 1 = Sangat Tidak Setuju (STS)
- 2 = Tidak Setuju (TS)
- 3 = Netral (N)
- 4 = Setuju (S)
- 5 = Sangat Setuju (SS)

Di kantor akuntan publik Bapak/Ibu ada berapa jumlah tenaga audit yang ada ?

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1. Partner :
2. Semi Manajer :

3. Manajer :
4. Associate Manajer :
5. Supervisor :
6. Asisten Supervisor :
7. Senior :
8. Semi Senior :
9. Junior Asisten :



DAFTAR PERNYATAAN UNTUK VARIABEL KOMPETENSI

NO	PERNYATAAN	NILAI				
		STS	TS	N	S	SS
		1	2	3	4	5
Bagaimana pendapat Bapak/Ibu mengenai pernyataan berikut:						
I. Indikator: Mutu Personal						
1.	Tenaga audit harus memiliki rasa ingin tahu yang besar, berpikiran luas dan mampu menangani ketidakpastian.					
2.	Tenaga audit harus mampu bekerja sama dalam tim					
3.	Tenaga audit harus dapat menerima bahwa tidak ada solusi yang mudah, serta menyadari bahwa beberapa temuan dapat bersifat subyektif.					
II. Indikator: Pengetahuan umum						
4.	Tenaga audit harus memiliki kemampuan untuk melakukan review analitis.					
5.	Tenaga audit harus memiliki pengetahuan <i>auditing</i> dan pengetahuan akuntansi.					
6.	Tenaga audit harus memiliki pengetahuan tentang teori organisasi untuk memahami organisasi.					
7.	Tenaga audit harus memiliki pengetahuan tentang akuntansi yang akan membantu dalam mengolah angka dan data.					
8.	Tenaga audit harus memahami Standar Akuntansi Keuangan (SAK) dan Standar Profesional Akuntan Publik (SPAP).					
III. Indikator Keahlian Khusus						
9.	Tenaga audit harus memiliki keahlian untuk melakukan wawancara serta kemampuan membaca cepat.					
10.	Tenaga audit harus memahami ilmu statistik serta mempunyai keahlian menggunakan komputer.					

11.	Tenaga audit memiliki kemampuan untuk menulis dan mempresentasikan laporan dengan baik.					
IV. Indikator Ukuran KAP						
12.	Tenaga audit bekerja di KAP yang menjadi member KAP Asing/Luar Negeri					
13.	Tenaga audit bekerja di KAP yang menjadi rekanan BI dan OJK					
14.	Di KAP tenaga audit adakah yang staf atau pimpinan yang bergelar FAP atau FAPM					
15.	Setiap seminggu sekali adakah traning internal di KAP tenaga audit					

**DAFTAR PERNYATAAN UNTUK VARIABEL
PENGALAMAN TENAGA AUDIT**

NO	PERNYATAAN	NILAI				
		STS	TS	N	S	SS
		1	2	3	4	5
Bagaimana pendapat Bapak/Ibu mengenai pernyataan berikut:						
I. Indikator: Lamanya Bekerja Sebagai Tenaga audit						
1.	Saya melakukan audit antara 1 sampai 2 tahun, sehingga audit yang saya lakukan lebih baik.					
2.	Semakin lama bekerja sebagai tenaga audit, semakin dapat mengetahui informasi yang relevan untuk mengambil pertimbangan dalam membuat keputusan.					
3.	Semakin lama bekerja sebagai tenaga audit, semakin dapat mendeteksi kesalahan yang dilakukan obyek pemeriksaan.					
4.	Semakin lama menjadi tenaga audit, semakin mudah mencari penyebab munculnya kesalahan serta dapat memberikan rekomendasi untuk menghilangkan/ memperkecil penyebab tersebut.					
5.	Tenaga audit pernah mengaudit perusahaan <i>Go Public</i>					
6.	Tenaga audit pernah mengaudit perusahaan Perbankan, Konvensional dan Syariah					
II. Indikator : Banyak Tugas Yang Diberikan						
7.	Banyaknya tugas pemeriksaan membutuhkan ketelitian dan kecermatan dalam					

	menyelesaikannya.					
8.	Kekeliruan dalam pengumpulan dan pemilihan bukti serta informasi dapat menghambat proses penyelesaian pekerjaan.					
9.	Banyaknya tugas yang dihadapi memberikan kesempatan untuk belajar dari kegagalan dan keberhasilan yang pernah dialami.					
10.	Banyaknya tugas yang diterima dapat memacu tenaga audit untuk menyelesaikan pekerjaan dengan cepat dan tanpa terjadi penumpukan tugas.					

DAFTAR PERNYATAAN VARIABEL KUALITAS AUDIT

NO	PERNYATAAN	NILAI				
		STS	TS	N	S	SS
		1	2	3	4	5
Bagaimana pendapat Bapak/Ibu mengenai pernyataan berikut:						
Indikator : Kesesuaian Pemeriksaan dengan Standar Audit						
1.	Tenaga audit sebelum menerima perikatan harus melakukan survey pendahuluan terhadap kondisi klien dan menawarkan perjanjian mengenai proses audit					
2.	Saat menerima penugasan, tenaga audit menetapkan sasaran, ruang lingkup, metodologi pemeriksaan.					
3.	Dalam semua pekerjaan saya harus direview oleh atasan secara berjenjang sebelum laporan hasil pemeriksaan dibuat					
4.	Proses pengumpulan dan pengujian bukti harus dilakukan dengan maksimal untuk mendukung kesimpulan, temuan audit serta rekomendasi yang terkait.					
5.	Tenaga audit menatausahakan dokumen audit dalam bentuk kertas kerja audit dan disimpan dengan baik agar dapat secara efektif diambil, dirujuk dan dianalisis					
6.	Dalam melaksanakan pemeriksaan, tenaga audit harus mematuhi kode etik yang ditetapkan.					

Lampiran 2

Jawaban Responden

a. Kompetensi (X₁)

Kompetensi (X.1)																
No.	P.1	P.2	P.3	P.4	P.5	P.6	P.7	P.8	P.9	P.10	P.11	P.12	P.13	P.14	P.15	X1
1	2	2	3	3	3	2	3	2	3	2	2	3	2	3	4	39
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b. Pengalaman Tenaga Audit (X₂)

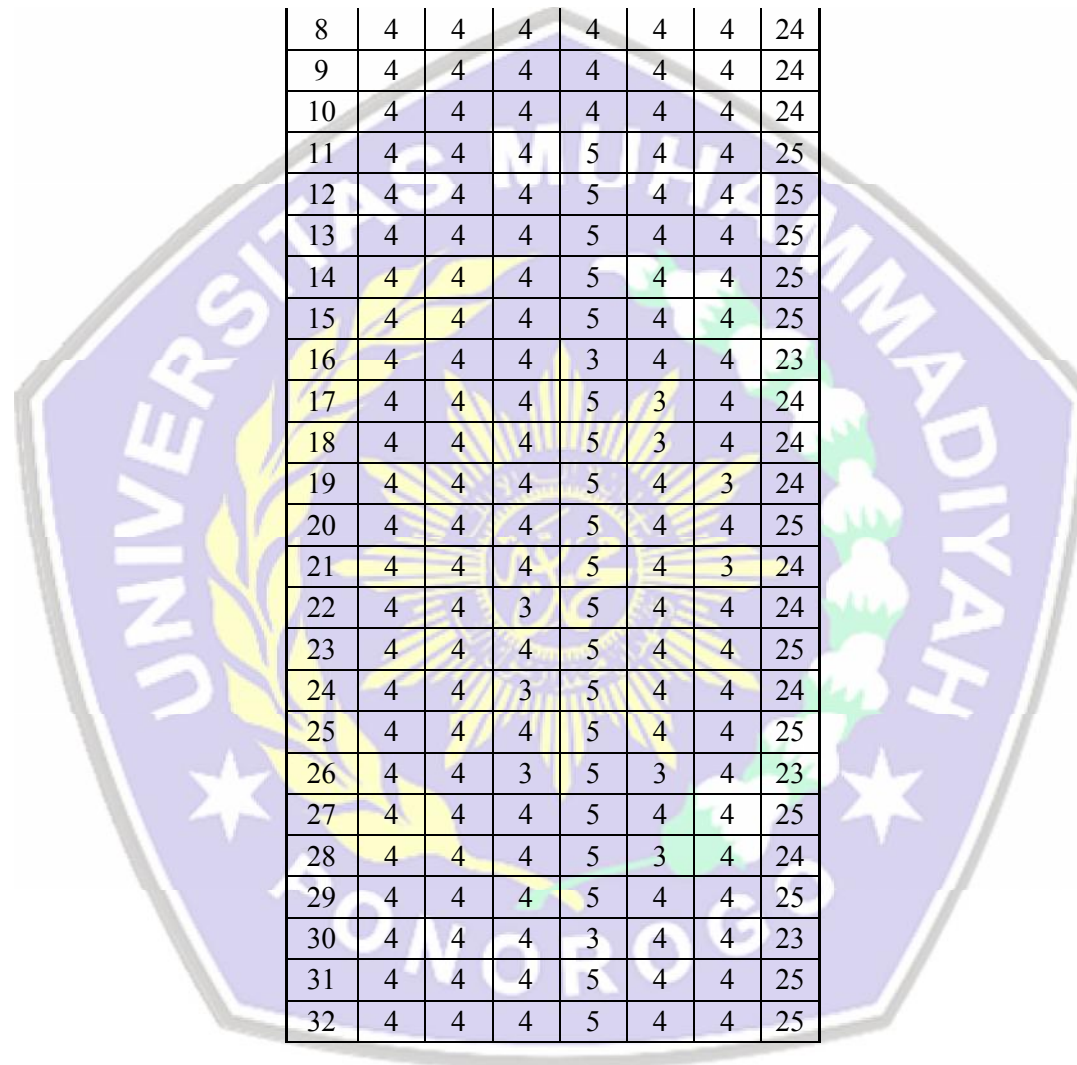
Pengalaman Tenaga Audit (X.2)												
No.	P.1	P.2	P.3	P.4	P.5	P.6	P.7	P.8	P.9	P.10	X2	
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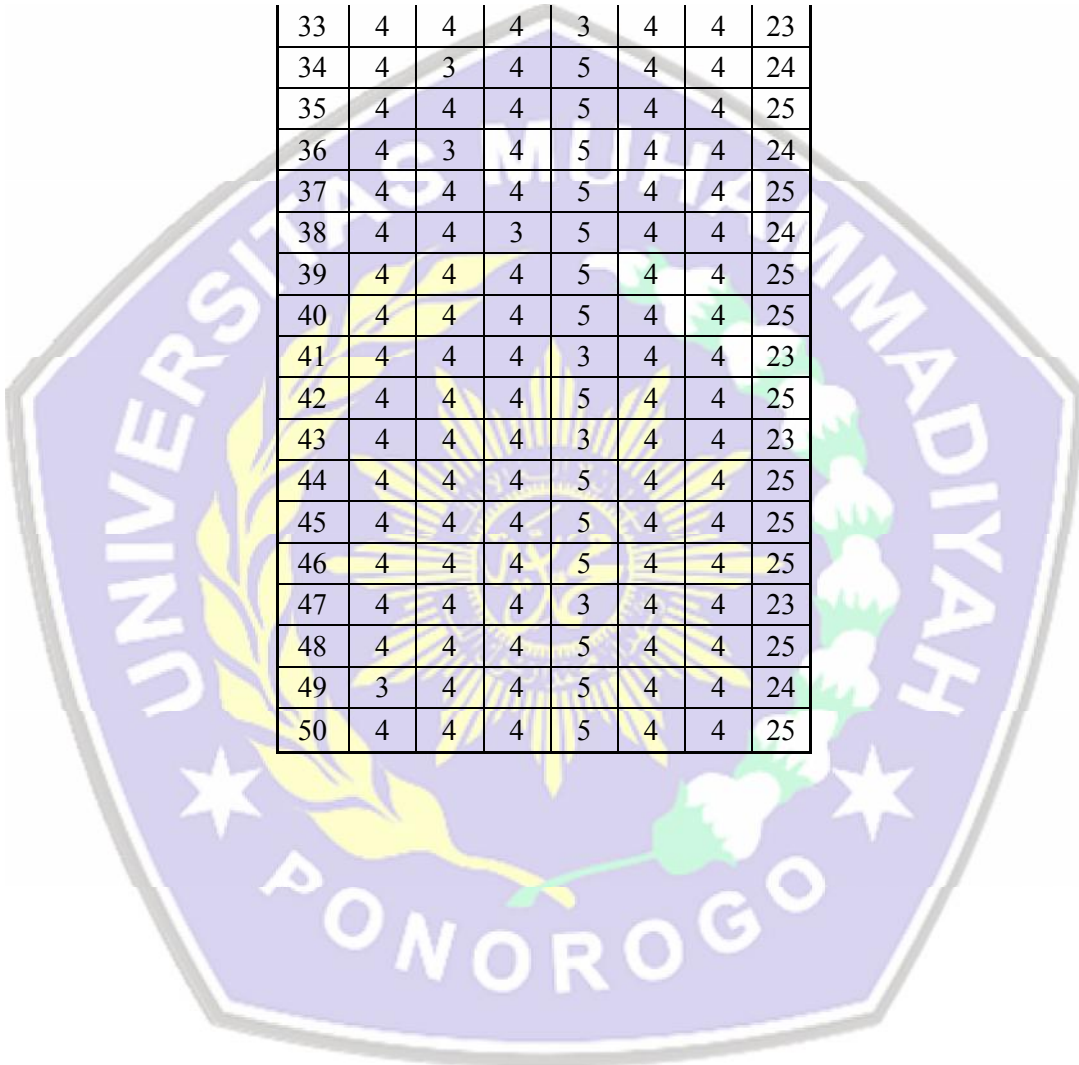
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c. Kualitas Audit (Y)

Kualitas Audit (Y)							
No.	P.1	P.2	P.3	P.4	P.5	P.6	Y
1	4	4	4	4	5	5	26
2	3	4	4	4	3	5	23
3	3	4	4	4	4	5	24
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7	4	4	4	4	4	4	24



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30	4	4	4	3	4	4	23
31	4	4	4	5	4	4	25
32	4	4	4	5	4	4	25



The logo of Universitas Islamiyah Ponorogo is a purple shield-shaped emblem. It features a central green and yellow floral motif. The text 'UNIVERSITAS ISLAMADITYAH' is written in white along the top inner edge, and 'PONOROGO' is written along the bottom inner edge. Two white stars are positioned on the left and right sides of the emblem.

33	4	4	4	3	4	4	23
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Lampiran 3

Statistik Deskriptif

Statistics

		Umur	Jenis Kelamin	Pendidikan Terakhir	Jabatan	Masa Bekerja
N	Valid	50	50	50	50	50
	Missing	0	0	0	0	0

Umur

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	< 25	23	46.0	46.0	46.0
	26-35	16	32.0	32.0	78.0
	36-55	10	20.0	20.0	98.0
	>55	1	2.0	2.0	100.0
Total		50	100.0	100.0	

Jenis Kelamin

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Pria	29	58.0	58.0	58.0
	Wanita	21	42.0	42.0	100.0
Total		50	100.0	100.0	

Pendidikan Terakhir

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	D3	26	52.0	52.0	52.0
	S1	24	48.0	48.0	100.0
	Total	50	100.0	100.0	

Jabatan

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Partner	24	48.0	48.0	48.0
	Junior	20	40.0	40.0	88.0
	Senior	6	12.0	12.0	100.0
	Total	50	100.0	100.0	

Masa Bekerja

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	< 1 Tahun	27	54.0	54.0	54.0
	1-5 Tahun	22	44.0	44.0	98.0
	>10	1	2.0	2.0	100.0
	Total	50	100.0	100.0	

STATISTIK DESKRIPTIF

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Kompetensi	50	39	66	53.04	4.096
Pengalaman Tenaga Audit	50	34	46	41.58	2.365
Kualitas Audit	50	18	26	24.20	1.178
Valid N (listwise)	50				



Lampiran 4

Uji Validitas

a. Kompetensi (X₁)

CORRELATIONS

/VARIABLES=X1.1 X1.2 X1.3 X1.4 X1.5 X1.6 X1.7 X1.8 X1.9 X1.10 X1.11 X1.12 X1.13 X1.14 X1.15 X1

/PRINT=TWOTAIL NOSIG

/MISSING=PAIRWISE.

Correlations

[DataSet0] E:\Kobot\SPSS ne.sav

Correlations

	X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	X1.9	X1.10	X1.11	X1.12	X1.13	X1.14	X1.15	Kompetensi
X1.1 Pearson Correlation	1	.208	-.229	.032	.146	.198	.085	.355*	.045	.047	.140	.035	-.044	.185	.129	.343*
X1.1 Sig. (2-tailed)		.146	.109	.827	.311	.168	.558	.011	.758	.746	.332	.812	.762	.199	.370	.015
X1.1 N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
X1.2 Pearson Correlation	.208	1	.402**	-.003	-.119	.360*	.240	.382**	.051	.124	.392**	.149	.205	.387**	.260	.618**
X1.2 Sig. (2-tailed)	.146		.004	.983	.409	.010	.094	.006	.725	.389	.005	.301	.154	.006	.068	.000
X1.2 N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
X1.3 Pearson Correlation	-.229	.402**	1	.061	-.018	.307*	.003	.146	-.153	.150	.123	.218	.122	.103	.006	.336*
X1.3 Sig. (2-tailed)	.109	.004		.673	.901	.030	.982	.311	.288	.297	.394	.128	.399	.476	.964	.017
X1.3 N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
X1.4 Pearson Correlation	.032	-.003	.061	1	.002	-.011	.244	-.012	.137	.053	.105	.116	-.045	.254	.190	.329*
X1.4 Sig. (2-tailed)	.827	.983	.673		.986	.938	.088	.935	.343	.713	.470	.421	.754	.075	.187	.020
X1.4 N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
X1.5 Pearson Correlation	.146	-.119	-.018	.002	1	-.003	-.039	-.003	.184	.051	.103	.103	.096	.275	.098	.356*
X1.5 Sig. (2-tailed)	.311	.409	.901	.986		.985	.787	.984	.201	.727	.478	.477	.507	.053	.497	.011
X1.5 N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50

X1.6	Pearson Correlation	.198	.360*	.307*	-.011	-.003	1	.026	.182	-.043	.276	.157	-.037	.100	.228	.166	.425**
	Sig. (2-tailed)	.168	.010	.030	.938	.985		.860	.206	.768	.053	.276	.799	.490	.112	.250	.002
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
X1.7	Pearson Correlation	.085	.240	.003	.244	-.039	.026	1	.127	.007	.117	.268	-.007	.144	.323*	.028	.385**
	Sig. (2-tailed)	.558	.094	.982	.088	.787	.860		.378	.960	.417	.060	.961	.319	.022	.849	.006
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
X1.8	Pearson Correlation	.355*	.382**	.146	-.012	-.003	.182	.127	1	.014	.070	.167	-.077	.235	.010	.075	.400**
	Sig. (2-tailed)	.011	.006	.311	.935	.984	.206	.378		.921	.631	.247	.595	.101	.944	.604	.004
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
X1.9	Pearson Correlation	.045	.051	-.153	.137	.184	-.043	.007	.014	1	.293*	.002	.187	.196	.073	-.107	.341*
	Sig. (2-tailed)	.758	.725	.288	.343	.201	.768	.960	.921		.039	.988	.192	.172	.613	.461	.016
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
X1.10	Pearson Correlation	.047	.124	.150	.053	.051	.276	.117	.070	.293*	1	.182	.063	-.014	-.077	.176	.375**
	Sig. (2-tailed)	.746	.389	.297	.713	.727	.053	.417	.631	.039		.207	.663	.924	.596	.220	.007
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
X1.11	Pearson Correlation	.140	.392**	.123	.105	.103	.157	.268	.167	.002	.182	1	-.133	.131	.273	.021	.440**
	Sig. (2-tailed)	.332	.005	.394	.470	.478	.276	.060	.247	.988	.207		.356	.366	.055	.886	.001
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
X1.12	Pearson Correlation	.035	.149	.218	.116	.103	-.037	-.007	-.077	.187	.063	-.133	1	.220	.279*	.062	.407**
	Sig. (2-tailed)	.812	.301	.128	.421	.477	.799	.961	.595	.192	.663	.356		.125	.050	.667	.003
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
X1.13	Pearson Correlation	-.044	.205	.122	-.045	.096	.100	.144	.235	.196	-.014	.131	.220	1	.179	.003	.447**
	Sig. (2-tailed)	.762	.154	.399	.754	.507	.490	.319	.101	.172	.924	.366	.125		.213	.983	.001
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50

N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
X1.14 Pearson Correlation	.185	.387**	.103	.254	.275	.228	.323*	.010	.073	-.077	.273	.279*	.179	1	.203	.641**
Sig. (2-tailed)	.199	.006	.476	.075	.053	.112	.022	.944	.613	.596	.055	.050	.213		.158	.000
N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
X1.15 Pearson Correlation	.129	.260	.006	.190	.098	.166	.028	.075	-.107	.176	.021	.062	.003	.203	1	.338*
Sig. (2-tailed)	.370	.068	.964	.187	.497	.250	.849	.604	.461	.220	.886	.667	.983	.158		.016
N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Komp etensi Pearson Correlation	.343*	.618**	.336*	.329*	.356*	.425**	.385**	.400**	.341*	.375**	.440**	.407**	.447**	.641**	.338*	1
Sig. (2-tailed)	.015	.000	.017	.020	.011	.002	.006	.004	.016	.007	.001	.003	.001	.000	.016	
N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50

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

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

b. Pengalaman Tenaga Audit (X₂)

```

CORRELATIONS
/VARIABLES=X2.1 X2.2 X2.3 X2.4 X2.5 X2.6 X2.7 X2.8 X2.9 X2.10 X2.11 X2.12
/PRINT=TWOTAIL NOSIG
/MISSING=PAIRWISE.

```

Correlations

[DataSet0] E:\Kobot\SPSS ne.sav

Correlations

		X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2.8	X2.9	X2.10	Pengalaman Tenaga Audit
X2.1	Pearson Correlation	1	.000	.064	.223	.049	-.068	.145	.102	.145	.214	.423**
	Sig. (2-tailed)		1.000	.657	.119	.738	.641	.316	.481	.316	.135	.002
	N	50	50	50	50	50	50	50	50	50	50	50
X2.2	Pearson Correlation	.000	1	-.086	-.039	.303*	.165	-.042	.470**	-.132	-.350*	.327*
	Sig. (2-tailed)	1.000		.551	.786	.032	.251	.774	.001	.361	.013	.021
	N	50	50	50	50	50	50	50	50	50	50	50
X2.3	Pearson Correlation	.064	-.086	1	.263	-.110	-.003	.334*	.069	.411**	.410**	.465**
	Sig. (2-tailed)	.657	.551		.065	.447	.985	.018	.633	.003	.003	.001
	N	50	50	50	50	50	50	50	50	50	50	50
X2.4	Pearson Correlation	.223	-.039	.263	1	.093	.203	.324*	.051	.193	.145	.495**
	Sig. (2-tailed)	.119	.786	.065		.523	.158	.022	.725	.179	.313	.000
	N	50	50	50	50	50	50	50	50	50	50	50
X2.5	Pearson Correlation	.049	.303*	-.110	.093	1	.231	-.214	.448**	-.124	.129	.562**
	Sig. (2-tailed)	.738	.032	.447	.523		.106	.136	.001	.392	.372	.000
	N	50	50	50	50	50	50	50	50	50	50	50
X2.6	Pearson Correlation	-.068	.165	-.003	.203	.231	1	.301*	.141	.013	-.144	.387**
	Sig. (2-tailed)	.641	.251	.985	.158	.106		.034	.328	.931	.320	.006

	N	50	50	50	50	50	50	50	50	50	50	50
X2.7	Pearson Correlation	.145	-.042	.334*	.324*	-.214	.301*	1	-.220	.342*	.171	.295*
	Sig. (2-tailed)	.316	.774	.018	.022	.136	.034		.125	.015	.234	.038
	N	50	50	50	50	50	50	50	50	50	50	50
X2.8	Pearson Correlation	.102	.470**	.069	.051	.448**	.141	-.220	1	-.017	-.073	.568**
	Sig. (2-tailed)	.481	.001	.633	.725	.001	.328	.125		.909	.616	.000
	N	50	50	50	50	50	50	50	50	50	50	50
X2.9	Pearson Correlation	.145	-.132	.411**	.193	-.124	.013	.342*	-.017	1	.449**	.370**
	Sig. (2-tailed)	.316	.361	.003	.179	.392	.931	.015	.909		.001	.008
	N	50	50	50	50	50	50	50	50	50	50	50
X2.10	Pearson Correlation	.214	-.350*	.410**	.145	.129	-.144	.171	-.073	.449**	1	.440**
	Sig. (2-tailed)	.135	.013	.003	.313	.372	.320	.234	.616	.001		.001
	N	50	50	50	50	50	50	50	50	50	50	50
Pengalaman Tenaga Audit	Pearson Correlation	.423**	.327*	.465**	.495**	.562**	.387**	.295*	.568**	.370**	.440**	1
	Sig. (2-tailed)	.002	.021	.001	.000	.000	.006	.038	.000	.008	.001	
	N	50	50	50	50	50	50	50	50	50	50	50

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

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

c. Kualitas Audit (Y)

```

CORRELATIONS
/VARIABLES=Y1 Y2 Y3 Y4 Y5 Y6 Y
/PRINT=TWOTAIL NOSIG

/MISSING=PAIRWISE.
    
```

Correlations

[DataSet0] E:\Kobot\SPSS ne.sav

Correlations

		Y1	Y2	Y3	Y4	Y5	Y6	Kualitas Audit
Y1	Pearson Correlation	1	.236	.147	.219	.327*	-.213	.493**
	Sig. (2-tailed)		.099	.307	.126	.020	.138	.000
	N	50	50	50	50	50	50	50
Y2	Pearson Correlation	.236	1	.197	.072	.163	.243	.477**
	Sig. (2-tailed)	.099		.171	.620	.257	.089	.000
	N	50	50	50	50	50	50	50
Y3	Pearson Correlation	.147	.197	1	-.028	.277	.192	.457**
	Sig. (2-tailed)	.307	.171		.850	.051	.181	.001
	N	50	50	50	50	50	50	50
Y4	Pearson Correlation	.219	.072	-.028	1	-.023	-.079	.651**
	Sig. (2-tailed)	.126	.620	.850		.875	.583	.000
	N	50	50	50	50	50	50	50
Y5	Pearson Correlation	.327*	.163	.277	-.023	1	.160	.523**
	Sig. (2-tailed)	.020	.257	.051	.875		.267	.000
	N	50	50	50	50	50	50	50
Y6	Pearson Correlation	-.213	.243	.192	-.079	.160	1	.347*
	Sig. (2-tailed)	.138	.089	.181	.583	.267		.014
	N	50	50	50	50	50	50	50
Kualitas Audit	Pearson Correlation	.493**	.477**	.457**	.651**	.523**	.347*	1
	Sig. (2-tailed)	.000	.000	.001	.000	.000	.014	
	N	50	50	50	50	50	50	50

Correlations

		Y1	Y2	Y3	Y4	Y5	Y6	Kualitas Audit
Y1	Pearson Correlation	1	.236	.147	.219	.327*	-.213	.493**
	Sig. (2-tailed)		.099	.307	.126	.020	.138	.000
	N	50	50	50	50	50	50	50
Y2	Pearson Correlation	.236	1	.197	.072	.163	.243	.477**
	Sig. (2-tailed)	.099		.171	.620	.257	.089	.000
	N	50	50	50	50	50	50	50
Y3	Pearson Correlation	.147	.197	1	-.028	.277	.192	.457**
	Sig. (2-tailed)	.307	.171		.850	.051	.181	.001
	N	50	50	50	50	50	50	50
Y4	Pearson Correlation	.219	.072	-.028	1	-.023	-.079	.651**
	Sig. (2-tailed)	.126	.620	.850		.875	.583	.000
	N	50	50	50	50	50	50	50
Y5	Pearson Correlation	.327*	.163	.277	-.023	1	.160	.523**
	Sig. (2-tailed)	.020	.257	.051	.875		.267	.000
	N	50	50	50	50	50	50	50
Y6	Pearson Correlation	-.213	.243	.192	-.079	.160	1	.347*
	Sig. (2-tailed)	.138	.089	.181	.583	.267		.014
	N	50	50	50	50	50	50	50
Kualitas Audit	Pearson Correlation	.493**	.477**	.457**	.651**	.523**	.347*	1
	Sig. (2-tailed)	.000	.000	.001	.000	.000	.014	
	N	50	50	50	50	50	50	50

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

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



Lampiran 5

Uji Realibilitas

a. Kompetensi (X₁)

```
RELIABILITY
/VARIABLES=X1.1 X1.2 X1.3 X1.4 X1.5 X1.6 X1.7 X1.8 X1.9 X1.10 X1.11 X1.
12 X1.13 X1.14 X1.15 X1
/SCALE('ALL VARIABLES') ALL
/MODEL=ALPHA

/SUMMARY=TOTAL.
```

Reliability

[DataSet1] E:\Kobot\SPSS ne.sav

Case Processing Summary

		N	%
Cases	Valid	50	100.0
	Excluded ^a	0	.0
	Total	50	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.696	16

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X1.1	102.34	64.596	.289	.688
X1.2	102.22	61.032	.566	.669
X1.3	102.60	64.571	.280	.689
X1.4	102.66	64.188	.260	.688
X1.5	102.94	63.037	.265	.686
X1.6	102.50	63.643	.369	.684
X1.7	102.54	64.172	.331	.686
X1.8	101.64	63.133	.327	.683
X1.9	102.64	63.786	.265	.687
X1.10	102.56	63.394	.301	.685
X1.11	102.40	63.429	.383	.682
X1.12	103.26	62.400	.321	.682
X1.13	103.22	61.971	.366	.679
X1.14	103.14	57.960	.565	.657
X1.15	101.50	64.582	.283	.688
Kompetensi	53.04	16.774	1.000	.653

b. Pengalaman Tenaga Audit (X₂)

```

RELIABILITY
/VARIABLES=X2.1 X2.2 X2.3 X2.4 X2.5 X2.6 X2.7 X2.8 X2.9 X2.10 X2.11
/SCALE('ALL VARIABLES') ALL
/MODEL=ALPHA

/SUMMARY=TOTAL.
    
```

Reliability

[DataSet1] E:\Kobot\SPSS ne.sav

Case Processing Summary

		N	%
Cases	Valid	50	100.0
	Excluded ^a	0	.0
	Total	50	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.679	11

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X2.1	79.16	20.423	.316	.663
X2.2	78.92	21.136	.233	.673
X2.3	78.40	20.245	.366	.658
X2.4	79.04	20.366	.412	.656
X2.5	79.26	19.013	.441	.642
X2.6	79.08	20.728	.286	.667
X2.7	79.14	21.756	.246	.677
X2.8	79.30	19.112	.454	.642
X2.9	79.18	21.579	.324	.673
X2.10	78.54	20.049	.316	.661
Pengalaman Tenaga Audit	41.58	5.596	1.000	.522

c. Kualitas Audit (Y)

```
RELIABILITY  
/VARIABLES=Y1 Y2 Y3 Y4 Y5 Y6 Y  
/SCALE('ALL VARIABLES') ALL  
/MODEL=ALPHA  
  
/SUMMARY=TOTAL.
```

Reliability

[DataSet1] E:\Kobot\Uji Realibitas\X2.sav

Case Processing Summary

		N	%
Cases	Valid	50	100.0
	Excluded ^a	0	.0
	Total	50	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.661	7

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Y1	44.48	4.989	.397	.639
Y2	44.46	5.070	.392	.644
Y3	44.50	4.990	.347	.643
Y4	43.86	3.837	.408	.616
Y5	44.50	4.786	.397	.630
Y6	44.40	5.102	.207	.663
Kualitas Audit	24.20	1.388	1.000	.319



Lampiran 6

Uji Asumsi Klasik

a. Uji Normalitas

```
NPAR TESTS  
  /K-S (NORMAL)=X1 X2 Y  
  
  /MISSING ANALYSIS.
```

NPar Tests

[DataSet1] E:\Kobot\SPSS ne.sav

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		50
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	1.07616665
Most Extreme Differences	Absolute	.183
	Positive	.135
	Negative	-.183
Kolmogorov-Smirnov Z		1.295
Asymp. Sig. (2-tailed)		.070
a. Test distribution is Normal.		

b. Uji Multikolinieritas

```
REGRESSION
/MISSING LISTWISE
/STATISTICS COEFF OUTS R ANOVA COLLIN TOL
/CRITERIA=PIN(.05) POUT(.10)
/NOORIGIN
/DEPENDENT Y

/METHOD=ENTER X1 X2.
```

Regression

[DataSet1] E:\Kobot\SPSS ne.sav

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Kompetensi, Pengalaman Tenaga Audit ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: Kualitas Audit

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.407 ^a	.165	.130	1.099

a. Predictors: (Constant), Kompetensi, Pengalaman Tenaga Audit

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	11.251	2	5.626	4.659	.014 ^a
	Residual	56.749	47	1.207		
	Total	68.000	49			

a. Predictors: (Constant), Kompetensi, Pengalaman Tenaga Audit

b. Dependent Variable: Kualitas Audit

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	16.719	3.817		4.380	.000		
	Pengalaman Tenaga Audit	.197	.068	.395	2.906	.006	.961	1.041
	Kompetensi	-.013	.039	-.046	-.338	.737	.961	1.041

a. Dependent Variable:

Kualitas Audit

Collinearity Diagnostics^a

Model	Dimensi	Eigenvalue	Condition Index	Variance Proportions		
				(Constant)	Pengalaman Tenaga Audit	Kompetensi
1	1	2.993	1.000	.00	.00	.00
	2	.005	23.385	.01	.22	.60
	3	.001	52.725	.99	.78	.40

a. Dependent Variable: Kualitas Audit

c. Uji Heteroskedastisitas

```
REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT abs

  /METHOD=ENTER X2 X1.
```

Regression

[DataSet1] E:\Kobot\SPSS ne.sav

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Kompetensi, Pengalaman Tenaga Audit ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: abs

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.487 ^a	.237	.205	.66653

a. Predictors: (Constant), Kompetensi, Pengalaman Tenaga Audit

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6.486	2	3.243	7.299	.002 ^a
	Residual	20.880	47	.444		
	Total	27.366	49			

a. Predictors: (Constant), Kompetensi, Pengalaman Tenaga Audit

b. Dependent Variable: abs

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	9.566	2.315		4.132	.000
	Pengalaman Tenaga Audit	-.140	.041	-.443	-3.411	.001
	Kompetensi	-.056	.024	-.307	-2.365	.022

a. Dependent Variable: abs

❖ Uji Heteroskedasitas menggunakan Ln

```
REGRESSION
  /MISSING LISTWISE
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT RES_1
  /METHOD=ENTER LNX1 LNX2

  /SAVE RESID.
```

Regression

[DataSet1] E:\Kobot\SPSS ne.sav

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	LN2, LN1 ^a		.Enter

a. All requested variables entered.

b. Dependent Variable: Unstandardized Residual

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.039 ^a	.001	-.041	1.09800652

a. Predictors: (Constant), LN2, LN1

b. Dependent Variable: Unstandardized Residual

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.085	2	.042	.035	.966 ^a
	Residual	56.664	47	1.206		
	Total	56.749	49			

a. Predictors: (Constant), LN2, LN1

b. Dependent Variable: Unstandardized Residual

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.049	14.018		-.003	.997
	LN1	-.384	2.046	-.028	-.188	.852
	LN2	.422	2.739	.023	.154	.878

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.049	14.018		-.003	.997
	LNx1	-.384	2.046	-.028	-.188	.852
	LNx2	.422	2.739	.023	.154	.878

a. Dependent Variable: Unstandardized Residual

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-1.2248906E	.0906863	.0000000	.04153620	50
Residual	-4.66497803E0	2.03132772E0	1.82076576E-16	1.07536478	50
Std. Predicted Value	-2.949	2.183	.000	1.000	50
Std. Residual	-4.249	1.850	.000	.979	50

a. Dependent Variable: Unstandardized Residual

a. Uji Autokorelasi

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Kompetensi, Pengalaman Tenaga Audit ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: Kualitas Audit

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.407 ^a	.165	.130	1.099	2.478

a. Predictors: (Constant), Kompetensi, Pengalaman Tenaga Audit

b. Dependent Variable: Kualitas Audit

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	11.251	2	5.626	4.659	.014 ^a
	Residual	56.749	47	1.207		
	Total	68.000	49			

a. Predictors: (Constant), Kompetensi, Pengalaman Tenaga Audit

b. Dependent Variable: Kualitas Audit

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	16.719	3.817		4.380	.000
Pengalaman Tenaga Audit	.197	.068	.395	2.906	.006
Kompetensi	-.013	.039	-.046	-.338	.737

a. Dependent Variable: Kualitas Audit

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	22.74	25.08	24.20	.479	50
Residual	-4.735	2.122	.000	1.076	50
Std. Predicted Value	-3.057	1.844	.000	1.000	50
Std. Residual	-4.309	1.931	.000	.979	50

a. Dependent Variable: Kualitas Audit



Lampiran 7

Analisis Regresi

a. Analisis Regresi Berganda

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Pengalaman Tenaga Audit, Kompetensi ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: Kualitas Audit

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.407 ^a	.165	.130	1.099

a. Predictors: (Constant), Pengalaman Tenaga Audit, Kompetensi

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	11.251	2	5.626	4.659	.014 ^a
	Residual	56.749	47	1.207		
	Total	68.000	49			

a. Predictors: (Constant), Pengalaman Tenaga Audit, Kompetensi

b. Dependent Variable: Kualitas Audit

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	16.719	3.817		4.380	.000
	Kompetensi	-.013	.039	-.046	-.338	.737
	Pengalaman Tenaga Audit	.197	.068	.395	2.906	.006

a. Dependent Variable: Kualitas Audit



Lampiran 8

Hasil Uji Hipotesis

- Koefisien Determinasi

```
REGRESSION  
  /MISSING LISTWISE  
  /STATISTICS COEFF OUTS R ANOVA  
  /CRITERIA=PIN(.05) POUT(.10)  
  /NOORIGIN  
  /DEPENDENT Y  
  
  /METHOD=ENTER X1 X2.
```

Regression

[DataSet1] E:\Kobot\SPSS ne.sav

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Pengalaman Tenaga Audit, Kompetensi ^a		Enter

a. All requested variables entered.

b. Dependent Variable: Kualitas Audit

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.407 ^a	.165	.130	1.099

a. Predictors: (Constant), Pengalaman Tenaga Audit, Kompetensi

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	11.251	2	5.626	4.659	.014 ^a
	Residual	56.749	47	1.207		
	Total	68.000	49			

a. Predictors: (Constant), Pengalaman Tenaga Audit, Kompetensi

b. Dependent Variable: Kualitas Audit

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	16.719	3.817		4.380	.000
	Kompetensi	-.013	.039	-.046	-.338	.737
	Pengalaman Tenaga Audit	.197	.068	.395	2.906	.006

a. Dependent Variable: Kualitas Audit

- Uji T
 - Kompetensi (X₁)

```
REGRESSION
/MISSING LISTWISE
/STATISTICS COEFF OUTS R ANOVA
/CRITERIA=PIN(.05) POUT(.10)
/NOORIGIN
/DEPENDENT Y
/METHOD=ENTER X1.
```

Regression

[DataSet1] E:\Kobot\Uji Realibitas\X2.sav

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Kompetensi ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: Kualitas Audit

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.124 ^a	.015	-.005	1.181

a. Predictors: (Constant), Kompetensi

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.052	1	1.052	.754	.390 ^a
	Residual	66.948	48	1.395		
	Total	68.000	49			

a. Predictors: (Constant), Kompetensi

b. Dependent Variable: Kualitas Audit

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	26.097	2.191		11.909	.000
	Kompetensi	-.036	.041	-.124	-.868	.390

a. Dependent Variable: Kualitas Audit

- Pengalaman Tenaga Audit (X₂)

```
REGRESSION
/MISSING LISTWISE
/STATISTICS COEFF OUTS R ANOVA
/CRITERIA=PIN(.05) POUT(.10)
/NOORIGIN
```

/DEPENDENT Y
 /METHOD=ENTER X2.

Regression

[DataSet1] E:\Kobot\Uji Realibitas\X2.sav

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Pengalaman Tenaga Audit ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: Kualitas Audit

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.404 ^a	.163	.146	1.089

a. Predictors: (Constant), Pengalaman Tenaga Audit

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	11.113	1	11.113	9.377	.004 ^a
	Residual	56.887	48	1.185		
	Total	68.000	49			

a. Predictors: (Constant), Pengalaman Tenaga Audit

b. Dependent Variable: Kualitas Audit

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	15.829	2.738		5.781	.000
Pengalaman Tenaga Audit	.201	.066	.404	3.062	.004

a. Dependent Variable: Kualitas Audit

c. Uji F

```
REGRESSION
/MISSING LISTWISE
/STATISTICS COEFF OUTS R ANOVA
/CRITERIA=PIN(.05) POUT(.10)
/NOORIGIN
/DEPENDENT Y
/METHOD=ENTER X1 X2.
```

Regression

[DataSet1] E:\Kobot\SPSS ne.sav

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Pengalaman Tenaga Audit, Kompetensi ^a		.Enter

a. All requested variables entered.

b. Dependent Variable: Kualitas Audit

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.407 ^a	.165	.130	1.099

a. Predictors: (Constant), Pengalaman Tenaga Audit, Kompetensi

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	11.251	2	5.626	4.659	.014 ^a
	Residual	56.749	47	1.207		
	Total	68.000	49			

a. Predictors: (Constant), Pengalaman Tenaga Audit, Kompetensi

b. Dependent Variable: Kualitas Audit

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	16.719	3.817		4.380	.000
	Kompetensi	-.013	.039	-.046	-.338	.737
	Pengalaman Tenaga Audit	.197	.068	.395	2.906	.006

a. Dependent Variable: Kualitas Audit



BERITA ACARA BIMBINGAN SKRIPSI

- 1. Nama Mahasiswa : DEVITA DYAH AYU SULISTYOWATI
- 2. NIM : 12440361
- 3. Jurusan : Akuntansi S-1
- 4. Bidang : Auditing
- 5. Alamat : Dk Bibis RT 02/05 Ds Campurejo, Sambit, Ponorogo
- 6. Judul Skripsi : Pengaruh Kompetensi dan Pengalaman Auditor Terhadap Kualitas Audit (Studi Empiris KAP di Jawa Timur)
- k. Masa Pembimbingan : September 2015 s/d Agustus 2016
- 8. Tanggal Mengajukan Skripsi :
- 9. Konsultasi :

Tanggal Disetujui	BAB	Paraf Pembimbing
07-11-2015	Proposal : Revisi	
	Redaksional	
	Dukungan penuh terdulu.	
13-11-2015	ACC Proposal	
20-11-2015	Revisi	
21-11-2015	Revisi	
21-11-2015	ACC proposal.	
19-1-2016	ACC Bab I	
28/1-2016	Bab II : Revisi	
12/2-2016	Bab II : Revisi	
26/3-2016	Bab II : ACC	
12/6-2016	Bab III : Revisi	
25/7-2016	Bab III : Revisi	
4/8-2016	Bab IV & V : Revisi	
6/8-2016	Bab IV Revisi	

Tanggal Disetujui	BAB	Paraf Pembimbing
20-8-2016	Bab IV & V	
22-8-2016	ACC Bab IV & V	
27-8-2016		
31-8-2016		
02-9-2016		
04-09-2016		
07-09-2016		
10-9-2016	Acc. Skripsi	

10. Tanggal Selesai Penulisan Skripsi : _____
11. Keterangan Bimbingan Telah Selesai : _____
12. Telah Di Evaluasi/Di Uji Dengan Nilai : _____ (angka)
 _____ (huruf)

Pembimbing,

DAVID EFENDI, SE, M.Si
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Ponorogo, 5 Nopember 2015
 Dekan,



TITI RAPINI, SE, MM
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