IDENTITAS RESPONDEN

Isilah dengan singkat dan jelas berdasarkan diri Bapak/Ibu dan beri tanda *tick mark* (✓) pada jawaban yang telah disediakan.

Nama AP (lengkap beserta gelar) : ....

....

Nama KAP : ....

1. Jenis Kelamin anda :
   □ Pria
   □ Wanita

2. Pendidikan terakhir anda :
   □ D3
   □ S1
   □ S2
   □ S3

3. Posisi anda saat ini :
   □ Auditor Junior
   □ Auditor Senior
   □ Supervisor
   □ Manajer
   □ Partner

4. Lama anda bekerja sebagai auditor :
   □ 1 tahun
   □ 1-3 tahun
   □ > 3 tahun

1. Risiko Audit

Petunjuk Pengisian: Berilah tanda *tick mark* (✓) pada pernyataan-pernyataan di bawah ini sesuai dengan penilaian anda.

Keterangan:

1 = Sangat Tidak Setuju (STS)   3 = Kurang Setuju (KS)   5 = Sangat Setuju (SS)

2 = Tidak Setuju (TS)   4 = Setuju (S)

No.	PERNYATAAN	STS	TS	KS	S	SS
1.	Tidak melakukan konfirmasi dengan pihak ketiga merupakan tindakan beresiko tinggi					
2.	Tidak melakukan perhitungan fisik terhadap kas, investasi, persediaan/aktiva tetap dalam audit laporan keuangan merupakan tindakan beresiko tinggi					
3.	Melakukan pengurangan jumlah sampel dalam melakukan audit merupakan tindakan beresiko tinggi					

2. Tekanan Waktu

Petunjuk Pengisian: Berilah tanda *tick mark* (✓) pada pernyataan-pernyataan di bawah ini sesuai dengan penilaian anda.

Keterangan:

1 = Tidak Pernah (TP)   3 = Kadang-Kadang (KK)   5 = Selalu (SL)

2 = Jarang (J)   4 = Sering (SR)

No.	PERNYATAAN	TP	J	KK	SR	SL
1.	Sering merasa anggaran waktu anda dalam melakukan audit kurang					
2.	Sering mengaudit beberapa perusahaan dalam periode bersamaan					
3.	Sering melanggar anggaran waktu yang telah direncanakan dalam melakukan audit					
4.	Sering lembur dalam audit					
5.	Sering menyediakan waktu cadangan untuk hal-hal yang tidak terduga dalam melakukan audit					

3. Materialitas

Petunjuk Pengisian: Berilah tanda *tick mark* (✓) pada pernyataan-pernyataan di bawah ini sesuai dengan penilaian anda.

Keterangan:

1 = Sangat Tidak Setuju (STS)   3 = Kurang Setuju (KS)   5 = Sangat Setuju (SS)

2 = Tidak Setuju (TS)   4 = Setuju (S)

No.	PERNYATAAN	STS	TS	KS	S	SS
1.	Melakukan konfirmasi dengan baik dengan pihak ketiga adalah tidak material					
2.	Tidak melakukan pengurangan jumlah sampel audit adalah tidak material					
3.	Melakukan pemeriksaan fisik terhadap kas/persediaan adalah sesuatu adalah tidak material					

4. Prosedur *Review* dan Kontrol Kualitas oleh Kanor Akuntan Publik

Petunjuk Pengisian: Berilah tanda *tick mark* (✓) pada pernyataan-pernyataan di bawah ini sesuai dengan penilaian anda.

Keterangan:

1 = Sangat Tidak Setuju (STS)   3 = Kurang Setuju (KS)   5 = Sangat Setuju (SS)

2 = Tidak Setuju (TS)   4 = Setuju (S)

No.	PERNYATAAN	STS	TS	KS	S	SS
1.	Dalam KAP tempat saya bekerja, jika terdapat auditor yang melakukan penghentian prematur, maka tindakan tersebut akan ditemukan.					
2.	Jika auditor membei tanda *tick mark* (✓) pada jadwal audit, padahal dia melakukan *review* dangkal pada dokumenklien, maka prosedur *review* dan kontrol kualitas di KAP tempat saya bekerja akan mampu menemukannya.					
3.	Prosedur *review* dan kontrol kualitas yang terdapat dalam KAP tempat anda bekerja akan mampu menemukan adanya kegagalan auditor dalam meneliti masalah teknis klien yang menurutnya tidak meyakinkan.					

No.						
4.	Jika auditor menerima penjelasan yang lemah dari klien, proses *review* akan menemukan hal ini dan KAP akan mensyaratkan kerja tambahan.					
5.	KAP tempat saya bekerja memiliki sistem kualitas kontrol yang efektif.					

5. **Komitmen Profesional**

Petunjuk Pengisian: Berilah tanda *tick mark* (✓) pada pernyataan-pernyataan di bawah ini sesuai dengan penilaian anda.

Keterangan:

1 = Sangat Tidak Setuju (STS)   3 = Kurang Setuju (KS)   5 = Sangat Setuju (SS)

2 = Tidak Setuju (TS)   4 = Setuju (S)

No.	PERNYATAAN	STS	TS	KS	S	SS
1.	Merasa bahagia jika dapat menghabiskan karir sebagai auditor					
2.	Sangat antusias (bersemangat) menceritakan profesi auditor kepada pihak lain di luar profesi auditor					
3.	Merasakan masalah yang terjadi pada profesi auditor sama seperti masalah pribadi anda sendiri					
4.	Merasa rugi jika anda beralih dari profesi auditor pada profesi lain					
5.	Beralih dari profesi auditor pada profesi lain mengakibatkan pengorbanan pada diri anda sendiri					
6.	Bekerja sebagai auditor pada KAP merupakan suatu kebutuhan dan keinginan anda					
7.	Meyakini bekerja sebagai auditor merupakan suatu kewajiban					
8.	Memiliki loyalitas pada profesi dan selalu tetap anda tekuni					
9.	Memiliki tanggungjawab moral untuk tetap berada pada profesi auditor					

6. *Locus of Control*

Petunjuk Pengisian: Berilah tanda *tick mark* (✓) pada pernyataan-pernyataan di bawah ini sesuai dengan penilaian anda.

Keterangan:

1 = Sangat Tidak Setuju (STS)   3 = Netral (N)   5 = Sangat Setuju (SS)

2 = Tidak Setuju (TS)   4 = Setuju (S)

No.	PERNYATAAN	STS	TS	N	S	SS
1.	Pada umumnya untuk mendapatkan pekerjaan yang anda inginkan tergantung nasib					
2.	Untuk memperoleh pekerjaan yang benar-benar baik, anda membutuhkan koneksi dengan orang yang mempunyai kedudukan tinggi.					
3.	Untuk mendapatkan pekerjaan yang cocok, koneksi yang anda miliki lebih penting dari pada kemampuan yang anda punyai					
4.	Kenaikan jabatan (promosi) lebih merupakan masalah nasib baik seseorang					
5.	Besar kecilnya penghaasilan seseoran tergantung pada nasib baik					
6.	Perbedaan utama antara orang-orang yang mendapatkan penghasilan yang banyak dan orang yang mendapat penghasilan yang sedikit adalah keberuntungan					

7. *Self Esteem*

Petunjuk Pengisian: Berilah tanda *tick mark* (✓) pada pernyataan-pernyataan di bawah ini sesuai dengan penilaian anda.

Keterangan:

1 = Sangat Tidak Setuju (STS)   3 = Netral (N)   5 = Sangat Setuju (SS)

2 = Tidak Setuju (TS)   4 = Setuju (S)

No.	PERNYATAAN	STS	TS	N	S	SS
1.	Anda cenderung membina hubungan yang baik dengan rekan kerja					
2.	Menurut anda, aktualisasi diri harus dicapai					

3.	Anda merasa organisasi ini dan rekan-rekan sekerja anda membutuhkan anda					
4.	Anda ingin disukai dan dihormati teman-teman sekerja anda					

8. Penghentian Prematur Atas Prosedur Audit

Petunjuk Pengisian: Berilah tanda *tick mark* (✓) pada pernyataan-pernyataan di bawah ini sesuai dengan penilaian anda.

Keterangan:

1 – Tidak Pernah   3 = Kadang-Kadang (KK)   5 = Selalu (SL)

2 = Jarang (J)   4 = Sering (SR)

No.	PERNYATAAN	TP	J	KK	SR	SL
1.	Dalam perencanaan audit, anda tidak selalu memahami bisnis klien					
2.	Dalam audit laporan keuangan, anda tidak selalu mempertimbangkan sistem pengendalian intern klien					
3.	Dalam merumuskan tujuan audit dan merancang pengujian subtantif, anda tdak selalu mempertimbangkan informasi asersi					
4.	Dalam audit, anda tidak selalu mempertimbangkan internal auditor klien					
5.	Dalm perencanaan dan *review* audit, anda tidak selalu melaksanakan prosedur analitis					
6.	Dalam audit laporan keuangan, anda tidak selalu melaksanakan konfirmasi					
7.	Dalam audit laporan keuangan, anda tidak selalu menggunakan representasi manajemen					
8.	Anda tidak melakukan uji kepatuhan terhadap pengendalian atau transaksi dalam aplikasi sistem komputer *online*					
9.	Dalam audit laporan keuangan, anda selalu mengurangi jumlah sampel yang direncanakan					
10.	Anda tidak selalu melakukan perhitungan fisik terhadap kas atau persediaan					

Hasil Jawaban Responden Per Item Pernyataan

RA1	RA2	RA3	Risiko Audit	TW1	TW2	TW3	TW4	TW5	Tekanan Waktu	MTR1	MTR2	MTR3	Materialitas
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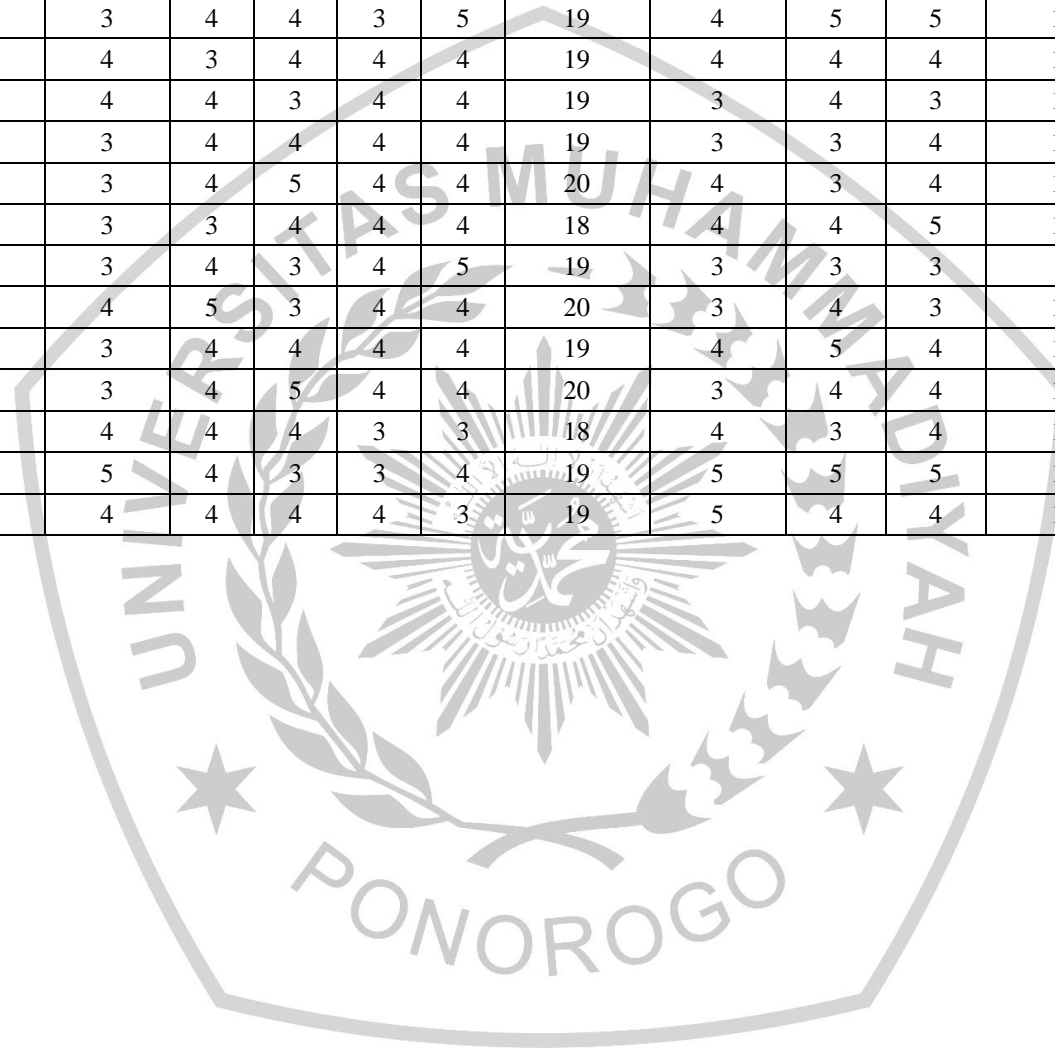
| PRKK 1	PRKK 2	PRKK 3	PRKK 4	PRKK 5	Prosedur Review dan Kontrol Kualitas	KP 1	KP 2	KP 3	KP 4	KP 5	KP 6	KP 7	KP 8	KP 9	Komitmen Profesional
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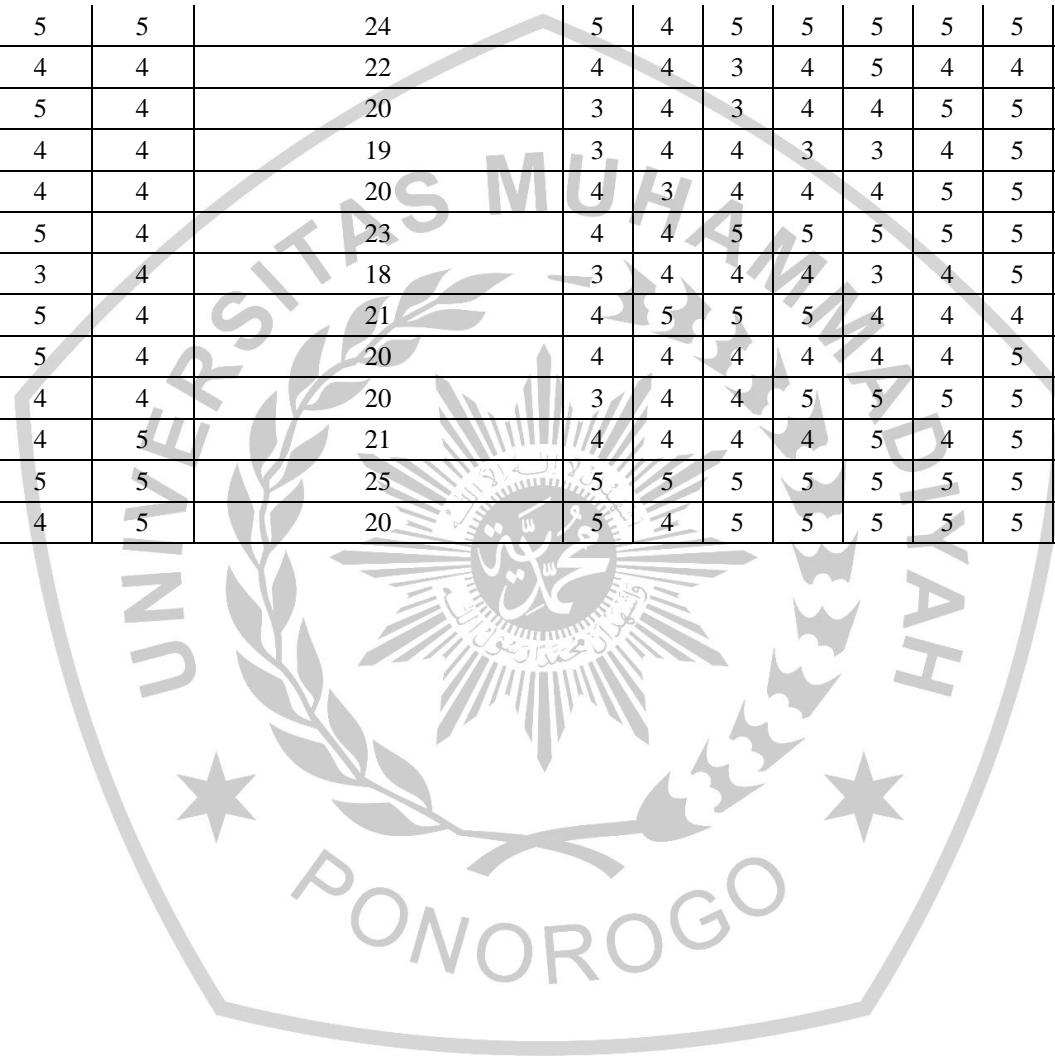
LOC1	LOC2	LOC3	LOC4	LOC5	LOC6	Locus Of Control	SE1	SE2	SE3	SE4	Self Esteem
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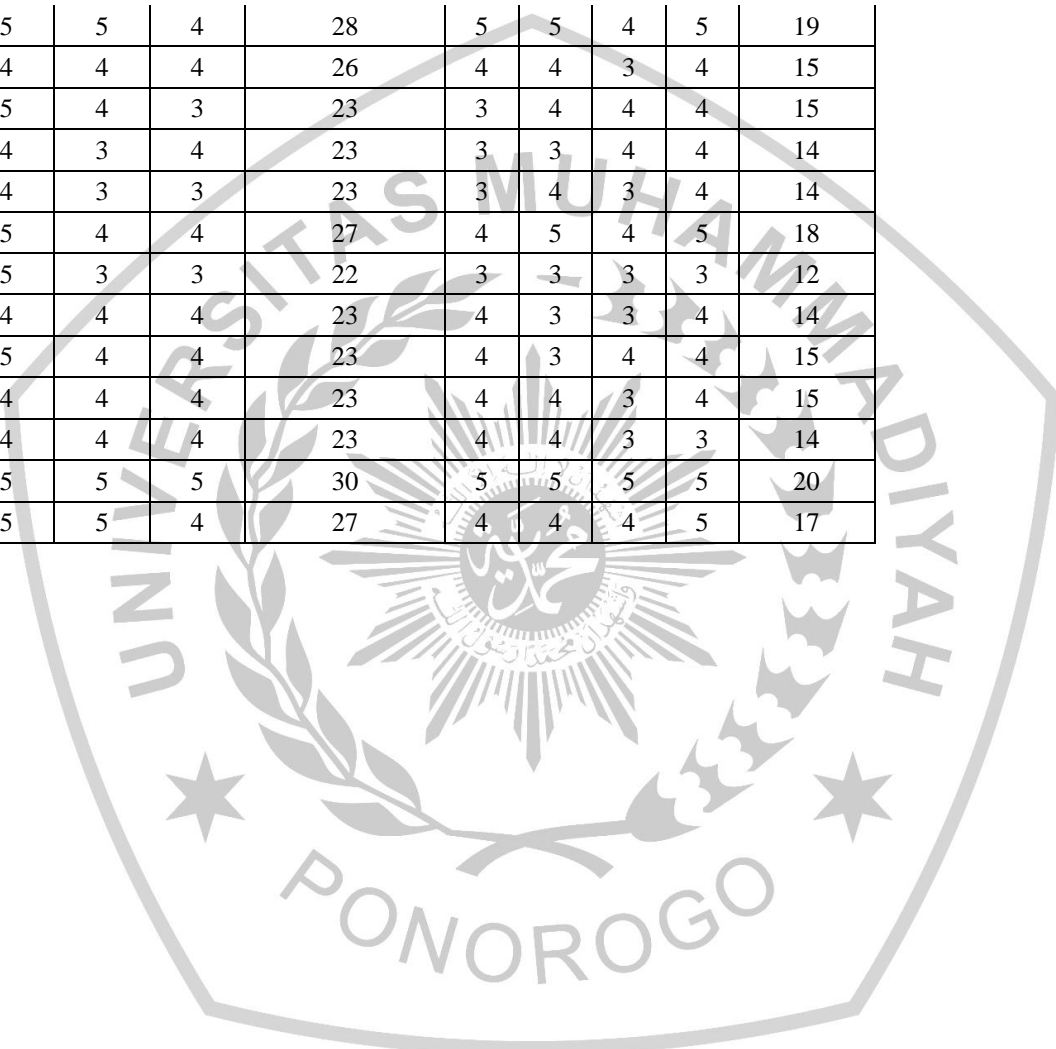
PPAPA 1	PPAPA 2	PPAPA 3	PPAPA 4	PPAPA 5	PPAPA 6	PPAPA 7	PPAPA 8	PPAPA 9	PPAPA1 0	Penghentian Prematur Atas Prosedur Audit
4	4	5	5	5	5	4	4	5	5	46
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4	4	5	4	4	5	4	4	4	4	42
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4	4	5	5	5	5	5	5	4	5	47
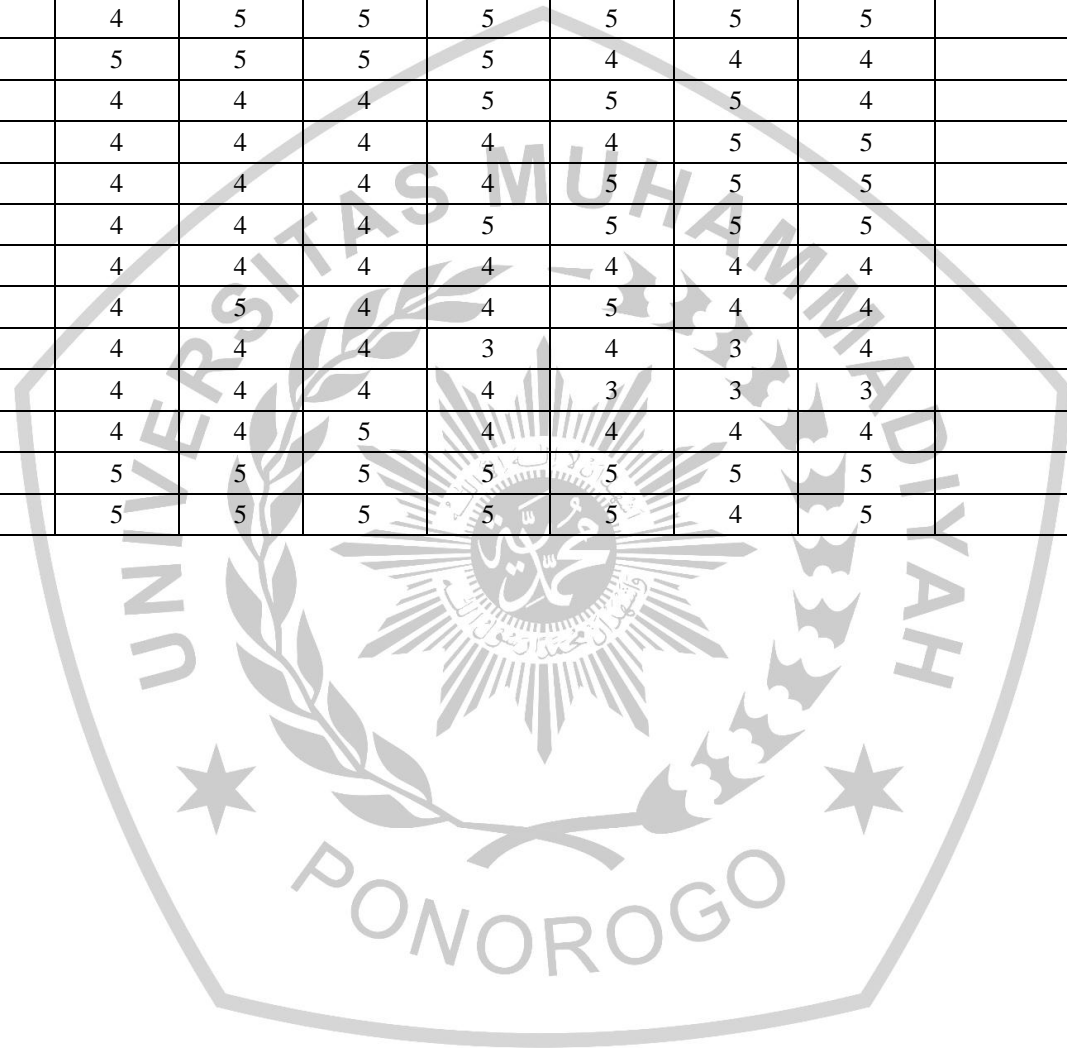
Hasil Rekapitulasi Jawaban Responden Per Item Pernyataan

Kategori	Sangat Tidak Setuju		Tidak Setuju		Kurang Setuju		Setuju		Sangat Setuju		Total
	F	**(%)**	**F**	**(%)**	**F**	**(%)**	**F**	**(%)**	**F**	**(%)**	**(%)**
RA1	0	0%	0	0%	9	14,5%	34	54,8%	19	30,7%	100%
RA2	0	0%	1	1,6%	15	24,2%	25	40,3%	21	33,9%	100%
RA3	0	0%	0	0%	15	24,2%	31	50%	16	25,8%	100%
RA	**0**	**0%**	**0,3**	**0,4%**	**13**	**21%**	**30**	**48,4%**	**18,6**	**30%**	**100%**
TW1	0	0%	0	0%	16	25,8%	28	45,2%	18	29%	100%
TW2	0	0%	0	0%	9	14,5%	33	53,2%	20	32,3%	100%
TW3	0	0%	0	0%	8	12,9%	23	37,1%	31	50%	100%
TW4	0	0%	0	0%	5	8,1%	34	54,8%	23	37,1%	100%
TW5	0	0%	0	0%	5	8,1%	32	51,6%	25	40,3%	100%
TW	**0**	**0%**	**0**	**0%**	**8,6**	**13,9%**	**30**	**48,4%**	**23,4**	**37,7%**	**100%**
MTR1	0	0%	0	0%	17	27,4%	31	50%	14	22,6%	100%
MTR2	0	0%	0	0%	23	37,1%	25	40,3%	14	22,6%	100%
MTR3	0	0%	1	1,6%	20	32,2%	28	45,2%	13	21%	100%
MTR	**0**	**0%**	**0,3**	**0,4%**	**20**	**32,3%**	**28**	**45,2%**	**13,7**	**22,1%**	**100%**
PRKK1	0	0%	0	0%	6	9,7%	35	56,4%	21	33,9%	100%
PRKK2	0	0%	0	0%	5	8,1%	36	58%	21	33,9%	100%
PRKK3	0	0%	0	0%	5	8,1%	31	50%	26	41,9%	100%
PRKK4	0	0%	0	0%	5	8,1%	33	53,2%	24	38,7%	100%
PRKK5	0	0%	0	0%	2	3,2%	38	61,3%	22	35,5%	100%
PRKK	**0**	**0%**	**0**	**0%**	**4,6**	**7,4%**	**34,6**	**55,8%**	**22,8**	**36,8%**	**100%**
KP1	0	0%	0	0%	10	16,1%	33	53,2%	19	30,7%	100%
KP2	0	0%	0	0%	5	8,1%	25	40,3%	32	51,6%	100%
KP3	0	0%	0	0%	2	3,2%	31	50%	29	46,8%	100%
KP4	0	0%	0	0%	2	3,2%	31	50%	29	46,8%	100%
KP5	0	0%	0	0%	4	6,5%	24	38,7%	34	54,8%	100%
KP6	0	0%	0	0%	1	1,6%	27	43,5%	34	54,8%	100%
KP7	0	0%	0	0%	7	11,3%	22	35,5%	33	53,2%	100%
KP8	0	0%	0	0%	1	1,6%	15	24,2%	46	74,2%	100%
KP9	0	0%	0	0%	5	8,1%	12	19,3%	45	72,6%	100%
KP	**0**	**0%**	**0**	**0%**	**4,1**	**6,6%**	**24,5**	**39,5%**	**33,4**	**53,9%**	**100%**
LOC1	0	0%	0	0%	10	16,1%	33	53,2%	19	30,6%	100%
LOC2	0	0%	0	0%	8	12,9%	35	56,5%	19	30,6%	100%
LOC3	0	0%	0	0%	7	11,3%	29	46,8%	26	41,9%	100%

LOC4	0	0%	0	0%	7	11,3%	29	46,8%	26	41,9%	100%
LOC5	0	0%	0	0%	11	17,7%	27	43,6%	24	38,7%	100%
LOC6	0	0%	0	0%	10	16,1%	33	53,3%	19	30,6%	100%
LOC	**0**	**0%**	**0**	**0%**	**8,8**	**14,2%**	**31**	**50%**	**22,2**	**35,8%**	**100%**
SE1	0	0%	0	0%	10	16,1%	28	45,2%	24	38,7%	100%
SE2	0	0%	0	0%	12	19,4%	33	53,2%	17	27,4%	100%
SE3	0	0%	0	0%	19	30,6%	30	48,4%	13	21%	100%
SE4	0	0%	0	0%	12	19,4%	27	43,5%	23	37,1%	100%
SE	**0**	**0%**	**0**	**0%**	**13,3**	**21,4%**	**29,5**	**47,6%**	**19,3**	**31%**	**100%**
PPAPA1	0	0%	0	0%	6	9,7%	35	56.4%	21	33,9%	100%
PPAPA2	0	0%	0	0%	4	6,5%	34	54,8%	24	38,7%	100%
PPAPA3	0	0%	0	0%	3	4,8%	30	48,4%	29	46,8%	100%
PPAPA4	0	0%	0	0%	1	1,6%	32	51,6%	29	46,8%	100%
PPAPA5	0	0%	0	0%	0	0%	25	40,3%	37	59,5%	100%
PPAPA6	0	0%	0	0%	0	0%	27	43,5%	35	56,5%	100%
PPAPA7	0	0%	0	0%	2	3,2%	31	50%	29	46,8%	100%
PPAPA8	0	0%	0	0%	2	3,2%	28	45,2%	32	51,6%	100%
PPAPA9	0	0%	0	0%	2	3,2%	29	46,8%	31	50%	100%
PPAPA10	0	0%	0	0%	2	3,2%	25	40,3%	35	56,5%	100%
PPAPA	**0**	**0%**	**0**	**0%**	**2,2**	**3,5%**	**29,6**	**47,7%**	**30,2**	**48,7%**	**100%**

HASIL TABEL FREKUENSI DATA DIRI RESPONDEN

Statistics

		Jenis Kelamin	Pendidikan Terakhir	Lama Bekerja	Posisi Auditor
N	Valid	62	62	62	62
	Missing	0	0	0	0

Frequency Table

Jenis Kelamin

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Pria	25	40,3	40,3	40,3
	Wanita	37	59,7	59,7	100,0
	Total	62	100,0	100,0	

Pendidikan Terakhir

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	D3	3	4,8	4,8	4,8
	S1	53	85,5	85,5	90,3
	S2	6	9,7	9,7	100,0
	Total	62	100,0	100,0	

Lama Bekerja

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	> 3	30	48,4	48,4	48,4
	1 T	9	14,5	14,5	62,9
	1-3	23	37,1	37,1	100,0
	Total	62	100,0	100,0	

Posisi Auditor

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Junior Auditor	36	58,1	58,1	58,1
	Manajer	2	3,2	3,2	61,3
	Partner	2	3,2	3,2	64,5
	Senior Auditor	18	29,0	29,0	93,5
	Supervisor	4	6,5	6,5	100,0
	Total	62	100,0	100,0	

DATA FREKUENSI DISTRIBUSI JAWABAN RESPONDEN

RA1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Kurang Setuju	9	14.5	14.5	14.5
	Setuju	34	54.8	54.8	69.4
	Sangat Setuju	19	30.6	30.6	100.0
	Total	62	100.0	100.0	

RA2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Setuju	1	1.6	1.6	1.6
	Kurang Setuju	15	24.2	24.2	25.8
	Setuju	25	40.3	40.3	66.1
	Sangat Setuju	21	33.9	33.9	100.0
	Total	62	100.0	100.0	

RA3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Kurang Setuju	15	24.2	24.2	24.2
	Setuju	31	50.0	50.0	74.2
	Sangat Setuju	16	25.8	25.8	100.0

		Frequency	Percent	Valid Percent	Cumulative Percent
	Total	62	100.0	100.0	

TW1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Kadang-Kadang	16	25.8	25.8	25.8
	Sering	28	45.2	45.2	71.0
	Selalu	18	29.0	29.0	100.0
	Total	62	100.0	100.0	

TW2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Kadang-Kadang	9	14.5	14.5	14.5
	Sering	33	53.2	53.2	67.7
	Selalu	20	32.3	32.3	100.0
	Total	62	100.0	100.0	

TW3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Kadang-Kadang	8	12.9	12.9	12.9
	Sering	23	37.1	37.1	50.0
	Selalu	31	50.0	50.0	100.0
	Total	62	100.0	100.0	

TW4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Kadang-Kadang	5	8.1	8.1	8.1
	Sering	34	54.8	54.8	62.9
	Selalu	23	37.1	37.1	100.0
	Total	62	100.0	100.0	

TW5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Kadang-Kadang	5	8.1	8.1	8.1
	Sering	32	51.6	51.6	59.7
	Selalu	25	40.3	40.3	100.0
	Total	62	100.0	100.0	

MTR1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Kurang Setuju	17	27.4	27.4	27.4
	Setuju	31	50.0	50.0	77.4
	Sangat Setuju	14	22.6	22.6	100.0
	Total	62	100.0	100.0	

MTR2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Kurang Setuju	23	37.1	37.1	37.1
	Setuju	25	40.3	40.3	77.4
	Sangat Setuju	14	22.6	22.6	100.0
	Total	62	100.0	100.0	

MTR3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Setuju	1	1.6	1.6	1.6
	Kurang Setuju	20	32.3	32.3	33.9
	Setuju	28	45.2	45.2	79.0
	Sangat Setuju	13	21.0	21.0	100.0
	Total	62	100.0	100.0	

PRKK1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Kurang Setuju	6	9.7	9.7	9.7
	Setuju	35	56.5	56.5	66.1
	Sangat Setuju	21	33.9	33.9	100.0
	Total	62	100.0	100.0	

PRKK2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Kurang Setuju	5	8.1	8.1	8.1
	Setuju	36	58.1	58.1	66.1
	Sangat Setuju	21	33.9	33.9	100.0
	Total	62	100.0	100.0	

PRKK3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Kurang Setuju	5	8.1	8.1	8.1
	Setuju	31	50.0	50.0	58.1
	Sangat Setuju	26	41.9	41.9	100.0
	Total	62	100.0	100.0	

PRKK4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Kurang Setuju	5	8.1	8.1	8.1
	Setuju	33	53.2	53.2	61.3
	Sangat Setuju	24	38.7	38.7	100.0
	Total	62	100.0	100.0	

PRKK5

	Frequency	Percent	Valid Percent	Cumulative Percent
Kurang Setuju	2	3.2	3.2	3.2
Setuju	38	61.3	61.3	64.5
Valid Sangat Setuju	22	35.5	35.5	100.0
Total	62	100.0	100.0	

KP1

	Frequency	Percent	Valid Percent	Cumulative Percent
Kurang Setuju	10	16.1	16.1	16.1
Setuju	33	53.2	53.2	69.4
Valid Sangat Setuju	19	30.6	30.6	100.0
Total	62	100.0	100.0	

KP2

	Frequency	Percent	Valid Percent	Cumulative Percent
Kurang Setuju	4	6.5	6.5	6.5
Setuju	34	54.8	54.8	61.3
Valid Sangat Setuju	24	38.7	38.7	100.0
Total	62	100.0	100.0	

KP3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Kurang Setuju	5	8.1	8.1	8.1
	Setuju	25	40.3	40.3	48.4
	Sangat Setuju	32	51.6	51.6	100.0
	Total	62	100.0	100.0	

KP4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Kurang Setuju	2	3.2	3.2	3.2
	Setuju	31	50.0	50.0	53.2
	Sangat Setuju	29	46.8	46.8	100.0
	Total	62	100.0	100.0	

KP5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Kurang Setuju	4	6.5	6.5	6.5
	Setuju	24	38.7	38.7	45.2
	Sangat Setuju	34	54.8	54.8	100.0
	Total	62	100.0	100.0	

KP6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Kurang Setuju	1	1.6	1.6	1.6
	Setuju	27	43.5	43.5	45.2
	Sangat Setuju	34	54.8	54.8	100.0
	Total	62	100.0	100.0	

KP7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Kurang Setuju	7	11.3	11.3	11.3
	Setuju	22	35.5	35.5	46.8
	Sangat Setuju	33	53.2	53.2	100.0
	Total	62	100.0	100.0	

KP8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Kurang Setuju	1	1.6	1.6	1.6
	Setuju	15	24.2	24.2	25.8
	Sangat Setuju	46	74.2	74.2	100.0
	Total	62	100.0	100.0	

KP9

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Kurang Setuju	5	8.1	8.1	8.1
	Setuju	12	19.4	19.4	27.4
	Sangat Setuju	45	72.6	72.6	100.0
	Total	62	100.0	100.0	

LOC1

		Frequency	Percent	Valid Percent	Cumulative Percent
	Netral	10	16.1	16.1	16.1
Valid	Setuju	33	53.2	53.2	69.4
	Sangat Setuju	19	30.6	30.6	100.0
	Total	62	100.0	100.0	

LOC2

		Frequency	Percent	Valid Percent	Cumulative Percent
	Netral	8	12.9	12.9	12.9
Valid	Setuju	35	56.5	56.5	69.4
	Sangat Setuju	19	30.6	30.6	100.0
	Total	62	100.0	100.0	

LOC3

		Frequency	Percent	Valid Percent	Cumulative Percent
	Netral	7	11.3	11.3	11.3
Valid	Setuju	29	46.8	46.8	58.1
	Sangat Setuju	26	41.9	41.9	100.0
	Total	62	100.0	100.0	

LOC4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	7	11.3	11.3	11.3
	Setuju	29	46.8	46.8	58.1
	Sangat Setuju	26	41.9	41.9	100.0
	Total	62	100.0	100.0	

LOC5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	11	17.7	17.7	17.7
	Setuju	27	43.5	43.5	61.3
	Sangat Setuju	24	38.7	38.7	100.0
	Total	62	100.0	100.0	

SE2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	10	16.1	16.1	16.1
	Setuju	28	45.2	45.2	61.3
	Sangat Setuju	24	38.7	38.7	100.0
	Total	62	100.0	100.0	

SE3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	12	19.4	19.4	19.4
	Setuju	33	53.2	53.2	72.6
	Sangat Setuju	17	27.4	27.4	100.0
	Total	62	100.0	100.0	

SE4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	19	30.6	30.6	30.6
	Setuju	30	48.4	48.4	79.0
	Sangat Setuju	13	21.0	21.0	100.0
	Total	62	100.0	100.0	

SE5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	12	19.4	19.4	19.4
	Setuju	27	43.5	43.5	62.9
	Sangat Setuju	23	37.1	37.1	100.0
	Total	62	100.0	100.0	

PPAPA1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Kadang-Kadang	6	9.7	9.7	9.7
	Sering	35	56.5	56.5	66.1
	Selalu	21	33.9	33.9	100.0
	Total	62	100.0	100.0	

PPAPA2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Kadang-Kadang	4	6.5	6.5	6.5
	Sering	34	54.8	54.8	61.3
	Selalu	24	38.7	38.7	100.0
	Total	62	100.0	100.0	

PPAPA3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Kadang-Kadang	3	4.8	4.8	4.8
	Sering	30	48.4	48.4	53.2
	Selalu	29	46.8	46.8	100.0
	Total	62	100.0	100.0	

PPAPA4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Kadang-Kadang	1	1.6	1.6	1.6
	Sering	32	51.6	51.6	53.2
	Selalu	29	46.8	46.8	100.0
	Total	62	100.0	100.0	

PPAPA5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sering	25	40.3	40.3	40.3
	Selalu	37	59.7	59.7	100.0
	Total	62	100.0	100.0	

PPAPA6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sering	27	43.5	43.5	43.5
	Selalu	35	56.5	56.5	100.0
	Total	62	100.0	100.0	

PPAPA7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Kadang-Kadang	2	3.2	3.2	3.2
	Sering	31	50.0	50.0	53.2
	Selalu	29	46.8	46.8	100.0
	Total	62	100.0	100.0	

PPAPA8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Kadang-Kadang	2	3.2	3.2	3.2
	Sering	28	45.2	45.2	48.4
	Selalu	32	51.6	51.6	100.0
	Total	62	100.0	100.0	

PPAPA9

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Kadang-Kadang	2	3.2	3.2	3.2
	Sering	29	46.8	46.8	50.0
	Selalu	31	50.0	50.0	100.0
	Total	62	100.0	100.0	

PPAPA10

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Kadang-Kadang	2	3.2	3.2	3.2
	Sering	25	40.3	40.3	43.5
	Selalu	35	56.5	56.5	100.0
	Total	62	100.0	100.0	

UJI RELIABILITAS DAN UJI VALIDITAS
HASIL UJI VALIDITAS
Hasil Uji Validitas Variabel Risiko Audit (X_1)

Correlations

		RA1	RA2	RA3	Risiko Audit
RA1	Pearson Correlation	1	,443[**]	,449[**]	,746[**]
	Sig. (2-tailed)		,000	,000	,000
	N	62	62	62	62
RA2	Pearson Correlation	,443[**]	1	,625[**]	,863[**]
	Sig. (2-tailed)	,000		,000	,000
	N	62	62	62	62
RA3	Pearson Correlation	,449[**]	,625[**]	1	,845[**]
	Sig. (2-tailed)	,000	,000		,000
	N	62	62	62	62
Risiko Audit	Pearson Correlation	,746[**]	,863[**]	,845[**]	1
	Sig. (2-tailed)	,000	,000	,000	
	N	62	62	62	62

Hasil Uji Validitas Variabel Tekanan Waktu (X_2)

Correlations

	TW1	TW2	TW3	TW4	TW5

TW1	Pearson Correlation	1	,549**	,288*	,303*	,260*
	Sig. (2-tailed)		,000	,023	,017	,041
	N	62	62	62	62	62
TW2	Pearson Correlation	,549**	1	,555**	,395**	,375**
	Sig. (2-tailed)	,000		,000	,001	,003
	N	62	62	62	62	62
TW3	Pearson Correlation	,288*	,555**	1	,468**	,358**
	Sig. (2-tailed)	,023	,000		,000	,004
	N	62	62	62	62	62
TW4	Pearson Correlation	,303*	,395**	,468**	1	,527**
	Sig. (2-tailed)	,017	,001	,000		,000
	N	62	62	62	62	62
TW5	Pearson Correlation	,260*	,375**	,358**	,527**	1
	Sig. (2-tailed)	,041	,003	,004	,000	
	N	62	62	62	62	62
Tekanan Waktu	Pearson Correlation	,684**	,800**	,741**	,724**	,675**
	Sig. (2-tailed)	,000	,000	,000	,000	,000
	N	62	62	62	62	62

Hasil Uji Validitas Variabel Materialitas (X_3)

Correlations

		MTR1	MTR2	MTR3	Materialitas
MTR1	Pearson Correlation	1	,439[**]	,529[**]	,798[**]
	Sig. (2-tailed)		,000	,000	,000
	N	62	62	62	62
MTR2	Pearson Correlation	,439[**]	1	,496[**]	,800[**]
	Sig. (2-tailed)	,000		,000	,000
	N	62	62	62	62
MTR3	Pearson Correlation	,529[**]	,496[**]	1	,836[**]
	Sig. (2-tailed)	,000	,000		,000
	N	62	62	62	62
Materialitas	Pearson Correlation	,798[**]	,800[**]	,836[**]	1
	Sig. (2-tailed)	,000	,000	,000	
	N	62	62	62	62

Hasil Uji Validitas Variabel Prosedur *Review* Dan Kontrol Kualitas (X$_4$)

Correlations

		PRKK1	PRKK2	PRKK3	PRKK4
PRKK1	Pearson Correlation	1	,448[**]	,251[*]	,318[*]
	Sig. (2-tailed)		,000	,050	,012
	N	62	62	62	62
PRKK2	Pearson Correlation	,448[**]	1	,463[**]	,315[*]
	Sig. (2-tailed)	,000		,000	,013
	N	62	62	62	62
PRKK3	Pearson Correlation	,251[*]	,463[**]	1	,619[**]
	Sig. (2-tailed)	,050	,000		,000
	N	62	62	62	62
PRKK4	Pearson Correlation	,318[*]	,315[*]	,619[**]	1
	Sig. (2-tailed)	,012	,013	,000	
	N	62	62	62	62
PRKK5	Pearson Correlation	,403[**]	,400[**]	,304[*]	,341[**]
	Sig. (2-tailed)	,001	,001	,016	,007
	N	62	62	62	62
Prosedur Review dan	Pearson Correlation	,680[**]	,736[**]	,749[**]	,735[**]

Kontrol	Sig. (2-tailed)	,000	,000	,000	,000
Kualitas	N	62	62	62	62

Correlations

		PRKK5	Prosedur Review dan Kontrol Kualitas
PRKK1	Pearson Correlation	,403	,680[**]
	Sig. (2-tailed)	,001	,000
	N	62	62
PRKK2	Pearson Correlation	,400[**]	,736
	Sig. (2-tailed)	,001	,000
	N	62	62
PRKK3	Pearson Correlation	,304[*]	,749[**]
	Sig. (2-tailed)	,016	,000
	N	62	62
PRKK4	Pearson Correlation	,341[*]	,735[*]
	Sig. (2-tailed)	,007	,000
	N	62	62
PRKK5	Pearson Correlation	1[**]	,666[**]
	Sig. (2-tailed)		,000
	N	62	62
Prosedur Review	Pearson Correlation	,666[**]	1[**]
	Sig. (2-tailed)	,000	

dan Kontrol Kualitas	N	62	62	

Hasil Uji Validitas Variabel Komitmen Profesional (X_5)

Correlations

		KP1	KP2	KP3	KP4
KP1	Pearson Correlation	1	,495[**]	,343[**]	,393[**]
	Sig. (2-tailed)		,000	,006	,002
	N	62	62	62	62
KP2	Pearson Correlation	,495[**]	1	,484[**]	,358[**]
	Sig. (2-tailed)	,000		,000	,004
	N	62	62	62	62
KP3	Pearson Correlation	,343[**]	,484[**]	1	,601[**]
	Sig. (2-tailed)	,006	,000		,000
	N	62	62	62	62
KP4	Pearson Correlation	,393[**]	,358[**]	,601[**]	1
	Sig. (2-tailed)	,002	,004	,000	
	N	62	62	62	62
KP5	Pearson Correlation	,378[**]	,103	,203	,609[**]
	Sig. (2-tailed)	,002	,425	,114	,000
	N	62	62	62	62
KP6	Pearson Correlation	,237	,328[**]	,268[*]	,362[**]
	Sig. (2-tailed)	,064	,009	,035	,004
	N	62	62	62	62

KP7	Pearson Correlation	,219	,224	,283[*]	,282[*]
	Sig. (2-tailed)	,087	,080	,026	,026
	N	62	62	62	62
KP8	Pearson Correlation	,325[*]	,369[**]	,389[**]	,265[*]
	Sig. (2-tailed)	,010	,003	,002	,037
	N	62	62	62	62
KP9	Pearson Correlation	,317[*]	,355[**]	,307[*]	,351[**]
	Sig. (2-tailed)	,012	,005	,015	,005
	N	62	62	62	62
Komitmen Profesional	Pearson Correlation	,656[**]	,644[**]	,676[**]	,732[**]
	Sig. (2-tailed)	,000	,000	,000	,000
	N	62	62	62	62

Correlations

		KP5	KP6	KP7	KP8
KP1	Pearson Correlation	,378	,237[**]	,219[**]	,325[**]
	Sig. (2-tailed)	,002	,064	,087	,010
	N	62	62	62	62
KP2	Pearson Correlation	,103[**]	,328	,224[**]	,369[**]
	Sig. (2-tailed)	,425	,009	,080	,003
	N	62	62	62	62
KP3	Pearson Correlation	,203[**]	,268[**]	,283	,389[**]
	Sig. (2-tailed)	,114	,035	,026	,002
	N	62	62	62	62
KP4	Pearson Correlation	,609[**]	,362[**]	,282[**]	,265

	Sig. (2-tailed)	,000	,004	,026	,037
	N	62	62	62	62
KP5	Pearson Correlation	1[**]	,446	,322	,176[**]
	Sig. (2-tailed)		,000	,011	,172
	N	62	62	62	62
KP6	Pearson Correlation	,446	1[**]	,496[*]	,193[**]
	Sig. (2-tailed)	,000		,000	,133
	N	62	62	62	62
KP7	Pearson Correlation	,322	,496	1[*]	,447[*]
	Sig. (2-tailed)	,011	,000		,000
	N	62	62	62	62
KP8	Pearson Correlation	,176[*]	,193[**]	,447[**]	1[*]
	Sig. (2-tailed)	,172	,133	,000	
	N	62	62	62	62
KP9	Pearson Correlation	,279[*]	,181[**]	,197[*]	,481[**]
	Sig. (2-tailed)	,028	,160	,125	,000
	N	62	62	62	62
Komitmen Profesional	Pearson Correlation	,614[**]	,602[**]	,610[**]	,618[**]
	Sig. (2-tailed)	,000	,000	,000	,000
	N	62	62	62	62

Correlations

		KP9	Komitmen Profesional
KP1	Pearson Correlation	,317	,656[**]

	Sig. (2-tailed)	,012	,000
	N	62	62
KP2	Pearson Correlation	,355**	,644
	Sig. (2-tailed)	,005	,000
	N	62	62
KP3	Pearson Correlation	,307**	,676**
	Sig. (2-tailed)	,015	,000
	N	62	62
KP4	Pearson Correlation	,351**	,732**
	Sig. (2-tailed)	,005	,000
	N	62	62
KP5	Pearson Correlation	,279**	,614
	Sig. (2-tailed)	,028	,000
	N	62	62
KP6	Pearson Correlation	,181	,602**
	Sig. (2-tailed)	,160	,000
	N	62	62
KP7	Pearson Correlation	,197	,610
	Sig. (2-tailed)	,125	,000
	N	62	62

KP8	Pearson Correlation	,481[*]	,618[**]
	Sig. (2-tailed)	,000	,000
	N	62	62
KP9	Pearson Correlation	1[*]	,601[**]
	Sig. (2-tailed)		,000
	N	62	62
Komitmen Profesional	Pearson Correlation	,601[**]	1[**]
	Sig. (2-tailed)	,000	
	N	62	62

Hasil Uji Validitas Variabel *Locus Of Control* (X_6)

Correlations

		LOC1	LOC2	LOC3	LOC4	LOC5
LOC1	Pearson Correlation	1	,395[**]	,082	,228	,439[**]
	Sig. (2-tailed)		,001	,528	,075	,000
	N	62	62	62	62	62
LOC2	Pearson Correlation	,395[**]	1	,407[**]	,407[**]	,411[**]
	Sig. (2-tailed)	,001		,001	,001	,001
	N	62	62	62	62	62
LOC3	Pearson Correlation	,082	,407[**]	1	,411[**]	,304[*]

	Sig. (2-tailed)	,528	,001		,001	,016
	N	62	62	62	62	62
LOC4	Pearson Correlation	,228	,407**	,411**	1	,541**
	Sig. (2-tailed)	,075	,001	,001		,000
	N	62	62	62	62	62
LOC5	Pearson Correlation	,439**	,411**	,304*	,541**	1
	Sig. (2-tailed)	,000	,001	,016	,000	
	N	62	62	62	62	62
LOC6	Pearson Correlation	,386**	,395**	,446**	,300*	,539**
	Sig. (2-tailed)	,002	,001	,000	,018	,000
	N	62	62	62	62	62
Locus Of Control	Pearson Correlation	,607**	,715**	,631**	,692**	,785**
	Sig. (2-tailed)	,000	,000	,000	,000	,000
	N	62	62	62	62	62

Correlations

		LOC6	Locus Of Control
LOC1	Pearson Correlation	,386	,607**
	Sig. (2-tailed)	,002	,000
	N	62	62

LOC2	Pearson Correlation	,395**	,715
	Sig. (2-tailed)	,001	,000
	N	62	62
LOC3	Pearson Correlation	,446	,631**
	Sig. (2-tailed)	,000	,000
	N	62	62
LOC4	Pearson Correlation	,300	,692**
	Sig. (2-tailed)	,018	,000
	N	62	62
LOC5	Pearson Correlation	,539**	,785**
	Sig. (2-tailed)	,000	,000
	N	62	62
LOC6	Pearson Correlation	1**	,737**
	Sig. (2-tailed)		,000
	N	62	62
Locus Of Control	Pearson Correlation	,737**	1**
	Sig. (2-tailed)	,000	
	N	62	62

Hasil Uji Validitas Variabel *Self Esteem* (X_7)

Correlations

		SE1	SE2	SE3	SE4	Self Esteem
SE1	Pearson Correlation	1	,501[**]	,429[**]	,361[**]	,726[**]
	Sig. (2-tailed)		,000	,001	,004	,000
	N	62	62	62	62	62
SE2	Pearson Correlation	,501[**]	1	,583[**]	,459[**]	,802[**]
	Sig. (2-tailed)	,000		,000	,000	,000
	N	62	62	62	62	62
SE3	Pearson Correlation	,429[**]	,583[**]	1	,623[**]	,839[**]
	Sig. (2-tailed)	,001	,000		,000	,000
	N	62	62	62	62	62
SE4	Pearson Correlation	,361[**]	,459[**]	,623[**]	1	,782[**]
	Sig. (2-tailed)	,004	,000	,000		,000
	N	62	62	62	62	62
Self Esteem	Pearson Correlation	,726[**]	,802[**]	,839[**]	,782[**]	1
	Sig. (2-tailed)	,000	,000	,000	,000	
	N	62	62	62	62	62

Hasil Uji Validitas Variabel Penghentian Prematur Atas Prosedur Audit (Y)

Correlations

		PPAPA 1	PPAPA 2	PPAPA 3	PPAPA 4	PPAPA 5	PPAPA 6
PPAPA 1	Pearson Correlation	1	,676**	,572**	,359**	,377**	,293*
	Sig. (2-tailed)		,000	,000	,004	,002	,021
	N	62	62	62	62	62	62
PPAPA 2	Pearson Correlation	,676**	1	,451**	,309*	,394**	,205
	Sig. (2-tailed)	,000		,000	,015	,002	,111
	N	62	62	62	62	62	62
PPAPA 3	Pearson Correlation	,572**	,451**	1	,327**	,365**	,241
	Sig. (2-tailed)	,000	,000		,009	,003	,059
	N	62	62	62	62	62	62
PPAPA 4	Pearson Correlation	,359**	,309*	,327**	1	,577**	,688**
	Sig. (2-tailed)	,004	,015	,009		,000	,000
	N	62	62	62	62	62	62
PPAPA 5	Pearson Correlation	,377**	,394**	,365**	,577**	1	,538**

	Sig. (2-tailed)	,002	,002	,003	,000		,000
	N	62	62	62	62	62	62
PPAPA 6	Pearson Correlation	,293[*]	,205	,241	,688[**]	,538[**]	1
	Sig. (2-tailed)	,021	,111	,059	,000	,000	
	N	62	62	62	62	62	62
PPAPA 7	Pearson Correlation	,399[**]	,309[*]	,331[**]	,318[*]	,406[**]	,395[**]
	Sig. (2-tailed)	,001	,015	,009	,012	,001	,002
	N	62	62	62	62	62	62
PPAPA 8	Pearson Correlation	,410[**]	,406[**]	,366[**]	,296[*]	,240	,236
	Sig. (2-tailed)	,001	,001	,003	,019	,060	,065
	N	62	62	62	62	62	62
PPAPA 9	Pearson Correlation	,468[**]	,325[*]	,140	,376[**]	,276[*]	,385[**]
	Sig. (2-tailed)	,000	,010	,277	,003	,030	,002
	N	62	62	62	62	62	62
PPAPA 10	Pearson Correlation	,376[**]	,359[**]	,255[*]	,386[**]	,370[**]	,312[*]
	Sig. (2-tailed)	,003	,004	,046	,002	,003	,014
	N	62	62	62	62	62	62

TPPAP A	Pearson Correlation	,752**	,676**	,615**	,678**	,664**	,622**
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000
	N	62	62	62	62	62	62

Correlations

		PPAPA 7	PPAPA 8	PPAPA 9	PPAPA 10	TPPAPA
PPAPA 1	Pearson Correlation	,399	,410**	,468**	,376**	,752**
	Sig. (2-tailed)	,001	,001	,000	,003	,000
	N	62	62	62	62	62
PPAPA 2	Pearson Correlation	,309**	,406	,325**	,359*	,676**
	Sig. (2-tailed)	,015	,001	,010	,004	,000
	N	62	62	62	62	62
PPAPA 3	Pearson Correlation	,331**	,366**	,140	,255**	,615**
	Sig. (2-tailed)	,009	,003	,277	,046	,000
	N	62	62	62	62	62
PPAPA 4	Pearson Correlation	,318**	,296*	,376**	,386	,678**
	Sig. (2-tailed)	,012	,019	,003	,002	,000
	N	62	62	62	62	62

PPAPA 5	Pearson Correlation	,406**	,240**	,276**	,370**	,664
	Sig. (2-tailed)	,001	,060	,030	,003	,000
	N	62	62	62	62	62
PPAPA 6	Pearson Correlation	,395*	,236	,385	,312**	,622**
	Sig. (2-tailed)	,002	,065	,002	,014	,000
	N	62	62	62	62	62
PPAPA 7	Pearson Correlation	1**	,358*	,433**	,395*	,648**
	Sig. (2-tailed)		,004	,000	,002	,000
	N	62	62	62	62	62
PPAPA 8	Pearson Correlation	,358**	1**	,564**	,413*	,648
	Sig. (2-tailed)	,004		,000	,001	,000
	N	62	62	62	62	62
PPAPA 9	Pearson Correlation	,433**	,564*	1	,698**	,699*
	Sig. (2-tailed)	,000	,000		,000	,000
	N	62	62	62	62	62
PPAPA 10	Pearson Correlation	,395**	,413**	,698*	1**	,683**
	Sig. (2-tailed)	,002	,001	,000		,000

	N	62	62	62	62	62
TPPAP A	Pearson Correlation	,648**	,648**	,699**	,683**	1**
	Sig. (2-tailed)	,000	,000	,000	,000	
	N	62	62	62	62	62

HASIL UJI RELIABILITAS
Hasil Uji Reliabilitas Variabel Risiko Audit (X_1)

Case Processing Summary

		N	%
	Valid	62	100,0
Cases	Excluded[a]	0	,0
	Total	62	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,754	3

Item Statistics

	Mean	Std. Deviation	N
RA1	4,16	,658	62
RA2	4,06	,807	62
RA3	4,02	,713	62

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
RA1	8,08	1,879	,495	,766
RA2	8,18	1,361	,632	,618
RA3	8,23	1,555	,641	,605

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
12,24	3,203	1,790	3
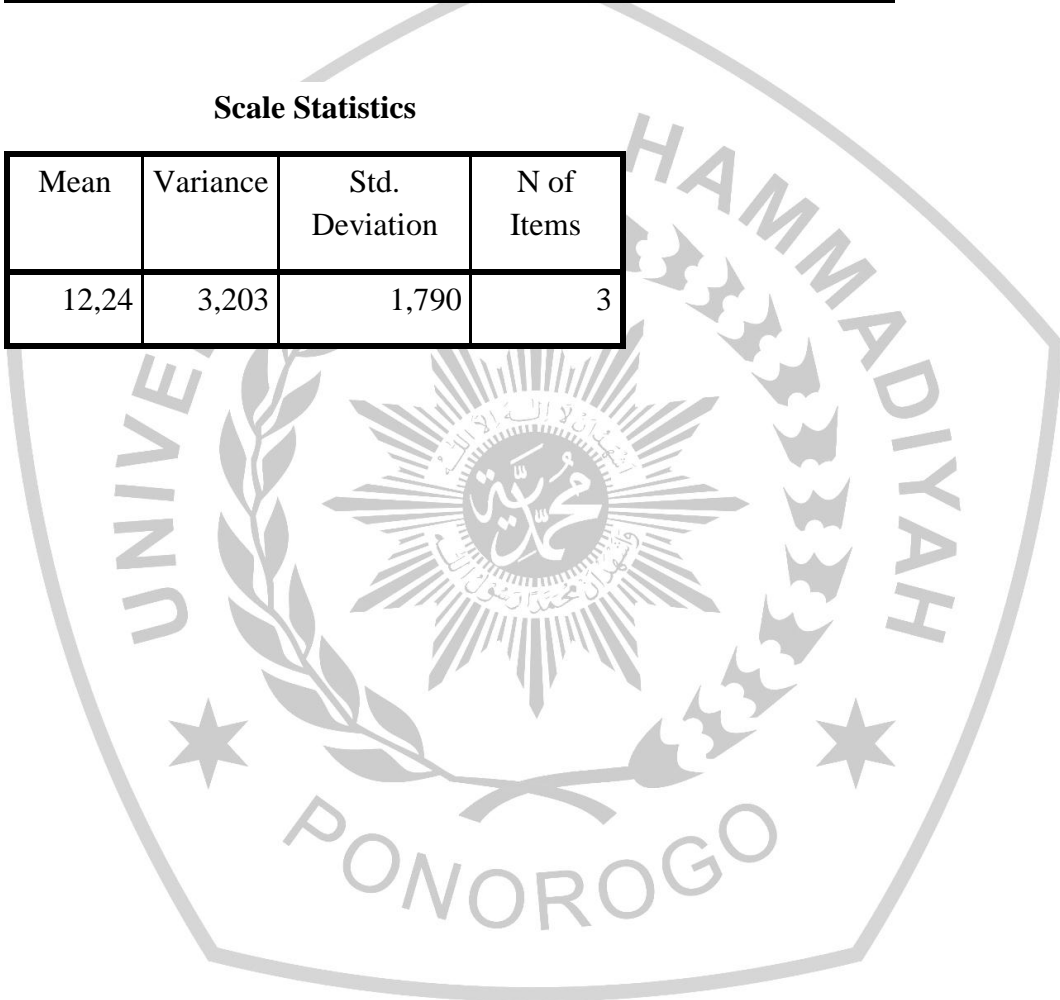
Hasil Uji Reliabilitas Variabel Tekanan Waktu (X_2)

Case Processing Summary

		N	%
Cases	Valid	62	100,0
	Excluded[a]	0	,0
	Total	62	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,771	5

Item Statistics

	Mean	Std. Deviation	N
TW1	4,03	,746	62
TW2	4,18	,666	62
TW3	4,37	,707	62
TW4	4,29	,611	62
TW5	4,32	,621	62

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
TW1	17,16	3,974	,460	,762
TW2	17,02	3,754	,658	,689
TW3	16,82	3,853	,556	,725
TW4	16,90	4,122	,565	,723
TW5	16,87	4,245	,494	,745

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
21,19	5,896	2,428	5

Hasil Uji Reliabilitas Variabel Materialitas (X_3)

Case Processing Summary

		N	%
Cases	Valid	62	100,0
	Excluded[a]	0	,0
	Total	62	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,740	3

Item Statistics

	Mean	Std. Deviation	N

MTR 1	3,95	,711	62
MTR 2	3,85	,765	62
MTR 3	3,85	,765	62

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
MTR 1	7,71	1,750	,560	,663
MTR 2	7,81	1,667	,535	,691
MTR 3	7,81	1,568	,603	,609

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
11,66	3,310	1,819	3

Hasil Uji Reliabilitas Variabel Prosedur *Review* Dan Kontrol Kualitas (X$_4$)

Case Processing Summary

	N	%

		62	100,0
	Valid	62	100,0
Cases	Excluded[a]	0	,0
	Total	62	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,759	5

Item Statistics

	Mean	Std. Deviation	N
PRKK1	4,24	,619	62
PRKK2	4,26	,599	62
PRKK3	4,34	,626	62
PRKK4	4,31	,616	62
PRKK5	4,32	,536	62

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted

PRKK1	17,23	3,161	,471	,735
PRKK2	17,21	3,054	,558	,704
PRKK3	17,13	2,967	,567	,700
PRKK4	17,16	3,023	,550	,707
PRKK5	17,15	3,339	,487	,729

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
21,47	4,581	2,140	5

Hasil Uji Reliabilitas Variabel Komitmen Profesional (X_5)

Case Processing Summary

		N	%
	Valid	62	100,0
Cases	Excluded[a]	0	,0
	Total	62	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items

,816	9

Item Statistics

	Mean	Std. Deviation	N
KP1	4,15	,674	62
KP2	4,32	,594	62
KP3	4,44	,643	62
KP4	4,44	,562	62
KP5	4,48	,620	62
KP6	4,53	,535	62
KP7	4,42	,691	62
KP8	4,73	,485	62
KP9	4,65	,630	62

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
KP1	36,00	9,443	,523	,796
KP2	35,82	9,755	,526	,796
KP3	35,71	9,455	,554	,792
KP4	35,71	9,521	,642	,783
KP5	35,66	9,801	,482	,801
KP6	35,61	10,110	,490	,800

KP7	35,73	9,612	,460	,805
KP8	35,42	10,215	,520	,798
KP9	35,50	9,828	,465	,803

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
40,15	12,061	3,473	9

Hasil Uji Reliabilitas Variabel *Locus Of Control* (X$_6$)

Case Processing Summary

		N	%
	Valid	62	100,0
Cases	Excluded[a]	0	,0
	Total	62	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,786	6

Item Statistics

	Mean	Std. Deviation	N
LOC1	4,15	,674	62
LOC2	4,18	,641	62
LOC3	4,31	,667	62
LOC4	4,31	,667	62
LOC5	4,21	,727	62
LOC6	4,15	,674	62

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
LOC1	21,15	6,093	,421	,781
LOC2	21,11	5,774	,572	,746
LOC3	20,98	6,016	,454	,774
LOC4	20,98	5,787	,534	,755
LOC5	21,08	5,256	,648	,724
LOC6	21,15	5,602	,593	,740

Scale Statistics

Mean	Variance	Std. Deviation	N of Items

25,29	7,947	2,819	6

Hasil Uji Reliabilitas Variabel *Self Esteem* (X_6)

Case Processing Summary

		N	%
Cases	Valid	62	100,0
	Excluded[a]	0	,0
	Total	62	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,795	4

Item Statistics

	Mean	Std. Deviation	N
SE1	4,23	,711	62
SE2	4,08	,685	62
SE3	3,90	,718	62
SE4	4,18	,736	62

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
SE1	12,16	3,219	,511	,789
SE2	12,31	3,036	,639	,728
SE3	12,48	2,844	,689	,700
SE4	12,21	2,988	,589	,752

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
16,39	5,028	2,242	4

Hasil Uji Reliabilitas Variabel Penghentian Prematur Atas Prosedur Audit (Y)

Case Processing Summary

		N	%
Cases	Valid	62	100,0
	Excluded[a]	0	,0
	Total	62	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,862	10

Item Statistics

	Mean	Std. Deviation	N
PPAPA1	4,24	,619	62
PPAPA2	4,32	,594	62
PPAPA3	4,42	,588	62
PPAPA4	4,45	,533	62
PPAPA5	4,60	,495	62

PPAPA6	4,56	,500	62
PPAPA7	4,44	,562	62
PPAPA8	4,48	,565	62
PPAPA9	4,47	,564	62
PPAPA10	4,53	,564	62

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
PPAPA1	40,27	10,891	,665	,841
PPAPA2	40,19	11,339	,574	,849
PPAPA3	40,10	11,630	,503	,855
PPAPA4	40,06	11,570	,589	,848
PPAPA5	39,92	11,780	,579	,849
PPAPA6	39,95	11,916	,529	,853
PPAPA7	40,08	11,584	,547	,851
PPAPA8	40,03	11,573	,546	,851
PPAPA9	40,05	11,358	,608	,846
PPAPA10	39,98	11,426	,589	,848

Scale Statistics

Mean	Variance	Std. Deviation	N of Items

| 44,52 | 13,992 | 3,741 | 10 |

STATISTIK DESKRIPTIF

Statistics

	Risiko Audit	Tekanan Waktu	Materialitas	Prosedur Review dan Kontrol Kualitas	Komitmen Profesional
N Valid	62	62	62	62	62
Missing	0	0	0	0	0
Mean	12,63	19,35	11,24	20,26	36,89
Std. Error of Mean	,181	,194	,165	,163	,301
Median	13,00	19,00	11,00	20,00	37,00
Mode	13	19	11	20	39
Std. Deviation	1,428	1,527	1,302	1,280	2,369
Variance	2,040	2,331	1,695	1,637	5,610
Range	5	7	6	8	10
Minimum	10	16	8	17	31
Maximum	15	23	14	25	41

Statistics

	Locus Of Control	Self Esteem	TPPAPA
N Valid	62	62	62
Missing	0	0	0

Mean	24,74	17,06	44,76
Std. Error of Mean	,182	,164	,418
Median	25,00	17,00	44,50
Mode	25	16	45
Std. Deviation	1,436	1,291	3,293
Variance	2,063	1,668	10,842
Range	6	5	10
Minimum	22	15	40
Maximum	28	20	50

HASIL UJI KOEFISIEN REGRESI (R^2)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,971[a]	,943	,936	,948

1.

a. Predictors: (Constant), Self Esteem, Materialitas, Komitmen Profesional, Tekanan Waktu, Risiko Audit, Prosedur Review dan Kontrol Kualitas, Locus Of Control

HASIL UJI HIPOTESIS

## Hasil Uji Hipotesis Parsial (Uji T)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t
		B	Std. Error	Beta	
1	(Constant)	7,558	1,617		4,674
	Risiko Audit	,229	,110	,109	2,086
	Tekanan Waktu	,148	,072	,096	2,059
	Materialitas	,107	,086	,052	1,246
	Prosedur Review dan Kontrol Kualitas	,430	,147	,246	2,932
	Komitmen Profesional	,096	,050	,089	1,920
	Locus Of Control	,827	,123	,623	6,712
	Self Esteem	-,260	,110	-,156	-2,364

Coefficients[a]

Model		Sig.
1	(Constant)	,000
	Risiko Audit	,042
	Tekanan Waktu	,044

Materialitas	,218
Prosedur Review dan Kontrol Kualitas	,005
Komitmen Profesional	,060
Locus Of Control	,000
Self Esteem	,022

a. Dependent Variable: Penghentian Prematur Atas Prosedur Audit
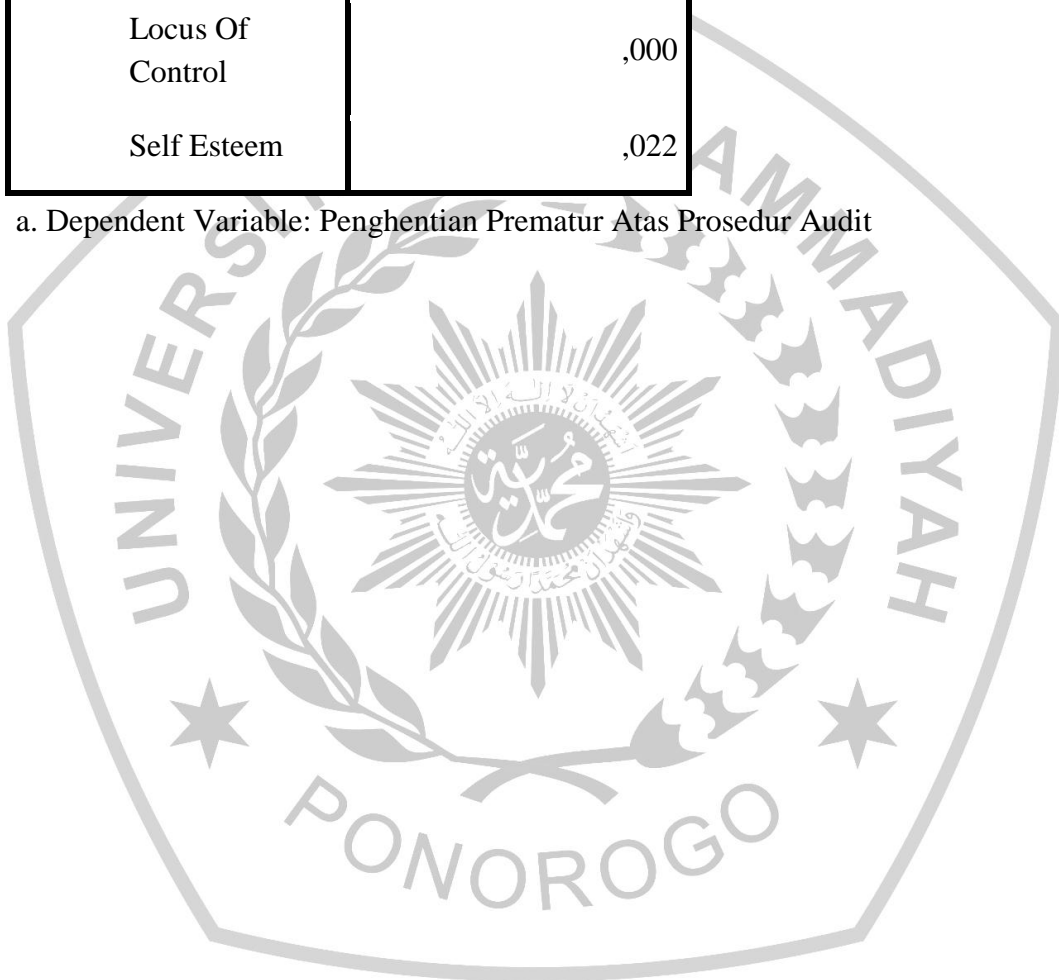
HASIL UJI HIPOTESIS

Hasil Uji Hipotesis Simultan (Uji F)

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
	Regression	804,947	7	114,992	127,936	,000[b]
1	Residual	48,537	54	,899		
	Total	853,484	61			

a. Dependent Variable: TPPAPA

b. Predictors: (Constant), Self Esteem, Materialitas, Komitmen Profesional, Tekanan Waktu, Risiko Audit, Prosedur Review dan Kontrol Kualitas, Locus Of Control

BERITA ACARA BIMBINGAN SKRIPSI

1. Nama Mahasiswa : **VIVI NUR DAMAYANTI**
2. NIM : 14440824
3. Jurusan : Akuntansi S-1
4. Bidang : Pengauditan
5. Alamat : Ds. Sumberejo, Kec. Balong, Kab. Ponorogo
6. Judul Skripsi : Analisis Risiko Audit, Tekanan Waktu, Materialitas, Prosedur *Review* dan Kualitas Kontrol, Komitmen Profesional, *Locus Of Control*, dan *Self Esteem*, Terhadap Penghentian Prematur Atas prosedur Audit (Studi pada Kantor Akuntan Publik di Jawa Timur)
7. Masa Pembimbingan : September 2017 s/d Agustus 2018
8. Tanggal Mengajukan Skripsi :
9. Konsultasi :

Tanggal Disetujui	BAB	Paraf Pembimbing
27 /11 /2017	Pengajuan Proposal	
8 /12 /2017	ACC Proposal	
12 - 12 - 2017	Revisi Proposal	
13 - 12 - 2017	ACC proposal	
16 - 1 - 2018	Pengajuan BAB I	
23 - 1 - 2018	ACC BAB I	
28 - 2 - 2018	Pengajuan BAB II	
14 - 3 - 2018	ACC BAB II	
14 - 3 - 2018	Pengajuan BAB iii	
22 - 3 - 2018	ACC BAB iii	
29 - 6 - 2018	Pengajuan BAB iv & v	
9 - 7 - 2018	Revisi BAB iv & v	
12 - 7 - 2018	ACC BAB iv & v	
12 - 7 - 2018	Pengajuan BAB I, ii, dan iii	

Tanggal Disetujui	BAB	Paraf Pembimbing
13-7-2018	Revisi bab 1, 2, 3	
17-7-2018	ACC bab 1, 2, 3	
20-7-2018	Revisi Quisium 2 &	
22-7-2018	pembahasan bab 4	
	pembahasan di variable yg tdk	
	berpengaruh, Lampiran & hal dep	
23-7-2018	cek plagiasi	
24-7-2018	Revisi hal depan & Margin	
25-7-2018	ACC bab 1 - 5	

10. Tanggal Selesai Penulisan Skripsi : _____

11. Keterangan Bimbingan Telah Selesai : _____

12. Telah Di Evaluasi/Di Uji Dengan Nilai :

_____ (angka)

_____ (huruf)

Ponorogo, 5 Desember 2017

Pembimbing,   Dekan,

Dra. Hj. KHUSNATUL Z. W, SE, MM, Ak CA   TITI RAPINI, SE, MM
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