

Lampiran 1

Kuesioner Penelitian



KUESIONER PENELITIAN

Yth. Bapak/Ibu Responden

Bersama ini saya mohon kesediaan Bapak/Ibu untuk mengisi kuesioner dalam rangka penelitian saya yang berjudul: **“Analisis Faktor-Faktor Yang Mempengaruhi Kualitas Audit Di Lingkungan Pemerintah Daerah (Studi Pada Inspektorat Se-Karesidenan Madiun)”**. Kuesioner ini terdiri atas sejumlah pernyataan. Perlu Bapak/Ibu ketahui bahwa keberhasilan penelitian ini sangat tergantung dari partisipasi Bapak/Ibu dalam menjawab kuesioner.

Cara Pengisian Kuesioner :

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

1 = sangat tidak setuju (STS)

2 = tidak setuju (TS)

3 = netral (N)

4 = setuju (S)

5 = sangat setuju (SS)

Atas partisipasi dan kerjasamanya, saya mengucapkan terima kasih.

IDENTITAS RESPONDEN

1. Nama Responden :

2. Umur Responden :

3. Jenis Kelamin : ; Wanita

4. Pendidikan Terakhir : S2; D3

5. Lama bekerja di Inspektorat :

6. Diklat Teknis/Fungsional yang pernah diikuti :

a.

b.

c.

d.

e.

DAFTAR PERNYATAAN

| Independensi (X1) | | | | | | | |
|-------------------|---------------------------------|---|--|----|---|---|----|
| No | Indikator | Pernyataan | STS | TS | N | S | SS |
| 1 | Hubungan dengan klien | Saya berupaya tetap bersifat independen dalam melakukan audit walaupun telah lama menjalin hubungan dengan klien. | | | | | |
| 2 | | Tidak semua kesalahan klien yang saya temukan saya laporkan karena lamanya hubungan dengan klien tersebut. | | | | | |
| 3 | | Tekanan Dari Klien | Fasilitas yang saya terima dari klien menjadikan saya sungkan terhadap klien sehingga kurang bebas dalam melakukan audit | | | | |
| Kompetensi (X2) | | | | | | | |
| No | Indikator | Pernyataan | STS | TS | N | S | SS |
| 1 | Mutu personal | Auditor harus memiliki rasa ingin tahu yang besar, berpikiran luas dan mampu menangani ketidakpastian. | | | | | |
| 2 | | Auditor harus dapat menerima bahwa tidak ada solusi yang mudah, serta menyadari bahwa beberapa temuan dapat bersifat subyektif. | | | | | |
| 3 | | Auditor harus mampu bekerjasama dalam tim. | | | | | |
| 4 | Pengetahuan umum | Auditor harus memiliki kemampuan untuk melakukan review analitis. | | | | | |
| 5 | | Auditor harus memiliki pengetahuan tentang teori organisasi untuk memahami organisasi. | | | | | |
| 6 | | Auditor harus memiliki pengetahuan auditing dan pengetahuan tentang sektor publik. | | | | | |
| 7 | | Auditor harus memiliki pengetahuan tentang akuntansi yang akan membantu dalam mengolah angka dan data. | | | | | |
| 8 | Pengetahuan khusus | Auditor harus memiliki keahlian untuk melakukan wawancara serta kemampuan membaca cepat. | | | | | |
| 9 | | Auditor harus memahami ilmu statistik serta mempunyai keahlian menggunakan computer. | | | | | |
| 10 | | Auditor memiliki kemampuan untuk menulis dan mempresentasikan laporan dengan baik. | | | | | |
| Obyektifitas (X3) | | | | | | | |
| No | Indikator | Pernyataan | STS | TS | N | S | SS |
| 1 | Bebas dari benturan kepentingan | Auditor dapat bertindak adil tanpa dipengaruhi tekanan atau permintaan pihak tertentu yang berkepentingan atas hasil pemeriksaan. | | | | | |

| | | | | | | | |
|---|--|--|--|--|--|--|--|
| 2 | | Auditor menolak menerima penugasan audit bila pada saat bersamaan sedang mempunyai hubungan kerjasama dengan pihak yang diperiksa. | | | | | |
| 3 | Pengungkapan kondisi sebenarnya sesuai fakta | Auditor tidak boleh memihak kepada siapapun yang mempunyai kepentingan atas hasil pekerjaannya. | | | | | |
| 4 | | Dalam melaksanakan tugas, auditor tidak bermaksud untuk mencari-cari kesalahan yang dilakukan oleh objek pemeriksaan. | | | | | |
| 5 | | Auditor dapat mempertahankan kriteria dan kebijaksanaan-kebijaksanaan yang resmi. | | | | | |
| 6 | | Dalam melakukan tindakan atau dalam proses pengambilan keputusan, auditor menggunakan pikiran yang logis | | | | | |

Integritas (X4)

| No | Indikator | Pernyataan | STS | TS | N | S | SS |
|----|-------------------------|--|-----|----|---|---|----|
| 1 | Kejujuran auditor | Auditor harus taat pada peraturan-peraturan baik diawasi maupun tidak diawasi | | | | | |
| 2 | | Auditor harus bekerja sesuai keadaan yang sebenarnya, tidak menambah maupun mengurangi fakta yang ada | | | | | |
| 3 | | Auditor tidak menerima segala sesuatu dalam bentuk apapun yang bukan haknya. | | | | | |
| 4 | Keberanian auditor | Auditor tidak dapat diintimidasi oleh orang lain dan tidak tunduk karena tekanan yang dilakukan oleh orang lain guna mempengaruhi sikap dan pendapatnya. | | | | | |
| 5 | | Auditor mengemukakan hal-hal yang menurut pertimbangan dan keyakinannya perlu dilakukan. | | | | | |
| 6 | | Auditor harus memiliki rasa percaya diri yang besar dalam menghadapi berbagai kesulitan | | | | | |
| 7 | Sikap bijaksana auditor | Auditor selalu menimbang permasalahan berikut akibat-akibatnya dengan seksama. | | | | | |
| 8 | | Auditor mempertimbangkan kepentingan negara | | | | | |
| 9 | | Auditor tidak mempertimbangkan keadaan seseorang/sekelompok orang atau suatu unit organisasi untuk membenarkan perbuatan melanggar ketentuan atau peraturan perundang-undangan yang berlaku. | | | | | |
| 10 | | Auditor memiliki rasa tanggung jawab bila hasil pemeriksaannya masih memerlukan perbaikan dan penyempurnaan. | | | | | |

| 11 | Tanggung jawab auditor | Auditor memotivasi diri dengan menunjukkan antusiasme yang konsisten untuk selalu bekerja. | | | | | |
|---------------------------|---|--|-----|----|---|---|----|
| Etika Auditor (X5) | | | | | | | |
| No | Indikator | Pernyataan | STS | TS | N | S | SS |
| 1 | Pelaksanaan kode etik | Saat memeriksa laporan keuangan, seorang auditor bekerja sesuai kode etik yang telah ditetapkan. | | | | | |
| 2 | | Dalam bekerja, seorang auditor akan menggunakan kode etik hanya yang sesuai dengan keinginan Anda. | | | | | |
| 3 | | Seorang auditor akan memegang teguh kode etik profesi walaupun mendapat kompensasi yang kecil. | | | | | |
| 4 | Kepribadian | Sebagai seorang akuntan publik, auditor bertanggung jawab terhadap profesi yang telah dipilih. | | | | | |
| 5 | | Dalam pekerjaan, auditor akan mementingkan kepentingan umum daripada kepentingan pribadi. | | | | | |
| 6 | | Dalam pekerjaan, auditor bekerja sebagai satu kesatuan dengan rekan kerja. | | | | | |
| Motivasi (X6) | | | | | | | |
| No | Indikator | Pernyataan | STS | TS | N | S | SS |
| 1 | Tingkat aspirasi yang ingin diwujudkan melalui audit yang berkualitas | Tanpa auditor internal, sebenarnya pemerintahan sudah bias berjalan dengan baik. | | | | | |
| 2 | | Hasil audit saya benar-benar dimanfaatkan oleh penentu kebijakan sehingga akan memberi pengaruh yang cukup besar bagi peningkatan kualitas pelayanan publik. | | | | | |
| 3 | Ketangguhan | Saya cenderung memafkan jika ada sedikit penyimpangan karena saya pun mungkin akan melakukan kesalahan yang sama jika ada pada posisi tersebut. | | | | | |
| 4 | Keuletan | Saya sering melakukan introspeksi diri. | | | | | |
| 5 | Konsistensi | Saya akan mempertahankan hasil audit saya meskipun berbeda dengan hasil audit rekan lain dalam tim. | | | | | |
| 6 | | Kesungguhan saya dalam menjalankan tugas sering dipengaruhi mood (suasana hati). | | | | | |
| Kualitas Audit (Y) | | | | | | | |
| No | Indikator | Pernyataan | STS | TS | N | S | SS |
| 1 | Keakuratan Temuan Audit | Saya menjamin temuan audit saya akurat, karena saya bisa menemukan sekecil apapun kesalahan/penyimpangan yang ada. | | | | | |

| | | | | | | | |
|---|---------------------------|--|--|--|--|--|--|
| 2 | | Saya tidak pernah melakukan rekayasa, oleh karena itu temuan apapun saya laporkan apa adanya. | | | | | |
| 3 | Sikap Skeptis | Saya percaya pada auditee saya kali ini tidak akan saya temui kesalahan / penyimpangan, sebab sebelumnya saya pernah mengaudit auditee yang sama dan waktu itu tidak ada temuan. | | | | | |
| 4 | Nilai Rekomendasi | Rekomendasi yang saya berikan dapat memperbaiki penyebab dari kesalahan / penyimpangan yang ada. | | | | | |
| 5 | Kejelasan Laporan | Laporan hasil audit saya dapat dipahami oleh auditee. | | | | | |
| 6 | Manfaat Audit | Audit yang saya lakukan akan dapat menurunkan tingkat kesalahan / penyimpangan yang selama ini terjadi. | | | | | |
| 7 | Tindak Lanjut Hasil Audit | Hasil audit saya dapat ditindaklanjuti oleh auditee. | | | | | |
| 8 | | Saya terus memantau tindak lanjut hasil audit. | | | | | |



Lampiran 2

Rekapitulasi Jawaban Responden Penelitian



Rekapitulasi Jawaban Responden

| X1 | | | X2 | | | | | | | | | | X3 | | | | | X4 | | | | | | | | | | X5 | | | | | | X6 | | | | | | Y | | | | | | | | TOT AL | | | | | | | |
|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|--------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------|--------|--------|--------|--------|-----------|--------|--------|-----|-----|-----|---|-----|
| X 1 1 | X 1 2 | X 1 3 | X 2 1 | X 2 2 | X 2 3 | X 2 4 | X 2 5 | X 2 6 | X 2 7 | X 2 8 | X 2 9 | X 2 10 | X 3 1 | X 3 2 | X 3 3 | X 3 4 | X 3 5 | X 3 6 | X 4 1 | X 4 2 | X 4 3 | X 4 4 | X 4 5 | X 4 6 | X 4 7 | X 4 8 | X 4 9 | X 4 10 | X 4 11 | X 4 12 | X 5 1 | X 5 2 | X 5 3 | X 5 4 | X 5 5 | X 5 6 | X 6 1 | X 6 2 | X 6 3 | X 6 4 | X 6 5 | X 6 6 | Y 1 | Y 2 | Y 3 | Y 4 | Y 5 | Y 6 | Y 7 | Y 8 | | | | | |
| 5 | 1 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 1 | 5 | 2 | 2 | 5 | 1 | 4 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 219 | | | |
| 5 | 1 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 2 | 1 | 5 | 5 | 2 | 5 | 5 | 5 | 5 | 5 | 5 | 229 | | | |
| 5 | 1 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 1 | 3 | 1 | 3 | 3 | 2 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 218 | | | | |
| 5 | 1 | 1 | 5 | 2 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 3 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 1 | 4 | 3 | 5 | 5 | 2 | 4 | 3 | 2 | 4 | 2 | 4 | 4 | 1 | 5 | 5 | 5 | 5 | 4 | 199 | | | | | |
| 5 | 2 | 3 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 3 | 3 | 3 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 5 | 2 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 5 | 3 | 4 | 4 | 4 | 4 | 3 | 187 | | | | | |
| 5 | 1 | 1 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 1 | 5 | 5 | 5 | 5 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 4 | 2 | 5 | 5 | 3 | 4 | 3 | 212 | | | | |
| 5 | 2 | 2 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 2 | 4 | 4 | 4 | 3 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 213 | | | | |
| 5 | 4 | 2 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 2 | 5 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 224 | | | | |
| 5 | 2 | 2 | 4 | 3 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 1 | 4 | 4 | 4 | 4 | 4 | 1 | 4 | 4 | 3 | 3 | 2 | 3 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 187 | | | | |
| 5 | 1 | 1 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 149 | | | |
| 3 | 3 | 2 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 4 | 3 | 3 | 3 | 3 | 3 | 151 | | | | | |
| 5 | 1 | 2 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 2 | 4 | 4 | 5 | 5 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 2 | 3 | 4 | 3 | 4 | 3 | 206 | | | | | |
| 5 | 2 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 1 | 5 | 4 | 5 | 4 | 1 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 4 | 224 | | | | |
| 5 | 1 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 2 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 214 | | | |
| 4 | 2 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 2 | 4 | 5 | 4 | 5 | 2 | 4 | 3 | 2 | 3 | 2 | 3 | 4 | 2 | 3 | 4 | 2 | 3 | 4 | 4 | 4 | 5 | 202 | | | |
| 5 | 2 | 2 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 189 | | | | |
| 5 | 1 | 1 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 5 | 1 | 1 | 4 | 1 | 4 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 216 | | | | |
| 5 | 1 | 1 | 5 | 1 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 1 | 5 | 3 | 3 | 3 | 3 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 214 | | | |
| 5 | 1 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 1 | 5 | 4 | 1 | 5 | 4 | 4 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 219 | | | | |
| 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 3 | 3 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 1 | 5 | 1 | 3 | 3 | 3 | 4 | 4 | 1 | 4 | 4 | 4 | 4 | 4 | 209 | | | | |
| 5 | 2 | 2 | 4 | 2 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 5 | 4 | 3 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 5 | 4 | 2 | 5 | 5 | 4 | 4 | 2 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 188 | | | | |
| 4 | 2 | 2 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 2 | 4 | 3 | 3 | 4 | 3 | 3 | 2 | 4 | 4 | 4 | 4 | 187 |
| 5 | 1 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 5 | 4 | 5 | 5 | 1 | 4 | 2 | 2 | 4 | 2 | 4 | 4 | 2 | 5 | 5 | 5 | 5 | 5 | 5 | 215 | | | | |
| 5 | 1 | 1 | 5 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 2 | 5 | 5 | 5 | 5 | 5 | 2 | 4 | 2 | 2 | 4 | 2 | 4 | 5 | 2 | 4 | 5 | 4 | 5 | 4 | 214 | | | | |
| 4 | 3 | 1 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 3 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 5 | 5 | 5 | 216 | | |

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|-----|---|---|---|---|-----|---|-----|
| 4 | 2 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 188 | | | | | | | |
| 4 | 2 | 1 | 4 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 3 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 1 | 4 | 4 | 4 | 4 | 4 | 4 | 1 | 4 | 4 | 1 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 203 |
| 4 | 2 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 188 | | |





Lampiran 3

Hasil Distribusi Frekuensi

Hasil Distribusi Frekuensi Jenis Kelamin

Jenis Kelamin

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|---------------------|-----------|---------|---------------|--------------------|
| Valid Laki- Laki | 40 | 66.7 | 66.7 | 66.7 |
| 2 | 20 | 33.3 | 33.3 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

Hasil Distribusi Frekuensi Pendidikan

Pendidikan

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|----------|-----------|---------|---------------|--------------------|
| Valid D3 | 1 | 1.7 | 1.7 | 1.7 |
| S1 | 45 | 75.0 | 75.0 | 76.7 |
| 3 | 14 | 23.3 | 23.3 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

Hasil Uji Distribusi Frekuensi Item Kuisioner

X1.1

| | Frequenc y | Percent | Valid Percent | Cumulative Percent |
|---------------|---------------|---------|------------------|-----------------------|
| Valid Netral | 1 | 1.7 | 1.7 | 1.7 |
| Setuju | 27 | 45.0 | 45.0 | 46.7 |
| Sangat Setuju | 32 | 53.3 | 53.3 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

X1.2

| | Frequenc y | Percent | Valid Percent | Cumulative Percent |
|---------------------------|---------------|---------|------------------|-----------------------|
| Valid Sangat Tidak Setuju | 23 | 38.3 | 38.3 | 38.3 |
| Tidak Setuju | 29 | 48.3 | 48.3 | 86.7 |
| Netral | 7 | 11.7 | 11.7 | 98.3 |
| Setuju | 1 | 1.7 | 1.7 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

X1.3

| | Frequenc y | Percent | Valid Percent | Cumulative Percent |
|---------------------------|---------------|---------|------------------|-----------------------|
| Valid Sangat Tidak Setuju | 21 | 35.0 | 35.0 | 35.0 |
| Tidak Setuju | 30 | 50.0 | 50.0 | 85.0 |
| Netral | 2 | 3.3 | 3.3 | 88.3 |
| Setuju | 2 | 3.3 | 3.3 | 91.7 |
| Sangat Setuju | 5 | 8.3 | 8.3 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

X2.1

| | Frequenc y | Percent | Valid Percent | Cumulative Percent |
|---------------------------|---------------|---------|------------------|-----------------------|
| Valid Sangat Tidak Setuju | 2 | 3.3 | 3.3 | 3.3 |
| Tidak Setuju | 2 | 3.3 | 3.3 | 6.7 |
| Netral | 15 | 25.0 | 25.0 | 31.7 |
| Setuju | 32 | 53.3 | 53.3 | 85.0 |
| Sangat Setuju | 9 | 15.0 | 15.0 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

X2.2

| | Frequenc y | Percent | Valid Percent | Cumulative Percent |
|---------------|---------------|---------|------------------|-----------------------|
| Valid Netral | 2 | 3.3 | 3.3 | 3.3 |
| Setuju | 19 | 31.7 | 31.7 | 35.0 |
| Sangat Setuju | 39 | 65.0 | 65.0 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

X2.3

| | Frequenc y | Percent | Valid Percent | Cumulative Percent |
|---------------|---------------|---------|------------------|-----------------------|
| Valid Netral | 2 | 3.3 | 3.3 | 3.3 |
| Setuju | 25 | 41.7 | 41.7 | 45.0 |
| Sangat Setuju | 33 | 55.0 | 55.0 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

X2.4

| | Frequenc y | Percent | Valid Percent | Cumulative Percent |
|---------------|---------------|---------|------------------|-----------------------|
| Valid Netral | 4 | 6.7 | 6.7 | 6.7 |
| Setuju | 28 | 46.7 | 46.7 | 53.3 |
| Sangat Setuju | 28 | 46.7 | 46.7 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

X2.5

| | Frequenc y | Percent | Valid Percent | Cumulative Percent |
|---------------|---------------|---------|------------------|-----------------------|
| Valid Netral | 2 | 3.3 | 3.3 | 3.3 |
| Setuju | 23 | 38.3 | 38.3 | 41.7 |
| Sangat Setuju | 35 | 58.3 | 58.3 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

X2.6

| | Frequenc y | Percent | Valid Percent | Cumulative Percent |
|---------------|---------------|---------|------------------|-----------------------|
| Valid Netral | 4 | 6.7 | 6.7 | 6.7 |
| Setuju | 39 | 65.0 | 65.0 | 71.7 |
| Sangat Setuju | 17 | 28.3 | 28.3 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

X2.7

| | Frequenc y | Percent | Valid Percent | Cumulative Percent |
|---------------|---------------|---------|------------------|-----------------------|
| Valid Netral | 4 | 6.7 | 6.7 | 6.7 |
| Setuju | 35 | 58.3 | 58.3 | 65.0 |
| Sangat Setuju | 21 | 35.0 | 35.0 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

X2.8

| | Frequenc y | Percent | Valid Percent | Cumulative Percent |
|--------------------|---------------|---------|------------------|-----------------------|
| Valid Tidak Setuju | 1 | 1.7 | 1.7 | 1.7 |
| Netral | 4 | 6.7 | 6.7 | 8.3 |
| Setuju | 36 | 60.0 | 60.0 | 68.3 |
| Sangat Setuju | 19 | 31.7 | 31.7 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

X2.9

| | Frequenc y | Percent | Valid Percent | Cumulative Percent |
|---------------|---------------|---------|------------------|-----------------------|
| Valid Netral | 3 | 5.0 | 5.0 | 5.0 |
| Setuju | 33 | 55.0 | 55.0 | 60.0 |
| Sangat Setuju | 24 | 40.0 | 40.0 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

X2.10

| | Frequenc y | Percent | Valid Percent | Cumulative Percent |
|---------------|---------------|---------|------------------|-----------------------|
| Valid Netral | 2 | 3.3 | 3.3 | 3.3 |
| Setuju | 31 | 51.7 | 51.7 | 55.0 |
| Sangat Setuju | 27 | 45.0 | 45.0 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

X3.1

| | Frequenc y | Percent | Valid Percent | Cumulative Percent |
|---------------------------|---------------|---------|------------------|-----------------------|
| Valid Sangat Tidak Setuju | 1 | 1.7 | 1.7 | 1.7 |
| Netral | 4 | 6.7 | 6.7 | 8.3 |
| Setuju | 34 | 56.7 | 56.7 | 65.0 |
| Sangat Setuju | 21 | 35.0 | 35.0 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

X3.2

| | Frequenc y | Percent | Valid Percent | Cumulative Percent |
|---------------|---------------|---------|------------------|-----------------------|
| Valid Netral | 2 | 3.3 | 3.3 | 3.3 |
| Setuju | 24 | 40.0 | 40.0 | 43.3 |
| Sangat Setuju | 34 | 56.7 | 56.7 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

X3.3

| | Frequenc y | Percent | Valid Percent | Cumulative Percent |
|---------------|---------------|---------|------------------|-----------------------|
| Valid Netral | 2 | 3.3 | 3.3 | 3.3 |
| Setuju | 29 | 48.3 | 48.3 | 51.7 |
| Sangat Setuju | 29 | 48.3 | 48.3 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

X3.4

| | Frequenc y | Percent | Valid Percent | Cumulative Percent |
|---------------|---------------|---------|------------------|-----------------------|
| Valid Netral | 2 | 3.3 | 3.3 | 3.3 |
| Setuju | 29 | 48.3 | 48.3 | 51.7 |
| Sangat Setuju | 29 | 48.3 | 48.3 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

X3.5

| | Frequenc y | Percent | Valid Percent | Cumulative Percent |
|---------------|---------------|---------|------------------|-----------------------|
| Valid Netral | 3 | 5.0 | 5.0 | 5.0 |
| Setuju | 31 | 51.7 | 51.7 | 56.7 |
| Sangat Setuju | 26 | 43.3 | 43.3 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

X3.6

| | Frequenc y | Percent | Valid Percent | Cumulative Percent |
|---------------|---------------|---------|------------------|-----------------------|
| Valid Netral | 2 | 3.3 | 3.3 | 3.3 |
| Setuju | 30 | 50.0 | 50.0 | 53.3 |
| Sangat Setuju | 28 | 46.7 | 46.7 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

X4.1

| | Frequenc y | Percent | Valid Percent | Cumulative Percent |
|---------------|---------------|---------|------------------|-----------------------|
| Valid Netral | 5 | 8.3 | 8.3 | 8.3 |
| Setuju | 25 | 41.7 | 41.7 | 50.0 |
| Sangat Setuju | 30 | 50.0 | 50.0 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

X4.2

| | Frequenc y | Percent | Valid Percent | Cumulative Percent |
|---------------|---------------|---------|------------------|-----------------------|
| Valid Netral | 2 | 3.3 | 3.3 | 3.3 |
| Setuju | 26 | 43.3 | 43.3 | 46.7 |
| Sangat Setuju | 32 | 53.3 | 53.3 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

X4.3

| | Frequenc y | Percent | Valid Percent | Cumulative Percent |
|---------------|---------------|---------|------------------|-----------------------|
| Valid Netral | 3 | 5.0 | 5.0 | 5.0 |
| Setuju | 27 | 45.0 | 45.0 | 50.0 |
| Sangat Setuju | 30 | 50.0 | 50.0 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

X4.4

| | Frequenc y | Percent | Valid Percent | Cumulative Percent |
|---------------|---------------|---------|------------------|-----------------------|
| Valid Netral | 2 | 3.3 | 3.3 | 3.3 |
| Setuju | 30 | 50.0 | 50.0 | 53.3 |
| Sangat Setuju | 28 | 46.7 | 46.7 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

X4.5

| | Frequenc y | Percent | Valid Percent | Cumulative Percent |
|---------------|---------------|---------|------------------|-----------------------|
| Valid Netral | 2 | 3.3 | 3.3 | 3.3 |
| Setuju | 28 | 46.7 | 46.7 | 50.0 |
| Sangat Setuju | 30 | 50.0 | 50.0 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

X4.6

| | Frekuensi | Percent | Valid Percent | Cumulative Percent |
|---------------|-----------|---------|---------------|--------------------|
| Valid Netral | 2 | 3.3 | 3.3 | 3.3 |
| Setuju | 28 | 46.7 | 46.7 | 50.0 |
| Sangat Setuju | 30 | 50.0 | 50.0 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

X4.7

| | Frekuensi | Percent | Valid Percent | Cumulative Percent |
|---------------|-----------|---------|---------------|--------------------|
| Valid Netral | 3 | 5.0 | 5.0 | 5.0 |
| Setuju | 29 | 48.3 | 48.3 | 53.3 |
| Sangat Setuju | 28 | 46.7 | 46.7 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

X4.8

| | Frekuensi | Percent | Valid Percent | Cumulative Percent |
|---------------------------|-----------|---------|---------------|--------------------|
| Valid Sangat Tidak Setuju | 1 | 1.7 | 1.7 | 1.7 |
| Netral | 5 | 8.3 | 8.3 | 10.0 |
| Setuju | 33 | 55.0 | 55.0 | 65.0 |
| Sangat Setuju | 21 | 35.0 | 35.0 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

X4.9

| | Frequenc y | Percent | Valid Percent | Cumulative Percent |
|---------------|---------------|---------|------------------|-----------------------|
| Valid Netral | 3 | 5.0 | 5.0 | 5.0 |
| Setuju | 26 | 43.3 | 43.3 | 48.3 |
| Sangat Setuju | 31 | 51.7 | 51.7 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

X5.1

| | Frequenc y | Percent | Valid Percent | Cumulative Percent |
|---------------|---------------|---------|------------------|-----------------------|
| Valid Netral | 2 | 3.3 | 3.3 | 3.3 |
| Setuju | 26 | 43.3 | 43.3 | 46.7 |
| Sangat Setuju | 32 | 53.3 | 53.3 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

X5.2

| | Frequenc y | Percent | Valid Percent | Cumulative Percent |
|---------------------------|---------------|---------|------------------|-----------------------|
| Valid Sangat Tidak Setuju | 19 | 31.7 | 31.7 | 31.7 |
| Tidak Setuju | 21 | 35.0 | 35.0 | 66.7 |
| Netral | 2 | 3.3 | 3.3 | 70.0 |
| Setuju | 14 | 23.3 | 23.3 | 93.3 |
| Sangat Setuju | 4 | 6.7 | 6.7 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

X5.3

| | Frequenc y | Percent | Valid Percent | Cumulative Percent |
|---------------|---------------|---------|------------------|-----------------------|
| Valid Netral | 3 | 5.0 | 5.0 | 5.0 |
| Setuju | 36 | 60.0 | 60.0 | 65.0 |
| Sangat Setuju | 21 | 35.0 | 35.0 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

X5.4

| | Frequenc y | Percent | Valid Percent | Cumulative Percent |
|---------------|---------------|---------|------------------|-----------------------|
| Valid Netral | 4 | 6.7 | 6.7 | 6.7 |
| Setuju | 29 | 48.3 | 48.3 | 55.0 |
| Sangat Setuju | 27 | 45.0 | 45.0 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

X5.5

| | Frequenc y | Percent | Valid Percent | Cumulative Percent |
|---------------|---------------|---------|------------------|-----------------------|
| Valid Netral | 1 | 1.7 | 1.7 | 1.7 |
| Setuju | 33 | 55.0 | 55.0 | 56.7 |
| Sangat Setuju | 26 | 43.3 | 43.3 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

X5.6

| | Frekuensi | Percent | Valid Percent | Cumulative Percent |
|---------------|-----------|---------|---------------|--------------------|
| Valid Netral | 2 | 3.3 | 3.3 | 3.3 |
| Setuju | 30 | 50.0 | 50.0 | 53.3 |
| Sangat Setuju | 28 | 46.7 | 46.7 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

X6.1

| | Frekuensi | Percent | Valid Percent | Cumulative Percent |
|---------------------------|-----------|---------|---------------|--------------------|
| Valid Sangat Tidak Setuju | 16 | 26.7 | 26.7 | 26.7 |
| Tidak Setuju | 26 | 43.3 | 43.3 | 70.0 |
| Netral | 13 | 21.7 | 21.7 | 91.7 |
| Setuju | 5 | 8.3 | 8.3 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

X6.2

| | Frekuensi | Percent | Valid Percent | Cumulative Percent |
|---------------|-----------|---------|---------------|--------------------|
| Valid Netral | 14 | 23.3 | 23.3 | 23.3 |
| Setuju | 31 | 51.7 | 51.7 | 75.0 |
| Sangat Setuju | 15 | 25.0 | 25.0 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

X6.3

| | | Frequenc y | Percent | Valid Percent | Cumulative Percent |
|-------|---------------------|---------------|---------|------------------|-----------------------|
| Valid | Sangat Tidak Setuju | 5 | 8.3 | 8.3 | 8.3 |
| | Tidak Setuju | 27 | 45.0 | 45.0 | 53.3 |
| | Netral | 17 | 28.3 | 28.3 | 81.7 |
| | Setuju | 8 | 13.3 | 13.3 | 95.0 |
| | Sangat Setuju | 3 | 5.0 | 5.0 | 100.0 |
| | Total | 60 | 100.0 | 100.0 | |

X6.4

| | | Frequenc y | Percent | Valid Percent | Cumulative Percent |
|-------|---------------------|---------------|---------|------------------|-----------------------|
| Valid | Sangat Tidak Setuju | 2 | 3.3 | 3.3 | 3.3 |
| | Tidak Setuju | 9 | 15.0 | 15.0 | 18.3 |
| | Netral | 13 | 21.7 | 21.7 | 40.0 |
| | Setuju | 30 | 50.0 | 50.0 | 90.0 |
| | Sangat Setuju | 6 | 10.0 | 10.0 | 100.0 |
| | Total | 60 | 100.0 | 100.0 | |

X6.5

| | | Frequenc y | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|---------------|---------|------------------|-----------------------|
| Valid | Tidak Setuju | 2 | 3.3 | 3.3 | 3.3 |
| | Netral | 20 | 33.3 | 33.3 | 36.7 |
| | Setuju | 34 | 56.7 | 56.7 | 93.3 |
| | Sangat Setuju | 4 | 6.7 | 6.7 | 100.0 |
| | Total | 60 | 100.0 | 100.0 | |

X6.6

| | Frequenc y | Percent | Valid Percent | Cumulative Percent |
|---------------------------|---------------|---------|------------------|-----------------------|
| Valid Sangat Tidak Setuju | 12 | 20.0 | 20.0 | 20.0 |
| Tidak Setuju | 28 | 46.7 | 46.7 | 66.7 |
| Netral | 12 | 20.0 | 20.0 | 86.7 |
| Setuju | 6 | 10.0 | 10.0 | 96.7 |
| Sangat Setuju | 2 | 3.3 | 3.3 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

Y1

| | Frequenc y | Percent | Valid Percent | Cumulative Percent |
|--------------------|---------------|---------|------------------|-----------------------|
| Valid Tidak Setuju | 2 | 3.3 | 3.3 | 3.3 |
| Netral | 21 | 35.0 | 35.0 | 38.3 |
| Setuju | 31 | 51.7 | 51.7 | 90.0 |
| Sangat Setuju | 6 | 10.0 | 10.0 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

Y2

| | Frequenc y | Percent | Valid Percent | Cumulative Percent |
|---------------|---------------|---------|------------------|-----------------------|
| Valid Netral | 5 | 8.3 | 8.3 | 8.3 |
| Setuju | 39 | 65.0 | 65.0 | 73.3 |
| Sangat Setuju | 16 | 26.7 | 26.7 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

Y3

| | Frequenc y | Percent | Valid Percent | Cumulative Percent |
|---------------------------|---------------|---------|------------------|-----------------------|
| Valid Sangat Tidak Setuju | 8 | 13.3 | 13.3 | 13.3 |
| Tidak Setuju | 28 | 46.7 | 46.7 | 60.0 |
| Netral | 10 | 16.7 | 16.7 | 76.7 |
| Setuju | 10 | 16.7 | 16.7 | 93.3 |
| Sangat Setuju | 4 | 6.7 | 6.7 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

Y4

| | Frequenc y | Percent | Valid Percent | Cumulative Percent |
|---------------|---------------|---------|------------------|-----------------------|
| Valid Netral | 3 | 5.0 | 5.0 | 5.0 |
| Setuju | 38 | 63.3 | 63.3 | 68.3 |
| Sangat Setuju | 19 | 31.7 | 31.7 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

Y5

| | Frequenc y | Percent | Valid Percent | Cumulative Percent |
|---------------|---------------|---------|------------------|-----------------------|
| Valid Netral | 2 | 3.3 | 3.3 | 3.3 |
| Setuju | 44 | 73.3 | 73.3 | 76.7 |
| Sangat Setuju | 14 | 23.3 | 23.3 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

Y6

| | Frequenc y | Percent | Valid Percent | Cumulative Percent |
|--------------------|---------------|---------|------------------|-----------------------|
| Valid Tidak Setuju | 1 | 1.7 | 1.7 | 1.7 |
| Netral | 4 | 6.7 | 6.7 | 8.3 |
| Setuju | 37 | 61.7 | 61.7 | 70.0 |
| Sangat Setuju | 18 | 30.0 | 30.0 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

Y7

| | Frequenc y | Percent | Valid Percent | Cumulative Percent |
|---------------|---------------|---------|------------------|-----------------------|
| Valid Netral | 2 | 3.3 | 3.3 | 3.3 |
| Setuju | 40 | 66.7 | 66.7 | 70.0 |
| Sangat Setuju | 18 | 30.0 | 30.0 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |

Y8

| | Frequenc y | Percent | Valid Percent | Cumulative Percent |
|---------------|---------------|---------|------------------|-----------------------|
| Valid Netral | 13 | 21.7 | 21.7 | 21.7 |
| Setuju | 31 | 51.7 | 51.7 | 73.3 |
| Sangat Setuju | 16 | 26.7 | 26.7 | 100.0 |
| Total | 60 | 100.0 | 100.0 | |



Lampiran 4

Hasil Uji Kualitas data (Uji Validitas dan Reliabilitas)

Hasil Uji Validitas Variabel Independensi

Correlations

| | | Item01 | Item02 | Item03 | Total |
|--------|---------------------|--------|--------|--------|--------|
| Item01 | Pearson Correlation | 1 | -.113 | .198 | .513** |
| | Sig. (2-tailed) | | .390 | .130 | .000 |
| | N | 60 | 60 | 60 | 60 |
| Item02 | Pearson Correlation | -.113 | 1 | -.229 | .269* |
| | Sig. (2-tailed) | .390 | | .078 | .037 |
| | N | 60 | 60 | 60 | 60 |
| Item03 | Pearson Correlation | .198 | -.229 | 1 | .792** |
| | Sig. (2-tailed) | .130 | .078 | | .000 |
| | N | 60 | 60 | 60 | 60 |
| Total | Pearson Correlation | .513** | .269* | .792** | 1 |
| | Sig. (2-tailed) | .000 | .037 | .000 | |
| | N | 60 | 60 | 60 | 60 |

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

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



| | | | | | | | | | | | | |
|--------|------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Item07 | Pearson Correlation | .186 | .051 | .494** | .446** | .585** | .532** | 1 | .591** | .438** | .341** | .655** |
| | Sig. (2-tailed) | .155 | .700 | .000 | .000 | .000 | .000 | | .000 | .000 | .008 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Item08 | Pearson Correlation | .169 | -.048 | .549** | .522** | .433** | .495** | .591** | 1 | .693** | .555** | .694** |
| | Sig. (2-tailed) | .197 | .714 | .000 | .000 | .001 | .000 | .000 | | .000 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Item09 | Pearson Correlation | .109 | -.046 | .333** | .340** | .292* | .321* | .438** | .693** | 1 | .571** | .574** |
| | Sig. (2-tailed) | .408 | .726 | .009 | .008 | .024 | .012 | .000 | .000 | | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Item10 | Pearson Correlation | .397** | .153 | .585** | .733** | .458** | .595** | .341** | .555** | .571** | 1 | .763** |
| | Sig. (2-tailed) | .002 | .242 | .000 | .000 | .000 | .000 | .008 | .000 | .000 | | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Total | Pearson Correlation | .633** | .390** | .810** | .883** | .746** | .851** | .655** | .694** | .574** | .763** | 1 |
| | Sig. (2-tailed) | .000 | .002 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |

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

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



Hasil Uji Validitas Variabel Obyektifitas

Correlations

| | | Item01 | Item02 | Item03 | Item04 | Item05 | Item06 | Total |
|--------|---------------------|--------|--------|--------|--------|--------|--------|--------|
| Item01 | Pearson Correlation | 1 | .342** | .675** | .414** | .628** | .486** | .769** |
| | Sig. (2-tailed) | | .008 | .000 | .001 | .000 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Item02 | Pearson Correlation | .342** | 1 | .271* | .278* | .278* | .186 | .555** |
| | Sig. (2-tailed) | .008 | | .036 | .031 | .031 | .155 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Item03 | Pearson Correlation | .675** | .271* | 1 | .720** | .667** | .549** | .837** |
| | Sig. (2-tailed) | .000 | .036 | | .000 | .000 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Item04 | Pearson Correlation | .414** | .278* | .720** | 1 | .629** | .546** | .775** |
| | Sig. (2-tailed) | .001 | .031 | .000 | | .000 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Item05 | Pearson Correlation | .628** | .278* | .667** | .629** | 1 | .802** | .865** |
| | Sig. (2-tailed) | .000 | .031 | .000 | .000 | | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Item06 | Pearson Correlation | .486** | .186 | .549** | .546** | .802** | 1 | .770** |
| | Sig. (2-tailed) | .000 | .155 | .000 | .000 | .000 | | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Total | Pearson Correlation | .769** | .555** | .837** | .775** | .865** | .770** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 |

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

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

**Hasil Uji Validitas Variabel Integritas
Correlations**

| | | Item01 | Item02 | Item03 | Item04 | Item05 | Item06 | Item07 | Item08 | Item09 | Item10 | Item11 | Total |
|--------|------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Item01 | Pearson Correlation | 1 | .707** | .636** | .622** | .626** | .630** | .736** | .671** | .381** | .549** | .706** | .792** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .003 | .000 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Item02 | Pearson Correlation | .707** | 1 | .671** | .607** | .520** | .850** | .803** | .782** | .234 | .632** | .636** | .811** |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .000 | .000 | .000 | .000 | .072 | .000 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Item03 | Pearson Correlation | .636** | .671** | 1 | .829** | .742** | .844** | .738** | .733** | .465** | .802** | .665** | .887** |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Item04 | Pearson Correlation | .622** | .607** | .829** | 1 | .724** | .674** | .775** | .712** | .430** | .737** | .546** | .837** |
| | Sig. (2-tailed) | .000 | .000 | .000 | | .000 | .000 | .000 | .000 | .001 | .000 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Item05 | Pearson Correlation | .626** | .520** | .742** | .724** | 1 | .736** | .789** | .823** | .463** | .700** | .759** | .858** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Item06 | Pearson Correlation | .630** | .850** | .844** | .674** | .736** | 1 | .842** | .878** | .362** | .800** | .764** | .913** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | | .000 | .000 | .004 | .000 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Item07 | Pearson Correlation | .736** | .803** | .738** | .775** | .789** | .842** | 1 | .878** | .321* | .800** | .764** | .918** |

| | | | | | | | | | | | | | |
|--------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .012 | .000 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Item08 | Pearson Correlation | .671** | .782** | .733** | .712** | .823** | .878** | .878** | 1 | .372** | .691** | .695** | .897** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .003 | .000 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Item09 | Pearson Correlation | .381** | .234 | .465** | .430** | .463** | .362** | .321* | .372** | 1 | .460** | .351** | .548** |
| | Sig. (2-tailed) | .003 | .072 | .000 | .001 | .000 | .004 | .012 | .003 | | .000 | .006 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Item10 | Pearson Correlation | .549** | .632** | .802** | .737** | .700** | .800** | .800** | .691** | .460** | 1 | .727** | .863** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Item11 | Pearson Correlation | .706** | .636** | .665** | .546** | .759** | .764** | .764** | .695** | .351** | .727** | 1 | .827** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .006 | .000 | | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Total | Pearson Correlation | .792** | .811** | .887** | .837** | .858** | .913** | .918** | .897** | .548** | .863** | .827** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |

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

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

Hasil Uji Validitas Variabel Etika Auditor

Correlations

| | | Item01 | Item02 | Item03 | Item04 | Item05 | Item06 | Total |
|--------|---------------------|--------|--------|--------|--------|--------|--------|--------|
| Item01 | Pearson Correlation | 1 | -.191 | .479** | .463** | .648** | .742** | .664** |
| | Sig. (2-tailed) | | .144 | .000 | .000 | .000 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Item02 | Pearson Correlation | -.191 | 1 | -.202 | -.079 | -.231 | -.135 | .351** |
| | Sig. (2-tailed) | .144 | | .121 | .547 | .076 | .304 | .006 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Item03 | Pearson Correlation | .479** | -.202 | 1 | .497** | .655** | .654** | .646** |
| | Sig. (2-tailed) | .000 | .121 | | .000 | .000 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Item04 | Pearson Correlation | .463** | -.079 | .497** | 1 | .491** | .541** | .659** |
| | Sig. (2-tailed) | .000 | .547 | .000 | | .000 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Item05 | Pearson Correlation | .648** | -.231 | .655** | .491** | 1 | .917** | .725** |
| | Sig. (2-tailed) | .000 | .076 | .000 | .000 | | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Item06 | Pearson Correlation | .742** | -.135 | .654** | .541** | .917** | 1 | .812** |
| | Sig. (2-tailed) | .000 | .304 | .000 | .000 | .000 | | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Total | Pearson Correlation | .664** | .351** | .646** | .659** | .725** | .812** | 1 |
| | Sig. (2-tailed) | .000 | .006 | .000 | .000 | .000 | .000 | |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 |

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

Hasil Uji Validitas Variabel Motivasi

Correlations

| | | Item01 | Item02 | Item03 | Item04 | Item05 | Item06 | Total |
|--------|---------------------|--------|--------|--------|--------|--------|--------|--------|
| Item01 | Pearson Correlation | 1 | .099 | .315* | .222 | -.019 | .239 | .632** |
| | Sig. (2-tailed) | | .453 | .014 | .089 | .885 | .066 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Item02 | Pearson Correlation | .099 | 1 | -.085 | -.071 | .265* | .181 | .357** |
| | Sig. (2-tailed) | .453 | | .519 | .592 | .041 | .166 | .005 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Item03 | Pearson Correlation | .315* | -.085 | 1 | .158 | .035 | .285* | .616** |
| | Sig. (2-tailed) | .014 | .519 | | .227 | .792 | .028 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Item04 | Pearson Correlation | .222 | -.071 | .158 | 1 | -.009 | -.097 | .434** |
| | Sig. (2-tailed) | .089 | .592 | .227 | | .947 | .461 | .001 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Item05 | Pearson Correlation | -.019 | .265* | .035 | -.009 | 1 | .230 | .394** |
| | Sig. (2-tailed) | .885 | .041 | .792 | .947 | | .077 | .002 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Item06 | Pearson Correlation | .239 | .181 | .285* | -.097 | .230 | 1 | .618** |
| | Sig. (2-tailed) | .066 | .166 | .028 | .461 | .077 | | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Total | Pearson Correlation | .632** | .357** | .616** | .434** | .394** | .618** | 1 |
| | Sig. (2-tailed) | .000 | .005 | .000 | .001 | .002 | .000 | |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 |

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

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

Hasil Uji Validitas Kualitas Audit

Correlations

| | | Item0 1 | Item0 2 | Item0 3 | Item0 4 | Item05 | Item06 | Item07 | Item08 | Total |
|--------|---------------------|------------|------------|------------|------------|--------|--------|--------|--------|--------|
| Item01 | Pearson Correlation | 1 | .490** | -.068 | .356** | .494** | .489** | .331** | .517** | .669** |
| | Sig. (2-tailed) | | .000 | .606 | .005 | .000 | .000 | .010 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Item02 | Pearson Correlation | .490** | 1 | -.084 | .331** | .548** | .605** | .525** | .447** | .685** |
| | Sig. (2-tailed) | .000 | | .524 | .010 | .000 | .000 | .000 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Item03 | Pearson Correlation | -.068 | -.084 | 1 | -.004 | -.120 | -.066 | -.004 | .117 | .288* |
| | Sig. (2-tailed) | .606 | .524 | | .976 | .360 | .617 | .975 | .374 | .025 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Item04 | Pearson Correlation | .356** | .331** | -.004 | 1 | .695** | .479** | .523** | .407** | .666** |
| | Sig. (2-tailed) | .005 | .010 | .976 | | .000 | .000 | .000 | .001 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Item05 | Pearson Correlation | .494** | .548** | -.120 | .695** | 1 | .368** | .670** | .525** | .717** |
| | Sig. (2-tailed) | .000 | .000 | .360 | .000 | | .004 | .000 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Item06 | Pearson Correlation | .489** | .605** | -.066 | .479** | .368** | 1 | .509** | .514** | .709** |
| | Sig. (2-tailed) | .000 | .000 | .617 | .000 | .004 | | .000 | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Item07 | Pearson Correlation | .331** | .525** | -.004 | .523** | .670** | .509** | 1 | .667** | .748** |
| | Sig. (2-tailed) | .010 | .000 | .975 | .000 | .000 | .000 | | .000 | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Item08 | Pearson Correlation | .517** | .447** | .117 | .407** | .525** | .514** | .667** | 1 | .792** |
| | Sig. (2-tailed) | .000 | .000 | .374 | .001 | .000 | .000 | .000 | | .000 |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Total | Pearson Correlation | .669** | .685** | .288* | .666** | .717** | .709** | .748** | .792** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .025 | .000 | .000 | .000 | .000 | .000 | |
| | N | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |

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

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

Hasil Uji Reliabilitas

Case Processing Summary

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 60 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 60 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .928 | 50 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|--------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| Item01 | 196.8333 | 250.887 | .491 | .926 |
| Item02 | 199.4667 | 262.050 | -.138 | .931 |
| Item03 | 199.1833 | 253.135 | .149 | .931 |
| Item04 | 196.8167 | 249.034 | .644 | .925 |
| Item05 | 197.6167 | 250.512 | .295 | .928 |
| Item06 | 196.7333 | 245.351 | .797 | .924 |
| Item07 | 196.8333 | 243.362 | .895 | .923 |
| Item08 | 196.9500 | 246.557 | .650 | .925 |
| Item09 | 196.8000 | 244.807 | .814 | .924 |
| Item10 | 197.1333 | 249.880 | .532 | .926 |
| Item11 | 197.0667 | 247.589 | .630 | .925 |
| Item12 | 197.1333 | 251.033 | .398 | .927 |
| Item13 | 197.0000 | 246.237 | .715 | .924 |
| Item14 | 196.9333 | 246.504 | .721 | .924 |
| Item15 | 197.1167 | 252.579 | .280 | .928 |
| Item16 | 196.8167 | 245.034 | .799 | .924 |
| Item17 | 196.9000 | 246.566 | .712 | .925 |

| | | | | |
|--------|----------|---------|-------|------|
| Item18 | 196.9000 | 243.922 | .865 | .923 |
| Item19 | 196.9667 | 245.863 | .726 | .924 |
| Item20 | 196.9167 | 246.315 | .729 | .924 |
| Item21 | 196.9333 | 243.894 | .754 | .924 |
| Item22 | 196.8500 | 243.519 | .885 | .923 |
| Item23 | 196.9000 | 243.651 | .836 | .924 |
| Item24 | 196.9167 | 244.654 | .825 | .924 |
| Item25 | 196.8833 | 243.800 | .870 | .923 |
| Item26 | 196.8833 | 243.800 | .870 | .923 |
| Item27 | 196.9333 | 243.521 | .849 | .923 |
| Item28 | 197.1333 | 250.287 | .372 | .927 |
| Item29 | 196.8833 | 243.800 | .826 | .924 |
| Item30 | 196.9333 | 246.131 | .742 | .924 |
| Item31 | 196.8500 | 245.519 | .769 | .924 |
| Item32 | 198.9667 | 268.643 | -.250 | .938 |
| Item33 | 197.0500 | 247.642 | .654 | .925 |
| Item34 | 196.9667 | 246.270 | .669 | .925 |
| Item35 | 196.9333 | 245.995 | .796 | .924 |
| Item36 | 196.9167 | 244.010 | .863 | .924 |
| Item37 | 199.2333 | 266.521 | -.265 | .934 |
| Item38 | 197.1500 | 262.197 | -.142 | .931 |
| Item39 | 198.7333 | 257.656 | .028 | .931 |
| Item40 | 197.8667 | 260.965 | -.076 | .932 |
| Item41 | 197.6833 | 257.237 | .088 | .929 |
| Item42 | 199.0500 | 259.709 | -.037 | .932 |
| Item43 | 197.6667 | 249.073 | .450 | .926 |
| Item44 | 197.1667 | 249.633 | .534 | .926 |
| Item45 | 198.7833 | 258.952 | -.019 | .933 |
| Item46 | 197.0833 | 251.027 | .472 | .926 |
| Item47 | 197.1500 | 248.774 | .694 | .925 |
| Item48 | 197.1500 | 251.757 | .367 | .927 |
| Item49 | 197.0833 | 248.756 | .644 | .925 |
| Item50 | 197.3000 | 245.908 | .598 | .925 |



Lampiran 5

Hasil Analisis Data (Analisis Statistik Deskriptif dan Analisis Regresi Linier Berganda



Hasil Analisis Statisti Deskriptif

Descriptive Statistics

| | N | Minimu m | Maximu m | Mean | Std. Deviation |
|-----------------------|----|-------------|-------------|-------|-------------------|
| Independensi | 60 | 6 | 13 | 8.57 | 1.320 |
| Kompetensi | 60 | 31 | 50 | 43.42 | 4.130 |
| Obyektifitas | 60 | 18 | 30 | 26.47 | 2.684 |
| Integritas | 60 | 33 | 55 | 48.68 | 5.404 |
| Etika Auditor | 60 | 18 | 30 | 24.42 | 2.452 |
| Motivasi | 60 | 11 | 28 | 18.37 | 2.762 |
| Kualitas Audit | 60 | 24 | 40 | 31.42 | 3.201 |
| Valid N (listwise) | 60 | | | | |

Hasil Uji Analisis Regresi Linier Berganda

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---------------|--------------------------------|------------|------------------------------|--------|------|
| | B | Std. Error | Beta | | |
| 1 (Constant) | -19.620 | 4.496 | | -4.364 | .000 |
| Independensi | .631 | .154 | .267 | 4.102 | .000 |
| Kompetensi | .262 | .085 | .328 | 3.072 | .003 |
| Obyektifitas | .254 | .085 | .198 | 2.969 | .004 |
| Integritas | .221 | .062 | .369 | 3.572 | .001 |
| Etika Auditor | .381 | .120 | .250 | 3.169 | .003 |
| Motivasi | .478 | .107 | .298 | 4.462 | .000 |

a. Dependent Variable: Kualitas Audit

Lampiran 6

Hasil Uji Asumsi Klasik (Uji Normalitas, Uji Heterokedastisitas dan Uji Multikolonieritas)



Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|----------------------------------|--------------------------|-------------------------|
| N | | 60 |
| Normal Parameters ^{a,b} | Mean | .0000000 |
| | Std. Deviation | 2.00082319 |
| | Most Extreme Differences | |
| | Absolute | .105 |
| | Positive | .105 |
| | Negative | -.083 |
| Test Statistic | | .105 |
| Asymp. Sig. (2-tailed) | | .098 ^c |

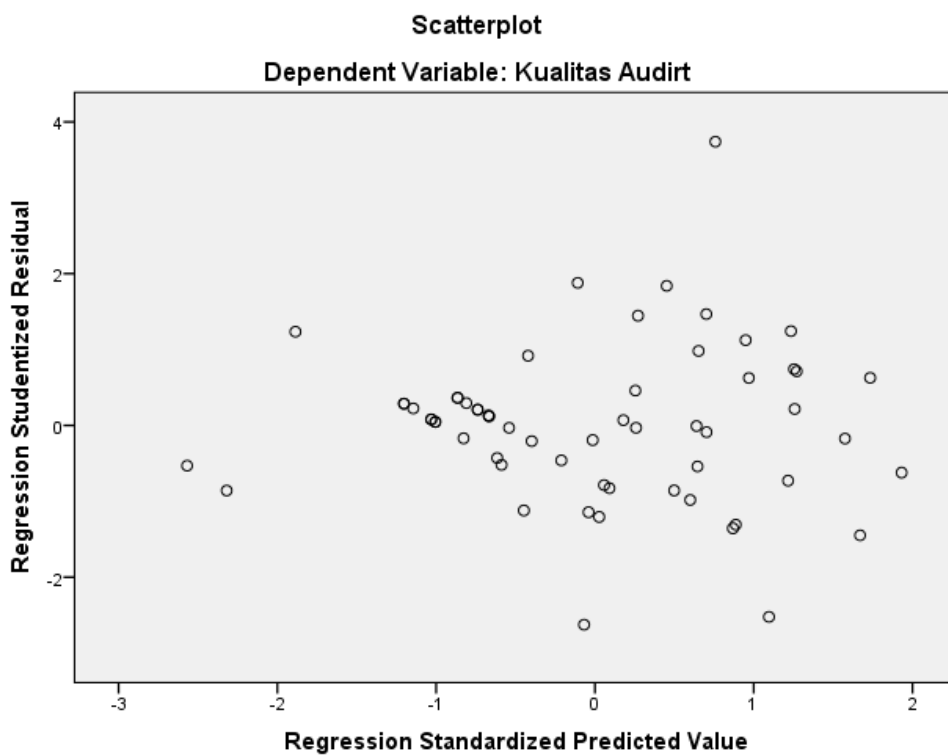
a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.



Hasil Uji Heterokedatisitas



Hasil Uji Multikoloneritas

Variables Entered/Removed^a

| Model | Variables Entered | Variables Removed | Method |
|-------|-------------------------------------|-------------------|--------|
| 1 | X6, X5, X1, X2, X3, X4 ^b | | Enter |

a. Dependent Variable: Y

b. All requested variables entered.

Coefficients^a

| Model | | Collinearity Statistics | |
|-------|----|-------------------------|-------|
| | | Tolerance | VIF |
| 1 | X1 | .816 | 1.226 |
| | X2 | .295 | 3.394 |
| | X3 | .147 | 6.807 |
| | X4 | .117 | 8.562 |
| | X5 | .518 | 1.931 |
| | X6 | .857 | 1.167 |

a. Dependent Variable: Y

Collinearity Diagnostics^a

| Model | Dimension | Eigenvalue | Condition Index | Variance Proportions | | | | | | |
|-------|-----------|------------|-----------------|----------------------|-----|-----|-----|-----|-----|-----|
| | | | | (Constant) | X1 | X2 | X3 | X4 | X5 | X6 |
| 1 | 1 | 6.948 | 1.000 | .00 | .00 | .00 | .00 | .00 | .00 | .00 |
| | 2 | .024 | 16.903 | .00 | .00 | .00 | .00 | .00 | .00 | .60 |
| | 3 | .019 | 19.289 | .00 | .83 | .00 | .00 | .00 | .01 | .01 |
| | 4 | .004 | 42.777 | .00 | .00 | .08 | .02 | .00 | .78 | .01 |
| | 5 | .003 | 44.716 | .72 | .01 | .01 | .00 | .04 | .00 | .27 |
| | 6 | .001 | 75.679 | .03 | .04 | .91 | .16 | .12 | .10 | .10 |
| | 7 | .001 | 112.201 | .25 | .12 | .00 | .82 | .84 | .10 | .01 |

a. Dependent Variable: Y

Lampiran 7

Hasil Uji Hipotesis (Uji t, Uji F dan Uji Koefisien Determinasi)



Hasil Uji t (Parsial)

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|---------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | -19.620 | 4.496 | | -4.364 | .000 |
| | Independensi | .631 | .154 | .267 | 4.102 | .000 |
| | Kompetensi | .262 | .085 | .328 | 3.072 | .003 |
| | Obyektifitas | .254 | .085 | .198 | 2.969 | .004 |
| | Integritas | .221 | .062 | .369 | 3.572 | .001 |
| | Etika Auditor | .381 | .120 | .250 | 3.169 | .003 |
| | Motivasi | .478 | .107 | .298 | 4.462 | .000 |

Hasil Uji

a. Dependent Variable: Kualitas Audit

Simultan (F)

ANOVA^a

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|--------|-------------------|
| 1 | Regression | 477.177 | 6 | 79.529 | 33.084 | .000 ^b |
| | Residual | 127.407 | 53 | 2.404 | | |
| | Total | 604.583 | 59 | | | |

a. Dependent Variable: Kualitas Audit

b. Predictors: (Constant), Motivasi, Independensi, Kompetensi, Obyektifitas, Etika Auditor, Integritas

Hasil Uji Koefisien Determinasi

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .888 ^a | .789 | .765 | 1.55045 |

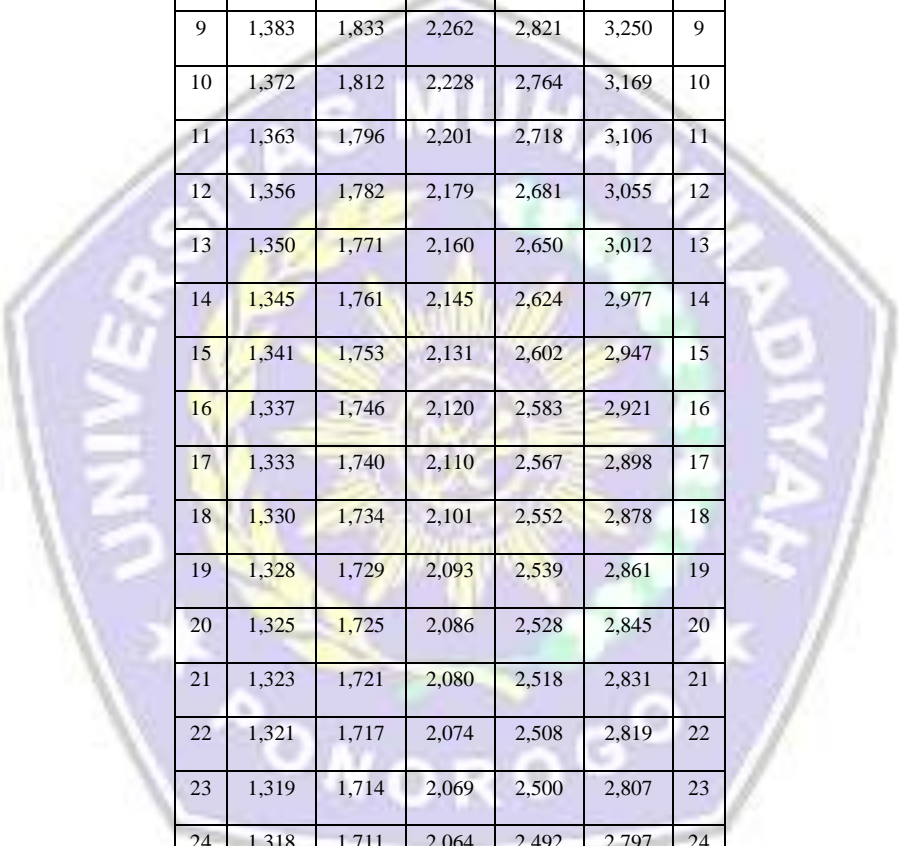
a. Predictors: (Constant), Motivasi, Independensi, Kompetensi, Obyektifitas, Etika Auditor, Integritas



Lampiran 8
t Tabel dan F tabel

TABEL T

| d.f | $t_{0.10}$ | $t_{0.05}$ | $t_{0.025}$ | $t_{0.01}$ | $t_{0.005}$ | d.f |
|-----|------------|------------|-------------|------------|-------------|-----|
|-----|------------|------------|-------------|------------|-------------|-----|



| | | | | | | |
|----|-------|-------|--------|--------|--------|----|
| 1 | 3,078 | 6,314 | 12,706 | 31,821 | 63,657 | 1 |
| 2 | 1,886 | 2,920 | 4,303 | 6,965 | 9,925 | 2 |
| 3 | 1,638 | 2,353 | 3,182 | 4,541 | 5,841 | 3 |
| 4 | 1,533 | 2,132 | 2,776 | 3,747 | 4,604 | 4 |
| 5 | 1,476 | 2,015 | 2,571 | 3,365 | 4,032 | 5 |
| 6 | 1,440 | 1,943 | 2,447 | 3,143 | 3,707 | 6 |
| 7 | 1,415 | 1,895 | 2,365 | 2,998 | 3,499 | 7 |
| 8 | 1,397 | 1,860 | 2,306 | 2,896 | 3,355 | 8 |
| 9 | 1,383 | 1,833 | 2,262 | 2,821 | 3,250 | 9 |
| 10 | 1,372 | 1,812 | 2,228 | 2,764 | 3,169 | 10 |
| 11 | 1,363 | 1,796 | 2,201 | 2,718 | 3,106 | 11 |
| 12 | 1,356 | 1,782 | 2,179 | 2,681 | 3,055 | 12 |
| 13 | 1,350 | 1,771 | 2,160 | 2,650 | 3,012 | 13 |
| 14 | 1,345 | 1,761 | 2,145 | 2,624 | 2,977 | 14 |
| 15 | 1,341 | 1,753 | 2,131 | 2,602 | 2,947 | 15 |
| 16 | 1,337 | 1,746 | 2,120 | 2,583 | 2,921 | 16 |
| 17 | 1,333 | 1,740 | 2,110 | 2,567 | 2,898 | 17 |
| 18 | 1,330 | 1,734 | 2,101 | 2,552 | 2,878 | 18 |
| 19 | 1,328 | 1,729 | 2,093 | 2,539 | 2,861 | 19 |
| 20 | 1,325 | 1,725 | 2,086 | 2,528 | 2,845 | 20 |
| 21 | 1,323 | 1,721 | 2,080 | 2,518 | 2,831 | 21 |
| 22 | 1,321 | 1,717 | 2,074 | 2,508 | 2,819 | 22 |
| 23 | 1,319 | 1,714 | 2,069 | 2,500 | 2,807 | 23 |
| 24 | 1,318 | 1,711 | 2,064 | 2,492 | 2,797 | 24 |
| 25 | 1,316 | 1,708 | 2,060 | 2,485 | 2,787 | 25 |
| 26 | 1,315 | 1,706 | 2,056 | 2,479 | 2,779 | 26 |
| 27 | 1,314 | 1,703 | 2,052 | 2,473 | 2,771 | 27 |
| 28 | 1,313 | 1,701 | 2,048 | 2,467 | 2,763 | 28 |
| 29 | 1,311 | 1,699 | 2,045 | 2,462 | 2,756 | 29 |
| 30 | 1,310 | 1,697 | 2,042 | 2,457 | 2,750 | 30 |
| 31 | 1,309 | 1,696 | 2,040 | 2,453 | 2,744 | 31 |

| | | | | | | |
|----|-------|-------|-------|-------|-------|----|
| 32 | 1,309 | 1,694 | 2,037 | 2,449 | 2,738 | 32 |
| 33 | 1,308 | 1,692 | 2,035 | 2,445 | 2,733 | 33 |
| 34 | 1,307 | 1,691 | 2,032 | 2,441 | 2,728 | 34 |
| 35 | 1,306 | 1,690 | 2,030 | 2,438 | 2,724 | 35 |
| 36 | 1,306 | 1,688 | 2,028 | 2,434 | 2,719 | 36 |
| 37 | 1,305 | 1,687 | 2,026 | 2,431 | 2,715 | 37 |
| 38 | 1,304 | 1,686 | 2,024 | 2,429 | 2,712 | 38 |
| 39 | 1,303 | 1,685 | 2,023 | 2,426 | 2,708 | 39 |

| d.f | $t_{0.10}$ | $t_{0.05}$ | $t_{0.025}$ | $t_{0.01}$ | $t_{0.005}$ | d.f |
|-----|------------|------------|-------------|------------|-------------|-----|
| 40 | 1,303 | 1,684 | 2,021 | 2,423 | 2,704 | 40 |
| 41 | 1,303 | 1,683 | 2,020 | 2,421 | 2,701 | 41 |
| 42 | 1,302 | 1,682 | 2,018 | 2,418 | 2,698 | 42 |
| 43 | 1,302 | 1,681 | 2,017 | 2,416 | 2,695 | 43 |
| 44 | 1,301 | 1,680 | 2,015 | 2,414 | 2,692 | 44 |
| 45 | 1,301 | 1,679 | 2,014 | 2,412 | 2,690 | 45 |
| 46 | 1,300 | 1,679 | 2,013 | 2,410 | 2,687 | 46 |
| 47 | 1,300 | 1,678 | 2,012 | 2,408 | 2,685 | 47 |
| 48 | 1,299 | 1,677 | 2,011 | 2,407 | 2,682 | 48 |
| 49 | 1,299 | 1,677 | 2,010 | 2,405 | 2,680 | 49 |
| 50 | 1,299 | 1,676 | 2,009 | 2,403 | 2,678 | 50 |
| 51 | 1,298 | 1,675 | 2,008 | 2,402 | 2,676 | 51 |
| 52 | 1,298 | 1,675 | 2,007 | 2,400 | 2,674 | 52 |
| 53 | 1,298 | 1,674 | 2,006 | 2,399 | 2,672 | 53 |
| 54 | 1,297 | 1,674 | 2,005 | 2,397 | 2,670 | 54 |
| 55 | 1,297 | 1,673 | 2,004 | 2,396 | 2,668 | 55 |
| 56 | 1,297 | 1,673 | 2,003 | 2,395 | 2,667 | 56 |
| 57 | 1,297 | 1,672 | 2,002 | 2,394 | 2,665 | 57 |
| 58 | 1,296 | 1,672 | 2,002 | 2,392 | 2,663 | 58 |
| 59 | 1,296 | 1,671 | 2,001 | 2,391 | 2,662 | 59 |
| 60 | 1,296 | 1,671 | 2,000 | 2,390 | 2,660 | 60 |
| 61 | 1,296 | 1,670 | 2,000 | 2,389 | 2,659 | 61 |
| 62 | 1,295 | 1,670 | 1,999 | 2,388 | 2,657 | 62 |
| 63 | 1,295 | 1,669 | 1,998 | 2,387 | 2,656 | 63 |

| | | | | | | |
|----|-------|-------|-------|-------|-------|----|
| 64 | 1,295 | 1,669 | 1,998 | 2,386 | 2,655 | 64 |
| 65 | 1,295 | 1,669 | 1,997 | 2,385 | 2,654 | 65 |
| 66 | 1,295 | 1,668 | 1,997 | 2,384 | 2,652 | 66 |
| 67 | 1,294 | 1,668 | 1,996 | 2,383 | 2,651 | 67 |
| 68 | 1,294 | 1,668 | 1,995 | 2,382 | 2,650 | 68 |
| 69 | 1,294 | 1,667 | 1,995 | 2,382 | 2,649 | 69 |
| 70 | 1,294 | 1,667 | 1,994 | 2,381 | 2,648 | 70 |
| 71 | 1,294 | 1,667 | 1,994 | 2,380 | 2,647 | 71 |
| 72 | 1,293 | 1,666 | 1,993 | 2,379 | 2,646 | 72 |
| 73 | 1,293 | 1,666 | 1,993 | 2,379 | 2,645 | 73 |
| 74 | 1,293 | 1,666 | 1,993 | 2,378 | 2,644 | 74 |
| 75 | 1,293 | 1,665 | 1,992 | 2,377 | 2,643 | 75 |
| 76 | 1,293 | 1,665 | 1,992 | 2,376 | 2,642 | 76 |
| 77 | 1,293 | 1,665 | 1,991 | 2,376 | 2,641 | 77 |
| 78 | 1,292 | 1,665 | 1,991 | 2,375 | 2,640 | 78 |

| d.f | $t_{0.10}$ | $t_{0.05}$ | $t_{0.025}$ | $t_{0.01}$ | $t_{0.005}$ | d.f |
|-----|------------|------------|-------------|------------|-------------|-----|
| 79 | 1,292 | 1,664 | 1,990 | 2,374 | 2,640 | 79 |
| 80 | 1,292 | 1,664 | 1,990 | 2,374 | 2,639 | 80 |
| 81 | 1,292 | 1,664 | 1,990 | 2,373 | 2,638 | 81 |
| 82 | 1,292 | 1,664 | 1,989 | 2,373 | 2,637 | 82 |
| 83 | 1,292 | 1,663 | 1,989 | 2,372 | 2,636 | 83 |
| 84 | 1,292 | 1,663 | 1,989 | 2,372 | 2,636 | 84 |
| 85 | 1,292 | 1,663 | 1,988 | 2,371 | 2,635 | 85 |
| 86 | 1,291 | 1,663 | 1,988 | 2,370 | 2,634 | 86 |
| 87 | 1,291 | 1,663 | 1,988 | 2,370 | 2,634 | 87 |
| 88 | 1,291 | 1,662 | 1,987 | 2,369 | 2,633 | 88 |
| 89 | 1,291 | 1,662 | 1,987 | 2,369 | 2,632 | 89 |
| 90 | 1,291 | 1,662 | 1,987 | 2,368 | 2,632 | 90 |
| 91 | 1,291 | 1,662 | 1,986 | 2,368 | 2,631 | 91 |
| 92 | 1,291 | 1,662 | 1,986 | 2,368 | 2,630 | 92 |

Sumber: Aplikasi
Dengan Program SPSS

Analisis Multivariate
(Dr. Imam Ghozali)

| | | | | | | |
|------|-------|-------|-------|-------|-------|------|
| 93 | 1,291 | 1,661 | 1,986 | 2,367 | 2,630 | 93 |
| 94 | 1,291 | 1,661 | 1,986 | 2,367 | 2,629 | 94 |
| 95 | 1,291 | 1,661 | 1,985 | 2,366 | 2,629 | 95 |
| 96 | 1,290 | 1,661 | 1,985 | 2,366 | 2,628 | 96 |
| 97 | 1,290 | 1,661 | 1,985 | 2,365 | 2,627 | 97 |
| 98 | 1,290 | 1,661 | 1,984 | 2,365 | 2,627 | 98 |
| 99 | 1,290 | 1,660 | 1,984 | 2,365 | 2,626 | 99 |
| Inf. | 1,290 | 1,660 | 1,984 | 2,364 | 2,626 | Inf. |



**Titik Persentase Distribusi F untuk
Probabilita = 0,05**

| df untuk penyebut (N2) | df untuk pembilang (N1) | | | | | | | | | | | | | | |
|------------------------|-------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 1 | 161 | 199 | 216 | 225 | 230 | 234 | 237 | 239 | 241 | 242 | 243 | 244 | 245 | 245 | 246 |
| 2 | 18.51 | 19.00 | 19.16 | 19.25 | 19.30 | 19.33 | 19.35 | 19.37 | 19.38 | 19.40 | 19.40 | 19.41 | 19.42 | 19.42 | 19.43 |
| 3 | 10.13 | 9.55 | 9.28 | 9.12 | 9.01 | 8.94 | 8.89 | 8.85 | 8.81 | 8.79 | 8.76 | 8.74 | 8.73 | 8.71 | 8.70 |
| 4 | 7.71 | 6.94 | 6.59 | 6.39 | 6.26 | 6.16 | 6.09 | 6.04 | 6.00 | 5.96 | 5.94 | 5.91 | 5.89 | 5.87 | 5.86 |
| 5 | 6.61 | 5.79 | 5.41 | 5.19 | 5.05 | 4.95 | 4.88 | 4.82 | 4.77 | 4.74 | 4.70 | 4.68 | 4.66 | 4.64 | 4.62 |
| 6 | 5.99 | 5.14 | 4.76 | 4.53 | 4.39 | 4.28 | 4.21 | 4.15 | 4.10 | 4.06 | 4.03 | 4.00 | 3.98 | 3.96 | 3.94 |
| 7 | 5.59 | 4.74 | 4.35 | 4.12 | 3.97 | 3.87 | 3.79 | 3.73 | 3.68 | 3.64 | 3.60 | 3.57 | 3.55 | 3.53 | 3.51 |
| 8 | 5.32 | 4.46 | 4.07 | 3.84 | 3.69 | 3.58 | 3.50 | 3.44 | 3.39 | 3.35 | 3.31 | 3.28 | 3.26 | 3.24 | 3.22 |
| 9 | 5.12 | 4.26 | 3.86 | 3.63 | 3.48 | 3.37 | 3.29 | 3.23 | 3.18 | 3.14 | 3.10 | 3.07 | 3.05 | 3.03 | 3.01 |
| 10 | 4.96 | 4.10 | 3.71 | 3.48 | 3.33 | 3.22 | 3.14 | 3.07 | 3.02 | 2.98 | 2.94 | 2.91 | 2.89 | 2.86 | 2.85 |
| 11 | 4.84 | 3.98 | 3.59 | 3.36 | 3.20 | 3.09 | 3.01 | 2.95 | 2.90 | 2.85 | 2.82 | 2.79 | 2.77 | 2.74 | 2.72 |
| 12 | 4.75 | 3.89 | 3.49 | 3.26 | 3.11 | 3.00 | 2.91 | 2.85 | 2.80 | 2.75 | 2.72 | 2.69 | 2.67 | 2.64 | 2.62 |
| 13 | 4.67 | 3.81 | 3.41 | 3.18 | 3.03 | 2.92 | 2.83 | 2.77 | 2.71 | 2.67 | 2.63 | 2.60 | 2.58 | 2.55 | 2.53 |
| 14 | 4.60 | 3.74 | 3.34 | 3.11 | 2.96 | 2.85 | 2.76 | 2.70 | 2.65 | 2.60 | 2.57 | 2.53 | 2.51 | 2.48 | 2.46 |
| 15 | 4.54 | 3.68 | 3.29 | 3.06 | 2.90 | 2.79 | 2.71 | 2.64 | 2.59 | 2.54 | 2.51 | 2.48 | 2.46 | 2.42 | 2.40 |
| 16 | 4.49 | 3.63 | 3.24 | 3.01 | 2.85 | 2.74 | 2.66 | 2.59 | 2.54 | 2.49 | 2.46 | 2.42 | 2.40 | 2.37 | 2.35 |
| 17 | 4.45 | 3.59 | 3.20 | 2.96 | 2.81 | 2.70 | 2.61 | 2.55 | 2.49 | 2.45 | 2.41 | 2.38 | 2.36 | 2.33 | 2.31 |
| 18 | 4.41 | 3.55 | 3.16 | 2.93 | 2.77 | 2.66 | 2.58 | 2.51 | 2.46 | 2.41 | 2.37 | 2.34 | 2.32 | 2.29 | 2.27 |
| 19 | 4.38 | 3.52 | 3.13 | 2.90 | 2.74 | 2.63 | 2.54 | 2.48 | 2.42 | 2.38 | 2.34 | 2.31 | 2.29 | 2.26 | 2.23 |
| 20 | 4.35 | 3.49 | 3.10 | 2.87 | 2.71 | 2.60 | 2.51 | 2.45 | 2.39 | 2.35 | 2.31 | 2.28 | 2.26 | 2.22 | 2.20 |
| 21 | 4.32 | 3.47 | 3.07 | 2.84 | 2.68 | 2.57 | 2.49 | 2.42 | 2.37 | 2.32 | 2.28 | 2.25 | 2.23 | 2.20 | 2.18 |
| 22 | 4.30 | 3.44 | 3.05 | 2.82 | 2.66 | 2.55 | 2.46 | 2.40 | 2.34 | 2.30 | 2.26 | 2.23 | 2.21 | 2.17 | 2.15 |
| 23 | 4.28 | 3.42 | 3.03 | 2.80 | 2.64 | 2.53 | 2.44 | 2.37 | 2.32 | 2.27 | 2.24 | 2.20 | 2.18 | 2.15 | 2.13 |
| 24 | 4.26 | 3.40 | 3.01 | 2.78 | 2.62 | 2.51 | 2.42 | 2.36 | 2.30 | 2.25 | 2.22 | 2.18 | 2.16 | 2.13 | 2.11 |
| 25 | 4.24 | 3.39 | 2.99 | 2.76 | 2.60 | 2.49 | 2.40 | 2.34 | 2.28 | 2.24 | 2.20 | 2.16 | 2.14 | 2.11 | 2.09 |
| 26 | 4.23 | 3.37 | 2.98 | 2.74 | 2.59 | 2.47 | 2.39 | 2.32 | 2.27 | 2.22 | 2.18 | 2.15 | 2.13 | 2.09 | 2.07 |
| 27 | 4.21 | 3.35 | 2.96 | 2.73 | 2.57 | 2.46 | 2.37 | 2.31 | 2.25 | 2.20 | 2.17 | 2.13 | 2.11 | 2.08 | 2.06 |

| | | | | | | | | | | | | | | | |
|----|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 28 | 4.20 | 3.34 | 2.95 | 2.71 | 2.56 | 2.45 | 2.36 | 2.29 | 2.24 | 2.19 | 2.15 | 2.12 | 2.09 | 2.06 | 2.04 |
| 29 | 4.18 | 3.33 | 2.93 | 2.70 | 2.55 | 2.43 | 2.35 | 2.28 | 2.22 | 2.18 | 2.14 | 2.10 | 2.08 | 2.05 | 2.03 |
| 30 | 4.17 | 3.32 | 2.92 | 2.69 | 2.53 | 2.42 | 2.33 | 2.27 | 2.21 | 2.16 | 2.13 | 2.09 | 2.06 | 2.04 | 2.01 |
| 31 | 4.16 | 3.30 | 2.91 | 2.68 | 2.52 | 2.41 | 2.32 | 2.25 | 2.20 | 2.15 | 2.11 | 2.08 | 2.05 | 2.03 | 2.00 |
| 32 | 4.15 | 3.29 | 2.90 | 2.67 | 2.51 | 2.40 | 2.31 | 2.24 | 2.19 | 2.14 | 2.10 | 2.07 | 2.04 | 2.01 | 1.99 |
| 33 | 4.14 | 3.28 | 2.89 | 2.66 | 2.50 | 2.39 | 2.30 | 2.23 | 2.18 | 2.13 | 2.09 | 2.06 | 2.03 | 2.00 | 1.98 |
| 34 | 4.13 | 3.28 | 2.88 | 2.65 | 2.49 | 2.38 | 2.29 | 2.23 | 2.17 | 2.12 | 2.08 | 2.05 | 2.02 | 1.99 | 1.97 |
| 35 | 4.12 | 3.27 | 2.87 | 2.64 | 2.49 | 2.37 | 2.29 | 2.22 | 2.16 | 2.11 | 2.07 | 2.04 | 2.01 | 1.99 | 1.96 |
| 36 | 4.11 | 3.26 | 2.87 | 2.63 | 2.48 | 2.36 | 2.28 | 2.21 | 2.15 | 2.11 | 2.07 | 2.03 | 2.00 | 1.98 | 1.95 |
| 37 | 4.11 | 3.25 | 2.86 | 2.63 | 2.47 | 2.36 | 2.27 | 2.20 | 2.14 | 2.10 | 2.06 | 2.02 | 2.00 | 1.97 | 1.95 |
| 38 | 4.10 | 3.24 | 2.85 | 2.62 | 2.46 | 2.35 | 2.26 | 2.19 | 2.14 | 2.09 | 2.05 | 2.02 | 1.99 | 1.96 | 1.94 |
| 39 | 4.09 | 3.24 | 2.85 | 2.61 | 2.46 | 2.34 | 2.26 | 2.19 | 2.13 | 2.08 | 2.04 | 2.01 | 1.98 | 1.95 | 1.93 |
| 40 | 4.08 | 3.23 | 2.84 | 2.61 | 2.45 | 2.34 | 2.25 | 2.18 | 2.12 | 2.08 | 2.04 | 2.00 | 1.97 | 1.95 | 1.92 |
| 41 | 4.08 | 3.23 | 2.83 | 2.60 | 2.44 | 2.33 | 2.24 | 2.17 | 2.12 | 2.07 | 2.03 | 2.00 | 1.97 | 1.94 | 1.92 |
| 42 | 4.07 | 3.22 | 2.83 | 2.59 | 2.44 | 2.32 | 2.24 | 2.17 | 2.11 | 2.06 | 2.03 | 1.99 | 1.96 | 1.94 | 1.91 |
| 43 | 4.07 | 3.21 | 2.82 | 2.59 | 2.43 | 2.32 | 2.23 | 2.16 | 2.11 | 2.06 | 2.02 | 1.99 | 1.96 | 1.93 | 1.91 |
| 44 | 4.06 | 3.21 | 2.82 | 2.58 | 2.43 | 2.31 | 2.23 | 2.16 | 2.10 | 2.05 | 2.01 | 1.98 | 1.95 | 1.92 | 1.90 |
| 45 | 4.06 | 3.20 | 2.81 | 2.58 | 2.42 | 2.31 | 2.22 | 2.15 | 2.10 | 2.05 | 2.01 | 1.97 | 1.94 | 1.92 | 1.89 |

| df untuk penye- but (N2) | df untuk pembilang (N1) | | | | | | | | | | | | | | |
|--|-------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 46 | 4.05 | 3.20 | 2.81 | 2.57 | 2.42 | 2.30 | 2.22 | 2.15 | 2.09 | 2.04 | 2.00 | 1.97 | 1.94 | 1.91 | 1.89 |
| 47 | 4.05 | 3.20 | 2.80 | 2.57 | 2.41 | 2.30 | 2.21 | 2.14 | 2.09 | 2.04 | 2.00 | 1.96 | 1.93 | 1.91 | 1.88 |
| 48 | 4.04 | 3.19 | 2.80 | 2.57 | 2.41 | 2.29 | 2.21 | 2.14 | 2.08 | 2.03 | 1.99 | 1.96 | 1.93 | 1.90 | 1.88 |
| 49 | 4.04 | 3.19 | 2.79 | 2.56 | 2.40 | 2.29 | 2.20 | 2.13 | 2.08 | 2.03 | 1.99 | 1.96 | 1.93 | 1.90 | 1.88 |
| 50 | 4.03 | 3.18 | 2.79 | 2.56 | 2.40 | 2.29 | 2.20 | 2.13 | 2.07 | 2.03 | 1.99 | 1.95 | 1.92 | 1.89 | 1.87 |
| 51 | 4.03 | 3.18 | 2.79 | 2.55 | 2.40 | 2.28 | 2.20 | 2.13 | 2.07 | 2.02 | 1.98 | 1.95 | 1.92 | 1.89 | 1.87 |
| 52 | 4.03 | 3.18 | 2.78 | 2.55 | 2.39 | 2.28 | 2.19 | 2.12 | 2.07 | 2.02 | 1.98 | 1.94 | 1.91 | 1.89 | 1.86 |
| 53 | 4.02 | 3.17 | 2.78 | 2.55 | 2.39 | 2.28 | 2.19 | 2.12 | 2.06 | 2.01 | 1.97 | 1.94 | 1.91 | 1.88 | 1.86 |
| 54 | 4.02 | 3.17 | 2.78 | 2.54 | 2.39 | 2.27 | 2.18 | 2.12 | 2.06 | 2.01 | 1.97 | 1.94 | 1.91 | 1.88 | 1.86 |
| 55 | 4.02 | 3.16 | 2.77 | 2.54 | 2.38 | 2.27 | 2.18 | 2.11 | 2.06 | 2.01 | 1.97 | 1.93 | 1.90 | 1.88 | 1.85 |
| 56 | 4.01 | 3.16 | 2.77 | 2.54 | 2.38 | 2.27 | 2.18 | 2.11 | 2.05 | 2.00 | 1.96 | 1.93 | 1.90 | 1.87 | 1.85 |
| 57 | 4.01 | 3.16 | 2.77 | 2.53 | 2.38 | 2.26 | 2.18 | 2.11 | 2.05 | 2.00 | 1.96 | 1.93 | 1.90 | 1.87 | 1.85 |
| 58 | 4.01 | 3.16 | 2.76 | 2.53 | 2.37 | 2.26 | 2.17 | 2.10 | 2.05 | 2.00 | 1.96 | 1.92 | 1.89 | 1.87 | 1.84 |
| 59 | 4.00 | 3.15 | 2.76 | 2.53 | 2.37 | 2.26 | 2.17 | 2.10 | 2.04 | 2.00 | 1.96 | 1.92 | 1.89 | 1.86 | 1.84 |
| 60 | 4.00 | 3.15 | 2.76 | 2.53 | 2.37 | 2.25 | 2.17 | 2.10 | 2.04 | 1.99 | 1.95 | 1.92 | 1.89 | 1.86 | 1.84 |
| 61 | 4.00 | 3.15 | 2.76 | 2.52 | 2.37 | 2.25 | 2.16 | 2.09 | 2.04 | 1.99 | 1.95 | 1.91 | 1.88 | 1.86 | 1.83 |

| | | | | | | | | | | | | | | | |
|----|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 62 | 4.00 | 3.15 | 2.75 | 2.52 | 2.36 | 2.25 | 2.16 | 2.09 | 2.03 | 1.99 | 1.95 | 1.91 | 1.88 | 1.85 | 1.83 |
| 63 | 3.99 | 3.14 | 2.75 | 2.52 | 2.36 | 2.25 | 2.16 | 2.09 | 2.03 | 1.98 | 1.94 | 1.91 | 1.88 | 1.85 | 1.83 |
| 64 | 3.99 | 3.14 | 2.75 | 2.52 | 2.36 | 2.24 | 2.16 | 2.09 | 2.03 | 1.98 | 1.94 | 1.91 | 1.88 | 1.85 | 1.83 |
| 65 | 3.99 | 3.14 | 2.75 | 2.51 | 2.36 | 2.24 | 2.15 | 2.08 | 2.03 | 1.98 | 1.94 | 1.90 | 1.87 | 1.85 | 1.82 |
| 66 | 3.99 | 3.14 | 2.74 | 2.51 | 2.35 | 2.24 | 2.15 | 2.08 | 2.03 | 1.98 | 1.94 | 1.90 | 1.87 | 1.84 | 1.82 |
| 67 | 3.98 | 3.13 | 2.74 | 2.51 | 2.35 | 2.24 | 2.15 | 2.08 | 2.02 | 1.98 | 1.93 | 1.90 | 1.87 | 1.84 | 1.82 |
| 68 | 3.98 | 3.13 | 2.74 | 2.51 | 2.35 | 2.24 | 2.15 | 2.08 | 2.02 | 1.97 | 1.93 | 1.90 | 1.87 | 1.84 | 1.82 |
| 69 | 3.98 | 3.13 | 2.74 | 2.50 | 2.35 | 2.23 | 2.15 | 2.08 | 2.02 | 1.97 | 1.93 | 1.90 | 1.86 | 1.84 | 1.81 |
| 70 | 3.98 | 3.13 | 2.74 | 2.50 | 2.35 | 2.23 | 2.14 | 2.07 | 2.02 | 1.97 | 1.93 | 1.89 | 1.86 | 1.84 | 1.81 |
| 71 | 3.98 | 3.13 | 2.73 | 2.50 | 2.34 | 2.23 | 2.14 | 2.07 | 2.01 | 1.97 | 1.93 | 1.89 | 1.86 | 1.83 | 1.81 |
| 72 | 3.97 | 3.12 | 2.73 | 2.50 | 2.34 | 2.23 | 2.14 | 2.07 | 2.01 | 1.96 | 1.92 | 1.89 | 1.86 | 1.83 | 1.81 |
| 73 | 3.97 | 3.12 | 2.73 | 2.50 | 2.34 | 2.23 | 2.14 | 2.07 | 2.01 | 1.96 | 1.92 | 1.89 | 1.86 | 1.83 | 1.81 |
| 74 | 3.97 | 3.12 | 2.73 | 2.50 | 2.34 | 2.22 | 2.14 | 2.07 | 2.01 | 1.96 | 1.92 | 1.89 | 1.85 | 1.83 | 1.80 |
| 75 | 3.97 | 3.12 | 2.73 | 2.49 | 2.34 | 2.22 | 2.13 | 2.06 | 2.01 | 1.96 | 1.92 | 1.88 | 1.85 | 1.83 | 1.80 |
| 76 | 3.97 | 3.12 | 2.72 | 2.49 | 2.33 | 2.22 | 2.13 | 2.06 | 2.01 | 1.96 | 1.92 | 1.88 | 1.85 | 1.82 | 1.80 |
| 77 | 3.97 | 3.12 | 2.72 | 2.49 | 2.33 | 2.22 | 2.13 | 2.06 | 2.00 | 1.96 | 1.92 | 1.88 | 1.85 | 1.82 | 1.80 |
| 78 | 3.96 | 3.11 | 2.72 | 2.49 | 2.33 | 2.22 | 2.13 | 2.06 | 2.00 | 1.95 | 1.91 | 1.88 | 1.85 | 1.82 | 1.80 |
| 79 | 3.96 | 3.11 | 2.72 | 2.49 | 2.33 | 2.22 | 2.13 | 2.06 | 2.00 | 1.95 | 1.91 | 1.88 | 1.85 | 1.82 | 1.79 |
| 80 | 3.96 | 3.11 | 2.72 | 2.49 | 2.33 | 2.21 | 2.13 | 2.06 | 2.00 | 1.95 | 1.91 | 1.88 | 1.84 | 1.82 | 1.79 |
| 81 | 3.96 | 3.11 | 2.72 | 2.48 | 2.33 | 2.21 | 2.12 | 2.05 | 2.00 | 1.95 | 1.91 | 1.87 | 1.84 | 1.82 | 1.79 |
| 82 | 3.96 | 3.11 | 2.72 | 2.48 | 2.33 | 2.21 | 2.12 | 2.05 | 2.00 | 1.95 | 1.91 | 1.87 | 1.84 | 1.81 | 1.79 |
| 83 | 3.96 | 3.11 | 2.71 | 2.48 | 2.32 | 2.21 | 2.12 | 2.05 | 1.99 | 1.95 | 1.91 | 1.87 | 1.84 | 1.81 | 1.79 |
| 84 | 3.95 | 3.11 | 2.71 | 2.48 | 2.32 | 2.21 | 2.12 | 2.05 | 1.99 | 1.95 | 1.90 | 1.87 | 1.84 | 1.81 | 1.79 |
| 85 | 3.95 | 3.10 | 2.71 | 2.48 | 2.32 | 2.21 | 2.12 | 2.05 | 1.99 | 1.94 | 1.90 | 1.87 | 1.84 | 1.81 | 1.79 |
| 86 | 3.95 | 3.10 | 2.71 | 2.48 | 2.32 | 2.21 | 2.12 | 2.05 | 1.99 | 1.94 | 1.90 | 1.87 | 1.84 | 1.81 | 1.78 |
| 87 | 3.95 | 3.10 | 2.71 | 2.48 | 2.32 | 2.20 | 2.12 | 2.05 | 1.99 | 1.94 | 1.90 | 1.87 | 1.83 | 1.81 | 1.78 |
| 88 | 3.95 | 3.10 | 2.71 | 2.48 | 2.32 | 2.20 | 2.12 | 2.05 | 1.99 | 1.94 | 1.90 | 1.86 | 1.83 | 1.81 | 1.78 |
| 89 | 3.95 | 3.10 | 2.71 | 2.47 | 2.32 | 2.20 | 2.11 | 2.04 | 1.99 | 1.94 | 1.90 | 1.86 | 1.83 | 1.80 | 1.78 |
| 90 | 3.95 | 3.10 | 2.71 | 2.47 | 2.32 | 2.20 | 2.11 | 2.04 | 1.99 | 1.94 | 1.90 | 1.86 | 1.83 | 1.80 | 1.78 |



Lampiran 9 Berita Acara Skripsi





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(SK Nomor : 77/SK/BAN-PT/Ak-PPJ/PT/1W/2020)

BERITA ACARA BIMBINGAN SKRIPSI

1. Nama Mahasiswa : WANDA SRI UTAMI
2. NIM : 17441400
3. Jurusan : Akuntansi S-1
4. Bidang : Akuntansi Keperilakuan (Audit Sektor Publik)
5. Alamat : Rt 01/12, Dsn. Dilem, Ds. Woakarto, Kec. Ngadirojo, Kab. Pacitan
6. Judul Skripsi : Analisis Faktor-Faktor Yang Mempengaruhi Kualitas Audit Di Lingkungan Pemerintah Daerah (Studi Pada Inspektorat Se-Karesidenan Madiun)
7. Masa Pembimbingan : September 2020 s/d Agustus 2021
8. Tanggal Mengajukan Skripsi :
9. Konsultasi :

| Tanggal Disetujui | BAB | Paraf Pembimbing |
|-------------------|--|------------------|
| 5-11-2020 | Revisi Proposal | fi |
| 12-11-2020 | Revisi Proposal | fi |
| 18-11-2020 | Revisi Proposal | fi |
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Lampiran 10
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Prodi : S1 Akuntansi

Judul : Analisis Faktor Faktor Yang Mempengaruhi Kualitas Audit Di Lingkungan Pemerintah Daerah (Studi Pada Inspektorat Se-Karesidenan Madiun)

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