



LAMPIRAN 1

Hasil Uji Validitas dan Reliabilitas Instrumen

1. Hasil validitas dan reliabilitas instrumen Variabel Etika auditor

| Correlations | | | | | | | | |
|--------------|---------------------|--------|--------|--------|--------|--------|--------|----------------|
| | | Item_1 | Item_2 | Item_3 | Item_4 | Item_5 | Item_6 | Skor_t otal |
| Item_1 | Pearson Correlation | 1 | .374** | .410** | .240* | .594** | .572** | .828** |
| | Sig. (2-tailed) | | .000 | .000 | .012 | .000 | .000 | .000 |
| | N | 110 | 110 | 110 | 110 | 110 | 110 | 110 |
| Item_2 | Pearson Correlation | .374** | 1 | .058 | -.053 | -.025 | .207* | .387** |
| | Sig. (2-tailed) | .000 | | .544 | .585 | .792 | .030 | .000 |
| | N | 110 | 110 | 110 | 110 | 110 | 110 | 110 |
| Item_3 | Pearson Correlation | .410** | .058 | 1 | .199* | .571** | .359** | .679** |
| | Sig. (2-tailed) | .000 | .544 | | .038 | .000 | .000 | .000 |
| | N | 110 | 110 | 110 | 110 | 110 | 110 | 110 |
| Item_4 | Pearson Correlation | .240* | -.053 | .199* | 1 | .117 | .123 | .480** |
| | Sig. (2-tailed) | .012 | .585 | .038 | | .225 | .200 | .000 |
| | N | 110 | 110 | 110 | 110 | 110 | 110 | 110 |
| Item_5 | Pearson Correlation | .594** | -.025 | .571** | .117 | 1 | .412** | .689** |
| | Sig. (2-tailed) | .000 | .792 | .000 | .225 | | .000 | .000 |
| | N | 110 | 110 | 110 | 110 | 110 | 110 | 110 |
| Item_6 | Pearson Correlation | .572** | .207* | .359** | .123 | .412** | 1 | .712** |
| | Sig. (2-tailed) | .000 | .030 | .000 | .200 | .000 | | .000 |
| | N | 110 | 110 | 110 | 110 | 110 | 110 | 110 |
| Skor_total | Pearson Correlation | .828** | .387** | .679** | .480** | .689** | .712** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 110 | 110 | 110 | 110 | 110 | 110 | 110 |

| Reliability Statistics | |
|------------------------|------------|
| Cronbach's Alpha | N of Items |
| .781 | 6 |

| Item-Total Statistics | | | | |
|-----------------------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| Item_1 | 21.42 | 2.613 | .724 | .741 |
| Item_2 | 21.69 | 3.445 | .152 | .716 |
| Item_3 | 21.68 | 2.843 | .499 | .811 |
| Item_4 | 21.86 | 3.146 | .180 | .731 |
| Item_5 | 21.51 | 2.839 | .518 | .606 |
| Item_6 | 22.20 | 2.657 | .516 | .801 |

2. Hasil Uji validitas dan reliabilitas Instrumen variable Pengalaman Auditor

| Correlations | | | | | | | |
|--------------|---------------------|--------|--------|--------|--------|--------|-------------|
| | | Item_1 | Item_2 | Item_3 | Item_4 | Item_5 | Skor_ total |
| Item_1 | Pearson Correlation | 1 | .177 | .261** | .318** | .330** | .663** |
| | Sig. (2-tailed) | | .065 | .006 | .001 | .000 | .000 |
| | N | 110 | 110 | 110 | 110 | 110 | 110 |
| Item_2 | Pearson Correlation | .177 | 1 | .137 | .061 | .096 | .463** |
| | Sig. (2-tailed) | .065 | | .153 | .524 | .320 | .000 |
| | N | 110 | 110 | 110 | 110 | 110 | 110 |
| Item_3 | Pearson Correlation | .261** | .137 | 1 | .075 | .872** | .751** |
| | Sig. (2-tailed) | .006 | .153 | | .439 | .000 | .000 |
| | N | 110 | 110 | 110 | 110 | 110 | 110 |
| Item_4 | Pearson Correlation | .318** | .061 | .075 | 1 | .105 | .495** |
| | Sig. (2-tailed) | .001 | .524 | .439 | | .275 | .000 |
| | N | 110 | 110 | 110 | 110 | 110 | 110 |
| Item_5 | Pearson Correlation | .330** | .096 | .872** | .105 | 1 | .769** |
| | Sig. (2-tailed) | .000 | .320 | .000 | .275 | | .000 |
| | N | 110 | 110 | 110 | 110 | 110 | 110 |
| Skor_total | Pearson Correlation | .663** | .463** | .751** | .495** | .769** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | |
| | N | 110 | 110 | 110 | 110 | 110 | 110 |

| Reliability Statistics | |
|------------------------|------------|
| Cronbach's Alpha | N of Items |
| .619 | 5 |

| Item-Total Statistics | | | | |
|-----------------------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| Item_1 | 17.89 | 1.639 | .419 | .640 |
| Item_2 | 17.92 | 1.947 | .167 | .661 |
| Item_3 | 17.75 | 1.494 | .544 | .670 |
| Item_4 | 17.89 | 1.896 | .200 | .648 |
| Item_5 | 17.72 | 1.470 | .575 | .745 |

3. Hasil Uji validitas dan Reliabilitas Instrumen Variabel *Fee Audit*

| Correlations | | | | | | | |
|--------------|---------------------|--------|--------|--------|--------|--------|------------|
| | | Item_1 | Item_2 | Item_3 | Item_4 | Item_5 | Skor_total |
| Item_1 | Pearson Correlation | 1 | .349** | .381** | .239* | .548** | .787** |
| | Sig. (2-tailed) | | .000 | .000 | .012 | .000 | .000 |
| | N | 110 | 110 | 110 | 110 | 110 | 110 |
| Item_2 | Pearson Correlation | .349** | 1 | .016 | -.063 | -.017 | .382** |
| | Sig. (2-tailed) | .000 | | .868 | .510 | .864 | .000 |
| | N | 110 | 110 | 110 | 110 | 110 | 110 |
| Item_3 | Pearson Correlation | .381** | .016 | 1 | .194* | .513** | .674** |
| | Sig. (2-tailed) | .000 | .868 | | .042 | .000 | .000 |
| | N | 110 | 110 | 110 | 110 | 110 | 110 |
| Item_4 | Pearson Correlation | .239* | -.063 | .194* | 1 | .146 | .558** |
| | Sig. (2-tailed) | .012 | .510 | .042 | | .129 | .000 |
| | N | 110 | 110 | 110 | 110 | 110 | 110 |
| Item_5 | Pearson Correlation | .548** | -.017 | .513** | .146 | 1 | .688** |
| | Sig. (2-tailed) | .000 | .864 | .000 | .129 | | .000 |
| | N | 110 | 110 | 110 | 110 | 110 | 110 |
| Skor_total | Pearson Correlation | .787** | .382** | .674** | .558** | .688** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | |
| | N | 110 | 110 | 110 | 110 | 110 | 110 |

| Reliability Statistics | |
|------------------------|------------|
| Cronbach's Alpha | N of Items |
| .679 | 5 |

| Item-Total Statistics | | | | |
|-----------------------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| Item_1 | 17.60 | 1.600 | .625 | .638 |
| Item_2 | 17.89 | 1.208 | .683 | .644 |
| Item_3 | 17.85 | 1.722 | .431 | .769 |
| Item_4 | 18.05 | 1.832 | .187 | .627 |
| Item_5 | 17.69 | 1.720 | .463 | .754 |

4. Hasil Uji Validitas dan Reliabilitas Instrumen Variabel Motivasi Auditor

| Correlations | | | | | | | |
|--------------|---------------------|--------|--------|--------|--------|--------|------------|
| | | Item_1 | Item_2 | Item_3 | Item_4 | Item_5 | Skor_total |
| Item_1 | Pearson Correlation | 1 | -.207* | .184 | .110 | .567** | .619** |
| | Sig. (2-tailed) | | .030 | .054 | .253 | .000 | .000 |
| | N | 110 | 110 | 110 | 110 | 110 | 110 |
| Item_2 | Pearson Correlation | -.207* | 1 | -.006 | -.042 | -.066 | .242* |
| | Sig. (2-tailed) | .030 | | .949 | .663 | .495 | .011 |
| | N | 110 | 110 | 110 | 110 | 110 | 110 |
| Item_3 | Pearson Correlation | .184 | -.006 | 1 | -.053 | .589** | .636** |
| | Sig. (2-tailed) | .054 | .949 | | .585 | .000 | .000 |
| | N | 110 | 110 | 110 | 110 | 110 | 110 |
| Item_4 | Pearson Correlation | .110 | -.042 | -.053 | 1 | .060 | .400** |
| | Sig. (2-tailed) | .253 | .663 | .585 | | .536 | .000 |
| | N | 110 | 110 | 110 | 110 | 110 | 110 |
| Item_5 | Pearson Correlation | .567** | -.066 | .589** | .060 | 1 | .800** |
| | Sig. (2-tailed) | .000 | .495 | .000 | .536 | | .000 |
| | N | 110 | 110 | 110 | 110 | 110 | 110 |
| Skor_total | Pearson Correlation | .619** | .242* | .636** | .400** | .800** | 1 |
| | Sig. (2-tailed) | .000 | .011 | .000 | .000 | .000 | |
| | N | 110 | 110 | 110 | 110 | 110 | 110 |

| Reliability Statistics | |
|------------------------|------------|
| Cronbach's Alpha | N of Items |
| .696 | 5 |

| Item-Total Statistics | | | | |
|-----------------------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| Item_1 | 17.84 | 1.221 | .298 | .763 |
| Item_2 | 17.96 | 1.723 | .122 | .653 |
| Item_3 | 17.99 | 1.202 | .326 | .740 |
| Item_4 | 17.77 | 1.517 | .331 | .768 |
| Item_5 | 17.78 | 1.979 | .381 | .756 |

5. Hasil Uji Validitas dan Reliabilitas Instrumen Variabel Motivasi Auditor

| Correlations | | | | | | | | |
|--------------|---------------------|--------|---------|--------|--------|---------|--------|-------------|
| | | Item_1 | Item_2 | Item_3 | Item_4 | Item_5 | Item_6 | Skor_ total |
| Item_1 | Pearson Correlation | 1 | .063 | -.022 | .028 | .475** | .072 | .573** |
| | Sig. (2-tailed) | | .515 | .823 | .768 | .000 | .453 | .000 |
| | N | 110 | 110 | 110 | 110 | 110 | 110 | 110 |
| Item_2 | Pearson Correlation | .063 | 1 | -.189* | .134 | -.331** | .300** | .324** |
| | Sig. (2-tailed) | .515 | | .048 | .164 | .000 | .001 | .001 |
| | N | 110 | 110 | 110 | 110 | 110 | 110 | 110 |
| Item_3 | Pearson Correlation | -.022 | -.189* | 1 | -.228* | .534** | -.081 | .342** |
| | Sig. (2-tailed) | .823 | .048 | | .016 | .000 | .402 | .000 |
| | N | 110 | 110 | 110 | 110 | 110 | 110 | 110 |
| Item_4 | Pearson Correlation | .028 | .134 | -.228* | 1 | -.226* | .061 | .259** |
| | Sig. (2-tailed) | .768 | .164 | .016 | | .018 | .524 | .006 |
| | N | 110 | 110 | 110 | 110 | 110 | 110 | 110 |
| Item_5 | Pearson Correlation | .475** | -.331** | .534** | -.226* | 1 | -.045 | .434** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .018 | | .642 | .000 |
| | N | 110 | 110 | 110 | 110 | 110 | 110 | 110 |
| Item_6 | Pearson Correlation | .072 | .300** | -.081 | .061 | -.045 | 1 | .449** |
| | Sig. (2-tailed) | .453 | .001 | .402 | .524 | .642 | | .000 |

| | | | | | | | | |
|------------|---------------------|--------|--------|--------|--------|--------|--------|-----|
| | N | 110 | 110 | 110 | 110 | 110 | 110 | 110 |
| Skor_total | Pearson Correlation | .573** | .324** | .342** | .259** | .434** | .449** | 1 |
| | Sig. (2-tailed) | .000 | .001 | .000 | .006 | .000 | .000 | |
| | N | 110 | 110 | 110 | 110 | 110 | 110 | 110 |

| Reliability Statistics | |
|------------------------|------------|
| Cronbach's Alpha | N of Items |
| .685 | 6 |

| Item-Total Statistics | | | | |
|-----------------------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| Item_1 | 21.53 | 1.912 | .286 | .793 |
| Item_2 | 22.01 | 1.404 | .336 | .821 |
| Item_3 | 21.66 | 1.069 | .101 | .742 |
| Item_4 | 22.04 | 1.448 | .324 | .659 |
| Item_5 | 21.41 | 1.868 | .382 | .771 |
| Item_6 | 21.67 | 1.140 | .454 | .712 |



LAMPIRAN 2
DAFTAR KAP DI BANDUNG

Daftar KAP di Bandung

| NO | Nama KAP | Alamat |
|----|---|--|
| 1 | KAP ABUBAKAR USMAN & REKAN (CAB) | Jl. Abdurrahman Saleh No. 40 Lt. 2 Bandung 40174 |
| 2 | KAP ACHMAD, RASYID, HISBULLAH & JERRY (CAB) | Jl. Rajamantri 1 No. 12 Bandung 40264 |
| 3 | KAP AF. RACHMAN & SOETJIPTO WS. | Jl. PasirLuyu Raya no. 36 Bandung 42254 |
| 4 | KAP Drs. BAMBANG BUDI TRESNO | Pascal Hyper Square Blok B-52 Lt. 3 Jl. PasirKaliki |
| 5 | KAP DJOEMARMA, WAHYUDIN & REKAN | Jl. Dr. Slamet No. 55 Bandung 40161 |
| 6 | KAP EKAMASNI, BUSTAMAN & REKAN | Jl. WastuKencana No. 5 Bandung 40117 |
| 7 | KAP DRS. GUNAWAN SUDRADJAT | Komplek Taman Golf ArcamanikEndah Jl. Golf Timur No. 1 Bandung 40293 |
| 8 | KAP Prof. Dr. H. TB HASANUDDIN, MSc & REKAN | Metro Trade Center Blok F No. 29 Jl. Soekarno – Hatta Bandung 40286 |
| 9 | KAP Dr. H. E. R. SUHARDJADINATA & REKAN | Metro Trade Center Blok C No. 5 Jl. Soekarno – Hatta Bandung 40286 |
| 10 | KAP HELIANTONO & REKAN | Jl. Sangkuriang No. B 1 Bandung 40135 |
| 11 | KAP Drs. JAJAT MARJAT | Jl. PasirLuyuTimur No. 125 Bandung 40254 |
| 12 | KAP JOJO SUNARJO, RUCHIAT & ARIFIN (CAB) | Jl. KetukTilu No. 38 Bandung 40264 |
| 13 | KAP Drs. JOSEPH MUNTHE, MS | Jl. Terusan Jakarta No. 20 Bandung 40281 |
| 14 | KAP Drs. KAREL, WIDYARTA | Jl. Hariangbanga No. 15 Bandung 40116 |
| 15 | KAP KOESBANDIJAH, BEDDY SAMSI & SETIASIH | Jl. P. H. Hasan Mustafa No. 58 Bandung 40124 |
| 16 | KAP Drs. LA MIDJAN & REKAN | Jl. Ir. H. Juanda No. 207 Bandung 40135 |
| 17 | KAP MOCH ZAINUDDIN & SUKMADI (CAB) | Jl. MelongAsih No. 69 B Lt. 2 Cijerah Bandung 40123 |
| 18 | KAP PEDDY HF DASUKI | Jl. Jupiter Raya D.2 No. 4 Margahayu Raya Barat Bandung |
| 19 | KAP Drs. R. HIDAYAT EFFENDY | KomplekMargahayu Raya Jl. Tata Surya No. 18 Bandung 40286 |

| | | |
|----|------------------------------------|--|
| 20 | KAP ROEBIANDINI & REKAN | Jl. Sidoluhur No. 26 Rt. 004/007 Kel. Sukaluyu, Kec. CibeunyingKaler Bandung 40123 |
| 21 | KAP Drs. RONALD HARYANTO | Jl. Sukahaji No. 36 A Bandung 40152 |
| 22 | KAP SABAR & REKAN | Jl. Kancra No. 62 BuahBatu Bandung 40264 |
| 23 | KAP Drs. SANUSI DAN REKAN | Jl. Prof. Drg. SuriaSumantri No. 76 C Bandung 40164 |
| 24 | KAP SUGIONO POULUS, SE, Ak, MBA | Jl. Taman Holis B.3 no. 8 Bandung 40215 |
| 25 | KAP WISNU B. SOEWITO & REKAN (CAB) | Metro Trade Center Blok I No. 17 Jl. Soekarno – Hatta No. 590 Bandung 40286 |
| 26 | KAP DRA. YATI RUHIYATI | Komplek Ujung Berung Indah Jl. Ujung Berung Indah berseri I Blok 9 No. 4 Bandung 40611 |





LAMPIRAN 3
KUOSIONER PENELITIAN

Kuisisioner Penelitian

PENGARUH ETIKA AUDITOR, PENGALAMAN AUDITOR, FEE AUDIT
DAN MOTIVASI AUDITOR TERHADAP KUALITAS AUDIT (Studi Pada
Auditor di Kantor Akuntan Publik Wilayah Bandung Jawa Barat)

BAGIAN PENDAHULUAN

IDENTITAS RESPONDEN

Nama :

Umur :Tahun

JenisKelamin : Perempuan Laki-Laki

Jabatan :

Lama Bekerja :

PendidikanTerakhir : SLTA D3 S1
S2 Lainnya

BAGIAN ISI Petunjuk :Mohon Bapak/Ibu memberikan tanda cek list (√) pada salah satu pilihan jawaban sesuai dengan pendapat Bapak/Ibu mengenai pernyataan yang diberikan.

Pilihan Jawaban :

SS :Sangat Setuju

S :Setuju

TS :Tidak Setuju

STS :Sangat Tidak Setuju

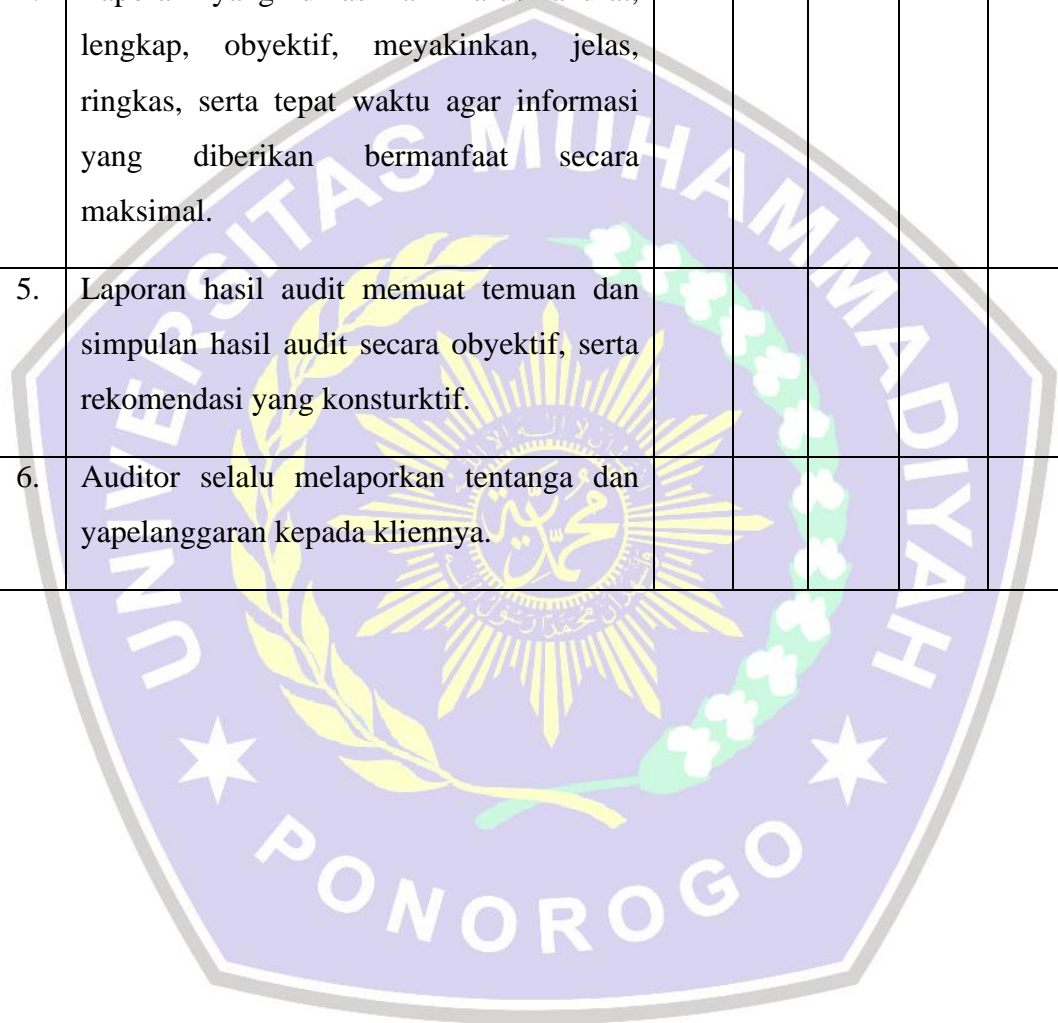
| No | Etika Auditor | SS | S | RR | TS | STS |
|-----|--|----|---|----|----|-----|
| 1. | Laporan hasil audit dapat dipertanggung jawabkan oleh auditor, untuk meningkatkan kualitas audit. | | | | | |
| 2. | Auditor memiliki rasa tanggung jawab bila hasil pemeriksaannya masih memerlukan perbaikan dan penyempurnaan. | | | | | |
| 3. | Auditor tidak mempertimbangkan keadaan seseorang/sekelompok orang atau suatu unit organisasi untuk membenarkan perbuatan melanggar ketentuan atau peraturan perundang-undangan yang berlaku. | | | | | |
| 4. | Auditor harus memiliki rasa percaya diri yang besar dalam menghadapi berbagai kesulitan | | | | | |
| 5. | Auditor tidak boleh memihak kepada siapapun yang mempunyai kepentingan atas hasil pekerjaannya. | | | | | |
| 6. | Auditor menolak menerima penugasan audit bila pada saat bersama sedang mempunyai hubungan kerjasama dengan pihak yang diperiksa. | | | | | |
| No. | Pengalaman Auditor | SS | S | RR | TS | STS |
| 1. | Semakin lama menjadi auditor, semakin | | | | | |

| | | | | | | |
|------------|---|-----------|----------|-----------|-----------|------------|
| | dapat mendeteksi kesalahan yang dilakukan objek pemeriksaan. | | | | | |
| 2. | Semakin kompleks tugas yang dikerjakan, pengalaman auditor semakin berkembang. | | | | | |
| 3. | Saya sudah pernah <i>Go Public</i> , sehingga saya dapat mengaudit perusahaan yang belum <i>Go Public</i> lebih baik. | | | | | |
| 4. | Banyak klien yang sudah saya audit, sehingga audit yang saya lakukan lebih baik. | | | | | |
| 5. | Jika saya pernah mengaudit klien perusahaan besar, maka saya dapat melakukan audit lebih baik. | | | | | |
| No. | Fee Audit | SS | S | RR | TS | STS |
| 1. | Saya akan menerima klien yang memberikan fee yang lebih besar. | | | | | |
| 2. | Semakin tinggi kompleksitas tugas maka fee audit yang saya terima akan semakin besar. | | | | | |
| 3. | Besarnya fee audit ditentukan oleh persetujuan bersama antara auditor dan klien. | | | | | |
| 4. | Fee audit yang saya terima disesuaikan dengan besar kecilnya risiko audit perusahaan klien | | | | | |

| | | | | | | |
|------------|--|-----------|----------|-----------|-----------|------------|
| 5. | Kantor saya tidak menerima perusahaan yang memberikan fee audit yang lebih kecil dan tidak sebanding dengan kompleksitas perusahaan. | | | | | |
| No. | Motivasi Auditor | SS | S | RR | TS | STS |
| 1. | Saya senang mengerjakan tugas yang menantang walaupun imbalannya tidak ada/tidak besar. | | | | | |
| 2. | Saya mampu memotivasi diris endiri agar bekerja dengan baik. | | | | | |
| 3. | Saya senang bersaing dalam bekerja, ingin keberhasilan lebih baik dari rekan-rekan. | | | | | |
| 4. | Untuk menyelesaikan pekerjaan saya selalu berpedoman pada aturan-aturan yang berlaku. | | | | | |
| 5. | Saya berusaha memeriksa ulang pekerjaan yang telah selesai. | | | | | |

| | | | | | | |
|------------|---|-----------|----------|-----------|-----------|------------|
| No. | Kualitas Audit (Y) | SS | S | RR | TS | STS |
| 1. | Dalam semua pekerjaan saya harus direview oleh atasan secara berjenjang sebelum laporan hasil audit dibuat. | | | | | |

| | | | | | | |
|----|--|--|--|--|--|--|
| 2. | Dalam melaksanakan audit, auditor harus mematuhi kode etik yang ditetapkan. | | | | | |
| 3. | Saat menerima penugasan, auditor menetapkan asaran, ruang lingkup, metodologi pemeriksaan. | | | | | |
| 4. | Laporan yang dihasilkan harus akurat, lengkap, obyektif, meyakinkan, jelas, ringkas, serta tepat waktu agar informasi yang diberikan bermanfaat secara maksimal. | | | | | |
| 5. | Laporan hasil audit memuat temuan dan simpulan hasil audit secara obyektif, serta rekomendasi yang konstruktif. | | | | | |
| 6. | Auditor selalu melaporkan tentang dan yapelanggaran kepada kliennya. | | | | | |

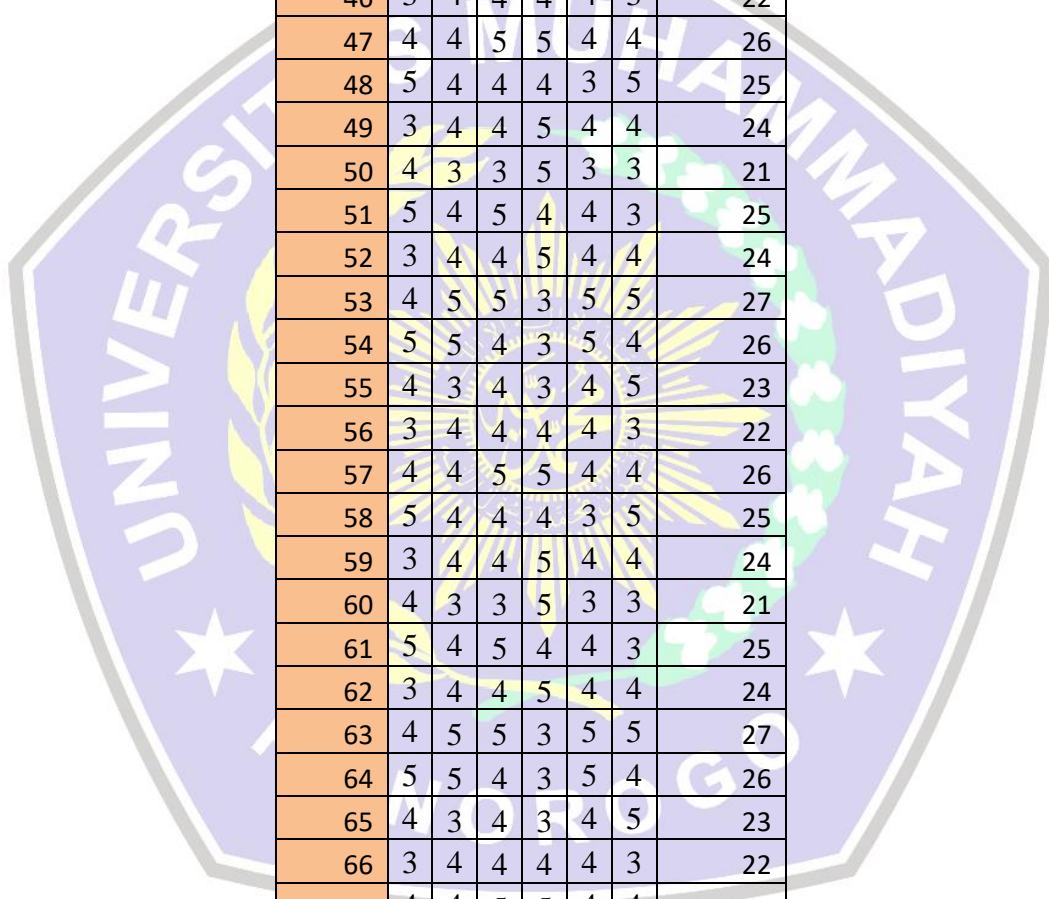




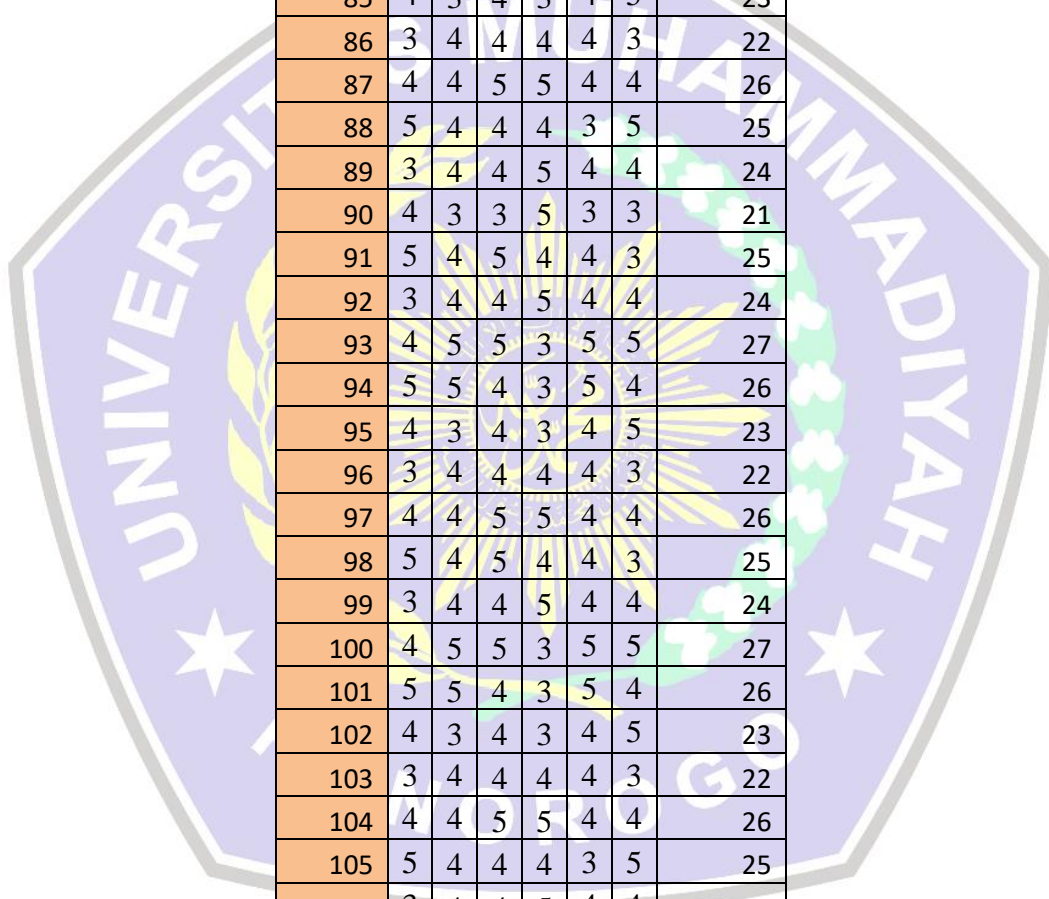
LAMPIRAN 4
REKAPITULASI JAWABAN RESPONDEN

Rekapitulasi Jawaban Responden Variabel Etika Auditor

| Etika Auditor | | | | | | | |
|---------------|---|---|---|---|---|---|--------|
| no | 1 | 2 | 3 | 4 | 5 | 6 | Jumlah |
| 1 | 5 | 4 | 5 | 4 | 4 | 3 | 25 |
| 2 | 3 | 4 | 4 | 5 | 4 | 4 | 24 |
| 3 | 4 | 5 | 5 | 3 | 5 | 5 | 27 |
| 4 | 5 | 5 | 4 | 3 | 5 | 4 | 26 |
| 5 | 4 | 3 | 4 | 3 | 4 | 5 | 23 |
| 6 | 3 | 4 | 4 | 4 | 4 | 3 | 22 |
| 7 | 4 | 4 | 5 | 5 | 4 | 4 | 26 |
| 8 | 5 | 4 | 4 | 4 | 3 | 5 | 25 |
| 9 | 3 | 4 | 4 | 5 | 4 | 4 | 24 |
| 10 | 4 | 3 | 3 | 5 | 3 | 3 | 21 |
| 11 | 5 | 4 | 5 | 4 | 4 | 3 | 25 |
| 12 | 3 | 4 | 4 | 5 | 4 | 4 | 24 |
| 13 | 4 | 5 | 5 | 3 | 5 | 5 | 27 |
| 14 | 5 | 5 | 4 | 3 | 5 | 4 | 26 |
| 15 | 4 | 3 | 4 | 3 | 4 | 5 | 23 |
| 16 | 3 | 4 | 4 | 4 | 4 | 3 | 22 |
| 17 | 4 | 4 | 5 | 5 | 4 | 4 | 26 |
| 18 | 5 | 4 | 4 | 4 | 3 | 5 | 25 |
| 19 | 3 | 4 | 4 | 5 | 4 | 4 | 24 |
| 20 | 4 | 3 | 3 | 5 | 3 | 3 | 21 |
| 21 | 5 | 4 | 5 | 4 | 4 | 3 | 25 |
| 22 | 3 | 4 | 4 | 5 | 4 | 4 | 24 |
| 23 | 4 | 5 | 5 | 3 | 5 | 5 | 27 |
| 24 | 5 | 5 | 4 | 3 | 5 | 4 | 26 |
| 25 | 4 | 3 | 4 | 3 | 4 | 5 | 23 |
| 26 | 3 | 4 | 4 | 4 | 4 | 3 | 22 |
| 27 | 4 | 4 | 5 | 5 | 4 | 4 | 26 |
| 28 | 5 | 4 | 4 | 4 | 3 | 5 | 25 |
| 29 | 3 | 4 | 4 | 5 | 4 | 4 | 24 |
| 30 | 4 | 3 | 3 | 5 | 3 | 3 | 21 |
| 31 | 5 | 4 | 5 | 4 | 4 | 3 | 25 |
| 32 | 3 | 4 | 4 | 5 | 4 | 4 | 24 |
| 33 | 4 | 5 | 5 | 3 | 5 | 5 | 27 |
| 34 | 5 | 5 | 4 | 3 | 5 | 4 | 26 |
| 35 | 4 | 3 | 4 | 3 | 4 | 5 | 23 |



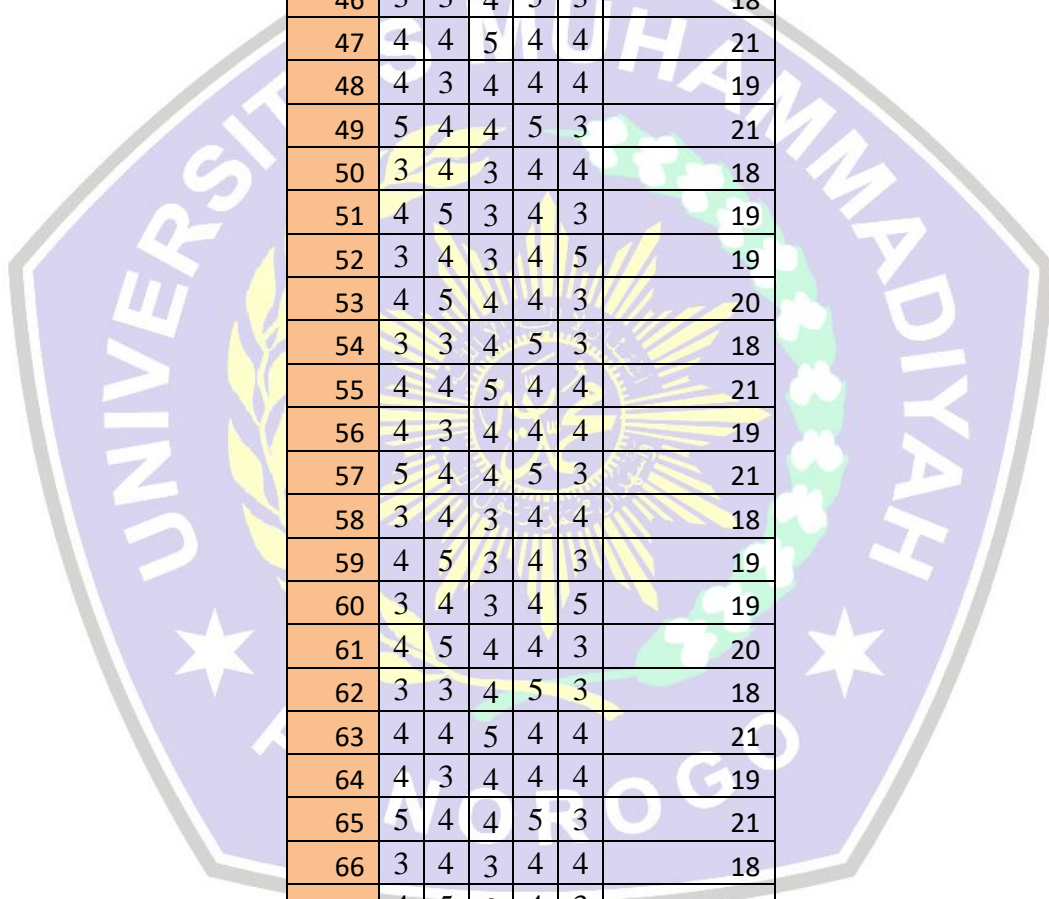
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| 107 | 4 | 3 | 3 | 5 | 3 | 3 | 21 |
| 108 | 5 | 4 | 5 | 5 | 5 | 4 | 28 |
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Rekapitulasi Responden Variabel Pengalaman Auditor

| Pengalaman Auditor | | | | | | |
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| 7 | 3 | 3 | 4 | 5 | 3 | 18 |
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| 23 | 4 | 4 | 5 | 4 | 4 | 21 |
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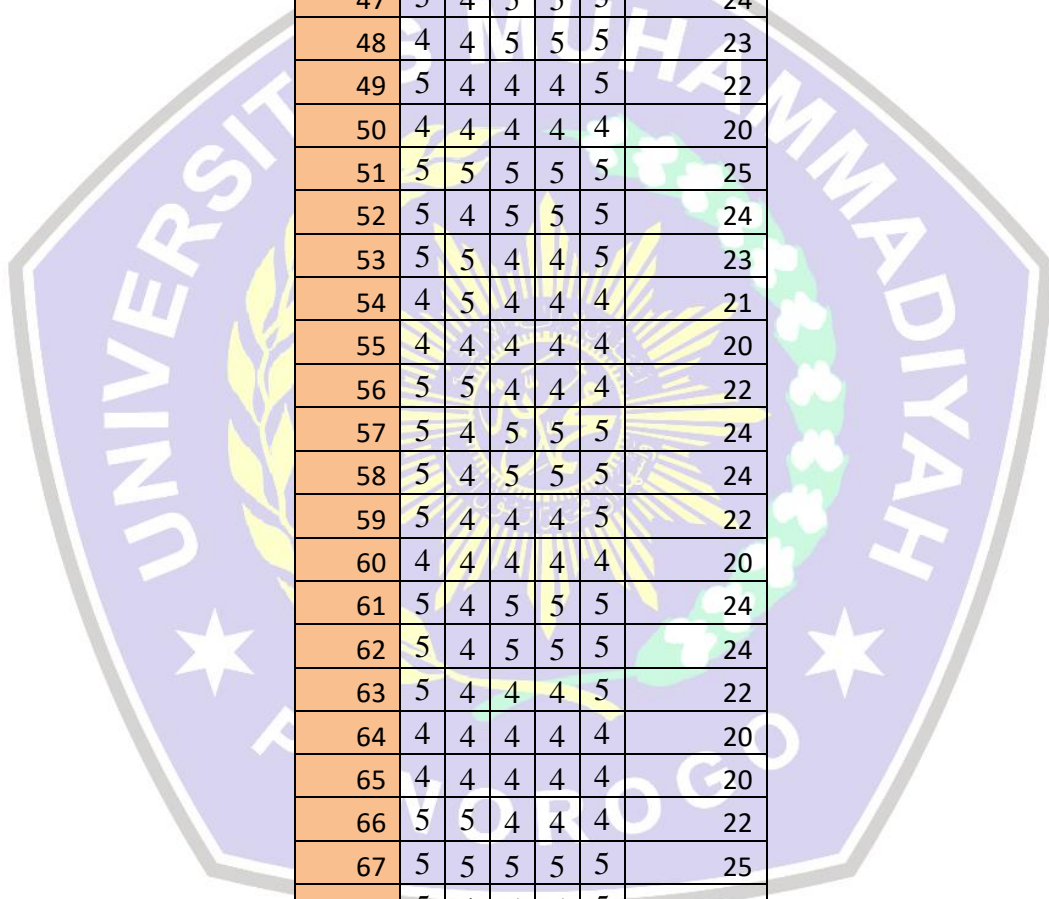


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| 107 | 4 | 4 | 5 | 4 | 4 | 21 |
| 108 | 4 | 4 | 5 | 4 | 5 | 22 |
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| 110 | 5 | 4 | 4 | 5 | 5 | 23 |

Rekapitulasi Responden Variabel *Fee Audit*

| <i>Fee Audit</i> | | | | | | |
|------------------|---|---|---|---|---|--------|
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| 18 | 5 | 5 | 5 | 5 | 4 | 24 |
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| 21 | 5 | 5 | 5 | 4 | 4 | 23 |
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| 23 | 5 | 5 | 4 | 5 | 4 | 23 |
| 24 | 4 | 4 | 4 | 5 | 5 | 22 |
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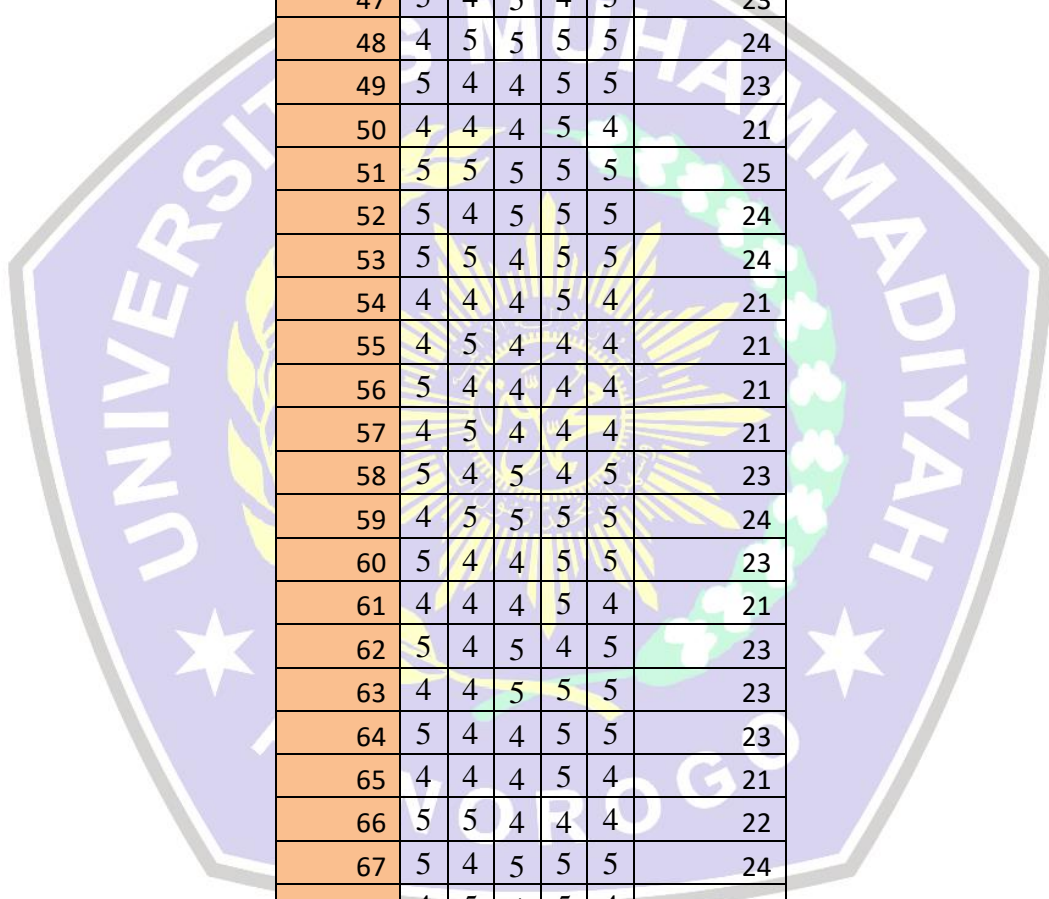


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| 109 | 5 | 5 | 4 | 4 | 5 | 23 |
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Rekapitulasi Responden Variabel Motivasi Auditor

| Motivasi Auditor | | | | | | |
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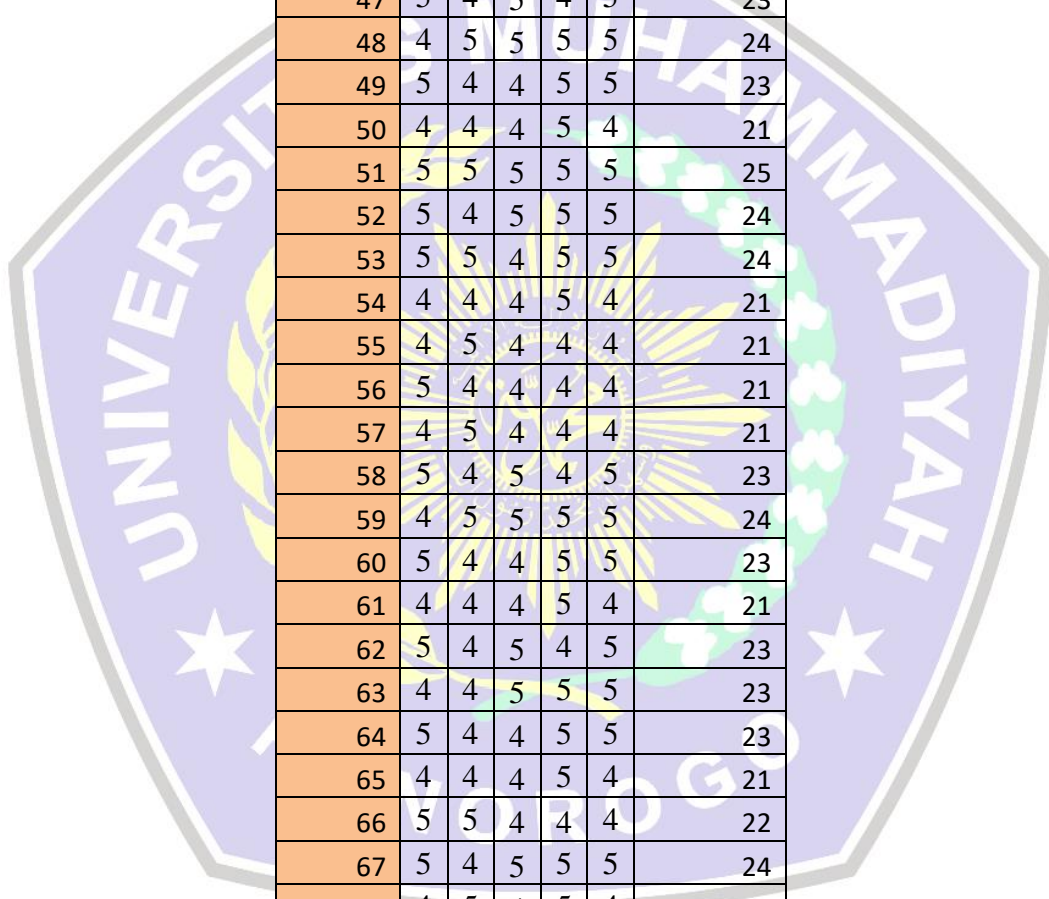


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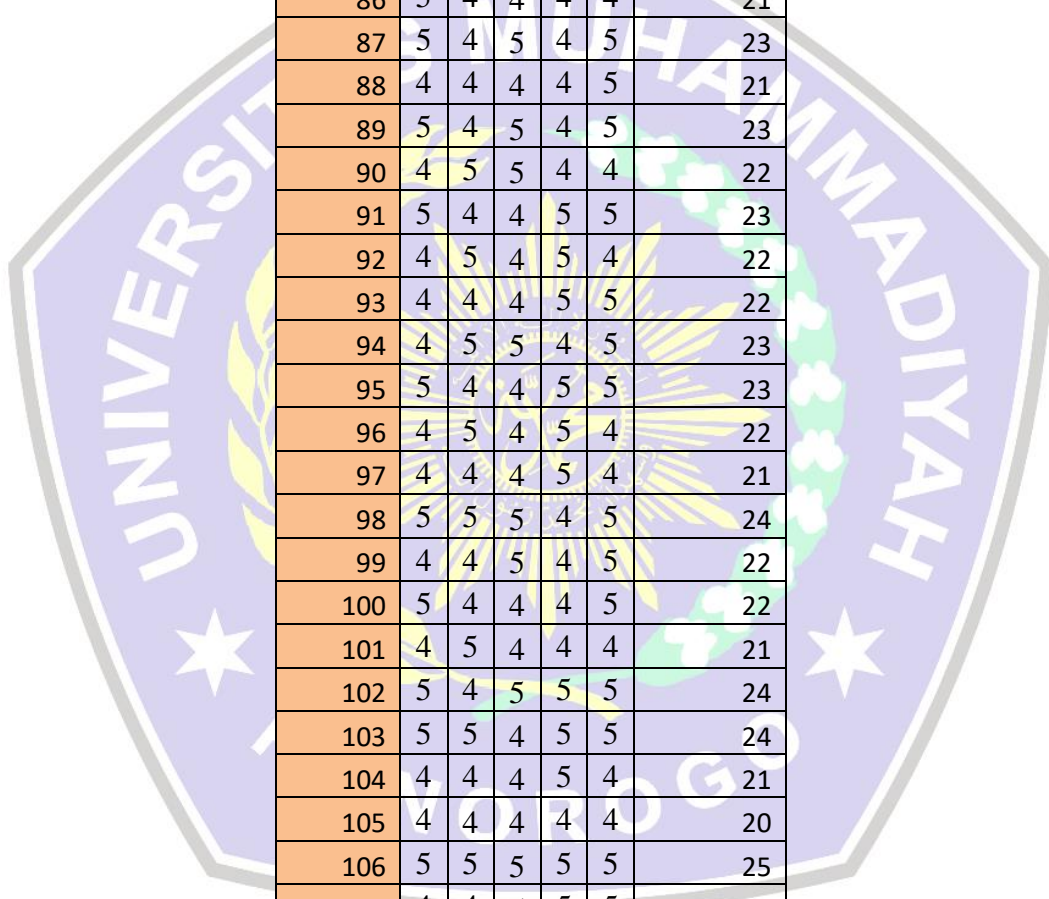
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Rekapitulasi Responden Variabel Motivasi Auditor

| Motivasi Auditor | | | | | | |
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| 11 | 5 | 4 | 4 | 4 | 5 | 22 |
| 12 | 4 | 5 | 4 | 5 | 4 | 22 |
| 13 | 4 | 4 | 4 | 5 | 5 | 22 |
| 14 | 4 | 4 | 4 | 5 | 4 | 21 |
| 15 | 4 | 4 | 4 | 4 | 4 | 20 |
| 16 | 5 | 4 | 4 | 5 | 4 | 22 |
| 17 | 4 | 5 | 4 | 5 | 4 | 22 |
| 18 | 5 | 4 | 5 | 5 | 5 | 24 |
| 19 | 4 | 5 | 5 | 4 | 5 | 23 |
| 20 | 5 | 4 | 4 | 4 | 5 | 22 |
| 21 | 4 | 5 | 4 | 5 | 4 | 22 |
| 22 | 5 | 4 | 5 | 5 | 4 | 23 |
| 23 | 5 | 4 | 4 | 5 | 4 | 22 |
| 24 | 4 | 4 | 4 | 4 | 4 | 20 |
| 25 | 4 | 5 | 4 | 4 | 4 | 21 |
| 26 | 5 | 4 | 4 | 4 | 4 | 21 |
| 27 | 4 | 5 | 4 | 4 | 4 | 21 |
| 28 | 5 | 4 | 5 | 5 | 5 | 24 |
| 29 | 4 | 5 | 5 | 5 | 5 | 24 |
| 30 | 5 | 4 | 4 | 5 | 5 | 23 |
| 31 | 4 | 5 | 4 | 4 | 4 | 21 |
| 32 | 4 | 4 | 4 | 5 | 4 | 21 |
| 33 | 5 | 5 | 5 | 5 | 5 | 25 |
| 34 | 4 | 4 | 5 | 5 | 5 | 23 |
| 35 | 5 | 4 | 4 | 4 | 5 | 22 |
| 36 | 4 | 4 | 4 | 4 | 4 | 20 |



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|----|---|---|---|---|---|----|
| 37 | 5 | 4 | 5 | 5 | 5 | 24 |
| 38 | 5 | 4 | 5 | 5 | 5 | 24 |
| 39 | 5 | 4 | 4 | 5 | 5 | 23 |
| 40 | 4 | 5 | 4 | 4 | 4 | 21 |
| 41 | 4 | 4 | 4 | 4 | 4 | 20 |
| 42 | 5 | 5 | 5 | 4 | 5 | 24 |
| 43 | 4 | 4 | 5 | 4 | 5 | 22 |
| 44 | 5 | 5 | 4 | 5 | 5 | 24 |
| 45 | 4 | 4 | 4 | 5 | 4 | 21 |
| 46 | 5 | 5 | 4 | 5 | 4 | 23 |
| 47 | 5 | 4 | 5 | 4 | 5 | 23 |
| 48 | 4 | 5 | 5 | 5 | 5 | 24 |
| 49 | 5 | 4 | 4 | 5 | 5 | 23 |
| 50 | 4 | 4 | 4 | 5 | 4 | 21 |
| 51 | 5 | 5 | 5 | 5 | 5 | 25 |
| 52 | 5 | 4 | 5 | 5 | 5 | 24 |
| 53 | 5 | 5 | 4 | 5 | 5 | 24 |
| 54 | 4 | 4 | 4 | 5 | 4 | 21 |
| 55 | 4 | 5 | 4 | 4 | 4 | 21 |
| 56 | 5 | 4 | 4 | 4 | 4 | 21 |
| 57 | 4 | 5 | 4 | 4 | 4 | 21 |
| 58 | 5 | 4 | 5 | 4 | 5 | 23 |
| 59 | 4 | 5 | 5 | 5 | 5 | 24 |
| 60 | 5 | 4 | 4 | 5 | 5 | 23 |
| 61 | 4 | 4 | 4 | 5 | 4 | 21 |
| 62 | 5 | 4 | 5 | 4 | 5 | 23 |
| 63 | 4 | 4 | 5 | 5 | 5 | 23 |
| 64 | 5 | 4 | 4 | 5 | 5 | 23 |
| 65 | 4 | 4 | 4 | 5 | 4 | 21 |
| 66 | 5 | 5 | 4 | 4 | 4 | 22 |
| 67 | 5 | 4 | 5 | 5 | 5 | 24 |
| 68 | 4 | 5 | 4 | 5 | 4 | 22 |
| 69 | 5 | 4 | 5 | 5 | 5 | 24 |
| 70 | 4 | 5 | 5 | 4 | 5 | 23 |
| 71 | 5 | 4 | 4 | 4 | 5 | 22 |
| 72 | 4 | 5 | 4 | 4 | 4 | 21 |
| 73 | 5 | 4 | 4 | 4 | 5 | 22 |
| 74 | 4 | 5 | 4 | 5 | 4 | 22 |
| 75 | 4 | 4 | 4 | 5 | 4 | 21 |



| | | | | | | |
|-----|---|---|---|---|---|----|
| 76 | 5 | 4 | 4 | 5 | 4 | 22 |
| 77 | 5 | 4 | 5 | 5 | 5 | 24 |
| 78 | 4 | 4 | 4 | 5 | 4 | 21 |
| 79 | 5 | 4 | 5 | 4 | 5 | 23 |
| 80 | 4 | 4 | 5 | 4 | 5 | 22 |
| 81 | 5 | 5 | 4 | 4 | 5 | 23 |
| 82 | 4 | 4 | 4 | 4 | 4 | 20 |
| 83 | 5 | 5 | 4 | 5 | 5 | 24 |
| 84 | 4 | 4 | 4 | 5 | 4 | 21 |
| 85 | 4 | 5 | 4 | 5 | 4 | 22 |
| 86 | 5 | 4 | 4 | 4 | 4 | 21 |
| 87 | 5 | 4 | 5 | 4 | 5 | 23 |
| 88 | 4 | 4 | 4 | 4 | 5 | 21 |
| 89 | 5 | 4 | 5 | 4 | 5 | 23 |
| 90 | 4 | 5 | 5 | 4 | 4 | 22 |
| 91 | 5 | 4 | 4 | 5 | 5 | 23 |
| 92 | 4 | 5 | 4 | 5 | 4 | 22 |
| 93 | 4 | 4 | 4 | 5 | 5 | 22 |
| 94 | 4 | 5 | 5 | 4 | 5 | 23 |
| 95 | 5 | 4 | 4 | 5 | 5 | 23 |
| 96 | 4 | 5 | 4 | 5 | 4 | 22 |
| 97 | 4 | 4 | 4 | 5 | 4 | 21 |
| 98 | 5 | 5 | 5 | 4 | 5 | 24 |
| 99 | 4 | 4 | 5 | 4 | 5 | 22 |
| 100 | 5 | 4 | 4 | 4 | 5 | 22 |
| 101 | 4 | 5 | 4 | 4 | 4 | 21 |
| 102 | 5 | 4 | 5 | 5 | 5 | 24 |
| 103 | 5 | 5 | 4 | 5 | 5 | 24 |
| 104 | 4 | 4 | 4 | 5 | 4 | 21 |
| 105 | 4 | 4 | 4 | 4 | 4 | 20 |
| 106 | 5 | 5 | 5 | 5 | 5 | 25 |
| 107 | 4 | 4 | 5 | 5 | 5 | 23 |
| 108 | 5 | 5 | 4 | 5 | 5 | 24 |
| 109 | 4 | 4 | 4 | 4 | 4 | 20 |
| 110 | 5 | 4 | 3 | 5 | 5 | 22 |

Rekapitulasi Responden Kualitas Audit

| Kualitas Audit | | | | | | | |
|----------------|---|---|---|---|---|---|--------|
| no | 1 | 2 | 3 | 4 | 5 | 6 | Jumlah |
| 1 | 4 | 5 | 4 | 4 | 4 | 5 | 26 |
| 2 | 5 | 4 | 5 | 4 | 5 | 4 | 27 |
| 3 | 4 | 4 | 5 | 4 | 5 | 4 | 26 |
| 4 | 5 | 4 | 4 | 4 | 5 | 4 | 26 |
| 5 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 6 | 5 | 5 | 4 | 4 | 4 | 5 | 27 |
| 7 | 5 | 4 | 5 | 4 | 5 | 4 | 27 |
| 8 | 5 | 4 | 5 | 4 | 5 | 4 | 27 |
| 9 | 4 | 4 | 5 | 4 | 5 | 4 | 26 |
| 10 | 5 | 4 | 4 | 4 | 5 | 4 | 26 |
| 11 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 12 | 5 | 5 | 4 | 4 | 4 | 5 | 27 |
| 13 | 5 | 4 | 4 | 4 | 5 | 5 | 27 |
| 14 | 5 | 4 | 5 | 4 | 5 | 4 | 27 |
| 15 | 4 | 4 | 5 | 4 | 5 | 4 | 26 |
| 16 | 5 | 4 | 4 | 4 | 5 | 4 | 26 |
| 17 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 18 | 5 | 5 | 4 | 4 | 4 | 5 | 27 |
| 19 | 4 | 4 | 5 | 4 | 5 | 5 | 27 |
| 20 | 5 | 4 | 4 | 4 | 5 | 4 | 26 |
| 21 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 22 | 5 | 4 | 5 | 5 | 4 | 4 | 27 |
| 23 | 5 | 4 | 5 | 4 | 5 | 4 | 27 |
| 24 | 4 | 4 | 5 | 4 | 5 | 4 | 26 |
| 25 | 5 | 4 | 4 | 4 | 5 | 4 | 26 |
| 26 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 27 | 5 | 5 | 4 | 4 | 4 | 5 | 27 |
| 28 | 5 | 4 | 5 | 4 | 5 | 4 | 27 |
| 29 | 4 | 4 | 5 | 4 | 5 | 5 | 27 |
| 30 | 5 | 4 | 4 | 4 | 5 | 4 | 26 |
| 31 | 5 | 4 | 5 | 4 | 5 | 4 | 27 |
| 32 | 4 | 4 | 5 | 4 | 5 | 4 | 26 |
| 33 | 5 | 4 | 4 | 4 | 5 | 4 | 26 |
| 34 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 35 | 5 | 5 | 4 | 4 | 4 | 5 | 27 |
| 36 | 5 | 5 | 4 | 4 | 4 | 5 | 27 |

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|----|---|---|---|---|---|---|----|
| 37 | 5 | 4 | 5 | 4 | 5 | 4 | 27 |
| 38 | 4 | 4 | 5 | 4 | 5 | 5 | 27 |
| 39 | 5 | 4 | 4 | 4 | 5 | 4 | 26 |
| 40 | 4 | 4 | 4 | 4 | 4 | 5 | 25 |
| 41 | 5 | 4 | 5 | 4 | 5 | 4 | 27 |
| 42 | 4 | 4 | 5 | 4 | 5 | 4 | 26 |
| 43 | 5 | 4 | 4 | 4 | 5 | 4 | 26 |
| 44 | 4 | 5 | 4 | 4 | 4 | 4 | 25 |
| 45 | 5 | 5 | 4 | 4 | 4 | 5 | 27 |
| 46 | 4 | 4 | 5 | 4 | 5 | 4 | 26 |
| 47 | 5 | 5 | 4 | 4 | 5 | 5 | 28 |
| 48 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 49 | 5 | 5 | 4 | 4 | 5 | 5 | 28 |
| 50 | 4 | 5 | 4 | 4 | 4 | 4 | 25 |
| 51 | 5 | 5 | 5 | 4 | 5 | 5 | 29 |
| 52 | 5 | 5 | 5 | 4 | 5 | 4 | 28 |
| 53 | 4 | 4 | 5 | 4 | 5 | 4 | 26 |
| 54 | 5 | 4 | 4 | 4 | 5 | 4 | 26 |
| 55 | 4 | 5 | 4 | 4 | 4 | 4 | 25 |
| 56 | 5 | 5 | 4 | 4 | 4 | 5 | 27 |
| 57 | 5 | 4 | 4 | 4 | 5 | 5 | 27 |
| 58 | 4 | 5 | 4 | 4 | 4 | 4 | 25 |
| 59 | 5 | 5 | 4 | 4 | 5 | 4 | 27 |
| 60 | 5 | 4 | 5 | 4 | 5 | 4 | 27 |
| 61 | 4 | 5 | 5 | 4 | 5 | 5 | 28 |
| 62 | 5 | 4 | 4 | 4 | 5 | 4 | 26 |
| 63 | 4 | 5 | 4 | 4 | 4 | 4 | 25 |
| 64 | 5 | 5 | 5 | 4 | 5 | 5 | 29 |
| 65 | 4 | 5 | 5 | 4 | 5 | 4 | 27 |
| 66 | 5 | 5 | 4 | 4 | 5 | 5 | 28 |
| 67 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 68 | 5 | 4 | 5 | 3 | 5 | 4 | 26 |
| 69 | 5 | 5 | 4 | 4 | 5 | 5 | 28 |
| 70 | 5 | 4 | 5 | 4 | 5 | 4 | 27 |
| 71 | 4 | 4 | 5 | 4 | 5 | 4 | 26 |
| 72 | 5 | 5 | 4 | 4 | 5 | 4 | 27 |
| 73 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 74 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 75 | 4 | 5 | 4 | 5 | 4 | 5 | 31 |

| | | | | | | | |
|-----|---|---|---|---|---|---|----|
| 76 | 5 | 5 | 4 | 5 | 4 | 5 | 32 |
| 77 | 5 | 4 | 4 | 4 | 4 | 5 | 30 |
| 78 | 5 | 5 | 4 | 4 | 4 | 4 | 30 |
| 79 | 5 | 4 | 4 | 4 | 5 | 4 | 26 |
| 80 | 5 | 5 | 5 | 4 | 5 | 4 | 28 |
| 81 | 4 | 5 | 5 | 4 | 5 | 5 | 28 |
| 82 | 5 | 5 | 4 | 4 | 5 | 4 | 27 |
| 83 | 4 | 5 | 4 | 4 | 4 | 4 | 25 |
| 84 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 85 | 5 | 4 | 5 | 4 | 5 | 4 | 27 |
| 86 | 4 | 5 | 5 | 4 | 5 | 4 | 27 |
| 87 | 5 | 5 | 4 | 4 | 5 | 4 | 27 |
| 88 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 89 | 5 | 5 | 5 | 4 | 5 | 4 | 28 |
| 90 | 4 | 4 | 5 | 4 | 5 | 4 | 26 |
| 91 | 5 | 5 | 4 | 4 | 5 | 4 | 27 |
| 92 | 4 | 5 | 4 | 4 | 4 | 4 | 25 |
| 93 | 5 | 5 | 4 | 4 | 5 | 5 | 28 |
| 94 | 4 | 5 | 4 | 4 | 4 | 4 | 25 |
| 95 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 96 | 5 | 4 | 5 | 4 | 5 | 5 | 28 |
| 97 | 4 | 5 | 5 | 4 | 5 | 4 | 27 |
| 98 | 5 | 5 | 4 | 4 | 5 | 5 | 28 |
| 99 | 4 | 5 | 4 | 4 | 4 | 4 | 25 |
| 100 | 5 | 4 | 5 | 4 | 5 | 4 | 27 |
| 101 | 4 | 5 | 5 | 4 | 5 | 5 | 28 |
| 102 | 5 | 4 | 4 | 4 | 5 | 4 | 26 |
| 103 | 4 | 5 | 4 | 4 | 4 | 5 | 26 |
| 104 | 4 | 5 | 4 | 4 | 4 | 4 | 25 |
| 105 | 5 | 5 | 5 | 4 | 5 | 5 | 29 |
| 106 | 4 | 5 | 5 | 4 | 5 | 4 | 27 |
| 107 | 5 | 4 | 4 | 4 | 5 | 5 | 27 |
| 108 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 109 | 5 | 5 | 4 | 4 | 5 | 5 | 28 |
| 110 | 5 | 4 | 3 | 5 | 5 | 4 | 26 |



LAMPIRAN 5
HASIL PENGOLAHAN DATA

Data Statistik Rata-Rata dan Simpangan Baku

| Descriptive Statistics | | | | | | |
|------------------------|-----------|-----------|-----------|-----------|------------|----------------|
| | N | Minimum | Maximum | Mean | | Std. Deviation |
| | Statistic | Statistic | Statistic | Statistic | Std. Error | Statistic |
| Etika auditor | 110 | 21 | 28 | 24.40 | .174 | 1.828 |
| Pengalaman auditor | 110 | 18 | 23 | 19.54 | .120 | 1.261 |
| Fee audit | 110 | 20 | 25 | 22.27 | .153 | 1.602 |
| Motivasi auditor | 110 | 20 | 25 | 22.30 | .122 | 1.282 |
| Kualitas audit | 110 | 24 | 32 | 26.49 | .145 | 1.525 |
| Valid N (listwise) | 110 | | | | | |

Hasil Analisis Regresi Linier Berganda

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|--------------------|-----------------------------|------------|---------------------------|-------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | .087 | .280 | | .309 | .000 |
| | Etika auditor | .048 | .019 | .232 | 2.503 | .014 |
| | Pengalaman auditor | .081 | .021 | .237 | 1.831 | .007 |
| | fee audit | .517 | .240 | .209 | 2.153 | .004 |
| | motivasi auditor | .092 | .040 | .213 | 2.307 | .003 |

Hasil Uji Koefisien Determinasi Ringkasan Hasil Uji T

Coefficients^a

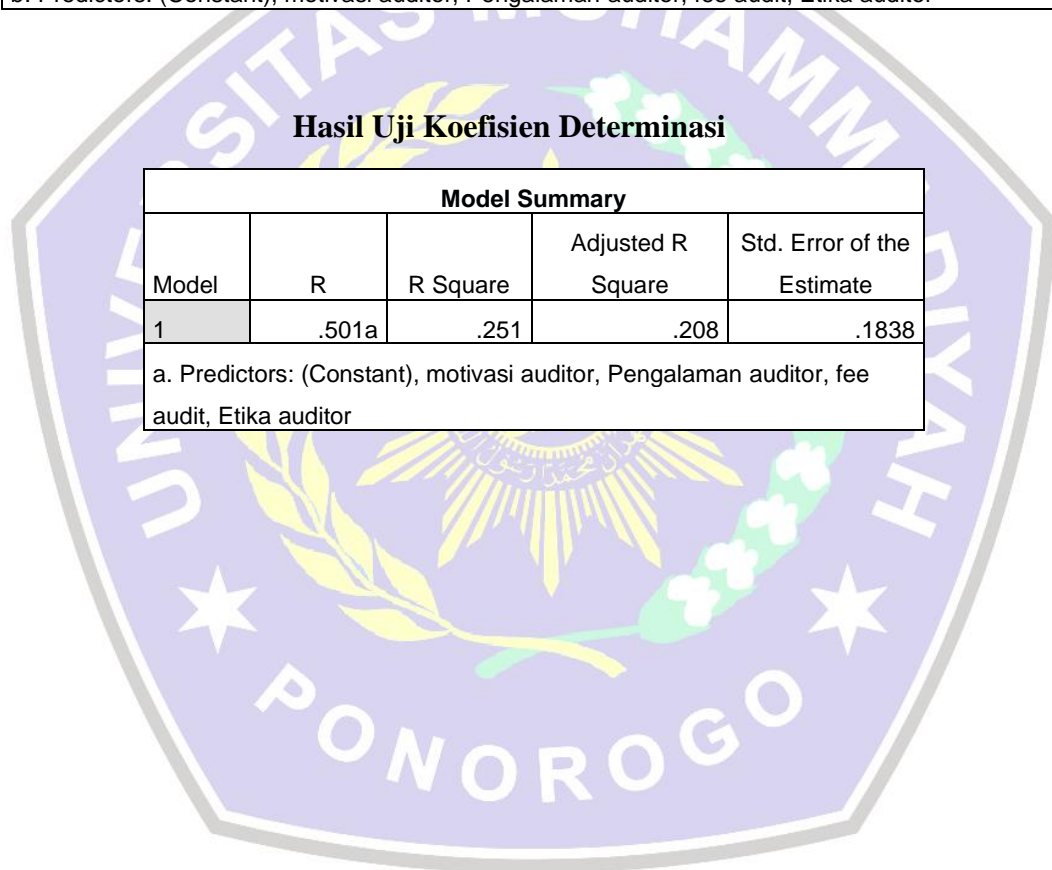
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|--------------------|-----------------------------|------------|---------------------------|-------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | .087 | .280 | | .309 | .000 |
| | Etika auditor | .048 | .019 | .232 | 2.503 | .014 |
| | Pengalaman auditor | .081 | .021 | .237 | 1.831 | .007 |
| | fee audit | .517 | .240 | .209 | 2.153 | .004 |
| | motivasi auditor | .092 | .040 | .213 | 2.307 | .003 |

Tabulasi Hasil Uji F

| ANOVA ^a | | | | | | |
|---|------------|----------------|-----|-------------|-------|-------------------|
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 1.179 | 4 | 2.305 | 5.814 | .000 ^a |
| | Residual | 3.514 | 105 | 2.326 | | |
| | Total | 4.693 | 109 | | | |
| a. Dependent Variable: kualitas audit | | | | | | |
| b. Predictors: (Constant), motivasi auditor, Pengalaman auditor, fee audit, Etika auditor | | | | | | |

Hasil Uji Koefisien Determinasi

| Model Summary | | | | |
|---|-------|----------|-------------------|----------------------------|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .501a | .251 | .208 | .1838 |
| a. Predictors: (Constant), motivasi auditor, Pengalaman auditor, fee audit, Etika auditor | | | | |





LAMPIRAN 6
BERITA ACARA



UNIVERSITAS MUHAMMADIYAH PONOROGO
FAKULTAS EKONOMI

Jl. Budi Utomo No. 10 Ponorogo 63471 Jawa Timur Indonesia
Telp (0352) 481124, Fax (0352) 461796, e-mail : akademik@umpo.ac.id Website : www.umpo.ac.id
Akreditasi Institusi oleh BAN-PT = B
(SK Nomor 169/SK/Akred/PT/IV/2015)

BERITA ACARA BIMBINGAN SKRIPSI

1. Nama Mahasiswa : **DINI TIA KARISMA**
2. NIM : 13440629
3. Jurusan : Akuntansi S-1
4. Bidang : Pengauditan
5. Alamat : Desa Tegalsari Kecamatan Jetis Kabupaten Ponorogo
6. Judul Skripsi : Pengaruh Etika Auditor, Pengalaman Auditor, Fee Audit Dan Motivasi Auditor Terhadap Kualitas Audit (Studi Pada Auditor di Kantor Akuntan Publik Wilayah Bandung Jawa Barat)
7. Masa Pembimbingan : September 2019 s/d Agustus 2020
8. Tanggal Mengajukan Skripsi :
9. Konsultasi :

| Tanggal Disetujui | BAB | Paraf Pembimbing |
|-------------------|--|------------------|
| 21/07/2019 | Revisi Bab II | |
| 17/10/2019 | Revisi Bab II | |
| 07/12/2019 | Revisi Bab II | |
| 07/12/2019 | Revisi Bab II, III | |
| 25/12/2019 | Revisi Bab II | |
| 04/02/2020 | ACC Bab II, III | |
| 08/01/2020 | Checkup Final | |
| 08/01/2020 | ACC Final | |
| 18/12/2018 | Revisi Hipotesis | |
| 5/1/2019 | Definisi operasional/ indikator harus sesuai dg questioner ? | |
| 12/1/2019 | ACC Bab 1, 2, 3 | |
| | | |

| Tanggal Disetujui | BAB | Paraf Pembimbing |
|-------------------|------------------|------------------|
| 15-1-2020 | revisi bab 1,2,3 | |
| 17-1-2020 | ACC bab 1, 2, 3 | |
| 20-1-2020 | revisi bab 4 | |
| 23-1-2020 | revisi bab 4 | |
| 24-1-2020 | ACC bab 4, | |
| 29-1-2020 | cele plajiar | |
| 15-6-2020 | revisi bab 5 | |
| 16-6-2020 | ACC bab 1-5 | |
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- 10. Tanggal Selesai Penulisan Skripsi : _____
- 11. Keterangan Bimbingan Telah Selesai : _____
- 12. Telah Di Evaluasi/Di Uji Dengan Nilai : _____ (angka)
_____ (huruf)

Pembimbing,

Ponorogo, 17 September 2019
Dekan,

Dra. Hi. KHUSNATUL ZULFA W, MM, Ak, CA
NIK.19670822 199705 12

TITI RAPINI SE, MM
NIP. 19630505 199003 2 003



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FAKULTAS EKONOMI

Jl. Budi Utomo No. 10 Ponorogo 63471 Jawa Timur Indonesia
Telp (0352) 481124, Fax. (0352) 461796, e-mail : akademik@umpo.ac.id Website : www.umpo.ac.id
Akreditasi Institusi oleh BAN-PT = B
(SK Nomor 169/SK/Akred/PT/IV/2015)

BERITA ACARA BIMBINGAN SKRIPSI

1. Nama Mahasiswa : **DINITIA KARISMA**
2. NIM : 13440629
3. Jurusan : Akuntansi S-1
4. Bidang : Pengauditan
5. Alamat : Desa Tegalsari Kecamatan Jetis Kabupaten Ponorogo
6. Judul Skripsi : Pengaruh Etika Auditor, Pengalaman Auditor, Fee Audit Dan Motivasi Auditor Terhadap Kualitas Audit (Studi Pada Auditor di Kantor Akuntan Publik Wilayah Bandung Jawa Barat)
7. Masa Pembimbingan : September 2017 s/d Agustus 2018
8. Tanggal Mengajukan Skripsi :
9. Konsultasi :

| Tanggal Disetujui | BAB | Paraf Pembimbing |
|-------------------|--------------------------------------|------------------|
| 17/01/2018 | ACC Proposal | |
| 1-2-2018 | revisi proposal | |
| 12-4-2018 | revisi proposal & outline | |
| 15-5-2018 | revisi proposal revisi / ex punga | |
| 22-5-2018 | ACC proposal | |
| 26/07/2018 | Panci Bab I, II, III | |
| 24/08/2018 | Panci Bab I, II, III | |
| 10/09/2018 | Panci Bab I, II, III | |
| | Bantu Berita Acara Bimbingan | ! |
| | | |
| | | |

| Tanggal Disetujui | BAB | Paraf Pembimbing |
|-------------------|-----|------------------|
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| | | |

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

Pembimbing,
Ponorogo, 27 Oktober 2016
Dekan,

DAVID EFENDI, SE, M.Si
NIK. 19690913 199904 12


TITI RAPINI, SE, MM
 NIP. 1963505 199003 2 003