



Kepada Yth  
Bapak/Ibu/Saudara/i Inspektorat Kota Semarang  
Di Tempat

Dengan hormat,

Saya mahasiswa Strata Satu (S1) Universitas Katolik Soegijapranata Semarang program studi Akuntansi sedang melakukan penelitian dalam rangka menyelesaikan skripsi saya dengan judul :

**PENGARUH INDEPENDENSI, OBJEKTIVITAS, KOMPETENSI DAN  
MOTIVASI TERHADAP KUALITAS AUDITOR  
PADA INSPEKTORAT KOTA SEMARANG**

Berkaitan dengan penelitian tersebut, dimohon kesediaan Bapak/Ibu/Saudara (i) untuk mengisi kuesioner ini dengan harapan menjawab dengan leluasa, sesuai dengan yang dirasakan, dilakukan dan dialami; bukan berdasarkan apa yang seharusnya atau yang ideal. Sesuai dengan kode etik penelitian, saya akan menjaga kerahasiaan data yang responden berikan. Hal ini semata – mata untuk kepentingan penelitian ilmiah, dimana hanya ringkasan dan hasil analisis yang akan dipublikasikan. Demikian disampaikan, atas kerjasama Anda saya sampaikan terima kasih.

Semarang, 02 Juli 2012

Hormat Peneliti

Windri Hastomo A.N

### Demografi Responden

1. Nama :
2. Umur : tahun
3. Jenis Kelamin : (a) Pria (b) Wanita
4. Golongan :
5. Pendidikan terakhir :



Mohon kesediaan Bapak/Ibu mengisi jawaban pada tempat jawaban yang telah disediakan dengan memberikan tanda centang (√) pada kolom di setiap pertanyaan berikut ini. Setiap pertanyaan berikut hanya membutuhkan satu jawaban. Pertanyaan dijawab dengan kriteria sebagai berikut :

STS : Sangat Tidak Setuju, TS : Tidak Setuju, N : Netral, S : Setuju, SS : Sangat Setuju

### DAFTAR PERTANYAAN VARIABEL INDEPENDENSI

NO	PERTANYAAN	NILAI				
		STS 1	TS 2	N 3	S 4	SS 5
I. Indikator: Independensi penyusunan program						
1.	Penyusunan program audit bebas dari campur tangan pimpinan (inspektur) untuk menentukan, mengeliminasi atau memodifikasi bagian-bagian tertentu yang diperiksa.					
2.	Penyusunan program audit bebas dari intervensi pimpinan tentang prosedur yang dipilih auditor.					
3.	Penyusunan program audit bebas dari usaha-usaha pihak lain untuk menentukan subyek pekerjaan pemeriksaan.					
II. Indikator: Independensi pelaksanaan pekerjaan						
4.	Pemeriksaan bebas dari usaha-usaha manajerial (obyek pemeriksaan) untuk menentukan atau menunjuk kegiatan yang diperiksa.					
5.	Pelaksanaan pemeriksaan harus					

	bekerjasama dengan manajerial selama proses pemeriksaan.					
6.	Pemeriksaan bebas dari kepentingan pribadi maupun pihak lain untuk membatasi segala kegiatan pemeriksaan.					
III. Indikator: Independensi pelaporan						
7.	Pelaporan bebas dari kewajiban pihak lain untuk mempengaruhi fakta-fakta yang dilaporkan.					
8.	Pelaporan hasil audit bebas dari bahasa atau istilah-istilah yang menimbulkan multi tafsir.					
9.	Pelaporan bebas dari usaha pihak tertentu untuk mempengaruhi pertimbangan pemeriksa terhadap isi laporan pemeriksaan.					

Sumber : Sukriah (2009)

### DAFTAR PERTANYAAN OBJEKTIVITAS

NO	PERTANYAAN	NILAI				
		STS 1	TS 2	N 3	S 4	SS 5
I. Indikator: Bebas dari benturan kepentingan						
1.	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.	Auditor tidak boleh memihak kepada siapapun yang mempunyai kepentingan atas hasil pekerjaannya.					
4.	Auditor harus dapat diandalkan dan					

	dipercaya.					
<b>II. Indikator: Pengungkapan kondisi sesuai fakta</b>						
5.	Auditor tidak dipengaruhi oleh pandangan subyektif pihak-pihak lain yang berkepentingan, sehingga dapat mengemukakan pendapat menurut apa adanya.					
6.	Dalam melaksanakan tugas, auditor tidak bermaksud untuk mencari-cari kesalahan yang dilakukan oleh obyek pemeriksaan.					
7.	Auditor dapat mempertahankan kriteria dan kebijaksanaan-kebijaksanaan yang resmi.					
8.	Dalam melakukan tindakan atau dalam proses pengambilan keputusan, auditor menggunakan pikiran yang logis.					

Sumber : Sukriah (2009)

### DAFTAR PERTANYAAN KOMPETENSI

NO	PERTANYAAN	NILAI				
		STS 1	TS 2	N 3	S 4	SS 5
<b>I. Penguasaan Standar Akuntansi dan Auditing</b>						
1.	Di bangku kuliah (pendidikan formal) saya memperoleh pengetahuan yang sangat berguna dalam proses audit.					
2.	Saya memahami dan mampu melakukan audit sesuai standar akuntansi dan auditing yang berlaku.					
<b>II. Wawasan tentang Pemerintah</b>						
3.	Saya memahami hal-hal terkait pemerintahan (di antaranya struktur organisasi,					

	fungsi, program, dan kegiatan pemerintahan).					
<b>III. Peningkatan Keahlian</b>						
4.	Seiring bertambahnya masa kerja saya sebagai auditor, kemampuan mengaudit saya pun makin bertambah.					
5.	Saya selalu mengikuti dengan serius pelatihan akuntansi dan audit yang diselenggarakan internal inspektorat.					
6.	Dengan inisiatif sendiri saya berusaha meningkatkan penguasaan akuntansi dan auditing dengan membaca literatur atau mengikuti pelatihan di luar lingkungan inspektorat.					

Sumber : Efendy (2010)

#### DAFTAR PERTANYAAN MOTIVASI

NO	PERTANYAAN	NILAI				
		STS 1	TS 2	N 3	S 4	SS 5
<b>I. Tingkat Aspirasi: Urgensi Audit yang Berkualitas</b>						
1.	Tanpa auditor internal, sebenarnya pemerintahan sudah bisa 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.	Saya tidak akan menerima dampak negatif apa pun jika tidak melakukan audit dengan baik					
<b>II. Ketangguhan</b>						
4.	Saya cenderung memaafkan jika ada sedikit penyimpangan karena saya pun mungkin akan melakukan kesalahan yang sama jika ada pada posisi tersebut					

III. Keuletan						
5.	Apa yang saya lakukan selama ini sudah cukup baik, tidak perlu adanya perbaikan					
6.	Saya sering melakukan introspeksi diri					
IV. Konsistensi						
7.	Saya akan mempertahankan hasil audit saya meskipun berbeda dengan hasil audit rekan lain dalam tim					
8.	Kesungguhan saya dalam menjalankan tugas sering dipengaruhi <i>mood</i> (suasana hati)					

Sumber : Efendy (2010)

### DAFTAR PERTANYAAN KUALITAS AUDIT

NO	PERTANYAAN	NILAI				
		STS 1	TS 2	N 3	S 4	SS 5
I. Keakuratan Temuan Audit						
1.	Saya menjamin temuan audit saya akurat. Saya bisa menemukan sekecil apapun kesalahan / penyimpangan yang ada					
2.	Saya tidak pernah melakukan rekayasa. Temuan apapun saya laporkan apa adanya					
II. Sikap Skeptisme						
3.	Saya percaya pada auditi saya kali ini tidak akan saya temui kesalahan / penyimpangan. Sebab sebelumnya saya pernah mengaudit auditi yang sama dan waktu itu tidak ada temuan					
III. Nilai Rekomendasi						
4.	Rekomendasi yang saya berikan dapat memperbaiki penyebab dari kesalahan / penyimpangan yang ada					



IV. Kejelasan Laporan						
5.	Laporan hasil audit saya dapat dipahami oleh auditi					
V. Manfaat audit						
6.	Audit yang saya lakukan akan dapat menurunkan tingkat kesalahan / penyimpangan yang selama ini terjadi					
VI. Tindak Lanjut Hasil Audit						
7.	Hasil audit saya dapat ditindaklanjuti oleh auditi					
8.	Saya terus memantau tindak lanjut hasil audit					

Sumber : Efendy (2010)



### Rekapitulasi Kuesioner Variabel Independensi

No. Responden	Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Q9	Total
1	3	4	3	4	4	5	5	5	4	37
2	3	4	4	5	4	5	5	4	5	39
3	3	4	4	5	4	5	5	4	5	39
4	4	4	4	5	4	4	4	4	4	37
5	4	4	4	5	4	5	5	5	4	40
6	4	4	4	4	4	4	4	4	4	36
7	4	4	4	4	4	4	4	4	4	36
8	4	4	4	4	4	5	4	4	5	38
9	4	4	4	4	4	4	4	4	4	36
10	2	4	4	5	5	4	4	4	4	36
11	2	4	4	4	4	4	4	4	4	34
12	5	5	5	5	5	5	5	5	5	45
13	5	5	5	5	5	5	5	5	5	45
14	4	4	4	4	4	4	4	4	4	36
15	2	2	1	2	5	2	5	2	5	26
16	4	4	4	4	4	4	4	4	4	36
17	2	2	3	3	5	2	5	2	5	29
18	4	4	4	4	4	4	4	4	4	36
19	5	5	5	5	5	5	5	5	5	45
20	5	5	5	5	5	5	5	5	5	45
21	3	5	5	5	5	5	5	5	5	43
22	2	4	4	4	4	4	4	4	4	34
23	2	4	4	5	5	4	4	4	4	36
24	4	4	4	4	4	4	4	4	4	36
25	4	4	4	4	4	5	4	4	5	38
26	4	4	4	4	4	5	4	4	5	38
27	4	4	4	4	4	4	4	4	4	36
28	4	4	4	4	4	4	4	4	4	36
29	4	4	4	4	4	4	4	4	4	36
30	4	4	4	5	4	5	5	5	4	40
31	4	4	4	5	4	5	4	4	4	38
32	4	4	4	5	4	4	4	4	5	38
33	4	4	4	5	4	4	4	4	4	37
34	4	4	4	5	4	5	5	4	5	40
35	4	4	4	5	4	5	5	4	5	40
36	3	4	4	5	4	5	5	4	5	39
37	3	4	4	5	4	5	5	4	5	39
38	3	4	4	5	4	5	5	4	5	39

### Rekapitulasi Kuesioner Variabel Independensi

No. Responden	Q1	Q2	Q3	Q4	Q6	Q7	Q8	Q9	Total
1	3	4	3	4	5	5	5	4	33
2	3	4	4	5	5	5	4	5	35
3	3	4	4	5	5	5	4	5	35
4	4	4	4	5	4	4	4	4	33
5	4	4	4	5	5	5	5	4	36
6	4	4	4	4	4	4	4	4	32
7	4	4	4	4	4	4	4	4	32
8	4	4	4	4	5	4	4	5	34
9	4	4	4	4	4	4	4	4	32
10	2	4	4	5	4	4	4	4	31
11	2	4	4	4	4	4	4	4	30
12	5	5	5	5	5	5	5	5	40
13	5	5	5	5	5	5	5	5	40
14	4	4	4	4	4	4	4	4	32
15	2	2	1	2	2	5	2	5	21
16	4	4	4	4	4	4	4	4	32
17	2	2	3	3	2	5	2	5	24
18	4	4	4	4	4	4	4	4	32
19	5	5	5	5	5	5	5	5	40
20	5	5	5	5	5	5	5	5	40
21	3	5	5	5	5	5	5	5	38
22	2	4	4	4	4	4	4	4	30
23	2	4	4	5	4	4	4	4	31
24	4	4	4	4	4	4	4	4	32
25	4	4	4	4	5	4	4	5	34
26	4	4	4	4	5	4	4	5	34
27	4	4	4	4	4	4	4	4	32
28	4	4	4	4	4	4	4	4	32
29	4	4	4	4	4	4	4	4	32
30	4	4	4	5	5	5	5	4	36
31	4	4	4	5	5	4	4	4	34
32	4	4	4	5	4	4	4	5	34
33	4	4	4	5	4	4	4	4	33
34	4	4	4	5	5	5	4	5	36
35	4	4	4	5	5	5	4	5	36
36	3	4	4	5	5	5	4	5	35
37	3	4	4	5	5	5	4	5	35
38	3	4	4	5	5	5	4	5	35

### Rekapitulasi Kuesioner Variabel Objektivitas

No. Responden	Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	TOTAL
1	4	3	5	4	5	5	4	5	35
2	4	5	5	5	4	5	4	5	37
3	4	5	5	5	4	5	4	5	37
4	4	4	4	5	4	5	4	5	35
5	4	5	4	5	4	5	4	5	36
6	4	4	4	4	4	4	4	4	32
7	4	4	4	4	4	4	4	4	32
8	4	4	4	4	4	4	4	4	32
9	4	4	4	4	4	4	4	4	32
10	5	4	4	4	4	4	4	4	33
11	5	4	4	4	4	4	4	4	33
12	5	5	5	5	5	5	5	5	40
13	5	5	5	5	5	5	5	5	40
14	4	4	4	4	4	4	4	4	32
15	5	5	4	5	3	5	5	5	37
16	4	4	4	4	4	4	4	4	32
17	5	5	4	5	3	5	5	5	37
18	4	4	4	4	4	4	4	4	32
19	5	5	5	5	5	5	5	5	40
20	5	5	5	5	5	5	5	5	40
21	5	5	5	5	5	5	5	5	40
22	5	4	4	4	4	4	4	4	33
23	5	4	4	4	4	4	4	4	33
24	4	4	4	4	4	4	5	5	34
25	4	4	4	4	4	4	4	4	32
26	4	4	4	4	4	4	4	4	32
27	4	4	4	4	4	4	4	4	32
28	4	5	5	4	4	4	4	4	34
29	4	4	4	4	4	4	4	4	32
30	4	5	4	5	4	5	4	5	36
31	4	4	4	5	4	5	4	5	35
32	4	4	4	5	4	5	4	5	35
33	4	4	5	5	4	5	4	5	36
34	4	5	5	5	4	5	4	5	37
35	4	5	5	5	4	5	4	5	37
36	4	5	5	5	4	5	4	5	37
37	4	5	5	5	4	5	4	5	37
38	4	5	5	5	4	5	4	5	37

### Rekapitulasi Kuesioner Variabel Kompetensi

No. Responden	Q1	Q2	Q3	Q4	Q5	Q6	TOTAL
1	5	5	4	4	4	3	25
2	4	5	4	5	4	5	27
3	4	5	4	5	4	5	27
4	5	4	4	4	4	3	24
5	5	4	4	5	4	3	25
6	2	4	4	4	4	4	22
7	2	4	4	4	4	4	22
8	4	4	4	4	4	3	23
9	4	4	4	4	4	3	23
10	1	3	4	4	5	3	20
11	1	3	4	4	5	3	20
12	5	5	5	5	5	5	30
13	5	5	5	5	5	5	30
14	4	4	4	4	4	3	23
15	5	5	4	4	4	4	26
16	4	4	4	4	4	5	25
17	5	5	5	4	4	4	27
18	4	4	4	4	4	3	23
19	5	5	5	5	5	5	30
20	5	5	5	5	5	5	30
21	5	5	5	5	5	5	30
22	1	3	4	4	5	3	20
23	1	3	4	4	5	3	20
24	4	4	4	4	4	5	25
25	4	4	4	4	4	5	25
26	4	4	4	4	4	5	25
27	2	4	4	4	4	4	22
28	2	4	4	4	4	4	22
29	2	4	4	4	4	4	22
30	5	4	4	5	4	3	25
31	5	4	4	4	4	3	24
32	5	4	4	4	4	3	24
33	5	4	4	4	4	3	24
34	4	5	4	5	4	5	27
35	4	5	4	5	4	5	27
36	4	5	4	5	4	5	27
37	4	5	4	5	4	5	27
38	4	5	4	5	4	5	27

### Rekapitulasi Kuesioner Variabel Kompetensi

No. Responden	Q1	Q2	Q3	Q4	Q6	TOTAL
1	5	5	4	4	3	25
2	4	5	4	5	5	27
3	4	5	4	5	5	27
4	5	4	4	4	3	24
5	5	4	4	5	3	25
6	2	4	4	4	4	22
7	2	4	4	4	4	22
8	4	4	4	4	3	23
9	4	4	4	4	3	23
10	1	3	4	4	3	20
11	1	3	4	4	3	20
12	5	5	5	5	5	30
13	5	5	5	5	5	30
14	4	4	4	4	3	23
15	5	5	4	4	4	26
16	4	4	4	4	5	25
17	5	5	5	4	4	27
18	4	4	4	4	3	23
19	5	5	5	5	5	30
20	5	5	5	5	5	30
21	5	5	5	5	5	30
22	1	3	4	4	3	20
23	1	3	4	4	3	20
24	4	4	4	4	5	25
25	4	4	4	4	5	25
26	4	4	4	4	5	25
27	2	4	4	4	4	22
28	2	4	4	4	4	22
29	2	4	4	4	4	22
30	5	4	4	5	3	25
31	5	4	4	4	3	24
32	5	4	4	4	3	24
33	5	4	4	4	3	24
34	4	5	4	5	5	27
35	4	5	4	5	5	27
36	4	5	4	5	5	27
37	4	5	4	5	5	27
38	4	5	4	5	5	27

### Rekapitulasi Kuesioner Variabel Motivasi

No. Responden	Q1	Q1R	Q2	Q3	Q3R	Q4	Q4R	Q5	Q5R	Q6	Q7	Q8	Q8R	TOTAL
1	1	5	5	2	4	2	4	1	5	4	4	2	4	35
2	1	5	4	1	5	3	3	2	4	3	3	2	4	31
3	1	5	4	1	5	3	3	2	4	4	3	2	4	32
4	1	5	5	2	4	2	4	1	5	5	3	2	4	35
5	1	5	5	2	4	2	4	1	5	5	3	2	4	35
6	2	4	4	2	4	2	4	2	4	4	4	3	3	31
7	2	4	4	2	4	2	4	2	4	3	3	2	4	30
8	4	2	4	2	4	2	4	2	4	4	2	3	3	27
9	2	4	4	2	4	2	4	2	4	4	2	2	4	30
10	2	4	4	3	3	2	4	2	4	3	4	4	2	28
11	2	4	4	3	3	2	4	2	4	3	4	4	2	28
12	1	5	5	1	5	1	5	1	5	5	1	1	5	36
13	1	5	5	1	5	1	5	1	5	5	1	1	5	36
14	2	4	4	2	4	2	4	2	4	4	2	2	4	30
15	4	2	4	3	3	5	1	5	1	5	5	5	1	22
16	2	4	3	2	4	2	4	2	4	3	2	2	4	28
17	4	2	4	5	1	5	1	5	1	5	5	5	1	20
18	2	4	4	2	4	2	4	2	4	4	2	2	4	30
19	1	5	5	1	5	1	5	1	5	4	1	1	5	35
20	1	5	5	1	5	1	5	1	5	5	1	1	5	36
21	1	5	5	1	5	1	5	3	3	5	1	1	5	34
22	2	4	4	3	3	2	4	2	4	3	4	4	2	28
23	2	4	4	3	3	2	4	2	4	3	4	4	2	28
24	2	4	4	2	4	2	4	2	4	4	2	2	4	30
25	4	2	4	2	4	2	4	2	4	4	2	3	3	27
26	4	2	4	2	4	2	4	2	4	4	2	3	3	27
27	2	4	4	2	4	2	4	2	4	3	3	2	4	30
28	2	4	4	2	4	2	4	2	4	4	4	3	3	31
29	2	4	4	2	4	2	4	2	4	4	4	3	3	31
30	1	5	5	2	4	2	4	1	5	5	3	2	4	35

No. Responden	Q1	Q1R	Q2	Q3	Q3R	Q4	Q4R	Q5	Q5R	Q6	Q7	Q8	Q8R	TOTAL
31	1	5	5	2	4	2	4	1	5	5	3	2	4	35
32	1	5	5	2	4	2	4	1	5	5	3	2	4	35
33	1	5	5	2	4	2	4	1	5	4	3	2	4	34
34	1	5	5	1	5	3	3	2	4	4	3	2	4	33
35	1	5	4	1	5	3	3	2	4	4	3	2	4	32
36	1	5	4	1	5	3	3	2	4	3	3	2	4	31
37	1	5	4	1	5	3	3	2	4	3	3	2	4	31
38	1	5	4	1	5	3	3	2	4	3	3	2	4	31





## UJI VALIDITAS DAN RELIABILITAS

### VARIABEL INDEPENDENSI

Correlations

		I1	I2	I3	I4	I5	I6	I7	I8	I9	I_TOTAL
I1	Pearson Correlation	1	.587**	.556**	.298	-.102	.441**	-.018	.544**	.067	.642**
	Sig. (2-tailed)		.000	.000	.069	.541	.006	.917	.000	.691	.000
	N	38	38	38	38	38	38	38	38	38	38
I2	Pearson Correlation	.587**	1	.902**	.702**	.081	.762**	.050	.907**	.047	.893**
	Sig. (2-tailed)	.000		.000	.000	.629	.000	.765	.000	.777	.000
	N	38	38	38	38	38	38	38	38	38	38
I3	Pearson Correlation	.556**	.902**	1	.719**	.095	.653**	.000	.760**	.081	.844**
	Sig. (2-tailed)	.000	.000		.000	.569	.000	1.000	.000	.628	.000
	N	38	38	38	38	38	38	38	38	38	38
I4	Pearson Correlation	.298	.702**	.719**	1	-.002	.746**	.266	.681**	.152	.794**
	Sig. (2-tailed)	.069	.000	.000		.989	.000	.107	.000	.363	.000
	N	38	38	38	38	38	38	38	38	38	38
I5	Pearson Correlation	-.102	.081	.095	-.002	1	-.212	.370*	.005	.339*	.169
	Sig. (2-tailed)	.541	.629	.569	.989		.201	.022	.976	.037	.310
	N	38	38	38	38	38	38	38	38	38	38
I6	Pearson Correlation	.441**	.762**	.653**	.746**	-.212	1	.305	.796**	.276	.847**
	Sig. (2-tailed)	.006	.000	.000	.000	.201		.063	.000	.094	.000
	N	38	38	38	38	38	38	38	38	38	38
I7	Pearson Correlation	-.018	.050	.000	.266	.370*	.305	1	.183	.630**	.397*
	Sig. (2-tailed)	.917	.765	1.000	.107	.022	.063		.272	.000	.014
	N	38	38	38	38	38	38	38	38	38	38
I8	Pearson Correlation	.544**	.907**	.760**	.681**	.005	.796**	.183	1	-.074	.856**
	Sig. (2-tailed)	.000	.000	.000	.000	.976	.000	.272		.660	.000
	N	38	38	38	38	38	38	38	38	38	38
I9	Pearson Correlation	.067	.047	.081	.152	.339*	.276	.630**	-.074	1	.357*
	Sig. (2-tailed)	.691	.777	.628	.363	.037	.094	.000	.660		.028
	N	38	38	38	38	38	38	38	38	38	38
I_TOTAL	Pearson Correlation	.642**	.893**	.844**	.794**	.169	.847**	.397*	.856**	.357*	1
	Sig. (2-tailed)	.000	.000	.000	.000	.310	.000	.014	.000	.028	
	N	38	38	38	38	38	38	38	38	38	38

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

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

## Correlations

		I1	I2	I3	I4	I6	I7	I8	I9	I_TOTAL2
I1	Pearson Correlation	1	.587**	.556**	.298	.441**	-.018	.544**	.067	.662**
	Sig. (2-tailed)		.000	.000	.069	.006	.917	.000	.691	.000
	N	38	38	38	38	38	38	38	38	38
I2	Pearson Correlation	.587**	1	.902**	.702**	.762**	.050	.907**	.047	.895**
	Sig. (2-tailed)	.000		.000	.000	.000	.765	.000	.777	.000
	N	38	38	38	38	38	38	38	38	38
I3	Pearson Correlation	.556**	.902**	1	.719**	.653**	.000	.760**	.081	.844**
	Sig. (2-tailed)	.000	.000		.000	.000	1.000	.000	.628	.000
	N	38	38	38	38	38	38	38	38	38
I4	Pearson Correlation	.298	.702**	.719**	1	.746**	.266	.681**	.152	.804**
	Sig. (2-tailed)	.069	.000	.000		.000	.107	.000	.363	.000
	N	38	38	38	38	38	38	38	38	38
I6	Pearson Correlation	.441**	.762**	.653**	.746**	1	.305	.796**	.276	.882**
	Sig. (2-tailed)	.006	.000	.000	.000		.063	.000	.094	.000
	N	38	38	38	38	38	38	38	38	38
I7	Pearson Correlation	-.018	.050	.000	.266	.305	1	.183	.630**	.360*
	Sig. (2-tailed)	.917	.765	1.000	.107	.063		.272	.000	.026
	N	38	38	38	38	38	38	38	38	38
I8	Pearson Correlation	.544**	.907**	.760**	.681**	.796**	.183	1	-.074	.867**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.272		.660	.000
	N	38	38	38	38	38	38	38	38	38
I9	Pearson Correlation	.067	.047	.081	.152	.276	.630**	-.074	1	.324*
	Sig. (2-tailed)	.691	.777	.628	.363	.094	.000	.660		.048
	N	38	38	38	38	38	38	38	38	38
I_TOTAL2	Pearson Correlation	.662**	.895**	.844**	.804**	.882**	.360*	.867**	.324*	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.026	.000	.048	
	N	38	38	38	38	38	38	38	38	38

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

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

## Case Processing Summary

		N	%
Cases	Valid	38	100.0
	Excluded <sup>a</sup>	0	.0
	Total	38	100.0

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

## Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.862	.858	8

## Item Statistics

	Mean	Std. Deviation	N
I1	3.6053	.88652	38
I2	4.0263	.59215	38
I3	4.0000	.65760	38
I4	4.4474	.68566	38
I6	4.3947	.75479	38
I7	4.4474	.50390	38
I8	4.1053	.64889	38
I9	4.4737	.50601	38

## Inter-Item Correlation Matrix

	I1	I2	I3	I4	I6	I7	I8	I9
I1	1.000	.587	.556	.298	.441	-.018	.544	.067
I2	.587	1.000	.902	.702	.762	.050	.907	.047
I3	.556	.902	1.000	.719	.653	.000	.760	.081
I4	.298	.702	.719	1.000	.746	.266	.681	.152
I6	.441	.762	.653	.746	1.000	.305	.796	.276
I7	-.018	.050	.000	.266	.305	1.000	.183	.630
I8	.544	.907	.760	.681	.796	.183	1.000	-.074
I9	.067	.047	.081	.152	.276	.630	-.074	1.000

## Inter-Item Covariance Matrix

	I1	I2	I3	I4	I6	I7	I8	I9
I1	.786	.308	.324	.181	.295	-.008	.313	.030
I2	.308	.351	.351	.285	.341	.015	.349	.014
I3	.324	.351	.432	.324	.324	.000	.324	.027
I4	.181	.285	.324	.470	.386	.092	.303	.053
I6	.295	.341	.324	.386	.570	.116	.390	.105
I7	-.008	.015	.000	.092	.116	.254	.060	.161
I8	.313	.349	.324	.303	.390	.060	.421	-.024
I9	.030	.014	.027	.053	.105	.161	-.024	.256

## Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
I1	29.8947	10.745	.497	.416	.868
I2	29.4737	10.743	.857	.947	.820
I3	29.5000	10.635	.781	.865	.826
I4	29.0526	10.700	.724	.713	.832
I6	29.1053	9.935	.823	.811	.818
I7	29.0526	13.294	.237	.723	.878
I8	29.3947	10.570	.813	.942	.822
I9	29.0263	13.432	.197	.764	.881

## Scale Statistics

Mean	Variance	Std. Deviation	N of Items
33.5000	14.419	3.79723	8

## VARIABEL OBJEKTIVITAS

### Correlations

		O1	O2	O3	O4	O5	O6	O7	O8	O_TOTAL
O1	Pearson Correlation	1	.252	.078	.141	.239	.107	.667**	.074	.430**
	Sig. (2-tailed)		.126	.641	.400	.148	.521	.000	.658	.007
	N	38	38	38	38	38	38	38	38	38
O2	Pearson Correlation	.252	1	.562**	.734**	.034	.599**	.431**	.562**	.760**
	Sig. (2-tailed)	.126		.000	.000	.839	.000	.007	.000	.000
	N	38	38	38	38	38	38	38	38	38
O3	Pearson Correlation	.078	.562**	1	.550**	.533**	.618**	.243	.580**	.749**
	Sig. (2-tailed)	.641	.000		.000	.001	.000	.141	.000	.000
	N	38	38	38	38	38	38	38	38	38
O4	Pearson Correlation	.141	.734**	.550**	1	.106	.948**	.361*	.899**	.861**
	Sig. (2-tailed)	.400	.000	.000		.528	.000	.026	.000	.000
	N	38	38	38	38	38	38	38	38	38
O5	Pearson Correlation	.239	.034	.533**	.106	1	.212	.312	.201	.448**
	Sig. (2-tailed)	.148	.839	.001	.528		.201	.057	.226	.005
	N	38	38	38	38	38	38	38	38	38
O6	Pearson Correlation	.107	.599**	.618**	.948**	.212	1	.335*	.948**	.863**
	Sig. (2-tailed)	.521	.000	.000	.000	.201		.040	.000	.000
	N	38	38	38	38	38	38	38	38	38
O7	Pearson Correlation	.667**	.431**	.243	.361*	.312	.335*	1	.440**	.650**
	Sig. (2-tailed)	.000	.007	.141	.026	.057	.040		.006	.000
	N	38	38	38	38	38	38	38	38	38
O8	Pearson Correlation	.074	.562**	.580**	.899**	.201	.948**	.440**	1	.848**
	Sig. (2-tailed)	.658	.000	.000	.000	.226	.000	.006		.000
	N	38	38	38	38	38	38	38	38	38
O_TOTAL	Pearson Correlation	.430**	.760**	.749**	.861**	.448**	.863**	.650**	.848**	1
	Sig. (2-tailed)	.007	.000	.000	.000	.005	.000	.000	.000	
	N	38	38	38	38	38	38	38	38	38

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

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

### Case Processing Summary

		N	%
Cases	Valid	38	100.0
	Excluded <sup>a</sup>	0	.0
	Total	38	100.0

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

### Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.857	.853	8

## Item Statistics

	Mean	Std. Deviation	N
O1	4.2895	.45961	38
O2	4.4211	.55173	38
O3	4.3947	.49536	38
O4	4.5263	.50601	38
O5	4.1053	.45259	38
O6	4.5526	.50390	38
O7	4.2105	.41315	38
O8	4.5789	.50036	38

## Inter-Item Correlation Matrix

	O1	O2	O3	O4	O5	O6	O7	O8
O1	1.000	.252	.078	.141	.239	.107	.667	.074
O2	.252	1.000	.562	.734	.034	.599	.431	.562
O3	.078	.562	1.000	.550	.533	.618	.243	.580
O4	.141	.734	.550	1.000	.106	.948	.361	.899
O5	.239	.034	.533	.106	1.000	.212	.312	.201
O6	.107	.599	.618	.948	.212	1.000	.335	.948
O7	.667	.431	.243	.361	.312	.335	1.000	.440
O8	.074	.562	.580	.899	.201	.948	.440	1.000

## Inter-Item Covariance Matrix

	O1	O2	O3	O4	O5	O6	O7	O8
O1	.211	.064	.018	.033	.050	.025	.127	.017
O2	.064	.304	.154	.205	.009	.166	.098	.155
O3	.018	.154	.245	.138	.119	.154	.050	.144
O4	.033	.205	.138	.256	.024	.242	.075	.228
O5	.050	.009	.119	.024	.205	.048	.058	.046
O6	.025	.166	.154	.242	.048	.254	.070	.239
O7	.127	.098	.050	.075	.058	.070	.171	.091
O8	.017	.155	.144	.228	.046	.239	.091	.250

## Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
O1	30.7895	6.711	.280	.619	.874
O2	30.6579	5.583	.653	.798	.834
O3	30.6842	5.789	.652	.729	.834
O4	30.5526	5.443	.800	.956	.815
O5	30.9737	6.675	.303	.523	.871
O6	30.5263	5.445	.803	.968	.815
O7	30.8684	6.280	.550	.760	.846
O8	30.5000	5.500	.783	.944	.817

## Scale Statistics

Mean	Variance	Std. Deviation	N of Items
35.0789	7.588	2.75467	8

## VARIABEL KOMPETENSI

Correlations

		K1	K2	K3	K4	K5	K6	K_TOTAL
K1	Pearson Correlation	1	.679**	.391*	.405*	-.236	.222	.761**
	Sig. (2-tailed)		.000	.015	.012	.154	.180	.000
	N	38	38	38	38	38	38	38
K2	Pearson Correlation	.679**	1	.477**	.672**	-.154	.665**	.889**
	Sig. (2-tailed)	.000		.002	.000	.356	.000	.000
	N	38	38	38	38	38	38	38
K3	Pearson Correlation	.391*	.477**	1	.417**	.608**	.387*	.689**
	Sig. (2-tailed)	.015	.002		.009	.000	.016	.000
	N	38	38	38	38	38	38	38
K4	Pearson Correlation	.405*	.672**	.417**	1	.216	.582**	.765**
	Sig. (2-tailed)	.012	.000	.009		.193	.000	.000
	N	38	38	38	38	38	38	38
K5	Pearson Correlation	-.236	-.154	.608**	.216	1	.052	.131
	Sig. (2-tailed)	.154	.356	.000	.193		.755	.432
	N	38	38	38	38	38	38	38
K6	Pearson Correlation	.222	.665**	.387*	.582**	.052	1	.712**
	Sig. (2-tailed)	.180	.000	.016	.000	.755		.000
	N	38	38	38	38	38	38	38
K_TOTAL	Pearson Correlation	.761**	.889**	.689**	.765**	.131	.712**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.432	.000	
	N	38	38	38	38	38	38	38

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

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

Correlations

		K1	K2	K3	K4	K6	K_TOTAL2
K1	Pearson Correlation	1	.679**	.391*	.405*	.222	.802**
	Sig. (2-tailed)		.000	.015	.012	.180	.000
	N	38	38	38	38	38	38
K2	Pearson Correlation	.679**	1	.477**	.672**	.665**	.919**
	Sig. (2-tailed)	.000		.002	.000	.000	.000
	N	38	38	38	38	38	38
K3	Pearson Correlation	.391*	.477**	1	.417**	.387*	.605**
	Sig. (2-tailed)	.015	.002		.009	.016	.000
	N	38	38	38	38	38	38
K4	Pearson Correlation	.405*	.672**	.417**	1	.582**	.740**
	Sig. (2-tailed)	.012	.000	.009		.000	.000
	N	38	38	38	38	38	38
K6	Pearson Correlation	.222	.665**	.387*	.582**	1	.710**
	Sig. (2-tailed)	.180	.000	.016	.000		.000
	N	38	38	38	38	38	38
K_TOTAL2	Pearson Correlation	.802**	.919**	.605**	.740**	.710**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	38	38	38	38	38	38

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

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

**Case Processing Summary**

		N	%
Cases	Valid	38	100.0
	Excluded <sup>a</sup>	0	.0
	Total	38	100.0

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

**Reliability Statistics**

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.741	.828	5

**Item Statistics**

	Mean	Std. Deviation	N
K1	3.7895	1.35881	38
K2	4.2895	.65380	38
K3	4.1579	.36954	38
K4	4.3684	.48885	38
K6	4.0263	.91495	38

**Inter-Item Correlation Matrix**

	K1	K2	K3	K4	K6
K1	1.000	.679	.391	.405	.222
K2	.679	1.000	.477	.672	.665
K3	.391	.477	1.000	.417	.387
K4	.405	.672	.417	1.000	.582
K6	.222	.665	.387	.582	1.000

**Inter-Item Covariance Matrix**

	K1	K2	K3	K4	K6
K1	1.846	.603	.196	.269	.276
K2	.603	.427	.115	.215	.398
K3	.196	.115	.137	.075	.131
K4	.269	.215	.075	.239	.260
K6	.276	.398	.131	.260	.837

**Item-Total Statistics**

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
K1	16.8421	4.028	.493	.567	.790
K2	16.3421	5.474	.870	.769	.588
K3	16.4737	7.391	.515	.269	.729
K4	16.2632	6.686	.648	.493	.686
K6	16.6053	5.597	.492	.571	.702

**Scale Statistics**

Mean	Variance	Std. Deviation	N of Items
20.6316	8.563	2.92631	5

## VARIABEL MOTIVASI

### Correlations

		M1	M2	M3	M4	M5	M6	M7	M8	M_TOTAL
M1	Pearson Correlation	1	.524**	.620**	.368*	.638**	.035	-.240	.700**	.852**
	Sig. (2-tailed)		.001	.000	.023	.000	.834	.146	.000	.000
	N	38	38	38	38	38	38	38	38	38
M2	Pearson Correlation	.524**	1	.293	.384*	.503**	.667**	-.291	.487**	.747**
	Sig. (2-tailed)	.001		.074	.017	.001	.000	.076	.002	.000
	N	38	38	38	38	38	38	38	38	38
M3	Pearson Correlation	.620**	.293	1	.403*	.530**	.000	-.644**	.841**	.699**
	Sig. (2-tailed)	.000	.074		.012	.001	1.000	.000	.000	.000
	N	38	38	38	38	38	38	38	38	38
M4	Pearson Correlation	.368*	.384*	.403*	1	.755**	.080	-.666**	.596**	.648**
	Sig. (2-tailed)	.023	.017	.012		.000	.632	.000	.000	.000
	N	38	38	38	38	38	38	38	38	38
M5	Pearson Correlation	.638**	.503**	.530**	.755**	1	.039	-.459**	.664**	.837**
	Sig. (2-tailed)	.000	.001	.001	.000		.815	.004	.000	.000
	N	38	38	38	38	38	38	38	38	38
M6	Pearson Correlation	.035	.667**	.000	.080	.039	1	-.227	.205	.330*
	Sig. (2-tailed)	.834	.000	1.000	.632	.815		.170	.218	.043
	N	38	38	38	38	38	38	38	38	38
M7	Pearson Correlation	-.240	-.291	-.644**	-.666**	-.459**	-.227	1	-.789**	-.492**
	Sig. (2-tailed)	.146	.076	.000	.000	.004	.170		.000	.002
	N	38	38	38	38	38	38	38	38	38
M8	Pearson Correlation	.700**	.487**	.841**	.596**	.664**	.205	-.789**	1	.834**
	Sig. (2-tailed)	.000	.002	.000	.000	.000	.218	.000		.000
	N	38	38	38	38	38	38	38	38	38
M_TOTAL	Pearson Correlation	.852**	.747**	.699**	.648**	.837**	.330*	-.492**	.834**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.043	.002	.000	
	N	38	38	38	38	38	38	38	38	38

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

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

### Case Processing Summary

		N	%
Cases	Valid	38	100.0
	Excluded <sup>a</sup>	0	.0
	Total	38	100.0

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

### Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.619	.686	8



## Item Statistics

	Mean	Std. Deviation	N
M1	4.2368	.99822	38
M2	4.3158	.52532	38
M3	4.1053	.83146	38
M4	3.7895	.87481	38
M5	4.1053	.89411	38
M6	4.0000	.77110	38
M7	2.8421	1.07870	38
M8	3.6053	1.02771	38

## Inter-Item Correlation Matrix

	M1	M2	M3	M4	M5	M6	M7	M8
M1	1.000	.524	.620	.368	.638	.035	-.240	.700
M2	.524	1.000	.293	.384	.503	.667	-.291	.487
M3	.620	.293	1.000	.403	.530	.000	-.644	.841
M4	.368	.384	.403	1.000	.755	.080	-.666	.596
M5	.638	.503	.530	.755	1.000	.039	-.459	.664
M6	.035	.667	.000	.080	.039	1.000	-.227	.205
M7	-.240	-.291	-.644	-.666	-.459	-.227	1.000	-.789
M8	.700	.487	.841	.596	.664	.205	-.789	1.000

## Inter-Item Covariance Matrix

	M1	M2	M3	M4	M5	M6	M7	M8
M1	.996	.275	.515	.321	.569	.027	-.259	.718
M2	.275	.276	.128	.176	.236	.270	-.165	.263
M3	.515	.128	.691	.293	.394	.000	-.578	.718
M4	.321	.176	.293	.765	.590	.054	-.629	.536
M5	.569	.236	.394	.590	.799	.027	-.442	.610
M6	.027	.270	.000	.054	.027	.595	-.189	.162
M7	-.259	-.165	-.578	-.629	-.442	-.189	1.164	-.875
M8	.718	.263	.718	.536	.610	.162	-.875	1.056

## Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
M1	26.7632	8.510	.744	.806	.434
M2	26.6842	11.195	.673	.747	.534
M3	26.8947	10.205	.554	.762	.521
M4	27.2105	10.387	.476	.763	.540
M5	26.8947	9.070	.737	.760	.454
M6	27.0000	12.541	.129	.666	.632
M7	28.1579	18.947	-.668	.871	.848
M8	27.3947	8.516	.711	.926	.442

## Scale Statistics

Mean	Variance	Std. Deviation	N of Items
31.0000	13.838	3.71992	8

## VARIABEL KUALITAS AUDIT

Correlations

		KA1	KA2	KA3	KA4	KA5	KA6	KA7	KA8	KA_TOTAL
KA1	Pearson Correlation	1	.604**	.047	.386*	.450**	.794**	.604**	.876**	.873**
	Sig. (2-tailed)		.000	.780	.017	.005	.000	.000	.000	.000
	N	38	38	38	38	38	38	38	38	38
KA2	Pearson Correlation	.604**	1	-.452**	.340*	.582**	.318	.360*	.399*	.474**
	Sig. (2-tailed)	.000		.004	.037	.000	.051	.027	.013	.003
	N	38	38	38	38	38	38	38	38	38
KA3	Pearson Correlation	.047	-.452**	1	-.346*	-.422**	.011	-.007	.036	.106
	Sig. (2-tailed)	.780	.004		.033	.008	.949	.966	.832	.526
	N	38	38	38	38	38	38	38	38	38
KA4	Pearson Correlation	.386*	.340*	-.346*	1	.790**	.682**	.723**	.422**	.653**
	Sig. (2-tailed)	.017	.037	.033		.000	.000	.000	.008	.000
	N	38	38	38	38	38	38	38	38	38
KA5	Pearson Correlation	.450**	.582**	-.422**	.790**	1	.740**	.836**	.462**	.712**
	Sig. (2-tailed)	.005	.000	.008	.000		.000	.000	.003	.000
	N	38	38	38	38	38	38	38	38	38
KA6	Pearson Correlation	.794**	.318	.011	.682**	.740**	1	.885**	.822**	.953**
	Sig. (2-tailed)	.000	.051	.949	.000	.000		.000	.000	.000
	N	38	38	38	38	38	38	38	38	38
KA7	Pearson Correlation	.604**	.360*	-.007	.723**	.836**	.885**	1	.559**	.865**
	Sig. (2-tailed)	.000	.027	.966	.000	.000	.000		.000	.000
	N	38	38	38	38	38	38	38	38	38
KA8	Pearson Correlation	.876**	.399*	.036	.422**	.462**	.822**	.559**	1	.864**
	Sig. (2-tailed)	.000	.013	.832	.008	.003	.000	.000		.000
	N	38	38	38	38	38	38	38	38	38
KA_TOTAL	Pearson Correlation	.873**	.474**	.106	.653**	.712**	.953**	.865**	.864**	1
	Sig. (2-tailed)	.000	.003	.526	.000	.000	.000	.000	.000	
	N	38	38	38	38	38	38	38	38	38

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

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

## Correlations

		KA1	KA2	KA4	KA5	KA6	KA7	KA8	KA_TOTAL2
KA1	Pearson Correlation	1	.604**	.386*	.450**	.794**	.604**	.876**	.856**
	Sig. (2-tailed)		.000	.017	.005	.000	.000	.000	.000
	N	38	38	38	38	38	38	38	38
KA2	Pearson Correlation	.604**	1	.340*	.582**	.318	.360*	.399*	.588**
	Sig. (2-tailed)	.000		.037	.000	.051	.027	.013	.000
	N	38	38	38	38	38	38	38	38
KA4	Pearson Correlation	.386*	.340*	1	.790**	.682**	.723**	.422**	.738**
	Sig. (2-tailed)	.017	.037		.000	.000	.000	.008	.000
	N	38	38	38	38	38	38	38	38
KA5	Pearson Correlation	.450**	.582**	.790**	1	.740**	.836**	.462**	.816**
	Sig. (2-tailed)	.005	.000	.000		.000	.000	.003	.000
	N	38	38	38	38	38	38	38	38
KA6	Pearson Correlation	.794**	.318	.682**	.740**	1	.885**	.822**	.944**
	Sig. (2-tailed)	.000	.051	.000	.000		.000	.000	.000
	N	38	38	38	38	38	38	38	38
KA7	Pearson Correlation	.604**	.360*	.723**	.836**	.885**	1	.559**	.861**
	Sig. (2-tailed)	.000	.027	.000	.000	.000		.000	.000
	N	38	38	38	38	38	38	38	38
KA8	Pearson Correlation	.876**	.399*	.422**	.462**	.822**	.559**	1	.849**
	Sig. (2-tailed)	.000	.013	.008	.003	.000	.000		.000
	N	38	38	38	38	38	38	38	38
KA_TOTAL2	Pearson Correlation	.856**	.588**	.738**	.816**	.944**	.861**	.849**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	
	N	38	38	38	38	38	38	38	38

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

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

## Case Processing Summary

		N	%
Cases	Valid	38	100.0
	Excluded <sup>a</sup>	0	.0
	Total	38	100.0

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

## Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.904	.914	7

## Item Statistics

	Mean	Std. Deviation	N
KA1	4.0789	.53935	38
KA2	4.1053	.38831	38
KA4	4.3947	.49536	38
KA5	4.2895	.45961	38
KA6	4.2632	.64449	38
KA7	4.3684	.48885	38
KA8	4.0263	.85383	38

## Inter-Item Correlation Matrix

	KA1	KA2	KA4	KA5	KA6	KA7	KA8
KA1	1.000	.604	.386	.450	.794	.604	.876
KA2	.604	1.000	.340	.582	.318	.360	.399
KA4	.386	.340	1.000	.790	.682	.723	.422
KA5	.450	.582	.790	1.000	.740	.836	.462
KA6	.794	.318	.682	.740	1.000	.885	.822
KA7	.604	.360	.723	.836	.885	1.000	.559
KA8	.876	.399	.422	.462	.822	.559	1.000

## Inter-Item Covariance Matrix

	KA1	KA2	KA4	KA5	KA6	KA7	KA8
KA1	.291	.127	.103	.112	.276	.159	.403
KA2	.127	.151	.065	.104	.080	.068	.132
KA4	.103	.065	.245	.180	.218	.175	.179
KA5	.112	.104	.180	.211	.219	.188	.181
KA6	.276	.080	.218	.219	.415	.279	.452
KA7	.159	.068	.175	.188	.279	.239	.233
KA8	.403	.132	.179	.181	.452	.233	.729

## Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
KA1	25.4474	7.497	.799	.	.881
KA2	25.4211	8.845	.499	.	.911
KA4	25.1316	8.063	.654	.	.897
KA5	25.2368	7.969	.758	.	.888
KA6	25.2632	6.686	.914	.	.865
KA7	25.1579	7.704	.812	.	.882
KA8	25.5000	6.257	.740	.	.902

## Scale Statistics

Mean	Variance	Std. Deviation	N of Items
29.5263	10.148	3.18558	7

## UJI ASUMSI KLASIK

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	Motivasi, Kompetensi, Objektivitas, Independensi	.	Enter

a. All requested variables entered.

b. Dependent Variable: KualitasAudit

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.849 <sup>a</sup>	.720	.686	1.78499	.850

a. Predictors: (Constant), Motivasi, Kompetensi, Objektivitas, Independensi

b. Dependent Variable: KualitasAudit

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	270.329	4	67.582	21.211	.000 <sup>a</sup>
	Residual	105.144	33	3.186		
	Total	375.474	37			

a. Predictors: (Constant), Motivasi, Kompetensi, Objektivitas, Independensi

b. Dependent Variable: KualitasAudit

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

Model		Unstandardized Coefficients		Standardized Coefficients		t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta				Tolerance	VIF
1	(Constant)	6.037	4.341			1.391	.174		
	Independensi	-.421	.151	-.502		-2.791	.009	.263	3.805
	Objektivitas	.151	.200	.130		.753	.457	.283	3.532
	Kompetensi	.739	.193	.678		3.823	.001	.270	3.711
	Motivasi	.550	.145	.643		3.785	.001	.294	3.397

a. Dependent Variable: KualitasAudit

**Coefficient Correlations<sup>a</sup>**

Model			Motivasi	Kompetensi	Objektivitas	Independensi
1	Correlations	Motivasi	1.000	.351	-.329	-.791
		Kompetensi	.351	1.000	-.784	-.410
		Objektivitas	-.329	-.784	1.000	.174
		Independensi	-.791	-.410	.174	1.000
	Covariances	Motivasi	.021	.010	-.010	-.017
		Kompetensi	.010	.037	-.030	-.012
		Objektivitas	-.010	-.030	.040	.005
		Independensi	-.017	-.012	.005	.023

a. Dependent Variable: KualitasAudit

Collinearity Diagnostics<sup>a</sup>

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions				
				(Constant)	Independensi	Objektivitas	Kompetensi	Motivasi
1	1	4.976	1.000	.00	.00	.00	.00	.00
	2	.013	19.880	.00	.03	.01	.22	.10
	3	.008	24.364	.32	.05	.01	.08	.04
	4	.002	45.955	.09	.68	.09	.00	.56
	5	.001	68.387	.59	.24	.89	.70	.29

a. Dependent Variable: KualitasAudit

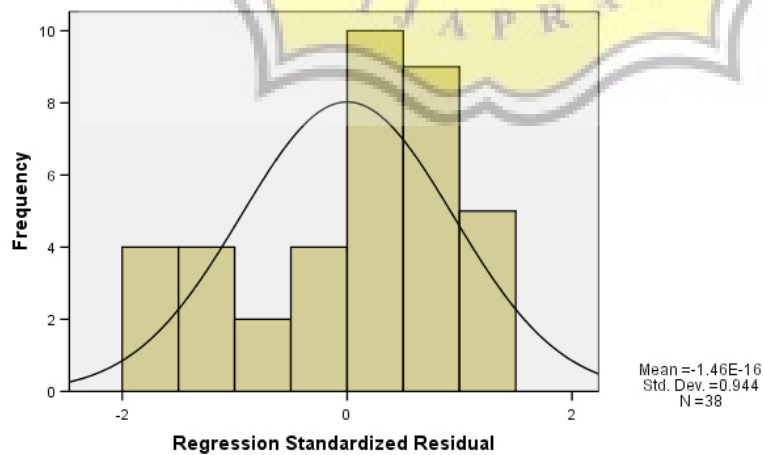
Residuals Statistics<sup>a</sup>

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	24.4550	33.5109	29.5263	2.70300	38
Std. Predicted Value	-1.876	1.474	.000	1.000	38
Standard Error of Predicted Value	.375	1.322	.611	.218	38
Adjusted Predicted Value	24.2916	33.2708	29.4204	2.68686	38
Residual	-2.93406	2.55428	.00000	1.68575	38
Std. Residual	-1.644	1.431	.000	.944	38
Stud. Residual	-1.687	1.855	.026	1.014	38
Deleted Residual	-3.09091	4.40331	.10596	1.96940	38
Stud. Deleted Residual	-1.738	1.930	.021	1.031	38
Mahal. Distance	.661	19.311	3.895	3.890	38
Cook's Distance	.000	.529	.037	.087	38
Centered Leverage Value	.018	.522	.105	.105	38

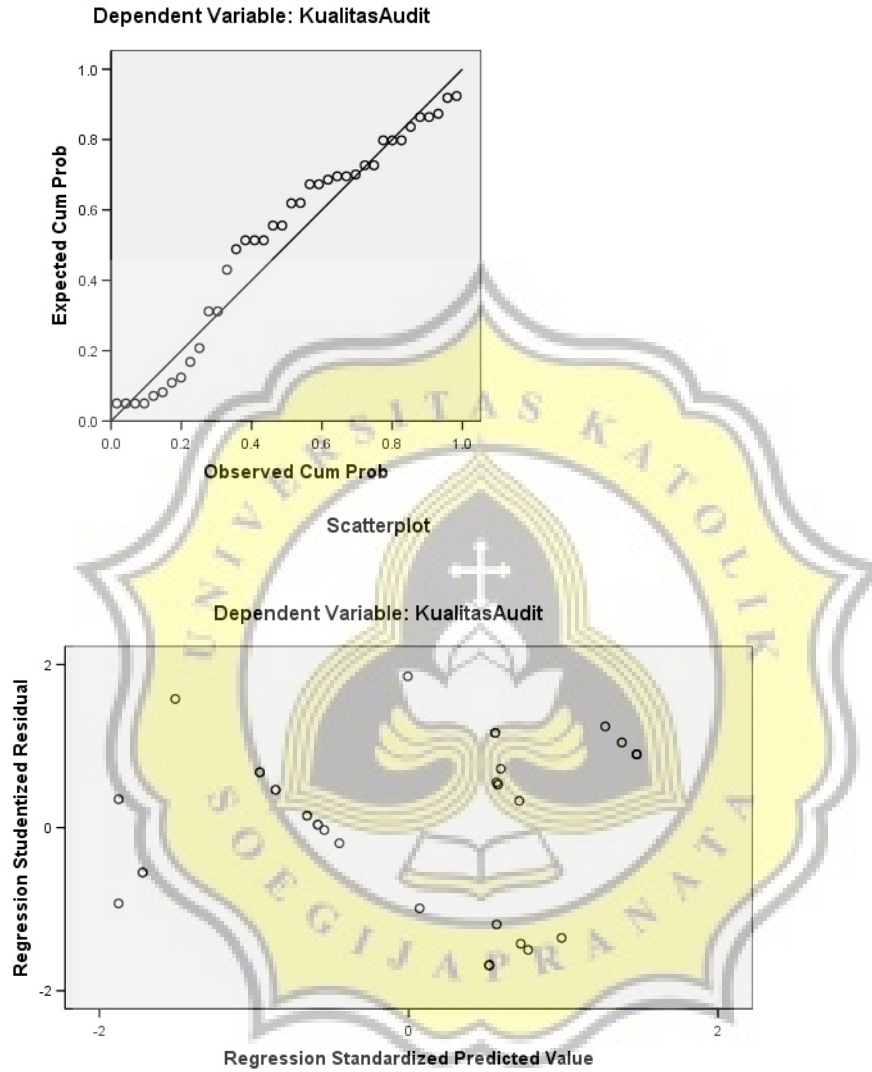
a. Dependent Variable: KualitasAudit

## Histogram

Dependent Variable: KualitasAudit



Normal P-P Plot of Regression Standardized Residual



One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		38
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	1.68574538
Most Extreme Differences	Absolute	.146
	Positive	.100
	Negative	-.146
Kolmogorov-Smirnov Z		.902
Asymp. Sig. (2-tailed)		.390

a. Test distribution is Normal.

b. Calculated from data.

## UJI T, UJI F, DETERMINASI

### Variables Entered/Removed<sup>a</sup>

Model	Variables Entered	Variables Removed	Method
1	Motivasi, Kompetensi, Objektivitas, Independensi	.	Enter

a. All requested variables entered.

b. Dependent Variable: KualitasAudit

### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.849 <sup>a</sup>	.720	.686	1.78499

a. Predictors: (Constant), Motivasi, Kompetensi, Objektivitas, Independensi

### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	270.329	4	67.582	21.211	.000 <sup>a</sup>
	Residual	105.144	33	3.186		
	Total	375.474	37			

a. Predictors: (Constant), Motivasi, Kompetensi, Objektivitas, Independensi

b. Dependent Variable: KualitasAudit

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6.037	4.341		1.391	.174
	Independensi	-.421	.151	-.502	-2.791	.009
	Objektivitas	.151	.200	.130	.753	.457
	Kompetensi	.739	.193	.678	3.823	.001
	Motivasi	.550	.145	.643	3.785	.001

a. Dependent Variable: KualitasAudit