

Lampiran I

KUESIONER

Nama Kantor Akuntan Publik :

Nama Responden :

Jenis Kelamin *) : Laki-laki Perempuan

Pendidikan *) : D3 S1 S2 S3

Usia : tahun

Lama Bekerja di KAP : tahun bulan

Jabatan di KAP *) : Auditor Junior Auditor Senior
 Manajer KAP Partner

*) : Diberi tanda centang (√) di dalam kotak yang tersedia.

DAFTAR PERTANYAAN

Profesionalisme

Sumber: Yanuar, 2014

Berilah tanda centang (√) pada kolom yang sesuai menurut Anda.

STS : Sangat Tidak Setuju

S : Setuju

TS : Tidak Setuju

SS : Sangat Setuju

N : Netral

No.	Pernyataan	STS	TS	N	S	SS
1.	Saya melaksanakan tugas pengauditan sesuai dengan pengetahuan, kemampuan, dan pengalaman yang saya miliki					
2.	Saya memegang teguh profesi saya sebagai auditor yang profesional meski saya mendapat tawaran pekerjaan lain dengan imbalan yang lebih besar					
3.	Saya tidak pernah melakukan penarikan diri dari tugas yang diberikan					
4.	Hasil pekerjaan yang telah saya selesaikan merupakan suatu kepuasan batin sebagai auditor yang profesional					
5.	Menurut saya, profesi auditor merupakan pekerjaan yang penting bagi masyarakat					
6.	Saya berani menciptakan transparansi					

	dalam laporan keuangan yang saya audit					
7.	Saya akan memberikan pendapat yang benar dan jujur atas laporan keuangan suatu perusahaan					
8.	Sebelum melakukan audit, saya merencanakan tingkat materialitas suatu laporan keuangan dengan tepat					
9.	Saya akan memberikan hasil audit atas laporan keuangan sesuai fakta di lapangan					
10.	Saya bersedia menerima penilaian atas audit dari eksternal auditor lainnya					
11.	Saya memberikan penilaian terhadap auditor lainnya dalam hal pekerjaan					
12.	Saya yakin bahwa penentuan ketepatan dalam tingkat materialitas akan menentukan penilaian pekerjaan					
13.	Antara saya dan auditor eksternal lainnya sering melakukan tukar pendapat tentang masalah yang ada baik satu organisasi maupun organisasi lain					
14.	Saya bekerja sesuai standar eksternal auditor yang telah ditetapkan					

Pengetahuan Mendeteksi Kekeliruan

Sumber: Hening, 2014

Berilah tanda centang (√) pada kolom yang sesuai menurut Anda.

STS : Sangat Tidak Setuju

S : Setuju

TS : Tidak Setuju

SS : Sangat Setuju

N : Netral

Apakah pernyataan-pernyataan berikut merupakan suatu kekeliruan?

No.	Pertanyaan	STS	TS	N	S	SS
1.	Pesanan diterima dan barang dikirim ke pelanggan yang risiko kreditnya tinggi atau tidak sah karena lupa melakukan <i>cross check</i> dengan daftar umur piutang.					
2.	Spesifikasi barang yang dipesan tidak cocok dengan barang yang diterima dalam hal jenis, kualitas, dan kuantitas.					
3.	Pemberian kredit yang berlebihan dan tidak sesuai dengan pengaturan pembayaran kembali karena tidak melakukan pengecekan terhadap umur piutang secara rutin.					
4.	Penentuan harga dan perkalian dalam					

	faktur penjualan tidak benar, sehingga transaksi penjualan yang seharusnya sebesar Rp. 258.000 dicatat sebesar Rp. 285.000					
5.	Manajemen pegawai, atau pihak ketiga menerima produk atau jasa yang tagihannya tidak dikurangi potongan harga sehingga jumlah tagihan yang dibayarkan tidak sesuai dengan jumlah tagihan yang sebenarnya.					
6.	Retur tidak dicatat pada periode yang tepat. Retur pada tanggal 2 Januari 2013 dicatat oleh bagian akuntansi sebagai transaksi pada tanggal 2 Februari 2013.					
7.	Bagian akuntansi telah membukukan penerimaan kas pada tanggal 10 Januari 2008 dan pada saat akhir bulan transaksi tersebut dibukukan kembali.					

Etika Profesi

Sumber: Bella, 2014

Berilah tanda centang (√) pada kolom yang sesuai menurut Anda.

STS : Sangat Tidak Setuju

S : Setuju

TS : Tidak Setuju

SS : Sangat Setuju

N : Netral

Kasus 1 untuk no. 1 sampai 5

Pada saat membuat Surat Pemberitahuan Pajak seorang klien, auditor Bora melihat adanya pengurangan kontribusi dan biaya bunga yang terlalu besar. Ketika ditanyakan kepada kliennya tentang bukti-bukti pendukung. Bora mendapatkan jawaban sebagai berikut: "Anda tidak perlu menanyakan hal tersebut, karena saya jamin tidak ada kebohongan". Bora lalu menyelesaikan tugasnya atas dasar informasi dari klien tersebut dan merasa bahwa jika dia terlalu mempermasalahkan masalah ini, dia tidak akan dipercaya oleh klien tersebut untuk menangani proses audit dan jasa-jasa lainnya untuk perusahaan klien yang bersangkutan.

No.	Pernyataan	STS	TS	N	S	SS
1.	Bora sebagai auditor telah melakukan sesuatu yang pantas.					
2.	Bora sebagai auditor telah melakukan sesuatu yang etis.					
3.	Bora sebagai auditor telah melakukan sesuatu yang secara moral dapat dibenarkan.					
4.	Bora sebagai auditor telah melakukan sesuatu yang secara norma dapat					

	diterima.					
5.	Bora sebagai auditor telah melakukan sesuatu yang secara professional dapat diterima.					

Kasus 2 untuk no. 6 sampai 9

Seorang klien meminta bantuan akuntan publik Ronald, untuk memasang instalasi sistem komputer untuk pencatatan data produksinya. Ronald tidak memiliki pengalaman dalam bidang ini dan tidak pula memiliki pengetahuan tentang sistem catatan produksi kliennya ini. Oleh karena itu, Ronald meminta bantuan dari seorang konsultan komputer. Konsultan ini tidak berpraktik dalam bidang akuntansi, tetapi Ronald percaya pada kemampuan profesionalnya. Karena begitu teknisnya sifat pekerjaan ini, Ronald tidak dapat meninjau hasil pekerjaan konsultan komputer itu.

No.	Pernyataan	STS	TS	N	S	SS
6.	Saya merasa bahwa apa yang telah dilakukan oleh Ronald tidak baik bagi saya.					
7.	Saya merasa bahwa apa yang telah dilakukan oleh Ronald memiliki pemikiran yang sama dengan saya.					
8.	Saya merasa bahwa apa yang telah dilakukan oleh Ronald, merupakan suatu tindakan yang sekiranya akan memaksimalkan bahaya atau risiko dan meminimalkan manfaat.					
9.	Saya merasa bahwa apa yang telah dilakukan oleh Ronald, merupakan suatu tindakan yang tidak melanggar kode etik profesi bagi seorang akuntan publik.					

Lampiran II

Data Pribadi Responden

No.	Nama KAP	Nama Responden	Jenis Kelamin	Pendidikan	Usia (tahun)	Lama Bekerja di KAP (bulan)	Jabatan di KAP
1	KAP Leonard, Mulia, dan Richard	Nur	laki-laki	S1	40	121	Auditor Senior
2		Titus	laki-laki	S1	27	14	Auditor Junior
3		Jeffri Adrian Salam	laki-laki	S1	22	12	Auditor Junior
4		Yudi	laki-laki	S1	24	23	Auditor Junior
5		Hendra	laki-laki	D3	24	36	Auditor Junior
6		Adi Kuntoro	laki-laki	S1	25	17	Auditor Junior
7		Ryan Hananta	laki-laki	S1	24	27	Auditor Junior
8		Theodorus Fariyanto	laki-laki	D3	22	15	Auditor Junior
9		Rio	laki-laki	S1	26	39	Auditor Junior
10		Sebastianus Dhany Hertanto	laki-laki	S1	24	20	Auditor Junior
11		Veri Hamiseno	laki-laki	S1	25	24	Auditor Junior
12		MT Levi Sundara	laki-laki	D3	28	30	Auditor Junior
13		Bayu Mandala Putra	laki-laki	D3	24	13	Auditor Junior
14		Deny Ryanto	laki-laki	S1	26	32	Auditor Junior
15		David	laki-laki	S1	21	16	Auditor Junior
16		Rudy Sutanto	laki-laki	S1	25	27	Auditor Junior

17	KAP Bayudi, Yohana, Suzy, Arie	Feby Kristiyani	peremp uan	S1	20	12	Auditor Junior
18		Mas Bro	laki-laki	S1	25	16	Auditor Senior
19		Robby Tri Cahya	laki-laki	S1	23	1	Auditor Junior
20		Michael	laki-laki	S1	24	14	Auditor Junior
21		Bebe	peremp uan	S1	23	6	Auditor Junior
22	KAP Benny, Tonny, Frans, dan Daniel (Cab)	Hermawan Arga Pratama	laki-laki	S1	24	13	Auditor Junior
23		Nugroho	laki-laki	D3	21	13	Auditor Junior
24		Sarman Sinaga	laki-laki	D3	21	15	Auditor Junior
25		NN	laki-laki	S1	25	27	Auditor Junior
26		NN	laki-laki	S1	24	15	Auditor Junior
27	KAP Achmad, Rasyid, Hisbullah, dan Jerry (Cab)	NN	peremp uan	S1	23	37	Auditor Junior
28		NN	peremp uan	S1	24	38	Auditor Junior
29		NN	peremp uan	S1	23	24	Auditor Junior
30		NN	peremp uan	S1	23	27	Auditor Junior
31	KAP Drs. Idjang Soetikno	NN	laki-laki	S1	34	27	Auditor Junior
32		NN	laki-laki	S1	34	60	Auditor Junior
33		NN	peremp uan	S1	25	36	Auditor Junior
34		NN	laki-laki	S1	39	72	Auditor Senior
35		NN	peremp uan	S1	28	60	Auditor Junior
36	KAP Riza, Adi, Syahril, dan Rekan	NN	laki-laki	S1	32	42	Auditor Junior
37		NN	peremp uan	D3	23	24	Auditor Junior
38		NN	peremp uan	S1	23	30	Auditor Junior

39		NN	laki-laki	S1	23	29	Auditor Junior
40	KAP Sodikin dan Harijanto	NN	laki-laki	S2	31	92	Auditor Senior
41		NN	laki-laki	S1	25	38	Auditor Junior
42		NN	perempuan	S1	24	28	Auditor Junior
43		NN	perempuan	S1	23	25	Auditor Junior
44		NN	perempuan	S1	25	31	Auditor Junior
45		KAP Tri Bowo Yulianti	NN	laki-laki	S1	28	21
46	NN		laki-laki	S1	27	27	Auditor Junior
47	NN		laki-laki	S1	38	54	Auditor Senior
48	NN		laki-laki	S1	27	12	Auditor Junior
49	NN		perempuan	S2	35	67	Auditor Senior
50	NN		perempuan	S1	25	18	Auditor Junior
51	KAP Darsono dan Cahyo Santoso		NN	perempuan	S1	27	48
52		NN	perempuan	S1	25	36	Auditor Junior

Lampiran III

Profesionalisme

No.	Nama Responden	Pro 1	Pro 2	Pro 3	Pro 4	Pro 5	Pro 6	Pro 7	Pro 8	Pro 9	Pro 10	Pro 11	Pro 12	Pro 13	Pro 14
1	Nur	5	5	4	4	5	4	4	4	4	4	3	5	3	4
2	Titus	4	2	5	5	5	5	5	4	5	3	3	4	4	5
3	Jeffri Adrian Salam	4	3	4	4	4	3	3	4	5	4	3	4	5	5
4	Yudi	3	3	5	5	5	5	5	5	5	5	3	3	5	5
5	Hendra	4	4	4	4	4	4	4	4	4	4	4	4	4	4
6	Adi Kuntoro	4	4	4	4	4	4	4	5	4	5	4	5	4	5
7	Ryan Hananta	4	4	4	4	4	4	4	4	4	4	3	4	4	4
8	Theodorus Fariyanto	4	3	4	4	4	3	4	3	4	4	3	3	3	3
9	Rio	5	3	3	4	4	3	4	4	4	4	3	4	4	4
10	Sebastianus Dhany Hertanto	4	4	5	4	4	4	4	4	4	4	3	4	3	4
11	Veri Hamiseno	4	4	4	4	4	4	4	4	4	4	4	4	4	4
12	MT Levi Sundara	4	3	5	5	5	5	5	4	5	4	4	4	4	4
13	Bayu Mandala Putra	4	3	3	4	5	4	4	3	4	4	3	4	4	4
14	Deny Ryanto	5	5	5	5	5	4	3	4	3	5	3	3	4	3
15	David	5	4	4	5	3	4	5	5	5	4	4	4	4	4
16	Rudy Sutanto	3	4	5	3	4	4	4	4	4	4	4	4	3	4
17	Feby Kristiyani	5	3	4	4	4	4	4	4	4	4	4	4	4	4
18	Mas Bro	4	4	4	5	4	4	5	3	4	4	4	4	4	4
19	Robby Tri Cahya	4	4	4	4	4	4	4	4	4	4	4	4	4	4
20	Michael	4	4	4	4	4	4	4	4	4	4	4	4	4	4
21	Bebe	4	4	4	4	2	4	4	4	4	4	2	2	2	4
22	Hermawan Arga	4	4	4	4	4	3	4	4	4	4	4	4	4	4

	Pratama														
23	Nugroho	4	4	4	4	3	4	4	4	4	4	3	3	3	4
24	Sarman Sinaga	4	1	2	5	4	5	5	4	5	4	2	4	2	2
25	NN	4	4	4	4	4	3	4	4	4	4	4	4	4	4
26	NN	4	4	4	4	4	4	4	4	4	4	4	4	4	4
27	NN	4	5	4	4	4	3	4	4	5	4	4	4	5	4
28	NN	4	5	4	4	5	4	4	5	4	4	4	5	4	4
29	NN	4	4	4	4	4	4	4	4	4	5	5	5	4	4
30	NN	4	4	4	4	4	4	4	4	4	4	4	4	4	4
31	NN	5	4	4	4	4	4	5	4	4	4	2	4	3	4
32	NN	5	4	4	4	4	4	5	4	4	4	2	4	3	4
33	NN	4	5	4	4	4	4	4	4	4	4	4	4	4	4
34	NN	4	5	4	4	4	4	4	4	4	4	4	4	4	4
35	NN	4	5	4	4	4	4	4	4	4	4	4	4	4	4
36	NN	4	4	4	4	4	4	4	4	4	4	4	4	4	4
37	NN	4	4	4	4	4	4	4	4	4	4	3	4	4	4
38	NN	4	4	4	4	4	4	4	4	4	4	4	4	4	4
39	NN	4	4	4	4	4	4	4	4	4	4	4	4	4	4
40	NN	4	4	4	4	4	4	4	4	4	4	4	4	4	4
41	NN	4	4	4	4	4	4	4	4	4	4	4	4	4	4
42	NN	4	4	4	4	4	4	4	4	4	4	5	5	5	5
43	NN	4	4	4	4	4	4	4	4	4	4	4	4	4	4
44	NN	4	4	4	4	4	4	4	5	5	5	4	4	4	4
45	NN	4	5	4	4	5	3	4	5	5	4	5	4	5	5
46	NN	5	4	4	5	4	3	5	4	5	4	2	4	5	5
47	NN	5	4	4	5	4	4	5	4	4	5	5	4	5	4
48	NN	4	4	4	5	3	4	5	3	4	5	4	5	5	4
49	NN	4	5	4	5	5	3	5	5	4	4	5	4	4	5
50	NN	4	4	5	4	4	5	5	4	5	4	3	3	5	4
51	NN	5	4	4	4	4	4	4	3	4	4	3	4	4	4
52	NN	4	4	4	4	4	4	4	4	4	4	3	4	4	4

Lampiran IV

Pengetahuan Mendeteksi Kekeliruan

No.	Nama Responden	PMK1	PMK2	PMK3	PMK4	PMK5	PMK6	PMK7
1	Nur	1	1	1	1	1	1	1
2	Titus	3	4	5	5	5	4	5
3	Jeffri Adrian Salam	4	4	2	2	2	2	2
4	Yudi	2	2	4	2	2	2	2
5	Hendra	4	4	4	4	4	4	4
6	Adi Kuntoro	4	4	5	5	5	3	5
7	Ryan Hananta	4	4	4	4	4	4	4
8	Theodorus Fariyanto	4	4	4	4	4	3	2
9	Rio	4	4	4	4	4	4	4
10	Sebastianus Dhany Hertanto	3	4	3	4	4	4	4
11	Veri Hamiseno	3	4	4	4	4	4	4
12	MT Levi Sundara	4	4	4	4	4	4	4
13	Bayu Mandala Putra	3	4	4	3	4	4	4
14	Deny Ryanto	3	5	5	5	3	4	5
15	David	3	4	4	3	4	4	4
16	Rudy Sutanto	4	4	4	4	4	4	4
17	Feby Kristiyani	4	4	4	4	4	4	4
18	Mas Bro	5	5	5	5	5	5	5
19	Robby Tri Cahya	4	4	4	4	4	4	4
20	Michael	4	4	4	4	4	4	4
21	Bebe	4	4	4	4	4	4	2
22	Hermawan Arga Pratama	4	4	4	4	4	4	4
23	Nugroho	4	4	4	4	3	3	3
24	Sarman Sinaga	5	5	4	5	5	5	5

25	NN	4	4	4	4	4	4	4
26	NN	4	4	4	4	4	4	4
27	NN	4	5	4	4	5	4	5
28	NN	4	5	4	4	5	4	4
29	NN	4	5	5	4	4	5	4
30	NN	4	4	4	4	4	4	4
31	NN	2	2	2	2	2	2	2
32	NN	2	2	2	2	2	2	2
33	NN	4	4	4	4	4	4	4
34	NN	4	4	4	4	4	4	4
35	NN	4	4	4	4	4	4	4
36	NN	4	4	4	4	4	4	4
37	NN	4	4	4	4	4	4	4
38	NN	4	4	4	4	4	4	4
39	NN	4	4	4	4	4	4	4
40	NN	4	4	4	4	4	4	4
41	NN	4	4	4	5	5	5	5
42	NN	4	5	5	5	4	4	4
43	NN	4	4	4	4	4	4	4
44	NN	4	4	4	5	5	4	4
45	NN	5	4	4	5	5	5	4
46	NN	4	4	5	5	4	5	4
47	NN	4	4	5	5	4	4	4
48	NN	4	5	4	5	5	5	4
49	NN	4	5	5	5	4	4	5
50	NN	4	5	4	4	5	4	4
51	NN	4	4	4	4	4	4	2
52	NN	4	4	4	4	4	4	2

Lampiran V

Etika Profesi

No.	Nama Responden	EP1	EP2	EP3	EP4	EP5	EP6	EP7	EP8	EP9
1	Nur	5	5	5	5	5	1	5	5	5
2	Titus	5	5	5	5	5	4	4	1	3
3	Jeffri Adrian Salam	4	4	4	4	4	4	5	3	4
4	Yudi	4	3	4	4	4	2	1	5	1
5	Hendra	4	4	4	4	4	1	5	5	5
6	Adi Kuntoro	2	2	2	2	2	5	4	1	5
7	Ryan Hananta	5	5	5	5	5	4	4	2	4
8	Theodorus Fariyanto	2	4	4	4	4	4	4	2	4
9	Rio	4	4	4	4	4	4	4	3	4
10	Sebastianus Dhany Hertanto	2	2	3	3	3	4	2	3	2
11	Veri Hamiseno	4	4	3	3	4	3	3	3	3
12	MT Levi Sundara	4	5	4	5	4	4	3	2	3
13	Bayu Mandala Putra	4	3	3	4	3	3	3	3	3
14	Deny Ryanto	5	5	5	5	5	1	5	5	5
15	David	4	3	2	4	3	4	2	2	3
16	Rudy Sutanto	4	4	4	4	4	4	4	2	4
17	Feby Kristiyani	4	4	4	4	4	4	3	2	3
18	Mas Bro	4	4	4	4	4	4	4	1	3
19	Robby Tri Cahya	4	4	4	4	4	3	3	3	3
20	Michael	4	4	4	4	4	3	3	3	3
21	Bebe	4	4	4	4	4	4	4	4	4
22	Hermawan Arga Pratama	2	2	2	2	2	3	3	2	3
23	Nugroho	3	3	3	3	3	4	4	2	3
24	Sarman Sinaga	4	4	2	2	4	4	2	2	4
25	NN	2	2	2	2	2	2	2	3	2
26	NN	4	4	4	4	4	4	4	3	4
27	NN	2	1	2	2	3	5	2	2	2
28	NN	2	1	2	2	1	4	2	1	2

29	NN	4	4	4	4	4	3	4	4	5
30	NN	4	4	4	4	4	4	4	4	4
31	NN	2	1	3	2	1	3	2	1	3
32	NN	2	1	3	2	1	3	2	1	3
33	NN	3	4	3	4	4	3	3	3	3
34	NN	3	4	3	4	4	3	3	3	3
35	NN	3	4	3	4	4	3	3	3	3
36	NN	2	2	2	2	2	4	2	2	2
37	NN	2	2	2	2	2	3	3	3	3
38	NN	2	2	2	2	2	4	2	2	2
39	NN	2	2	2	2	2	4	2	2	2
40	NN	4	4	4	4	4	4	4	5	4
41	NN	4	4	4	4	4	4	4	5	5
42	NN	4	4	4	4	4	4	4	5	5
43	NN	4	4	4	4	4	4	4	4	4
44	NN	4	4	5	4	5	4	4	5	5
45	NN	3	2	3	2	2	4	3	2	2
46	NN	4	3	2	3	2	4	3	3	2
47	NN	2	3	2	3	3	4	3	2	2
48	NN	2	3	3	2	3	4	2	3	3
49	NN	2	3	3	2	2	3	2	2	3
50	NN	2	3	3	2	2	4	3	2	2
51	NN	4	4	4	4	4	3	3	3	3
52	NN	4	4	4	4	4	4	2	2	3

Lampiran VI

Tabel Nilai-Nilai r Product Moment

N	Interval Kepercayaan	0.05	Interval Kepercayaan	0.01	N	Interval Kepercayaan	0.05	Interval Kepercayaan	0.01
	t 0.05	r 0.05	t 0.01	r 0.01		t 0.05	r 0.05	t 0.01	r 0.01
1	#NUM!	#NUM!	#NUM!	#NUM!	31	2.045	0.355	2.756	0.456
2	#NUM!	#NUM!	#NUM!	#NUM!	32	2.042	0.349	2.750	0.449
3	12.706	0.997	63.657	1.000	33	2.040	0.344	2.744	0.442
4	4.303	0.950	9.925	0.990	34	2.037	0.339	2.738	0.436
5	3.182	0.878	5.841	0.959	35	2.035	0.334	2.733	0.430
6	2.776	0.811	4.604	0.917	36	2.032	0.329	2.728	0.424
7	2.571	0.754	4.032	0.875	37	2.030	0.325	2.724	0.418
8	2.447	0.707	3.707	0.834	38	2.028	0.320	2.719	0.413
9	2.365	0.666	3.499	0.798	39	2.026	0.316	2.715	0.408
10	2.306	0.632	3.355	0.765	40	2.024	0.312	2.712	0.403
11	2.262	0.602	3.250	0.735	41	2.023	0.308	2.708	0.398
12	2.228	0.576	3.169	0.708	42	2.021	0.304	2.704	0.393
13	2.201	0.553	3.106	0.684	43	2.020	0.301	2.701	0.389
14	2.179	0.532	3.055	0.661	44	2.018	0.297	2.698	0.384
15	2.160	0.514	3.012	0.641	45	2.017	0.294	2.695	0.380
16	2.145	0.497	2.977	0.623	46	2.015	0.291	2.692	0.376
17	2.131	0.482	2.947	0.606	47	2.014	0.288	2.690	0.372
18	2.120	0.468	2.921	0.590	48	2.013	0.285	2.687	0.368
19	2.110	0.456	2.898	0.575	49	2.012	0.282	2.685	0.365
20	2.101	0.444	2.878	0.561	50	2.011	0.279	2.682	0.361
21	2.093	0.433	2.861	0.549	51	2.010	0.276	2.680	0.358
22	2.086	0.423	2.845	0.537	52	2.009	0.273	2.678	0.354
23	2.080	0.413	2.831	0.526	53	2.008	0.271	2.676	0.351
24	2.074	0.404	2.819	0.515	54	2.007	0.268	2.674	0.348
25	2.069	0.396	2.807	0.505	55	2.006	0.266	2.672	0.345
26	2.064	0.388	2.797	0.496	56	2.005	0.263	2.670	0.341
27	2.060	0.381	2.787	0.487	57	2.004	0.261	2.668	0.339
28	2.056	0.374	2.779	0.479	58	2.003	0.259	2.667	0.336
29	2.052	0.367	2.771	0.471	59	2.002	0.256	2.665	0.333
30	2.048	0.361	2.763	0.463	60	2.002	0.254	2.663	0.330

N = Jumlah sampel yang digunakan untuk menghitung r

Lampiran VII

Gambaran Umum

1. Jenis Kelamin

Frequencies

Statistics

jenis_kelamin

N	Valid	52
	Missing	0

jenis_kelamin

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	laki-laki	35	67.3	67.3	67.3
	perempuan	17	32.7	32.7	100.0
	Total	52	100.0	100.0	

2. Pendidikan

Frequencies

Statistics

pendidikan

N	Valid	52
	Missing	0

Pendidikan

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	D3	7	13.5	13.5	13.5
	S1	43	82.7	82.7	96.2
	S2	2	3.8	3.8	100.0
	Total	52	100.0	100.0	

3. Usia

Descriptives

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Usia	52	20.00	40.00	25.9808	4.57825
Valid N (listwise)	52				

4. Lama Bekerja di KAP

Descriptives

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
lama_bekerja_di_KAP	52	1.00	121.00	30.7885	21.69787
Valid N (listwise)	52				

5. Jabatan di KAP

Frequencies

Statistics

jabatan_di_KAP

N	Valid	52
	Missing	0

jabatan_di_KAP

	Frequency	Percent	Valid Percent	Cumulative Percent
auditor junior	45	86.5	86.5	86.5
Valid auditor senior	7	13.5	13.5	100.0
Total	52	100.0	100.0	

6. Jenis Kelamin * Pendidikan

Crosstabs

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
jenis_kelamin * pendidikan	52	100.0%	0	0.0%	52	100.0%

jenis_kelamin * pendidikan Crosstabulation

		pendidikan			Total	
		D3	S1	S2		
jenis_kelamin	laki-laki	Count	6	28	1	35
		% of Total	11.5%	53.8%	1.9%	67.3%
	perempuan	Count	1	15	1	17
		% of Total	1.9%	28.8%	1.9%	32.7%
Total		Count	7	43	2	52
		% of Total	13.5%	82.7%	3.8%	100.0%

7. Jenis Kelamin * Jabatan di KAP

Crosstabs

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
jenis_kelamin * jabatan_di_KAP	52	100.0%	0	0.0%	52	100.0%

jenis_kelamin * jabatan_di_KAP Crosstabulation

		jabatan_di_KAP		Total	
		auditor junior	auditor senior		
jenis_kelamin	laki-laki	Count	30	5	35
		% of Total	57.7%	9.6%	67.3%
	perempuan	Count	15	2	17
		% of Total	28.8%	3.8%	32.7%
Total		Count	45	7	52
		% of Total	86.5%	13.5%	100.0%

8. Jabatan di KAP * Pendidikan

Crosstabs

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
jabatan_di_KAP * pendidikan	52	100.0%	0	0.0%	52	100.0%

jabatan_di_KAP * pendidikan Crosstabulation

		pendidikan			Total	
		D3	S1	S2		
jabatan_di_KAP	auditor junior	Count	7	38	0	45
		% of Total	13.5%	73.1%	0.0%	86.5%
	auditor senior	Count	0	5	2	7
		% of Total	0.0%	9.6%	3.8%	13.5%
Total		Count	7	43	2	52
		% of Total	13.5%	82.7%	3.8%	100.0%

Lampiran VIII

Uji Validitas dan Uji reliabilitas

1. Profesionalisme 1

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	52	100.0
	Excluded ^a	0	.0
	Total	52	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.601	14

Item Statistics

	Mean	Std. Deviation	N
Pro1	4.1538	.45952	52
Pro2	3.9423	.75182	52
Pro3	4.0577	.50151	52
Pro4	4.1923	.44451	52
Pro5	4.0769	.55470	52
Pro6	3.9231	.51815	52
Pro7	4.2115	.49849	52
Pro8	4.0385	.48351	52
Pro9	4.1923	.44451	52
Pro10	4.1154	.37853	52
Pro11	3.6154	.79592	52
Pro12	3.9808	.54198	52
Pro13	3.9615	.68489	52
Pro14	4.0769	.51815	52

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Pro1	52.3846	9.849	-.123	.635
Pro2	52.5962	8.559	.132	.612
Pro3	52.4808	8.647	.273	.577
Pro4	52.3462	8.819	.261	.581
Pro5	52.4615	8.410	.307	.570
Pro6	52.6154	9.653	-.067	.632
Pro7	52.3269	8.969	.163	.595
Pro8	52.5000	8.412	.378	.561
Pro9	52.3462	9.094	.154	.596
Pro10	52.4231	9.072	.214	.588
Pro11	52.9231	7.523	.354	.557
Pro12	52.5577	8.526	.279	.576
Pro13	52.5769	7.151	.569	.505
Pro14	52.4615	8.057	.469	.543

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
56.5385	9.704	3.11518	14

2. Profesionalisme 2**Reliability****Scale: ALL VARIABLES****Case Processing Summary**

		N	%
Cases	Valid	52	100.0
	Excluded ^a	0	.0
	Total	52	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.689	7

Item Statistics

	Mean	Std. Deviation	N
Pro3	4.0577	.50151	52
Pro5	4.0769	.55470	52
Pro8	4.0385	.48351	52
Pro11	3.6154	.79592	52
Pro12	3.9808	.54198	52
Pro13	3.9615	.68489	52
Pro14	4.0769	.51815	52

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Pro3	23.7500	5.250	.218	.696
Pro5	23.7308	4.867	.338	.670
Pro8	23.7692	5.083	.314	.675
Pro11	24.1923	3.845	.488	.631
Pro12	23.8269	4.930	.323	.673
Pro13	23.8462	3.976	.570	.600
Pro14	23.7308	4.514	.554	.618

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
27.8077	6.002	2.44980	7

3. Profesionalisme 3

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	52	100.0
	Excluded ^a	0	.0
	Total	52	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.696	6

Item Statistics

	Mean	Std. Deviation	N
Pro5	4.0769	.55470	52
Pro8	4.0385	.48351	52
Pro11	3.6154	.79592	52
Pro12	3.9808	.54198	52
Pro13	3.9615	.68489	52
Pro14	4.0769	.51815	52

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Pro5	19.6731	4.224	.315	.688
Pro8	19.7115	4.405	.301	.690
Pro11	20.1346	3.178	.507	.631
Pro12	19.7692	4.063	.409	.662
Pro13	19.7885	3.386	.554	.609
Pro14	19.6731	3.950	.501	.637

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
23.7500	5.250	2.29129	6

4. Pengetahuan Mendeteksi kekeliruan 1

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	52	100.0
	Excluded ^a	0	.0
	Total	52	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.947	7

Item Statistics

	Mean	Std. Deviation	N
PMK1	3.7692	.73071	52
PMK2	4.0192	.77940	52
PMK3	3.9808	.77940	52
PMK4	4.0000	.88561	52
PMK5	3.9615	.86232	52
PMK6	3.8654	.81719	52
PMK7	3.7692	.96234	52

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
PMK1	23.5962	20.402	.755	.945
PMK2	23.3462	19.486	.847	.937
PMK3	23.3846	19.849	.787	.942
PMK4	23.3654	18.315	.900	.932
PMK5	23.4038	18.716	.866	.935
PMK6	23.5000	19.039	.872	.935
PMK7	23.5962	18.677	.760	.947

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
27.3654	25.923	5.09143	7

5. Etika Profesi 1

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	52	100.0
	Excluded ^a	0	.0
	Total	52	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.889	9

Item Statistics

	Mean	Std. Deviation	N
EP1	3.3269	1.02366	52
EP2	3.3462	1.11820	52
EP3	3.3462	.96781	52
EP4	3.3846	1.03192	52
EP5	3.3654	1.10309	52
EP6	3.5192	.87426	52
EP7	3.1731	.98461	52
EP8	2.8077	1.22135	52
EP9	3.2692	1.03119	52

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
EP1	26.2115	35.739	.818	.863
EP2	26.1923	34.158	.872	.857
EP3	26.1923	36.276	.823	.863
EP4	26.1538	35.270	.854	.860
EP5	26.1731	34.146	.887	.855
EP6	26.0192	49.353	-.270	.933
EP7	26.3654	37.178	.721	.871
EP8	26.7308	37.926	.491	.892
EP9	26.2692	37.377	.663	.876

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
29.5385	46.802	6.84123	9

6. Etika Profesi 2**Reliability**

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	52	100.0
	Excluded ^a	0	.0
	Total	52	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.933	8

Item Statistics

	Mean	Std. Deviation	N
EP1	3.3269	1.02366	52
EP2	3.3462	1.11820	52
EP3	3.3462	.96781	52
EP4	3.3846	1.03192	52
EP5	3.3654	1.10309	52
EP7	3.1731	.98461	52
EP8	2.8077	1.22135	52
EP9	3.2692	1.03119	52

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
EP1	22.6923	37.903	.825	.921
EP2	22.6731	36.342	.872	.917
EP3	22.6731	38.420	.833	.921
EP4	22.6346	37.413	.861	.918
EP5	22.6538	36.388	.883	.916
EP7	22.8462	39.505	.717	.928
EP8	23.2115	39.503	.544	.944
EP9	22.7500	39.681	.663	.932

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
26.0192	49.353	7.02514	8

Lampiran IX

Statistik Deskriptif

Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Total_Valid_Pro	52	16.00	29.00	23.7500	2.29129
Total_PMK	52	7.00	35.00	27.3654	5.09143
Total_Valid_EP	52	13.00	40.00	26.0192	7.02514
Valid N (listwise)	52				



Lampiran X

Uji Asumsi Klasik 1

1. Uji Normalitas

Regression

Model	Variables Entered	Variables Removed	Method
1	Total_Valid_EP, Total_PMK, lama_bekerja_di_KAP ^b	.	Enter

a. Dependent Variable: Total_Valid_Pro

b. All requested variables entered.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.363 ^a	.131	.077	2.20110

a. Predictors: (Constant), Total_Valid_EP, Total_PMK, lama_bekerja_di_KAP

b. Dependent Variable: Total_Valid_Pro

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	35.198	3	11.733	2.422	.077 ^b
	Residual	232.552	48	4.845		
	Total	267.750	51			

a. Dependent Variable: Total_Valid_Pro

b. Predictors: (Constant), Total_Valid_EP, Total_PMK, lama_bekerja_di_KAP

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	19.755	2.293		8.617	.000
Total_PMK	.143	.065	.318	2.211	.032
lama_bekerja_di_KAP	.032	.015	.302	2.090	.042
Total_Valid_EP	-.035	.044	-.106	-.783	.437

a. Dependent Variable: Total_Valid_Pro

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	21.6040	25.8117	23.7500	.83075	52
Residual	-6.55632	4.65676	.00000	2.13538	52
Std. Predicted Value	-2.583	2.482	.000	1.000	52
Std. Residual	-2.979	2.116	.000	.970	52

a. Dependent Variable: Total_Valid_Pro

Explore**Case Processing Summary**

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	52	100.0%	0	0.0%	52	100.0%

Descriptives

		Statistic	Std. Error	
Unstandardized Residual	Mean	.0000000	.29612403	
	95% Confidence Interval for Mean	Lower Bound	-.5944938	
		Upper Bound	.5944938	
	5% Trimmed Mean	.0830592		
	Median	.0128807		
	Variance	4.560		
	Std. Deviation	2.13538073		
	Minimum	-6.55633		
	Maximum	4.65676		
	Range	11.21308		
	Interquartile Range	1.85557		
	Skewness	-.622	.330	
	Kurtosis	2.201	.650	

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.107	52	.195	.938	52	.009

a. Lilliefors Significance Correction

Unstandardized Residual

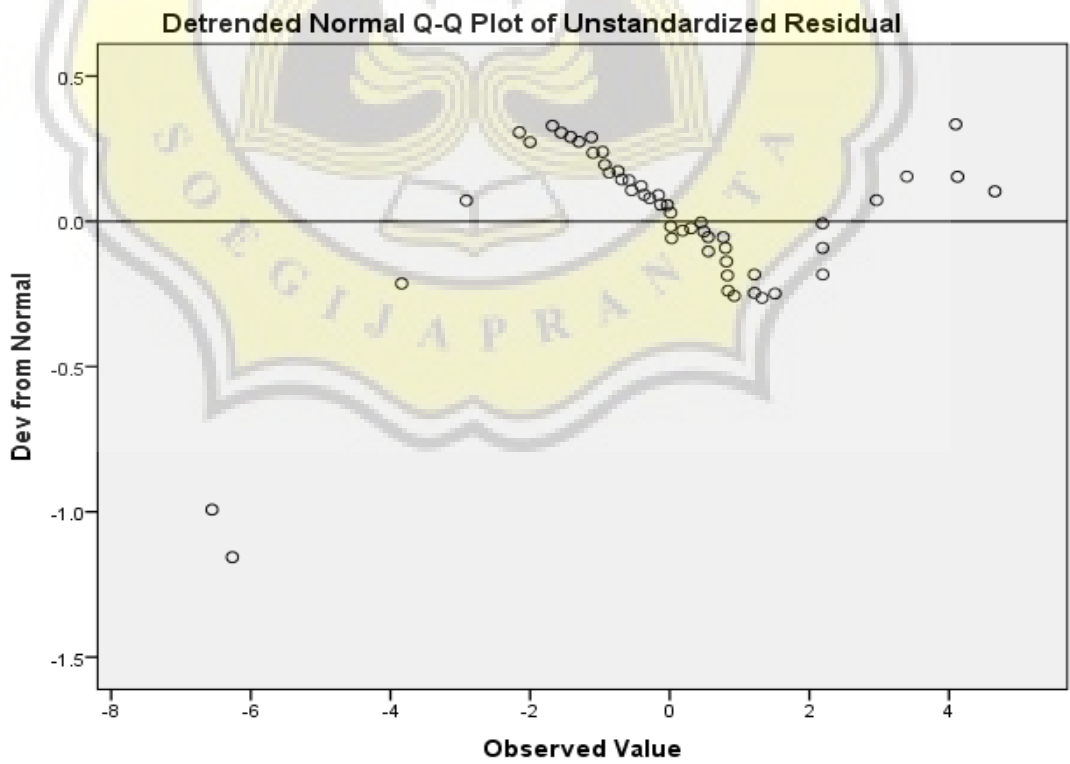
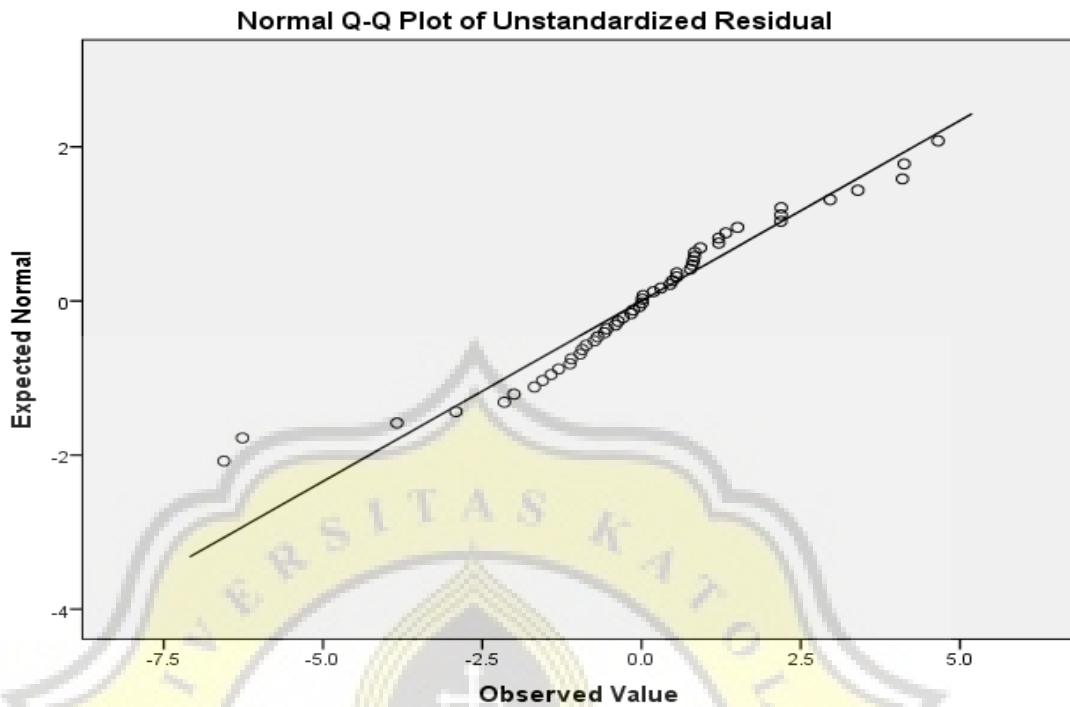
Unstandardized Residual Stem-and-Leaf Plot

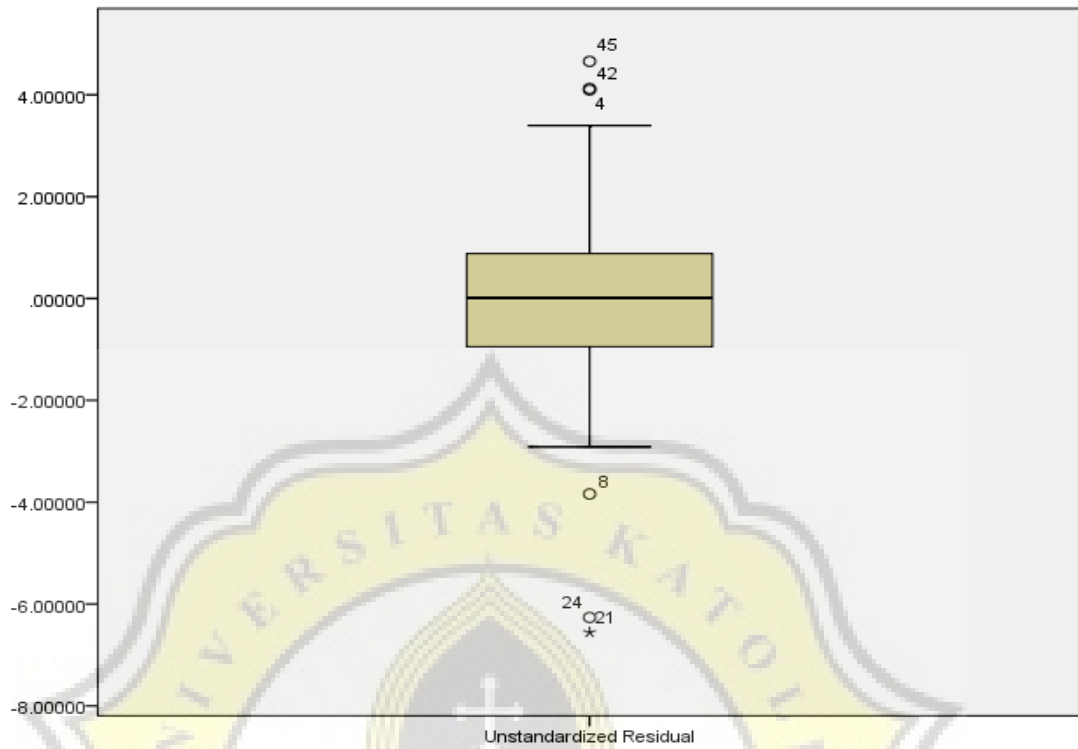
```

Frequency      Stem & Leaf
3.00 Extremes  (= <-3.8)
3.00          -2 . 019
6.00          -1 . 013456
13.00         -0 . 0112345567899
15.00          0 . 000134455778889
4.00           1 . 2235
4.00           2 . 1119
1.00           3 . 3
3.00 Extremes  (>=4.1)

```

Stem width: 1.00000
Each leaf: 1 case(s)





2. Uji Heteroskedastisitas

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Total_Valid_EP, Total_PMK, lama_bekerja_d i_KAP ^b		Enter

a. Dependent Variable: abs_res1

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.236 ^a	.056	-.003	1.52307

a. Predictors: (Constant), Total_Valid_EP, Total_PMK, lama_bekerja_di_KAP

b. Dependent Variable: abs_res1

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6.558	3	2.186	.942	.428 ^b
	Residual	111.348	48	2.320		
	Total	117.906	51			

a. Dependent Variable: abs_res1

b. Predictors: (Constant), Total_Valid_EP, Total_PMK, lama_bekerja_di_KAP

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.440	1.586		1.538	.131
	Total_PMK	-.036	.045	-.121	-.807	.424
	lama_bekerja_di_KAP	-.017	.011	-.237	-1.573	.122
	Total_Valid_EP	.021	.031	.097	.685	.497

a. Dependent Variable: abs_res1

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	.5685	2.2607	1.4848	.35859	52
Residual	-1.81695	4.79925	.00000	1.47760	52
Std. Predicted Value	-2.555	2.164	.000	1.000	52
Std. Residual	-1.193	3.151	.000	.970	52

a. Dependent Variable: abs_res1

3. Uji Multikolinearitas

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Total_Valid_EP, Total_PMK, lama_bekerja_di _KAP ^b	.	Enter

a. Dependent Variable: Total_Valid_Pro

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.363 ^a	.131	.077	2.20110

a. Predictors: (Constant), Total_Valid_EP, Total_PMK, lama_bekerja_di_KAP

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	35.198	3	11.733	2.422	.077 ^b
	Residual	232.552	48	4.845		
	Total	267.750	51			

a. Dependent Variable: Total_Valid_Pro

b. Predictors: (Constant), Total_Valid_EP, Total_PMK, lama_bekerja_di_KAP

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	19.755	2.293		8.617	.000	
	Total_PMK	.143	.065	.318	2.211	.032	.876
	lama_bekerja_di_KAP	.032	.015	.302	2.090	.042	.865
	Total_Valid_EP	-.035	.044	-.106	-.783	.437	.985

a. Dependent Variable: Total_Valid_Pro

Coefficient Correlations^a

Model		Total_Valid_EP	Total_PMK	lama_bekerja_di_KAP
1	Correlations	Total_Valid_EP	1.000	.006
		Total_PMK	.006	1.000
		lama_bekerja_di_KAP	-.111	.349
1	Covariances	Total_Valid_EP	.002	1.787E-005
		Total_PMK	1.787E-005	.004
		lama_bekerja_di_KAP	-7.510E-005	.000

a. Dependent Variable: Total_Valid_Pro

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	Total_PMK	lama_bekerja_di_KAP	Total_Valid_EP
1	1	3.655	1.000	.00	.00	.02	.00
	2	.281	3.606	.00	.01	.78	.01
	3	.052	8.346	.02	.15	.04	.84
	4	.011	17.835	.98	.84	.16	.14

a. Dependent Variable: Total_Valid_Pro

Lampiran XI

Uji Model Fit, Koefisien Determinasi, dan Uji Hipotesis 1

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Total_Valid_EP, Total_PMK, lama_bekerja_d i_KAP ^b	.	Enter

a. Dependent Variable: Total_Valid_Pro

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.363 ^a	.131	.077	2.20110

a. Predictors: (Constant), Total_Valid_EP, Total_PMK, lama_bekerja_di_KAP

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	35.198	3	11.733	2.422	.077 ^b
	Residual	232.552	48	4.845		
	Total	267.750	51			

a. Dependent Variable: Total_Valid_Pro

b. Predictors: (Constant), Total_Valid_EP, Total_PMK, lama_bekerja_di_KAP

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	19.755	2.293		8.617	.000
	Total_PMK	.143	.065	.318	2.211	.032
	lama_bekerja_di_KAP	.032	.015	.302	2.090	.042
	Total_Valid_EP	-.035	.044	-.106	-.783	.437

a. Dependent Variable: Total_Valid_Pro



Lampiran XII

Uji Asumsi Klasik 2

1. Uji Normalitas 1

Regression

Model	Variables Entered	Variables Removed	Method
1	Total_Valid_EP, Total_PMK, lama_bekerja_di_KAP ^b	.	Enter

a. Dependent Variable: Total_Valid_Pro

b. All requested variables entered.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.363 ^a	.131	.077	2.20110

a. Predictors: (Constant), Total_Valid_EP, Total_PMK, lama_bekerja_di_KAP

b. Dependent Variable: Total_Valid_Pro

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	35.198	3	11.733	2.422	.077 ^b
	Residual	232.552	48	4.845		
	Total	267.750	51			

a. Dependent Variable: Total_Valid_Pro

b. Predictors: (Constant), Total_Valid_EP, Total_PMK, lama_bekerja_di_KAP

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	19.755	2.293		8.617	.000
Total_PMK	.143	.065	.318	2.211	.032
lama_bekerja_di_KAP	.032	.015	.302	2.090	.042
Total_Valid_EP	-.035	.044	-.106	-.783	.437

a. Dependent Variable: Total_Valid_Pro

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	21.6040	25.8117	23.7500	.83075	52
Residual	-6.55632	4.65676	.00000	2.13538	52
Std. Predicted Value	-2.583	2.482	.000	1.000	52
Std. Residual	-2.979	2.116	.000	.970	52

a. Dependent Variable: Total_Valid_Pro

Explore**Case Processing Summary**

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	52	100.0%	0	0.0%	52	100.0%

Descriptives

		Statistic	Std. Error	
Unstandardized Residual	Mean	.0000000	.29612403	
	95% Confidence Interval for Mean	Lower Bound	-.5944938	
		Upper Bound	.5944938	
	5% Trimmed Mean	.0830592		
	Median	.0128807		
	Variance	4.560		
	Std. Deviation	2.13538073		
	Minimum	-6.55633		
	Maximum	4.65676		
	Range	11.21308		
	Interquartile Range	1.85557		
	Skewness	-.622	.330	
	Kurtosis	2.201	.650	

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.107	52	.195	.938	52	.009

a. Lilliefors Significance Correction

Unstandardized Residual

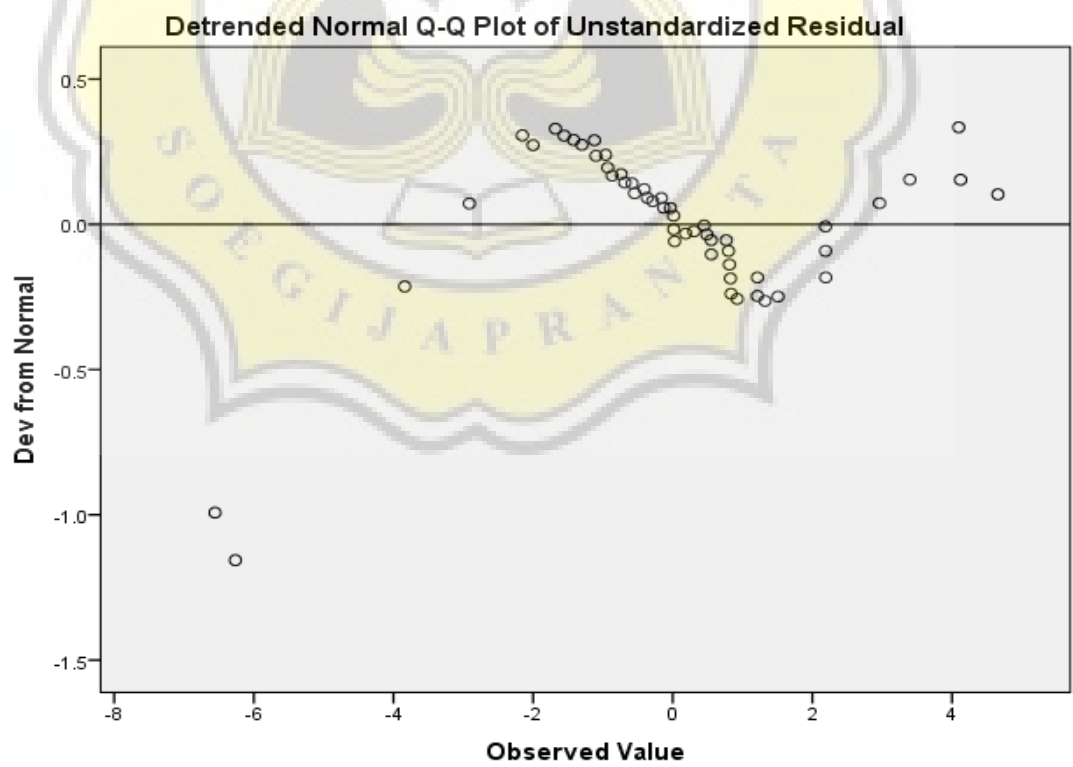
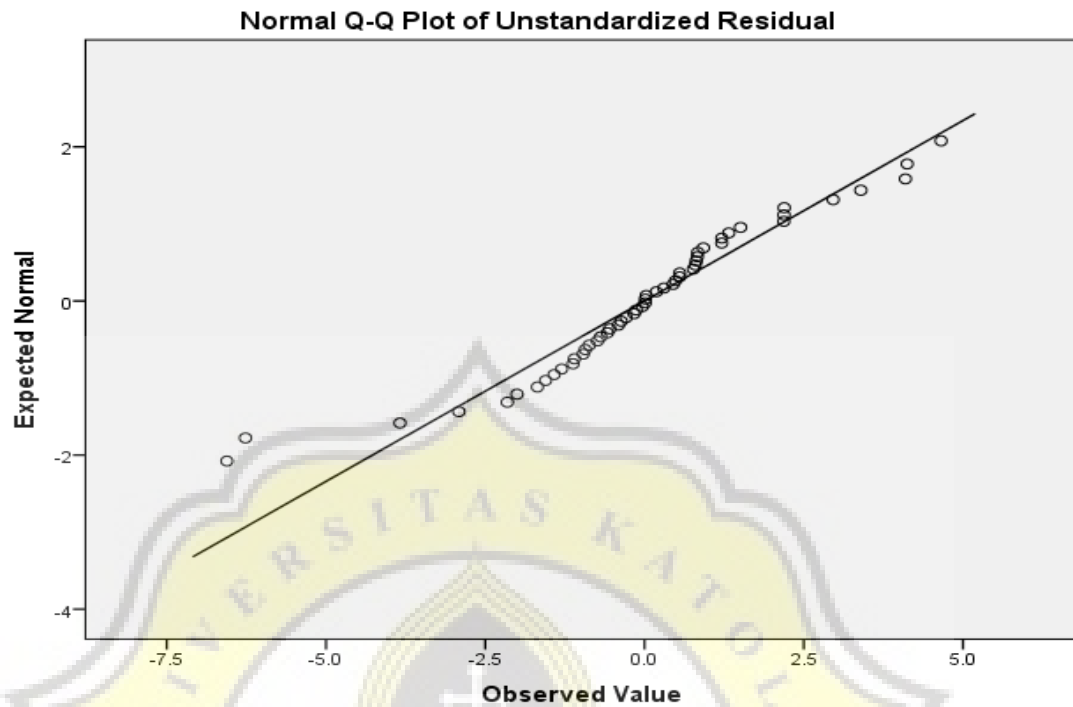
Unstandardized Residual Stem-and-Leaf Plot

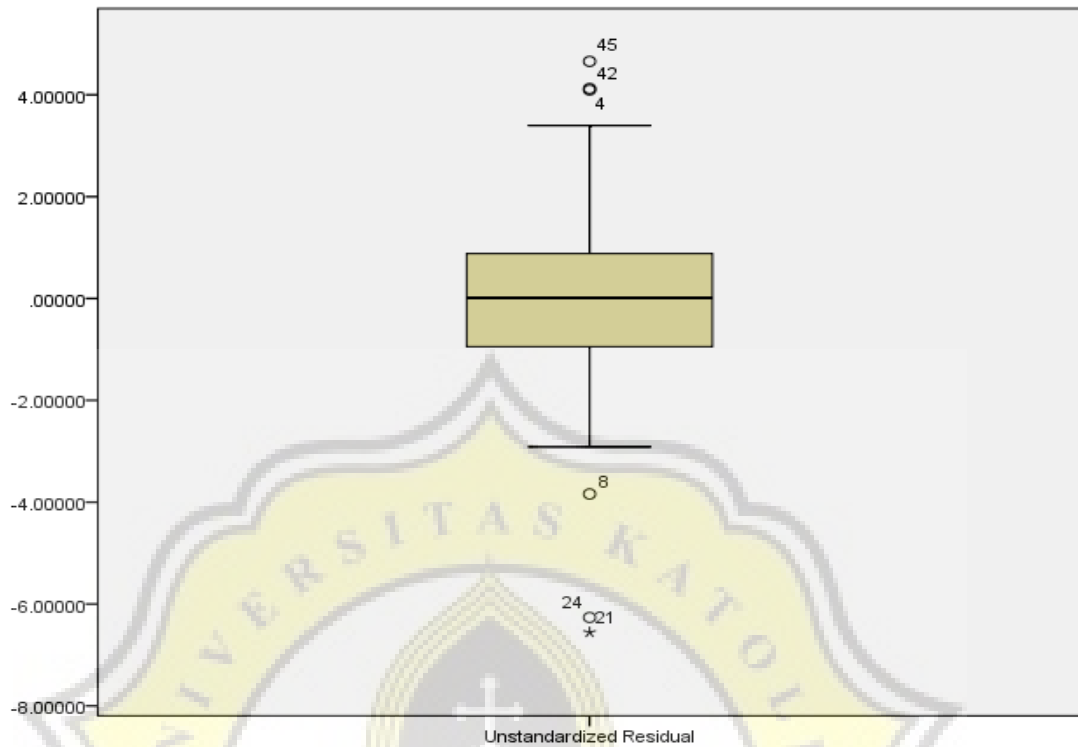
```

Frequency      Stem & Leaf
3.00 Extremes  (=<-3.8)
3.00          -2 . 019
6.00          -1 . 013456
13.00         -0 . 0112345567899
15.00          0 . 000134455778889
4.00           1 . 2235
4.00           2 . 1119
1.00           3 . 3
3.00 Extremes  (>=4.1)

```

Stem width: 1.00000
Each leaf: 1 case(s)





2. Uji Normalitas 2

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Total_Valid_EP, Total_PMK, lama_bekerja_d i_KAP ^b		Enter

a. Dependent Variable: Total_Valid_Pro

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.491 ^a	.241	.187	1.34701

a. Predictors: (Constant), Total_Valid_EP, Total_PMK, lama_bekerja_di_KAP

b. Dependent Variable: Total_Valid_Pro

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	24.251	3	8.084	4.455	.008 ^b
	Residual	76.206	42	1.814		
	Total	100.457	45			

a. Dependent Variable: Total_Valid_Pro

b. Predictors: (Constant), Total_Valid_EP, Total_PMK, lama_bekerja_di_KAP

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	19.305	1.525		12.658	.000
	Total_PMK	.156	.044	.518	3.538	.001
	lama_bekerja_di_KAP	.022	.010	.324	2.188	.034
	Total_Valid_EP	-.015	.028	-.072	-.532	.597

a. Dependent Variable: Total_Valid_Pro

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	21.8487	25.4619	23.8913	.73410	46
Residual	-3.12954	3.10419	.00000	1.30133	46
Std. Predicted Value	-2.782	2.140	.000	1.000	46
Std. Residual	-2.323	2.305	.000	.966	46

a. Dependent Variable: Total_Valid_Pro

Explore

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	46	100.0%	0	0.0%	46	100.0%

Descriptives

		Statistic	Std. Error	
Unstandardized Residual	Mean	.0000000	.19187075	
	95% Confidence Interval for Mean	Lower Bound	-.3864475	
		Upper Bound	.3864475	
	5% Trimmed Mean	-.0206002		
	Median	-.0558706		
	Variance	1.693		
	Std. Deviation	1.30133074		
	Minimum	-3.12954		
	Maximum	3.10419		
	Range	6.23373		
	Interquartile Range	1.49159		
	Skewness	.320	.350	
	Kurtosis	.392	.688	

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.094	46	.200*	.980	46	.613

*. This is a lower bound of the true significance.

a. Lilliefors Significance Correction

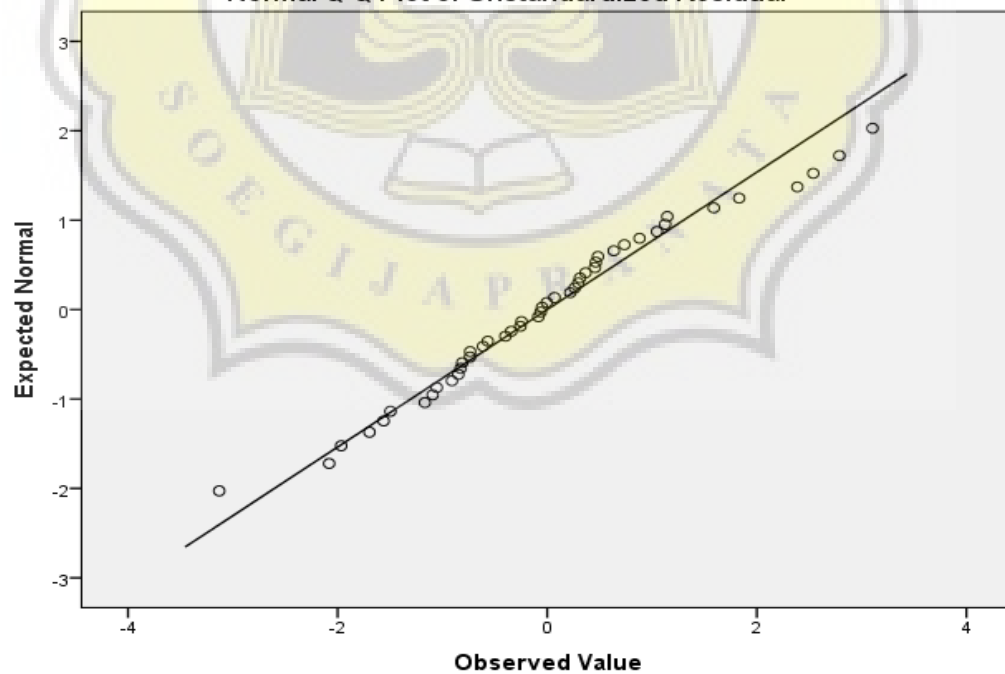
Unstandardized Residual

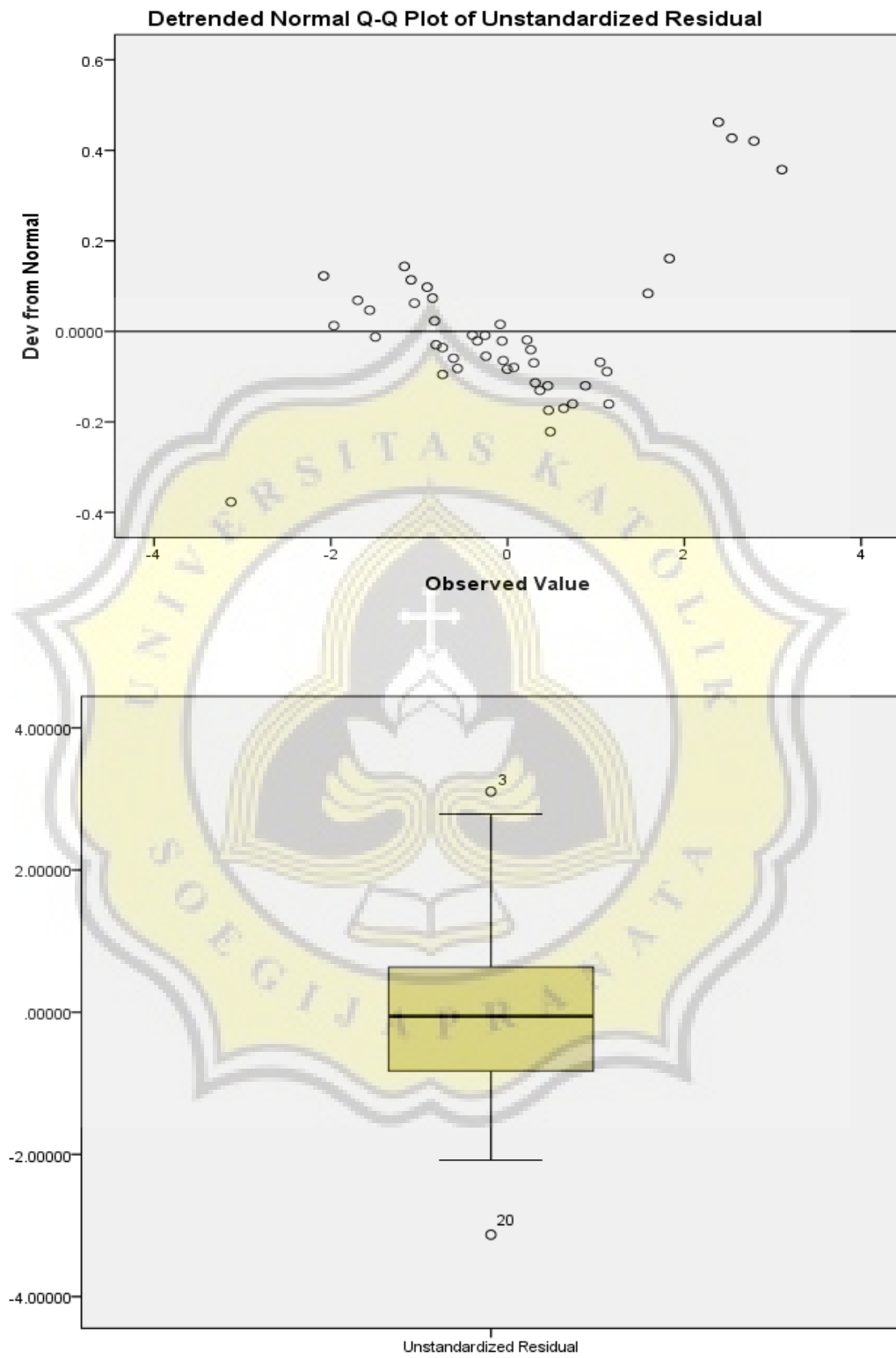
Unstandardized Residual Stem-and-Leaf Plot

Frequency	Stem &	Leaf
1.00	Extremes	(= \leq -3.1)
1.00	-2 .	0
3.00	-1 .	569
4.00	-1 .	0014
8.00	-0 .	56778889
8.00	-0 .	00002233
9.00	0 .	022233444
3.00	0 .	678
3.00	1 .	011
2.00	1 .	58
1.00	2 .	3
2.00	2 .	57
1.00	Extremes	(= \geq 3.1)

Stem width: 1.00000
Each leaf: 1 case(s)

Normal Q-Q Plot of Unstandardized Residual





3. Uji Heteroskedastisitas

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Total_Valid_EP, Total_PMK, lama_bekerja_d i_KAP ^b		Enter

a. Dependent Variable: abs_res2

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.177 ^a	.031	-.038	.84911

a. Predictors: (Constant), Total_Valid_EP, Total_PMK, lama_bekerja_di_KAP

b. Dependent Variable: abs_res2

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.983	3	.328	.454	.716 ^b
	Residual	30.281	42	.721		
	Total	31.264	45			

a. Dependent Variable: abs_res2

b. Predictors: (Constant), Total_Valid_EP, Total_PMK, lama_bekerja_di_KAP

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1	(Constant)	1.395	.961	1.451	.154
	Total_PMK	-.023	.028	-.813	.421
	lama_bekerja_di_KAP	.002	.006	.354	.725
	Total_Valid_EP	.005	.018	.309	.759

a. Dependent Variable: abs_res2

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	.7913	1.7210	.9884	.14779	46
Residual	-.96178	2.14053	.00000	.82032	46
Std. Predicted Value	-1.334	4.957	.000	1.000	46
Std. Residual	-1.133	2.521	.000	.966	46

a. Dependent Variable: abs_res2

4. Uji Multikolinearitas

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Total_Valid_EP, Total_PMK, lama_bekerja_di_KAP ^b	.	Enter

a. Dependent Variable: Total_Valid_Pro

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.491 ^a	.241	.187	1.34701

a. Predictors: (Constant), Total_Valid_EP, Total_PMK, lama_bekerja_di_KAP

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	24.251	3	8.084	4.455	.008 ^b
	Residual	76.206	42	1.814		
	Total	100.457	45			

a. Dependent Variable: Total_Valid_Pro

b. Predictors: (Constant), Total_Valid_EP, Total_PMK, lama_bekerja_di_KAP

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	19.305	1.525		12.658	.000		
	Total_PMK	.156	.044	.518	3.538	.001	.842	1.187
	lama_bekerja_di_KAP	.022	.010	.324	2.188	.034	.826	1.211
	Total_Valid_EP	-.015	.028	-.072	-.532	.597	.979	1.022

a. Dependent Variable: Total_Valid_Pro

Coefficient Correlations^a

Model		Total_Valid_EP	Total_PMK	lama_bekerja_di_KAP	
1	Correlations	Total_Valid_EP	1.000	-.023	
		Total_PMK	-.023	1.000	
		lama_bekerja_di_KAP	-.142	.396	1.000
	Covariances	Total_Valid_EP	.001	-2.839E-005	-3.912E-005
		Total_PMK	-2.839E-005	.002	.000
		lama_bekerja_di_KAP	-3.912E-005	.000	9.720E-005

a. Dependent Variable: Total_Valid_Pro

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	Total_ PMK	lama_bekerja _di_KAP	Total_Valid_ EP
1	1	3.662	1.000	.00	.00	.02	.00
	2	.274	3.657	.00	.01	.74	.01
	3	.054	8.253	.02	.12	.05	.89
	4	.011	18.429	.98	.87	.20	.09

a. Dependent Variable: Total_Valid_Pro



Lampiran XIII

Uji Model Fit, Koefisien Determinasi, dan Uji Hipotesis 2

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Total_Valid_EP, Total_PMK, lama_bekerja_d i_KAP ^b	.	Enter

a. Dependent Variable: Total_Valid_Pro

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.491 ^a	.241	.187	1.34701

a. Predictors: (Constant), Total_Valid_EP, Total_PMK,
lama_bekerja_di_KAP

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	24.251	3	8.084	4.455	.008 ^b
	Residual	76.206	42	1.814		
	Total	100.457	45			

a. Dependent Variable: Total_Valid_Pro

b. Predictors: (Constant), Total_Valid_EP, Total_PMK, lama_bekerja_di_KAP

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	19.305	1.525		12.658	.000
Total_PMK	.156	.044	.518	3.538	.001
1 lama_bekerja_di_KAP	.022	.010	.324	2.188	.034
Total_Valid_EP	-.015	.028	-.072	-.532	.597

a. Dependent Variable: Total_Valid_Pro

