ANALISIS PENGALAMAN AKUNTAN ATAS PENGETAHUAN DAN
PENGUNAAN INTUISH DALAM MENDETEKSII KEKELIRUAN (STUDI
KASES PERBEDAAN ANTARA AKUNTAN BERPENGALAMAN DAN AKUNTAN
BELUM BERPENGALAMAN).

LAMPIRAN 1: KUESIONER PENELITIAN
Survei Analisis Pengalaman Akuntan atas Pengetahuan dan Penggunaan Intuisi dalam Mendeteksi Kekeliruan

*(Studi Kasus Perbedaan antara Akuntan Berpengalaman dan Akuntan Belum Berpengalaman)*

(Presentasi Undangan)

**Pengantar:**

Tujuan penelitian ini adalah untuk memenuhi tugas dan kewajiban dalam rangka memenuhi syarat untuk memperoleh gelar sarjana lulus dalam ilmu ekonomi di Rahmatul Ilmiyah Universitas Katolik Salesiana Bandung.

Demi tercapainya tujuan penelitian tersebut, maka peneliti mohon kesediaan dari bapak/ibu/saudara untuk membantu mengisi daftar pertanyaan yang penyusun soal dan sudah dirumah bapak/ibu/saudara mengisi angket tersebut dengan kesucian yang sebenarnya.

Sedangkan penyusun mengucapkan terima kasih yang sebesar-besarnya atas kesediaan bapak/ibu/saudara yang telah membantu waktunya untuk mengisi angket ini, dan penyusun mohon maaf yang sebesar-besarnya apabila ada pertanyaan yang tidak bertentangan dihitung bapak/ibu/saudara.
Bagian 1:
Tgl. Pengisian: __________________________
Nama KAP: __________________________

IDENTITAS RESPONDEN
Pilihlah satu jawaban yang paling tepat dan berilah tanda (X) pada jawaban yang paling cocok dengan keadaan atau pendapat sudara.

1. Jenis kelamin saudara:
   a. Laki-laki
   b. Wanita

2. Umur: __________________________ th

3. Pendidikan Formal:
   a. S1
   b. S2

4. Sertifikasi dari pendidikan Non-Formal yang dipelajari:
   a. _____________________________________________
   b. _____________________________________________
   c. _____________________________________________
   d. _____________________________________________
   e. _____________________________________________

5. Jabatan/kedudukan:
   a. Pimpinan
   b. Staf
   c. Lain-lain, sebutkan: ____________________________
Bagian 2:
Masa Kerja dan Jelas Keliniran
Masa kerja: __________ th

1. Sebutkanlah secara spesifik sebanyak mungkin keliniran atau kekeliruan yang anda periksa dapat terjadi selama melakukan pemeriksaan:


2. Sebutkanlah keliniran atau kekeliruan yang penuh anda lakukan selama melakukan pemeriksaan:


Bagian 1:
Pilihlah satu jawaban yang menurut Anda paling sesuai dengan pernilaianda.

A. Ketelitian

3. Sebutkanlah golongan kelahiran atau kehidupan, serta bentuk jenis kecelakaan atau kehidupan dari masing-masing golongan yang berhasil Anda periksa selama melakukan pemeriksaan:

________________________________________________________________________
________________________________________________________________________
________________________________________________________________________
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B. Pengetahuan tentang kecelakaan lari

4. Sebutkanlah secara spesifik sebanyak mungkin kecelakaan-kecelakaan yang tak lazim penggolongan kecelakaan atau kehidupan yang Anda periksa dapat terjadi selama melakukan pemeriksaan:

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________________________________________________________________________
________________________________________________________________________
C. Penggunaan Intuisi

5. Berapa waktu yang anda butuhkan untuk memeriksa kode data dalam melakukan pemeriksaan? ______________

6. Berapa waktu yang anda butuhkan untuk memeriksa menyortir data dalam melakukan pemeriksaan? ______________

7. Berapa waktu yang anda butuhkan untuk mengakses kembali hasil (relevansi) keenam pemeriksaan atau memeriksa secara efisien, dalam melakukan pemeriksaan? ______________
ANALISIS PENGALAMAN AKUNTAN ATAS PENGETAHUAN DAN PENGGUNAAN INTUISI DALAM MENDETEKSI KEKELOHANAN
(STUDI KASUS PERBEDAAN ANTARA AKUNTAN BERPENGALAMAN
DAN AKUNTAN BELUM BERPENGALAMAN)

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ANALISIS PENGALAMAN AKUNTAN ATAS PENGETAHUAN DAN
PENGUNAAN INTUISI DALAM MENDETEKSI KEKELOKRAN
(STUDI KASUS PERBEDAAN ANTARA AKUNTAN BERPENGALAMAN
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LAMPIRAN 4 : HASIL PERHITUNGAN
VALIDITAS DAN
RELIABILITAS (SPSS)
Reliability

**Reliability Analysis - Scale (Alpha)**

Statistics for

<table>
<thead>
<tr>
<th>Scale</th>
<th>Mean</th>
<th>Variance</th>
<th>Std Dev</th>
<th>Variables</th>
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</thead>
<tbody>
<tr>
<td>SCALE</td>
<td>3.5230</td>
<td>6.0506</td>
<td>2.4590</td>
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</table>

**Item-total Statistics**

<table>
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<tr>
<th>Item</th>
<th>Scale if Item Deleted</th>
<th>Scale Deleted Variance</th>
<th>Corrected Item Total Correlation if Item Deleted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Q1</td>
<td>2.1000</td>
<td>1.7333</td>
<td>-.5045</td>
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<tr>
<td>Q2</td>
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<td>2.3019</td>
<td>-.5045</td>
</tr>
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</table>

**Reliability Coefficients**

- N of Cases = 40.0
- N of Items = 2
- Alpha = .6662
Reliability

**RELIABILITY ANALYSIS - SCALE (ALPHA)**

<table>
<thead>
<tr>
<th>Statistics for SCALE</th>
<th>Mean</th>
<th>Variance</th>
<th>Std Dev</th>
<th>Variables</th>
</tr>
</thead>
<tbody>
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<td>5,446</td>
<td>2,3337</td>
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**Item-total Statistics**

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<tr>
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<th>Scale Mean</th>
<th>Scale Variance</th>
<th>Corrected Item Total Correlation</th>
<th>Alpha if Item Deleted</th>
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<td>Q3</td>
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<td>Q4</td>
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<td>1.8199</td>
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Reliability Coefficients

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<th>N of Items</th>
<th>Alpha</th>
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</thead>
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<tr>
<td>40.0</td>
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## Reliability

**RELIABILITY ANALYSIS - SCALE (ALPHA)**

<table>
<thead>
<tr>
<th>Statistics for SCALE</th>
<th>Mean</th>
<th>Variance</th>
<th>Std Dev</th>
<th>Variables</th>
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</thead>
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<td>10,7500</td>
<td>109,3718</td>
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### Item-total Statistics

<table>
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<th>Scale</th>
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<th>Variance if Item</th>
<th>Corrected Item Total Correlation</th>
<th>Alpha if Item Deleted</th>
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</thead>
<tbody>
<tr>
<td>Q5</td>
<td>7.0250</td>
<td>34.2311</td>
<td>,7308</td>
<td>.669</td>
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<td>Q6</td>
<td>7.1250</td>
<td>59.4968</td>
<td>,6191</td>
<td>.774</td>
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<td>Q7</td>
<td>7.3500</td>
<td>46.0751</td>
<td>,6488</td>
<td>.785</td>
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### Reliability Coefficients

- **N of Cases** = 40,0
- **N of Items** = 3

- **Alpha** = .8003
ANALISIS PENGALAMAN AKUNTAN ATAS PENGETAHUAN DAN PENGUNAAN INTUISI DALAM MENDETEKSI KEKELIRUAN (Studi Kasus Perbedaan Antarakuakuntan Berpengalaman dan Akuntan Belum Berpengalaman)

LAMPIRAN 5: PENGELASAN HASIL PERHITUNGAN VALIDITAS DAN RELIABILITAS
<table>
<thead>
<tr>
<th>No.</th>
<th>Item Kuesioner (Q)</th>
<th>r - hitung</th>
<th>r - kritis (1 α = 5 %)</th>
<th>Kategori</th>
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<tbody>
<tr>
<td>1.</td>
<td>Item kuesioner ke-1</td>
<td>0,5045</td>
<td>0,444</td>
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<td>2.</td>
<td>Item kuesioner ke-2</td>
<td>0,5065</td>
<td>0,444</td>
<td>Valid</td>
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</table>

Sumber : Data primer yang dianalisis

Keterangan Hasil Perhitungan Validitas Indikator dalam Hal Ketelitian:

Setiap item kuesioner masing-masing indikator tanggapan responden dalam hal ketelitian para akuntan pemeriksa pada KAP di Semarang adalah valid (valid) karena r-hitung lebih besar dari r-kritis pada taraf signifikansi 5% (0,444), sehingga dapat digunakan untuk mengukur tingkat menggambarkan data dari variabel yang diteliti.
Validitas Indicator Tanggapan Responden dalam Hal Pengetahuan tentang Kekeliruan yang Tidak Lazim Para Akuntan Pemeriksa pada KAP di Semarang

<table>
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<tr>
<th>No</th>
<th>Item kuesioner ke-3</th>
<th>r - hitung</th>
<th>r - kritis (1 α=0.05)</th>
<th>Kategori</th>
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<td>2.</td>
<td>Item kuesioner ke-4</td>
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<td>0,444</td>
<td>Valid</td>
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Sumber : Data primer yang dialah

Keterangan Hasil Perhitungan Validitas Indicator dalam Hal Pengetahuan tentang Kekeliruan yang Tidak Lazim :

Setiap Item Kuesioner mengukur tingkat tanggapan responden dalam hal pengetahuan tentang kekeliruan yang tidak lazim para akuntan pemeriksa pada KAP di Semarang adalah valid (yaitu) karena r-hitung lebih besar dari r-kritis pada taraf signifikan 5% (0,444), sehingga dapat digunakan untuk mengukur anomali mengungkapkan data dari variabel yang diteliti.
Validitas Indikator Tanggapan Responden dalam Hal Penggunaan Intusi Para Akuntan Pemeriksa pada KAP di Semarang

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<th>Kuesioner (Q)</th>
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<th>t - hitas</th>
<th>Kategori</th>
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Sumber: Data primer yang diolah

Keterangan Hasil Penghitungan Validitas Indikator dalam Hal Penggunaan Intuisi:

Setiap item Kuesioner memungkinkan indikator tanggapan responden dalam hal penggunaan intuisi para akuntan pemeriksa pada KAP di Semarang, adalah valid (sahlah) karena r-hitung lebih besar dari t-penduga pada taraf signifikans 5% (0,444), sehingga dapat digunakan untuk mengukur arus pengetahuan dan variabel yang diajukan.
Reliabilitas Indikator Tanggapan Responden dalam Hal Ketelitian, dalam Hal Pengetahuan tentang Kekeliruan yang Tidak Lazim, dan dalam Hal Penggunaan Intuisi para Akuntan Pemeriksa pada KAP di Semarang

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<td>Hal Pengetahuan tentang Kekeliruan yang Tidak Lazim</td>
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Sumber: Data primer yang didapat.

Keterangan Hasil Perhitungan Reliabilitas Indikator Tanggapan Responden dalam Hal Ketelitian, dalam Hal Pengetahuan tentang Kekeliruan yang Tidak Lazim, dan dalam Hal Penggunaan Intuisi:

Setiap indikator tanggapan responden adalah reliabel (dapat dipercaya), karena r11 (Alpha) lebih besar dari ekstasiya, sehingga dapat dipercaya untuk digunakan sebagai alat pengumpul data. Pembuatan instrumen indikator dari masing-masing variabel terbukti valid dan reliabel untuk digunakan selanjutya alat pengumpul data, selanjutnya data yang diperoleh dapat dianalisis lebih lanjut.
ANALISIS PENGALAMAN AKUNTAN ATAS PENGETAHUAN DAN PENGUNGAAN INTUJISI DALAM MENDETEKSI KEKELOKRAN (STUDI KASUS PERBEDAAN ANTARA AKUNTAN BERPEGALAMAN DAN AKUNTAN BELUM BERPEGALAMAN)

LAMPIRAN 6 : Distribusi Frekuensi Data Variabel (Sebelum Kategori)
### Frequencies

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### Frequency Table

#### Q1

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#### Q2

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<td>100.0</td>
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PENGUNAAN INTUISI DALAM MENDETEKSI KEKELIRUAN
(STUDI KASUS PERBEDAAN ANTARA AKUNTAN BERPENGALAMAN
DAN AKUNTAN BELUM BERPENGALAMAN)

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(STUDI KASUS PERBEDAAN ANTARA AKUNTAN BERPENGALAMAN
DAN AKUNTAN BELUM BERPENGALAMAN)

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<td>10</td>
<td>3</td>
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<td>36</td>
<td>7</td>
<td>9</td>
<td>36</td>
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<td>0</td>
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<td>10</td>
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<td>37</td>
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<td>9</td>
<td>37</td>
<td>36</td>
<td>0</td>
<td>37</td>
<td>10</td>
<td>3</td>
<td>37</td>
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<td>10</td>
<td>38</td>
<td>39</td>
<td>0</td>
<td>38</td>
<td>10</td>
<td>3</td>
<td>38</td>
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<tr>
<td>39</td>
<td>4</td>
<td>10</td>
<td>39</td>
<td>40</td>
<td>0</td>
<td>39</td>
<td>10</td>
<td>3</td>
<td>39</td>
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<td>39</td>
<td>0</td>
<td>40</td>
<td>10</td>
<td>3</td>
<td>40</td>
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</table>
ANALISIS PENGALAMAN AKUNTAN ATAS PENGETAHUAN DAN PENGUNAAN INTUISI DALAM MENDETEKSI KEKELIRUAN (STUDI KASUS PERBEDAAN ANTARA AKUNTAN BERPENGALAMAN DAN AKUNTAN BELUM BERPENGALAMAN)

LAMPIRAN 11 : HASIL PERHITUNGAN U-TEST MANN WHITNEY DARI Masing-Masing Variabel
### Perhitungan Mann Whitney U-test:

#### X1

<table>
<thead>
<tr>
<th>U1</th>
<th>U2</th>
</tr>
</thead>
<tbody>
<tr>
<td>400 + ( ( \frac{420}{2} ) ) - 447 = 400 + ( 210 ) - 447 = 123</td>
<td>400 + ( ( \frac{420}{2} ) ) - 333 = 400 + ( 210 ) - 333 = 277</td>
</tr>
</tbody>
</table>

#### X2

<table>
<thead>
<tr>
<th>U1</th>
<th>U2</th>
</tr>
</thead>
<tbody>
<tr>
<td>400 + ( ( \frac{420}{2} ) ) - 429 = 400 + ( 210 ) - 429 = 181</td>
<td>400 + ( ( \frac{420}{2} ) ) - 321 = 400 + ( 210 ) - 321 = 219</td>
</tr>
</tbody>
</table>

#### X3

<table>
<thead>
<tr>
<th>U1</th>
<th>U2</th>
</tr>
</thead>
<tbody>
<tr>
<td>400 + ( ( \frac{420}{2} ) ) - 526 = 400 + ( 210 ) - 526 = 262</td>
<td>400 + ( ( \frac{420}{2} ) ) - 472 = 400 + ( 210 ) - 472 = 138</td>
</tr>
</tbody>
</table>
ANALISIS PENGALAMAN AKUNTAN ATAS PENGETAHUAN DAN PENGUNAAN INTUISI DALAM MENDETEKSI KEKELOKRAN (STUDI KASUS PERBEDAAN ANTARA AKUNTAN BERPENGALAMAN DAN AKUNTAN BEBUNI BERPENGALAMAN)

LAMPIRAN 12: PEMBUKTIAN KEBENARAN PERHITUNGAN MANN WHITNEY DARI MASING-MASING VARIABEL DENGAN PERHITUNGAN UJI $\frac{z}{\sqrt{n}}$.
**Perhitungan Mann Whitney U-test:**

<table>
<thead>
<tr>
<th>Rata-rata</th>
<th>(-\frac{400}{2})</th>
<th>(= 200)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deviasi</td>
<td>(= \text{Akor} \times \frac{41}{12})</td>
<td></td>
</tr>
<tr>
<td>Standar</td>
<td>(= \text{Akor} \div \frac{12}{12})</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(= \text{Akor} 1366,667)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(= 36,96846)</td>
<td></td>
</tr>
</tbody>
</table>

| \(z_1\)   | \(= \frac{123 - 200}{36,96846}\) |
|           | \(= -2.08386\) |

| \(z_2\)   | \(= \frac{277 - 200}{36,96846}\) |
|           | \(= 2.082857\) |

| \(z_1\)   | \(= \frac{181 - 200}{36,96846}\) |
|           | \(= -0.51395\) |

| \(z_2\)   | \(= \frac{219 - 200}{36,96846}\) |
|           | \(= 0.513952\) |

| \(z_1\)   | \(= \frac{262 - 200}{36,96846}\) |
|           | \(= 1.677106\) |

| \(z_2\)   | \(= \frac{138 - 200}{36,96846}\) |
|           | \(= -1.67711\) |
ANALISIS PENGALAMAN AKUNTAN ATAS PENGETAHUAN DAN
PENGUNAAN INTUISI DALAM MENDETEKSI KEKELOMUAN
(STUDI KASUS PERBEDAAN ANTARA AKUNTAN BERPENGALAMAN
 DAN AKUNTAN BELUM BERPENGALAMAN)

LAMPIRAN 13 : DAFTAR KOMPARTEMENTEN
AKUNTAN INDONESIA
(KAP) DI SEMARANG
<table>
<thead>
<tr>
<th>No</th>
<th>Nama KAP</th>
<th>ALamat</th>
<th>Pemimpin/Tersang Tugas Profesional</th>
</tr>
</thead>
</table>
  - Nomor : 96.1.0031  
  - Tanggal : 22 Desember 1998  
  - No.Reg. LAK-KAP : 783 |
| 2. | KAP Bapak Besny Gunawan | Jl. Puri Asambo Blk DD/3, Sukawung 0144 | - Nama : Dra Besny Gunawan  
  - Nomor : 98.1.037/  
  - Tanggal : 22 September 1998  
  - No.Reg. LAK-KAP : 662  
  - Kat : Pemimpin/Bl |
| 3. | KAP Bapak Basdeo & Budi Santoso | Jl. Srikwijaya no 37 Sukawung, 30251 | - Nama : Drs. Nevarno, MHA  
  - Nomor : 98.1.052/  
  - Tanggal : 23 Desember 1998  
  - No.Reg. LAK-KAP : 881  
  - Kat : Rekan/Pemimpin/Bl |

KOMPARETEN AKUNTAN PUBLIK 1999 – 2000

DIRECTORY IKATAN AKUNTAN INDONESIA

Disunut oleh:

Direktorat Pembinaan Akuntan dan Jasa Publik

Direktorat Jenderal Lembaga Keuangan

Departemen Keuangan Republik Indonesia

Bekerjasama dengan

IKATAN AKUNTAN INDONESIA

KOMPARETEN AKUNTAN PUBLIK

(LAI – KAP)
<table>
<thead>
<tr>
<th>No.</th>
<th>Nama</th>
<th>Alamat</th>
<th>No. Telp.</th>
<th>Latar Belakang/Keterangan</th>
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<tbody>
<tr>
<td>4</td>
<td>KAP</td>
<td>Jl. Menteng Utara Raya no. 1</td>
<td>6856272</td>
<td>Rekom/Anggota LAK : KAP</td>
</tr>
<tr>
<td></td>
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<td>Semarang 40222</td>
<td></td>
<td>Nama : Dr. Gihota, M.P</td>
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<tr>
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<td>Tanggal : 7 September 1998</td>
<td>1258</td>
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<td>NPWP : 1.057.413.5-508</td>
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<td>5</td>
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<td>Jl. Tegalsari Raya no. 51</td>
<td>9547980</td>
<td>Penalaran : Cebung/Anggota LAK-KAP</td>
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<tr>
<td></td>
<td>KAP</td>
<td>Semarang 40221</td>
<td></td>
<td>Nama : Dr. Rebeca Lurieti Wijaya, M.R.H</td>
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<td>953/86M, 1798</td>
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<td>6</td>
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<td>Jl. Siringgulanggung 1-22</td>
<td>6074200</td>
<td>Rekom/Anggota LAK-KAP</td>
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<td>Semarang 50322</td>
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<td>Nama : Dr. Ez. Hermanto Bediante</td>
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<td>613/96M, 1798</td>
<td></td>
<td>Tinggal : 7 Juli 1998</td>
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<td>Tanggal : 24 Agustus 1998</td>
<td>6074.200.4-503</td>
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<td></td>
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<td>Lain-lain : 1In</td>
</tr>
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</table>
7. KAP Dra.
    Henja
    Jl. Pringgading No. 46
    Semarang
    Nomer Izin Usaha : KEP-669/KM.1998
    Tanggal : 7 September 1998
    NPWP : 6.848.378.3-3-003
    S1, S2 = 
    D3 = 1 orang
    - Nama : Dra. Henja
    - No. Reg. : 98.1.0213
    - Tanggal : 29 Juli 1998
    - Ke : Pimpinan/II

8. KAP I.
    Soetikno
    Jl. Anggrek I No. 18 A Semarang
    Nomer Izin Usaha : KEP-272/KM.1998
    Tanggal : 24 Agustus 1998
    NPWP : 6.381.8017-7-003
    S1, S3 = 
    D3 = 1 orang
    - Nama : Dra. Iway Soetikno
    - No. Reg. : 98.1.0522
    - Tanggal : 24 Desember 1998
    - Ke : Pimpinan/II

9. KAP Imwat
    Kusumadi
    Puri Anggrek Barat No. 16
    Semarang 50116
    Nomer Izin Usaha : KEP-676/KM.1998
    Tanggal : 9 September 1998
    NPWP : 6.495.3924-4-003
    S1, S3 = 
    D3 = 2 orang
    - Nama : Dr. Imwat Kusumadi
    - No. Reg. : 98.1.0214
    - Tanggal : 19 Jul 1998
    - Ke : Pimpinan/II

10. Cabang KAP
    Jl. Marina No. 8 Semarang
    50164
    Pimpinan Cabang : Agra Yadi LIA-KAP
11. Debang KAP
Dr. Lodewijk
Porta &
Rakan

Bapaknya
Puananya, Timur G. 26 A.
RT. 0103 Unggung, Senenrung
Nomor Hijz Usaha : KEP
326/KM.1799
Tanggal : 24 Agustus 1999
NPWP : 6.812.074-1.204

- Nama : Des F. S. Bohari
- Nomor : 981.3139
- Tanggal : 23 Mei 1998
- No. Reg. UU-KAP : 501
- Ket : BI
Tentang Profesional dan Tanpa Lainnya
- Pemeriksa :
  D3 = 1 orang
  S1 = 1 orang
  S2, S3 =
- Non Pemeriksa
  S1, S2, S3, D3 =
  Lain-lain = 0 orang

Pembagian Cabang Anggota UU KAP
- Nama : Drs. Bambang Parfijana
- Nomor : 194.6004
- Tanggal : 17 April 1999
- No. Reg. UU- KAP : 767
- Ket :
Tentang Profesional dan Tanpa Lainnya
- Pemeriksa :
  D3 = 1 orang
  S1 = 1 orang
  S2, S3 =
- Non Pemeriksa
  S1, S2, S3, D3 =
  Lain-lain = 1 orang

12. KAP Ngarib
Ayah & Rakan

Jl. Damelotera Raya 14
Sentul 20148
Nomor Unit, Usaha : KNP
239/KM.1799
Tanggal : 1 April 1999
NPWP : 5.026.302-6.5th

Raharja Ananggora LAM
- Nama : Des Ngarib Ayah Purnawijaya,
  Momot Tunggal P.O.
  Nomor : 991.8619
- Tanggal : 19 September 1999
- No. Reg. UU-KAP : 266
- Ket : Raharja Anggota UU KAP
- Pemeriksa :
  D1 = 1 orang
  S2 = 2 orang
  S1, D3 =
- Non Pemeriksa
  S1, S2, S3, D3 =
  Lain-lain = 0 orang

Raharja Anggota UU KAP
- Nama : Des Ngarib Purnawijaya
- Nomor : 991.8238
- Tanggal : 7 Agustus 1998

13. KAP Segeng
Pamorija

Jl. Tentara Pelajar no. 09
Sentul Regency 672
Nomor Unit, Usaha : KNP
672/KM.1798
Tanggal : 3 September

- Nama : Des Segeng Pamorija
- No. Reg. UU-KAP : 502
- Tanggal : 17 April 1999
- Ket :
Tentang Profesional dan Tanpa Lainnya
- Pemeriksa :
  S1 = 1 orang
  S2 = 3 orang
  D3 =
- Non Pemeriksa
  S1, S2, S3, D3 =
  Lain-lain = 0 orang

Raharja Anggota UU KAP
- Nama : Des Segeng Pamorija
- Nomor : 991.8238
- Tanggal : 7 Agustus 1998
14. KAP  Dz. Tahir Eljady

No. Paspor & Tanggal: 14/11 No. 3 A
Penghuni: Batam Utara: KEP.
Nomor: 171/17/158
Tanggal: 22 Desember 1928
NPWP: 5.363.924-50 K
- No. Reg. IAI-KAP: 200
- Cat: tingkat/Sk: FAPM

Tingkat Profesional dan Tingsa Lainnya:
- Penelitian:
  - DJ = 18 orang
  - SJ = 3 orang
  - S2 = 6 orang
  - S3, DJ =
- Nontenam:
  - SJ = 1 orang
  - S2 = 6 orang
  - S3, DJ =
- Lain-lain = 4 orang

Latar Belakang IAI-KAP
- Name: Dz. Tahir Eljady
- Name/No.: SK/10359
- Tanggal: 22 Desember 1928
- No. Reg. IAI-KAP: 200
- Cat: Tingkat/Sk: FAPM

Tingkat Profesional dan Tingsa Lainnya:
- Penelitian:
  - DJ = 18 orang
  - SJ = 3 orang
  - S2, DJ =
- Nontenam:
  - SJ = 1 orang
  - S2, DJ =
- Lain-lain = 4 orang

Jl. MT. Haryono no. 54B
Semarang
Motor: Nusa Utama: KEP.
Nomor: 131/17/1799
Tanggal: 24 Agustus 1959
NPWP: 6.596.602-50 K

15. KAP Yuliandi, SE., DAP

Bahan Alat IAI-KAP
- Name: Yuliandi, SE., DAP
- No. Reg. IAI-KAP: 200
- Nontenam:
- Tingkat Profesional dan Tingsa Lainnya:
  - Penelitian:
    - DJ = 2 orang
    - SJ = 1 orang
    - S2, S3, DJ =
    - Nontenam:
      - S2, SJ, DJ =
      - Lain-lain = 2 orang
Pernyataan Keaslian Skripsi

Saya yang bertanda tangan di bawah ini:

Nama : Benny Mulyono
NIM : 95.60.203
NIRM : 95.6.111.02030.50014.
Jurusan : Akuntansi
Fakultas : Ekonomi
Judul : "ANALISIS PENGAJAMAN AKUNTAN ATAS PENGETAHUAN DAN PENGGUNAAN INTUISH DALAM MENDETEKSI KEKERUAN" ( Studi Kasus Antar Akuntan Berpengalaman dan Akuntan belum Berpengalaman )

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Surakarta, 26 November 2001

(Benny Mulyono)