



**BADAN PEMERIKSA KEUANGAN
PERWAKILAN PROVINSI JAWA
TENGAH**

Jl. Perintis Kemerdekaan No.175 KM 14 Banyumanik Semarang

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SURAT KETERANGAN

No. 26/KET/XVIII.SMG.1.3/04/2016

Yang bertanda tangan di bawah ini .

Nama : Cahyo Utomo,S.E.,Ak.
NIP :197301161998031005
Jabatan : Kepala Subbagian SDM

dengan ini menerangkan bahwa

Nama : Grisya Purnomo Wiyanto
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Universitas Katolik Soegijapranata

Yang bersangkutan telah melaksanakan Penelitian dengan judul “Pengaruh Pengalaman, Keahlian, Independensi, Etika, dan Skeptisme Profesional Auditor terhadap Ketepatan Pemberian Opini” pada Badan Pemeriksa Keuangan Perwakilan Provinsi Jawa Tengah yang berkedudukan di Semarang.

Demikian surat keterangan ini dibuat untuk dapat dipergunakan seperlunya.

Semarang, 29 April 2016

Kepala Subbagian
Sumber Daya Manusia,



Cahyo Utomo,S.E.,Ak.

NIP. 197301161998031005

KARAKTERISTIK RESPONDEN

Jenis Kelamin

	Frequency	Percent	Valid Percent	Cumulative Percent
Pria	36	64,3	64,3	64,3
Valid Wanita	20	35,7	35,7	100,0
Total	56	100,0	100,0	

Masa Kerja

	Frequency	Percent	Valid Percent	Cumulative Percent
3 - 5 tahun	3	5,4	5,4	5,4
Valid 5 - 10 tahun	43	76,8	76,8	82,1
> 10 tahun	10	17,9	17,9	100,0
Total	56	100,0	100,0	

Pendidikan

	Frequency	Percent	Valid Percent	Cumulative Percent
S1	42	75,0	75,0	75,0
Valid S2	14	25,0	25,0	100,0
Total	56	100,0	100,0	

Jabatan

	Frequency	Percent	Valid Percent	Cumulative Percent
Pemeriksa Madya	3	5,4	5,4	5,4
Valid Pemeriksa Muda	28	50,0	50,0	55,4
Pemeriksa Pertama	25	44,6	44,6	100,0
Total	56	100,0	100,0	

Pemeriksaan

	Frequency	Percent	Valid Percent	Cumulative Percent
10 kali	20	35,7	35,7	35,7
Valid 15 kali	36	64,3	64,3	100,0
Total	56	100,0	100,0	

Jenis Kelamin * Pendidikan Crosstabulation

		Pendidikan		Total	
		S1	S2		
Jenis Kelamin	Pria	Count	26	10	36
		% of Total	46,4%	17,9%	64,3%
Wanita		Count	16	4	20
		% of Total	28,6%	7,1%	35,7%
Total		Count	42	14	56
		% of Total	75,0%	25,0%	100,0%

Jenis Kelamin * Jabatan Crosstabulation

		Jabatan			Total	
		Pemeriksa Madya	Pemeriksa Muda	Pemeriksa Pertama		
Jenis Kelamin	Pria	Count	2	15	19	36
		% of Total	3,6%	26,8%	33,9%	64,3%
Wanita		Count	1	13	6	20
		% of Total	1,8%	23,2%	10,7%	35,7%
Total		Count	3	28	25	56
		% of Total	5,4%	50,0%	44,6%	100,0%

Jenis Kelamin * Pemeriksaan Crosstabulation

			Pemeriksaan		Total
			10 kali	15 kali	
Jenis Kelamin	Pria	Count	9	27	36
		% of Total	16,1%	48,2%	64,3%
	Wanita	Count	11	9	20
		% of Total	19,6%	16,1%	35,7%
Total	Count	20	36	56	
	% of Total	35,7%	64,3%	100,0%	

Jabatan * Pemeriksaan Crosstabulation

			Pemeriksaan		Total
			10 kali	15 kali	
Jabatan	Pemeriksa Madya	Count	2	1	3
		% of Total	3,6%	1,8%	5,4%
	Pemeriksa Muda	Count	9	19	28
		% of Total	16,1%	33,9%	50,0%
	Pemeriksa Pertama	Count	9	16	25
		% of Total	16,1%	28,6%	44,6%
Total	Count	20	36	56	
	% of Total	35,7%	64,3%	100,0%	

UJI VALIDITAS, UJI RELIABILITAS, DAN STANDART DESKRIPTIF

Correlations

		X11	X12	X13	X14	X15	X1
X11	Pearson Correlation	1	,464**	,373**	,361**	,051	,623**
	Sig. (2-tailed)		,000	,005	,006	,710	,000
	N	56	56	56	56	56	56
X12	Pearson Correlation	,464**	1	,568**	,782**	,289*	,852**
	Sig. (2-tailed)	,000		,000	,000	,030	,000
	N	56	56	56	56	56	56
X13	Pearson Correlation	,373**	,568**	1	,568**	,357**	,782**
	Sig. (2-tailed)	,005	,000		,000	,007	,000
	N	56	56	56	56	56	56
X14	Pearson Correlation	,361**	,782**	,568**	1	,225	,803**
	Sig. (2-tailed)	,006	,000	,000		,095	,000
	N	56	56	56	56	56	56
X15	Pearson Correlation	,051	,289*	,357**	,225	1	,554**
	Sig. (2-tailed)	,710	,030	,007	,095		,000
	N	56	56	56	56	56	56
X1	Pearson Correlation	,623**	,852**	,782**	,803**	,554**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	
	N	56	56	56	56	56	56

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

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

Reliability Statistics

Cronbach's Alpha	N of Items
,761	5

Correlations

		X21	X22	X23	X24	X25	X2
X21	Pearson Correlation	1	,163	,391**	,339*	-,042	,548**
	Sig. (2-tailed)		,229	,003	,011	,757	,000
	N	56	56	56	56	56	56
X22	Pearson Correlation	,163	1	,431**	,100	,162	,627**
	Sig. (2-tailed)	,229		,001	,465	,232	,000
	N	56	56	56	56	56	56
X23	Pearson Correlation	,391**	,431**	1	,393**	,379**	,833**
	Sig. (2-tailed)	,003	,001		,003	,004	,000
	N	56	56	56	56	56	56
X24	Pearson Correlation	,339*	,100	,393**	1	,244	,639**
	Sig. (2-tailed)	,011	,465	,003		,070	,000
	N	56	56	56	56	56	56
X25	Pearson Correlation	-,042	,162	,379**	,244	1	,526**
	Sig. (2-tailed)	,757	,232	,004	,070		,000
	N	56	56	56	56	56	56
X2	Pearson Correlation	,548**	,627**	,833**	,639**	,526**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	
	N	56	56	56	56	56	56

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

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

Reliability Statistics

Cronbach's Alpha	N of Items
,639	5

Correlations

		X31	X32	X33	X34	X35	X36	X3
X31	Pearson Correlation	1	,609**	,472**	,297*	,485**	,413**	,689**
	Sig. (2-tailed)		,000	,000	,026	,000	,002	,000
	N	56	56	56	56	56	56	56
X32	Pearson Correlation	,609**	1	,626**	,576**	,569**	,455**	,825**
	Sig. (2-tailed)	,000		,000	,000	,000	,000	,000
	N	56	56	56	56	56	56	56
X33	Pearson Correlation	,472**	,626**	1	,504**	,769**	,574**	,869**
	Sig. (2-tailed)	,000	,000		,000	,000	,000	,000
	N	56	56	56	56	56	56	56
X34	Pearson Correlation	,297*	,576**	,504**	1	,441**	,298*	,697**
	Sig. (2-tailed)	,026	,000	,000		,001	,026	,000
	N	56	56	56	56	56	56	56
X35	Pearson Correlation	,485**	,569**	,769**	,441**	1	,465**	,819**
	Sig. (2-tailed)	,000	,000	,000	,001		,000	,000
	N	56	56	56	56	56	56	56
X36	Pearson Correlation	,413**	,455**	,574**	,298*	,465**	1	,690**
	Sig. (2-tailed)	,002	,000	,000	,026	,000		,000
	N	56	56	56	56	56	56	56
X3	Pearson Correlation	,689**	,825**	,869**	,697**	,819**	,690**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	
	N	56	56	56	56	56	56	56

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

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

Reliability Statistics

Cronbach's Alpha	N of Items
,856	6

Correlations

	X41	X42	X43	X44	X45	X46	X47	X4	
X41	Pearson Correlation	1	,032	,380**	,316*	,192	,116	,215	,453**
	Sig. (2-tailed)		,815	,004	,018	,156	,393	,111	,000
	N	56	56	56	56	56	56	56	56
X42	Pearson Correlation	,032	1	,388**	,499**	,351**	,474**	,433**	,727**
	Sig. (2-tailed)	,815		,003	,000	,008	,000	,001	,000
	N	56	56	56	56	56	56	56	56
X43	Pearson Correlation	,380**	,388**	1	,132	,071	,285*	,315*	,579**
	Sig. (2-tailed)	,004	,003		,331	,603	,033	,018	,000
	N	56	56	56	56	56	56	56	56
X44	Pearson Correlation	,316*	,499**	,132	1	,516**	,203	,344**	,635**
	Sig. (2-tailed)	,018	,000	,331		,000	,134	,009	,000
	N	56	56	56	56	56	56	56	56
X45	Pearson Correlation	,192	,351**	,071	,516**	1	,129	,445**	,591**
	Sig. (2-tailed)	,156	,008	,603	,000		,344	,001	,000
	N	56	56	56	56	56	56	56	56
X46	Pearson Correlation	,116	,474**	,285*	,203	,129	1	,506**	,665**
	Sig. (2-tailed)	,393	,000	,033	,134	,344		,000	,000
	N	56	56	56	56	56	56	56	56
X47	Pearson Correlation	,215	,433**	,315*	,344**	,445**	,506**	1	,769**
	Sig. (2-tailed)	,111	,001	,018	,009	,001	,000		,000
	N	56	56	56	56	56	56	56	56
X4	Pearson Correlation	,453**	,727**	,579**	,635**	,591**	,665**	,769**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000	
	N	56	56	56	56	56	56	56	56

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

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

Reliability Statistics

Cronbach's Alpha	N of Items
,751	7

Correlations

		X51	X52	X53	X54	X55	X56	X5
X51	Pearson Correlation	1	,357**	,203	,150	,098	,181	,509**
	Sig. (2-tailed)		,007	,134	,271	,472	,182	,000
	N	56	56	56	56	56	56	56
X52	Pearson Correlation	,357**	1	,384**	,276*	,239	,394**	,678**
	Sig. (2-tailed)	,007		,003	,039	,075	,003	,000
	N	56	56	56	56	56	56	56
X53	Pearson Correlation	,203	,384**	1	,221	,286*	,940**	,811**
	Sig. (2-tailed)	,134	,003		,102	,032	,000	,000
	N	56	56	56	56	56	56	56
X54	Pearson Correlation	,150	,276*	,221	1	,360**	,267*	,536**
	Sig. (2-tailed)	,271	,039	,102		,006	,047	,000
	N	56	56	56	56	56	56	56
X55	Pearson Correlation	,098	,239	,286*	,360**	1	,295*	,548**
	Sig. (2-tailed)	,472	,075	,032	,006		,027	,000
	N	56	56	56	56	56	56	56
X56	Pearson Correlation	,181	,394**	,940**	,267*	,295*	1	,820**
	Sig. (2-tailed)	,182	,003	,000	,047	,027		,000
	N	56	56	56	56	56	56	56
X5	Pearson Correlation	,509**	,678**	,811**	,536**	,548**	,820**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	
	N	56	56	56	56	56	56	56

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

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

Reliability Statistics

Cronbach's Alpha	N of Items
,738	6

Correlations

		Y1	Y2	Y3	Y4	Y
Y1	Pearson Correlation	1	,156	,391**	,215	,583**
	Sig. (2-tailed)		,251	,003	,112	,000
	N	56	56	56	56	56
Y2	Pearson Correlation	,156	1	,346**	,375**	,691**
	Sig. (2-tailed)	,251		,009	,004	,000
	N	56	56	56	56	56
Y3	Pearson Correlation	,391**	,346**	1	,479**	,795**
	Sig. (2-tailed)	,003	,009		,000	,000
	N	56	56	56	56	56
Y4	Pearson Correlation	,215	,375**	,479**	1	,742**
	Sig. (2-tailed)	,112	,004	,000		,000
	N	56	56	56	56	56
Y	Pearson Correlation	,583**	,691**	,795**	,742**	1
	Sig. (2-tailed)	,000	,000	,000	,000	
	N	56	56	56	56	56

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

Reliability Statistics

Cronbach's Alpha	N of Items
,664	4

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Pengalaman	56	12.00	25.00	20.7321	2.60413
Keahlian	56	16.00	25.00	21.0536	2.16097
Independensi	56	15.00	30.00	24.8393	3.07941
Etika	56	23.00	35.00	29.2143	2.59170
Skeptisme	56	18.00	30.00	24.9464	3.04165
KPOA	56	11.00	20.00	16.5536	1.80826
Valid N (listwise)	56				

UJI ASUMSI KLASIK

Uji Normalitas

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Standardized Residual	,094	56	,200*	,981	56	,514

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

a. Lilliefors Significance Correction

Uji Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics		
	B	Std. Error	Beta			Tolerance	VIF	
	(Constant)	-,264	,203					
1	Pengalaman	,286	,059	,329	4,835	,000	,272	3,677
	Keahlian	,130	,053	,124	2,432	,019	,483	2,068
	Independensi	,253	,057	,287	4,424	,000	,300	3,332
	Etika	,228	,068	,187	3,369	,001	,408	2,454
	Skeptisme	,162	,061	,182	2,650	,011	,268	3,729

a. Dependent Variable: KPOA

Uji Heteroskedastisitas

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Skeptisme, Keahlian, Etika, Independensi, Pengalaman ^b		Enter

a. Dependent Variable: ABRES

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,201 ^a	,041	-,055	,07502

a. Predictors: (Constant), Skeptisme, Keahlian, Etika, Independensi, Pengalaman

b. Dependent Variable: ABRES

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,012	5	,002	,423	,830 ^b
	Residual	,281	50	,006		
	Total	,293	55			

a. Dependent Variable: ABRES

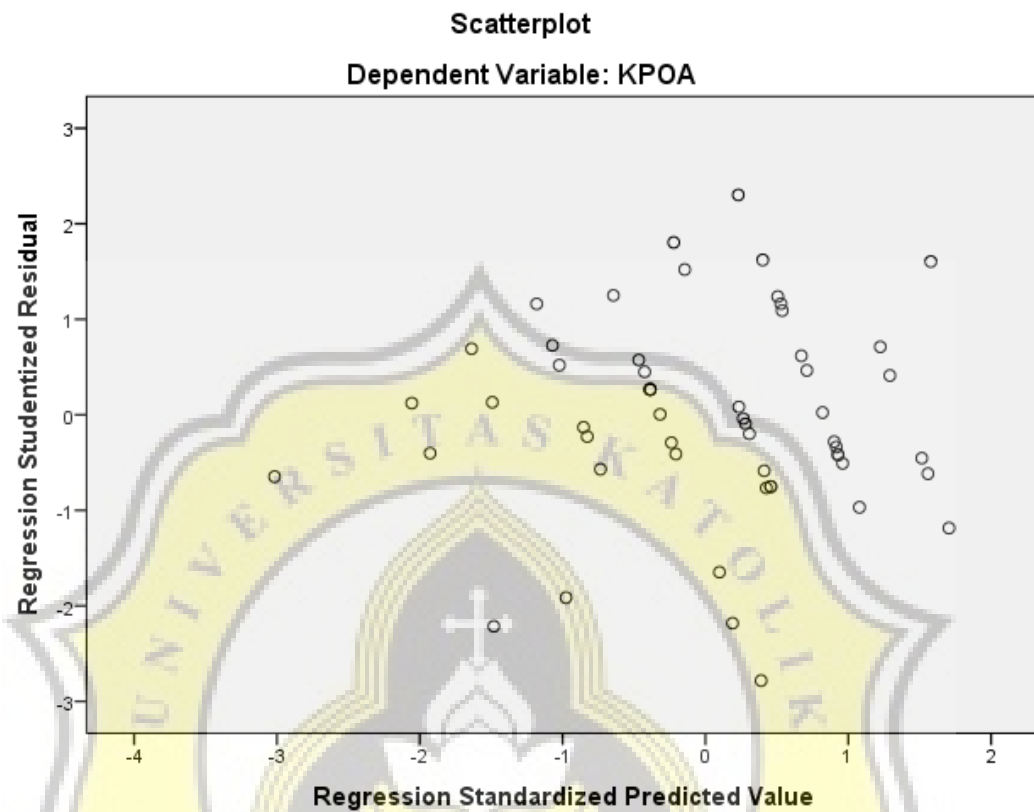
b. Predictors: (Constant), Skeptisme, Keahlian, Etika, Independensi, Pengalaman

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,006	,128		-,051	,960
	Pengalaman	,008	,037	,059	,224	,824
	Keahlian	,035	,034	,209	1,048	,300
	Independensi	-,035	,036	-,244	-,966	,339
	Etika	,006	,043	,028	,130	,897
	Skeptisme	,007	,039	,050	,187	,852

a. Dependent Variable: ABRES

Chart



Uji Fit Model

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	10,532	5	2,106	148,813	,000 ^b
	Residual	,708	50	,014		
	Total	11,240	55			

a. Dependent Variable: KPOA

b. Predictors: (Constant), Skeptisme, Keahlian, Etika, Independensi, Pengalaman

Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,968 ^a	,937	,931	,11897

a. Predictors: (Constant), Skeptisme, Keahlian, Etika, Independensi, Pengalaman

b. Dependent Variable: KPOA

Uji Hipotesis

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-,264	,203		-1,303	,199		
	Pengalaman	,286	,059	,329	4,835	,000	,272	3,677
	Keahlian	,130	,053	,124	2,432	,019	,483	2,068
	Independensi	,253	,057	,287	4,424	,000	,300	3,332
	Etika	,228	,068	,187	3,369	,001	,408	2,454
	Skeptisme	,162	,061	,182	2,650	,011	,268	3,729

a. Dependent Variable: KPOA