



Lampiran 1

Lampiran Kuesioner Penelitian



Identitas Responden :

- 1. Nama KAP :
- 2. Nama :
- 3. Jenis Kelamin : L / P

4. Pendidikan

- D3
- S1
- S2
- S3

5. Jabatan

- Auditor Junior
- Auditor Senior
- Manajer
- Partner

6. Umur :tahun

7. Lama bekerja :tahun.....bulan

Berilah tanda silang (X) pada kolom yang sesuai menurut jawaban Anda.

STS : Sangat Tidak Setuju

S : Setuju

TS : Tidak Setuju

SS : Sangat Setuju

N : Netral

Kemampuan Auditor dalam Mendeteksi Kecurangan (Fraud)

Sumber : Widyastuti dan Pamudji (2009)

Petunjuk Pengisian :

Bapak/Ibu/Saudara/I dimohon untuk memberikan pendapat mengenai adanya indikasi kecurangan (*fraud*) terhadap kasus-kasus di bawah ini. Berikan tanda silang (X) pada tabel skala pengukuran yang sesuai dengan pendapat anda. Angka 1 berarti tidak adanya indikasi fraud dan semakin mendekati angka 5 berarti ditemukan adanya indikasi fraud.

Keterangan: Saya disini sebagai Auditor Eksternal Perusahaan.

1. PT. Taman Kota, sebuah perusahaan distributor buku-buku agama, mempunyai 4 orang staf administrasi yang tersebar di 4 cabang di kota Bandung. Perusahaan mempunyai prosedur kas kecil (*petty cash*) untuk masing-masing staf administrasinya di cabang dengan mencadangkan nominal sebesar Rp. 2.000.000 setiap bulannya. Dalam hal ini 4 staf tersebut diberi wewenang untuk mempergunakan kas kecil tersebut dalam transaksi harian. Sebagai pertanggungjawaban staf berkewajiban untuk menunjukkan bukti pemakaian kas kecil (misal: nota foto kopi, nota pembelian alat tulis) pada akhir bulan. Pimpinan kurang memberikan monitoring pada staff nya.

Tidak ada indikasi *fraud* Ada
indikasi fraud

| 1 | 2 | 3 | 4 | 5 |
|---|---|---|---|---|
| | | | | |

2. PT. RMZ adalah perusahaan yang bergerak dalam bidang tekstil. Dalam pelaksanaan operasinya perusahaan mencadangkan sejumlah dana untuk biaya pemeliharaan mesin. Perusahaan mempercayakan penuh hal ini kepada seorang staf ahli mesinnya. Perusahaan melalui staf keuangan tinggal mengeluarkan sejumlah uang untuk biaya pemeliharaan mesin sesuai dengan instruksi sang staf ahli mesin. Selama ini perusahaan merasa terbantu akan keberadaan staf tersebut. Tetapi setelah perusahaan menjadi besar, pihak auditor eksternal perusahaan tidak setuju dengan hal tersebut karena akan ada indikasi *fraud* karena kurangnya monitoring. Menurut saya:

Tidak ada indikasi *fraud* Ada
indikasi fraud

| 1 | 2 | 3 | 4 | 5 |
|---|---|---|---|---|
| | | | | |

3. PT. Langit Cerah yang terdiri dari induk-cabang adalah perusahaan yang bergerak dalam bidang jasa transportasi pengangkutan hasil laut. Dalam upaya meningkatkan pelayanan kepada pelanggan, perusahaan mempunyai prosedur yang menganggarkan sejumlah dana untuk meremajakan kendaraan-kendaraan angkut yang telah digunakan dalam jangka waktu periode tertentu. Selama ini kantor pusat mempercayakan hal ini kepada pimpinan cabang yang ada di pantai Pangandaran, karena sangat mengetahui kondisi langsung di lapangan. Selama ini pelanggan merasa puas dengan pelayanan jasa angkut PT. yang dikenal profesional dan tepat waktu. Tetapi pihak auditor eksternal perusahaan tidak setuju dengan hal tersebut karena semuanya harus ada nota terperinci dan disetujui pihak terkait. Menurut saya:

Tidak ada indikasi *fraud*
indikasi fraud

Ada

| | | | | |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| | | | | |

4. PT. Semangat Hidup adalah perusahaan furniture yang masih berskala menengah. Perusahaan tersebut mempunyai seorang staf administrasi yang diberi wewenang untuk memberikan diskon kepada pembeli. Dia juga merangkap sebagai staf penawar harga dan penerima kas. Pada saat penjualan kredit, di dalam formulir penjualan tidak dicantumkan diskon penjualan, tanggal jatuh tempo dan denda. Dan saat dilakukan audit oleh auditor eksternal perusahaan hal ini juga tidak memenuhi persyaratan yang ada karena tidak adanya indikasi bukti audit yang memadai. Menurut saya:

Tidak ada indikasi *fraud*
indikasi fraud

Ada

| | | | | |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| | | | | |

5. PT. Kesehatan adalah sebuah apotik berskala besar yang menjual obat-obat kesehatan. Karena perputaran transaksi obat yang cepat, perusahaan menyimpan persediaan obat yang di kirim distributor di gudang. Perusahaan sangat mengutamakan efisiensi, diantaranya dengan menjadikan 2 dari 5 apotekernya merangkap sebagai pengontrol persediaan obat di gudang. Prosedur pembelian, pelunasan dan pemusnahan obat-obat kadaluwarsa menjadi wewenang 2 apotekernya tersebut. Pimpinan perusahaan merasakan efisiensi ini sangat tepat untuk keberlangsungan apotiknya. Tetapi pimpinan tidak pernah melakukan audit akan pekerjaan staff nya tersebut. Menurut saya:

Tidak ada indikasi *fraud*
indikasi fraud

Ada

| | | | | |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| | | | | |

Kuesioner Kompetensi

Sumber : Widyastuti dan Pamudji (2010)

| No | Pertanyaan | STS | TS | N | S | SS |
|----|---|-----|----|---|---|----|
| 1. | Saya mampu dan mengerti akan tugas dan pekerjaan yang skearang saya kerjakan | | | | | |
| 2 | Saya memahami berbagai peraturan yang terkait dengan tugas yang dipercayakan kepada saya | | | | | |
| 3 | Terdapat kesesuaian antara tugas kerja yang dipercayakan kepada saya dengan latar belakang pendidikan saya | | | | | |
| 4 | Saya selama ini bekerja sesuai kemampuan saya | | | | | |
| 5 | Saya mampu mengetahui kekelituan yang terjadi dari data yang saya ambil dari perusahaan yang saya audit | | | | | |
| 6 | Sata berusaha menjalin kerjasama dengan rekan kerja sesama auditor untuk memperdalam ilmu saya dibidang audit | | | | | |
| 7 | Saya mampu menyesuaikan diri terhadap situasi dan perubahan yang terjadi ditempat saya bekerja | | | | | |
| 8 | Saya memiliki keterampilan dan kemampuan dalam bekerja dengan baik | | | | | |
| 9 | Saya mampu bekerja dengan baik dan tidak goyah dalam segala situasi | | | | | |
| 10 | Masalah besar sering saya jumpai sebagai auditor dan saya tetap menjalankan tugas dengan penuh tanggung jawab | | | | | |
| 11 | Dalam bekerja saya selalu bersikap teliti | | | | | |
| 12 | Saya selalu berhasil menyelesaikan Laporan hasil audit dengan baik | | | | | |
| 13 | Pelatihan dan seminar yang berhubungan dengan audit akan menjadi tambahan pengetahuan buat saya | | | | | |
| 14 | Saya merasa setiap Laporan Hasil Audit yang saya hasilkan mendapatkan perhatian baik dari atasan | | | | | |
| 15 | Saya tidak mengalami kesulitan dalam melakukan pemeriksaan terhadap perusahaan yang berskala besar dan mempunyai data yang banyak | | | | | |

Kondisi Klien

Sumber: Widigjaya dan Chariri, 2011

| No | Pernyataan | STS | TS | N | S | SS |
|----|--|-----|----|---|---|----|
| 1. | Selama ini keputusan manajemen didominasi oleh satu orang atau beberapa orang saja yang bertindak bersama-sama | | | | | |
| 2. | Selama ini entitas yang terlibat dalam pembelian, penjualan, atau kegiatan merger dengan entitas lain | | | | | |
| 3. | Selama ini entitas mempunyai control yang lemah | | | | | |
| 4. | Selama ini manajemen mempunyai turnover yang tinggi | | | | | |
| 5. | Entitas merupakan klien baru yang belum pernah diaudit | | | | | |
| 6. | Entitas memiliki pertumbuhan yang cepat dalam beberapa tahun | | | | | |

Independensi

Sumber: Widiyastuti dan Pamudji (2010)

| No | Pertanyaan | STS | TS | N | S | SS |
|----|---|-----|----|---|---|----|
| 1. | Saya menjalankan tugas dengan mengedepankan kepentingan publik | | | | | |
| 2. | Menurut saya, seorang auditor harus menjalankan peranannya dengan tidak memihak salah satu pihak | | | | | |
| 3. | Saya bebas dari intervensi atasan dalam melakukan penugasan audit | | | | | |
| 4. | Dalam melakukan pemeriksaan terkait dengan pelaporan, auditor bebas dari bahasa atau istilah yang menimbulkan multi tafsir | | | | | |
| 5. | Pendapat dan kesimpulan yang saya berikan kepada klien tidak memihak | | | | | |
| 6. | Rekan seprofesi saya tidak pernah mempengaruhi saya dalam bekerja | | | | | |
| 7. | Pemeriksaan bebas dari usaha-usaha manajerial obyek pemeriksaan untuk menentukan atau menunjuk kegiatan yang diperiksa | | | | | |
| 8. | Dalam melakukan pemeriksaan terkait dengan pelaporan, saya bebas dari usaha pihak tertentu untuk mempengaruhi pertimbangan pemeriksa terhadap isi laporan pemeriksaan | | | | | |
| 9. | Pertimbangan atau rekomendasi yang saya berikan kepada klien dipandang tidak memihak pihak mana pun | | | | | |

Risiko Audit

Sumber: Wibowo dan Mu'id (2010)

Bapak / ibu / sdr sedang mengaudit PT.ATAX , yaitu sebuah perusahaan yang bergerak dalam distributor obat . Pada saat itu bapak / ibu / sdr sedang memeriksa persediaan barang digudang , hal ini dilakukan oleh bapak / ibu / sdr agar dapat mengetahui ada atau tidaknya kecurangan yang dilakukan oleh pihak gudang , kecurangan yang dimaksudkan adalah dimana pihak gudang mengeluarkan bukti pengeluaran obat , tetapi obat yang dikeluarkan dari gudang tidak untuk konsumen melainkan untuk kepentingan pribadi namun diatas namakan untuk konsumen , karena pihak yang mengeluarkan bukti pengeluaran gudang dan bukti permintaan dari konsumen adalah 1 orang karyarwan pada PT.ATAX .

Pertanyaan :

1. Dengan adanya situasi seperti itu bapak / ibu / sdr menggunakan prosedur audit dimana bapak / ibu / sdr mengamati dan memeriksa bukti pengeluaran barang dari gudang saja. Dengan prosedur audit yang dipilih bapak / ibu / sdr, seberapa besar tingkat resiko deteksi yang terjadi ?

1 2 3 4 5

Sangat kecil

Sangat besar

Setelah beberapa hari dilakukan pemeriksaan dengan menggunakan prosedur audit dengan mengamati dan memeriksa bukti pengeluaran yang hanya dari gudang saja , bapak/ibu/sdr masih ingin meneliti dan memeriksa lebih lanjut dan ingin memastikan bahwa obat yang keluar dari gudang tersebut memang untuk konsumen .

Pertanyaan :

2. Dengan keadaan seperti itu, seberapa besar tingkat resiko deteksidalam memeriksa bukti pengeluaran barang dari gudang dan bukti permintaan dari konsumen, yang hanya dikeluarkan oleh 1 orang pegawai pada perusahaan tersebut ?

1 2 3 4 5

Sangat kecil

Sangat besar

3. Dengan keadaan dimana bukti pengeluaran barang dari gudang dan bukti permintaan dari konsumen yang hanya dikeluarkan oleh 1 orang pegawai pada perusahaan tersebut, seberapa besar tingkat resiko deteksi dalam merekomendasikan perusahaan untuk memisahkan 2 bagian tersebut dengan , 1 orang pegawai yang bertugas untuk bukti pengeluaran barang dan 1 orang pegawai yang bertugas memberikan bukti permintaan dari konsumen ?

1 2 3 4 5

Sangat kecil

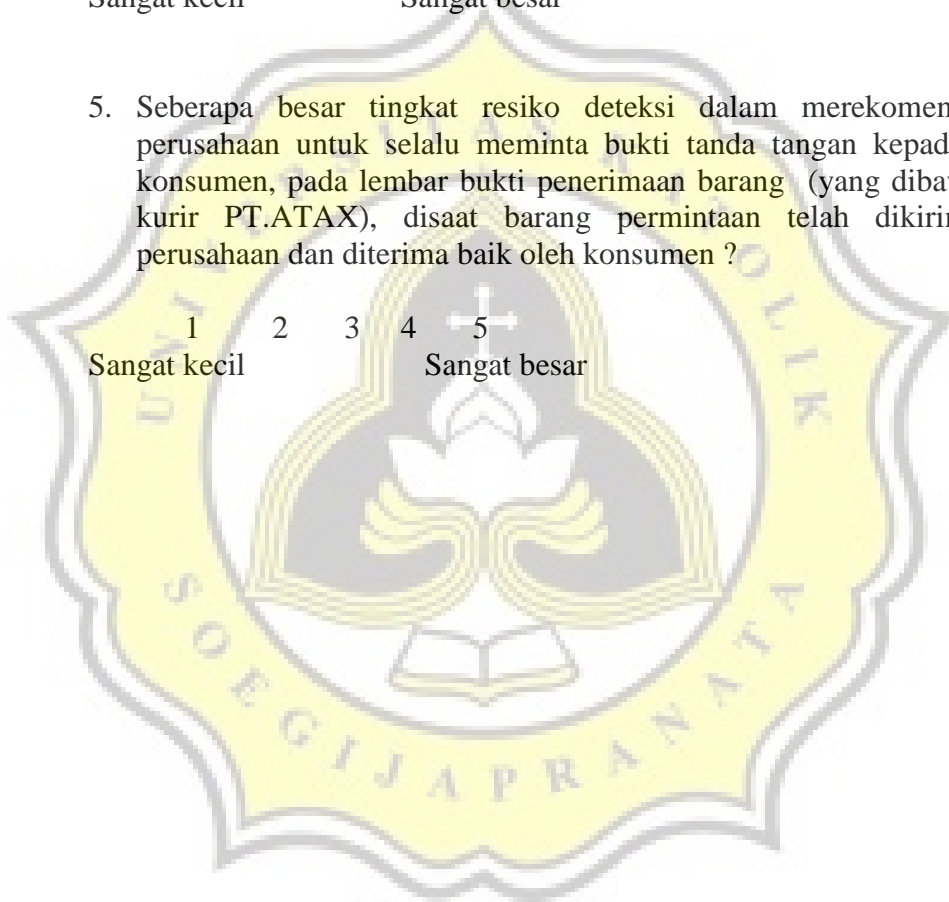
Sangat besar

4. Kemudian setelah itu menurut bapak/ ibu / sdr, seberapa besar tingkat resiko deteksi dalam merekomendasikan kepada perusahaan bahwa bukti pengeluaran barang dari gudang dan bukti permintaan dari konsumen harus di tanda tangani oleh karyawan yang bertugas mengeluarkan masing-masing bukti tersebut , hal ini dilakukan agar karyawan bertanggung jawab penuh atas barang yang akan keluar dari gudang tersebut memang benar-benar atas permintaan konsumen ?

1 2 3 4 5
Sangat kecil Sangat besar

5. Seberapa besar tingkat resiko deteksi dalam merekomendasikan perusahaan untuk selalu meminta bukti tanda tangan kepada pihak konsumen, pada lembar bukti penerimaan barang (yang dibawa oleh kurir PT.ATAX), disaat barang permintaan telah dikirim oleh perusahaan dan diterima baik oleh konsumen ?

1 2 3 4 5
Sangat kecil Sangat besar



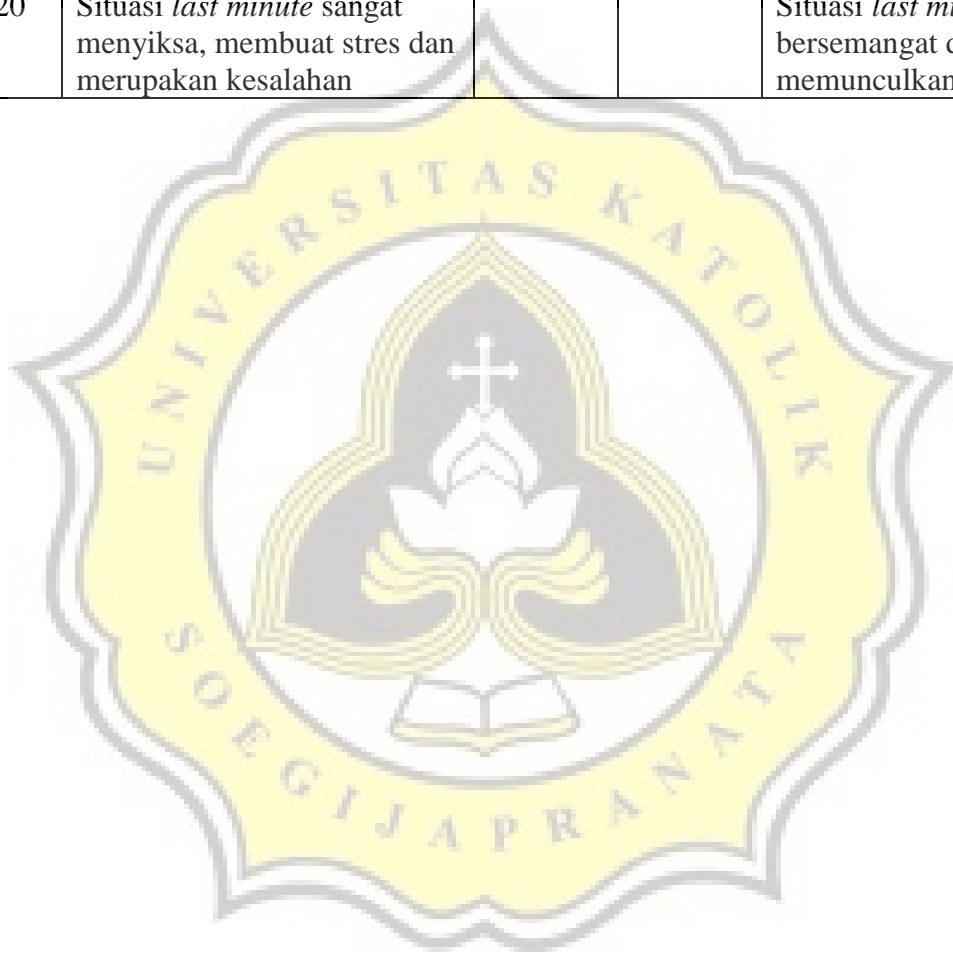
Tipe Kepribadian

Nasution dan Fitriani (2012)

Pilihlah SALAH SATU kolom (kiri atau kanan) yang paling sesuai dan dominan dengan diri anda dengan memberi tanda silang (x).

| No | Kolom Kiri | Pilihan (Kiri atau kanan) | | Kolom Kanan |
|----|--|------------------------------|--|--|
| 1 | Berhati – hati; penuh pertimbangan; kaku | | | Spontan; <i>easy going</i> ; fleksibel |
| 2 | Menemukan dan mengembangkan ide dengan berdiskusi | | | Menemukan dan mengembangkan ide dengan merenung |
| 3 | Menyimpan semangat dalam hati | | | Mengekspresikan semangat |
| 4 | Lebih suka komunikasi tidak langsung (telp, surat, <i>e-mail</i>) | | | Lebih suka komunikasi langsung (tatap muka) |
| 5 | Membangun ide dengan matang baru membicarakannya | | | Membangun ide pada saat berbicara |
| 6 | Menggunakan pengalaman sebagai pedoman | | | Menggunakan imajinasi dan perenungan sebagai pedoman |
| 7 | SOP sangat membosankan | | | SOP sangat membantu |
| 8 | Bertindak step by step dengan <i>timeframe</i> yang jelas | | | Bertindak dengan semangat tanpa menggunakan <i>timeframe</i> |
| 9 | Menarik kesimpulan dengan lama dan hati – hati | | | Menarik kesimpulan dengan cepat sesuai naluri |
| 10 | Konseptual | | | Praktis |
| 11 | Subjektif | | | Objektif |
| 12 | Yang penting tujuan tercapai | | | Yang penting situasi harmonis terjaga |
| 13 | Mengambil keputusan berdasar perasaan pribadi dan kondisi orang lain | | | Mengambil keputusan berdasar logika dan aturan main |
| 14 | Menghargai seseorang karena <i>skill</i> dan faktor teknis | | | Menghargai seseorang karena sikap dan perilakunya |
| 15 | Mementingkan nilai – nilai personal | | | Mementingkan sebab-akibat |
| 16 | Spontan; fleksibel; tidak diikat waktu | | | Terencana; memiliki <i>deadline</i> jelas |

| | | | | |
|----|---|--|--|--|
| 17 | Aturan, jadwal, dan target akan sangat membantu dan memperjelas tindakan | | | Aturan, jadwal dan target sangat mengikat dan membebani |
| 18 | Berpegang teguh pada pendirian | | | Pendirian masih bisa berubah tergantung situasi nantinya |
| 19 | Ketidak pastian itu seru, menegangkan dan membuat hati lebih senang | | | Ketidakpastian membuat bingung dan meresahkan |
| 20 | Situasi <i>last minute</i> sangat menyiksa, membuat stres dan merupakan kesalahan | | | Situasi <i>last minute</i> membuat bersemangat dan memunculkan potensi atau ide. |



Kuesioner Skeptisme Profesional

Sumber : Hurtt (2010)

SKEPTISME PROFESIONAL AUDITOR (MODEL HURTT)

Berilah tanda silang (x) pada angka yang menurut Bapak/Ibu tepat sesuai dengan kondisi yang Bapak/Ibu rasakan. Tidak ada jawaban yang benar atau salah. Jawaban yang jujur sesuai perasaan Bapak/Ibu sangat kami hargai dan bermanfaat bagi kami.

Examination of Evidence Characteristics

Questioning Mind

| No | Pertanyaan | STS | TS | N | S | SS |
|----|---|-----|----|---|---|----|
| 1. | Saya selalu menolak pernyataan kecuali saya dapat membuktikan bahwa hal tersebut benar | | | | | |
| 2 | Teman saya mengatakan pada saya bahwa saya selalu menanyakan sesuatu yang saya dengar atau saya lihat | | | | | |
| 3 | Saya seringkali menanyakan sesuatu yang saya lihat atau dengar | | | | | |

Suspension of Judgment

| No | Pertanyaan | STS | TS | N | S | SS |
|----|--|-----|----|---|---|----|
| 4. | Saya menunggu untuk memutuskan suatu isue sampai saya mendapat lebih banyak informasi | | | | | |
| 5 | Saya membutuhkan waktu untuk membuat keputusan | | | | | |
| 6 | Saya tidak suka membuat keputusan dengan cepat | | | | | |
| 7 | Saya tidak suka membuat keputusan sampai saya melihat semua informasi siap tersedia | | | | | |
| 8 | Saya suka meyakinkan bahwa saya sudah mempertimbangkan informasi yang tersedia sebelum membuat keputusan | | | | | |

Search for Knowledge

| No | Pertanyaan | STS | TS | N | S | SS |
|----|--|-----|----|---|---|----|
| 9 | Prospek dari pembelajaran menggairahkan saya | | | | | |
| 10 | Menemukan suatu informasi baru memang menyenangkan | | | | | |
| 11 | Saya berpikir bahwa belajar adalah menyenangkan | | | | | |
| 12 | Saya suka mencari pengetahuan | | | | | |
| 13 | Saya menikmati dalam memutuskan jika yang saya baca atau dengar adalah benar | | | | | |
| 14 | Saya menyukai pembelajaran | | | | | |

Understanding Evidence Providers

Interpersonal Understanding

| No | Pertanyaan | STS | TS | N | S | SS |
|----|--|-----|----|---|---|----|
| 15 | Saya tertarik untuk mengetahui apa yang menyebabkan orang berperilaku seperti itu | | | | | |
| 16 | Perilaku orang lain tidak menarik perhatian saya | | | | | |
| 17 | Saya tertarik untuk memahami alasan dari perilaku orang lain | | | | | |
| 18 | Saya jarang untuk mempertimbangkan mengapa orang berperilaku seperti itu | | | | | |
| 19 | Tindakan yang diambil seseorang dan alasan melakukan tindakan tersebut adalah sangat menarik | | | | | |

Characteristics to Act on the Evidence

Self Confidence

| No | Pertanyaan | STS | TS | N | S | SS |
|----|--|-----|----|---|---|----|
| 20 | Saya merasa diri saya baik | | | | | |
| 21 | Saya percaya diri dengan kemampuan saya | | | | | |
| 22 | Saya dapat diandalkan | | | | | |
| 23 | Saya tidak merasa yakin terhadap diri saya | | | | | |
| 24 | Saya percaya dengan diri saya | | | | | |

Self Determination

| No | Pertanyaan | STS | TS | N | S | SS |
|----|---|-----|----|---|---|----|
| 25 | Saya selalu menerima penjelasan orang lain tanpa berpikir lebih lanjut | | | | | |
| 26 | Saya cenderung untuk segera menerima apa yang diceritakan orang pada saya | | | | | |
| 27 | Saya selalu menerima sesuatu yang saya lihat, baca atau dengar sesuai dengan apa adanya | | | | | |
| 28 | Saya selalu bertindak tidak konsisten dalam membuat penjelasan | | | | | |
| 29 | Saya seringkali setuju dengan pemikiran orang lain dalam kelompok | | | | | |
| 30 | Sangat mudah bagi orang lain untuk mempercayai saya | | | | | |

Lampiran 2



| No | Nama KAP | Jenis Kelamin | Pendidikan | Jabatan | Umur | Lama Kerja |
|----|----------|---------------|------------|---------|------|------------|
| | | | | | | Th |
| 1 | ARHJ | P | S2 | Senior | 27 | 4.4 |
| 2 | ARHJ | P | S1 | JUNIOR | 25 | 3 |
| 3 | ARHJ | P | s1 | JUNIOR | 25 | 3.17 |
| 4 | ARHJ | P | s1 | JUNIOR | 26 | 3.33 |
| 5 | ARHJ | L | S1 | Senior | 28 | 4.17 |
| 6 | TRI BOWO | L | S1 | JUNIOR | 24 | 2.08 |
| 7 | TRI BOWO | L | S2 | Senior | 37 | 4.08 |
| 8 | TRI BOWO | P | S2 | Senior | 35 | 4.5 |
| 9 | TRI BOWO | P | S1 | JUNIOR | 24 | 2.083 |
| 10 | TRI BOWO | P | S1 | JUNIOR | 25 | 2.167 |
| 11 | TRI BOWO | P | S2 | SENIOR | 34 | 4.167 |
| 12 | TRI BOWO | L | S1 | JUNIOR | 25 | 2.083 |
| 13 | BTFD | L | S1 | JUNIOR | 27 | 1 |
| 14 | BTFD | P | S1 | PARTNER | 28 | 2.17 |
| 15 | BTFD | L | S1 | JUNIOR | 24 | 1.5 |
| 16 | BTFD | L | S1 | JUNIOR | 24 | 1 |
| 17 | HANANTA | P | S1 | JUNIOR | 24 | 1.17 |
| 18 | HANANTA | P | S1 | JUNIOR | 25 | 1.83 |
| 19 | HANANTA | L | S1 | JUNIOR | 24 | 1 |
| 20 | HANANTA | L | S1 | JUNIOR | 23 | 0 |
| 21 | HANANTA | P | S1 | JUNIOR | 23 | 1 |
| 22 | HANANTA | P | S1 | Senior | 26 | 1.25 |
| 23 | HANANTA | P | S1 | JUNIOR | 24 | 2.08 |
| 24 | BYSA | L | S1 | JUNIOR | 22 | 1 |
| 25 | BYSA | P | S1 | JUNIOR | 23 | 1.17 |
| 26 | BYSA | L | S1 | Senior | 32 | 2.25 |
| 27 | BYSA | P | S1 | Senior | 34 | 3 |
| 28 | BYSA | P | S1 | Senior | 33 | 2.67 |
| 29 | BYSA | L | S1 | JUNIOR | 26 | 8 |
| 30 | BYSA | P | S1 | JUNIOR | 22 | 6 |
| 31 | BYSA | P | S1 | JUNIOR | 22 | 6 |
| 32 | RIZA | L | S1 | JUNIOR | 25 | 1.25 |
| 33 | RIZA | L | S1 | JUNIOR | 24 | 1.5 |
| 34 | RIZA | P | S1 | Senior | 34 | 4.92 |
| 35 | RIZA | P | S1 | JUNIOR | 25 | 2.08 |
| 36 | RIZA | L | S1 | JUNIOR | 28 | 3.17 |
| 37 | SOETIKNO | P | S1 | Senior | 29 | 5 |
| 38 | SOETIKNO | P | S1 | JUNIOR | 25 | 3 |



Lampiran 3



Lampiran Hasil Tabulasi Kemampuan auditor dalam mendeteksi kecurangan

| No | Q1 | Q2 | Q3 | Q4 | Q5 | TOTAL 1 | TOTAL 2 |
|----|----|----|----|----|----|---------|---------|
| 1 | 4 | 4 | 4 | 4 | 4 | 20 | 16 |
| 2 | 4 | 4 | 4 | 5 | 4 | 21 | 16 |
| 3 | 5 | 5 | 5 | 5 | 5 | 25 | 20 |
| 4 | 5 | 5 | 5 | 5 | 5 | 25 | 20 |
| 5 | 4 | 4 | 4 | 4 | 4 | 20 | 16 |
| 6 | 4 | 4 | 4 | 4 | 5 | 21 | 17 |
| 7 | 3 | 4 | 4 | 3 | 4 | 18 | 15 |
| 8 | 4 | 3 | 4 | 4 | 3 | 18 | 14 |
| 9 | 4 | 4 | 4 | 4 | 4 | 20 | 16 |
| 10 | 4 | 3 | 4 | 3 | 4 | 18 | 15 |
| 11 | 3 | 2 | 4 | 5 | 2 | 16 | 11 |
| 12 | 2 | 2 | 2 | 4 | 2 | 12 | 8 |
| 13 | 4 | 4 | 2 | 5 | 2 | 17 | 12 |
| 14 | 2 | 4 | 1 | 4 | 2 | 13 | 9 |
| 15 | 2 | 4 | 2 | 4 | 3 | 15 | 11 |
| 16 | 4 | 4 | 2 | 4 | 2 | 16 | 12 |
| 17 | 2 | 3 | 2 | 4 | 1 | 12 | 8 |
| 18 | 3 | 4 | 3 | 4 | 2 | 16 | 12 |
| 19 | 2 | 4 | 2 | 5 | 2 | 15 | 10 |
| 20 | 2 | 3 | 1 | 5 | 3 | 14 | 9 |
| 21 | 3 | 2 | 2 | 2 | 3 | 12 | 10 |
| 22 | 3 | 3 | 4 | 4 | 4 | 18 | 14 |
| 23 | 2 | 2 | 2 | 4 | 2 | 12 | 8 |
| 24 | 2 | 3 | 3 | 4 | 2 | 14 | 10 |
| 25 | 4 | 2 | 2 | 4 | 3 | 15 | 11 |
| 26 | 4 | 4 | 4 | 3 | 3 | 18 | 15 |
| 27 | 4 | 4 | 4 | 4 | 4 | 20 | 16 |
| 28 | 4 | 4 | 3 | 4 | 4 | 19 | 15 |
| 29 | 3 | 3 | 3 | 4 | 3 | 16 | 12 |
| 30 | 3 | 3 | 3 | 3 | 3 | 15 | 12 |
| 31 | 2 | 4 | 2 | 4 | 2 | 14 | 10 |
| 32 | 2 | 3 | 2 | 4 | 2 | 13 | 9 |
| 33 | 2 | 3 | 2 | 4 | 2 | 13 | 9 |
| 34 | 4 | 4 | 3 | 4 | 3 | 18 | 14 |
| 35 | 3 | 3 | 2 | 4 | 1 | 13 | 9 |
| 36 | 3 | 4 | 3 | 5 | 1 | 16 | 11 |
| 37 | 3 | 4 | 4 | 5 | 3 | 19 | 14 |
| 38 | 2 | 4 | 2 | 4 | 2 | 14 | 10 |
| 39 | 4 | 4 | 3 | 5 | 2 | 18 | 13 |

Lampiran Hasil Tabulasi Kompetensi

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

| No | Q9 | Q10 | Q11 | Q12 | Q13 | Q14 | Q15 | TOTAL 1 | TOTAL 2 |
|----|----|-----|-----|-----|-----|-----|-----|---------|---------|
| 1 | 4 | 4 | 5 | 4 | 4 | 4 | 3 | 62 | 58 |
| 2 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 65 | 60 |
| 3 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 65 | 61 |
| 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 64 | 59 |
| 5 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 65 | 61 |
| 6 | 4 | 4 | 4 | 4 | 5 | 4 | 3 | 64 | 59 |
| 7 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 68 | 64 |
| 8 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 72 | 67 |
| 9 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 64 | 59 |
| 10 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 64 | 59 |
| 11 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 70 | 65 |
| 12 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 64 | 60 |
| 13 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 60 | 56 |
| 14 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 58 | 54 |
| 15 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 61 | 57 |
| 16 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 54 | 50 |
| 17 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 58 | 53 |
| 18 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 58 | 53 |
| 19 | 5 | 4 | 4 | 4 | 3 | 4 | 4 | 65 | 61 |
| 20 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 66 | 62 |
| 21 | 5 | 4 | 4 | 4 | 3 | 4 | 4 | 65 | 61 |
| 22 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 63 | 58 |
| 23 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 73 | 68 |
| 24 | 3 | 5 | 4 | 3 | 4 | 4 | 3 | 60 | 55 |
| 25 | 3 | 5 | 4 | 3 | 4 | 4 | 3 | 60 | 55 |
| 26 | 4 | 4 | 4 | 4 | 3 | 4 | 2 | 56 | 52 |
| 27 | 4 | 4 | 4 | 4 | 3 | 4 | 2 | 56 | 52 |
| 28 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 56 | 52 |
| 29 | 4 | 4 | 4 | 4 | 3 | 4 | 2 | 56 | 52 |
| 30 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 54 | 49 |
| 31 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 64 | 60 |
| 32 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 60 | 56 |
| 33 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 60 | 56 |
| 34 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 68 | 63 |
| 35 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 60 | 56 |
| 36 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 60 | 56 |
| 37 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 60 | 56 |
| 38 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 60 | 56 |
| 39 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 75 | 70 |

Lampiran Hasil Tabulasi Kondisi Klien

| No | Q1 | Q2 | Q3 | Q4 | Q5 | Q6 | TOTAL |
|----|----|----|----|----|----|----|-------|
| 1 | 2 | 4 | 2 | 4 | 2 | 4 | 18 |
| 2 | 4 | 5 | 4 | 4 | 5 | 4 | 26 |
| 3 | 4 | 5 | 4 | 4 | 5 | 4 | 26 |
| 4 | 5 | 4 | 4 | 4 | 5 | 4 | 26 |
| 5 | 4 | 5 | 4 | 4 | 5 | 4 | 26 |
| 6 | 3 | 4 | 3 | 3 | 3 | 4 | 20 |
| 7 | 4 | 4 | 3 | 3 | 3 | 4 | 21 |
| 8 | 3 | 4 | 3 | 3 | 3 | 4 | 20 |
| 9 | 3 | 4 | 3 | 3 | 3 | 4 | 20 |
| 10 | 4 | 4 | 3 | 3 | 3 | 4 | 21 |
| 11 | 4 | 4 | 3 | 3 | 3 | 4 | 21 |
| 12 | 4 | 4 | 3 | 3 | 3 | 4 | 21 |
| 13 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 14 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 15 | 3 | 4 | 3 | 4 | 4 | 4 | 22 |
| 16 | 4 | 3 | 3 | 4 | 4 | 3 | 21 |
| 17 | 3 | 3 | 3 | 4 | 3 | 3 | 19 |
| 18 | 3 | 3 | 3 | 4 | 3 | 3 | 19 |
| 19 | 4 | 3 | 4 | 4 | 2 | 4 | 21 |
| 20 | 4 | 3 | 4 | 4 | 2 | 4 | 21 |
| 21 | 4 | 3 | 4 | 4 | 2 | 4 | 21 |
| 22 | 4 | 2 | 3 | 3 | 3 | 4 | 19 |
| 23 | 3 | 3 | 4 | 4 | 3 | 3 | 20 |
| 24 | 4 | 4 | 3 | 2 | 4 | 4 | 21 |
| 25 | 4 | 4 | 3 | 2 | 4 | 4 | 21 |
| 26 | 3 | 4 | 4 | 2 | 3 | 3 | 19 |
| 27 | 3 | 4 | 4 | 3 | 3 | 3 | 20 |
| 28 | 3 | 3 | 3 | 3 | 4 | 4 | 20 |
| 29 | 3 | 4 | 4 | 3 | 3 | 3 | 20 |
| 30 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 31 | 3 | 3 | 4 | 4 | 3 | 4 | 21 |
| 32 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 33 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 34 | 2 | 2 | 2 | 3 | 2 | 3 | 14 |
| 35 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 36 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 37 | 2 | 2 | 2 | 2 | 4 | 4 | 16 |
| 38 | 2 | 2 | 2 | 2 | 4 | 4 | 16 |
| 39 | 2 | 2 | 2 | 2 | 2 | 2 | 12 |

Lampiran Hasil Tabulasi Independensi

| No | Q1 | Q2 | Q3 | Q4 | Q5 | Q6 | Q7 | Q8 | Q9 | TOTAL |
|----|----|----|----|----|----|----|----|----|----|-------|
| 1 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 38 |
| 2 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 39 |
| 3 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 39 |
| 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 39 |
| 5 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 39 |
| 6 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 41 |
| 7 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 40 |
| 8 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 41 |
| 9 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 42 |
| 10 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 41 |
| 11 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 41 |
| 12 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 40 |
| 13 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 14 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 15 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 16 | 4 | 5 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 35 |
| 17 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 18 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 19 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 40 |
| 20 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 40 |
| 21 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 40 |
| 22 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 34 |
| 23 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 35 |
| 24 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 34 |
| 25 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 34 |
| 26 | 4 | 4 | 3 | 2 | 4 | 4 | 4 | 4 | 3 | 32 |
| 27 | 4 | 4 | 3 | 2 | 4 | 4 | 4 | 4 | 3 | 32 |
| 28 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 32 |
| 29 | 4 | 4 | 3 | 2 | 4 | 4 | 4 | 4 | 3 | 32 |
| 30 | 3 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 30 |
| 31 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 40 |
| 32 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 33 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 34 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 43 |
| 35 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 36 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 37 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 38 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 39 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |

Lampiran Hasil Tabulasi Risiko Audit

| No | Q1 | Q2 | Q3 | Q4 | Q5 | TOTAL |
|----|----|----|----|----|----|-------|
| 1 | 4 | 4 | 4 | 3 | 4 | 19 |
| 2 | 4 | 4 | 4 | 4 | 4 | 20 |
| 3 | 4 | 4 | 4 | 4 | 4 | 20 |
| 4 | 4 | 4 | 4 | 4 | 4 | 20 |
| 5 | 4 | 4 | 4 | 4 | 4 | 20 |
| 6 | 3 | 4 | 3 | 4 | 3 | 17 |
| 7 | 4 | 4 | 3 | 4 | 3 | 18 |
| 8 | 4 | 4 | 3 | 4 | 3 | 18 |
| 9 | 5 | 4 | 3 | 4 | 3 | 19 |
| 10 | 4 | 4 | 3 | 4 | 3 | 18 |
| 11 | 4 | 4 | 3 | 4 | 3 | 18 |
| 12 | 4 | 4 | 3 | 4 | 3 | 18 |
| 13 | 4 | 4 | 4 | 4 | 4 | 20 |
| 14 | 3 | 3 | 3 | 4 | 5 | 18 |
| 15 | 3 | 4 | 4 | 4 | 4 | 19 |
| 16 | 4 | 4 | 4 | 4 | 5 | 21 |
| 17 | 4 | 4 | 3 | 2 | 2 | 15 |
| 18 | 4 | 4 | 3 | 2 | 2 | 15 |
| 19 | 5 | 4 | 5 | 4 | 5 | 23 |
| 20 | 5 | 5 | 5 | 4 | 5 | 24 |
| 21 | 4 | 5 | 2 | 2 | 2 | 15 |
| 22 | 5 | 5 | 5 | 5 | 5 | 25 |
| 23 | 5 | 5 | 3 | 2 | 2 | 17 |
| 24 | 4 | 4 | 4 | 4 | 4 | 20 |
| 25 | 4 | 4 | 4 | 4 | 4 | 20 |
| 26 | 3 | 5 | 4 | 4 | 4 | 20 |
| 27 | 3 | 5 | 4 | 4 | 4 | 20 |
| 28 | 3 | 3 | 2 | 2 | 2 | 12 |
| 29 | 3 | 5 | 4 | 4 | 4 | 20 |
| 30 | 4 | 3 | 3 | 2 | 2 | 14 |
| 31 | 3 | 3 | 2 | 2 | 2 | 12 |
| 32 | 5 | 5 | 5 | 4 | 4 | 23 |
| 33 | 4 | 3 | 4 | 3 | 3 | 17 |
| 34 | 4 | 4 | 3 | 4 | 5 | 20 |
| 35 | 3 | 3 | 3 | 3 | 3 | 15 |
| 36 | 3 | 3 | 3 | 3 | 3 | 15 |
| 37 | 4 | 4 | 4 | 4 | 4 | 20 |
| 38 | 4 | 4 | 4 | 4 | 4 | 20 |
| 39 | 5 | 5 | 5 | 5 | 5 | 25 |

Lampiran Hasil Tabulasi Tipe Kepribadian

| No | Q1 | | Q2 | | Q3 | | Q4 | | Q5 | | TOTAL | |
|----|----|----|----|----|----|----|----|----|----|----|-------|---|
| | I1 | E1 | E2 | I2 | I3 | E3 | I4 | E4 | I5 | E5 | E | I |
| 1 | 1 | | 1 | | 1 | | | 1 | 1 | | 2 | 3 |
| 2 | 1 | | | 1 | | 1 | | 1 | | 1 | 3 | 2 |
| 3 | 1 | | | 1 | 1 | | | 1 | 1 | | 1 | 4 |
| 4 | 1 | | | 1 | 1 | | | 1 | 1 | | 1 | 4 |
| 5 | | 1 | 1 | | | 1 | 1 | | | 1 | 4 | 1 |
| 6 | 1 | | 1 | | | 1 | | 1 | 1 | | 3 | 2 |
| 7 | 1 | | 1 | | | 1 | | 1 | 1 | | 3 | 2 |
| 8 | 1 | | 1 | | | 1 | | 1 | 1 | | 3 | 2 |
| 9 | 1 | | 1 | | | 1 | | 1 | 1 | | 3 | 2 |
| 10 | 1 | | 1 | | | 1 | | 1 | 1 | | 3 | 2 |
| 11 | 1 | | 1 | | | 1 | | 1 | 1 | | 3 | 2 |
| 12 | 1 | | 1 | | | 1 | | 1 | 1 | | 3 | 2 |
| 13 | 1 | | 1 | | 1 | | 1 | | 1 | | 1 | 4 |
| 14 | | 1 | 1 | | | 1 | 1 | | 1 | | 3 | 2 |
| 15 | 1 | | 1 | | 1 | | 1 | | 1 | | 1 | 4 |
| 16 | | 1 | 1 | | | 1 | 1 | | | 1 | 4 | 1 |
| 17 | | 1 | 1 | | | 1 | | 1 | 1 | | 4 | 1 |
| 18 | | 1 | 1 | | | 1 | 1 | | | 1 | 4 | 1 |
| 19 | | 1 | 1 | | | 1 | | 1 | 1 | | 4 | 1 |
| 20 | 1 | | 1 | | 1 | | | 1 | 1 | | 2 | 3 |
| 21 | 1 | | 1 | | | 1 | | 1 | | 1 | 4 | 1 |
| 22 | 1 | | 1 | | 1 | | 1 | | 1 | | 1 | 4 |
| 23 | 1 | | 1 | | 1 | | | 1 | 1 | | 2 | 3 |
| 24 | 1 | | | 1 | 1 | | | 1 | 1 | | 1 | 4 |
| 25 | | 1 | 1 | | | 1 | 1 | | | 1 | 4 | 1 |
| 26 | 1 | | 1 | | | 1 | | 1 | 1 | | 3 | 2 |
| 27 | | 1 | 1 | | | 1 | | 1 | 1 | | 4 | 1 |
| 28 | | 1 | 1 | | | 1 | | 1 | 1 | | 4 | 1 |
| 29 | 1 | | 1 | | | 1 | | 1 | 1 | | 3 | 2 |
| 30 | | 1 | 1 | | 1 | | | 1 | 1 | | 3 | 2 |
| 31 | 1 | | 1 | | 1 | | 1 | | 1 | | 1 | 4 |
| 32 | 1 | | 1 | | | 1 | | 1 | 1 | | 3 | 2 |
| 33 | 1 | | 1 | | | 1 | | 1 | 1 | | 3 | 2 |
| 34 | 1 | | 1 | | | 1 | | 1 | | 1 | 4 | 1 |
| 35 | 1 | | 1 | | | 1 | | 1 | 1 | | 3 | 2 |
| 36 | | 1 | | 1 | | 1 | | 1 | | 1 | 4 | 1 |
| 37 | 1 | | 1 | | 1 | | 1 | | 1 | | 1 | 4 |
| 38 | 1 | | 1 | | | 1 | | 1 | 1 | | 3 | 2 |
| 39 | | 1 | | 1 | | 1 | 1 | | 1 | | 2 | 3 |

| No | Q6 | | Q7 | | Q8 | | Q9 | | Q10 | | TOTAL | |
|----|----|----|----|----|----|----|----|----|-----|----|-------|---|
| | S1 | N1 | N2 | S2 | S3 | N3 | S4 | N4 | N5 | S5 | S | N |
| 1 | 1 | | | 1 | 1 | | 1 | | | 1 | 5 | 0 |
| 2 | 1 | | | 1 | | 1 | | 1 | | 1 | 3 | 2 |
| 3 | 1 | | 1 | | | 1 | 1 | | 1 | | 2 | 3 |
| 4 | | 1 | 1 | | | 1 | 1 | | | 1 | 2 | 3 |
| 5 | 1 | | | 1 | 1 | | | 1 | 1 | | 3 | 2 |
| 6 | 1 | | | 1 | 1 | | 1 | | 1 | | 4 | 1 |
| 7 | 1 | | | 1 | 1 | | 1 | | 1 | | 4 | 1 |
| 8 | 1 | | | 1 | 1 | | 1 | | 1 | | 4 | 1 |
| 9 | 1 | | | 1 | 1 | | 1 | | 1 | | 4 | 1 |
| 10 | 1 | | | 1 | 1 | | 1 | | 1 | | 4 | 1 |
| 11 | 1 | | | 1 | 1 | | 1 | | 1 | | 4 | 1 |
| 12 | 1 | | | 1 | 1 | | 1 | | 1 | | 4 | 1 |
| 13 | 1 | | 1 | | 1 | | 1 | | 1 | | 3 | 2 |
| 14 | 1 | | | 1 | 1 | | 1 | | 1 | | 4 | 1 |
| 15 | 1 | | 1 | | 1 | | | 1 | 1 | | 2 | 3 |
| 16 | | 1 | | 1 | | 1 | 1 | | 1 | | 2 | 3 |
| 17 | 1 | | | 1 | 1 | | 1 | | 1 | | 4 | 1 |
| 18 | | 1 | | 1 | | 1 | 1 | | 1 | | 2 | 3 |
| 19 | 1 | | | 1 | 1 | | | 1 | 1 | | 3 | 2 |
| 20 | 1 | | | 1 | 1 | | 1 | | | 1 | 5 | 0 |
| 21 | 1 | | | 1 | 1 | | 1 | | 1 | | 4 | 1 |
| 22 | 1 | | | 1 | | 1 | | 1 | | 1 | 3 | 2 |
| 23 | 1 | | | 1 | 1 | | 1 | | 1 | | 5 | 0 |
| 24 | | 1 | 1 | | | 1 | 1 | | | 1 | 2 | 3 |
| 25 | 1 | | | 1 | 1 | | | 1 | 1 | | 3 | 2 |
| 26 | 1 | | | 1 | 1 | | 1 | | 1 | | 4 | 1 |
| 27 | | 1 | | 1 | | 1 | 1 | | 1 | | 2 | 3 |
| 28 | 1 | | | 1 | 1 | | | 1 | | 1 | 4 | 1 |
| 29 | 1 | | | 1 | 1 | | 1 | | 1 | | 4 | 1 |
| 30 | 1 | | | 1 | 1 | | 1 | | 1 | | 4 | 1 |
| 31 | 1 | | 1 | | 1 | | | 1 | 1 | | 2 | 3 |
| 32 | 1 | | | 1 | 1 | | 1 | | 1 | | 4 | 1 |
| 33 | 1 | | 1 | | | 1 | 1 | | 1 | | 2 | 3 |
| 34 | 1 | | 1 | | 1 | | 1 | | 1 | | 3 | 2 |
| 35 | 1 | | | 1 | 1 | | 1 | | 1 | | 4 | 1 |
| 36 | | 1 | | 1 | | 1 | | 1 | | 1 | 2 | 3 |
| 37 | 1 | | 1 | | 1 | | | 1 | 1 | | 2 | 3 |
| 38 | 1 | | | 1 | 1 | | 1 | | 1 | | 4 | 1 |
| 39 | | 1 | | 1 | | 1 | | 1 | | 1 | 2 | 3 |

| No | Q11 | | Q12 | | Q13 | | Q14 | | Q15 | | TOTAL | |
|----|-----|----|-----|----|-----|----|-----|----|-----|----|-------|---|
| | F1 | T1 | T2 | F2 | F3 | T3 | T4 | F4 | F5 | T5 | T | F |
| 1 | 1 | | 1 | | 1 | | 1 | | 1 | | 2 | 3 |
| 2 | | 1 | | 1 | 1 | | | 1 | | 1 | 2 | 3 |
| 3 | | 1 | 1 | | | 1 | 1 | | | 1 | 5 | 0 |
| 4 | 1 | | 1 | | | 1 | 1 | | 1 | | 3 | 2 |
| 5 | | 1 | 1 | | 1 | | | 1 | 1 | | 2 | 3 |
| 6 | | 1 | 1 | | | 1 | | 1 | 1 | | 3 | 2 |
| 7 | | 1 | 1 | | | 1 | 1 | | | 1 | 5 | 0 |
| 8 | | 1 | 1 | | | 1 | | 1 | 1 | | 3 | 2 |
| 9 | | 1 | 1 | | | 1 | 1 | | 1 | | 4 | 1 |
| 10 | | 1 | 1 | | | 1 | | 1 | 1 | | 3 | 2 |
| 11 | | 1 | 1 | | | 1 | | 1 | 1 | | 3 | 2 |
| 12 | | 1 | 1 | | | 1 | 1 | | 1 | | 4 | 1 |
| 13 | 1 | | 1 | | 1 | | 1 | | 1 | | 2 | 3 |
| 14 | 1 | | 1 | | | 1 | 1 | | | 1 | 4 | 1 |
| 15 | 1 | | 1 | | | 1 | 1 | | | 1 | 4 | 1 |
| 16 | 1 | | | 1 | 1 | | | 1 | 1 | | 0 | 5 |
| 17 | | 1 | | 1 | 1 | | | 1 | | 1 | 2 | 3 |
| 18 | 1 | | | 1 | 1 | | | 1 | 1 | | 0 | 5 |
| 19 | | 1 | 1 | | | 1 | 1 | | | 1 | 5 | 0 |
| 20 | 1 | | 1 | | 1 | | 1 | | 1 | | 2 | 3 |
| 21 | | 1 | 1 | | | 1 | | 1 | | 1 | 4 | 1 |
| 22 | 1 | | 1 | | | 1 | 1 | | 1 | | 3 | 2 |
| 23 | 1 | | 1 | | 1 | | 1 | | 1 | | 2 | 3 |
| 24 | 1 | | 1 | | | 1 | 1 | | 1 | | 3 | 2 |
| 25 | | 1 | 1 | | 1 | | | 1 | 1 | | 2 | 3 |
| 26 | | 1 | 1 | | | 1 | | 1 | 1 | | 3 | 2 |
| 27 | | 1 | 1 | | 1 | | | 1 | 1 | | 2 | 3 |
| 28 | 1 | | | 1 | | 1 | 1 | | | 1 | 3 | 2 |
| 29 | | 1 | | 1 | | 1 | 1 | | | 1 | 4 | 1 |
| 30 | 1 | | 1 | | | 1 | 1 | | | 1 | 4 | 1 |
| 31 | 1 | | 1 | | 1 | | | 1 | | 1 | 2 | 3 |
| 32 | | 1 | | 1 | | 1 | 1 | | | 1 | 4 | 1 |
| 33 | | 1 | 1 | | | 1 | 1 | | | 1 | 5 | 0 |
| 34 | | 1 | | 1 | | 1 | | 1 | | 1 | 3 | 2 |
| 35 | | 1 | 1 | | | 1 | | 1 | 1 | | 3 | 2 |
| 36 | | 1 | | 1 | | 1 | | 1 | | 1 | 3 | 2 |
| 37 | 1 | | 1 | | 1 | | | 1 | | 1 | 2 | 3 |
| 38 | | 1 | 1 | | | 1 | | 1 | 1 | | 3 | 2 |
| 39 | | 1 | 1 | | 1 | | 1 | | 1 | | 3 | 2 |

| No | Q16 | | Q17 | | Q18 | | Q19 | | Q20 | | TOTAL | |
|----|-----|----|-----|----|-----|----|-----|----|-----|----|-------|---|
| | P1 | J1 | J2 | P2 | J3 | P3 | P4 | J4 | J5 | P5 | J | P |
| 1 | 1 | | 1 | | | 1 | 1 | | 1 | | 2 | 3 |
| 2 | 1 | | | 1 | | 1 | | 1 | | 1 | 1 | 4 |
| 3 | | 1 | | 1 | 1 | | | 1 | | 1 | 3 | 2 |
| 4 | | 1 | 1 | | | 1 | 1 | | | 1 | 2 | 3 |
| 5 | 1 | | 1 | | | 1 | 1 | | | 1 | 1 | 4 |
| 6 | | 1 | 1 | | 1 | | | 1 | | 1 | 4 | 1 |
| 7 | | 1 | 1 | | | 1 | 1 | | | 1 | 2 | 3 |
| 8 | | 1 | 1 | | 1 | | | 1 | | 1 | 4 | 1 |
| 9 | | 1 | 1 | | 1 | | | 1 | | 1 | 4 | 1 |
| 10 | | 1 | 1 | | | 1 | 1 | | | 1 | 2 | 3 |
| 11 | | 1 | 1 | | 1 | | | 1 | | 1 | 4 | 1 |
| 12 | | 1 | 1 | | | 1 | 1 | | | 1 | 2 | 3 |
| 13 | 1 | | 1 | | 1 | | 1 | | 1 | | 3 | 2 |
| 14 | 1 | | 1 | | 1 | | 1 | | 1 | | 3 | 2 |
| 15 | 1 | | | 1 | 1 | | | 1 | 1 | | 3 | 2 |
| 16 | | 1 | | 1 | 1 | | 1 | | 1 | | 3 | 2 |
| 17 | | 1 | 1 | | | 1 | | 1 | 1 | | 4 | 1 |
| 18 | | 1 | | 1 | 1 | | 1 | | 1 | | 3 | 2 |
| 19 | | 1 | 1 | | 1 | | | 1 | 1 | | 5 | 0 |
| 20 | 1 | | 1 | | | 1 | 1 | | 1 | | 2 | 3 |
| 21 | | 1 | 1 | | 1 | | | 1 | 1 | | 5 | 0 |
| 22 | 1 | | 1 | | 1 | | | 1 | 1 | | 4 | 1 |
| 23 | 1 | | 1 | | | 1 | 1 | | 1 | | 2 | 3 |
| 24 | | 1 | 1 | | | 1 | 1 | | | 1 | 2 | 3 |
| 25 | 1 | | 1 | | | 1 | 1 | | | 1 | 1 | 4 |
| 26 | | 1 | 1 | | 1 | | | 1 | | 1 | 4 | 1 |
| 27 | 1 | | | 1 | | 1 | | 1 | 1 | | 2 | 3 |
| 28 | | 1 | 1 | | 1 | | | 1 | 1 | | 5 | 0 |
| 29 | | 1 | 1 | | 1 | | 1 | | 1 | | 4 | 1 |
| 30 | | 1 | 1 | | 1 | | 1 | | 1 | | 4 | 1 |
| 31 | | 1 | 1 | | 1 | | 1 | | 1 | | 4 | 1 |
| 32 | | 1 | 1 | | 1 | | 1 | | 1 | | 4 | 1 |
| 33 | | 1 | 1 | | 1 | | | 1 | | 1 | 4 | 1 |
| 34 | | 1 | 1 | | | 1 | 1 | | 1 | | 3 | 2 |
| 35 | | 1 | 1 | | 1 | | | 1 | | 1 | 4 | 1 |
| 36 | | 1 | | 1 | | 1 | | 1 | | 1 | 2 | 3 |
| 37 | | 1 | 1 | | 1 | | 1 | | 1 | | 4 | 1 |
| 38 | | 1 | 1 | | 1 | | | 1 | | 1 | 4 | 1 |
| 39 | 1 | | 1 | | 1 | | 1 | | 1 | | 3 | 2 |

| No | Extraversion | Introversion | Hasil | Sensing | Intuition | Hasil | Thinking | Feeling | Hasil |
|----|--------------|--------------|-------|---------|-----------|-------|----------|---------|-------|
| 1 | 40% | 60% | I | 100% | 0% | S | 40% | 60% | F |
| 2 | 60% | 40% | E | 60% | 40% | S | 40% | 60% | F |
| 3 | 20% | 80% | I | 40% | 60% | I | 100% | 0% | T |
| 4 | 20% | 80% | I | 40% | 60% | I | 60% | 40% | T |
| 5 | 80% | 20% | E | 60% | 40% | S | 40% | 60% | F |
| 6 | 60% | 40% | E | 80% | 20% | S | 60% | 40% | T |
| 7 | 60% | 40% | E | 80% | 20% | S | 100% | 0% | T |
| 8 | 60% | 40% | E | 80% | 20% | S | 60% | 40% | T |
| 9 | 60% | 40% | E | 80% | 20% | S | 80% | 20% | T |
| 10 | 60% | 40% | E | 80% | 20% | S | 60% | 40% | T |
| 11 | 60% | 40% | E | 80% | 20% | S | 60% | 40% | T |
| 12 | 60% | 40% | E | 80% | 20% | S | 80% | 20% | T |
| 13 | 20% | 80% | I | 60% | 40% | S | 40% | 60% | F |
| 14 | 60% | 40% | E | 80% | 20% | S | 80% | 20% | T |
| 15 | 20% | 80% | I | 40% | 60% | I | 80% | 20% | T |
| 16 | 80% | 20% | E | 40% | 60% | I | 0% | 100% | F |
| 17 | 80% | 20% | E | 80% | 20% | S | 40% | 60% | F |
| 18 | 80% | 20% | E | 40% | 60% | S | 0% | 100% | T |
| 19 | 80% | 20% | E | 60% | 40% | S | 100% | 0% | F |
| 20 | 40% | 60% | E | 100% | 0% | I | 40% | 60% | T |
| 21 | 80% | 20% | E | 80% | 20% | S | 80% | 20% | F |
| 22 | 20% | 80% | I | 60% | 40% | S | 60% | 40% | T |
| 23 | 40% | 60% | I | 100% | 0% | S | 40% | 60% | F |
| 24 | 20% | 80% | E | 40% | 60% | S | 60% | 40% | F |
| 25 | 80% | 20% | E | 60% | 40% | S | 40% | 60% | F |
| 26 | 60% | 40% | E | 80% | 20% | S | 60% | 40% | T |
| 27 | 80% | 20% | E | 40% | 60% | S | 40% | 60% | T |
| 28 | 80% | 20% | E | 80% | 20% | S | 60% | 40% | T |
| 29 | 60% | 40% | E | 80% | 20% | I | 80% | 20% | F |
| 30 | 60% | 40% | E | 80% | 20% | I | 80% | 20% | T |
| 31 | 20% | 80% | E | 40% | 60% | S | 40% | 60% | F |
| 32 | 60% | 40% | E | 80% | 20% | I | 80% | 20% | F |
| 33 | 60% | 40% | E | 40% | 60% | I | 100% | 0% | T |
| 34 | 80% | 20% | E | 60% | 40% | S | 60% | 40% | T |
| 35 | 60% | 40% | E | 80% | 20% | I | 60% | 40% | T |
| 36 | 80% | 20% | E | 40% | 60% | S | 60% | 40% | T |
| 37 | 20% | 80% | I | 40% | 60% | I | 40% | 60% | F |
| 38 | 60% | 40% | E | 80% | 20% | I | 60% | 40% | F |
| 39 | 40% | 60% | E | 40% | 60% | S | 60% | 40% | T |

| No | Judging | Perceiving | Hasil | Kep | Dummy |
|----|---------|------------|-------|------|-------|
| 1 | 40% | 60% | P | ISFP | 0 |
| 2 | 20% | 80% | P | ESFP | 0 |
| 3 | 60% | 40% | J | IITJ | 0 |
| 4 | 40% | 60% | P | IITP | 0 |
| 5 | 20% | 80% | P | ESFP | 0 |
| 6 | 80% | 20% | J | ESTJ | 1 |
| 7 | 40% | 60% | P | ESTP | 1 |
| 8 | 80% | 20% | J | ESTJ | 1 |
| 9 | 80% | 20% | J | ESTJ | 1 |
| 10 | 40% | 60% | P | ESTP | 1 |
| 11 | 80% | 20% | J | ESTJ | 1 |
| 12 | 40% | 60% | P | ESTP | 1 |
| 13 | 60% | 40% | J | ISFJ | 0 |
| 14 | 60% | 40% | J | ESTJ | 1 |
| 15 | 60% | 40% | J | IITJ | 0 |
| 16 | 60% | 40% | J | EIFJ | 0 |
| 17 | 80% | 20% | J | ESFJ | 0 |
| 18 | 60% | 40% | J | ESTJ | 1 |
| 19 | 100% | 0% | J | ESFJ | 0 |
| 20 | 40% | 60% | J | EITJ | 0 |
| 21 | 100% | 0% | P | ESFP | 0 |
| 22 | 80% | 20% | J | ISTJ | 1 |
| 23 | 40% | 60% | J | ISFJ | 0 |
| 24 | 40% | 60% | P | ESFP | 0 |
| 25 | 20% | 80% | P | ESFP | 0 |
| 26 | 80% | 20% | J | ESTJ | 1 |
| 27 | 40% | 60% | P | ESTP | 1 |
| 28 | 100% | 0% | J | ESTJ | 1 |
| 29 | 80% | 20% | P | EIFP | 0 |
| 30 | 80% | 20% | J | EITJ | 0 |
| 31 | 80% | 20% | J | ESFP | 0 |
| 32 | 80% | 20% | J | EIFJ | 0 |
| 33 | 80% | 20% | J | EITJ | 0 |
| 34 | 60% | 40% | J | ESTJ | 1 |
| 35 | 80% | 20% | P | EITP | 0 |
| 36 | 40% | 60% | J | ESTJ | 1 |
| 37 | 80% | 20% | J | IIFJ | 0 |
| 38 | 80% | 20% | J | EIFJ | 0 |
| 39 | 60% | 40% | J | ESTJ | 1 |

Lampiran Hasil Tabulasi Skeptisisme

| No | Q1 | Q2 | Q3 | Q4 | Q5 | Q6 | Q7 | Q8 | Q9 | Q10 |
|----|----|----|----|----|----|----|----|----|----|-----|
| 1 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 4 | 4 | 4 |
| 2 | 2 | 4 | 2 | 4 | 5 | 4 | 4 | 4 | 4 | 5 |
| 3 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 5 |
| 4 | 2 | 4 | 2 | 2 | 4 | 2 | 4 | 2 | 4 | 2 |
| 5 | 2 | 4 | 2 | 2 | 4 | 2 | 4 | 2 | 2 | 4 |
| 6 | 5 | 4 | 3 | 5 | 4 | 4 | 4 | 4 | 4 | 5 |
| 7 | 5 | 3 | 3 | 5 | 3 | 3 | 4 | 3 | 3 | 4 |
| 8 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 4 |
| 9 | 4 | 3 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 |
| 10 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 |
| 11 | 5 | 5 | 3 | 5 | 5 | 5 | 5 | 3 | 4 | 5 |
| 12 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 4 |
| 13 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 14 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 15 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 4 |
| 16 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 |
| 17 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 18 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 19 | 2 | 3 | 3 | 4 | 5 | 4 | 4 | 4 | 4 | 4 |
| 20 | 2 | 4 | 3 | 4 | 5 | 4 | 4 | 4 | 4 | 4 |
| 21 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 4 |
| 22 | 2 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 23 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 |
| 24 | 3 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 3 | 3 |
| 25 | 3 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 3 | 3 |
| 26 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 27 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 28 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 4 |
| 29 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 30 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 |
| 31 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 4 |
| 32 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 33 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 34 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 5 |
| 35 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 36 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 37 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 38 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 39 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |

| No | Q11 | Q12 | Q13 | Q14 | Q15 | Q16 | Q17 | Q18 | Q19 | Q20 |
|----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 1 | 5 | 4 | 4 | 5 | 4 | 1 | 4 | 2 | 5 | 4 |
| 2 | 4 | 4 | 5 | 4 | 4 | 1 | 4 | 2 | 4 | 4 |
| 3 | 4 | 4 | 5 | 4 | 4 | 1 | 4 | 2 | 5 | 4 |
| 4 | 2 | 4 | 2 | 2 | 4 | 1 | 4 | 2 | 5 | 4 |
| 5 | 2 | 4 | 2 | 4 | 2 | 2 | 2 | 2 | 2 | 2 |
| 6 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 3 |
| 7 | 4 | 5 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 4 |
| 8 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 4 |
| 9 | 4 | 5 | 4 | 5 | 3 | 3 | 4 | 3 | 3 | 4 |
| 10 | 4 | 4 | 5 | 4 | 4 | 3 | 4 | 3 | 3 | 3 |
| 11 | 4 | 5 | 5 | 4 | 3 | 3 | 3 | 3 | 3 | 4 |
| 12 | 4 | 5 | 4 | 5 | 3 | 3 | 4 | 3 | 4 | 3 |
| 13 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 4 |
| 14 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 4 |
| 15 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 4 |
| 16 | 4 | 4 | 4 | 4 | 4 | 1 | 4 | 2 | 5 | 4 |
| 17 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 4 | 4 |
| 18 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 4 | 4 |
| 19 | 5 | 4 | 4 | 4 | 4 | 2 | 5 | 2 | 4 | 4 |
| 20 | 5 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 2 |
| 21 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 2 |
| 22 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 3 |
| 23 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 |
| 24 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 4 |
| 25 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 4 |
| 26 | 4 | 4 | 4 | 4 | 3 | 2 | 2 | 4 | 2 | 4 |
| 27 | 4 | 4 | 4 | 4 | 3 | 2 | 2 | 4 | 2 | 4 |
| 28 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 4 |
| 29 | 4 | 4 | 4 | 4 | 3 | 2 | 2 | 4 | 2 | 4 |
| 30 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 |
| 31 | 4 | 4 | 3 | 3 | 4 | 3 | 4 | 2 | 4 | 4 |
| 32 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 4 |
| 33 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 4 |
| 34 | 5 | 5 | 4 | 4 | 5 | 1 | 4 | 1 | 5 | 5 |
| 35 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 4 |
| 36 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 4 |
| 37 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 4 |
| 38 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 4 |
| 39 | 5 | 5 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 5 |

| No | Q21 | Q22 | Q23 | Q24 | Q25 | Q26 | Q27 | Q28 | Q29 | Q30 | TOTAL 1 | TOTAL 2 |
|----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------------|------------|
| 1 | 5 | 4 | 2 | 5 | 2 | 1 | 2 | 2 | 1 | 4 | 96 | 46 |
| 2 | 5 | 4 | 2 | 4 | 2 | 1 | 2 | 2 | 2 | 5 | 103 | 53 |
| 3 | 4 | 5 | 2 | 4 | 2 | 1 | 2 | 2 | 1 | 4 | 108 | 57 |
| 4 | 4 | 2 | 2 | 5 | 2 | 1 | 2 | 2 | 1 | 4 | 83 | 36 |
| 5 | 4 | 2 | 2 | 3 | 4 | 2 | 4 | 2 | 4 | 4 | 83 | 44 |
| 6 | 4 | 4 | 3 | 4 | 5 | 4 | 2 | 5 | 3 | 4 | 115 | 67 |
| 7 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 5 | 112 | 62 |
| 8 | 4 | 4 | 3 | 4 | 5 | 4 | 2 | 5 | 3 | 4 | 118 | 70 |
| 9 | 4 | 4 | 3 | 4 | 4 | 5 | 2 | 4 | 3 | 4 | 120 | 71 |
| 10 | 4 | 4 | 3 | 4 | 5 | 4 | 2 | 5 | 3 | 4 | 116 | 67 |
| 11 | 4 | 4 | 3 | 4 | 5 | 4 | 2 | 5 | 3 | 4 | 120 | 70 |
| 12 | 4 | 4 | 3 | 4 | 4 | 4 | 2 | 5 | 3 | 4 | 112 | 63 |
| 13 | 4 | 4 | 2 | 4 | 4 | 2 | 2 | 2 | 2 | 4 | 106 | 58 |
| 14 | 4 | 4 | 2 | 4 | 2 | 2 | 2 | 2 | 2 | 4 | 104 | 56 |
| 15 | 4 | 4 | 2 | 4 | 2 | 2 | 3 | 3 | 2 | 4 | 103 | 55 |
| 16 | 4 | 5 | 2 | 5 | 2 | 2 | 2 | 1 | 2 | 4 | 104 | 55 |
| 17 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 3 | 3 | 110 | 61 |
| 18 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 3 | 3 | 110 | 61 |
| 19 | 4 | 4 | 4 | 4 | 2 | 3 | 1 | 2 | 3 | 4 | 106 | 56 |
| 20 | 4 | 4 | 3 | 3 | 2 | 3 | 2 | 4 | 2 | 4 | 106 | 57 |
| 21 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 3 | 124 | 70 |
| 22 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 101 | 57 |
| 23 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 3 | 2 | 103 | 58 |
| 24 | 4 | 5 | 3 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 118 | 60 |
| 25 | 4 | 5 | 3 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 118 | 60 |
| 26 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 110 | 62 |
| 27 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 110 | 62 |
| 28 | 4 | 4 | 4 | 4 | 3 | 2 | 3 | 4 | 2 | 3 | 103 | 53 |
| 29 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 110 | 62 |
| 30 | 3 | 4 | 3 | 3 | 4 | 3 | 3 | 4 | 3 | 3 | 105 | 60 |
| 31 | 4 | 4 | 1 | 4 | 2 | 1 | 2 | 1 | 2 | 5 | 96 | 48 |
| 32 | 4 | 4 | 2 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 113 | 64 |
| 33 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 110 | 62 |
| 34 | 4 | 4 | 1 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 121 | 71 |
| 35 | 4 | 4 | 2 | 4 | 2 | 2 | 2 | 2 | 2 | 4 | 104 | 56 |
| 36 | 4 | 4 | 2 | 4 | 2 | 2 | 2 | 2 | 2 | 4 | 104 | 56 |
| 37 | 4 | 4 | 2 | 4 | 2 | 2 | 2 | 2 | 2 | 4 | 104 | 56 |
| 38 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 2 | 2 | 4 | 108 | 60 |
| 39 | 5 | 5 | 1 | 5 | 1 | 1 | 1 | 1 | 1 | 5 | 118 | 64 |



Lampiran 4

Lampiran Hasil Pengujian SPSS

3. Pengujian validitas dan reliabilitas variabel

Kemampuan Auditor dalam Mendeteksi Kecurangan

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|----------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| VAR00001 | 13,4615 | 6,781 | ,727 | ,657 |
| VAR00002 | 13,1282 | 8,273 | ,514 | ,737 |
| VAR00003 | 13,6667 | 6,228 | ,730 | ,649 |
| VAR00004 | 12,5385 | 10,308 | ,107 | ,834 |
| VAR00005 | 13,7692 | 6,445 | ,637 | ,691 |

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,769 | 5 |

Kemampuan Auditor dalam Mendeteksi Kecurangan 2

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|----------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| VAR00001 | 9,3590 | 5,973 | ,748 | ,753 |
| VAR00002 | 9,0256 | 7,710 | ,449 | ,870 |
| VAR00003 | 9,5641 | 5,410 | ,761 | ,742 |
| VAR00005 | 9,6667 | 5,386 | ,722 | ,764 |

Reliability Statistics

| | |
|---------------------|------------|
| Cronbach's Alpha | N of Items |
| ,834 | 4 |

KOMPETENSI 1

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item- Total Correlation | Cronbach's Alpha if Item Deleted |
|----------|-------------------------------|-----------------------------------|---|--|
| VAR00001 | 58,1026 | 22,200 | ,685 | ,870 |
| VAR00002 | 58,1795 | 21,572 | ,651 | ,870 |
| VAR00003 | 58,0000 | 22,000 | ,599 | ,872 |
| VAR00004 | 58,1026 | 23,200 | ,442 | ,879 |
| VAR00005 | 58,2564 | 22,459 | ,600 | ,873 |
| VAR00006 | 57,9744 | 23,815 | ,264 | ,886 |
| VAR00007 | 58,2051 | 22,904 | ,451 | ,879 |
| VAR00008 | 58,1538 | 23,291 | ,455 | ,878 |
| VAR00009 | 58,2051 | 21,378 | ,649 | ,870 |
| VAR00010 | 58,3077 | 21,850 | ,583 | ,873 |
| VAR00011 | 58,2308 | 23,182 | ,476 | ,878 |
| VAR00012 | 58,3077 | 21,850 | ,646 | ,870 |
| VAR00013 | 58,3590 | 22,131 | ,523 | ,876 |
| VAR00014 | 58,3846 | 22,453 | ,484 | ,877 |
| VAR00015 | 58,6154 | 19,717 | ,659 | ,871 |

Reliability Statistics

| | |
|---------------------|------------|
| Cronbach's Alpha | N of Items |
| ,882 | 15 |

KOMPETENSI 2

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item- Total Correlation | Cronbach's Alpha if Item Deleted |
|----------|-------------------------------|-----------------------------------|---|--|
| VAR00001 | 53,6923 | 20,798 | ,676 | ,874 |
| VAR00002 | 53,7692 | 20,182 | ,646 | ,874 |
| VAR00003 | 53,5897 | 20,669 | ,577 | ,877 |
| VAR00004 | 53,6923 | 21,955 | ,387 | ,885 |
| VAR00005 | 53,8462 | 21,028 | ,597 | ,877 |
| VAR00007 | 53,7949 | 21,325 | ,478 | ,882 |
| VAR00008 | 53,7436 | 21,669 | ,494 | ,881 |
| VAR00009 | 53,7949 | 19,852 | ,672 | ,872 |
| VAR00010 | 53,8974 | 20,410 | ,586 | ,877 |
| VAR00011 | 53,8205 | 21,677 | ,486 | ,881 |
| VAR00012 | 53,8974 | 20,410 | ,649 | ,874 |
| VAR00013 | 53,9487 | 20,839 | ,494 | ,881 |
| VAR00014 | 53,9744 | 20,868 | ,513 | ,880 |
| VAR00015 | 54,2051 | 18,325 | ,663 | ,875 |

Reliability Statistics

| Cronbach's Alpha | N of Items |
|---------------------|------------|
| ,886 | 14 |

INDEPENDENSI

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item- Total Correlation | Cronbach's Alpha if Item Deleted |
|----------|-------------------------------|-----------------------------------|---|--|
| VAR00001 | 33,1026 | 9,831 | ,656 | ,845 |
| VAR00002 | 32,8205 | 9,309 | ,755 | ,835 |
| VAR00003 | 33,3590 | 9,815 | ,613 | ,848 |
| VAR00004 | 33,2051 | 7,904 | ,735 | ,837 |
| VAR00005 | 33,0513 | 10,629 | ,388 | ,865 |
| VAR00006 | 33,3077 | 9,166 | ,563 | ,854 |
| VAR00007 | 33,2051 | 10,746 | ,439 | ,862 |
| VAR00008 | 33,1026 | 10,252 | ,497 | ,857 |
| VAR00009 | 33,1026 | 8,358 | ,776 | ,828 |

Reliability Statistics

| Cronbach's Alpha | N of Items |
|---------------------|------------|
| ,863 | 9 |

RISIKO AUDIT

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item- Total Correlation | Cronbach's Alpha if Item Deleted |
|----------|-------------------------------|-----------------------------------|---|--|
| VAR00001 | 14,7949 | 7,694 | ,391 | ,848 |
| VAR00002 | 14,6667 | 7,439 | ,487 | ,828 |
| VAR00003 | 15,1282 | 5,694 | ,823 | ,731 |
| VAR00004 | 15,1282 | 5,904 | ,714 | ,765 |
| VAR00005 | 15,1538 | 5,239 | ,735 | ,760 |

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,827 | 5 |

SKEPTISISME

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|----------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| VAR00001 | 104,4359 | 71,305 | ,519 | ,787 |
| VAR00002 | 104,1795 | 78,888 | ,146 | ,803 |
| VAR00003 | 104,4103 | 72,564 | ,584 | ,786 |
| VAR00004 | 104,0513 | 71,103 | ,752 | ,779 |
| VAR00005 | 103,8974 | 78,305 | ,128 | ,806 |
| VAR00006 | 104,1282 | 71,588 | ,705 | ,781 |
| VAR00007 | 103,9487 | 74,787 | ,538 | ,790 |
| VAR00008 | 104,0256 | 74,920 | ,508 | ,791 |
| VAR00009 | 104,0256 | 77,868 | ,322 | ,798 |
| VAR00010 | 103,8718 | 76,799 | ,369 | ,796 |
| VAR00011 | 103,9487 | 75,734 | ,487 | ,792 |
| VAR00012 | 103,8205 | 78,467 | ,374 | ,798 |
| VAR00013 | 104,0000 | 73,947 | ,619 | ,787 |
| VAR00014 | 103,9487 | 76,418 | ,460 | ,794 |
| VAR00015 | 104,2564 | 78,985 | ,129 | ,804 |
| VAR00016 | 105,6154 | 75,506 | ,300 | ,798 |
| VAR00017 | 104,2051 | 79,115 | ,095 | ,806 |
| VAR00018 | 105,3846 | 76,243 | ,288 | ,798 |
| VAR00019 | 104,2051 | 81,852 | -,100 | ,816 |
| VAR00020 | 104,2308 | 79,130 | ,119 | ,804 |
| VAR00021 | 103,9231 | 80,810 | ,009 | ,805 |
| VAR00022 | 103,9744 | 74,394 | ,598 | ,788 |
| VAR00023 | 105,3333 | 77,386 | ,187 | ,803 |
| VAR00024 | 103,9744 | 80,920 | -,013 | ,806 |
| VAR00025 | 104,7949 | 73,536 | ,334 | ,797 |
| VAR00026 | 105,0256 | 67,341 | ,614 | ,779 |
| VAR00027 | 105,4103 | 80,669 | -,019 | ,811 |
| VAR00028 | 104,7692 | 70,182 | ,438 | ,791 |

| | | | | |
|----------|----------|--------|-------|------|
| VAR00029 | 105,2564 | 74,722 | ,319 | ,797 |
| VAR00030 | 104,2051 | 83,378 | -,221 | ,817 |

Reliability Statistics

| | |
|---------------------|------------|
| Cronbach's Alpha | N of Items |
| ,803 | 30 |

SKEPTISISME 2

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item- Total Correlation | Cronbach's Alpha if Item Deleted |
|----------|-------------------------------|-----------------------------------|---|--|
| VAR00001 | 59,5897 | 50,985 | ,565 | ,860 |
| VAR00003 | 59,5641 | 52,779 | ,577 | ,859 |
| VAR00004 | 59,2051 | 51,220 | ,779 | ,852 |
| VAR00006 | 59,2821 | 52,155 | ,679 | ,856 |
| VAR00007 | 59,1026 | 55,252 | ,468 | ,864 |
| VAR00008 | 59,1795 | 55,888 | ,383 | ,867 |
| VAR00009 | 59,1795 | 57,309 | ,316 | ,869 |
| VAR00010 | 59,0256 | 55,341 | ,484 | ,864 |
| VAR00011 | 59,1026 | 55,937 | ,427 | ,866 |
| VAR00012 | 58,9744 | 57,657 | ,400 | ,868 |
| VAR00013 | 59,1538 | 54,134 | ,593 | ,860 |
| VAR00014 | 59,1026 | 55,726 | ,498 | ,864 |
| VAR00022 | 59,1282 | 55,483 | ,460 | ,865 |
| VAR00025 | 59,9487 | 51,418 | ,469 | ,866 |
| VAR00026 | 60,1795 | 47,362 | ,670 | ,855 |
| VAR00028 | 59,9231 | 49,073 | ,529 | ,865 |
| VAR00029 | 60,4103 | 53,301 | ,406 | ,868 |

Reliability Statistics

| | |
|---------------------|------------|
| Cronbach's Alpha | N of Items |
| ,870 | 17 |

4. Pengujian Normalitas

Tests of Normality

| | Kolmogorov-Smirnov ^a | | | Shapiro-Wilk | | |
|-------------------------|---------------------------------|----|-------|--------------|----|------|
| | Statistic | df | Sig. | Statistic | df | Sig. |
| Unstandardized Residual | .087 | 39 | .200* | .979 | 39 | .664 |

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

a. Lilliefors Significance Correction

5. Pengujian Multikolinearitas

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .641 ^a | .411 | .253 | 2,77412 |

a. Predictors: (Constant), Jenjang_jabatan, Skeptisisme, Rlsiko_aud, Independensi, Gender, Kondisi_klien, TipeKepribadian, Kompetensi

b. Dependent Variable: Kemampuan_mendeteksi_kecurangan

Coefficients^a

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|-----------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
| | B | Std. Error | Beta | | | Tolerance | VIF |
| (Constant) | 18.171 | 7.219 | | 2.517 | .017 | | |
| Skeptisisme | -.192 | .077 | -.446 | -2.502 | .018 | .692 | 1.446 |
| TipeKepribadian | 2.926 | 1.447 | .458 | 2.022 | .052 | .429 | 2.328 |
| Kompetensi | -.131 | .168 | -.198 | -.776 | .444 | .337 | 2.970 |
| Independensi | .266 | .239 | .286 | 1.113 | .274 | .334 | 2.991 |
| Rlsiko_aud | .277 | .177 | .267 | 1.566 | .127 | .756 | 1.323 |
| Gender | -1.662 | 1.057 | -.258 | -1.572 | .126 | .819 | 1.221 |
| Jenjang_jabatan | -.536 | 1.252 | -.090 | -.428 | .672 | .502 | 1.994 |

a. Dependent Variable: Kemampuan_mendeteksi_kecurangan

6. Pengujian Heteroskedastisitas

ANOVA^a

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|------|-------------------|
| 1 | Regression | 6.694 | 7 | .956 | .389 | .902 ^b |
| | Residual | 76.263 | 31 | 2.460 | | |
| | Total | 82.957 | 38 | | | |

a. Dependent Variable: ABS_RES2

b. Predictors: (Constant), Jenjang_jabatan, Skeptisisme, Risiko_aud, Independensi, Gender, TipeKepribadian, Kompetensi

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-----------------|-----------------------------|------------|---------------------------|--------|------|
| | B | Std. Error | Beta | | |
| (Constant) | 3.654 | 3.855 | | .948 | .351 |
| Skeptisisme | -.052 | .041 | -.262 | -1.263 | .216 |
| TipeKepribadian | .545 | .773 | .185 | .705 | .486 |
| Kompetensi | -.015 | .090 | -.048 | -.163 | .871 |
| Independensi | .075 | .128 | .176 | .590 | .559 |
| Risiko_aud | -.033 | .095 | -.070 | -.352 | .727 |
| Gender | -.011 | .564 | -.004 | -.020 | .984 |
| Jenjang_jabatan | .026 | .668 | .009 | .038 | .970 |

a. Dependent Variable: ABS_RES2

7. Statistik Deskriptif

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|-------------------------------------|----|---------|---------|---------|----------------|
| Skeptisisme | 39 | 36,00 | 71,00 | 59,1282 | 7,44870 |
| Kompetensi | 39 | 49,00 | 70,00 | 57,9744 | 4,88007 |
| Kondisi_klien | 39 | 12,00 | 26,00 | 20,4872 | 3,10239 |
| Independensi | 39 | 30,00 | 45,00 | 37,2821 | 3,44848 |
| Risiko_aud | 39 | 12,00 | 25,00 | 18,7179 | 3,09455 |
| Kemampuan_mendeteksi_k ecurangan | 39 | 8,00 | 20,00 | 12,5385 | 3,21056 |
| Valid N (listwise) | 39 | | | | |

