

LAMPIRAN 1

(TABULASI DATA)



NO	UMUR RESPONDEN	JENIS KELAMIN	PENDIDIKAN TERAKHIR
1	22	PRIA	S1
2	35	PRIA	S1
3	25	PRIA	S1
4	20	PRIA	S1
5	32	PRIA	S2
6	23	PRIA	S1
7	26	PRIA	S1
8	26	WANITA	S1
9	38	PRIA	S1
10	26	PRIA	S1
11	25	WANITA	S1
12	23	PRIA	S1
13	24	WANITA	S1
14	24	WANITA	S1
15	48	PRIA	S2
16	37	WANITA	S1
17	25	WANITA	S1
18	24	WANITA	S1
19	22	WANITA	S1
20	28	WANITA	S1
21	35	WANITA	S1
22	28	WANITA	S1
23	27	WANITA	S1
24	26	WANITA	S1
25	28	PRIA	S1
26	28	WANITA	S1
27	25	WANITA	S1
28	24	WANITA	S1
29	24	PRIA	S1
30	23	WANITA	S1
31	21	WANITA	S1
32	25	WANITA	S1
33	24	WANITA	S1
34	22	WANITA	S1
35	25	WANITA	S2
36	24	WANITA	S1
37	25	WANITA	S1

38	24	WANITA	S1
39	24	WANITA	S1
40	24	WANITA	S1
41	26	WANITA	S1
42	23	WANITA	S1
43	23	PRIA	S1
44	31	PRIA	S1
45	28	WANITA	S1
46	30	PRIA	S1
47	34	WANITA	S2
48	40	PRIA	S2
49	27	WANITA	S1
50	25	PRIA	S1



NO	NAMA KAP	LAMA BEKERJA	JABATAN
1	BTFD	< 1 TAHUN	JUNIOR AUDITOR
2	BTFD	< 1 TAHUN	SENIOR AUDITOR
3	BTFD	< 1 TAHUN	JUNIOR AUDITOR
4	BTFD	< 1 TAHUN	JUNIOR AUDITOR
5	BTFD	< 1 TAHUN	SENIOR AUDITOR
6	BTFD	< 1 TAHUN	SENIOR AUDITOR
7	SOPHIAN WONGSARGO	< 1 TAHUN	JUNIOR AUDITOR
8	SOPHIAN WONGSARGO	< 1 TAHUN	JUNIOR AUDITOR
9	SOPHIAN WONGSARGO	< 1 TAHUN	SENIOR AUDITOR
10	SOPHIAN WONGSARGO	< 1 TAHUN	JUNIOR AUDITOR
11	SOPHIAN WONGSARGO	< 1 TAHUN	JUNIOR AUDITOR
12	SOPHIAN WONGSARGO	> 3 TAHUN	JUNIOR AUDITOR
13	SOPHIAN WONGSARGO	> 3 TAHUN	JUNIOR AUDITOR
14	SOPHIAN WONGSARGO	> 3 TAHUN	JUNIOR AUDITOR
15	SOPHIAN WONGSARGO	> 3 TAHUN	MANAGER
16	SOPHIAN WONGSARGO	> 3 TAHUN	SENIOR AUDITOR
17	ENDANG DEWI WATI	> 3 TAHUN	JUNIOR AUDITOR
18	ENDANG DEWI WATI	> 3 TAHUN	JUNIOR AUDITOR
19	ENDANG DEWI WATI	> 3 TAHUN	JUNIOR AUDITOR
20	ENDANG DEWI WATI	> 3 TAHUN	JUNIOR AUDITOR
21	PHO DAN REKAN	> 3 TAHUN	SENIOR AUDITOR
22	PHO DAN REKAN	> 3 TAHUN	JUNIOR AUDITOR
23	PHO DAN REKAN	> 3 TAHUN	JUNIOR AUDITOR
24	PHO DAN REKAN	1 - 3 TAHUN	JUNIOR AUDITOR
25	PHO DAN REKAN	1 - 3 TAHUN	JUNIOR AUDITOR
26	TRI BOWO YULIANTI	1 - 3 TAHUN	SENIOR AUDITOR
27	TRI BOWO YULIANTI	1 - 3 TAHUN	JUNIOR AUDITOR
28	TRI BOWO YULIANTI	1 - 3 TAHUN	JUNIOR AUDITOR
29	TRI BOWO YULIANTI	1 - 3 TAHUN	JUNIOR AUDITOR
30	TRI BOWO YULIANTI	1 - 3 TAHUN	JUNIOR AUDITOR
31	BYSA	1 - 3 TAHUN	JUNIOR AUDITOR
32	BYSA	1 - 3 TAHUN	JUNIOR AUDITOR
33	BYSA	1 - 3 TAHUN	JUNIOR AUDITOR
34	BYSA	1 - 3 TAHUN	JUNIOR AUDITOR
35	BYSA	1 - 3 TAHUN	JUNIOR AUDITOR
36	DARSONO & BUDI CAHYO S	1 - 3 TAHUN	JUNIOR AUDITOR
37	DARSONO & BUDI CAHYO S	1 - 3 TAHUN	JUNIOR AUDITOR
38	KANAKA DAN REKAN	1 - 3 TAHUN	JUNIOR AUDITOR

39	KANAKA DAN REKAN	1 - 3 TAHUN	JUNIOR AUDITOR
0	KANAKA DAN REKAN	1 - 3 TAHUN	JUNIOR AUDITOR
41	JONAS SUBARKA	1 - 3 TAHUN	SENIOR AUDITOR
42	JONAS SUBARKA	1 - 3 TAHUN	JUNIOR AUDITOR
43	JONAS SUBARKA	1 - 3 TAHUN	JUNIOR AUDITOR
44	JONAS SUBARKA	1 - 3 TAHUN	JUNIOR AUDITOR
45	JONAS SUBARKA	1 - 3 TAHUN	SENIOR AUDITOR
46	ASHARI DAN IDA NURHAYATI	1 - 3 TAHUN	SENIOR AUDITOR
47	ASHARI DAN IDA NURHAYATI	1 - 3 TAHUN	PARTNER
48	ASHARI DAN IDA NURHAYATI	1 - 3 TAHUN	MANAGER
49	ASHARI DAN IDA NURHAYATI	1 - 3 TAHUN	JUNIOR AUDITOR
50	ASHARI DAN IDA NURHAYATI	1 - 3 TAHUN	JUNIOR AUDITOR



SKEPTISISME PROFESIONAL					PENGALAMAN AUDITOR					KEAHLIAN AUDIT								
1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	6	7	8	9
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INDEPENDENSI									AUDIT JUDGEMENT													
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KETEPAATAN PEMBERIAN OPINI OLEH AUDITOR											
K1	K2	K3	K4	K5	X1	X2	X3	X4	X5	Y	
3	3	3	3	3	18	19	32	24	29	12	
3	3	3	3	3	20	19	32	26	30	12	
3	3	3	3	3	19	21	32	23	28	12	
3	3	3	3	3	20	20	22	18	28	12	
4	5	3	3	3	20	24	36	25	31	15	
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4	4	3	5	3	19	22	31	28	33	16



LAMPIRAN 2
(UJI VALIDITAS, UJI
RELIABILITAS, DAN
COMPARE MEAN)



Reliability:SKEPTISISME

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	50	100,0
	Excluded ^a	0	,0
	Total	50	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,715	5

Item Statistics

	Mean	Std. Deviation	N
S1	4,1800	,71969	50
S2	3,6600	,89466	50
S3	4,2200	,50669	50
S4	4,0400	,60474	50
S5	4,2600	,59966	50

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
S1	16,1800	3,538	,488	,662
S2	16,7000	2,867	,564	,636
S3	16,1400	3,878	,623	,631
S4	16,3200	4,018	,410	,691
S5	16,1000	4,133	,363	,707

Reliability:PENGALAMAN

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	50	100,0
	Excluded ^a	0	,0
	Total	50	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,813	5

Item Statistics

	Mean	Std. Deviation	N
P1	3,7200	,94847	50
P2	3,8400	,81716	50
P3	4,0800	,63374	50
P4	3,8800	,79898	50
P5	4,0000	,69985	50

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
P1	15,8000	5,265	,621	,777
P2	15,6800	5,855	,593	,780
P3	15,4400	6,496	,609	,780
P4	15,6400	5,909	,597	,778
P5	15,5200	6,173	,634	,770

Reliability:KEAHLIAN

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	50	100,0
	Excluded ^a	0	,0
	Total	50	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,787	9

Item Statistics

	Mean	Std. Deviation	N
KA1	4,0400	,69869	50
KA2	4,1800	,56025	50
KA3	4,1600	,71027	50
KA4	3,9800	,68482	50
KA5	4,1600	,54810	50
KA6	4,3000	,64681	50
KA7	4,1400	,49528	50
KA8	3,9600	,87970	50
KA9	4,1400	,70015	50

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item- Total Correlation	Cronbach's Alpha if Item Deleted
KA1	33,0200	10,714	,464	,768
KA2	32,8800	11,496	,398	,776
KA3	32,9000	10,255	,563	,753
KA4	33,0800	11,871	,208	,803
KA5	32,9000	10,786	,621	,750
KA6	32,7600	10,798	,495	,763
KA7	32,9200	11,014	,628	,753
KA8	33,1000	10,582	,344	,794
KA9	32,9200	9,749	,705	,731

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
37,0600	13,323	3,65005	9

Reliability:KEAHLIAN 2

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	50	100,0
	Excluded ^a	0	,0
	Total	50	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,803	8

Item Statistics

	Mean	Std. Deviation	N
KA1	4,0400	,69869	50
KA2	4,1800	,56025	50
KA3	4,1600	,71027	50
KA5	4,1600	,54810	50
KA6	4,3000	,64681	50
KA7	4,1400	,49528	50
KA8	3,9600	,87970	50
KA9	4,1400	,70015	50

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item- Total Correlation	Cronbach's Alpha if Item Deleted
KA1	29,0400	9,182	,520	,780
KA2	28,9000	9,969	,449	,790
KA3	28,9200	8,973	,562	,773
KA5	28,9200	9,626	,572	,775
KA6	28,7800	9,359	,529	,778
KA7	28,9400	9,935	,541	,780
KA8	29,1200	9,373	,320	,823
KA9	28,9400	8,343	,751	,741

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
33,0800	11,871	3,44543	8

Reliability: INDENPENDENSI 1

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	50	100.0
	Excluded ^a	0	.0
	Total	50	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.355	9

Item Statistics

	Mean	Std. Deviation	N
11	2.7000	.93131	50
12	3.4600	.93044	50
13	4.1600	.61809	50
14	4.1000	.64681	50
15	1.8600	.67036	50
16	4.1400	.63920	50
17	4.0000	.78246	50
18	4.2600	.52722	50
19	4.1600	.65027	50

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
11	30.1400	6.082	-.017	.422
12	29.3800	8.771	-.502	.643
13	28.6800	5.242	.441	.201
14	28.7400	4.727	.614	.107
15	30.9800	6.959	-.152	.444
16	28.7000	5.520	.314	.253
17	28.8400	4.953	.375	.199
18	28.5800	5.881	.279	.283
19	28.6800	4.671	.633	.095

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
32.8400	6.872	2.62142	9

Reliability: INDEPENDENSI 2

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	50	100.0
	Excluded ^a	0	.0
	Total	50	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.758	6

Item Statistics

	Mean	Std. Deviation	N
13	4.1600	.61809	50
14	4.1000	.64681	50
16	4.1400	.63920	50
17	4.0000	.78246	50
18	4.2600	.52722	50
19	4.1600	.65027	50

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
13	20.6600	5.168	.461	.732
14	20.7200	4.614	.652	.680
16	20.6800	5.283	.392	.750
17	20.8200	4.600	.486	.731
18	20.5600	5.680	.353	.756
19	20.6600	4.556	.672	.674

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
24.8200	6.844	2.61620	6

Reliability: AUDIT JUDGMENT 1

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	50	100.0
	Excluded ^a	0	.0
	Total	50	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.664	13

Item Statistics

	Mean	Std. Deviation	N
AJ1	4.1000	.70711	50
AJ2	4.1800	.52255	50
AJ3	4.1400	.35051	50
AJ4	4.0200	.62237	50
AJ5	4.2000	.53452	50
AJ6	4.1200	.47980	50
AJ7	4.1800	.62890	50
AJ8	4.1000	.61445	50
AJ9	4.1400	.67036	50
AJ10	4.2200	.61578	50
AJ11	2.3400	1.08063	50
AJ12	4.1000	.61445	50
AJ13	2.9400	1.16776	50

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
AJ1	46.6800	12.793	.594	.596
AJ2	46.6000	14.082	.495	.623
AJ3	46.6400	15.460	.259	.654
AJ4	46.7600	13.860	.443	.625
AJ5	46.5800	14.371	.405	.634
AJ6	46.6600	14.147	.532	.622
AJ7	46.6000	14.694	.251	.652
AJ8	46.6800	14.385	.329	.641
AJ9	46.6400	13.623	.450	.622
AJ10	46.5600	14.088	.396	.632
AJ11	48.4400	16.047	-.106	.741
AJ12	46.6800	14.834	.229	.655
AJ13	47.8400	13.198	.205	.682

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
50.7800	16.298	4.03702	13

Reliability: AUDIT JUDGEMENT 2

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	50	100.0
	Excluded ^a	0	.0
	Total	50	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.782	8

Item Statistics

	Mean	Std. Deviation	N
AJ1	4.1000	.70711	50
AJ2	4.1800	.52255	50
AJ4	4.0200	.62237	50
AJ5	4.2000	.53452	50
AJ6	4.1200	.47980	50
AJ8	4.1000	.61445	50
AJ9	4.1400	.67036	50
AJ10	4.2200	.61578	50

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
AJ1	28.9800	6.428	.616	.734
AJ2	28.9000	7.235	.579	.746
AJ4	29.0600	7.160	.477	.760
AJ5	28.8800	7.536	.448	.765
AJ6	28.9600	7.672	.464	.763
AJ8	28.9800	7.367	.417	.770
AJ9	28.9400	6.792	.542	.749
AJ10	28.8600	7.511	.369	.778

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
33.0800	9.136	3.02264	8

Reliability:KETEPATAN

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	50	100,0
	Excluded ^a	0	,0
	Total	50	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,669	5

Item Statistics

	Mean	Std. Deviation	N
KP1	3,5200	,97395	50
KP2	3,8600	,80837	50
KP3	3,4800	1,03490	50
KP4	3,6200	,96658	50
KP5	3,3600	,85141	50

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
KP1	14,3200	6,589	,357	,649
KP2	13,9800	6,632	,489	,594
KP3	14,3600	5,582	,546	,554
KP4	14,2200	5,930	,522	,569
KP5	14,4800	7,561	,221	,697

Reliability:KETEPATAN 2

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	50	100,0
	Excluded ^a	0	,0
	Total	50	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,697	4

Item Statistics

	Mean	Std. Deviation	N
KP1	3,5200	,97395	50
KP2	3,8600	,80837	50
KP3	3,4800	1,03490	50
KP4	3,6200	,96658	50

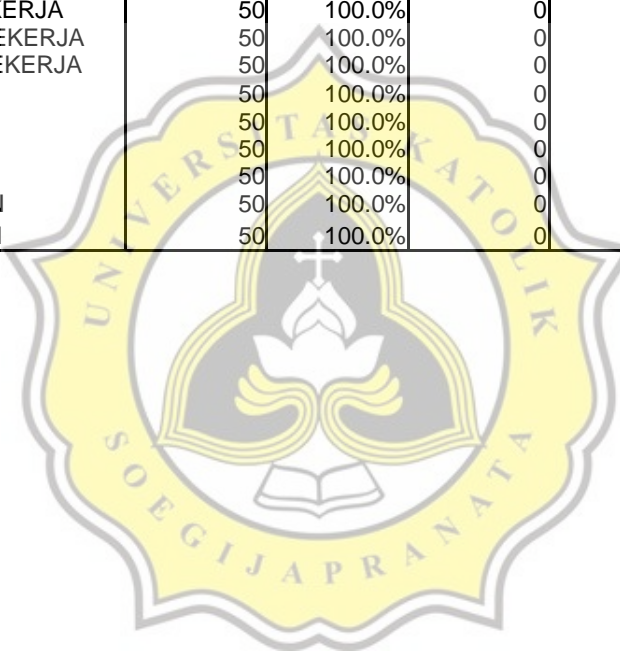
Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
KP1	10,9600	5,019	,365	,705
KP2	10,6200	5,179	,470	,644
KP3	11,0000	4,082	,576	,568
KP4	10,8600	4,449	,534	,599

Mean

Case Processing Summary

	Cases					
	Included		Excluded		Total	
	N	Percent	N	Percent	N	Percent
S * GENDER	50	100.0%	0	0.0%	50	100.0%
P * GENDER	50	100.0%	0	0.0%	50	100.0%
K * GENDER	50	100.0%	0	0.0%	50	100.0%
I * GENDER	50	100.0%	0	0.0%	50	100.0%
AJ * GENDER	50	100.0%	0	0.0%	50	100.0%
KE * GENDER	50	100.0%	0	0.0%	50	100.0%
S * PENDIDIKAN	50	100.0%	0	0.0%	50	100.0%
P * PENDIDIKAN	50	100.0%	0	0.0%	50	100.0%
K * PENDIDIKAN	50	100.0%	0	0.0%	50	100.0%
I * PENDIDIKAN	50	100.0%	0	0.0%	50	100.0%
AJ * PENDIDIKAN	50	100.0%	0	0.0%	50	100.0%
KE * PENDIDIKAN	50	100.0%	0	0.0%	50	100.0%
S * LAMA_BEKERJA	50	100.0%	0	0.0%	50	100.0%
P * LAMA_BEKERJA	50	100.0%	0	0.0%	50	100.0%
K * LAMA_BEKERJA	50	100.0%	0	0.0%	50	100.0%
I * LAMA_BEKERJA	50	100.0%	0	0.0%	50	100.0%
AJ * LAMA_BEKERJA	50	100.0%	0	0.0%	50	100.0%
KE * LAMA_BEKERJA	50	100.0%	0	0.0%	50	100.0%
S * JABATAN	50	100.0%	0	0.0%	50	100.0%
P * JABATAN	50	100.0%	0	0.0%	50	100.0%
K * JABATAN	50	100.0%	0	0.0%	50	100.0%
I * JABATAN	50	100.0%	0	0.0%	50	100.0%
AJ * JABATAN	50	100.0%	0	0.0%	50	100.0%
KE * JABATAN	50	100.0%	0	0.0%	50	100.0%



SPKIAJKE *GENDER

Report

GENDER		S	P	K	I	AJ	KE
0	Mean	3.8571	3.8929	4.1071	4.0714	4.1071	3.3571
	N	28	28	28	28	28	28
	Std. Deviation	.59094	.56695	.49735	.46576	.41627	.55872
1	Mean	4.1364	3.9091	4.2273	4.0455	4.3182	4.4091
	N	22	22	22	22	22	22
	Std. Deviation	.46756	.81118	.52841	.37509	.47673	.59033
Total	Mean	3.9800	3.9000	4.1600	4.0600	4.2000	3.8200
	N	50	50	50	50	50	50
	Std. Deviation	.55291	.67763	.50950	.42426	.45175	.77433

ANOVA Table

			Sum of Squares	df	Mean Square	F	Sig.
S * GENDER	Between Groups	(Combined)	.961	1	.961	3.289	.076
	Within Groups		14.019	48	.292		
	Total		14.980	49			
P * GENDER	Between Groups	(Combined)	.003	1	.003	.007	.934
	Within Groups		22.497	48	.469		
	Total		22.500	49			
K * GENDER	Between Groups	(Combined)	.178	1	.178	.680	.414
	Within Groups		12.542	48	.261		
	Total		12.720	49			
I * GENDER	Between Groups	(Combined)	.008	1	.008	.045	.832
	Within Groups		8.812	48	.184		
	Total		8.820	49			
AJ * GENDER	Between Groups	(Combined)	.549	1	.549	2.787	.102
	Within Groups		9.451	48	.197		
	Total		10.000	49			
KE * GENDER	Between Groups	(Combined)	13.633	1	13.633	41.558	.000
	Within Groups		15.747	48	.328		
	Total		29.380	49			

Measures of Association

	Eta	Eta Squared
S * GENDER	.253	.064
P * GENDER	.012	.000
K * GENDER	.118	.014
I * GENDER	.031	.001
AJ * GENDER	.234	.055
KE * GENDER	.681	.464

S P K I A J K E * PENDIDIKAN

Report

PENDIDIKAN		S	P	K	I	AJ	KE
S1	Mean	3.9333	3.8000	4.0889	4.0444	4.1778	3.8444
	N	45	45	45	45	45	45
	Std. Deviation	.53936	.62523	.46818	.42403	.44153	.76739
S2	Mean	4.4000	4.8000	4.8000	4.2000	4.4000	3.6000
	N	5	5	5	5	5	5
	Std. Deviation	.54772	.44721	.44721	.44721	.54772	.89443
Total	Mean	3.9800	3.9000	4.1600	4.0600	4.2000	3.8200
	N	50	50	50	50	50	50
	Std. Deviation	.55291	.67763	.50950	.42426	.45175	.77433

ANOVA Table

		Sum of Squares	df	Mean Square	F	Sig.
S * PENDIDIKAN	Between Groups (Combined)	.980	1	.980	3.360	.073
	Within Groups	14.000	48	.292		
	Total	14.980	49			
P * PENDIDIKAN	Between Groups (Combined)	4.500	1	4.500	12.000	.001
	Within Groups	18.000	48	.375		
	Total	22.500	49			
K * PENDIDIKAN	Between Groups (Combined)	2.276	1	2.276	10.458	.002
	Within Groups	10.444	48	.218		
	Total	12.720	49			
I * PENDIDIKAN	Between Groups (Combined)	.109	1	.109	.600	.442
	Within Groups	8.711	48	.181		
	Total	8.820	49			
AJ * PENDIDIKAN	Between Groups (Combined)	.222	1	.222	1.091	.302
	Within Groups	9.778	48	.204		
	Total	10.000	49			
KE * PENDIDIKAN	Between Groups (Combined)	.269	1	.269	.443	.509
	Within Groups	29.111	48	.606		
	Total	29.380	49			

Measures of Association

	Eta	Eta Squared
S * PENDIDIKAN	.256	.065
P * PENDIDIKAN	.447	.200
K * PENDIDIKAN	.423	.179
I * PENDIDIKAN	.111	.012
AJ * PENDIDIKAN	.149	.022
KE * PENDIDIKAN	.096	.009

SPKIAJ KE * LAMA_BEKERJA

Report

LAMA_BEKERJA		S	P	K	I	AJ	KE
< 1 TAHUN	Mean	4.0909	4.1818	4.0909	4.0000	4.0909	4.0000
	N	11	11	11	11	11	11
	Std. Deviation	.53936	.40452	.53936	.44721	.30151	.89443
> 3 TAHUN	Mean	4.0000	4.0833	4.4167	4.1667	4.4167	4.0833
	N	12	12	12	12	12	12
	Std. Deviation	.60302	.66856	.51493	.38925	.51493	.90034
1 - 3 TAHUN	Mean	3.9259	3.7037	4.0741	4.0370	4.1481	3.6296
	N	27	27	27	27	27	27
	Std. Deviation	.54954	.72403	.47442	.43690	.45605	.62929
Total	Mean	3.9800	3.9000	4.1600	4.0600	4.2000	3.8200
	N	50	50	50	50	50	50
	Std. Deviation	.55291	.67763	.50950	.42426	.45175	.77433

ANOVA Table

		Sum of Squares	df	Mean Square	F	Sig.
S *	Between Groups (Combined)	.219	2	.110	.349	.707
	Within Groups	14.761	47	.314		
	Total	14.980	49			
P *	Between Groups (Combined)	2.317	2	1.159	2.698	.078
	Within Groups	20.183	47	.429		
	Total	22.500	49			
K *	Between Groups (Combined)	1.042	2	.521	2.098	.134
	Within Groups	11.678	47	.248		
	Total	12.720	49			
I *	Between Groups (Combined)	.190	2	.095	.518	.599
	Within Groups	8.630	47	.184		
	Total	8.820	49			
AJ *	Between Groups (Combined)	.767	2	.383	1.952	.153
	Within Groups	9.233	47	.196		
	Total	10.000	49			
KE *	Between Groups (Combined)	2.167	2	1.084	1.871	.165
	Within Groups	27.213	47	.579		
	Total	29.380	49			

Measures of Association

	Eta	Eta Squared
S * LAMA_BEKERJA	.121	.015
P * LAMA_BEKERJA	.321	.103
K * LAMA_BEKERJA	.286	.082
I * LAMA_BEKERJA	.147	.022
AJ * LAMA_BEKERJA	.277	.077
KE * LAMA_BEKERJA	.272	.074

S P K I AJ KE * JABATAN

Report

JABATAN		S	P	K	I	AJ	KE
JUNIOR AUDITOR	Mean	3.9189	3.7297	4.0270	4.0811	4.1622	3.8108
	N	37	37	37	37	37	37
	Std. Deviation	.49320	.60776	.44011	.43323	.44181	.77595
MANAGER	Mean	4.5000	5.0000	5.0000	4.5000	5.0000	4.0000
	N	2	2	2	2	2	2
	Std. Deviation	.70711	.00000	.00000	.70711	.00000	1.41421
PARTNER	Mean	5.0000	5.0000	5.0000	4.0000	4.0000	3.0000
	N	1	1	1	1	1	1
	Std. Deviation
SENIOR AUDITOR	Mean	4.0000	4.2000	4.4000	3.9000	4.2000	3.9000
	N	10	10	10	10	10	10
	Std. Deviation	.66667	.63246	.51640	.31623	.42164	.73786
Total	Mean	3.9800	3.9000	4.1600	4.0600	4.2000	3.8200
	N	50	50	50	50	50	50
	Std. Deviation	.55291	.67763	.50950	.42426	.45175	.77433

ANOVA Table

		Sum of Squares	df	Mean Square	F	Sig.
S * JABATAN	Between Groups (Combined)	1.723	3	.574	1.993	.128
	Within Groups	13.257	46	.288		
	Total	14.980	49			
P * JABATAN	Between Groups (Combined)	5.603	3	1.868	5.084	.004
	Within Groups	16.897	46	.367		
	Total	22.500	49			
K * JABATAN	Between Groups (Combined)	3.347	3	1.116	5.475	.003
	Within Groups	9.373	46	.204		
	Total	12.720	49			
I * JABATAN	Between Groups (Combined)	.663	3	.221	1.247	.304
	Within Groups	8.157	46	.177		
	Total	8.820	49			
AJ * JABATAN	Between Groups (Combined)	1.373	3	.458	2.440	.076
	Within Groups	8.627	46	.188		
	Total	10.000	49			
KE * JABATAN	Between Groups (Combined)	.804	3	.268	.432	.731
	Within Groups	28.576	46	.621		
	Total	29.380	49			

Measures of Association

	Eta	Eta Squared
S * JABATAN	.339	.115
P * JABATAN	.499	.249
K * JABATAN	.513	.263
I * JABATAN	.274	.075
AJ * JABATAN	.371	.137
KE * JABATAN	.165	.027

Crosstabs

GENDER * PENDIDIKAN Crosstabulation

Count

		PENDIDIKAN		Total
		S1	S2	
GENDER	0	24	4	28
	1	21	1	22
Total		45	5	50

JABATAN * LAMA_BEKERJA Crosstabulation

Count

		LAMA_BEKERJA			Total
		< 1 TAHUN	> 3 TAHUN	1 - 3 TAHUN	
JABATAN	JUNIOR AUDITOR	7	9	21	37
	MANAGER	0	1	1	2
	PARTNER	0	0	1	1
	SENIOR AUDITOR	4	2	4	10
Total		11	12	27	50

PENDIDIKAN * JABATAN Crosstabulation

Count

		JABATAN				Total
		JUNIOR AUDITOR	MANAGER	PARTNER	SENIOR AUDITOR	
PENDIDIKAN	S1	36	0	0	9	45
	S2	1	2	1	1	5
Total		37	2	1	10	50

GENDER * JABATAN Crosstabulation

Count

		JABATAN				Total
		JUNIOR AUDITOR	MANAGER	PARTNER	SENIOR AUDITOR	
GENDER	0	20	1	1	6	28
	1	17	1	0	4	22
Total		37	2	1	10	50



LAMPIRAN 3

(UJI ASUMSI KLASIK DAN UJI HIPOTESIS)



Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
SKEPTISME	50	15.00	21.00	19.0400	1.39913
PENGALAMAN	50	12.00	25.00	19.5200	2.97774
KEAHLIAN	50	22.00	40.00	32.9800	3.46110
INDEPENDENSI	50	18.00	30.00	24.8200	2.61620
AUDIT_JUGMENT	50	25.00	40.00	33.0800	3.02264
KETEPATAN	50	10.00	20.00	14.4800	2.74969
Valid N (listwise)	50				

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	GENDER, PENGALAMAN, INDEPENDENSI, SKEPTISISME, AUDIT_JUGMENT, KEAHLIAN ^b		Enter

a. Dependent Variable: KETEPATAN

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.852 ^a	.725	.687	1.53812	1.354

a. Predictors: (Constant), GENDER, PENGALAMAN, INDEPENDENSI, SKEPTISISME, AUDIT_JUGMENT, KEAHLIAN

b. Dependent Variable: KETEPATAN

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	268.750	6	44.792	18.933	.000 ^b
	Residual	101.730	43	2.366		
	Total	370.480	49			

a. Dependent Variable: KETEPATAN

b. Predictors: (Constant), GENDER, PENGALAMAN, INDEPENDENSI, SKEPTISISME, AUDIT_JUGMENT, KEAHLIAN

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-.541	2.815		-.192	.848		
SKEPTISISME	.081	.110	.069	.737	.465	.737	1.356
PENGALAMAN	.327	.110	.354	2.961	.005	.447	2.236
KEAHLIAN	-.130	.115	-.164	-1.136	.262	.307	3.254
INDEPENDENSI	.384	.122	.366	3.145	.003	.472	2.117
AUDIT_JUGMENT	.010	.112	.011	.085	.932	.419	2.388
GENDER	3.231	.466	.589	6.939	.000	.886	1.129

a. Dependent Variable: KETEPATAN

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions						
				(Constant)	SKEPTISIS	PENGALAMAN	KEAHLIAN	INDEPENDENSI	AUDIT_JUGMENT	GENDER
1	1	6.464	1.000	.00	.00	.00	.00	.00	.00	.01
	2	.503	3.586	.00	.00	.00	.00	.00	.00	.90
	3	.015	20.873	.04	.00	.47	.00	.03	.03	.00
	4	.009	26.875	.01	.72	.01	.04	.08	.01	.00
	5	.005	36.228	.78	.23	.02	.00	.23	.00	.03
	6	.003	46.536	.13	.01	.11	.28	.66	.29	.03
	7	.002	54.165	.04	.03	.39	.67	.01	.67	.03

a. Dependent Variable: KETEPATAN

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	10.5922	19.3573	14.4800	2.34194	50
Residual	-3.37014	3.05212	.00000	1.44088	50
Std. Predicted Value	-1.660	2.083	.000	1.000	50
Std. Residual	-2.191	1.984	.000	.937	50

a. Dependent Variable: KETEPATAN

NPar Tests

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		50
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.44087678
Most Extreme Differences	Absolute	.058
	Positive	.058
	Negative	-.050
Test Statistic		.058
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

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

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	GENDER, PENGALAMAN, INDEPENDENS I, SKEPTISISME, AUDIT_JUGME NT, KEAHLIAN ^b		. Enter

a. Dependent Variable: ABS_RES

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.424 ^a	.180	.066	.80959

a. Predictors: (Constant), GENDER, PENGALAMAN, INDEPENDENSI, SKEPTISISME, AUDIT_JUGMENT, KEAHLIAN

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6.192	6	1.032	1.574	.178 ^b
	Residual	28.184	43	.655		
	Total	34.375	49			

a. Dependent Variable: ABS_RES

a. Predictors: (Constant), GENDER, PENGALAMAN, INDEPENDENSI, SKEPTISISME, AUDIT_JUGMENT, KEAHLIAN

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2.737	1.481		-1.848	.072
	SKEPTISISME	.068	.058	.188	1.166	.250
	PENGALAMAN	-.049	.058	-.175	-.847	.402
	KEAHLIAN	.059	.060	.244	.978	.333
	INDEPENDENSI	.035	.064	.111	.551	.585
	AUDIT_JUGMENT	.025	.059	.091	.429	.670
	GENDER	-.417	.245	-.249	-1.700	.096

a. Dependent Variable: ABS_RES



7.65% PLAGIARISM **0.27%** IN QUOTES
APPROXIMATELY

Report #10524734

BAB 1 PENDAHULUAN Latar Belakang Akuntan publik merupakan profesi yang harus dapat dipercaya oleh masyarakat, namun adanya beberapa kasus akuntansi yang terjadi menimbulkan krisis kepercayaan oleh masyarakat terhadap profesi akuntan. Contoh kasus pembekuan Kantor Akuntan Publik Tahrir Hidayat yang memiliki alamat di Jalan Pusponjolo Tengah 1 No 2-A Semarang. Terhitung mulai tanggal 11 Juni 2008 KAP ini dibekukan oleh Menteri Keuangan Sri Mulyani selama 24 bulan (2tahun) berdasarkan Keputusan Menteri Keuangan Nomor 397/KM 1/2008. KAP ini terpaksa dibekukan karena telah melakukan pelanggaran terhadap Standar Auditing yaitu Standar Profesional Akuntan Publik (SPAP) dalam pelaksanaan audit atas laporan keuangan konsolidasi PT Pupuk Sriwidjaya (Persero) dan anak perusahaan tahun buku 2005 (Hardjanti, 2008). Akuntan publik bertugas untuk memeriksa dan menyampaikan opini audit terhadap kewajaran laporan keuangan perusahaan berdasarkan standar yang ditetapkan oleh IAPI (Ikatan Akuntan Indonesia) Laporan keuangan yang telah diaudit akan dipakai oleh berbagai pihak yang berkepentingan dalam pengambilan keputusan serta dapat dijadikan informasi bagi pemakai laporan keuangan, oleh karena itu audit harus dilakukan dengan sebaik-baiknya. Bagi sebuah instansi perusahaan opini yang diberikan auditor sangatlah penting, maka