LAMPIRAN
## Frequencies

### Jenis Kelamin

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### Lama Kerja

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### Reliability

#### Reliability Statistics

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<th>Squared Multiple Correlation</th>
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#### Reliability Statistics

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### Reliability Statistics
### Cronbach's Alpha Based on Standardized Items

| N of Items | .794 | .795 | 6 |

#### Item-Total Statistics

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| N of Items | .901 | .901 | 3 |

#### Item-Total Statistics

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#### Reliability Statistics

| N of Items | .702 | .701 | 5 |

#### Item-Total Statistics

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<th>Item</th>
<th>Scale Mean if Item Deleted</th>
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<th>Squared Multiple Correlation</th>
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### Reliability Statistics

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### Item-Total Statistics

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*a The value is negative due to a negative average covariance among items. This violates reliability model assumptions. You may want to check item codings.

### Reliability Statistics

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<tr>
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<td>.098</td>
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### Reliability Statistics

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### Reliability Statistics
Cronbach's Alpha Based on Standardized Items

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**Item-Total Statistics**

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<td>x9_e</td>
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(a) The value is negative due to a negative average covariance among items. This violates reliability model assumptions. You may want to check item codings.

**NORMALITAS**

**NPar Tests**

**One-Sample Kolmogorov-Smirnov Test**

<table>
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<td>Std. Deviation</td>
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<td>Most Extreme Differences</td>
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<td>Kolmogorov-Smirnov Z</td>
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<td>Asymp. Sig. (2-tailed)</td>
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(a) Test distribution is Normal.

b Calculated from data.
## Regression

### Model Summary

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<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
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<tr>
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<td>.799(a)</td>
<td>.639</td>
<td>.514</td>
<td>.35186</td>
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</table>

*a* Predictors: (Constant), skeptis_x11, pekerjaan_lap_tepat_x9, standar_etika_x10, keterlibatan_x8, taat_x4, independensi_x5, memahami_x2, komitmen_x7, hati2_x6, pengalaman_x1, responsif_x3

### ANOVA(b)

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<th>Model</th>
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<th>df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
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*a* Predictors: (Constant), skeptis_x11, pekerjaan_lap_tepat_x9, standar_etika_x10, keterlibatan_x8, taat_x4, independensi_x5, memahami_x2, komitmen_x7, hati2_x6, pengalaman_x1, responsif_x3

*b* Dependent Variable: kepuasan_klien

### Coefficients(a)

<table>
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<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
<th>Collinearity Statistics</th>
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<td>Std. Error</td>
<td>Beta</td>
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*a* Dependent Variable: kepuasan_klien
## Rotated Component Matrix

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Nomor : 
Lamp : Satu (1) set kuesioner 
Hal : Permohonan menjadi responden 

Kepada Yth. 
Bapak / Ibu Manajer Keuangan / Kontroler 
Di Tempat 
Dengan Hormat , 

Yang bertandatangan di bawah ini , saya : 
Nama : Evan Handoko 
Nim : 04.60.0157 
Status : Mahasiswa Fakultas Ekonomi Jurusan Akuntansi 
         Universitas Katolik Soegijapranata 

Sedang melaksanakan penelitian dalam rangka menyelesaikan Skripsi untuk program S-1 dalam bidang Auditing. Dalam penelitian ini saya mengetengahkan tema yang berkaitan dengan persepsi klien tentang atribut kualitas audit yang berpengaruh terhadap kepuasan klien , di bawah bimbingan Ibu Linda Kusumaning wedari,SE,MSI,AKT. 


Mengetahui, 

Hormat Saya, 

Linda Kusumaning,SE,MSI,Akt. 
Dosen pembimbing. 

Evan Handoko. 
Peneliti.
Cara pengisian dan pengembalian kuesioner :
1. Isilah masing – masing pernyataan sesuai dengan petunjuk pada masing – masing instrumen
2. Setiap pernyataan hanya dibutuhkan satu jawaban saja
3. Setelah itu mohon Bapak / Ibu mengirimkannya kembali melalui kantor pos terdekat , tanpa perangko
4. Pengembalian kuesioner , paling lambat 1 minggu setelah surat ini Bapak / Ibu terima

Identitas responden
No. responden ..................

1. Umur : .................... Tahun

2. Jenis kelamin :  □ Pria   □ Wanita

3. Bekerja di perusahaan ini sejak tahun .............

4. Menduduki jabatan sekarang ini sejak tahun ............. bulan ........
**KUALITAS AUDIT**

**Petunjuk Pengisian Kuesioner**

Berikut ini adalah atribut - atribut kualitas audit suatu Kantor Akuntan Publik (KAP). Dengan menggunakan skala di bawah ini, silakan mengevaluasi kinerja KAP yang melaksanakan audit terakhir pada perusahaan Anda berdasarkan atribut - atribut di bawah ini dengan memberi tanda silang (x) pada salah satu angka, dari 1 hingga angka 5.

Keterangan :
1 – Sangat Tidak Setuju (STS)
2 – Tidak setuju (TS)
3 – Netral (N)
4 – Setuju (S)
5 – Sangat Setuju (SS)

**Atribut – atribut kualitas audit**

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<th>STS</th>
<th>TS</th>
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<tbody>
<tr>
<td>1</td>
<td>Pengalaman yang cukup KAP dan Tim audit dalam mengaudit perusahaan</td>
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<tr>
<td>a. KAP dan tim audit lulusan dalam bidang akuntansi</td>
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<tr>
<td>b. KAP dan tim audit mempunyai pengetahuan yang cukup dalam bidang audit</td>
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<tr>
<td>c. KAP dan tim audit mempunyai pengalaman yang cukup dalam mengaudit perusahaan Anda</td>
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<td>2</td>
<td>KAP dan Tim audit mempunyai pemahaman tentang lingkungan bisnis klien</td>
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<tr>
<td>a. Auditor mengetahui tentang jenis usaha, jenis produk dan jasa, lokasi perusahaan Anda</td>
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<tr>
<td>b. Auditor mengetahui tentang peraturan pemerintah yang mempengaruhi perusahaan dan industri Anda</td>
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<tr>
<td>c. Auditor berdiskusi dengan orang dalam perusahaan Anda dalam memperoleh pemahaman mengenai kejadian ekonomi / transaksi dan praktik akuntansi dalam perusahaan Anda</td>
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<td>d. Auditor melakukan peninjauan ke lokasi pabrik dan kantor Anda untuk mengetahui tata letak pabrik, proses produksi, hasil produksi utama maupun produksi sampingannya</td>
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<td>e. Auditor memahami tentang manajemen dan pengalaman manajemen, tujuan manajemen dan pentingnya sumberdaya-sumberdaya organisasi (keuangan, manusia, informasi) dalam perusahaan Anda</td>
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<td>f. Auditor memahami proses inti (struktur biaya seperti biaya tetap dan biaya variabel) untuk menghasilkan pertumbuhan laba dan arus kas</td>
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<td>g. Auditor memahami siklus operasional (perputaran persediaan, piutang usaha dan hutang usaha) dalam perusahaan Anda</td>
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<td>h. Auditor memahami sumber pembiayaan (operasi, hutang atau pembiayaan ekuitas) dan bagaimana dana itu diinvestasikan dalam sumberdaya-sumberdaya yang mendukung proses inti untuk mengevaluasi likuiditas dan solvabilitas serta kelayakan tujuan perusahaan Anda di masa mendatang</td>
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3 **KAP tersebut responsif terhadap kebutuhan perusahaan Anda**

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<tr>
<td>a. Auditor selalu memberikan rekomendasi perbaikan untuk kelemahan Struktur Pengendalian Intern perusahaan Anda</td>
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<td>b. Auditor mampu menemukan dan segera melaporkan kecurangan yang terjadi</td>
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<td>c. Auditor selalu memberikan rekomendasi perbaikan apabila menemukan kesalahan dalam praktik akuntansi</td>
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4 **Tim audit taat pada standar umum**

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<tr>
<td>a. Auditor telah memiliki keahlian dan pelatihan teknis yang cukup sebagai auditor</td>
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<td>b. Auditor telah memiliki sikap independen dalam melaksanakan pekerjaannya</td>
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<td>c. Dalam pelaksanaan audit dan penyusunan laporannya, auditor</td>
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<td><strong>Auditor harus independen</strong></td>
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<td>a.</td>
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<td>Auditor harus bersikap tidak memihak pada kepentingan manapun (netral)</td>
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<td>c.</td>
<td>Auditor tersebut tidak boleh mempunyai hubungan usaha atau keuangan dengan perusahaan Anda</td>
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<td>d.</td>
<td>Auditor tidak bertanggung jawab atas kebenaran informasi keuangan klien</td>
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<td>e.</td>
<td>Auditor tidak mempunyai hubungan kekeluargaan dengan perusahaan Anda</td>
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<td>f.</td>
<td>Auditor mempunyai kewajiban untuk jujur tidak hanya kepada manajemen dan pemilik namun juga kepada kreditur, investor dan pengguna laporan keuangan auditan lainnya</td>
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<td>g.</td>
<td>Auditor tidak mempunyai jabatan dalam manajemen perusahaan Anda, misalnya: sebagai direktur, manajer, dsb</td>
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| 6 | **Tim audit harus bersikap hati-hati dalam mengambil keputusan selama melakukan audit** |   |   |   |
| a. | Auditor harus terampil (cermat dan seksama) dalam melakukan audit | 1 | 2 | 3 | 4 | 5 |
| b. | Auditor harus teliti dalam memeriksa kelengkapan kertas kerja | 1 | 2 | 3 | 4 | 5 |
| c. | Auditor dapat mengumpulkan bahan bukti audit yang memadai | 1 | 2 | 3 | 4 | 5 |
| d. | Auditor terus memperbaiki kompetensi (keahlian) sesuai pendidikan dan pengalaman | 1 | 2 | 2 | 4 | 5 |
| e. | Auditor terus memperbaiki kualitas jasa | 1 | 2 | 3 | 4 | 5 |
| f. | Auditor dan tim audit ditugasi dan disupervisi | 1 | 2 | 3 | 4 | 5 |
| g. | Auditor dan tim audit mempunyai tanggung jawab professional untuk melaksanakan tugas dengan kemampuan terbaik/maksimal | 1 | 2 | 3 | 4 | 5 |
| h. | Kantor Akuntan Publik (KAP) dan tim audit mampu | 1 | 2 | 3 | 4 | 5 |
menghindari kelalaian dan ketidakjujuran dalam mengaudit perusahaan Anda

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<th>7</th>
<th>KAP mempunyai komitmen yang kuat terhadap kualitas audit</th>
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<td>a. KAP tersebut mempunyai hubungan dengan KAP besar dan berskala internasional</td>
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<td>b. KAP harus bertanggung jawab kepada perusahaan Anda dan masyarakat umum</td>
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<td>c. KAP harus sesuai dengan standar yang berlaku (SPAP = Standar Profesional Akuntan Publik) dalam melakukan audit</td>
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<td>d. Auditor dan tim audit menyelesaikan tugas audit secara tepat waktu</td>
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<td>e. Kantor Akuntan Publik (KAP) dan tim audit meningkatkan pengetahuan sehingga menyajikan informasi-informasi yang sedang berkembang di berbagai negara, terutama yang mempunyai hubungan dengan bidang usaha lain</td>
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<th>Pimpinan KAP ikut terlibat dalam melakukan audit</th>
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<td>a. Pimpinan KAP harus memeriksa hasil kerja para auditor nya</td>
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<tr>
<td>b. Pimpinan KAP selalu menjalin komunikasi intensif antara klien dan tim audit</td>
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<tr>
<td>c. Pimpinan KAP selalu memonitor kinerja tim audit</td>
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</tr>
<tr>
<td>d. Pimpinan KAP menjadi mediator antara perusahaan Anda dan auditor yang melakukan proses audit karena pimpinan KAP mempunyai keahlian dan pengalaman lebih baik dari pada staf auditor</td>
<td>1 2 3 4 5</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>9</th>
<th>Tim audit melaksanakan pekerjaan lapangan dengan tepat</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Sebelum melakukan audit, auditor wajib melakukan perencanaan dengan matang dan tepat</td>
<td>1 2 3 4 5</td>
</tr>
<tr>
<td>b. Auditor memahami Struktur Pengendalian Intern perusahaan Anda</td>
<td>1 2 3 4 5</td>
</tr>
<tr>
<td>c. Auditor memiliki bukti audit yang cukup untuk menyatakan</td>
<td>1 2 3 4 5</td>
</tr>
</tbody>
</table>
pendapat atas laporan keuangan yang diaudit. Bukti audit dapat diperoleh dari pengamatan, wawancara dan konfirmasi

d. Staf auditor / asisten yang melaksanakan proses audit telah disupervisi secara memadai dari KAP

e. Tim audit harus mempertimbangkan sifat, luas, dan saat pekerjaan yang harus dilaksanakan dan membuat suatu program audit secara tertulis.

<table>
<thead>
<tr>
<th>10</th>
<th><strong>Tim audit memiliki standar etika yang tinggi</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Auditor menjaga kerahasiaan perusahaan Anda</td>
</tr>
<tr>
<td>b.</td>
<td>Auditor harus mempertahankan objektivitas dan independensinya</td>
</tr>
<tr>
<td>c.</td>
<td>Auditor berusaha untuk meningkatkan kompetensi / keahlian dan kualitas jasa</td>
</tr>
<tr>
<td>d.</td>
<td>Auditor harus bertanggung jawab sebagai profesional untuk menjaga kepercayaan masyarakat pada profesi</td>
</tr>
<tr>
<td>e.</td>
<td>Auditor harus mendahulukan kepentingan masyarakat, menghargai kepercayaan masyarakat dan menunjukkan komitmen pada profesionalisme</td>
</tr>
<tr>
<td>f.</td>
<td>Auditor harus melaksanakan semua tanggung jawab profesional dengan integritas / kejujuran yang tinggi karena integritas menunjukkan tingkat kualitas yang menjadi dasar kepercayaan masyarakat</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>11</th>
<th><strong>Tim audit tidak mudah percaya terhadap pernyataan perusahaan Anda (skeptis)</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Tim audit harus menggunakan kemampuannya untuk memperoleh bukti audit secara objektif</td>
</tr>
<tr>
<td>b.</td>
<td>Tim audit perlu membandingkan bukti – bukti yang ada terhadap pernyataan perusahaan Anda</td>
</tr>
<tr>
<td>c.</td>
<td>Tim audit selalu mempertanyakan dan mengevaluasi secara kritis bukti yang diberikan oleh manajemen perusahaan Anda</td>
</tr>
</tbody>
</table>
KEPUASAN KLIEN

Jawaban atas pertanyaan berikut ini dapat digunakan untuk mengetahui persepsi Anda tentang seberapa puas Anda terhadap semua kinerja kantor akuntan publik dan kinerja dari anggota – anggota tim audit. Mohon bapak / Ibu dapat menyatakan pendapat dengan memberi tanda (x) pada salah satu angka, dari 1 hingga angka 5.

Keterangan
1 – Sangat Tidak Memuaskan (STM)
2 – Tidak Memuaskan (TM)
3 – Netral (N)
4 – Memuaskan (M)
5 – Sangat Memuaskan (SM)

Kepuasan Klien

<table>
<thead>
<tr>
<th></th>
<th>STM</th>
<th>TM</th>
<th>N</th>
<th>M</th>
<th>SM</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Kepuasan klien pada kinerja KAP dan tim audit</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Seberapa puaskah Anda dengan pendapat yang diberikan oleh KAP</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td>b. Seberapa puaskah Anda dengan waktu yang digunakan tim audit dalam melaksanakan pekerjaan lapangan</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td>c. Seberapa puaskah Anda dengan nilai tambah yang diberikan oleh KAP terhadap perusahaan Anda. Contoh nilai tambah : nasihat / rekomendasi tentang kelemahan SPI, operasi, investasi, dsb</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
</tbody>
</table>

Sumber : Imam Ghozali, 2002 yang telah dikembangkan oleh peneliti berdasarkan masing - masing elemen.