



LAMPIRAN 1:

- **Data Responden**

1. Data Responden

| No. | Nama KAP | Nama Responden | Usia | Jenis Kelamin | Pendidikan Terakhir | Jabatan | Lama bekerja di KAP (bln) | Jumlah penugasan audit |
|-----|--|----------------|-------|---------------|---------------------|----------------|---------------------------|------------------------|
| 1 | KAP. ACHMAD, RASYID, HISBULLAH & JERRY (CAB) | Ari | 25 th | Pria | S-1 | Auditor junior | 18 | 8 |
| 2 | | Fariz | 25 th | Pria | S-1 | Auditor junior | 7 | 3 |
| 3 | | Vita | 28 th | Wanita | S-1 | Auditor junior | 41 | 17 |
| 4 | | Devi | 25 th | Wanita | S-1 | Auditor junior | 22 | 8 |
| 5 | | Lina | 28 th | Wanita | S-1 | Auditor junior | 36 | 12 |
| 6 | | Yunica | 28 th | Wanita | S-1 | Auditor junior | 36 | 20 |
| 7 | | Anita | 29 th | Wanita | S-1 | Auditor junior | 29 | 10 |
| 8 | | Febri | 27 th | Pria | S-1 | Auditor junior | 36 | 17 |
| 9 | | NN | 27 th | Wanita | S-1 | Auditor senior | 36 | 15 |
| 10 | | Peter | 25 th | Pria | S-1 | Auditor junior | 36 | 14 |
| 11 | KAP. BENNY, TONY, FRANS & DANIEL (CAB) | NN | 22 th | Wanita | S-1 | Auditor junior | 1 | 1 |
| 12 | | NN | 21 th | Wanita | S-1 | Auditor junior | 3 | 1 |
| 13 | | NN | 21 th | Wanita | S-1 | Auditor junior | 4 | 2 |
| 14 | | NN | 23 th | Wanita | S-1 | Auditor junior | 16 | 7 |
| 15 | KAP. DRS. BAYUDI WATU | NN | 21 th | Wanita | Diploma | Auditor junior | 12 | 13 |
| 16 | | NN | 25 th | Wanita | S-1 | Auditor senior | 48 | 71 |
| 17 | | NN | 22 th | Pria | S-1 | Auditor junior | 2 | 2 |
| 18 | | NN | 27 th | Wanita | S-1 | Auditor senior | 41 | 54 |
| 19 | | Johanna | 24 th | Wanita | S-1 | Auditor junior | 18 | 10 |
| 20 | KAP. DRS. IDJANG SOETIKNO | NN | 30 th | Pria | Diploma | Auditor junior | 48 | 36 |
| 21 | | NN | 23 th | Wanita | Diploma | Auditor junior | 15 | 10 |
| 22 | | NN | 34 th | Pria | S-1 | Auditor senior | 48 | 40 |
| 23 | | NN | 26 th | Wanita | S-1 | Auditor junior | 42 | 30 |
| 24 | KAP. DRS. SUGENG PAMUDJI | Angga | 27 th | Pria | S-1 | Auditor junior | 48 | 30 |
| 25 | | Wahyu | 35 th | Wanita | S-1 | Auditor junior | 120 | 78 |
| 26 | | Agung | 27 th | Pria | S-1 | Auditor junior | 48 | 35 |
| 27 | | NN | 40 th | Pria | Diploma | Auditor senior | 120 | 84 |
| 28 | | NN | 30 th | Wanita | S-1 | Auditor junior | 108 | 75 |
| 29 | KAP. DRS. TAHRIR HIDAYAT | NN | 40 th | Pria | S-1 | Auditor senior | 180 | 130 |
| 30 | | NN | 45 th | Pria | S-1 | Auditor senior | 144 | 120 |
| 31 | KAP. RIZA, ADI, SYAHRIL & REKAN | NN | 24 th | Wanita | S-1 | Auditor junior | 24 | 10 |
| 32 | | NN | 25 th | Pria | S-1 | Auditor junior | 40 | 13 |
| 33 | | NN | 30 th | Pria | S-1 | Auditor junior | 30 | 20 |
| 34 | | NN | 23 th | Wanita | S-1 | Auditor junior | 18 | 7 |
| 35 | | NN | 24 th | Pria | S-1 | Auditor junior | 24 | 10 |

| | | | | | | | | |
|----|-------------------------------|-----------|-------|--------|---------|----------------|----|----|
| 36 | KAP. SODIKIN & HARIJANTO | NN | 21 th | Pria | Diploma | Auditor junior | 6 | 4 |
| 37 | | NN | 27 th | Wanita | S-1 | Auditor junior | 42 | 33 |
| 38 | | NN | 23 th | Pria | S-1 | Auditor junior | 24 | 21 |
| 39 | | NN | 22 th | Pria | Diploma | Auditor junior | 12 | 8 |
| 40 | KAP. YULIANTI, SE., BAP | Elizabeth | 21 th | Wanita | Diploma | Auditor junior | 6 | 5 |
| 41 | | NN | 27 th | Pria | S-1 | Auditor senior | 63 | 72 |
| 42 | | NN | 23 th | Pria | Diploma | Auditor junior | 12 | 10 |
| 43 | | NN | 22 th | Pria | S-1 | Auditor junior | 15 | 15 |

Jenis Kelamin

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|--------|-----------|---------|---------------|--------------------|
| Valid | Pria | 21 | 48.8 | 48.8 | 48.8 |
| | Wanita | 22 | 51.2 | 51.2 | 100.0 |
| | Total | 43 | 100.0 | 100.0 | |

Pendidikan Terakhir

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------|-----------|---------|---------------|--------------------|
| Valid | Diploma | 8 | 18.6 | 18.6 | 18.6 |
| | S-1 | 35 | 81.4 | 81.4 | 100.0 |
| | Total | 43 | 100.0 | 100.0 | |

Jabatan

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|----------------|-----------|---------|---------------|--------------------|
| Valid | Auditor senior | 8 | 18.6 | 18.6 | 18.6 |
| | Auditor junior | 35 | 81.4 | 81.4 | 100.0 |
| | Total | 43 | 100.0 | 100.0 | |

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--------------------|----|---------|---------|-------|----------------|
| Usia | 43 | 21 | 45 | 26.56 | 5.373 |
| Valid N (listwise) | 43 | | | | |

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--------------------|----|---------|---------|-------|----------------|
| Lama Bekerja | 43 | 1 | 180 | 39.05 | 39.253 |
| Valid N (listwise) | 43 | | | | |

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|------------------------|----|---------|---------|-------|----------------|
| Jumlah Penugasan Audit | 43 | 1 | 130 | 27.47 | 31.501 |
| Valid N (listwise) | 43 | | | | |

Jenis Kelamin * Pendidikan Terakhir Crosstabulation

| | | | Pendidikan Terakhir | | |
|---------------|--------|------------|---------------------|-------|--------|
| | | | Diploma | S-1 | Total |
| Jenis Kelamin | Pria | Count | 5 | 16 | 21 |
| | | % of Total | 11.6% | 37.2% | 48.8% |
| | Wanita | Count | 3 | 19 | 22 |
| | | % of Total | 7.0% | 44.2% | 51.2% |
| Total | | Count | 8 | 35 | 43 |
| | | % of Total | 18.6% | 81.4% | 100.0% |

Jenis Kelamin * Jabatan Crosstabulation

| | | | Jabatan | | Total |
|---------------|--------|------------|----------------|----------------|--------|
| | | | Auditor senior | Auditor junior | |
| Jenis Kelamin | Pria | Count | 5 | 16 | 21 |
| | | % of Total | 11.6% | 37.2% | 48.8% |
| | Wanita | Count | 3 | 19 | 22 |
| | | % of Total | 7.0% | 44.2% | 51.2% |
| Total | | Count | 8 | 35 | 43 |
| | | % of Total | 18.6% | 81.4% | 100.0% |

Jabatan * Pendidikan Terakhir Crosstabulation

| | | | Pendidikan Terakhir | | Total |
|---------|----------------|------------|---------------------|-------|--------|
| | | | Diploma | S-1 | |
| Jabatan | Auditor senior | Count | 1 | 7 | 8 |
| | | % of Total | 2.3% | 16.3% | 18.6% |
| | Auditor junior | Count | 7 | 28 | 35 |
| | | % of Total | 16.3% | 65.1% | 81.4% |
| Total | | Count | 8 | 35 | 43 |
| | | % of Total | 18.6% | 81.4% | 100.0% |

| NO. | PROFESIONALISME | | | | | | | | | | | | | | | | | | | | | | | | Σ |
|-----|-----------------|----|----|----|----|----|----|----|----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | P10 | P11 | P12 | P13 | P14 | P15 | P16 | P17 | P18 | P19 | P20 | P21 | P22 | P23 | P24 | |
| 1 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 3 | 4 | 4 | 4 | 3 | 4 | 5 | 4 | 4 | 100 |
| 2 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 104 |
| 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 93 |
| 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 95 |
| 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 97 |
| 6 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 96 |
| 7 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 105 |
| 8 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 92 |
| 9 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 4 | 4 | 3 | 86 |
| 10 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 3 | 87 |
| 11 | 4 | 2 | 2 | 2 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 2 | 69 |
| 12 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 3 | 2 | 2 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 84 |
| 13 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 86 |
| 14 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 3 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 101 |
| 15 | 4 | 4 | 5 | 5 | 5 | 2 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 99 |
| 16 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 93 |
| 17 | 5 | 5 | 5 | 5 | 4 | 2 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 96 |
| 18 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 90 |
| 19 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 94 |
| 20 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 2 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 90 |
| 21 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 2 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 90 |
| 22 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 96 |
| 23 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 96 |
| 24 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 95 |
| 25 | 4 | 4 | 4 | 2 | 3 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 4 | 4 | 91 |
| 26 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 4 | 4 | 91 |
| 27 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 100 |

| | | | | | | | | | | | | | | | | | | | | | | | | | |
|----|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|-----|
| 28 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 97 |
| 29 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 2 | 3 | 3 | 3 | 4 | 4 | 4 | 87 |
| 30 | 5 | 4 | 3 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 96 |
| 31 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 5 | 5 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 91 |
| 32 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 99 |
| 33 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 92 |
| 34 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 94 |
| 35 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 92 |
| 36 | 4 | 3 | 3 | 2 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 3 | 4 | 2 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 84 |
| 37 | 4 | 3 | 4 | 4 | 5 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 3 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 101 |
| 38 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 95 |
| 39 | 4 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 82 |
| 40 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 3 | 95 |
| 41 | 4 | 4 | 3 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 93 |
| 42 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 95 |
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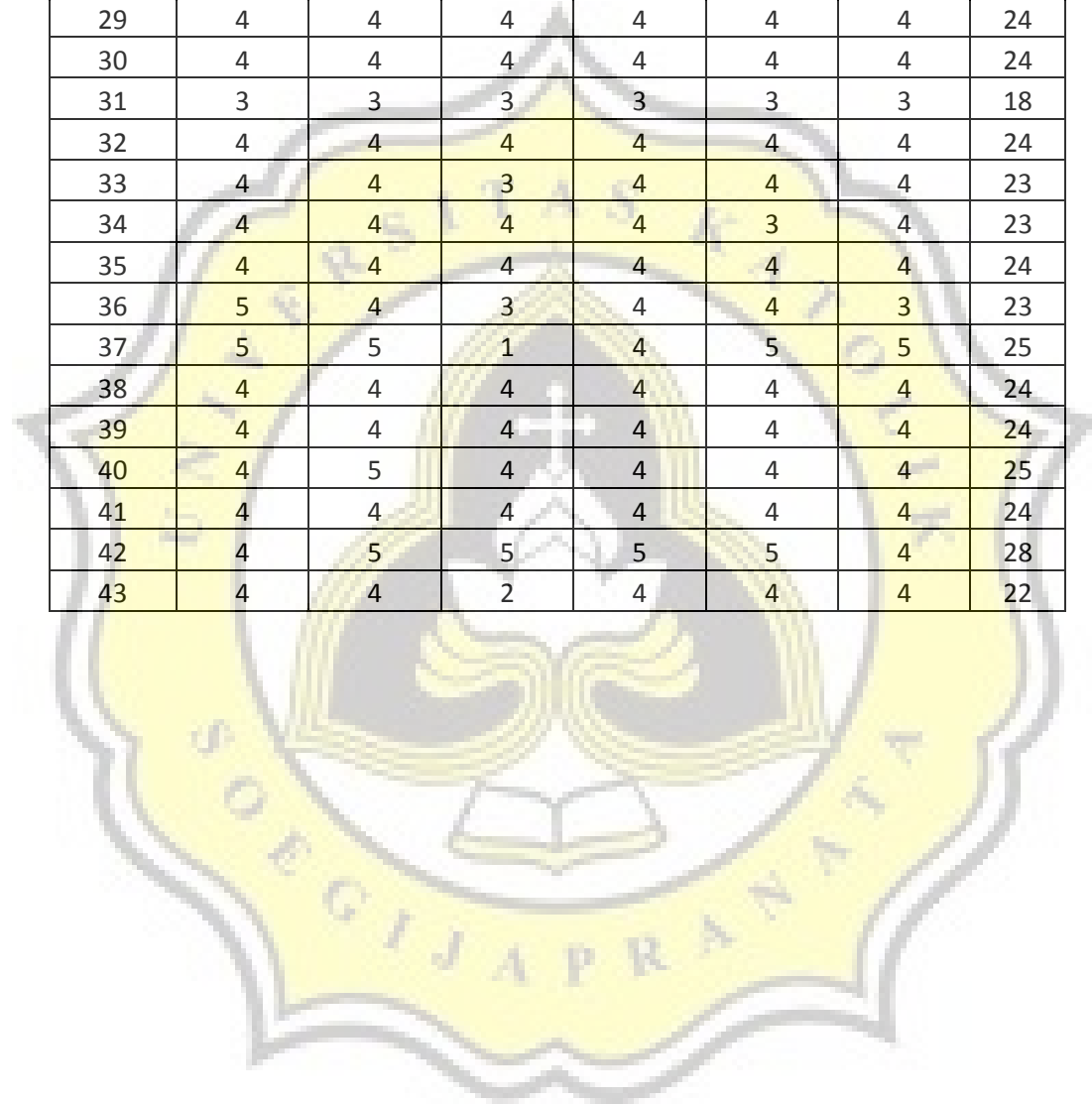


| NO. | ETIKA PROFESI | | | | | | | | | | | | | | Σ |
|-----|---------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|----|
| | EP1 | EP2 | EP3 | EP4 | EP5 | EP6 | EP7 | EP8 | EP9 | EP10 | EP11 | EP12 | EP13 | EP14 | |
| 1 | 4 | 3 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 2 | 5 | 2 | 4 | 4 | 54 |
| 2 | 4 | 3 | 2 | 2 | 2 | 4 | 4 | 3 | 3 | 3 | 3 | 2 | 4 | 5 | 44 |
| 3 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 3 | 4 | 2 | 4 | 2 | 4 | 4 | 48 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 56 |
| 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 56 |
| 6 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 54 |
| 7 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 1 | 5 | 2 | 4 | 5 | 59 |
| 8 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 2 | 3 | 2 | 4 | 4 | 48 |
| 9 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 4 | 52 |
| 10 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 4 | 52 |
| 11 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 3 | 4 | 53 |
| 12 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 2 | 5 | 2 | 5 | 4 | 56 |
| 13 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 3 | 4 | 53 |
| 14 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 4 | 52 |
| 15 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 54 |
| 16 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 54 |
| 17 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 57 |
| 18 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 56 |
| 19 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 56 |
| 20 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 3 | 4 | 53 |
| 21 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 3 | 4 | 53 |
| 22 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 3 | 4 | 53 |

| | | | | | | | | | | | | | | | |
|----|---|---|---|---|---|---|---|---|---|---|---|---|---|---|----|
| 23 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 3 | 4 | 53 |
| 24 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 58 |
| 25 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 58 |
| 26 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 53 |
| 27 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 56 |
| 28 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 56 |
| 29 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 2 | 53 |
| 30 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 57 |
| 31 | 4 | 3 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 3 | 4 | 57 |
| 32 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 59 |
| 33 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 55 |
| 34 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 55 |
| 35 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 58 |
| 36 | 5 | 3 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 55 |
| 37 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 5 | 57 |
| 38 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 55 |
| 39 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 3 | 3 | 3 | 50 |
| 40 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 56 |
| 41 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 2 | 55 |
| 42 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 60 |
| 43 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 3 | 53 |

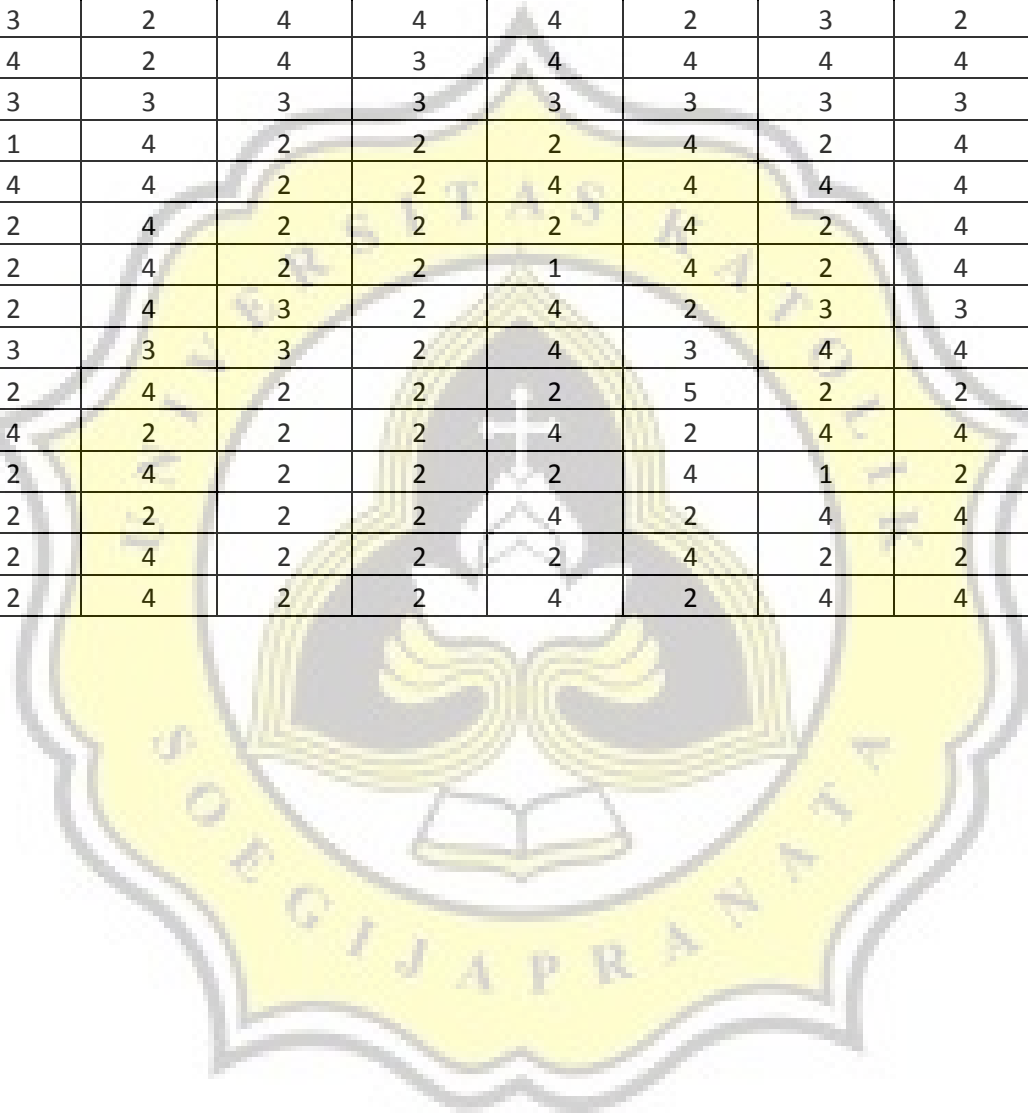
| NO. | LINGKUNGAN KERJA | | | | | | Σ |
|-----|------------------|-----|-----|-----|-----|-----|----|
| | LK1 | LK2 | LK3 | LK4 | LK5 | LK6 | |
| 1 | 5 | 4 | 4 | 4 | 4 | 4 | 25 |
| 2 | 5 | 5 | 5 | 4 | 4 | 4 | 27 |
| 3 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 4 | 4 | 4 | 4 | 4 | 4 | 5 | 25 |
| 5 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 6 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 7 | 5 | 4 | 4 | 5 | 4 | 5 | 27 |
| 8 | 4 | 4 | 4 | 4 | 3 | 4 | 23 |
| 9 | 4 | 4 | 2 | 4 | 4 | 4 | 22 |
| 10 | 4 | 4 | 1 | 4 | 4 | 4 | 21 |
| 11 | 4 | 4 | 4 | 4 | 4 | 3 | 23 |
| 12 | 4 | 4 | 4 | 4 | 5 | 5 | 26 |
| 13 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 14 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 15 | 4 | 4 | 4 | 4 | 4 | 5 | 25 |
| 16 | 3 | 3 | 4 | 4 | 4 | 3 | 21 |
| 17 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 18 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 19 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 20 | 4 | 4 | 4 | 3 | 2 | 4 | 21 |
| 21 | 4 | 4 | 4 | 3 | 2 | 4 | 21 |
| 22 | 4 | 4 | 4 | 3 | 2 | 4 | 21 |
| 23 | 4 | 4 | 4 | 3 | 2 | 4 | 21 |
| 24 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 25 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 26 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 27 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |

| | | | | | | | |
|----|---|---|---|---|---|---|----|
| 28 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 29 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 30 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 31 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 32 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 33 | 4 | 4 | 3 | 4 | 4 | 4 | 23 |
| 34 | 4 | 4 | 4 | 4 | 3 | 4 | 23 |
| 35 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 36 | 5 | 4 | 3 | 4 | 4 | 3 | 23 |
| 37 | 5 | 5 | 1 | 4 | 5 | 5 | 25 |
| 38 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 39 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 40 | 4 | 5 | 4 | 4 | 4 | 4 | 25 |
| 41 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 42 | 4 | 5 | 5 | 5 | 5 | 4 | 28 |
| 43 | 4 | 4 | 2 | 4 | 4 | 4 | 22 |



| NO. | PERTIMBANGAN TINGKAT MATERIALITAS | | | | | | | | | |
|-----|-----------------------------------|------|------|------|------|------|------|------|------|----|
| | PTM1 | PTM2 | PTM3 | PTM4 | PTM5 | PTM6 | PTM7 | PTM8 | PTM9 | Σ |
| 1 | 4 | 2 | 2 | 3 | 4 | 3 | 4 | 3 | 2 | 27 |
| 2 | 4 | 2 | 2 | 4 | 3 | 4 | 3 | 4 | 3 | 29 |
| 3 | 2 | 3 | 2 | 2 | 4 | 2 | 3 | 4 | 4 | 26 |
| 4 | 2 | 4 | 2 | 2 | 2 | 4 | 2 | 2 | 4 | 24 |
| 5 | 2 | 4 | 2 | 2 | 2 | 5 | 2 | 2 | 4 | 25 |
| 6 | 2 | 4 | 4 | 2 | 2 | 4 | 2 | 4 | 4 | 28 |
| 7 | 4 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 4 | 24 |
| 8 | 3 | 4 | 3 | 3 | 4 | 3 | 3 | 2 | 3 | 28 |
| 9 | 4 | 4 | 2 | 2 | 4 | 3 | 2 | 3 | 4 | 28 |
| 10 | 4 | 4 | 2 | 2 | 4 | 3 | 4 | 4 | 4 | 31 |
| 11 | 4 | 4 | 2 | 2 | 4 | 3 | 3 | 4 | 4 | 30 |
| 12 | 2 | 4 | 2 | 2 | 4 | 3 | 3 | 4 | 4 | 28 |
| 13 | 2 | 4 | 2 | 2 | 4 | 2 | 3 | 4 | 4 | 27 |
| 14 | 2 | 4 | 2 | 2 | 4 | 2 | 3 | 3 | 3 | 25 |
| 15 | 2 | 4 | 2 | 2 | 1 | 4 | 1 | 2 | 4 | 22 |
| 16 | 4 | 4 | 2 | 1 | 5 | 2 | 4 | 3 | 3 | 28 |
| 17 | 2 | 5 | 1 | 1 | 4 | 4 | 2 | 2 | 5 | 26 |
| 18 | 4 | 4 | 2 | 2 | 1 | 5 | 2 | 4 | 4 | 28 |
| 19 | 2 | 4 | 2 | 2 | 2 | 4 | 3 | 2 | 4 | 25 |
| 20 | 2 | 4 | 4 | 2 | 4 | 2 | 2 | 3 | 3 | 26 |
| 21 | 2 | 4 | 4 | 2 | 4 | 2 | 2 | 3 | 3 | 26 |
| 22 | 2 | 4 | 4 | 2 | 4 | 2 | 2 | 3 | 3 | 26 |
| 23 | 2 | 4 | 4 | 2 | 4 | 2 | 2 | 3 | 3 | 26 |
| 24 | 2 | 4 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 30 |
| 25 | 4 | 2 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 31 |
| 26 | 2 | 4 | 3 | 2 | 2 | 4 | 3 | 3 | 2 | 25 |
| 27 | 4 | 2 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 33 |

| | | | | | | | | | | |
|----|---|---|---|---|---|---|---|---|---|----|
| 28 | 2 | 4 | 2 | 2 | 4 | 2 | 4 | 3 | 3 | 26 |
| 29 | 3 | 2 | 4 | 4 | 4 | 2 | 3 | 2 | 4 | 28 |
| 30 | 4 | 2 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 33 |
| 31 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 27 |
| 32 | 1 | 4 | 2 | 2 | 2 | 4 | 2 | 4 | 4 | 25 |
| 33 | 4 | 4 | 2 | 2 | 4 | 4 | 4 | 4 | 3 | 31 |
| 34 | 2 | 4 | 2 | 2 | 2 | 4 | 2 | 4 | 4 | 26 |
| 35 | 2 | 4 | 2 | 2 | 1 | 4 | 2 | 4 | 4 | 25 |
| 36 | 2 | 4 | 3 | 2 | 4 | 2 | 3 | 3 | 3 | 26 |
| 37 | 3 | 3 | 3 | 2 | 4 | 3 | 4 | 4 | 3 | 29 |
| 38 | 2 | 4 | 2 | 2 | 2 | 5 | 2 | 2 | 4 | 25 |
| 39 | 4 | 2 | 2 | 2 | 4 | 2 | 4 | 4 | 3 | 27 |
| 40 | 2 | 4 | 2 | 2 | 2 | 4 | 1 | 2 | 4 | 23 |
| 41 | 2 | 2 | 2 | 2 | 4 | 2 | 4 | 4 | 3 | 25 |
| 42 | 2 | 4 | 2 | 2 | 2 | 4 | 2 | 2 | 4 | 24 |
| 43 | 2 | 4 | 2 | 2 | 4 | 2 | 4 | 4 | 3 | 27 |



LAMPIRAN 2:

•Uji Validitas & Reliabilitas



Uji Validitas dan Reliabilitas

Reliability: Profesionalisme 1

Case Processing Summary

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 43 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 43 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .870 | .884 | 24 |

Item Statistics

| | Mean | Std. Deviation | N |
|-----|------|----------------|----|
| P1 | 4.19 | .394 | 43 |
| P2 | 3.91 | .526 | 43 |
| P3 | 3.98 | .556 | 43 |
| P4 | 3.53 | .882 | 43 |
| P5 | 3.88 | .498 | 43 |
| P6 | 3.74 | .759 | 43 |
| P7 | 3.86 | .601 | 43 |
| P8 | 3.58 | .731 | 43 |
| P9 | 3.86 | .639 | 43 |
| P10 | 3.95 | .213 | 43 |
| P11 | 3.86 | .467 | 43 |
| P12 | 4.00 | .436 | 43 |
| P13 | 3.84 | .531 | 43 |
| P14 | 4.05 | .213 | 43 |
| P15 | 3.88 | .448 | 43 |
| P16 | 3.84 | .531 | 43 |
| P17 | 3.95 | .532 | 43 |
| P18 | 3.88 | .448 | 43 |
| P19 | 3.74 | .581 | 43 |
| P20 | 3.79 | .412 | 43 |
| P21 | 3.98 | .511 | 43 |
| P22 | 3.88 | .498 | 43 |
| P23 | 4.05 | .375 | 43 |
| P24 | 3.79 | .559 | 43 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Squared Multiple Correlation | Cronbach's Alpha if Item Deleted |
|-----|----------------------------|--------------------------------|----------------------------------|------------------------------|----------------------------------|
| P1 | 88.84 | 39.378 | .369 | | .867 |
| P2 | 89.12 | 37.581 | .542 | | .862 |
| P3 | 89.05 | 37.617 | .503 | | .863 |
| P4 | 89.49 | 35.780 | .455 | | .868 |
| P5 | 89.14 | 38.075 | .493 | | .864 |
| P6 | 89.28 | 38.682 | .222 | | .875 |
| P7 | 89.16 | 37.806 | .432 | | .866 |
| P8 | 89.44 | 38.633 | .241 | | .874 |
| P9 | 89.16 | 36.806 | .534 | | .862 |
| P10 | 89.07 | 39.924 | .515 | | .867 |
| P11 | 89.16 | 37.901 | .563 | | .862 |
| P12 | 89.02 | 37.452 | .695 | | .859 |
| P13 | 89.19 | 37.346 | .574 | | .861 |
| P14 | 88.98 | 40.499 | .299 | | .869 |
| P15 | 89.14 | 39.075 | .372 | | .867 |
| P16 | 89.19 | 38.012 | .467 | | .864 |
| P17 | 89.07 | 37.495 | .549 | | .862 |
| P18 | 89.14 | 38.361 | .504 | | .864 |
| P19 | 89.28 | 37.825 | .447 | | .865 |
| P20 | 89.23 | 39.468 | .332 | | .868 |
| P21 | 89.05 | 38.236 | .452 | | .865 |
| P22 | 89.14 | 39.361 | .280 | | .870 |
| P23 | 88.98 | 38.833 | .510 | | .864 |
| P24 | 89.23 | 36.564 | .663 | | .858 |

Scale Statistics

| Mean | Variance | Std. Deviation | N of Items |
|-------|----------|----------------|------------|
| 93.02 | 41.357 | 6.431 | 24 |

Reliability: Profesionalisme 2

Case Processing Summary

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 43 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 43 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .880 | .890 | 20 |

Item Statistics

| | Mean | Std. Deviation | N |
|-----|------|----------------|----|
| P1 | 4.19 | .394 | 43 |
| P2 | 3.91 | .526 | 43 |
| P3 | 3.98 | .556 | 43 |
| P4 | 3.53 | .882 | 43 |
| P5 | 3.88 | .498 | 43 |
| P7 | 3.86 | .601 | 43 |
| P9 | 3.86 | .639 | 43 |
| P10 | 3.95 | .213 | 43 |
| P11 | 3.86 | .467 | 43 |
| P12 | 4.00 | .436 | 43 |
| P13 | 3.84 | .531 | 43 |
| P15 | 3.88 | .448 | 43 |
| P16 | 3.84 | .531 | 43 |
| P17 | 3.95 | .532 | 43 |
| P18 | 3.88 | .448 | 43 |
| P19 | 3.74 | .581 | 43 |
| P20 | 3.79 | .412 | 43 |
| P21 | 3.98 | .511 | 43 |
| P23 | 4.05 | .375 | 43 |
| P24 | 3.79 | .559 | 43 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Squared Multiple Correlation | Cronbach's Alpha if Item Deleted |
|-----|----------------------------|--------------------------------|----------------------------------|------------------------------|----------------------------------|
| P1 | 73.58 | 31.487 | .381 | | .878 |
| P2 | 73.86 | 29.885 | .550 | | .872 |
| P3 | 73.79 | 29.741 | .540 | | .873 |
| P4 | 74.23 | 28.516 | .428 | | .882 |
| P5 | 73.88 | 30.391 | .489 | | .874 |
| P7 | 73.91 | 30.086 | .437 | | .877 |
| P9 | 73.91 | 29.658 | .468 | | .876 |
| P10 | 73.81 | 32.012 | .526 | | .877 |
| P11 | 73.91 | 30.182 | .570 | | .872 |
| P12 | 73.77 | 29.897 | .678 | | .869 |
| P13 | 73.93 | 29.781 | .562 | | .872 |
| P15 | 73.88 | 31.248 | .375 | | .878 |
| P16 | 73.93 | 30.019 | .519 | | .873 |
| P17 | 73.81 | 29.726 | .571 | | .872 |
| P18 | 73.88 | 30.486 | .534 | | .873 |
| P19 | 74.02 | 29.976 | .473 | | .875 |
| P20 | 73.98 | 31.499 | .359 | | .878 |
| P21 | 73.79 | 30.503 | .454 | | .876 |
| P23 | 73.72 | 31.016 | .519 | | .874 |
| P24 | 73.98 | 29.214 | .629 | | .869 |

Scale Statistics

| Mean | Variance | Std. Deviation | N of Items |
|-------|----------|----------------|------------|
| 77.77 | 33.326 | 5.773 | 20 |

Reliability: Pengetahuan Mendeteksi Kekeliruan 1

Case Processing Summary

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 43 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 43 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .903 | .913 | 10 |

Item Statistics

| | Mean | Std. Deviation | N |
|-------|------|----------------|----|
| PMK1 | 3.21 | 1.264 | 43 |
| PMK2 | 3.26 | 1.311 | 43 |
| PMK3 | 3.28 | 1.297 | 43 |
| PMK4 | 3.44 | .934 | 43 |
| PMK5 | 3.12 | .981 | 43 |
| PMK6 | 3.49 | .960 | 43 |
| PMK7 | 3.40 | .903 | 43 |
| PMK8 | 3.63 | .952 | 43 |
| PMK9 | 3.63 | .874 | 43 |
| PMK10 | 3.58 | .982 | 43 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Squared Multiple Correlation | Cronbach's Alpha if Item Deleted |
|-------|----------------------------|--------------------------------|----------------------------------|------------------------------|----------------------------------|
| PMK1 | 30.81 | 46.536 | .670 | .921 | .893 |
| PMK2 | 30.77 | 46.659 | .632 | .900 | .896 |
| PMK3 | 30.74 | 48.766 | .510 | .894 | .905 |
| PMK4 | 30.58 | 48.821 | .766 | .860 | .887 |
| PMK5 | 30.91 | 54.563 | .287 | .376 | .914 |
| PMK6 | 30.53 | 48.921 | .733 | .839 | .889 |
| PMK7 | 30.63 | 49.049 | .776 | .812 | .887 |
| PMK8 | 30.40 | 48.769 | .753 | .855 | .887 |
| PMK9 | 30.40 | 49.054 | .807 | .822 | .886 |
| PMK10 | 30.44 | 47.586 | .823 | .791 | .883 |

Scale Statistics

| Mean | Variance | Std. Deviation | N of Items |
|-------|----------|----------------|------------|
| 34.02 | 59.690 | 7.726 | 10 |

Reliability: Pengetahuan Mendeteksi Kekeliruan 2

Case Processing Summary

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 43 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 43 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .914 | .924 | 9 |

Item Statistics

| | Mean | Std. Deviation | N |
|-------|------|----------------|----|
| PMK1 | 3.21 | 1.264 | 43 |
| PMK2 | 3.26 | 1.311 | 43 |
| PMK3 | 3.28 | 1.297 | 43 |
| PMK4 | 3.44 | .934 | 43 |
| PMK6 | 3.49 | .960 | 43 |
| PMK7 | 3.40 | .903 | 43 |
| PMK8 | 3.63 | .952 | 43 |
| PMK9 | 3.63 | .874 | 43 |
| PMK10 | 3.58 | .982 | 43 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Squared Multiple Correlation | Cronbach's Alpha if Item Deleted |
|-------|----------------------------|--------------------------------|----------------------------------|------------------------------|----------------------------------|
| PMK1 | 27.70 | 41.311 | .717 | .920 | .904 |
| PMK2 | 27.65 | 41.328 | .683 | .899 | .907 |
| PMK3 | 27.63 | 43.287 | .562 | .894 | .917 |
| PMK4 | 27.47 | 44.493 | .739 | .860 | .902 |
| PMK6 | 27.42 | 44.773 | .690 | .835 | .905 |
| PMK7 | 27.51 | 44.589 | .759 | .808 | .901 |
| PMK8 | 27.28 | 44.492 | .722 | .854 | .903 |
| PMK9 | 27.28 | 44.587 | .790 | .821 | .900 |
| PMK10 | 27.33 | 43.320 | .796 | .775 | .898 |

Scale Statistics

| Mean | Variance | Std. Deviation | N of Items |
|-------|----------|----------------|------------|
| 30.91 | 54.563 | 7.387 | 9 |

Reliability: Etika Profesi 1

Case Processing Summary

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 43 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 43 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .622 | .727 | 14 |

Item Statistics

| | Mean | Std. Deviation | N |
|------|------|----------------|----|
| EP1 | 4.09 | .366 | 43 |
| EP2 | 3.95 | .375 | 43 |
| EP3 | 3.95 | .434 | 43 |
| EP4 | 4.00 | .378 | 43 |
| EP5 | 3.95 | .434 | 43 |
| EP6 | 4.09 | .426 | 43 |
| EP7 | 4.19 | .450 | 43 |
| EP8 | 3.98 | .344 | 43 |
| EP9 | 4.00 | .309 | 43 |
| EP10 | 3.09 | 1.065 | 43 |
| EP11 | 3.95 | .434 | 43 |
| EP12 | 3.53 | .909 | 43 |
| EP13 | 3.74 | .492 | 43 |
| EP14 | 3.93 | .552 | 43 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Squared Multiple Correlation | Cronbach's Alpha if Item Deleted |
|------|----------------------------|--------------------------------|----------------------------------|------------------------------|----------------------------------|
| EP1 | 50.37 | 8.953 | .272 | | .605 |
| EP2 | 50.51 | 9.065 | .211 | | .612 |
| EP3 | 50.51 | 8.018 | .601 | | .556 |
| EP4 | 50.47 | 8.540 | .453 | | .583 |
| EP5 | 50.51 | 8.351 | .456 | | .578 |
| EP6 | 50.37 | 8.525 | .392 | | .587 |
| EP7 | 50.28 | 8.301 | .455 | | .576 |
| EP8 | 50.49 | 8.732 | .409 | | .591 |
| EP9 | 50.47 | 8.588 | .553 | | .580 |
| EP10 | 51.37 | 7.525 | .175 | | .658 |
| EP11 | 50.51 | 9.018 | .183 | | .615 |
| EP12 | 50.93 | 7.400 | .295 | | .606 |
| EP13 | 50.72 | 9.492 | -.017 | | .644 |
| EP14 | 50.53 | 9.779 | -.116 | | .664 |

Scale Statistics

| Mean | Variance | Std. Deviation | N of Items |
|-------|----------|----------------|------------|
| 54.47 | 9.683 | 3.112 | 14 |

Reliability: Etika Profesi 2

Case Processing Summary

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 43 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 43 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .806 | .815 | 7 |

Item Statistics

| | Mean | Std. Deviation | N |
|-----|------|----------------|----|
| EP3 | 3.95 | .434 | 43 |
| EP4 | 4.00 | .378 | 43 |
| EP5 | 3.95 | .434 | 43 |
| EP6 | 4.09 | .426 | 43 |
| EP7 | 4.19 | .450 | 43 |
| EP8 | 3.98 | .344 | 43 |
| EP9 | 4.00 | .309 | 43 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Squared Multiple Correlation | Cronbach's Alpha if Item Deleted |
|-----|----------------------------|--------------------------------|----------------------------------|------------------------------|----------------------------------|
| EP3 | 24.21 | 2.455 | .715 | .600 | .746 |
| EP4 | 24.16 | 2.854 | .485 | .633 | .790 |
| EP5 | 24.21 | 2.693 | .516 | .610 | .786 |
| EP6 | 24.07 | 2.828 | .423 | .469 | .803 |
| EP7 | 23.98 | 2.738 | .453 | .560 | .799 |
| EP8 | 24.19 | 2.774 | .631 | .475 | .768 |
| EP9 | 24.16 | 2.854 | .639 | .442 | .770 |

Scale Statistics

| Mean | Variance | Std. Deviation | N of Items |
|-------|----------|----------------|------------|
| 28.16 | 3.616 | 1.902 | 7 |

Reliability: Lingkungan Kerja 1

Case Processing Summary

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 43 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 43 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .539 | .666 | 6 |

Item Statistics

| | Mean | Std. Deviation | N |
|-----|------|----------------|----|
| LK1 | 4.07 | .402 | 43 |
| LK2 | 4.05 | .375 | 43 |
| LK3 | 3.74 | .819 | 43 |
| LK4 | 3.93 | .402 | 43 |
| LK5 | 3.81 | .699 | 43 |
| LK6 | 4.02 | .462 | 43 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Squared Multiple Correlation | Cronbach's Alpha if Item Deleted |
|-----|----------------------------|--------------------------------|----------------------------------|------------------------------|----------------------------------|
| LK1 | 19.56 | 2.681 | .373 | .440 | .469 |
| LK2 | 19.58 | 2.583 | .507 | .444 | .429 |
| LK3 | 19.88 | 2.819 | -.057 | .162 | .733 |
| LK4 | 19.70 | 2.359 | .659 | .707 | .362 |
| LK5 | 19.81 | 2.107 | .364 | .694 | .450 |
| LK6 | 19.60 | 2.626 | .330 | .206 | .477 |

Scale Statistics

| Mean | Variance | Std. Deviation | N of Items |
|-------|----------|----------------|------------|
| 23.63 | 3.334 | 1.826 | 6 |

Reliability: Lingkungan Kerja 2

Case Processing Summary

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 43 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 43 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .733 | .760 | 5 |

Item Statistics

| | Mean | Std. Deviation | N |
|-----|------|----------------|----|
| LK1 | 4.07 | .402 | 43 |
| LK2 | 4.05 | .375 | 43 |
| LK4 | 3.93 | .402 | 43 |
| LK5 | 3.81 | .699 | 43 |
| LK6 | 4.02 | .462 | 43 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Squared Multiple Correlation | Cronbach's Alpha if Item Deleted |
|-----|----------------------------|--------------------------------|----------------------------------|------------------------------|----------------------------------|
| LK1 | 15.81 | 2.107 | .471 | .415 | .698 |
| LK2 | 15.84 | 2.092 | .541 | .430 | .680 |
| LK4 | 15.95 | 1.903 | .681 | .665 | .629 |
| LK5 | 16.07 | 1.447 | .526 | .649 | .709 |
| LK6 | 15.86 | 2.075 | .398 | .204 | .721 |

Scale Statistics

| Mean | Variance | Std. Deviation | N of Items |
|-------|----------|----------------|------------|
| 19.88 | 2.819 | 1.679 | 5 |

Reliability: Pertimbangan Tingkat Materialitas 1

Case Processing Summary

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 43 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 43 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha ^a | Cronbach's Alpha Based on Standardized Items ^a | N of Items |
|-------------------------------|---|------------|
| .119 | -.166 | 9 |

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.

Item Statistics

| | Mean | Std. Deviation | N |
|------|------|----------------|----|
| PTM1 | 2.67 | .944 | 43 |
| PTM2 | 3.53 | .855 | 43 |
| PTM3 | 2.56 | .881 | 43 |
| PTM4 | 2.21 | .638 | 43 |
| PTM5 | 3.26 | 1.093 | 43 |
| PTM6 | 3.16 | .998 | 43 |
| PTM7 | 2.86 | .915 | 43 |
| PTM8 | 3.16 | .814 | 43 |
| PTM9 | 3.53 | .631 | 43 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Squared Multiple Correlation | Cronbach's Alpha if Item Deleted |
|------|----------------------------|--------------------------------|----------------------------------|------------------------------|----------------------------------|
| PTM1 | 24.28 | 4.016 | .351 | .462 | -.566 ^a |
| PTM2 | 23.42 | 8.440 | -.591 | .695 | .308 |
| PTM3 | 24.40 | 5.292 | .041 | .324 | -.179 ^a |
| PTM4 | 24.74 | 5.243 | .200 | .596 | -.272 ^a |
| PTM5 | 23.70 | 4.502 | .116 | .730 | -.304 ^a |
| PTM6 | 23.79 | 7.169 | -.361 | .619 | .202 |
| PTM7 | 24.09 | 4.134 | .340 | .670 | -.532 ^a |
| PTM8 | 23.79 | 5.027 | .149 | .206 | -.274 ^a |
| PTM9 | 23.42 | 6.725 | -.271 | .281 | .039 |

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.

Scale Statistics

| Mean | Variance | Std. Deviation | N of Items |
|-------|----------|----------------|------------|
| 26.95 | 6.236 | 2.497 | 9 |



Reliability: Pertimbangan Tingkat Materialitas 2

Case Processing Summary

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 43 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 43 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .664 | .664 | 2 |

Item Statistics

| | Mean | Std. Deviation | N |
|------|------|----------------|----|
| PTM1 | 2.67 | .944 | 43 |
| PTM7 | 2.86 | .915 | 43 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Squared Multiple Correlation | Cronbach's Alpha if Item Deleted |
|------|----------------------------|--------------------------------|----------------------------------|------------------------------|----------------------------------|
| PTM1 | 2.86 | .837 | .497 | .247 | . ^a |
| PTM7 | 2.67 | .891 | .497 | .247 | . ^a |

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.

Scale Statistics

| Mean | Variance | Std. Deviation | N of Items |
|------|----------|----------------|------------|
| 5.53 | 2.588 | 1.609 | 2 |

LAMPIRAN 3:

- **Statistik Deskriptif**

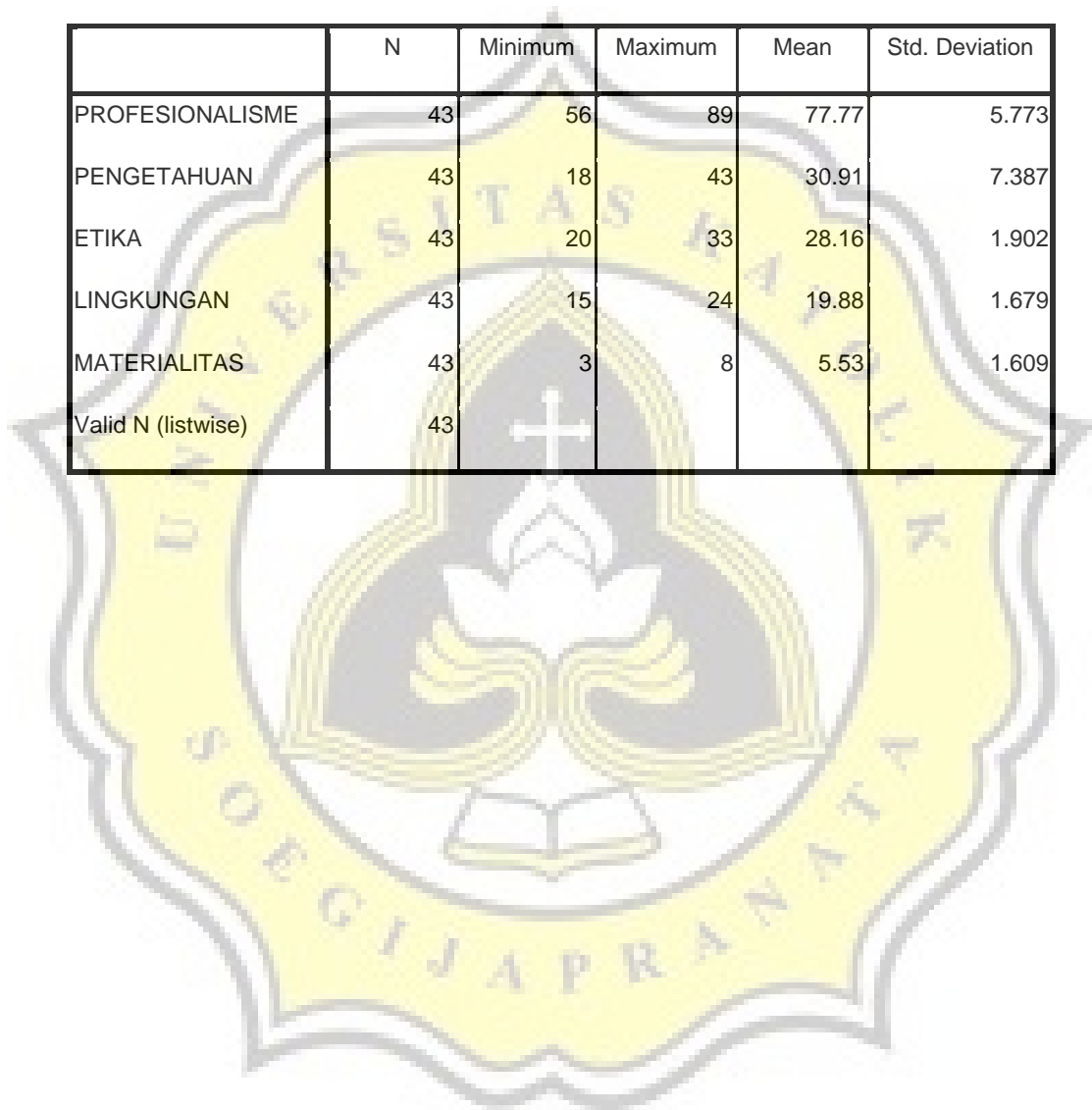


Statistik Deskriptif

Descriptives

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--------------------|----|---------|---------|-------|----------------|
| PROFESIONALISME | 43 | 56 | 89 | 77.77 | 5.773 |
| PENGETAHUAN | 43 | 18 | 43 | 30.91 | 7.387 |
| ETIKA | 43 | 20 | 33 | 28.16 | 1.902 |
| LINGKUNGAN | 43 | 15 | 24 | 19.88 | 1.679 |
| MATERIALITAS | 43 | 3 | 8 | 5.53 | 1.609 |
| Valid N (listwise) | 43 | | | | |



LAMPIRAN 4:

• Uji Asumsi Klasik



Uji Asumsi Klasik

1. Uji Normalitas

NPar Tests

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|--------------------------------|----------------|-------------------------|
| N | | 43 |
| Normal Parameters ^a | Mean | .0000000 |
| | Std. Deviation | 1.34739582 |
| Most Extreme Differences | Absolute | .102 |
| | Positive | .102 |
| | Negative | -.082 |
| Kolmogorov-Smirnov Z | | .670 |
| Asymp. Sig. (2-tailed) | | .761 |

a. Test distribution is Normal.

2. Uji Multikolinieritas

Regression

Variables Entered/Removed^b

| Model | Variables Entered | Variables Removed | Method |
|-------|--|-------------------|--------|
| 1 | LINGKUNGAN, ETIKA, PENGALAMAN, PROFESIONALISME, PENGETAHUAN ^a | | Enter |

a. All requested variables entered.

b. Dependent Variable: MATERIALITAS

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .546 ^a | .299 | .204 | 1.436 |

a. Predictors: (Constant), LINGKUNGAN, ETIKA, PENGALAMAN, PROFESIONALISME, PENGETAHUAN

ANOVA^b

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|-------|-------------------|
| 1 | Regression | 32.448 | 5 | 6.490 | 3.149 | .018 ^a |
| | Residual | 76.250 | 37 | 2.061 | | |
| | Total | 108.698 | 42 | | | |

a. Predictors: (Constant), LINGKUNGAN, ETIKA, PENGALAMAN, PROFESIONALISME, PENGETAHUAN

b. Dependent Variable: MATERIALITAS

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|-------|-----------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | 7.306 | 4.714 | | 1.550 | .130 | | |
| | PROFESIONALISME | -.066 | .040 | -.237 | -1.657 | .106 | .930 | 1.075 |
| | PENGETAHUAN | -.064 | .033 | -.295 | -1.969 | .056 | .846 | 1.183 |
| | PENGALAMAN | .026 | .007 | .508 | 3.492 | .001 | .895 | 1.117 |
| | ETIKA | -.046 | .118 | -.054 | -.388 | .700 | .978 | 1.022 |
| | LINGKUNGAN | .297 | .146 | .310 | 2.040 | .049 | .819 | 1.221 |

a. Dependent Variable: MATERIALITAS

Coefficient Correlations^a

| Model | | LINGKUNGAN | ETIKA | PENGALAMAN | PROFESIONALISME | PENGETAHUAN |
|-------|--------------|-----------------|-------|------------|-----------------|-------------|
| 1 | Correlations | LINGKUNGAN | 1.000 | -.135 | .220 | -.244 |
| | | ETIKA | -.135 | 1.000 | -.086 | .064 |
| | | PENGALAMAN | .220 | -.086 | 1.000 | -.086 |
| | | PROFESIONALISME | -.244 | .031 | -.086 | 1.000 |
| | | PENGETAHUAN | -.312 | .064 | -.283 | -.006 |
| | Covariances | LINGKUNGAN | .021 | -.002 | .000 | -.001 |
| | | ETIKA | -.002 | .014 | -7.519E-5 | .000 |
| | | PENGALAMAN | .000 | -7.519E-5 | 5.525E-5 | -2.530E-5 |
| | | PROFESIONALISME | -.001 | .000 | -2.530E-5 | .002 |
| | | PENGETAHUAN | -.001 | .000 | -6.865E-5 | -7.605E-6 |

a. Dependent Variable: MATERIALITAS

Collinearity Diagnostics^a

| Model | Dimensi on | Eigen value | Condition Index | Variance Proportions | | | | | |
|-------|------------|-------------|-----------------|----------------------|------------------|--------------|-------------|-------|-------------|
| | | | | (Constant) | PROFESIONA LISME | PENGETA HUAN | PENGA LAMAN | ETIKA | LINGKUN GAN |
| 1 | 1 | 5.445 | 1.000 | .00 | .00 | .00 | .01 | .00 | .00 |
| | 2 | .505 | 3.283 | .00 | .00 | .00 | .89 | .00 | .00 |
| | 3 | .039 | 11.748 | .00 | .01 | .91 | .04 | .01 | .00 |
| | 4 | .005 | 32.994 | .01 | .28 | .03 | .01 | .47 | .18 |
| | 5 | .004 | 35.199 | .01 | .42 | .05 | .04 | .00 | .78 |
| | 6 | .002 | 59.074 | .98 | .29 | .00 | .00 | .53 | .04 |

a. Dependent Variable: MATERIALITAS

3. Uji Heteroskedastisitas

Regression

Variables Entered/Removed^b

| Model | Variables Entered | Variables Removed | Method |
|-------|--|-------------------|--------|
| 1 | LINGKUNGAN, ETIKA, PENGALAMAN, PROFESIONALISME, PENGETAHUAN ^a | | Enter |

a. All requested variables entered.

b. Dependent Variable: ABS

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .358 ^a | .128 | .011 | .75490 |

a. Predictors: (Constant), LINGKUNGAN, ETIKA, PENGALAMAN, PROFESIONALISME, PENGETAHUAN

ANOVA^b

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|-------|-------------------|
| 1 | Regression | 3.104 | 5 | .621 | 1.089 | .383 ^a |
| | Residual | 21.086 | 37 | .570 | | |
| | Total | 24.189 | 42 | | | |

a. Predictors: (Constant), LINGKUNGAN, ETIKA, PENGALAMAN, PROFESIONALISME, PENGETAHUAN

b. Dependent Variable: ABS

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|-----------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 1.638 | 2.479 | | .661 | .513 |
| | PROFESIONALISME | -.001 | .021 | -.008 | -.053 | .958 |
| | PENGETAHUAN | -.030 | .017 | -.287 | -1.722 | .093 |
| | PENGALAMAN | .004 | .004 | .159 | .981 | .333 |
| | ETIKA | .044 | .062 | .110 | .707 | .484 |
| | LINGKUNGAN | -.044 | .077 | -.098 | -.575 | .569 |

a. Dependent Variable: ABS





LAMPIRAN 5:

• Uji Hipotesis

Uji Hipotesis

Regression

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .546 ^a | .299 | .204 | 1.436 |

a. Predictors: (Constant), LINGKUNGAN, ETIKA, PENGALAMAN, PROFESIONALISME, PENGETAHUAN

ANOVA^b

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|-------|-------------------|
| 1 | Regression | 32.448 | 5 | 6.490 | 3.149 | .018 ^a |
| | Residual | 76.250 | 37 | 2.061 | | |
| | Total | 108.698 | 42 | | | |

a. Predictors: (Constant), LINGKUNGAN, ETIKA, PENGALAMAN, PROFESIONALISME, PENGETAHUAN

b. Dependent Variable: MATERIALITAS

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|-----------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 7.306 | 4.714 | | 1.550 | .130 |
| | PROFESIONALISME | -.066 | .040 | -.237 | -1.657 | .106 |
| | PENGETAHUAN | -.064 | .033 | -.295 | -1.969 | .056 |
| | PENGALAMAN | .026 | .007 | .508 | 3.492 | .001 |
| | ETIKA | -.046 | .118 | -.054 | -.388 | .700 |
| | LINGKUNGAN | .297 | .146 | .310 | 2.040 | .049 |

a. Dependent Variable: MATERIALITAS



LAMPIRAN 6:

•Kuesioner

Kuesioner

KUESIONER PENELITIAN

**“Pengaruh Profesionalisme, Pengetahuan Mendeteksi Kekeliruan,
Pengalaman Auditor, Etika Profesi, dan Lingkungan Kerja Terhadap
Pertimbangan Tingkat Materialitas Dalam Proses Audit Laporan Keuangan
(studi empiris pada KAP di Semarang)”**

1. Nama KAP :
2. Nama responden (jika tidak keberatan) :
3. Usia : tahun
4. Jenis Kelamin :
 - Pria
 - Wanita
5. Pendidikan Terakhir :
 - Diploma
 - S-1
 - S-2
 - Lainnya
6. Jabatan
 - Auditor yunior
 - Auditor senior
 - Manajer
 - Partner
7. Lama bekerja di KAP : tahun bulan
8. Jumlah penugasan audit : penugasan

Professionalisme

Sumber :Herawati dan Susanto, 2009

| No | Pernyataan | STS | TS | N | S | SS |
|-----|--|-----|----|---|---|----|
| | <i>Pengabdian pada profesi</i> | | | | | |
| 1. | Saya menggunakan segenap pengetahuan, kemampuan, dan pengalaman saya dalam melakukan proses pengauditan | | | | | |
| 2. | Saya akan tetap teguh pada profesi sebagai auditor meski saya mendapat tawaran pekerjaan lain dengan imbalan yang lebih besar | | | | | |
| 3. | Saya mendapatkan kepuasan batin dengan berprofesi sebagai auditor | | | | | |
| 4. | Pekerjaan menjadi auditor sudah cita-cita saya sejak dulu dan sampai nanti | | | | | |
| 5. | Saya mau bekerja keras di atas batas normal untuk membantu KAP dimana saya bekerja agar saya sukses | | | | | |
| 6. | Saya merasa terlalu riskan untuk meninggalkan pekerjaan saya sekarang ini | | | | | |
| 7. | Saya ikut memiliki organisasi dimana saya bekerja | | | | | |
| 8. | Saya berlangganan dan secara rutin membaca jurnal dan majalah tentang eksternal audit dan publikasi profesi lainnya | | | | | |
| 9. | Saya ikut terlibat secara emosional terhadap KAP dimana saya bekerja | | | | | |
| | <i>Kewajiban sosial</i> | | | | | |
| 10. | Profesi eksternal auditor adalah profesi yang penting di masyarakat | | | | | |
| 11. | Profesi eksternal auditor mampu menjaga kekayaan negara atau masyarakat | | | | | |
| 12. | Profesi eksternal auditor merupakan profesi yang dapat dijadikan dasar kepercayaan masyarakat terhadap pengelola kekayaan negara | | | | | |

| | | | | | | |
|--|--|--|--|--|--|--|
| 13. | Profesi eksternal auditor merupakan satu-satunya profesi yang menciptakan transparansi dalam masyarakat. | | | | | |
| 14. | Jika ada perilaku menyimpang akan merugikan masyarakat | | | | | |
| 15. | Jika orang/masyarakat memandang saya tidak independen terhadap suatu penugasan, saya akan menarik diri dari penugasan tersebut. | | | | | |
| <i>Kemandirian</i> | | | | | | |
| 16. | Dalam menyatakan pendapat atas laporan keuangan, saya tidak berada di bawah tekanan manajemen | | | | | |
| 17. | Dalam menentukan pendapat, saya tidak berada di bawah tekanan siapapun | | | | | |
| 18. | Saya merencanakan dan memutuskan hasil audit saya berdasar fakta yang saya temui dalam proses pemeriksaan | | | | | |
| <i>Keyakinan pada profesi</i> | | | | | | |
| 19. | Pemeriksaan atas laporan keuangan untuk menyatakan pendapat tentang kewajaran laporan keuangan hanya dapat dilaksanakan oleh eksternal auditor | | | | | |
| 20. | Eksternal auditor mempunyai cara yang dapat diandalkan untuk menilai kompetensi eksternal auditor lain | | | | | |
| 21. | Ikatan Akuntan Indonesia mempunyai cara dan kekuatan untuk pelaksanaan standar untuk eksternal auditor | | | | | |
| <i>Hubungan dengan sesama profesi</i> | | | | | | |
| 22. | Saya sering mengajak rekan-rekan seprofesi untuk bertukar pendapat tentang masalah yang ada baik dalam satu organisasi maupun organisasi lain | | | | | |
| 23. | Saya mendukung adanya organisasi Ikatan Akuntan Indonesia | | | | | |
| 24. | Saya selalu berpartisipasi dalam pertemuan eksternal auditor | | | | | |

Pengetahuan mendeteksi kekeliruan

Sumber :Minanda dan Muid, 2013

Apakah pernyataan – pernyataan berikut merupakan suatu kekeliruan ?

| No | Pernyataan | STS | TS | TT | S | SS |
|--|--|-----|----|----|---|----|
| Kekeliruan dalam suatu organisasi badan usaha | | | | | | |
| 1. | Fungsi penjualan terpisah dari fungsi pemberi otorisasi kredit | | | | | |
| 2. | Fungsi pencatatan piutang terpisah dari fungsi penjualan | | | | | |
| 3. | Fungsi penjualan terpisah dari fungsi penerimaan kas | | | | | |
| Kekeliruan dalam system otorisasi dan prosedur pencatatan | | | | | | |
| 4. | Penerimaan kas tidak di otorisasi oleh fungsi penerima yang seharusnya ditandai dengan pembubuhan cap lunas pada faktur penjualan tunai dan penempelan pita register kas pada faktur penjualan tunai tersebut. | | | | | |
| 5. | Retur penjualan tidak di otorisasi oleh fungsi penjualan, sehingga tidak ada tanda tangan yang dibubuhkan pada memo kredit. | | | | | |
| 6. | Pencatatan penjualan tunai/kredit tidak didasarkan pada faktur penjualan yang didukung dengan laporan penerimaan barang/surat order pengiriman dan surat angkut (<i>bill of lading</i>) | | | | | |
| 7. | Pencatatan berkurangnya piutang karena retur penjualan tidak didasarkan pada memo kredit yang didukung dengan laporan penerimaan barang. | | | | | |
| Kemungkinan terjadinya praktik yang tidak sehat | | | | | | |
| 8. | Surat order pengiriman barang tidak bernomor urut tercetak dan pemakaiannya tidak dipertanggung-jawabkan oleh fungsi penjualan | | | | | |

| | | | | | | |
|-----|--|--|--|--|--|--|
| 9. | Bukti memorial tidak bernomor urut tercetak dan pemakaiannya tidak dipertanggungjawabkan oleh fungsi pemberi otorisasi kredit (bukti memorial untuk penghapusan piutang) | | | | | |
| 10. | Jumlah kas yang diterima dari penjualan tunai tidak segera disetorkan seluruhnya ke Bank | | | | | |

Etika Profesi

Sumber : Minanda dan Muid, 2013

| No | Pernyataan | STS | TS | N | S | SS |
|----|---|-----|----|---|---|----|
| | <i>Kepribadian</i> | | | | | |
| 1. | Sebagai seorang akuntan, saya bertanggungjawab terhadap profesi yang telah saya pilih. | | | | | |
| 2. | Dalam pekerjaan, saya akan mementingkan kepentingan umum daripada kepentingan pribadi. | | | | | |
| 3. | Dalam pekerjaan, saya bekerja sebagai satu kesatuan dengan rekan kerja saya. | | | | | |
| | <i>Kecakapan profesional</i> | | | | | |
| 4. | Saat mengambil keputusan terhadap hasil pemeriksaan laporan keuangan, saya akan bersikap obyektif. | | | | | |
| 5. | Prinsip kehati-hatian dalam bekerja selalu diterapkan saat bekerja. | | | | | |
| | <i>Tanggung Jawab</i> | | | | | |
| 6. | Saya tidak akan membocorkan rahasia klien kepada pihak pesaing. | | | | | |
| 7. | Dalam bekerja, saya harus bersikap profesional, termasuk dalam memberikan keputusan terhadap hasil pemeriksaan. | | | | | |
| 8. | Dalam bekerja, saya melakukan tahap-tahap pemeriksaan laporan keuangan sesuai standar teknis yang telah ditetapkan. | | | | | |
| | | | | | | |

| <i>Pelaksanaan Kode Etik</i> | | | | | |
|--|---|--|--|--|--|
| 9. | Saat memeriksa laporan keuangan, saya bekerja sesuai kode etik yang telah ditetapkan | | | | |
| 10 | Dalam bekerja, saya akan menggunakan kode etik hanya yang sesuai dengan keinginan pribadi | | | | |
| 11. | Saya akan memegang teguh kode etik profesi walaupun Anda mendapat kompensasi yang kecil | | | | |
| <i>Penafsiran dan Penyempurnaan Kode Etik</i> | | | | | |
| 12. | Saya menafsirkan kode etik profesi sesuai keinginan pribadi | | | | |
| 13. | Saya bekerja dengan baik bahkan bersikap lebih dari ketentuan yang terdapat dalam kode etik | | | | |
| 14. | Saya tidak pernah menafsirkan kode etik sesuai keinginan pribadi | | | | |

Lingkungan Kerja

Sumber : Charles Brown (2002)

| No. | Pernyataan | STS | TS | N | S | SS |
|------------|---|------------|-----------|----------|----------|-----------|
| 1. | Suhu udara pada KAP ini sirkulasinya baik, sehingga mendukung suasana nyaman dalam bekerja bagi auditor | | | | | |
| 2. | Penerangan yang ada tidak terlalu silau atau terlalu redup, dan dapat membantu auditor dalam bekerja dan memberikan semangat kerja | | | | | |
| 3. | Pada KAP ini, risiko keselamatan kerja seperti risiko kecelakaan sangat minim | | | | | |
| 4. | Lingkungan kerja pada KAP ini bersih dan sehat sehingga mendukung hasil kerja auditor | | | | | |
| 5. | Tata ruang pada KAP ini memudahkan auditor dalam melaksanakan pekerjaannya sehingga auditor menjadi lebih leluasa di dalam melakukan pekerjaannya | | | | | |

| | | | | | | |
|----|--|--|--|--|--|--|
| 6. | Ruangan kerja tidak bising sehingga dapat memberikan kenyamanan kepada auditor dalam melaksanakan pekerjaannya | | | | | |
|----|--|--|--|--|--|--|

Pertimbangan Tingkat Materialitas

Sumber: Messier, Glover, dan Prawitt (2008)

Kasus 1

Johan, seorang auditor ditugaskan untuk mengaudit laporan keuangan Perusahaan Makmur Abadi untuk tahun yang berakhir pada tanggal 30 September 2008. Johan membuat keputusan awal bahwa risiko penentuan tingkat pengendalian sebesar 5%. Pada saat memeriksa dokumen pengiriman dengan ukuran populasi sebenarnya 10.000 dan ukuran sampel menjadi 100 dokumen, ditemukan delapan penyimpangan dan sebagai tambahan yaitu satu pengiriman yang seharusnya ditagih sebesar Rp 104.430.000,00, tetapi ditagih sebesar Rp 104.340.000,00.

| No. | Pernyataan | STS | TS | R | S | SS |
|-----|---|-----|----|---|---|----|
| 1. | Jumlah salah saji untuk pengiriman yang ditagih termasuk jumlah yang material. | | | | | |
| 2. | Apabila salah saji dari dokumen pengiriman tersebut sebesar Rp 90.000,00, Perusahaan Makmur Abadi menganggap bahwa salah saji tersebut dianggap tidak material. | | | | | |
| 3. | Apabila salah saji tersebut tidak material, Johan mengambil keputusan untuk memperluas sampel bukti audit yang akan dievaluasi atas dokumen pengiriman. | | | | | |

Kasus 2

Doni, seorang auditor ditugaskan untuk mengaudit laporan keuangan Perusahaan Sentosa untuk tahun yang berakhir pada tanggal 31 Agustus 2008. Doni menerapkan prosedur *sampling* dalam pengujian pengendalian atas piutang dagang Sentosa. Doni menghitung ukuran sampel menggunakan tingkat risiko kekeliruan penerimaan piutang, jumlah buku

piutang yang tercatat, dan jumlah akun salah saji yang diperbolehkan. Doni membagi total nilai buku piutang yang tercatat dengan ukuran sampel untuk menentukan rentang *sampling*. Doni kemudian menghitung standar deviasi dari nilai rupiah akun yang dipilih bagi evaluasi piutang.

Ukuran sampel yang dihitung Doni adalah 60, dan rentang sampling ditentukan menjadi Rp 100.000.000,00. Tetapi, hanya 58 akun yang berbeda dipilih karena dua akun sangat besar sehingga rentang sampling menyebabkan mereka terpilih dua kali. Doni melanjutkan untuk mengirim permintaan konfirmasi kepada 55 pelanggan dari total 58 pelanggan tersebut. Tiga akun pelanggan terpilih masing-masing memiliki saldo tercatat yang tidak signifikan yaitu di bawah Rp 200.000,00. Doni mengabaikan tiga akun kecil pelanggan tersebut dan menggantikannya dengan tiga akun pelanggan terbesar yang tidak terpilih menjadi sampel. Setiap akun ini memiliki saldo di atas Rp 70.000.000,00, sehingga Doni mengirimkan permintaan konfirmasi kepada pelanggan-pelanggan tersebut.

Proses konfirmasi mengungkap dua perbedaan. Satu akun dengan jumlah auditan sebesar Rp 30.000.000,00 telah dicatat sebagai Rp 40.000.000,00. Akun lain dengan jumlah auditan Rp 20.000.000,00 telah dicatat pada nilai Rp 19.000.000,00.

| No. | Pernyataan | STS | TS | R | S | SS |
|-----|--|-----|----|---|---|----|
| 4. | Berdasarkan konfirmasi yang mengungkap dua perbedaan, terutama akun dengan jumlah auditan sebesar Rp 30.000.000,00 telah dicatat sebagai Rp 40.000.000,00, dengan salah saji sebesar Rp 10.000.000,00 merupakan jumlah salah saji yang material. | | | | | |
| 5. | Berdasarkan konfirmasi yang mengungkap dua perbedaan, terutama akun dengan jumlah auditan sebesar Rp 20.000.000,00 telah dicatat pada nilai Rp 19.000.000,00, dengan salah saji sebesar Rp 1.000.000,00 merupakan jumlah salah saji yang material. | | | | | |
| 6. | Sebagai seorang auditor, Doni tidak memperhitungkan perbedaan sebesar Rp 1.000.000,00 tersebut karena tujuan dari pengujian tersebut adalah untuk mendeteksi lebih saji. | | | | | |

| | | | | | | |
|--|---|--|--|--|--|--|
| | Hal ini merupakan suatu keputusan yang salah. | | | | | |
|--|---|--|--|--|--|--|

Kasus 3

Chris, seorang auditor tertarik untuk menguji kewajaran saldo persediaan akhir pada suatu klien audit, Perusahaan Jaya Mulia. Chris memiliki pengalaman yang relatif sedikit dalam menggunakan metode *sampling* statistik, dan terus terang, tidak senang melakukan sesuatu berdasarkan pilihan acak-terutama pemilihan unsur yang akan diuji. Chris menggunakan metode pertimbangan dalam memilih unsur yang diuji. Metode tersebut termasuk menguji saldo unsur persediaan yang dia anggap paling berisiko atau paling mungkin mengandung salah saji. Chris mengidentifikasi unsur yang akan diuji berdasarkan pada ukuran saldo, temuan dari audit tahun sebelumnya, umur persediaan, gambaran perusahaan, dan pertimbangan profesional.

Dia memilih 26 unsur dengan total nilai buku sebesar Rp 720.000.000,00. Dalam “sampel”nya, dia menemukan kekeliruan lebih saji yang jika dijumlahkan bernilai Rp 80.000.000,00. Nilai buku persediaan pada catatan klien adalah Rp 1.090.000.000,00. Materialitas keseluruhan untuk perikatan ini adalah Rp 500.000.000,00. Kebijakan Chris adalah menggunakan 50% dari materialitas atau kurang dari materialitas keseluruhan sebagai kekeliruan yang dapat diterima untuk satu akun.

| No. | Pernyataan | STS | TS | R | S | SS |
|-----|--|-----|----|---|---|----|
| 7. | Chris dapat memberikan informasi atas saldo persediaan akhir secara wajar dengan pengalaman yang relatif sedikit dalam metode yang digunakannya. | | | | | |
| 8. | Chris dapat memberikan cukup bukti kepada Perusahaan Jaya Mulia bahwa saldo mengenai persediaan telah disajikan secara wajar. | | | | | |
| 9. | Kebijakan yang ditetapkan Chris dapat memberikan informasi yang diharapkan oleh Perusahaan Jaya Mulia. | | | | | |