

## FREKUENSI RESPONDEN

### Jenis kelamin

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid perempuan	57	67.1	67.1	67.1
laki-laki	28	32.9	32.9	100.0
Total	85	100.0	100.0	

### umur

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid < 41	40	47,1	47,1	47,1
41-50	31	36,5	36,5	83,5
> 50	14	16,5	16,5	100,0
Total	85	100,0	100,0	

### Jabatan

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid internal audit	5	5.9	5.9	5.9
bag akuntansi atau keuangan	69	81.2	81.2	87.1
bagian lain-lain	11	12.9	12.9	100.0
Total	85	100.0	100.0	

### lama posisi jabatan

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid < 5	27	31,8	31,8	31,8
5-10	40	47,1	47,1	78,8
> 10	18	21,2	21,2	100,0
Total	85	100,0	100,0	

### Jenis Perusahaan

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Perusahaan manufaktur	82	96.5	96.5	96.5
Perusahaan lainnya	3	3.5	3.5	100.0
Total	85	100.0	100.0	

### Pergantian auditor

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	tidak pernah	23	27.1	27.1	27.1
	pernah	62	72.9	72.9	100.0
	Total	85	100.0	100.0	

### kepemilikan komite

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	tidak punya	36	42,4	42,4	42,4
	punya	49	57,6	57,6	100,0
	Total	85	100,0	100,0	

### CROSSTABULATION

#### jenis kelamin \* jabatan Crosstabulation

		jabatan			Total	
		internal audit	bag akuntansi atau keuangan	bagian lain-lain		
jenis kelamin	perempuan	Count	2	47	8	57
		% of Total	2.4%	55.3%	9.4%	67.1%
	laki-laki	Count	3	22	3	28
		% of Total	3.5%	25.9%	3.5%	32.9%
Total		Count	5	69	11	85
		% of Total	5.9%	81.2%	12.9%	100.0%

#### jenis kelamin \* lama posisi jabatan Crosstabulation

		lama posisi jabatan			Total	
		< 5	5-10	> 10		
jenis kelamin	perempuan	Count	18	30	9	57
		% of Total	21.2%	35.3%	10.6%	67.1%
	laki-laki	Count	9	10	9	28
		% of Total	10.6%	11.8%	10.6%	32.9%
Total		Count	27	40	18	85
		% of Total	31.8%	47.1%	21.2%	100.0%

**jenis kelamin \* jenis perusahaan Crosstabulation**

			jenis perusahaan		Total
			Perusahaan manufaktur	Perusahaan lainnya	
jenis kelamin	perempuan	Count	55	2	57
		% of Total	64.7%	2.4%	67.1%
	laki-laki	Count	27	1	28
		% of Total	31.8%	1.2%	32.9%
Total		Count	82	3	85
		% of Total	96.5%	3.5%	100.0%

**Jenis Kelamin \* Diaudit KAP**

			Pernah diaudit oleh KAP			Total
			Sudah	Belum	Dalam Proses	
Jenis kelamin Perempuan	Count	57	0	0	57	
	% of total	67.1%	0%	0%	67.1%	
Jenis kelamin Laki-laki	Count	28	0	0	28	
	% of total	32.9%	0%	0%	32.9%	
Total	Count	85	0	0	85	
		100.0%	0%	0%	100.0%	

**jenis kelamin \* pergantian auditor Crosstabulation**

			pergantian auditor		Total
			tidak pernah berganti	pernah berganti	
jenis kelamin perempuan	Count	16	41	57	
	% of Total	18.8%	48.2%	67.1%	
laki-laki	Count	7	21	28	
	% of Total	8.2%	24.7%	32.9%	
Total	Count	23	62	85	
	% of Total	27.1%	72.9%	100.0%	

**jenis kelamin \* Kepemilikan komite Crosstabulation**

			Kepemilikan komite		Total
			tidak punya	punya	
jenis kelamin perempuan	Count	29	28	57	
	% of Total	34.1%	32.9%	67.1%	
laki-laki	Count	7	21	28	
	% of Total	8.2%	24.7%	32.9%	
Total	Count	36	49	85	
	% of Total	42.4%	57.6%	100.0%	

**umur \* jabatan Crosstabulation**

		jabatan			Total
		internal audit	bag akuntansi atau keuangan	bagian lain-lain	
umur < 41	Count	1	34	5	40
	% of Total	1,2%	40,0%	5,9%	47,1%
41-50	Count	3	24	4	31
	% of Total	3,5%	28,2%	4,7%	36,5%
> 50	Count	1	11	2	14
	% of Total	1,2%	12,9%	2,4%	16,5%
Total	Count	5	69	11	85
	% of Total	5,9%	81,2%	12,9%	100,0%

**Umur \* Lama Jabatan**

		lama posisi jabatan			Total
		< 5	5-10	> 10	
umur < 41	Count	16	18	6	40
	% of Total	18.8%	21.2%	7.1%	47.1%
41-50	Count	10	12	9	31
	% of Total	11.8%	14.1%	10.6%	36.5%
> 50	Count	1	10	3	14
	% of Total	1.2%	11.8%	3.5%	16.5%
Total	Count	27	40	18	85
	% of Total	31.8%	47.1%	21.2%	100.0%

**Umur\* Jenis Perusahaan**

		jenis perusahaan		Total
		Perusahaan manufaktur	Perusahaan lainnya	
umur < 41	Count	40	0	40
	% of Total	47.1%	.0%	47.1%
41-50	Count	29	2	31
	% of Total	34.1%	2.4%	36.5%
> 50	Count	13	1	14
	% of Total	15.3%	1.2%	16.5%
Total	Count	82	3	85
	% of Total	96.5%	3.5%	100.0%

### Umur \* Pernah diaudit KAP

		Pernah diaudit oleh KAP			Total
		Sudah	Belum	Dalam Proses	
Umur < 41 tahun	Count	40	0	0	40
	% of total	47.1%	0%	0%	47.1%
Umur 41 – 50 tahun	Count	31	0	0	31
	% of total	36.5%	0%	0%	36.5%
Umur > 50 tahun	Count	14	0	0	14
	% of total	16.5%	0%	0%	16.5%
Total	Count	85	0	0	85
	% of total	100.0%	100.0%	100.0%	100.0%

### Crosstabs umur dan pergantian auditor

		pergantian auditor		Total
		tidak pernah	pernah	
umur < 41	Count	12	28	40
	% of Total	14.1%	32.9%	47.1%
41-50	Count	7	25	31
	% of Total	7.1%	29.4%	36.5%
> 50	Count	5	9	14
	% of Total	5.9%	10.6%	16.5%
Total	Count	23	62	85
	% of Total	27.1%	72.9%	100.0%

### Umur\* Kepemilikan komite

		Kepemilikan komite		Total
		tidak punya	punya	
umur < 41	Count	19	21	40
	% of Total	22.4%	24.7%	47.1%
41-50	Count	11	20	31
	% of Total	12.9%	23.5%	36.5%
> 50	Count	6	8	14
	% of Total	7.1%	9.4%	16.5%
Total	Count	36	49	85
	% of Total	42.4%	57.6%	100.0%

### Jabatan\*lama jabatan

			lama posisi jabatan			Total
			< 5	5-10	> 10	
jabatan	internal audit	Count	1	3	1	5
		% of Total	1.2%	3.5%	1.2%	5.9%
	bag akuntansi atau keuangan	Count	22	32	15	69
		% of Total	25.9%	37.6%	17.6%	81.2%
	bagian lain-lain	Count	4	5	2	11
		% of Total	4.7%	5.9%	2.4%	12.9%
Total		Count	27	40	18	85
		% of Total	31.8%	47.1%	21.2%	100.0%

### Jabatan\*Jenis Perusahaan

			jenis perusahaan		Total
			Perusahaan manufaktur	Perusahaan lainnya	
jabatan	internal audit	Count	5	0	5
		% of Total	5.9%	.0%	5.9%
	bag akuntansi atau keuangan	Count	67	2	69
		% of Total	78.8%	2.4%	81.2%
	bagian lain-lain	Count	10	1	11
		% of Total	11.8%	1.2%	12.9%
Total		Count	82	3	85
		% of Total	96.5%	3.5%	100.0%

### Jabatan\*pernah diaudit KAP

			Pernah diaudit oleh KAP			Total
			Sudah	Belum	DalamProses	
Jabatan Internal audit	of total	Count %	5	0	0	5
			5.9%	0%	0%	5.9%
Bagian akuntansi atau keuangan	of total	Count %	69	0	0	69
			81.2%	0%	0%	81.2%
Lain-lain	% of total	Count	11	0	0	11
			12.9%	0%	0%	12.9%
Total		Count	85	0	0	85
			100.0%	100.0%	100.0%	100.0%

### Jabatan\*pergantian auditor

			pergantian auditor		Total
			tidakpernah	pernah	
jabatan	internal audit	Count	1	4	5
		% of Total	1.2%	4.7%	5.9%
	bag akuntansi atau keuangan	Count	19	50	69
		% of Total	22.4%	58.8%	81.2%
	bagian lain-lain	Count	3	8	11
		% of Total	3.5%	9.4%	12.9%
Total		Count	23	62	85
		% of Total	27.1%	72.9%	100.0%

### Jabatan\*kepemilikan komite

			Kepemilikan komite		Total
			tidak punya	punya	
jabatan	internal audit	Count	2	3	5
		% of Total	2.4%	3.5%	5.9%
bag akuntansi atau keuangan		Count	31	38	69
		% of Total	36.5%	44.7%	81.2%
bagian lain-lain		Count	3	8	11
		% of Total	3.5%	9.4%	12.9%
Total		Count	36	49	85
		% of Total	42.4%	57.6%	100.0%

### Lama jabatan\* jenis perusahaan

			jenis perusahaan		Total
			Perusahaan manufaktur	Perusahaan lainnya	
lama posisi jabatan < 5		Count	26	1	27
		% of Total	30.6%	1.2%	31.8%
5-10		Count	39	1	40
		% of Total	45.9%	1.2%	47.1%
> 10		Count	17	1	18
		% of Total	20.0%	1.2%	21.2%
Total		Count	82	3	85
		% of Total	96.5%	3.5%	100.0%

### Lama jabatan\*diaudit KAP

Lama posisi Jabatan	Pernah diaudit oleh KAP			Total	
	Sudah	Belum	Dalam Proses		
< 5 tahun	Count	27	0	0	27
	% of total	31.8%	0%	0%	31.8%
5 – 10 tahun	Count	40	0	0	40
	% of total	47.1%	0%	0%	47.1%
> 10 Tahun	Count	18	0	0	18
	% of total	21.2%	0%	0%	21.2%
Total	Count	85	0	0	85
	Count	100.0%	100.0%	100.0%	100.0%

### lama posisi jabatan \* pergantian auditor Crosstabulation

			pergantian auditor		Total
			tidak pernah berganti	pernah berganti	
lama posisi jabatan < 5		Count	9	18	27
		% of Total	10,6%	21,2%	31,8%
5-10		Count	10	30	40
		% of Total	11,8%	35,3%	47,1%
> 10		Count	4	14	18
		% of Total	4,7%	16,5%	21,2%
Total		Count	23	62	85
		% of Total	27,1%	72,9%	100,0%

**Lama jabatan\*kepemilikan komite**

			Kepemilikan komite		Total
			tidak punya	punya	
lama posisi jabatan	< 5	Count	11	16	27
		% of Total	12.9%	18.8%	31.8%
	5-10	Count	18	22	40
		% of Total	21.2%	25.9%	47.1%
	> 10	Count	7	11	18
		% of Total	8.2%	12.9%	21.2%
Total		Count	36	49	85
		% of Total	42.4%	57.6%	100.0%

**Jenis Perusahaan\*pernah diaudit KAP**

		Pernah diaudit oleh KAP			Total
		Sudah	Belum	Dalam Proses	
Jenis Perusahaan Manufaktur	Count	82	0	0	82
	% of total	96.5%	0%	0%	96.5%
Perusahaan lainnya	Count	3	0	0	3
	% of total	3.5%	0%	0%	3.5%
Total	Count	85	0	0	85
		100.0%	100.0%	100.0%	100.0%

**Jenis Perusahaan\*pergantian auditor**

			pergantian auditor		Total
			tidak pernah	pernah	
jenis perusahaan	Perusahaan manufaktur	Count	23	59	82
		% of Total	27.1%	69.4%	96.5%
	Perusahaan lainnya	Count	0	3	3
		% of Total	.0%	3.5%	3.5%
Total		Count	23	62	85
		% of Total	27.1%	72.9%	100.0%

**jenis perusahaan \* kepemilikan komite Crosstabulation**

			kepemilikan komite		Total
			tidak punya	punya	
jenis perusahaan	manufaktur	Count	35	47	82
		% of Total	41,2%	55,3%	96,5%
	lainnya	Count	1	2	3
		% of Total	1,2%	2,4%	3,5%
Total		Count	36	49	85
		% of Total	42,4%	57,6%	100,0%

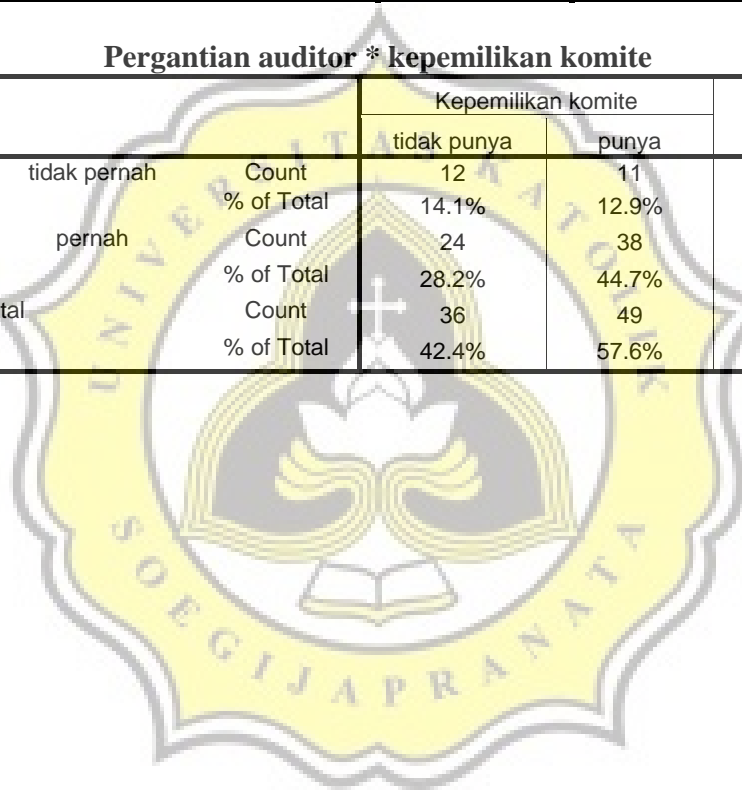


**Pernah diaudit KAP\* pergantian auditor**

	Pergantian auditor		Total	
	Tidak pernah	Pernah		
Pernah diaudit KAP sudah	Count	23	62	85
	% of total	27.1%	72.9%	100.0%
Belum	Count	0	0	0
	% of total	0%	0%	0%
Dalam proses	Count	0	0	0
	% of total	0%	0%	0%
<b>Total</b>		<b>23</b>	<b>62</b>	<b>85</b>
		27.1%	72.9%	100.0%

**Pergantian auditor \* kepemilikan komite**

			Kepemilikan komite		Total
			tidak punya	punya	
pergantian auditor	tidak pernah	Count	12	11	23
		% of Total	14.1%	12.9%	27.1%
	pernah	Count	24	38	62
		% of Total	28.2%	44.7%	72.9%
Total		Count	36	49	85
		% of Total	42.4%	57.6%	100.0%



## Reliability

### KUALITAS AUDIT

#### Case Processing Summary

		N	%
Cases	Valid	85	100,0
	Excluded <sup>a</sup>	0	,0
	Total	85	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
,841	,838	12

#### Scale Statistics

Mean	Variance	Std. Deviation	N of Items
45,99	30,678	5,539	12

#### 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
P14	42,04	25,082	,633	,542	,819
P15	42,15	25,655	,555	,503	,825
P16	42,11	24,072	,719	,537	,811
P17	42,19	25,678	,632	,540	,820
P18	42,14	25,837	,509	,359	,828
P19	42,29	25,901	,546	,408	,826
P20	42,14	25,456	,573	,477	,823
P21	42,22	25,914	,536	,392	,826
P22	42,27	26,176	,475	,361	,831
P23	42,33	27,652	,304	,139	,843
P24	41,89	28,477	,238	,162	,846
P25	42,09	27,920	,313	,146	,842

# Reliability

## KEPUASAN KLIEN

### Case Processing Summary

		N	%
Cases	Valid	85	100,0
	Excluded <sup>a</sup>	0	,0
	Total	85	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
,609	,609	2

### Scale Statistics

Mean	Variance	Std. Deviation	N of Items
7,76	1,896	1,377	2

### Item Statistics

	Mean	Std. Deviation	N
P26	3,81	,794	85
P27	3,95	,830	85

### 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
P26	3,95	,688	,438	,192	. <sup>a</sup>
P27	3,81	,631	,438	,192	. <sup>a</sup>

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.

## Regression

### Descriptives

Descriptive Statistics

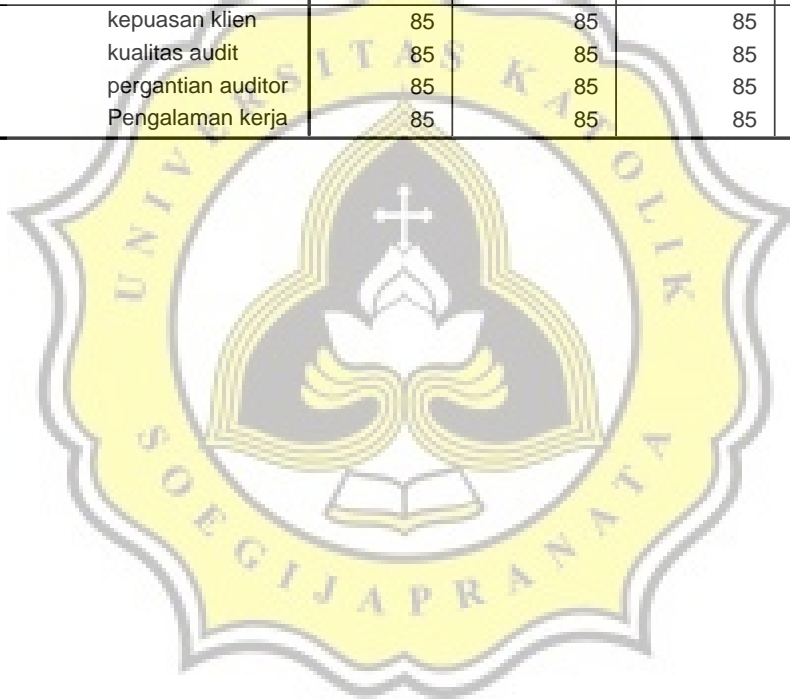
	N	Minimum	Maximum	Mean	Std. Deviation
kepuasan klien	85	5	10	7,76	1,377
kualitas audit	85	32	57	45,99	5,539
pergantian auditor	85	0	1	,73	,447
Pengalaman kerja	85	0	1	,22	,419
Valid N (listwise)	85				



## Correlation

### Correlations

		kepuasan klien	kualitas audit	pergantian auditor	Pengalaman kerja
Pearson Correlation	kepuasan klien	1,000	,360	,340	,237
	kualitas audit	,360	1,000	,196	,129
	pergantian auditor	,340	,196	1,000	,200
	Pengalaman kerja	,237	,129	,200	1,000
Sig. (1-tailed)	kepuasan klien	.	,000	,001	,015
	kualitas audit	,000	.	,036	,119
	pergantian auditor	,001	,036	.	,033
	Pengalaman kerja	,015	,119	,033	.
N	kepuasan klien	85	85	85	85
	kualitas audit	85	85	85	85
	pergantian auditor	85	85	85	85
	Pengalaman kerja	85	85	85	85



## Regression

### Descriptive Statistics

	Mean	Std. Deviation	N
kepuasan klien	7,76	1,377	85
kualitas audit	45,99	5,539	85
pergantian auditor	,73	,447	85

### Variables Entered/Removed(b)

Model	Variables Entered	Variables Removed	Method
1	pergantian auditor, kualitas audit(a)		Enter

a All requested variables entered.

b Dependent Variable: kepuasan klien

### Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,424(a)	,180	,160	1,262	1,475

a Predictors: (Constant), pergantian auditor, kualitas audit

b Dependent Variable: kepuasan klien

### ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	28,601	2	14,300	8,972	,000(a)
	Residual	130,693	82	1,594		
	Total	159,294	84			

a Predictors: (Constant), pergantian auditor, kualitas audit

b Dependent Variable: kepuasan klien

### Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	3,435	1,156		2,972	,004		
	kualitas audit	,083	,025	,335	3,323	,001	,987	1,013
	pergantian auditor	,692	,310	,225	2,231	,028	,987	1,013

a Dependent Variable: kepuasan klien

## Regression

### Descriptive Statistics

	Mean	Std. Deviation	N
ABS	1,0246032	,70254177	85
kualitas audit	45,99	5,539	85
pergantian auditor	,73	,447	85

### Variables Entered/Removed(b)

Model	Variables Entered	Variables Removed	Method
1	pergantian auditor, kualitas audit(a)		Enter

a All requested variables entered.

b Dependent Variable: ABS

### Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,014(a)	,000	-,024	,71098594	2,281

a Predictors: (Constant), pergantian auditor, kualitas audit

b Dependent Variable: ABS

### ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,008	2	,004	,008	,992(a)
	Residual	41,451	82	,506		
	Total	41,459	84			

a Predictors: (Constant), pergantian auditor, kualitas audit

b Dependent Variable: ABS

### Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,943	,651		1,448	,151		
	kualitas audit	,002	,014	,013	,120	,905	,987	1,013
	pergantian auditor	,006	,175	,004	,032	,975	,987	1,013

a Dependent Variable: ABS

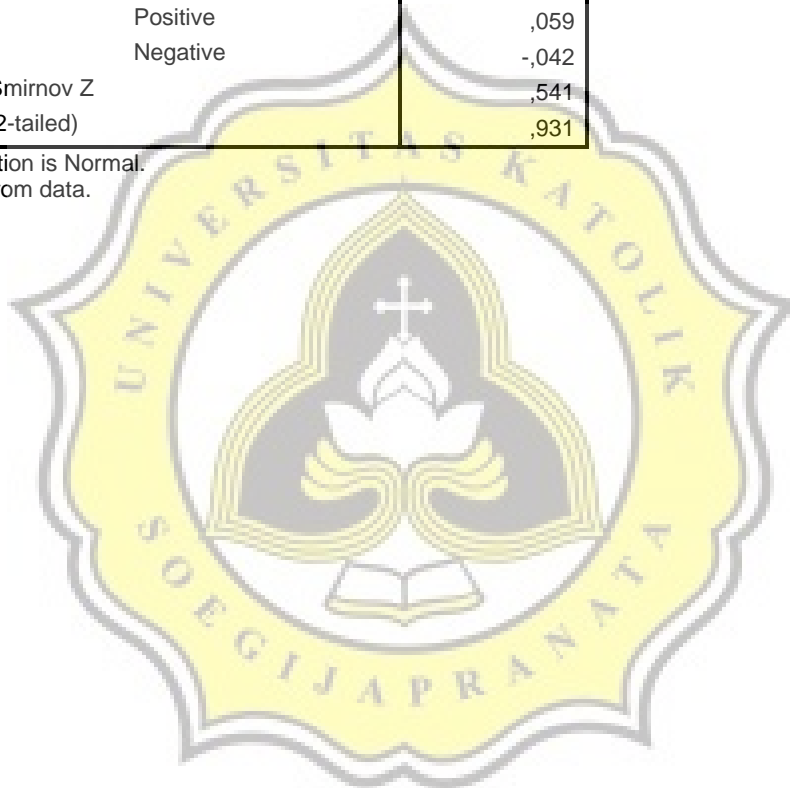
## NPar Tests

### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		85
Normal Parameters(a,b)	Mean	,0000000
	Std. Deviation	1,24734643
Most Extreme Differences	Absolute	,059
	Positive	,059
	Negative	-,042
Kolmogorov-Smirnov Z		,541
Asymp. Sig. (2-tailed)		,931

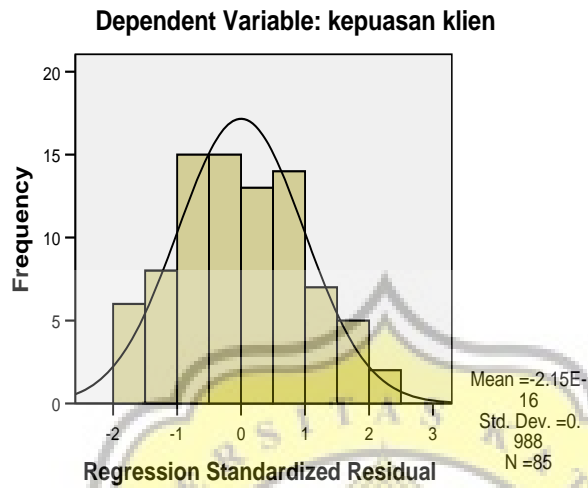
a. Test distribution is Normal.

b. Calculated from data.



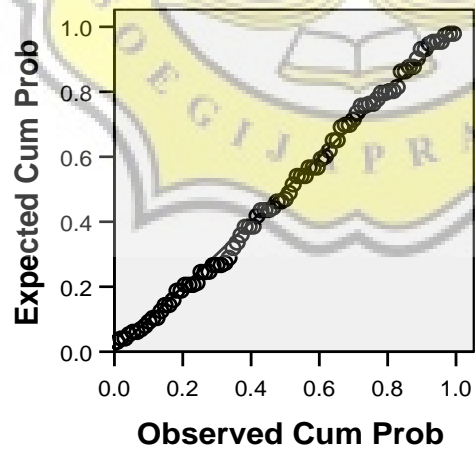


### Histogram



### Normal P-P Plot of Regression Standardized Residual

Dependent Variable: kepuasan klien



### Scatterplot

