**DAFTAR PUSTAKA**

Alfiati, Rifka. 2017. “Pengaruh Etika Auditor, Skeptisisme Profesional Dan Kompetensi Auditor Terhadap Kualitas Audit (Studi Empiris Pada Kantor Inspektorat Provinsi Sumatera Barat).” *Jurnal Akuntansi* 5(1).

Anggriawan, Eko Ferry. 2014. “Pengaruh Pengalaman Kerja, Skeptisisme Profesional, Dan Tekanan Waktu Terhadap Kemampuan Mendeteksi *Fraud*.” *Jurnal Nominal* 3(2):30–36.

Arens, A. Alvin, Randal J. Elder. 2017. *Auditing Dan Pelayanan Verifikasi*. Jakarta: Indeks.

Arikunto, Suharsimi. 2018. *Prosedur Penelitian : Suatu Pendekatan Praktek*. Jakarta: Rineka Cipta.

Bawono, R. Icuk dan Elisha Muliani Singgih. 2015. “Pengaruh Independensi, Pengalaman, Due Professional Care, Dan Akuntabilitas Terhadap Kualitas Audit.” *Purwokerto: Jurnal Simposium Nasional Akuntansi XIII* 11.

BPKP, Pusdiklatwas. 2008. *Kode Etik Dan Standar Auditing*.

Cahyani, Rusnandari Retno. 2016. “Faktor-Faktor Yang Mempengaruhi Kualitas Audt.” *Onlne.*

Endraningtyas, Rizki. 2017. “Faktor-Faktor Yang Mempengaruhi Penilaian Auditor Eksternal Atas Risiko Kecurangan.” *Jurnal Akuntansi Dan Bisnis (JAB)* 17(2).

Faradilla, Erdita. 2021. “Pengaruh Pengalaman Auditor, Independensi, Dan Skeptisme Profesional Auditor Terhadap Pendeteksian Kecurangan.” *PARADOKS : Jurnal Ilmu Ekonomi* 1.

Festi, Theresia. 2014. “Pengaruh Peran Audit Internal Terhadap Pencegahan Kecurangan (Studi Empiris Pada Perbankan Di Pekanbaru).” *JOM FEKON* 1(2).

Ghozali, Imam. 2018. *Aplikasi Analisis Multivariate Dengan Program SPSS*. Semarang: Badan Penerbit UNDIP.

Ghozali, Imam. 2020. *25 Grand Theory : Teori Besar Ilmu Manajemen, Akuntansi Dan Bisnis : Untuk Landasan Teori Skripsi, Tesis Dan Disertasi*. Semarang: Yoga Pratama Semarang.

Halim, Abdul. 2017. *Auditing 1 Dasar-Dasar Audit Laporan Keuangan*. Yogyakarta: UPP AMP YKPN.

Harahap, Sofyan Syafri. 2017. *Teori Akuntansi*. Jakarta: Rajawali Pers.

Herliansyah, Yudhi dan Meifida Ilyas. 2006. “Engaruh Pengalaman Auditor Terhadap Penggunaan Bukti Tidak Relevan Dalam Auditor Judgment.” *Simposium Nasional Akuntansi IX Padang*.

Hernadianto. 2015. “Pengaruh Pengalaman Auditor Terhadap Pengetahuan Dan Penggunaan Intuisi Mengenai Kekeliruan (Studi Empiris Pada KAP Di Jateng Dan DIY).” *Tesis Maksi : Universitas Dipenogoro*.

Kumaat, Valery G. 2017. *Internal Audit*. Jakarta: Erlangga.

Mayangsari, Sekar. 2016. “Pengaruh Keahlian Audit Dan Independensi Terhadap Pendapat Audit: Sebuah Kuasieksperimen.” *Jurnal Riset Akuntansi Indonesia* 6(1).

Mulyadi. 2018a. *Auditing*. Jakarta: Salemba Empat.

Mulyadi. 2018b. *Sistem Akuntansi*. Jakarta: Salemba Empat.

Noviyani, P. dan Bandi. 2002. “Pengaruh Pengalaman Dan Penelitian Terhadap Struktur Pengetahuan Auditor Tentang Kekeliruan.” *Prosiding Simposium Nasional Akuntansi V*.

Nurdahlia. 2021. “Pengaruh Pengalaman Kerja Auditor Dan Integritas Auditor Terhadap Pendeteksian Kecurangan (Studi Pada Kantor Inspektorat Seluwu Raya).” *Jurnal Mahasiswa Jurusan Akuntansi, Fakultas Ekonomi Dan Bisnis, Universitas Muhammadiyah Palopo*.

Peuranda, J. H., Hasan, A., & Silfi, A. 2019. “Pengaruh Independensi, Kompetensi Dan Skeptisme Profesional Terhadap Kemampuan Auditor Dalam Mendeteksi Kecurangan Dengan Pelatihan Audit Kecurangan Sebagai Variable Moderasi.” *Jurnal Ekonomi* 27(1):1–13.

Pratiwi, Dian Eka. 2021. “Pengaruh Independensi, Skeptisme Profesional, Pengalaman Audit, Kualitas Audit, Audit Tenure, Dan Prosedur Audit Terhadap Tanggung Jawab Auditor Dalam Mendeteksi Kecurangan Pada Laporan Keuangan (Studi Empiris Pada Auditor Kantor Akuntan Publik Di Kota Se.” *Diponegoro Journal Of Accounting* 10(2).

Purwanto, Erwan Agus, dan Dyah Ratih Sulistyastuti. 2017. *Metode Penelitian Kuantitatif Untuk Administrasi Publik Dan Masalah-Masalah Sosial*. Gava Media.

Putri, Kompiang Martina Dinata. 2017. “Pengaruh *Fraud* Audit Training, Skeptisisme Profesional, Dan Audit Tenure Pada Kemampuan Auditor Dalam Mendeteksi Kecurangan.”

Riduwan. 2013. *Dasar-Dasar Statistika*. Bandung: Alfabeta.

Sabila, Muhammad Erwin. 2022. “Pengaruh Pengalaman Kerja, Kompetensi, Dan Etikaauditor Terhadap Pendeteksian Kecurangan Dengan Kualitas Audit Sebagai Variabel Intervening Pada BPKP RI Perwakilan Provinsi Sulawesi Selatan.” *CESJ : Center Of Economic Students Journal* 5(1).

Sekaran, Uma. 2017. *Research Methods For Business (Metodologi Penelitian Untuk Bisnis)*. Jakarta: Salemba Empat.

Simamora, Henry. 2016. *Akuntansi Manajemen*. Riau: Star Gate Publisher.

Simanjuntak, Piter. 2018. “Pengaruh Time Budget Pressure Dan Resiko Kesalahan Terhadap Penurunan Kualitas Audit (Reduced Audit Qaulity) (Studi Empiris Pada Auditor Kap Di Jakarta).” *Diponegoro Journal Of Accounting* 4(4):1–12.

Subagyo, Djarwanto dan Pangestu. 2017. *Statistik Induktif*. ke-empat C. BPFE.

Sugiyono. 2018. *Statistika Untuk Penelitian*. Bandung: Alfa Beta.

Sularso, dan Restianto Yanuar E. 2019. “Pengaruh Kinerja Keuangan Terhadap Alokasi Belanja Modal Dan Pertumbuhan Ekonomi Kabupaten/ Kota Di Jawa Tengah.” *Media Riset Akuntansi* 1(2).

Suraida, Ida. 2015. “Model Etika, Kompetensi, Pengalaman Audit, Dan Resiko Audit Terhadap Skeptisme Profesional Auditor.” *Jurnal Akuntansi Bandung*.

Tuannakotta, Theodorus M. 2017. *Akuntansi Forensik Dan Audit Inv¬estigatif*. Jakarta: Lembaga Penerbit Fakultas Ekonomi Universitas Indonesia.

Tunggal, Amin Widjaja. 2018. *The Fruad Audit Mencegah Dan Mendeteksi Kecurangan Akuntansi*. Jakarta: Harvindo.

Umar, Husein. 2016. *Metode Penelitian Untuk Skripsi Dan Tesis Bisnis*. Jakarta: PT. Raja Grafindo Persada.

Utami, I., & Nugroho, Y. 2015. “Pengaruh Locus of Control, Komitmen Profesional, Pengalaman Audit Terhadap Perilaku Akuntan Publik Dalam Konflik Audit Dengan Kesadaran Etis Sebagai Variabel Pemoderasi.” *Jurnal Akuntansi Dan Keuangan Indonesia* 4(3).

Yusrianti, Hasni. 2015. “Pengaruh Pengalaman Audit, Beban Kerja, Task Specific Knowledge Terhadap Pendeteksian Kecurangan Laporan Keuangan (Studi Pada KAP Di Sumatera Bagian Selatan).” *Jurnal Manajemen Dan Bisnis Sriwijaya (JMBS)* 13(1).

Lampiran 1

**KUESIONER PENELITIAN**

Perihal : Permohonan Pengisian Kuesioner

Judul penelitian : Pengaruh Persepsi Kualitas Audit Dan Pengalaman Auditor Terhadap Penilaian Kasus Kecurangan Pada PT. Indomarco Adi Prima Cabang Cirebon.

Kepada

Yth. Bapak / Ibu Responden Penelitian

Karyawan PT. Indomarco Adi Prima Cabang Cirebon

Dengan hormat,

Dalam rangka menyelesaikan penelitian untuk skripsi, Saya Dasori mahasiswa Fakultas Ekonomi dan Bisnis Universitas Pancasakti Tegal, mohon partisipasi Bapak / Ibu untuk mengisi kuesioner yang telah saya sediakan. Saya memohon Bapak / Ibu mengisi kuesioner sesuai dengan kondisi yang dirasakan selama ini. Saya akan menjaga kerahasiaan jawaban kuesioner karena data ini hanya untuk kepentingan penelitian.

Setiap jawaban yang diberikan merupakan bantuan yang tidak ternilai harganya bagi penelitian ini. Atas perhatian dan bantuannya, Saya mengucapkan terima kasih.

Hormat saya,

Dasori

**Identitas Responden**

1. Usia :

17 – 30 Tahun

31 – 40 Tahun

41 – 50 Tahun

Lebih dari 51 Tahun

1. Jenis Kelamin

Perempuan

Laki-laki

1. Pendidikan

SMA / sederajat

Diploma

Sarjana

**Petunjuk Pengisian Angket**

Untuk pernyataan di bawah ini, isilah jawaban dengan memberikan tanda (√) pada kolom yang mewakili jawaban Bapak/Ibu.

Keterangan:

SS = Sangat setuju

S = Setuju

KS = Kurang setuju

TS = Tidak setuju

STS = Sangat tidak setuju

**Variabel Kualitas Audit (X1)**

| **No** | **Pernyataan** | **Jawaban**  |
| --- | --- | --- |
| **STS** | **TS** | **KS** | **S** | **SS** |
| 1. | Auditor yang melakukan audit di perusahaan menetapkan sasaran, ruang lingkup dan metode pemeriksaan sebelum melakukan audit. |  |  |  |  |  |
| 2. | Auditor yang melakukan audit di perusahaan melakukan pengumpulan dan pengujian bukti dengan teliti |  |  |  |  |  |
| 3. | Auditor yang melakukan audit di perusahaan mematuhi kode etik dalam melakukan sudit |  |  |  |  |  |
| 4. | Auditor yang melakukan audit di perusahaan memiliki rencana uji materialitas atas laporan keuangan |  |  |  |  |  |
| 5. | Auditor yang melakukan audit di perusahaan memaparkan simpulan hasil audit dengan jelas |  |  |  |  |  |
| 6. | Laporan audit yang disusun oleh auditor akurat, lengkap dan obyektif |  |  |  |  |  |
| 7. | Auditor yang melakukan audit di perusahaan memberikan pengakuan atas prestasi atau keberhasilan yang dilakukan oleh perusahaan atau oleh karyawan |  |  |  |  |  |
| 8. | Auditor yang melakukan audit di perusahaan melaporkan pelanggaran saat menemukan pelanggan dalam melakukan audit. |  |  |  |  |  |

**Variabel Pengalaman Auditur (X2)**

| **No** | **Pernyataan** | **Jawaban**  |
| --- | --- | --- |
| **STS** | **TS** | **KS** | **S** | **SS** |
| 1. | Auditor yang melakukan audit di perusahaan mampu memahami perusahaan serta mampu menghadapi karyawan |  |  |  |  |  |
| 2. | Auditor yang melakukan audit di perusahaan mengetahui informasi yang relevan dan informasi yang tidak relevan |  |  |  |  |  |
| 3. | Auditor yang melakukan audit di perusahaan mampu mendeteksi kesalahan |  |  |  |  |  |
| 4. | Auditor yang melakukan audit di perusahaan bekerja dengan teliti dan cermat dalam melakukan audit |  |  |  |  |  |
| 5. | Auditor yang melakukan audit di perusahaan memiliki pengetahuan yang luas karena memiliki sertifikat telah mengikuti seminar, workshop, simposium, dan yang lainnya berkaitan dengan profesinya. |  |  |  |  |  |

**Variabel Penilaian kasus kecurangan (Y)**

| **No** | **Pernyataan** | **Jawaban**  |
| --- | --- | --- |
| **STS** | **TS** | **KS** | **S** | **SS** |
| 1. | Auditor yang melakukan audit di perusahaan mengidentifikasi atas faktor-faktor penyebab kecurangan, menjadi dasar untuk memahami kesulitan dan hambatan dalam pendeteksian kecurangan |  |  |  |  |  |
| 2. | Auditor yang melakukan audit di perusahaan dapat mengidentifikasi pihak-pihak yang dapat melakukan kecurangan di lingkungan pekerjaan |  |  |  |  |  |
| 3. | Auditor yang melakukan audit di perusahaan memahami jenis-jenis kecurangan yang biasa terjadi di perusahaan. |  |  |  |  |  |
| 4. | Auditor yang melakukan audit di perusahaan mampu mendeteksi kecurangan mencakup identifikasi indikator-indikator kecurangan yang memerlukan tindak lanjut auditor untuk melakukan investigasi.  |  |  |  |  |  |
| 5. | Auditor yang melakukan audit di perusahaan memahami struktur pengendalian internal perusahaan  |  |  |  |  |  |

Lampiran 2

Tabulasi Data Penelitian Variabel Persepsi Kualitas Audit

| No. Resp. | PKA\_1 | PKA\_2 | PKA\_3 | PKA\_4 | PKA\_5 | PKA\_6 | PKA\_7 | PKA\_8 | PKA |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| R\_1 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 39 |
| R\_2 | 4 | 4 | 3 | 4 | 5 | 5 | 5 | 4 | 34 |
| R\_3 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 36 |
| R\_4 | 4 | 4 | 4 | 2 | 5 | 4 | 4 | 4 | 31 |
| R\_5 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 36 |
| R\_6 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 33 |
| R\_7 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 36 |
| R\_8 | 4 | 4 | 4 | 2 | 5 | 2 | 4 | 4 | 29 |
| R\_9 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 34 |
| R\_10 | 4 | 4 | 4 | 2 | 5 | 4 | 3 | 4 | 30 |
| R\_11 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 38 |
| R\_12 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 35 |
| R\_13 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 39 |
| R\_14 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 38 |
| R\_15 | 4 | 2 | 3 | 4 | 4 | 5 | 5 | 4 | 31 |
| R\_16 | 4 | 2 | 3 | 4 | 4 | 5 | 2 | 4 | 28 |
| R\_17 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 33 |
| R\_18 | 4 | 2 | 5 | 2 | 5 | 4 | 4 | 4 | 30 |
| R\_19 | 5 | 5 | 5 | 3 | 4 | 4 | 5 | 5 | 36 |
| R\_20 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 27 |
| R\_21 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 27 |
| R\_22 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 28 |
| R\_23 | 4 | 3 | 3 | 3 | 3 | 3 | 5 | 4 | 28 |
| R\_24 | 4 | 4 | 4 | 2 | 2 | 4 | 4 | 4 | 28 |
| R\_25 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 27 |
| R\_26 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 27 |
| R\_27 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 29 |
| R\_28 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 28 |
| R\_29 | 4 | 2 | 5 | 2 | 3 | 4 | 4 | 4 | 28 |
| R\_30 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 30 |
| R\_31 | 3 | 2 | 5 | 4 | 5 | 5 | 4 | 3 | 31 |
| R\_32 | 4 | 4 | 2 | 2 | 4 | 4 | 4 | 4 | 28 |
| R\_33 | 4 | 4 | 4 | 2 | 4 | 2 | 3 | 4 | 27 |
| R\_34 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 36 |
| R\_35 | 4 | 5 | 2 | 2 | 3 | 4 | 4 | 4 | 28 |
| R\_36 | 4 | 5 | 5 | 2 | 5 | 3 | 4 | 4 | 32 |
| R\_37 | 2 | 5 | 2 | 2 | 4 | 2 | 2 | 2 | 21 |
| R\_38 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 35 |
| R\_39 | 3 | 4 | 5 | 4 | 5 | 5 | 5 | 3 | 34 |
| R\_40 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 36 |
| R\_41 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 34 |
| R\_42 | 4 | 5 | 5 | 2 | 5 | 4 | 5 | 4 | 34 |
| R\_43 | 4 | 4 | 5 | 3 | 4 | 4 | 4 | 4 | 32 |
| R\_44 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 35 |
| R\_45 | 5 | 5 | 2 | 5 | 2 | 5 | 5 | 5 | 34 |
| R\_46 | 4 | 2 | 3 | 5 | 4 | 1 | 4 | 4 | 27 |
| R\_47 | 4 | 2 | 4 | 2 | 4 | 4 | 4 | 4 | 28 |
| R\_48 | 4 | 5 | 4 | 2 | 5 | 4 | 5 | 4 | 33 |
| R\_49 | 5 | 4 | 4 | 2 | 5 | 4 | 4 | 5 | 33 |
| R\_50 | 4 | 5 | 5 | 2 | 4 | 3 | 4 | 4 | 31 |
| R\_51 | 4 | 4 | 5 | 2 | 4 | 4 | 5 | 4 | 32 |
| R\_52 | 5 | 4 | 5 | 2 | 4 | 5 | 5 | 5 | 35 |
| R\_53 | 4 | 4 | 3 | 3 | 4 | 3 | 5 | 4 | 30 |
| R\_54 | 4 | 5 | 5 | 4 | 4 | 2 | 5 | 4 | 33 |
| R\_55 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 34 |
| R\_56 | 4 | 2 | 3 | 5 | 4 | 4 | 4 | 4 | 30 |
| R\_57 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 39 |
| R\_58 | 5 | 5 | 3 | 4 | 3 | 4 | 5 | 5 | 34 |
| R\_59 | 4 | 5 | 4 | 4 | 3 | 4 | 5 | 4 | 33 |
| R\_60 | 4 | 4 | 5 | 2 | 4 | 3 | 5 | 4 | 31 |
| R\_61 | 5 | 3 | 5 | 2 | 5 | 5 | 5 | 5 | 35 |
| R\_62 | 3 | 4 | 5 | 4 | 4 | 5 | 5 | 3 | 33 |
| R\_63 | 3 | 4 | 4 | 3 | 2 | 2 | 4 | 3 | 25 |
| R\_64 | 5 | 3 | 5 | 3 | 4 | 4 | 5 | 5 | 34 |
| R\_65 | 4 | 3 | 2 | 2 | 2 | 4 | 4 | 4 | 25 |
| R\_66 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 39 |
| R\_67 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 30 |
| R\_68 | 4 | 4 | 5 | 2 | 5 | 3 | 4 | 4 | 31 |
| R\_69 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 35 |
| R\_70 | 2 | 5 | 5 | 4 | 5 | 4 | 5 | 2 | 32 |
| R\_71 | 4 | 2 | 3 | 4 | 3 | 3 | 4 | 4 | 27 |
| R\_72 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 39 |
| R\_73 | 3 | 3 | 3 | 2 | 3 | 4 | 4 | 4 | 26 |
| R\_74 | 4 | 4 | 2 | 4 | 4 | 2 | 4 | 4 | 28 |
| R\_75 | 3 | 4 | 5 | 2 | 5 | 3 | 4 | 3 | 29 |
| R\_76 | 4 | 4 | 5 | 2 | 3 | 4 | 3 | 4 | 29 |
| R\_77 | 4 | 4 | 5 | 2 | 4 | 5 | 4 | 4 | 32 |
| R\_78 | 4 | 3 | 3 | 3 | 5 | 3 | 4 | 4 | 29 |
| R\_79 | 4 | 4 | 5 | 4 | 5 | 2 | 5 | 4 | 33 |
| R\_80 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 30 |
| R\_81 | 3 | 2 | 3 | 5 | 5 | 4 | 3 | 3 | 28 |
| R\_82 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 39 |
| R\_83 | 4 | 4 | 3 | 4 | 2 | 2 | 2 | 4 | 25 |
| R\_84 | 4 | 3 | 4 | 4 | 4 | 4 | 5 | 4 | 32 |
| R\_85 | 4 | 5 | 5 | 2 | 3 | 3 | 4 | 4 | 30 |
| R\_86 | 2 | 5 | 4 | 2 | 4 | 4 | 4 | 2 | 27 |
| R\_87 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 30 |
| R\_88 | 4 | 4 | 4 | 4 | 4 | 3 | 5 | 4 | 32 |
| R\_89 | 4 | 5 | 5 | 3 | 3 | 4 | 5 | 4 | 33 |
| R\_90 | 5 | 3 | 3 | 3 | 4 | 4 | 5 | 5 | 32 |

Lampiran 3

Tabulasi Data Penelitian Variabel Pengalaman Auditor

| No. Resp. | PA\_1 | PA\_2 | PA\_3 | PA\_4 | PA\_5 | PA |
| --- | --- | --- | --- | --- | --- | --- |
| R\_1 | 5 | 5 | 5 | 5 | 5 | 25 |
| R\_2 | 4 | 5 | 5 | 5 | 4 | 23 |
| R\_3 | 4 | 5 | 5 | 5 | 4 | 23 |
| R\_4 | 5 | 4 | 4 | 4 | 4 | 21 |
| R\_5 | 4 | 5 | 4 | 5 | 5 | 23 |
| R\_6 | 5 | 4 | 5 | 4 | 4 | 22 |
| R\_7 | 4 | 4 | 4 | 3 | 3 | 18 |
| R\_8 | 4 | 4 | 3 | 3 | 4 | 18 |
| R\_9 | 4 | 4 | 3 | 4 | 4 | 19 |
| R\_10 | 4 | 4 | 4 | 4 | 3 | 19 |
| R\_11 | 5 | 4 | 4 | 4 | 5 | 22 |
| R\_12 | 3 | 3 | 3 | 4 | 4 | 17 |
| R\_13 | 5 | 5 | 5 | 5 | 5 | 25 |
| R\_14 | 5 | 5 | 5 | 5 | 5 | 25 |
| R\_15 | 4 | 4 | 4 | 3 | 4 | 19 |
| R\_16 | 3 | 3 | 3 | 2 | 2 | 13 |
| R\_17 | 3 | 3 | 3 | 3 | 3 | 15 |
| R\_18 | 3 | 3 | 3 | 4 | 3 | 16 |
| R\_19 | 5 | 5 | 5 | 4 | 5 | 24 |
| R\_20 | 3 | 3 | 4 | 4 | 3 | 17 |
| R\_21 | 4 | 4 | 3 | 3 | 3 | 17 |
| R\_22 | 4 | 4 | 4 | 3 | 3 | 18 |
| R\_23 | 4 | 3 | 3 | 3 | 4 | 17 |
| R\_24 | 4 | 3 | 3 | 3 | 4 | 17 |
| R\_25 | 5 | 4 | 3 | 4 | 4 | 20 |
| R\_26 | 4 | 3 | 3 | 3 | 4 | 17 |
| R\_27 | 4 | 3 | 3 | 3 | 4 | 17 |
| R\_28 | 3 | 3 | 3 | 3 | 4 | 16 |
| R\_29 | 3 | 3 | 3 | 3 | 4 | 16 |
| R\_30 | 4 | 3 | 3 | 3 | 4 | 17 |
| R\_31 | 4 | 5 | 4 | 4 | 5 | 22 |
| R\_32 | 3 | 5 | 4 | 3 | 5 | 20 |
| R\_33 | 5 | 4 | 4 | 4 | 4 | 21 |
| R\_34 | 4 | 5 | 5 | 5 | 5 | 24 |
| R\_35 | 4 | 4 | 4 | 4 | 4 | 20 |
| R\_36 | 3 | 4 | 4 | 5 | 4 | 20 |
| R\_37 | 3 | 3 | 3 | 3 | 3 | 15 |
| R\_38 | 4 | 5 | 4 | 5 | 5 | 23 |
| R\_39 | 4 | 5 | 4 | 5 | 4 | 22 |
| R\_40 | 4 | 4 | 5 | 5 | 5 | 23 |
| R\_41 | 4 | 5 | 4 | 5 | 5 | 23 |
| R\_42 | 4 | 5 | 4 | 5 | 5 | 23 |
| R\_43 | 5 | 5 | 3 | 4 | 5 | 22 |
| R\_44 | 4 | 5 | 5 | 5 | 5 | 24 |
| R\_45 | 5 | 5 | 5 | 5 | 5 | 25 |
| R\_46 | 4 | 3 | 3 | 3 | 4 | 17 |
| R\_47 | 4 | 4 | 5 | 4 | 3 | 20 |
| R\_48 | 4 | 4 | 4 | 4 | 4 | 20 |
| R\_49 | 4 | 5 | 4 | 4 | 4 | 21 |
| R\_50 | 4 | 4 | 5 | 2 | 5 | 20 |
| R\_51 | 4 | 5 | 4 | 5 | 5 | 23 |
| R\_52 | 5 | 5 | 5 | 4 | 4 | 23 |
| R\_53 | 4 | 5 | 4 | 5 | 5 | 23 |
| R\_54 | 4 | 5 | 4 | 4 | 5 | 22 |
| R\_55 | 5 | 5 | 5 | 4 | 5 | 24 |
| R\_56 | 4 | 5 | 5 | 4 | 4 | 22 |
| R\_57 | 5 | 5 | 5 | 4 | 5 | 24 |
| R\_58 | 5 | 5 | 4 | 4 | 5 | 23 |
| R\_59 | 4 | 4 | 4 | 5 | 4 | 21 |
| R\_60 | 4 | 4 | 3 | 3 | 4 | 18 |
| R\_61 | 4 | 4 | 4 | 4 | 5 | 21 |
| R\_62 | 5 | 5 | 4 | 4 | 5 | 23 |
| R\_63 | 4 | 3 | 3 | 3 | 4 | 17 |
| R\_64 | 4 | 4 | 3 | 3 | 5 | 19 |
| R\_65 | 3 | 3 | 2 | 4 | 2 | 14 |
| R\_66 | 3 | 4 | 3 | 4 | 4 | 18 |
| R\_67 | 4 | 3 | 3 | 3 | 4 | 17 |
| R\_68 | 3 | 5 | 4 | 3 | 5 | 20 |
| R\_69 | 5 | 5 | 4 | 5 | 3 | 22 |
| R\_70 | 5 | 4 | 5 | 5 | 4 | 23 |
| R\_71 | 3 | 3 | 4 | 4 | 4 | 18 |
| R\_72 | 4 | 4 | 4 | 3 | 4 | 19 |
| R\_73 | 3 | 4 | 4 | 3 | 2 | 16 |
| R\_74 | 3 | 5 | 4 | 2 | 4 | 18 |
| R\_75 | 3 | 3 | 3 | 3 | 2 | 14 |
| R\_76 | 4 | 3 | 3 | 3 | 4 | 17 |
| R\_77 | 4 | 4 | 4 | 4 | 4 | 20 |
| R\_78 | 4 | 5 | 5 | 4 | 5 | 23 |
| R\_79 | 5 | 5 | 4 | 5 | 5 | 24 |
| R\_80 | 4 | 5 | 5 | 4 | 3 | 21 |
| R\_81 | 3 | 4 | 5 | 4 | 4 | 20 |
| R\_82 | 5 | 4 | 5 | 5 | 5 | 24 |
| R\_83 | 3 | 4 | 4 | 5 | 3 | 19 |
| R\_84 | 5 | 5 | 5 | 4 | 5 | 24 |
| R\_85 | 4 | 3 | 3 | 4 | 4 | 18 |
| R\_86 | 4 | 5 | 5 | 5 | 5 | 24 |
| R\_87 | 4 | 5 | 5 | 5 | 4 | 23 |
| R\_88 | 4 | 3 | 4 | 4 | 4 | 19 |
| R\_89 | 4 | 5 | 5 | 5 | 4 | 23 |
| R\_90 | 4 | 3 | 5 | 5 | 3 | 20 |

Lampiran 4

Tabulasi Data Penelitian Variabel Penilaian Kasus Kecurangan

| No. Resp. | PKK\_1 | PKK\_2 | PKK\_3 | PKK\_4 | PKK\_5 | PKK |
| --- | --- | --- | --- | --- | --- | --- |
| R\_1 | 5 | 5 | 5 | 5 | 5 | 25 |
| R\_2 | 4 | 4 | 4 | 4 | 5 | 21 |
| R\_3 | 3 | 4 | 4 | 4 | 5 | 20 |
| R\_4 | 5 | 5 | 2 | 5 | 4 | 21 |
| R\_5 | 4 | 5 | 5 | 5 | 4 | 23 |
| R\_6 | 5 | 4 | 4 | 4 | 5 | 22 |
| R\_7 | 4 | 4 | 3 | 3 | 3 | 17 |
| R\_8 | 4 | 3 | 3 | 4 | 4 | 18 |
| R\_9 | 4 | 3 | 4 | 4 | 4 | 19 |
| R\_10 | 5 | 5 | 3 | 3 | 4 | 20 |
| R\_11 | 4 | 5 | 4 | 4 | 5 | 22 |
| R\_12 | 3 | 3 | 3 | 4 | 3 | 16 |
| R\_13 | 5 | 5 | 5 | 5 | 5 | 25 |
| R\_14 | 5 | 5 | 5 | 5 | 5 | 25 |
| R\_15 | 4 | 4 | 2 | 4 | 4 | 18 |
| R\_16 | 3 | 3 | 2 | 2 | 2 | 12 |
| R\_17 | 3 | 3 | 3 | 3 | 2 | 14 |
| R\_18 | 3 | 3 | 3 | 5 | 3 | 17 |
| R\_19 | 4 | 5 | 4 | 5 | 5 | 23 |
| R\_20 | 3 | 3 | 3 | 4 | 3 | 16 |
| R\_21 | 4 | 3 | 3 | 3 | 3 | 16 |
| R\_22 | 3 | 3 | 3 | 4 | 3 | 16 |
| R\_23 | 3 | 3 | 3 | 4 | 3 | 16 |
| R\_24 | 3 | 3 | 3 | 4 | 3 | 16 |
| R\_25 | 3 | 3 | 3 | 3 | 3 | 15 |
| R\_26 | 3 | 3 | 3 | 3 | 3 | 15 |
| R\_27 | 3 | 3 | 3 | 3 | 3 | 15 |
| R\_28 | 3 | 3 | 3 | 3 | 3 | 15 |
| R\_29 | 3 | 3 | 3 | 3 | 3 | 15 |
| R\_30 | 3 | 4 | 4 | 3 | 3 | 17 |
| R\_31 | 4 | 5 | 4 | 5 | 4 | 22 |
| R\_32 | 4 | 5 | 4 | 5 | 3 | 21 |
| R\_33 | 2 | 5 | 4 | 4 | 4 | 19 |
| R\_34 | 5 | 5 | 5 | 5 | 5 | 25 |
| R\_35 | 3 | 3 | 4 | 4 | 5 | 19 |
| R\_36 | 4 | 3 | 3 | 4 | 5 | 19 |
| R\_37 | 2 | 3 | 4 | 2 | 3 | 14 |
| R\_38 | 5 | 5 | 4 | 5 | 4 | 23 |
| R\_39 | 2 | 5 | 5 | 5 | 5 | 22 |
| R\_40 | 5 | 5 | 5 | 5 | 4 | 24 |
| R\_41 | 5 | 4 | 4 | 4 | 5 | 22 |
| R\_42 | 4 | 4 | 4 | 5 | 5 | 22 |
| R\_43 | 5 | 5 | 4 | 4 | 4 | 22 |
| R\_44 | 5 | 5 | 5 | 5 | 5 | 25 |
| R\_45 | 5 | 5 | 5 | 5 | 5 | 25 |
| R\_46 | 2 | 5 | 4 | 3 | 3 | 17 |
| R\_47 | 5 | 5 | 5 | 4 | 4 | 23 |
| R\_48 | 2 | 5 | 4 | 4 | 4 | 19 |
| R\_49 | 2 | 5 | 5 | 4 | 4 | 20 |
| R\_50 | 4 | 4 | 4 | 5 | 4 | 21 |
| R\_51 | 5 | 4 | 4 | 5 | 5 | 23 |
| R\_52 | 4 | 5 | 4 | 5 | 5 | 23 |
| R\_53 | 4 | 5 | 5 | 5 | 4 | 23 |
| R\_54 | 4 | 5 | 5 | 4 | 4 | 22 |
| R\_55 | 4 | 5 | 5 | 5 | 5 | 24 |
| R\_56 | 4 | 4 | 4 | 4 | 4 | 20 |
| R\_57 | 5 | 5 | 5 | 5 | 5 | 25 |
| R\_58 | 5 | 4 | 5 | 5 | 5 | 24 |
| R\_59 | 3 | 5 | 4 | 4 | 4 | 20 |
| R\_60 | 4 | 2 | 4 | 3 | 3 | 16 |
| R\_61 | 4 | 4 | 4 | 5 | 4 | 21 |
| R\_62 | 5 | 4 | 4 | 4 | 5 | 22 |
| R\_63 | 3 | 3 | 4 | 3 | 4 | 17 |
| R\_64 | 4 | 4 | 4 | 5 | 5 | 22 |
| R\_65 | 3 | 3 | 3 | 4 | 2 | 15 |
| R\_66 | 5 | 5 | 5 | 5 | 5 | 25 |
| R\_67 | 4 | 3 | 4 | 4 | 2 | 17 |
| R\_68 | 4 | 4 | 5 | 5 | 4 | 22 |
| R\_69 | 5 | 4 | 5 | 5 | 4 | 23 |
| R\_70 | 5 | 4 | 4 | 4 | 4 | 21 |
| R\_71 | 3 | 3 | 3 | 3 | 3 | 15 |
| R\_72 | 5 | 5 | 5 | 5 | 5 | 25 |
| R\_73 | 4 | 4 | 4 | 5 | 4 | 21 |
| R\_74 | 3 | 3 | 4 | 4 | 4 | 18 |
| R\_75 | 4 | 4 | 4 | 5 | 5 | 22 |
| R\_76 | 4 | 5 | 5 | 5 | 4 | 23 |
| R\_77 | 4 | 4 | 5 | 5 | 4 | 22 |
| R\_78 | 5 | 5 | 5 | 5 | 4 | 24 |
| R\_79 | 4 | 5 | 5 | 5 | 5 | 24 |
| R\_80 | 4 | 3 | 3 | 4 | 5 | 19 |
| R\_81 | 4 | 5 | 5 | 5 | 4 | 23 |
| R\_82 | 5 | 5 | 5 | 5 | 5 | 25 |
| R\_83 | 3 | 3 | 3 | 3 | 3 | 15 |
| R\_84 | 5 | 5 | 5 | 4 | 5 | 24 |
| R\_85 | 5 | 5 | 5 | 4 | 4 | 23 |
| R\_86 | 5 | 4 | 5 | 5 | 5 | 24 |
| R\_87 | 5 | 5 | 5 | 5 | 5 | 25 |
| R\_88 | 5 | 3 | 5 | 4 | 4 | 21 |
| R\_89 | 5 | 5 | 5 | 5 | 4 | 24 |
| R\_90 | 4 | 4 | 5 | 4 | 5 | 22 |

Lampiran 5

Hasil Pehitungan SPSS

**Regression**

|  |
| --- |
| **Variables Entered/Removeda** |
| Model | Variables Entered | Variables Removed | Method |
| 1 | Pengalaman Auditor, Persepsi kualitas auditb | . | Enter |
| a. Dependent Variable: Penilaian kasus kecurangan |
| b. All requested variables entered. |

|  |
| --- |
| **Model Summary** |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .813a | .662 | .654 | 2.04018 |
| a. Predictors: (Constant), Pengalaman Auditor, Persepsi kualitas audit |

|  |
| --- |
| **ANOVAa** |
| Model | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 707.831 | 2 | 353.916 | 85.028 | .000b |
| Residual | 362.124 | 87 | 4.162 |  |  |
| Total | 1,069.956 | 89 |  |  |  |
| a. Dependent Variable: Penilaian kasus kecurangan |
| b. Predictors: (Constant), Pengalaman Auditor, Persepsi kualitas audit |

|  |
| --- |
| **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | -1.527 | 1.849 |  | -.826 | .411 |
| Persepsi kualitas audit | .224 | .072 | .248 | 3.130 | .002 |
| Pengalaman Auditor | .734 | .092 | .636 | 8.017 | .000 |
| a. Dependent Variable: Penilaian kasus kecurangan |

|  |
| --- |
| **Coefficientsa** |
| Model | Collinearity Statistics |
| Tolerance | VIF |
| 1 | Persepsi kualitas audit | .618 | 1.618 |
| Pengalaman Auditor | .618 | 1.618 |
| a. Dependent Variable: Penilaian kasus kecurangan |

**Charts**







**Correlations**

|  |
| --- |
| **Correlations** |
|  | PKA\_1 | PKA\_2 | PKA\_3 | PKA\_4 | PKA\_5 | PKA\_6 | PKA\_7 | PKA\_8 | PKA |
| PKA\_1 | Pearson Correlation | 1 | .074 | .119 | .143 | .063 | .202 | .316\*\* | .853\*\* | .517\*\* |
| Sig. (2-tailed) |  | .491 | .262 | .180 | .553 | .056 | .002 | .000 | .000 |
| N | 90 | 90 | 90 | 90 | 90 | 90 | 90 | 90 | 90 |
| PKA\_2 | Pearson Correlation | .074 | 1 | .284\*\* | .060 | .111 | .052 | .272\*\* | .038 | .446\*\* |
| Sig. (2-tailed) | .491 |  | .007 | .576 | .298 | .625 | .009 | .720 | .000 |
| N | 90 | 90 | 90 | 90 | 90 | 90 | 90 | 90 | 90 |
| PKA\_3 | Pearson Correlation | .119 | .284\*\* | 1 | .008 | .418\*\* | .255\* | .342\*\* | .078 | .578\*\* |
| Sig. (2-tailed) | .262 | .007 |  | .941 | .000 | .015 | .001 | .466 | .000 |
| N | 90 | 90 | 90 | 90 | 90 | 90 | 90 | 90 | 90 |
| PKA\_4 | Pearson Correlation | .143 | .060 | .008 | 1 | .176 | .273\*\* | .272\*\* | .130 | .517\*\* |
| Sig. (2-tailed) | .180 | .576 | .941 |  | .097 | .009 | .009 | .222 | .000 |
| N | 90 | 90 | 90 | 90 | 90 | 90 | 90 | 90 | 90 |
| PKA\_5 | Pearson Correlation | .063 | .111 | .418\*\* | .176 | 1 | .266\* | .306\*\* | .041 | .557\*\* |
| Sig. (2-tailed) | .553 | .298 | .000 | .097 |  | .011 | .003 | .701 | .000 |
| N | 90 | 90 | 90 | 90 | 90 | 90 | 90 | 90 | 90 |
| PKA\_6 | Pearson Correlation | .202 | .052 | .255\* | .273\*\* | .266\* | 1 | .393\*\* | .262\* | .624\*\* |
| Sig. (2-tailed) | .056 | .625 | .015 | .009 | .011 |  | .000 | .013 | .000 |
| N | 90 | 90 | 90 | 90 | 90 | 90 | 90 | 90 | 90 |
| PKA\_7 | Pearson Correlation | .316\*\* | .272\*\* | .342\*\* | .272\*\* | .306\*\* | .393\*\* | 1 | .372\*\* | .714\*\* |
| Sig. (2-tailed) | .002 | .009 | .001 | .009 | .003 | .000 |  | .000 | .000 |
| N | 90 | 90 | 90 | 90 | 90 | 90 | 90 | 90 | 90 |
| PKA\_8 | Pearson Correlation | .853\*\* | .038 | .078 | .130 | .041 | .262\* | .372\*\* | 1 | .516\*\* |
| Sig. (2-tailed) | .000 | .720 | .466 | .222 | .701 | .013 | .000 |  | .000 |
| N | 90 | 90 | 90 | 90 | 90 | 90 | 90 | 90 | 90 |
| PKA | Pearson Correlation | .517\*\* | .446\*\* | .578\*\* | .517\*\* | .557\*\* | .624\*\* | .714\*\* | .516\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |  |
| N | 90 | 90 | 90 | 90 | 90 | 90 | 90 | 90 | 90 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). |
| \*. Correlation is significant at the 0.05 level (2-tailed). |

**Reliability**

|  |
| --- |
| **Case Processing Summary** |
|  | N | % |
| Cases | Valid | 90 | 100.0 |
| Excludeda | 0 | .0 |
| Total | 90 | 100.0 |
| a. Listwise deletion based on all variables in the procedure. |

|  |
| --- |
| **Reliability Statistics** |
| Cronbach's Alpha | N of Items |
| .708 | 8 |

**Correlations**

|  |
| --- |
| **Correlations** |
|  | PA\_1 | PA\_2 | PA\_3 | PA\_4 | PA\_5 | PA |
| PA\_1 | Pearson Correlation | 1 | .451\*\* | .420\*\* | .358\*\* | .487\*\* | .690\*\* |
| Sig. (2-tailed) |  | .000 | .000 | .001 | .000 | .000 |
| N | 90 | 90 | 90 | 90 | 90 | 90 |
| PA\_2 | Pearson Correlation | .451\*\* | 1 | .647\*\* | .521\*\* | .567\*\* | .843\*\* |
| Sig. (2-tailed) | .000 |  | .000 | .000 | .000 | .000 |
| N | 90 | 90 | 90 | 90 | 90 | 90 |
| PA\_3 | Pearson Correlation | .420\*\* | .647\*\* | 1 | .546\*\* | .379\*\* | .791\*\* |
| Sig. (2-tailed) | .000 | .000 |  | .000 | .000 | .000 |
| N | 90 | 90 | 90 | 90 | 90 | 90 |
| PA\_4 | Pearson Correlation | .358\*\* | .521\*\* | .546\*\* | 1 | .348\*\* | .742\*\* |
| Sig. (2-tailed) | .001 | .000 | .000 |  | .001 | .000 |
| N | 90 | 90 | 90 | 90 | 90 | 90 |
| PA\_5 | Pearson Correlation | .487\*\* | .567\*\* | .379\*\* | .348\*\* | 1 | .733\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .001 |  | .000 |
| N | 90 | 90 | 90 | 90 | 90 | 90 |
| PA | Pearson Correlation | .690\*\* | .843\*\* | .791\*\* | .742\*\* | .733\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 |  |
| N | 90 | 90 | 90 | 90 | 90 | 90 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). |

**Reliability**

|  |
| --- |
| **Case Processing Summary** |
|  | N | % |
| Cases | Valid | 90 | 100.0 |
| Excludeda | 0 | .0 |
| Total | 90 | 100.0 |
| a. Listwise deletion based on all variables in the procedure. |

|  |
| --- |
| **Reliability Statistics** |
| Cronbach's Alpha | N of Items |
| .817 | 5 |

**Correlations**

|  |
| --- |
| **Correlations** |
|  | PKK\_1 | PKK\_2 | PKK\_3 | PKK\_4 | PKK\_5 | PKK |
| PKK\_1 | Pearson Correlation | 1 | .421\*\* | .443\*\* | .526\*\* | .530\*\* | .740\*\* |
| Sig. (2-tailed) |  | .000 | .000 | .000 | .000 | .000 |
| N | 90 | 90 | 90 | 90 | 90 | 90 |
| PKK\_2 | Pearson Correlation | .421\*\* | 1 | .630\*\* | .595\*\* | .544\*\* | .798\*\* |
| Sig. (2-tailed) | .000 |  | .000 | .000 | .000 | .000 |
| N | 90 | 90 | 90 | 90 | 90 | 90 |
| PKK\_3 | Pearson Correlation | .443\*\* | .630\*\* | 1 | .593\*\* | .576\*\* | .810\*\* |
| Sig. (2-tailed) | .000 | .000 |  | .000 | .000 | .000 |
| N | 90 | 90 | 90 | 90 | 90 | 90 |
| PKK\_4 | Pearson Correlation | .526\*\* | .595\*\* | .593\*\* | 1 | .615\*\* | .827\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 |  | .000 | .000 |
| N | 90 | 90 | 90 | 90 | 90 | 90 |
| PKK\_5 | Pearson Correlation | .530\*\* | .544\*\* | .576\*\* | .615\*\* | 1 | .818\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 |  | .000 |
| N | 90 | 90 | 90 | 90 | 90 | 90 |
| PKK | Pearson Correlation | .740\*\* | .798\*\* | .810\*\* | .827\*\* | .818\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 |  |
| N | 90 | 90 | 90 | 90 | 90 | 90 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). |

**Reliability**

|  |
| --- |
| **Case Processing Summary** |
|  | N | % |
| Cases | Valid | 90 | 100.0 |
| Excludeda | 0 | .0 |
| Total | 90 | 100.0 |
| a. Listwise deletion based on all variables in the procedure. |

|  |
| --- |
| **Reliability Statistics** |
| Cronbach's Alpha | N of Items |
| .856 | 5 |