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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. | | | |

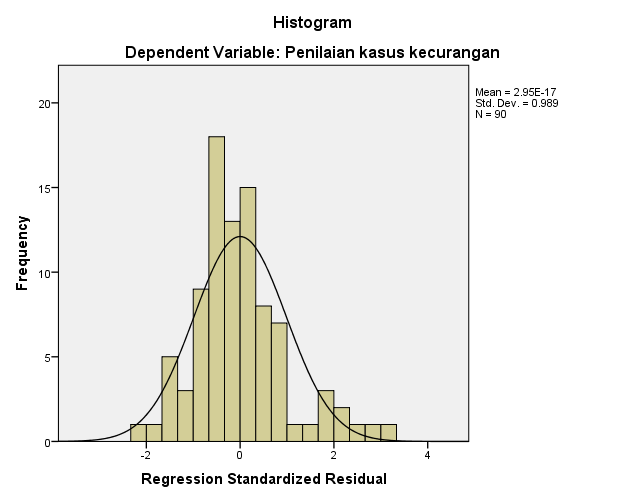
|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summary** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .813a | .662 | .654 | 2.04018 |
| a. Predictors: (Constant), Pengalaman Auditor, Persepsi kualitas audit | | | | |

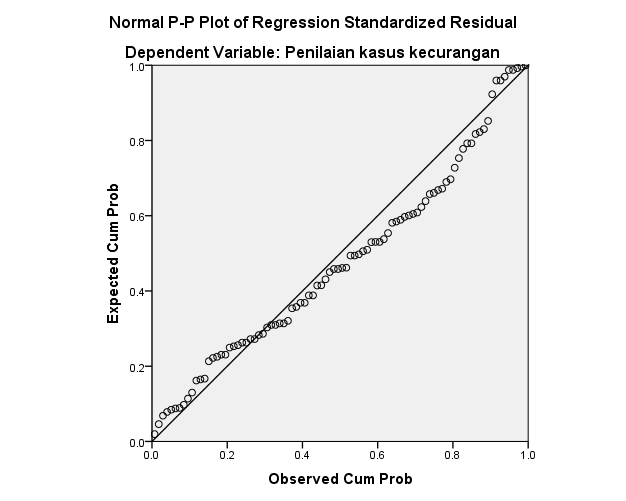
|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 707.831 | 2 | 353.916 | 85.028 | .000b |
| Residual | 362.124 | 87 | 4.162 |  |  |
| Total | 1,069.956 | 89 |  |  |  |
| a. Dependent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

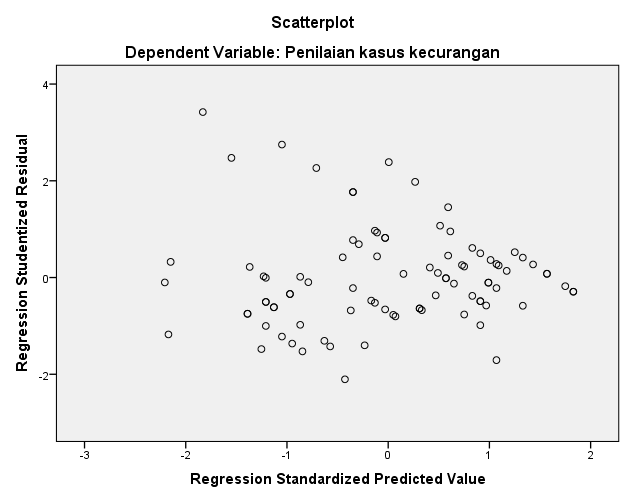
|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | -1.527 | 1.849 |  | -.826 | .411 |
| Persepsi kualitas audit | .224 | .072 | .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 |