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LAMPIRAN

Lampiran 1 Kuesioner

|  |  |
| --- | --- |
|  | **FAKULTAS EKONOMI DAN BISNIS**  **UNIVERSITAS PANCASAKTI TEGAL**  **Jl. Halmahera Km. 1 Mintaragen Tegal** |
| **Kuesioner Penelitian**  **PENGARUH AUDIT MANAJEMEN, KUALITAS AUDIT, DAN PENGENDALIAN INTERNAL TERHADAP *GOOD CORPORATE GOVERNANCE* DALAM MENGHINDARI *FRAUD* PADA BPR SE EKS-KARESIDENAN PEKALONGAN** | |
| Lampiran  Hal | : lembar Kepada Yth.  : Permohonan menjadi Responden Bapak/Ibu Responden |
| **Assalamualaikum Wr. Wb.**  Dengan hormat sampaikan, bahwa dalam rangka menyelesaikan tugas penelitian pada Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Pancasakti Tegal, dengan ini saya:  Nama : Akmal Dwi Firmansyah  NPM : 4319500098  Program Studi : Akuntansi  Memohon bantuan dan kesediaan Bapak/Ibu untuk menjadi responden dan berkenan memberikan jawaban yang paling sesuai dengan persepsi Bapak/Ibu atas pernyataan kuesioner yang sudah saya siapkan. Jawaban Bapak/Ibu terhadap kuesioner ini tidak akan dipublikasikan dan dijamin kerahasiaannya, karena data ini hanya digunakan untuk kepentingan akademis dan dalam rangka pengembangan ilmu pengetahuan.  Demikian disampaikan atas bantuan dan kerjasamanya diucapkan terimakasih.  **Wassalamu’alaikum Wr. Wb.**  Tegal, Juni 2023  Hormat Saya,  Akmal Dwi Firmansyah | |

**KUESIONER PENELITIAN**

1. **Identitas Responden**

Nama : …………………....

Alamat : …………………………………..

Jenis Kelamin :  Laki-laki  Perempuan

Usia :

 21 th – 30 th  41 th -50 th

 31 th – 40 th  > 50 th

Pendidikan Terakhir :  DIII  S1  S2  Lainnya

Tempat Pekerjaan :

1. **Petunjuk Pengisian**

Jawablah pertanyaan ini dengan jujur dan benar.

Bacalah terlebih dahulu pertanyaan dengan cermat sebelum anda memulai untuk menjawabnya.

Pilihlah salah satu jawaban yang tersedia dengan memberikan tanda *checklist* (√ ) pada salah satu jawaban yang anda anggap paling benar.

Keterangan:

STS : Sangat Tidak Setuju

TS : Tidak Setuju

KS : Kurang Setuju

S : Setuju

SS : Sangat Setuju

DAFTAR PERNYATAAN UNTUK VARIABEL AUDIT MANAJEMEN

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **NO.** | **PERNYATAAN** | **NILAI** | | | | |
| **STS**  **1** | **TS**  **2** | **KS**  **3** | **S**  **4** | **ST**  **5** |
| Dimensi: Evaluasi Ekonomisasi | | | | | | |
| 1 | Biaya audit yang dikeluarkan sebanding dengan manfaat yang diperoleh dari hasil audit. |  |  |  |  |  |
| 2 | Sumber daya yang digunakan dalam audit sudah efisien dan efektif. |  |  |  |  |  |
| 3 | Teknologi yang digunakan dalam audit dan membantu mencapai tujuan audit sudah efisien. |  |  |  |  |  |
| Dimensi: Evaluasi Efisiensi | | | | | | |
| 1 | waktu yang digunakan dalam kegiatan audit sudah efisien. |  |  |  |  |  |
| 2 | Tenaga kerja yang digunakan dalam melaksanakan audit telah dikeluarkan secara efisien. |  |  |  |  |  |
| 3 | Hail audit dan kualitas audit sudah sesuai dengan waktu yang diberikan. |  |  |  |  |  |
| Dimensi: Evaluasi Efektivitas | | | | | | |
| 1 | Risiko dalam audit telah dinilai secara tepat dan komprehensif. |  |  |  |  |  |
| 2 | Sudah efektif rencana audit dalam mengidentifikasi masalah dan risiko. |  |  |  |  |  |
| 3 | Manajemen ikut berpartisipasi dalam prosedur audit yang telah ditetapkan. |  |  |  |  |  |

DAFTAR PERNYATAAN UNTUK VARIABEL KUALITAS AUDIT

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **NO.** | **PERNYATAAN** | **NILAI** | | | | |
| **STS**  **1** | **TS**  **2** | **KS**  **3** | **S**  **4** | **ST**  **5** |
| Dimensi: Kompetensi Audit | | | | | | |
| 1 | Kompetensi auditor telah memahami bisnis klien. |  |  |  |  |  |
| 2 | Kompetensi auditor telah berjalan dengan baik. |  |  |  |  |  |
| 3 | Ketepatan kompetensi auditor dalam menerapkan teknik audit. |  |  |  |  |  |
| Dimensi: Independensi Auditor | | | | | | |
| 1 | Independen auditor telah menjalankan tupoksi audit. |  |  |  |  |  |
| 2 | Kepentingan klien sering terpengaruhi oleh kepentingan auditor. |  |  |  |  |  |
| Dimensi: Objektivitas Auditor | | | | | | |
| 1 | Tugas audit telah dilaksanakan secara objektif oleh auditor. |  |  |  |  |  |
| 2 | Kepentingan pribadi atau perusahaan sering terpengaruhi oleh kepentingan auditor. |  |  |  |  |  |
| Dimensi: Kualitas Audit Laporan | | | | | | |
| 1 | Auditor menghasilkan laporan audit dengan kualitas yang baik. |  |  |  |  |  |
| 2 | Temuan audit dan saran perbaikan telah dijelaskan oleh auditor. |  |  |  |  |  |
| 3 | Auditor telah mengidentifikasi dan menjelaskan risiko dengan signifikan. |  |  |  |  |  |
| Dimensi: Kepatuhan Auditor | | | | | | |
| 1 | Auditor telah mematuhi regulasi dan standar audit yang berlaku. |  |  |  |  |  |
| 2 | Auditor telah mematuhi kode etik profesi dengan baik. |  |  |  |  |  |

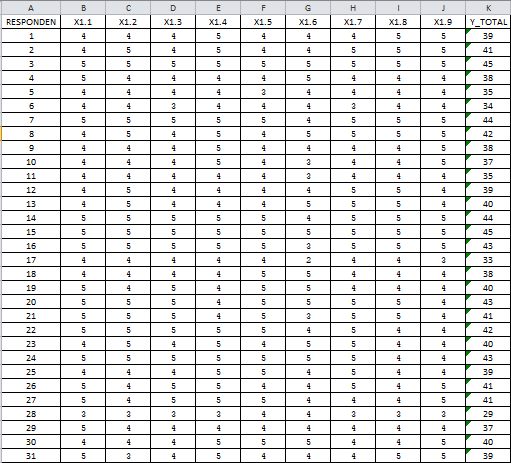
DAFTAR PERNYATAAN UNTUK VARIABEL PENGENDALIAN INTERNAL

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **NO.** | **PERNYATAAN** | **NILAI** | | | | |
| **STS**  **1** | **TS**  **2** | **KS**  **3** | **S**  **4** | **SS**  **5** |
| Dimensi: Lingkungan Pengendalian | | | | | | |
| 1 | Komitmen manajemen telah mendukung dalam pengendalian internal. |  |  |  |  |  |
| 2 | Struktur organisasi telah mendukung pengendalian interal. |  |  |  |  |  |
| 3 | Nilai-nilai etika dan integritas telah diterapkan dalam organisasi. |  |  |  |  |  |
| Dimensi: Penafsiran Risiko | | | | | | |
| 1 | Risiko telah diindentifikasi dan evaluasi dengan tepat. |  |  |  |  |  |
| 2 | Sistem pengendalian telah dirancang untuk mengurangi risiko. |  |  |  |  |  |
| 3 | Sistem pemantauan dan penilaian risiko telah diterapkan dalam perusahaan. |  |  |  |  |  |
| Dimensi: Aktivitas Pengendalian | | | | | | |
| 1 | Aktivitas pengendalian telah dilaksanakan sesuai dengan rencana. |  |  |  |  |  |
| 2 | Perbaikan dan tindakan korektif telah dilakukan terhadap ketidaksesuaian dalam pengendalian internal. |  |  |  |  |  |
| 3 | Perbaikan dan tindakan korektif telah dilakukan terhadap ketidaksesuaian dalam pengendalian internal. |  |  |  |  |  |
| Dimensi: Informasi dan Komunikasi | | | | | | |
| 1 | Informasi keuangan dan non-keuangan telah diterima dan diproses dengan tepat. |  |  |  |  |  |
| 2 | Komunikasi antara berbagai level organisasi telah dilakukan secara efektif. |  |  |  |  |  |
| 3 | Komunikasi antara manajemen dan auditor internal telah dilakukan secara teratur dan terbuka. |  |  |  |  |  |

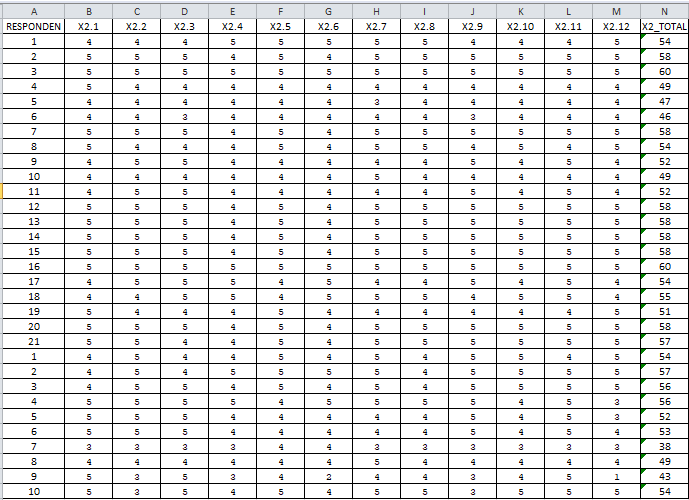
DAFTAR PERNYATAAN UNTUK VARIABEL *GOOD CORPORATE GOVERNANCE*

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **NO.** | **PERNYATAAN** | **NILAI** | | | | |
| **STS**  **1** | **TS**  **2** | **KS**  **3** | **S**  **4** | **SS**  **5** |
| Indikator : Transparansi | | | | | | |
| 1 | Perusahaan memberikan laporan keuangan secara teratur dan transparan. |  |  |  |  |  |
| 2 | Perusahaan memberikan informasi yang cukup tentang kebijakan perusahaan dan pengambilan keputusan. |  |  |  |  |  |
| Indikator: Akuntanbilitas | | | | | | |
| 1 | Perusahaan mengikuti standar akuntansi yang berlaku |  |  |  |  |  |
| 2 | Perusahaan memiliki mekanisme yang jelas untuk melaporkan kecurangan dan pelanggaran etika yang dilakukan oleh karyawan. |  |  |  |  |  |
| Indikator: Pertanggung jawaban | | | | | | |
| 1 | Perusahaan berkomitmen untuk menjaga lingkungan hidup. |  |  |  |  |  |
| 2 | Perusahaan mempertimbangkan kepentingan, seperti karyawan dan masyarakat sekitar dalam pengambilan keputusan. |  |  |  |  |  |
| Indikator:Kemandirian | | | | | | |
| 1 | Perusahaan selalu menyediakan informasi yang cukup tentang kinerja keunagan dan non–keuangan kepada pemegang saham. |  |  |  |  |  |
| 2 | Perusahaan menjaga independensi dari dewan direksi dan manajemen terhadap pemegang saham. |  |  |  |  |  |
| Indikator: Kewajaran | | | | | | |
| 1 | Perusahaan selalu memberikan gaji dan tunjangan yang adil kepada karyawan. |  |  |  |  |  |
| 2 | Perusahaan telah melakukan transaksi bisnis yang adil dan tidak merugikan para pemangku kepentingan. |  |  |  |  |  |

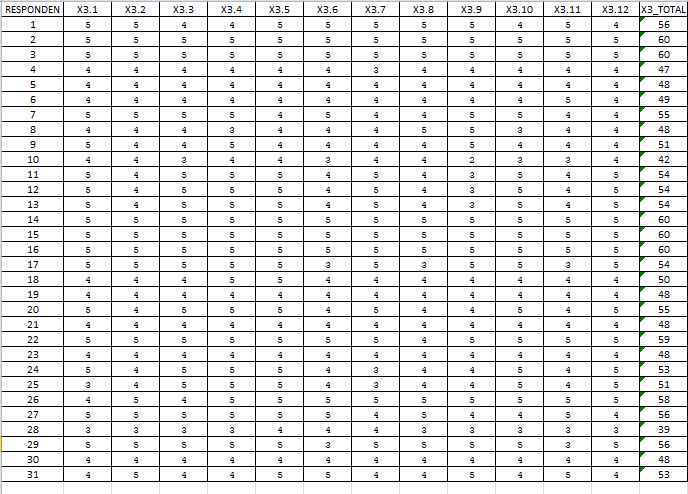
Lampiran 2 Tabulasi Jawaban Responden Audit Manajemen



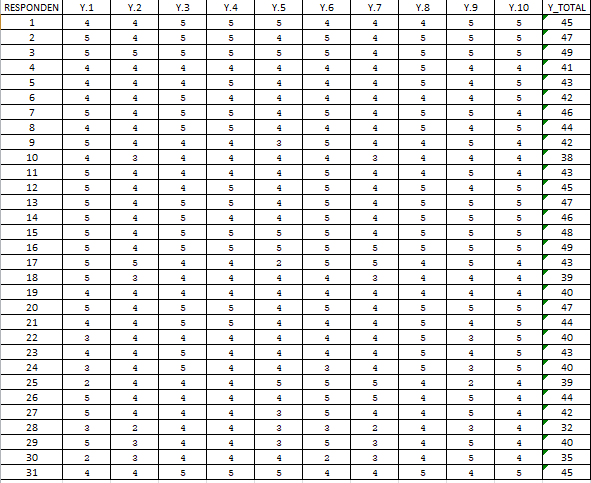
Lampiran 3 Tabulasi Jawaban Responden Kualitas Audit



Lampiran 4 Tabulasi Jawaban Responden Pengendalian Internal



Lampiran 5 Tabulasi Jawaban Responden *Good Corporate Governance*



Lampiran 6 Uji Validitas Audit Manajemen

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | | |
|  | | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | X1.8 | X1.9 | X1\_Total |
| X1.1 | Pearson Correlation | 1 | ,342 | ,831\*\* | ,343 | ,534\*\* | ,131 | ,440\* | ,376\* | ,342 | ,700\*\* |
| Sig. (2-tailed) |  | ,060 | ,000 | ,059 | ,002 | ,481 | ,013 | ,037 | ,060 | ,000 |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| X1.2 | Pearson Correlation | ,342 | 1 | ,554\*\* | ,326 | ,381\* | ,213 | ,832\*\* | ,617\*\* | ,207 | ,736\*\* |
| Sig. (2-tailed) | ,060 |  | ,001 | ,073 | ,034 | ,249 | ,000 | ,000 | ,263 | ,000 |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| X1.3 | Pearson Correlation | ,831\*\* | ,554\*\* | 1 | ,442\* | ,671\*\* | ,099 | ,667\*\* | ,411\* | ,373\* | ,816\*\* |
| Sig. (2-tailed) | ,000 | ,001 |  | ,013 | ,000 | ,596 | ,000 | ,022 | ,039 | ,000 |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| X1.4 | Pearson Correlation | ,343 | ,326 | ,442\* | 1 | ,299 | ,095 | ,501\*\* | ,359\* | ,803\*\* | ,676\*\* |
| Sig. (2-tailed) | ,059 | ,073 | ,013 |  | ,103 | ,612 | ,004 | ,047 | ,000 | ,000 |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| X1.5 | Pearson Correlation | ,534\*\* | ,381\* | ,671\*\* | ,299 | 1 | ,220 | ,391\* | ,208 | ,189 | ,633\*\* |
| Sig. (2-tailed) | ,002 | ,034 | ,000 | ,103 |  | ,234 | ,030 | ,261 | ,309 | ,000 |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| X1.6 | Pearson Correlation | ,131 | ,213 | ,099 | ,095 | ,220 | 1 | ,188 | ,082 | ,144 | ,402\* |
| Sig. (2-tailed) | ,481 | ,249 | ,596 | ,612 | ,234 |  | ,311 | ,663 | ,441 | ,025 |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| X1.7 | Pearson Correlation | ,440\* | ,832\*\* | ,667\*\* | ,501\*\* | ,391\* | ,188 | 1 | ,630\*\* | ,311 | ,812\*\* |
| Sig. (2-tailed) | ,013 | ,000 | ,000 | ,004 | ,030 | ,311 |  | ,000 | ,089 | ,000 |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| X1.8 | Pearson Correlation | ,376\* | ,617\*\* | ,411\* | ,359\* | ,208 | ,082 | ,630\*\* | 1 | ,520\*\* | ,680\*\* |
| Sig. (2-tailed) | ,037 | ,000 | ,022 | ,047 | ,261 | ,663 | ,000 |  | ,003 | ,000 |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| X1.9 | Pearson Correlation | ,342 | ,207 | ,373\* | ,803\*\* | ,189 | ,144 | ,311 | ,520\*\* | 1 | ,632\*\* |
| Sig. (2-tailed) | ,060 | ,263 | ,039 | ,000 | ,309 | ,441 | ,089 | ,003 |  | ,000 |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| X1\_Total | Pearson Correlation | ,700\*\* | ,736\*\* | ,816\*\* | ,676\*\* | ,633\*\* | ,402\* | ,812\*\* | ,680\*\* | ,632\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,025 | ,000 | ,000 | ,000 |  |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | | |

Lampiran 7 Uji Validitas Kualitas Audit

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | | | | | |
|  | | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | X2.8 | X2.9 | X2.10 | X2.11 | X2.12 | X2\_Total |
| X2.1 | Pearson Correlation | 1 | ,280 | ,534\*\* | ,029 | ,427\* | -,175 | ,391\* | ,653\*\* | ,306 | ,492\*\* | ,536\*\* | ,190 | ,546\*\* |
| Sig. (2-tailed) |  | ,127 | ,002 | ,877 | ,017 | ,345 | ,030 | ,000 | ,094 | ,005 | ,002 | ,305 | ,001 |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| X2.2 | Pearson Correlation | ,280 | 1 | ,491\*\* | ,416\* | ,314 | ,373\* | ,374\* | ,327 | ,969\*\* | ,454\* | ,597\*\* | ,448\* | ,751\*\* |
| Sig. (2-tailed) | ,127 |  | ,005 | ,020 | ,085 | ,039 | ,038 | ,072 | ,000 | ,010 | ,000 | ,011 | ,000 |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| X2.3 | Pearson Correlation | ,534\*\* | ,491\*\* | 1 | ,231 | ,177 | ,024 | ,356\* | ,501\*\* | ,573\*\* | ,448\* | ,876\*\* | ,057 | ,622\*\* |
| Sig. (2-tailed) | ,002 | ,005 |  | ,212 | ,340 | ,899 | ,050 | ,004 | ,001 | ,012 | ,000 | ,763 | ,000 |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| X2.4 | Pearson Correlation | ,029 | ,416\* | ,231 | 1 | ,159 | ,897\*\* | ,421\* | ,420\* | ,403\* | ,289 | ,321 | ,364\* | ,591\*\* |
| Sig. (2-tailed) | ,877 | ,020 | ,212 |  | ,394 | ,000 | ,018 | ,019 | ,024 | ,115 | ,078 | ,044 | ,000 |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| X2.5 | Pearson Correlation | ,427\* | ,314 | ,177 | ,159 | 1 | ,142 | ,651\*\* | ,617\*\* | ,343 | ,783\*\* | ,243 | ,790\*\* | ,691\*\* |
| Sig. (2-tailed) | ,017 | ,085 | ,340 | ,394 |  | ,445 | ,000 | ,000 | ,059 | ,000 | ,187 | ,000 | ,000 |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| X2.6 | Pearson Correlation | -,175 | ,373\* | ,024 | ,897\*\* | ,142 | 1 | ,285 | ,276 | ,362\* | ,159 | ,080 | ,452\* | ,475\*\* |
| Sig. (2-tailed) | ,345 | ,039 | ,899 | ,000 | ,445 |  | ,120 | ,133 | ,046 | ,394 | ,667 | ,011 | ,007 |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| X2.7 | Pearson Correlation | ,391\* | ,374\* | ,356\* | ,421\* | ,651\*\* | ,285 | 1 | ,745\*\* | ,392\* | ,782\*\* | ,428\* | ,565\*\* | ,767\*\* |
| Sig. (2-tailed) | ,030 | ,038 | ,050 | ,018 | ,000 | ,120 |  | ,000 | ,029 | ,000 | ,016 | ,001 | ,000 |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| X2.8 | Pearson Correlation | ,653\*\* | ,327 | ,501\*\* | ,420\* | ,617\*\* | ,276 | ,745\*\* | 1 | ,342 | ,744\*\* | ,529\*\* | ,515\*\* | ,792\*\* |
| Sig. (2-tailed) | ,000 | ,072 | ,004 | ,019 | ,000 | ,133 | ,000 |  | ,059 | ,000 | ,002 | ,003 | ,000 |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| X2.9 | Pearson Correlation | ,306 | ,969\*\* | ,573\*\* | ,403\* | ,343 | ,362\* | ,392\* | ,342 | 1 | ,464\*\* | ,612\*\* | ,437\* | ,769\*\* |
| Sig. (2-tailed) | ,094 | ,000 | ,001 | ,024 | ,059 | ,046 | ,029 | ,059 |  | ,009 | ,000 | ,014 | ,000 |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| X2.10 | Pearson Correlation | ,492\*\* | ,454\* | ,448\* | ,289 | ,783\*\* | ,159 | ,782\*\* | ,744\*\* | ,464\*\* | 1 | ,565\*\* | ,683\*\* | ,829\*\* |
| Sig. (2-tailed) | ,005 | ,010 | ,012 | ,115 | ,000 | ,394 | ,000 | ,000 | ,009 |  | ,001 | ,000 | ,000 |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| X2.11 | Pearson Correlation | ,536\*\* | ,597\*\* | ,876\*\* | ,321 | ,243 | ,080 | ,428\* | ,529\*\* | ,612\*\* | ,565\*\* | 1 | ,126 | ,700\*\* |
| Sig. (2-tailed) | ,002 | ,000 | ,000 | ,078 | ,187 | ,667 | ,016 | ,002 | ,000 | ,001 |  | ,500 | ,000 |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| X2.12 | Pearson Correlation | ,190 | ,448\* | ,057 | ,364\* | ,790\*\* | ,452\* | ,565\*\* | ,515\*\* | ,437\* | ,683\*\* | ,126 | 1 | ,708\*\* |
| Sig. (2-tailed) | ,305 | ,011 | ,763 | ,044 | ,000 | ,011 | ,001 | ,003 | ,014 | ,000 | ,500 |  | ,000 |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| X2\_Total | Pearson Correlation | ,546\*\* | ,751\*\* | ,622\*\* | ,591\*\* | ,691\*\* | ,475\*\* | ,767\*\* | ,792\*\* | ,769\*\* | ,829\*\* | ,700\*\* | ,708\*\* | 1 |
| Sig. (2-tailed) | ,001 | ,000 | ,000 | ,000 | ,000 | ,007 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | | | | | |

Lampiran 8 Uji Validitas Pengendalian Internal

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | | | | | |
|  | | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | X3.7 | X3.8 | X3.9 | X3.10 | X3.11 | X3.12 | X3\_Total |
| X3.1 | Pearson Correlation | 1 | ,591\*\* | ,702\*\* | ,664\*\* | ,517\*\* | ,264 | ,619\*\* | ,382\* | ,335 | ,611\*\* | ,288 | ,584\*\* | ,752\*\* |
| Sig. (2-tailed) |  | ,000 | ,000 | ,000 | ,003 | ,151 | ,000 | ,034 | ,065 | ,000 | ,116 | ,001 | ,000 |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| X3.2 | Pearson Correlation | ,591\*\* | 1 | ,534\*\* | ,519\*\* | ,560\*\* | ,559\*\* | ,519\*\* | ,612\*\* | ,725\*\* | ,530\*\* | ,561\*\* | ,481\*\* | ,833\*\* |
| Sig. (2-tailed) | ,000 |  | ,002 | ,003 | ,001 | ,001 | ,003 | ,000 | ,000 | ,002 | ,001 | ,006 | ,000 |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| X3.3 | Pearson Correlation | ,702\*\* | ,534\*\* | 1 | ,798\*\* | ,693\*\* | ,287 | ,407\* | ,314 | ,353 | ,885\*\* | ,307 | ,816\*\* | ,810\*\* |
| Sig. (2-tailed) | ,000 | ,002 |  | ,000 | ,000 | ,118 | ,023 | ,085 | ,051 | ,000 | ,093 | ,000 | ,000 |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| X3.4 | Pearson Correlation | ,664\*\* | ,519\*\* | ,798\*\* | 1 | ,710\*\* | ,221 | ,402\* | ,243 | ,237 | ,864\*\* | ,253 | ,783\*\* | ,760\*\* |
| Sig. (2-tailed) | ,000 | ,003 | ,000 |  | ,000 | ,231 | ,025 | ,189 | ,200 | ,000 | ,170 | ,000 | ,000 |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| X3.5 | Pearson Correlation | ,517\*\* | ,560\*\* | ,693\*\* | ,710\*\* | 1 | ,331 | ,536\*\* | ,362\* | ,256 | ,704\*\* | ,373\* | ,761\*\* | ,765\*\* |
| Sig. (2-tailed) | ,003 | ,001 | ,000 | ,000 |  | ,069 | ,002 | ,045 | ,165 | ,000 | ,039 | ,000 | ,000 |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| X3.6 | Pearson Correlation | ,264 | ,559\*\* | ,287 | ,221 | ,331 | 1 | ,253 | ,545\*\* | ,514\*\* | ,287 | ,884\*\* | ,129 | ,618\*\* |
| Sig. (2-tailed) | ,151 | ,001 | ,118 | ,231 | ,069 |  | ,170 | ,002 | ,003 | ,118 | ,000 | ,489 | ,000 |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| X3.7 | Pearson Correlation | ,619\*\* | ,519\*\* | ,407\* | ,402\* | ,536\*\* | ,253 | 1 | ,365\* | ,258 | ,479\*\* | ,265 | ,536\*\* | ,645\*\* |
| Sig. (2-tailed) | ,000 | ,003 | ,023 | ,025 | ,002 | ,170 |  | ,044 | ,162 | ,006 | ,149 | ,002 | ,000 |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| X3.8 | Pearson Correlation | ,382\* | ,612\*\* | ,314 | ,243 | ,362\* | ,545\*\* | ,365\* | 1 | ,493\*\* | ,228 | ,623\*\* | ,345 | ,635\*\* |
| Sig. (2-tailed) | ,034 | ,000 | ,085 | ,189 | ,045 | ,002 | ,044 |  | ,005 | ,217 | ,000 | ,057 | ,000 |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| X3.9 | Pearson Correlation | ,335 | ,725\*\* | ,353 | ,237 | ,256 | ,514\*\* | ,258 | ,493\*\* | 1 | ,343 | ,501\*\* | ,244 | ,630\*\* |
| Sig. (2-tailed) | ,065 | ,000 | ,051 | ,200 | ,165 | ,003 | ,162 | ,005 |  | ,059 | ,004 | ,186 | ,000 |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| X3.10 | Pearson Correlation | ,611\*\* | ,530\*\* | ,885\*\* | ,864\*\* | ,704\*\* | ,287 | ,479\*\* | ,228 | ,343 | 1 | ,301 | ,885\*\* | ,814\*\* |
| Sig. (2-tailed) | ,000 | ,002 | ,000 | ,000 | ,000 | ,118 | ,006 | ,217 | ,059 |  | ,099 | ,000 | ,000 |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| X3.11 | Pearson Correlation | ,288 | ,561\*\* | ,307 | ,253 | ,373\* | ,884\*\* | ,265 | ,623\*\* | ,501\*\* | ,301 | 1 | ,249 | ,654\*\* |
| Sig. (2-tailed) | ,116 | ,001 | ,093 | ,170 | ,039 | ,000 | ,149 | ,000 | ,004 | ,099 |  | ,177 | ,000 |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| X3.12 | Pearson Correlation | ,584\*\* | ,481\*\* | ,816\*\* | ,783\*\* | ,761\*\* | ,129 | ,536\*\* | ,345 | ,244 | ,885\*\* | ,249 | 1 | ,771\*\* |
| Sig. (2-tailed) | ,001 | ,006 | ,000 | ,000 | ,000 | ,489 | ,002 | ,057 | ,186 | ,000 | ,177 |  | ,000 |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| X3\_Total | Pearson Correlation | ,752\*\* | ,833\*\* | ,810\*\* | ,760\*\* | ,765\*\* | ,618\*\* | ,645\*\* | ,635\*\* | ,630\*\* | ,814\*\* | ,654\*\* | ,771\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | | | | | |

Lampiran 9 Uji Validitas *Good Corporate Governance*

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | | | |
|  | | Y.1 | Y.2 | Y.3 | Y.4 | Y.5 | Y.6 | Y.7 | Y.8 | Y.9 | Y.10 | Y\_Total |
| Y.1 | Pearson Correlation | 1 | ,339 | ,193 | ,311 | -,162 | ,754\*\* | ,210 | ,151 | ,732\*\* | ,078 | ,673\*\* |
| Sig. (2-tailed) |  | ,062 | ,299 | ,088 | ,383 | ,000 | ,256 | ,418 | ,000 | ,677 | ,000 |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| Y.2 | Pearson Correlation | ,339 | 1 | ,343 | ,316 | ,174 | ,510\*\* | ,824\*\* | ,374\* | ,254 | ,374\* | ,715\*\* |
| Sig. (2-tailed) | ,062 |  | ,059 | ,083 | ,350 | ,003 | ,000 | ,038 | ,168 | ,038 | ,000 |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| Y.3 | Pearson Correlation | ,193 | ,343 | 1 | ,616\*\* | ,480\*\* | ,103 | ,205 | ,619\*\* | ,220 | ,749\*\* | ,659\*\* |
| Sig. (2-tailed) | ,299 | ,059 |  | ,000 | ,006 | ,581 | ,268 | ,000 | ,234 | ,000 | ,000 |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| Y.4 | Pearson Correlation | ,311 | ,316 | ,616\*\* | 1 | ,486\*\* | ,259 | ,194 | ,640\*\* | ,282 | ,640\*\* | ,713\*\* |
| Sig. (2-tailed) | ,088 | ,083 | ,000 |  | ,006 | ,159 | ,295 | ,000 | ,124 | ,000 | ,000 |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| Y.5 | Pearson Correlation | -,162 | ,174 | ,480\*\* | ,486\*\* | 1 | ,000 | ,233 | ,386\* | -,122 | ,482\*\* | ,410\* |
| Sig. (2-tailed) | ,383 | ,350 | ,006 | ,006 |  | 1,000 | ,208 | ,032 | ,512 | ,006 | ,022 |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| Y.6 | Pearson Correlation | ,754\*\* | ,510\*\* | ,103 | ,259 | ,000 | 1 | ,542\*\* | ,123 | ,425\* | ,036 | ,680\*\* |
| Sig. (2-tailed) | ,000 | ,003 | ,581 | ,159 | 1,000 |  | ,002 | ,510 | ,017 | ,846 | ,000 |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| Y.7 | Pearson Correlation | ,210 | ,824\*\* | ,205 | ,194 | ,233 | ,542\*\* | 1 | ,220 | ,114 | ,220 | ,603\*\* |
| Sig. (2-tailed) | ,256 | ,000 | ,268 | ,295 | ,208 | ,002 |  | ,235 | ,543 | ,235 | ,000 |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| Y.8 | Pearson Correlation | ,151 | ,374\* | ,619\*\* | ,640\*\* | ,386\* | ,123 | ,220 | 1 | -,003 | ,739\*\* | ,600\*\* |
| Sig. (2-tailed) | ,418 | ,038 | ,000 | ,000 | ,032 | ,510 | ,235 |  | ,989 | ,000 | ,000 |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| Y.9 | Pearson Correlation | ,732\*\* | ,254 | ,220 | ,282 | -,122 | ,425\* | ,114 | -,003 | 1 | -,003 | ,551\*\* |
| Sig. (2-tailed) | ,000 | ,168 | ,234 | ,124 | ,512 | ,017 | ,543 | ,989 |  | ,989 | ,001 |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| Y.10 | Pearson Correlation | ,078 | ,374\* | ,749\*\* | ,640\*\* | ,482\*\* | ,036 | ,220 | ,739\*\* | -,003 | 1 | ,600\*\* |
| Sig. (2-tailed) | ,677 | ,038 | ,000 | ,000 | ,006 | ,846 | ,235 | ,000 | ,989 |  | ,000 |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| Y\_Total | Pearson Correlation | ,673\*\* | ,715\*\* | ,659\*\* | ,713\*\* | ,410\* | ,680\*\* | ,603\*\* | ,600\*\* | ,551\*\* | ,600\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,022 | ,000 | ,000 | ,000 | ,001 | ,000 |  |
| N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | | | |

Lampiran 10 Uji Reabilitas Audit Manajemen

|  |  |  |
| --- | --- | --- |
| **Reliability Statistics** | | |
| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
| ,842 | ,852 | 9 |

Lampiran 11 Uji Reabilitas Kualitas Audit

|  |  |  |
| --- | --- | --- |
| **Reliability Statistics** | | |
| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
| ,895 | ,899 | 12 |

Lampiran 12 Uji Reabilitas Pengendalian Internal

|  |  |  |
| --- | --- | --- |
| **Reliability Statistics** | | |
| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
| ,913 | ,918 | 12 |

Lampiran 13 Uji Reabilitas *Good Corporate Governance*

|  |  |  |
| --- | --- | --- |
| **Reliability Statistics** | | |
| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
| ,806 | ,829 | 10 |

Lampiran 14 Uji Analisis Data Deskritif

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| Y | 31 | 32 | 49 | 42,84 | 3,925 |
| X1 | 31 | 29 | 45 | 39,52 | 3,669 |
| X2 | 31 | 38 | 60 | 53,48 | 5,131 |
| X3 | 31 | 39 | 60 | 52,71 | 5,411 |
| Valid N (listwise) | 31 |  |  |  |  |

Lampiran 15 Uji Asumsi Klasik

1. **Uji Normalitas**

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 31 |
| Normal Parametersa,b | Mean | ,0000000 |
| Std. Deviation | 2,13223066 |
| Most Extreme Differences | Absolute | ,126 |
| Positive | ,102 |
| Negative | -,126 |
| Test Statistic | | ,126 |
| Asymp. Sig. (2-tailed) | | ,200c,d |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |
| d. This is a lower bound of the true significance. | | |

1. **Uji Multikolonieritas**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | 7,341 | 4,793 |  | 1,531 | ,137 |  |  |
| X1 | -,080 | ,172 | -,075 | -,463 | ,647 | ,421 | 2,378 |
| X2 | ,482 | ,131 | ,630 | 3,668 | ,001 | ,371 | 2,696 |
| X3 | ,245 | ,107 | ,337 | 2,275 | ,031 | ,498 | 2,009 |
| a. Dependent Variable: Y | | | | | | | | |

1. **Uji Heteroskedastisitas**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 1,870 | 3,016 |  | ,620 | ,540 |
| Audit Manajemen | ,037 | ,109 | ,102 | ,345 | ,733 |
| Kualitas Audit | -,038 | ,083 | -,145 | -,461 | ,649 |
| Pengendalian Internal | ,006 | ,068 | ,024 | ,087 | ,931 |
| a. Dependent Variable: abs\_res | | | | | | |

Lampiran 16 Analisis Regresi Linier Berganda

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | 7,341 | 4,793 |  | 1,531 | ,137 |  |  |
| X1 | -,080 | ,172 | -,075 | -,463 | ,647 | ,421 | 2,378 |
| X2 | ,482 | ,131 | ,630 | 3,668 | ,001 | ,371 | 2,696 |
| X3 | ,245 | ,107 | ,337 | 2,275 | ,031 | ,498 | 2,009 |
| a. Dependent Variable: Y | | | | | | | | |

Lampiran 17 Dokumentasi Penelitian





