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**LAMPIRAN**

**Lampiran 1**

**Kuesioner Penelitian**

Pengaruh Skeptisme Profesional Auditor, Independensi Auditor, Kemampuan Auditor, Dan Teknik Audit Berbantuan Komputer Terhadap Efektivitas Pelaksanaan Audit Investigasi Dalam Mendeteksi Kecurangan

(Studi Kasus Pada Inspektorat Kota Tegal, Kab. Tegal Dan Kab. Brebes)”

Saya Intan Adiyani mahasiswi Universitas Pancasakti Tegal Fakultas Ekonomi dan Bisnis Program Studi akuntansi dengan konsentrasi pada Bidang Auditing sedang melakukan penelitian untuk Tugas Akhir Skripsi S-1 sebagai salah satu syarat kelulusan. Dengan judul penelitian “Pengaruh Skeptisme Profesional Auditor, Independensi Auditor, Kemampuan Auditor, Dan Teknik Audit Berbantuan Komputer Terhadap Efektivitas Pelaksanaan Audit Investigasi Dalam Mendeteksi Kecurangan (Studi Kasus Pada Inspektorat Kota Tegal, Kab. Tegal Dan Kab. Brebes)”.

Kuesioner ini terdiri dari 6 (enam) bagian. Satu bagian pertama berisi tentang profil responden, sedangkan 5 bagian selanjutnya berisi tentang aspek-aspek yang mempengaruhi efektivitas pelaksanaan audit investigasi dalam mendeteksi kecurangan. Silahkan jawab pernyataan-pernyataan dibawah dengan memberi tanda ceklis (√) pada tempat yang tersedia untuk jawaban yang paling sesuai menurut anda.

Untuk menjawab bagian 1-5 silahkan menggunakan skala sebagai berikut:

|  |  |
| --- | --- |
| Sangat Sering | : 5 |
| Sering | : 4 |
| Kadang – Kadang | : 3 |
| Pernah | : 2 |
| Tidak Pernah | : 1 |

Demi tercapainya tujuan penelitian ini saya mengharapkan ketersediaan dari Bapak/Ibu sekalian untuk menjawab pertanyaan yang terdapat didalam kuesioner ini dengan lengkap dan benar. Atas kesediaan Bapak/Ibu sekalian dalam menjawab kuesioner ini, saya ucapkan terima kasih.

**Karakteristik Responden**

1. Jenis Kelamin

Laki-Laki Perempuan

1. Usia

20-29 tahun 40-49 tahun

30-39 tahun 50-59 tahun

1. Latar Belakang Pendidikan

Diploma (D3) Strata 2 (S2)

Strata 1 (SI) Lainnya……….

1. Lama Pengalaman Kerja Sebagai Auditor

< 1 tahun 6-10 tahun

1-5 tahun > 10 tahun

1. Unit Kerja atau Posisi Jabatan
2. Kantor Inspektorat

Kota Tegal Kab. Tegal

Kab. Brebes

1. Pernah mengikuti pelatihan Pemeriksaan atau Pencegahan *Fraud* Pernah Belum Pernah

**SKEPTISME PROFESIONAL AUDITOR**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No.** | **Pertanyaan** | **SS** | **S** | **K** | **P** | **TP** |
| **Pikiran Mempertanyakan (*Questioning Mind*)** | | | | | | |
| 1 | Pemeriksa/ auditor bisa menolak informasi tertentu, ketika informasi tersebut belum jelas kebenarannya. |  |  |  |  |  |
| 2 | Pemeriksa/ auditor harus selalu menanyakan hal-hal yang dilihat atau didengar selama proses audit berjalan. |  |  |  |  |  |
| **Penangguhan Penilaian (*SuspensionOf Judgment*)** | | | | | | |
| 3 | Pemeriksa/auditor bisa menunda keputusan sampai dengan memperoleh informasi yang lebih jelas. |  |  |  |  |  |
| 4 | Pemeriksa/auditor memerlukan waktu dalam mengambil keputusan. |  |  |  |  |  |
| **Pencarian Pengetahuan (*Search For Knowledge*)** | | | | | | |
| 5 | Pemeriksa/auditor senang mencari pengetahuan baru. |  |  |  |  |  |
| 6 | Pemeriksa/auditor mencoba menentukan apakah yang dilihat dan didengar itu benar. |  |  |  |  |  |
| ***Interpersonal Understanding*** | | | | | | |
| 7 | Pemeriksa/auditor tertarik untuk memahami alasan perilaku dan tindakan orang lain. |  |  |  |  |  |
| **Otonomy** | | | | | | |
| 8 | Pemeriksa/auditor yakin dengan kemampuan diri sendiri. |  |  |  |  |  |
| 9 | Pemeriksa/auditor merupakan orang yang percaya diri. |  |  |  |  |  |
| ***Self-Esteem*** | | | | | | |
| 10 | Pemeriksa/auditor tidak menerima penjelasan orang lain tanpa berpikir panjang. |  |  |  |  |  |
| 11 | Pemeriksa/auditor tidak mudah untuk di yakinkan orang lain. |  |  |  |  |  |

Sumber: Hurtt (2010)

**INDEPENDENSI AUDITOR**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No.** | **Pertanyaan** | **SS** | **S** | **K** | **P** | **TP** |
| **Independensi Program** | | | | | | |
| 12 | Penyusunan program audit bebas dari campur tangan dan intervensi pemimpin (inspektur) untuk menentukan, mengeliminasi, atau memodifikasi bagian-bagian tertentu yang diperiksa. |  |  |  |  |  |
| 13 | Penyusunan program audit bebas dari usaha-usaha pihak lain untuk menentukan subjek pekerjaan pemeriksa/auditor. |  |  |  |  |  |
| **Independensi Investigasi** | | | | | | |
| 14 | Pemeriksa/auditor bebas mengakses semua buku catatan personalia dan sumber sumber informasi lainnya yang berhubungan dengan aktivitas operasional organisasi. |  |  |  |  |  |
| 15 | Pemeriksaan bebas dari usaha-usaha pihak *auditee* untuk menentukan atau menunjuk subjek yang diperiksa dengan tujuan untuk membatasi ruang lingkup pemeriksaan. |  |  |  |  |  |
| 16 | Selama proses pemeriksaan, auditor secara aktif bekerja sama dengan pihak *auditee.* |  |  |  |  |  |
| 17 | Pemeriksaan bebas dari kepentingan atau hubungan pribadi yang dapat membatasi pemeriksaan kegiatan operasional, catatan dan orang-orang tertentu yang seharusnya termasuk dalam pemeriksaan. |  |  |  |  |  |
| **Independensi Pelaporan** | | | | | | |
| 18 | Pelaporan bebas dari kewajiban pihak lain untuk mempengaruhi fakta-fakta yang dilaporkan. |  |  |  |  |  |
| 19 | Pelaporan hasil audit bebas dari bahasa atau istilah-istilah yang menimbulkan multi tafsir. |  |  |  |  |  |

Sumber: Alfa & Indarto (2013)

**KEMAMPUAN AUDITOR**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No.** | **Pertanyaan** | **SS** | **S** | **K** | **P** | **TP** |
| **Pengetahuan Dasar** | | | | | | |
| 20 | Pemeriksa/auditor dalam melakukan audit perlu memahami SAK (Standar Akuntansi). |  |  |  |  |  |
| 21 | Pemeriksa/auditor Memiliki pengetahuan tentang investigasi dan kecurangan, teknik audit investigasi dan cara memperoleh bukti. |  |  |  |  |  |
| 22 | Pemeriksa/auditor Memiliki pengetahuan tentang bukti yang relevan dan kompeten. |  |  |  |  |  |
| 23 | Pemeriksa/auditor mengetahui hukum dan pengetahuan tindak pidana korupsi. |  |  |  |  |  |
| **Kemampuan Teknis** | | | | | | |
| 24 | Pemeriksa/auditor harus memiliki kemampuan mengumpulkan, membuat dan membuktikan hipotesis. |  |  |  |  |  |
| **Sikap Mental** | | | | | | |
| 25 | Pemeriksa/auditor harus memiliki sikap profesional dan independen. |  |  |  |  |  |
| 26 | Pemeriksa/auditor selalu bersikap kritis dalam mengumpulkan bukti-bukti dalam melakukan audit. |  |  |  |  |  |

Sumber: Tuanakotta (2007)

**TEKNIK AUDIT BERBANTUAN KOMPUTER (TABK)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No.** | **Pertanyaan** | **SS** | **S** | **K** | **P** | **TP** |
| **Penggunaan Perangkat Lunak Audit** | | | | | | |
| 27 | Penggunaan aplikasi audit untuk menganalisis data secara efektif. |  |  |  |  |  |
| 28 | Pemeriksa/auditor paham terhadap fungsi dan kemampuan perangkat lunak audit yang digunakan. |  |  |  |  |  |
| **Integrasi Data** | | | | | | |
| 29 | Pemeriksa/auditor mampu untuk mengintegrasikan data dari berbagai sumber dalam proses audit. |  |  |  |  |  |
| 30 | Pemeriksa/auditor menggunakan teknik integrasi data untuk mendapatkan pemahaman yang holistik tentang entitas yang diaudit. |  |  |  |  |  |
| **Analisis data** | | | | | | |
| 31 | Pemeriksa/auditor mampu untuk melakukan analisis data yang mendalam menggunakan teknik statistik atau analisis lainnya. |  |  |  |  |  |
| 32 | Pemeriksa/auditor paham terhadap metodologi analisis yang sesuai dengan jenis kecurangan yang mungkin terjadi. |  |  |  |  |  |
| **Deteksi Kecurangan** | | | | | | |
| 33 | Teknik audit berbantuan komputer efektiv dalam mendeteksi indikasi kecurangan dalam data. |  |  |  |  |  |
| 34 | Kemampuan sistem untuk memberikan peringatan atau sinyal dini terkait kecurangan potensial. |  |  |  |  |  |

Sumber: Hall (2006)

**EFEKTIVITAS PELAKSANAAN AUDIT INVESTGASI**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No.** | **Pertanyaan** | **SS** | **S** | **K** | **P** | **TP** |
| **Teknik Audit** | | | | | | |
| 35 | Pemeriksa/auditor dalam melakukan audit investigasi harus  mengumpulkan, memeriksa, dan menilai atas kecukupan dan ketepatan bukti. |  |  |  |  |  |
| 36 | Pemeriksa/auditor dalam melakukan audit investigasi harus  menggunakan data non keuangan dan mengenali pola hubungan tiap transaksi. |  |  |  |  |  |
| 37 | Pemeriksa/auditor dalam melakukan audit investigasi perlu melakukan pengamatan dan wawancara. |  |  |  |  |  |
| 38 | Pemeriksa/auditor dalam melakukan audit investigasi dapat meminta bantuan tenaga ahli lainnya. |  |  |  |  |  |
| 39 | Pemeriksa/auditor dalam melakukan audit investigasi harus  merencanakan teknik investigasi yang efektif. |  |  |  |  |  |
| **Prosedur Audit** | | | | | | |
| 40 | Pemeriksa/auditor dalam melakukan audit investigasi perlu melakukan perumusan hipotesis. |  |  |  |  |  |
| 41 | Pemeriksa/auditor memeriksa kembali prosedur audit yang telah dilakukan agar tidak terjadi kesalahan dalam mengambil keputusan. |  |  |  |  |  |

Sumber: Wicaksono (2021)

**Lampiran 2**

**Data Uji Validitas Dan Reliabilitas Variabel Skeptisme Profesional Auditor (X1)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **SKEPTISME PROFESIONAL AUDITOR (X1)** | | | | | | | | | | | | |
| **No.** | **X1.1** | **X1.2** | **X1.3** | **X1.4** | **X1.5** | **X1.6** | **X1.7** | **X1.8** | **X1.9** | **X1.10** | **X1.11** | **Total** |
| 1 | 1 | 1 | 2 | 2 | 1 | 1 | 2 | 2 | 2 | 2 | 1 | 17 |
| 2 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 29 |
| 3 | 2 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 3 | 19 |
| 4 | 2 | 2 | 3 | 2 | 2 | 3 | 2 | 3 | 2 | 2 | 3 | 26 |
| 5 | 1 | 2 | 2 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 27 |
| 6 | 2 | 2 | 1 | 1 | 1 | 2 | 2 | 2 | 1 | 2 | 1 | 17 |
| 7 | 1 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 3 | 1 | 24 |
| 8 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 4 | 2 | 3 | 2 | 26 |
| 9 | 1 | 1 | 2 | 1 | 1 | 1 | 1 | 2 | 1 | 2 | 1 | 14 |
| 10 | 1 | 2 | 1 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 19 |
| 11 | 1 | 1 | 2 | 1 | 1 | 2 | 1 | 1 | 1 | 1 | 1 | 13 |
| 12 | 1 | 2 | 1 | 2 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 22 |
| 13 | 1 | 2 | 1 | 1 | 1 | 1 | 2 | 2 | 1 | 2 | 1 | 15 |
| 14 | 1 | 2 | 1 | 1 | 2 | 2 | 2 | 2 | 1 | 2 | 1 | 17 |
| 15 | 2 | 2 | 1 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 20 |
| 16 | 2 | 1 | 1 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 16 |
| 17 | 2 | 2 | 2 | 2 | 1 | 2 | 1 | 2 | 3 | 2 | 3 | 22 |
| 18 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 1 | 20 |
| 19 | 2 | 1 | 2 | 2 | 1 | 2 | 1 | 2 | 2 | 2 | 2 | 19 |
| 20 | 2 | 1 | 2 | 2 | 2 | 2 | 1 | 3 | 2 | 2 | 2 | 21 |
| 21 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 26 |
| 22 | 2 | 3 | 2 | 2 | 3 | 2 | 3 | 2 | 2 | 3 | 2 | 26 |
| 23 | 1 | 1 | 2 | 2 | 2 | 1 | 1 | 1 | 2 | 2 | 1 | 16 |
| 24 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 1 | 2 | 1 | 1 | 15 |
| 25 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 19 |
| 26 | 1 | 1 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 21 |
| 27 | 1 | 2 | 1 | 2 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 15 |
| 28 | 2 | 1 | 1 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 21 |
| 29 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 21 |
| 30 | 1 | 2 | 1 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 1 | 15 |

**Lampiran 3**

**Data Uji Validitas Dan Reliabilitas Variabel Independensi Auditor (X2)**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **INDEPENDENSI AUDITOR (X2)** | | | | | | | | | |
| **No.** | **X2.1** | **X2.2** | **X2.3** | **X2.4** | **X2.5** | **X2.6** | **X2.7** | **X2.8** | **Total** |
| 1 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 31 |
| 2 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 24 |
| 3 | 5 | 5 | 5 | 3 | 4 | 4 | 5 | 4 | 31 |
| 4 | 4 | 3 | 5 | 3 | 4 | 4 | 4 | 4 | 27 |
| 5 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 26 |
| 6 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 34 |
| 7 | 3 | 4 | 5 | 3 | 4 | 5 | 3 | 4 | 27 |
| 8 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 26 |
| 9 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 32 |
| 10 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 30 |
| 11 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 34 |
| 12 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 3 | 31 |
| 13 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 31 |
| 14 | 3 | 5 | 4 | 3 | 4 | 4 | 3 | 4 | 26 |
| 15 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 32 |
| 16 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 33 |
| 17 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 27 |
| 18 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 31 |
| 19 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 33 |
| 20 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 21 | 4 | 3 | 4 | 5 | 4 | 3 | 3 | 4 | 26 |
| 22 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 27 |
| 23 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 33 |
| 24 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 32 |
| 25 | 5 | 5 | 3 | 5 | 4 | 4 | 3 | 3 | 29 |
| 26 | 3 | 4 | 4 | 5 | 5 | 4 | 3 | 4 | 28 |
| 27 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 33 |
| 28 | 4 | 4 | 4 | 5 | 5 | 4 | 3 | 4 | 29 |
| 29 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 29 |
| 30 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 33 |

**Lampiran 4**

**Data Uji Validitas Dan Reliabilitas Variabel Kemampuan Auditor (X3)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **KEMAMPUAN AUDITOR (X3)** | | | | | | | | |
| **No.** | **X3.1** | **X3.2** | **X3.3** | **X3.4** | **X3.5** | **X3.6** | **X3.7** | **Total** |
| 1 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 29 |
| 2 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 3 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 29 |
| 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 29 |
| 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 30 |
| 6 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 30 |
| 7 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 29 |
| 8 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 9 | 5 | 3 | 4 | 4 | 4 | 5 | 5 | 30 |
| 10 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 11 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 12 | 4 | 2 | 4 | 3 | 3 | 5 | 4 | 25 |
| 13 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 32 |
| 14 | 4 | 3 | 3 | 4 | 3 | 5 | 4 | 26 |
| 15 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 33 |
| 16 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 31 |
| 17 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 29 |
| 18 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 32 |
| 19 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 32 |
| 20 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 30 |
| 21 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 22 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 23 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 24 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 32 |
| 25 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 26 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 27 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 28 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 24 |
| 29 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 30 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 30 |

**Lampiran 5**

**Data Uji Validitas Dan Reliabilitas Variabel Teknik Audit Berbantuan Komputer (X4)**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **TEKNIK AUDIT BERBANTUAN KOMPUTER (X4)** | | | | | | | | | |
| **No.** | **X4.1** | **X4.2** | **X4.3** | **X4.4** | **X4.5** | **X4.6** | **X4.7** | **X4.8** | **Total** |
| 1 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 31 |
| 2 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 3 | 4 | 4 | 4 | 4 | 1 | 2 | 3 | 3 | 25 |
| 4 | 3 | 3 | 3 | 3 | 1 | 2 | 3 | 3 | 21 |
| 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 6 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 7 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 31 |
| 8 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 26 |
| 9 | 5 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 29 |
| 10 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 11 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 36 |
| 12 | 1 | 2 | 2 | 2 | 1 | 2 | 4 | 3 | 17 |
| 13 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 30 |
| 14 | 4 | 5 | 3 | 5 | 5 | 5 | 5 | 5 | 37 |
| 15 | 3 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 37 |
| 16 | 4 | 4 | 3 | 3 | 1 | 2 | 4 | 3 | 24 |
| 17 | 3 | 3 | 3 | 3 | 1 | 2 | 4 | 3 | 22 |
| 18 | 3 | 3 | 3 | 3 | 1 | 2 | 2 | 3 | 20 |
| 19 | 3 | 3 | 4 | 4 | 1 | 2 | 3 | 3 | 23 |
| 20 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 35 |
| 21 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 22 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 23 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 24 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 31 |
| 25 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 38 |
| 26 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 27 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 28 | 4 | 3 | 2 | 2 | 3 | 3 | 4 | 4 | 25 |
| 29 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 30 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 36 |

**Lampiran 6**

**Data Uji Validitas Dan Reliabilitas Variabel Audit Investigasi (Y)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **AUDIT INVESTIGASI (Y)** | | | | | | | | |
| **No.** | **Y.1** | **Y.2** | **Y.3** | **Y.4** | **Y.5** | **Y.6** | **Y.7** | **Total** |
| 1 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 29 |
| 2 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 22 |
| 3 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 31 |
| 4 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 25 |
| 5 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 25 |
| 6 | 5 | 5 | 4 | 5 | 3 | 3 | 4 | 29 |
| 7 | 3 | 3 | 4 | 5 | 3 | 4 | 4 | 26 |
| 8 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 26 |
| 9 | 5 | 4 | 5 | 5 | 5 | 3 | 5 | 32 |
| 10 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 29 |
| 11 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 33 |
| 12 | 4 | 4 | 5 | 4 | 3 | 4 | 5 | 29 |
| 13 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 33 |
| 14 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 30 |
| 15 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 29 |
| 16 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 33 |
| 17 | 3 | 4 | 5 | 3 | 4 | 5 | 5 | 29 |
| 18 | 4 | 4 | 4 | 4 | 3 | 5 | 4 | 28 |
| 19 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 30 |
| 20 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 21 | 3 | 4 | 3 | 4 | 3 | 3 | 3 | 23 |
| 22 | 4 | 4 | 3 | 3 | 3 | 4 | 3 | 24 |
| 23 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 30 |
| 24 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 31 |
| 25 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 26 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 26 |
| 27 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 33 |
| 28 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 29 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 30 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 31 |

**Lampiran 7**

**Uji Validitas Variabel Skeptisme Profesional Auditor (X1)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | | | | |
|  | | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | X1.8 | X1.9 | X1.10 | X1.11 | Total.X1 |
| X1.1 | Pearson Correlation | 1 | .214 | .231 | .219 | .188 | .446\* | .046 | .377\* | .283 | .192 | .601\*\* | .540\*\* |
| Sig. (2-tailed) |  | .256 | .219 | .246 | .319 | .013 | .811 | .040 | .130 | .310 | .000 | .002 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.2 | Pearson Correlation | .214 | 1 | -.056 | .178 | .172 | .181 | .352 | .290 | .115 | .448\* | .320 | .453\* |
| Sig. (2-tailed) | .256 |  | .767 | .347 | .363 | .337 | .057 | .120 | .546 | .013 | .085 | .012 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.3 | Pearson Correlation | .231 | -.056 | 1 | .404\* | .381\* | .445\* | .088 | .391\* | .530\*\* | .438\* | .106 | .576\*\* |
| Sig. (2-tailed) | .219 | .767 |  | .027 | .038 | .014 | .644 | .033 | .003 | .016 | .578 | .001 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.4 | Pearson Correlation | .219 | .178 | .404\* | 1 | .333 | .350 | .227 | .627\*\* | .548\*\* | .677\*\* | .500\*\* | .727\*\* |
| Sig. (2-tailed) | .246 | .347 | .027 |  | .072 | .058 | .228 | .000 | .002 | .000 | .005 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.5 | Pearson Correlation | .188 | .172 | .381\* | .333 | 1 | .373\* | .586\*\* | .320 | .545\*\* | .434\* | .050 | .637\*\* |
| Sig. (2-tailed) | .319 | .363 | .038 | .072 |  | .043 | .001 | .085 | .002 | .016 | .794 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.6 | Pearson Correlation | .446\* | .181 | .445\* | .350 | .373\* | 1 | .317 | .482\*\* | .426\* | .397\* | .445\* | .701\*\* |
| Sig. (2-tailed) | .013 | .337 | .014 | .058 | .043 |  | .087 | .007 | .019 | .030 | .014 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.7 | Pearson Correlation | .046 | .352 | .088 | .227 | .586\*\* | .317 | 1 | .225 | .472\*\* | .447\* | -.072 | .536\*\* |
| Sig. (2-tailed) | .811 | .057 | .644 | .228 | .001 | .087 |  | .232 | .008 | .013 | .705 | .002 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.8 | Pearson Correlation | .377\* | .290 | .391\* | .627\*\* | .320 | .482\*\* | .225 | 1 | .305 | .677\*\* | .391\* | .739\*\* |
| Sig. (2-tailed) | .040 | .120 | .033 | .000 | .085 | .007 | .232 |  | .101 | .000 | .033 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.9 | Pearson Correlation | .283 | .115 | .530\*\* | .548\*\* | .545\*\* | .426\* | .472\*\* | .305 | 1 | .451\* | .281 | .716\*\* |
| Sig. (2-tailed) | .130 | .546 | .003 | .002 | .002 | .019 | .008 | .101 |  | .012 | .132 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.10 | Pearson Correlation | .192 | .448\* | .438\* | .677\*\* | .434\* | .397\* | .447\* | .677\*\* | .451\* | 1 | .185 | .772\*\* |
| Sig. (2-tailed) | .310 | .013 | .016 | .000 | .016 | .030 | .013 | .000 | .012 |  | .327 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.11 | Pearson Correlation | .601\*\* | .320 | .106 | .500\*\* | .050 | .445\* | -.072 | .391\* | .281 | .185 | 1 | .540\*\* |
| Sig. (2-tailed) | .000 | .085 | .578 | .005 | .794 | .014 | .705 | .033 | .132 | .327 |  | .002 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Total.X1 | Pearson Correlation | .540\*\* | .453\* | .576\*\* | .727\*\* | .637\*\* | .701\*\* | .536\*\* | .739\*\* | .716\*\* | .772\*\* | .540\*\* | 1 |
| Sig. (2-tailed) | .002 | .012 | .001 | .000 | .000 | .000 | .002 | .000 | .000 | .000 | .002 |  |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | | | | |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | | | | |

**Lampiran 8**

**Uji Validitas Variabel Independensi Auditor (X2)**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | |
|  | | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | X2.8 | Total.X2 |
| X2.1 | Pearson Correlation | 1 | .547\*\* | .071 | .461\* | .139 | .166 | .638\*\* | .330 | .744\*\* |
| Sig. (2-tailed) |  | .002 | .710 | .010 | .465 | .381 | .000 | .075 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.2 | Pearson Correlation | .547\*\* | 1 | .088 | .269 | .137 | .485\*\* | .275 | .371\* | .673\*\* |
| Sig. (2-tailed) | .002 |  | .645 | .151 | .470 | .007 | .141 | .043 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.3 | Pearson Correlation | .071 | .088 | 1 | -.112 | .128 | .444\* | .347 | .332 | .422\* |
| Sig. (2-tailed) | .710 | .645 |  | .555 | .501 | .014 | .060 | .073 | .020 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.4 | Pearson Correlation | .461\* | .269 | -.112 | 1 | .407\* | .129 | .147 | .529\*\* | .558\*\* |
| Sig. (2-tailed) | .010 | .151 | .555 |  | .025 | .495 | .438 | .003 | .001 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.5 | Pearson Correlation | .139 | .137 | .128 | .407\* | 1 | .217 | .247 | .217 | .484\*\* |
| Sig. (2-tailed) | .465 | .470 | .501 | .025 |  | .249 | .188 | .250 | .007 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.6 | Pearson Correlation | .166 | .485\*\* | .444\* | .129 | .217 | 1 | .376\* | .345 | .647\*\* |
| Sig. (2-tailed) | .381 | .007 | .014 | .495 | .249 |  | .041 | .062 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.7 | Pearson Correlation | .638\*\* | .275 | .347 | .147 | .247 | .376\* | 1 | .348 | .726\*\* |
| Sig. (2-tailed) | .000 | .141 | .060 | .438 | .188 | .041 |  | .060 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.8 | Pearson Correlation | .330 | .371\* | .332 | .529\*\* | .217 | .345 | .348 | 1 | .585\*\* |
| Sig. (2-tailed) | .075 | .043 | .073 | .003 | .250 | .062 | .060 |  | .001 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Total.X2 | Pearson Correlation | .744\*\* | .673\*\* | .422\* | .558\*\* | .484\*\* | .647\*\* | .726\*\* | .585\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .020 | .001 | .007 | .000 | .000 | .001 |  |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | |

**Lampiran 9**

**Uji Validitas Variabel Kemampuan Auditor (X3)**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | |
|  | | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | X3.7 | Total.X3 |
| X3.1 | Pearson Correlation | 1 | .418\* | .491\*\* | .491\*\* | .523\*\* | .217 | .334 | .669\*\* |
| Sig. (2-tailed) |  | .022 | .006 | .006 | .003 | .250 | .071 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.2 | Pearson Correlation | .418\* | 1 | .662\*\* | .896\*\* | .741\*\* | -.059 | .199 | .740\*\* |
| Sig. (2-tailed) | .022 |  | .000 | .000 | .000 | .756 | .293 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.3 | Pearson Correlation | .491\*\* | .662\*\* | 1 | .676\*\* | .658\*\* | .130 | .287 | .743\*\* |
| Sig. (2-tailed) | .006 | .000 |  | .000 | .000 | .492 | .124 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.4 | Pearson Correlation | .491\*\* | .896\*\* | .676\*\* | 1 | .658\*\* | .130 | .287 | .795\*\* |
| Sig. (2-tailed) | .006 | .000 | .000 |  | .000 | .492 | .124 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.5 | Pearson Correlation | .523\*\* | .741\*\* | .658\*\* | .658\*\* | 1 | .198 | .437\* | .831\*\* |
| Sig. (2-tailed) | .003 | .000 | .000 | .000 |  | .293 | .016 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.6 | Pearson Correlation | .217 | -.059 | .130 | .130 | .198 | 1 | .847\*\* | .538\*\* |
| Sig. (2-tailed) | .250 | .756 | .492 | .492 | .293 |  | .000 | .002 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.7 | Pearson Correlation | .334 | .199 | .287 | .287 | .437\* | .847\*\* | 1 | .717\*\* |
| Sig. (2-tailed) | .071 | .293 | .124 | .124 | .016 | .000 |  | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Total.X3 | Pearson Correlation | .669\*\* | .740\*\* | .743\*\* | .795\*\* | .831\*\* | .538\*\* | .717\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .002 | .000 |  |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | |

**Lampiran 10**

**Uji Validitas Variabel Teknik Audit Berbantuan Komputer (X4)**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | |
|  | | X4.1 | X4.2 | X4.3 | X4.4 | X4.5 | X4.6 | X4.7 | X4.8 | Total.X4 |
| X4.1 | Pearson Correlation | 1 | .809\*\* | .531\*\* | .471\*\* | .554\*\* | .504\*\* | .351 | .532\*\* | .696\*\* |
| Sig. (2-tailed) |  | .000 | .003 | .009 | .001 | .004 | .057 | .003 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X4.2 | Pearson Correlation | .809\*\* | 1 | .656\*\* | .773\*\* | .675\*\* | .665\*\* | .503\*\* | .665\*\* | .843\*\* |
| Sig. (2-tailed) | .000 |  | .000 | .000 | .000 | .000 | .005 | .000 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X4.3 | Pearson Correlation | .531\*\* | .656\*\* | 1 | .869\*\* | .614\*\* | .651\*\* | .370\* | .617\*\* | .784\*\* |
| Sig. (2-tailed) | .003 | .000 |  | .000 | .000 | .000 | .044 | .000 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X4.4 | Pearson Correlation | .471\*\* | .773\*\* | .869\*\* | 1 | .669\*\* | .757\*\* | .522\*\* | .763\*\* | .860\*\* |
| Sig. (2-tailed) | .009 | .000 | .000 |  | .000 | .000 | .003 | .000 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X4.5 | Pearson Correlation | .554\*\* | .675\*\* | .614\*\* | .669\*\* | 1 | .933\*\* | .579\*\* | .801\*\* | .905\*\* |
| Sig. (2-tailed) | .001 | .000 | .000 | .000 |  | .000 | .001 | .000 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X4.6 | Pearson Correlation | .504\*\* | .665\*\* | .651\*\* | .757\*\* | .933\*\* | 1 | .656\*\* | .893\*\* | .932\*\* |
| Sig. (2-tailed) | .004 | .000 | .000 | .000 | .000 |  | .000 | .000 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X4.7 | Pearson Correlation | .351 | .503\*\* | .370\* | .522\*\* | .579\*\* | .656\*\* | 1 | .800\*\* | .711\*\* |
| Sig. (2-tailed) | .057 | .005 | .044 | .003 | .001 | .000 |  | .000 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X4.8 | Pearson Correlation | .532\*\* | .665\*\* | .617\*\* | .763\*\* | .801\*\* | .893\*\* | .800\*\* | 1 | .914\*\* |
| Sig. (2-tailed) | .003 | .000 | .000 | .000 | .000 | .000 | .000 |  | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Total.X4 | Pearson Correlation | .696\*\* | .843\*\* | .784\*\* | .860\*\* | .905\*\* | .932\*\* | .711\*\* | .914\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |  |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | |

**Lampiran 11**

**Uji Validitas Variabel Audit Investigasi (Y)**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | |
|  | | Y.1 | Y.2 | Y.3 | Y.4 | Y.5 | Y.6 | Y.7 | Total.Y |
| Y.1 | Pearson Correlation | 1 | .425\* | .425\* | .533\*\* | .469\*\* | -.005 | .447\* | .702\*\* |
| Sig. (2-tailed) |  | .019 | .019 | .002 | .009 | .979 | .013 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y.2 | Pearson Correlation | .425\* | 1 | .213 | .285 | .368\* | .311 | .238 | .606\*\* |
| Sig. (2-tailed) | .019 |  | .258 | .127 | .045 | .095 | .206 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y.3 | Pearson Correlation | .425\* | .213 | 1 | .285 | .450\* | .311 | .951\*\* | .763\*\* |
| Sig. (2-tailed) | .019 | .258 |  | .127 | .013 | .095 | .000 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y.4 | Pearson Correlation | .533\*\* | .285 | .285 | 1 | .171 | -.009 | .307 | .554\*\* |
| Sig. (2-tailed) | .002 | .127 | .127 |  | .367 | .961 | .099 | .001 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y.5 | Pearson Correlation | .469\*\* | .368\* | .450\* | .171 | 1 | .411\* | .458\* | .729\*\* |
| Sig. (2-tailed) | .009 | .045 | .013 | .367 |  | .024 | .011 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y.6 | Pearson Correlation | -.005 | .311 | .311 | -.009 | .411\* | 1 | .325 | .522\*\* |
| Sig. (2-tailed) | .979 | .095 | .095 | .961 | .024 |  | .080 | .003 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y.7 | Pearson Correlation | .447\* | .238 | .951\*\* | .307 | .458\* | .325 | 1 | .782\*\* |
| Sig. (2-tailed) | .013 | .206 | .000 | .099 | .011 | .080 |  | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Total.Y | Pearson Correlation | .702\*\* | .606\*\* | .763\*\* | .554\*\* | .729\*\* | .522\*\* | .782\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .001 | .000 | .003 | .000 |  |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | |

**Lampiran 12**

**Uji Reliabilitas Variabel Skeptisme Profesional Auditor (X1)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Case Processing Summary** | | | | | |
|  | | | N | | % |
| Cases | Valid | | 30 | | 37.5 |
| Excludeda | | 50 | | 62.5 |
| Total | | 80 | | 100.0 |
| a. Listwise deletion based on all variables in the procedure. | | | | | |
| **Reliability Statistics** | | | |
| Cronbach's Alpha | | N of Items | |
| .849 | | 11 | |

**Lampiran 13**

**Uji Reliabilitas Variabel Independensi Auditor (X2)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Case Processing Summary** | | | | | |
|  | | | N | | % |
| Cases | Valid | | 30 | | 37.5 |
| Excludeda | | 50 | | 62.5 |
| Total | | 80 | | 100.0 |
| a. Listwise deletion based on all variables in the procedure. | | | | | |
| Reliability Statistics | | | | | |
| Cronbach's Alpha | | N of Items | |
| .768 | | 8 | |

**Lampiran 14**

**Uji Reliabilitas Variabel Kemampuan Auditor (X3)**

|  |  |  |  |
| --- | --- | --- | --- |
| **Case Processing Summary** | | | |
|  | | N | % |
| Cases | Valid | 30 | 37.5 |
| Excludeda | 50 | 62.5 |
| Total | 80 | 100.0 |
| a. Listwise deletion based on all variables in the procedure. | | | |

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .832 | 7 |

**Lampiran 15**

**Uji Reliabilitas Variabel Teknik Audit Berbantuan Komputer (X4)**

|  |  |  |  |
| --- | --- | --- | --- |
| **Case Processing Summary** | | | |
|  | | N | % |
| Cases | Valid | 30 | 37.5 |
| Excludeda | 50 | 62.5 |
| Total | 80 | 100.0 |
| a. Listwise deletion based on all variables in the procedure. | | | |

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .927 | 8 |

**Lampiran 16**

**Uji Reliabilitas Variabel Audit Investigasi (Y)**

|  |  |  |  |
| --- | --- | --- | --- |
| **Case Processing Summary** | | | |
|  | | N | % |
| Cases | Valid | 30 | 37.5 |
| Excludeda | 50 | 62.5 |
| Total | 80 | 100.0 |
| a. Listwise deletion based on all variables in the procedure. | | | |

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .782 | 7 |

**Lampiran 17**

**Data Penelitian Variabel Skeptisme Profesional Auditor (X1)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **SKEPTISME PROFESIONAL AUDITOR (X1)** | | | | | | | | | | | | |
| **No.** | **X1.1** | **X1.2** | **X1.3** | **X1.4** | **X1.5** | **X1.6** | **X1.7** | **X1.8** | **X1.9** | **X1.10** | **X1.11** | **Total** |
| 1 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 5 | 2 | 26 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 21 |
| 3 | 1 | 2 | 2 | 1 | 2 | 2 | 5 | 1 | 2 | 5 | 4 | 27 |
| 4 | 4 | 2 | 2 | 2 | 1 | 3 | 2 | 4 | 2 | 5 | 4 | 31 |
| 5 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 5 | 2 | 3 | 26 |
| 6 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 4 | 3 | 26 |
| 7 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 23 |
| 8 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 5 | 27 |
| 9 | 1 | 2 | 2 | 2 | 1 | 1 | 2 | 2 | 2 | 4 | 2 | 21 |
| 10 | 2 | 1 | 2 | 2 | 1 | 1 | 2 | 2 | 5 | 2 | 2 | 22 |
| 11 | 1 | 2 | 1 | 1 | 1 | 1 | 1 | 4 | 1 | 2 | 2 | 17 |
| 12 | 5 | 1 | 2 | 1 | 2 | 2 | 5 | 2 | 3 | 2 | 2 | 27 |
| 13 | 2 | 2 | 2 | 2 | 2 | 4 | 2 | 2 | 2 | 2 | 2 | 24 |
| 14 | 3 | 2 | 3 | 1 | 5 | 2 | 3 | 1 | 2 | 3 | 1 | 26 |
| 15 | 2 | 2 | 2 | 4 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 23 |
| 16 | 4 | 2 | 5 | 3 | 3 | 2 | 2 | 2 | 2 | 5 | 3 | 33 |
| 17 | 2 | 4 | 3 | 2 | 1 | 2 | 4 | 2 | 2 | 5 | 4 | 31 |
| 18 | 5 | 3 | 3 | 3 | 2 | 2 | 4 | 2 | 2 | 5 | 4 | 35 |
| 19 | 2 | 4 | 3 | 2 | 2 | 2 | 4 | 1 | 1 | 2 | 3 | 26 |
| 20 | 3 | 1 | 5 | 2 | 1 | 1 | 2 | 2 | 1 | 2 | 2 | 22 |
| 21 | 3 | 2 | 2 | 4 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 25 |
| 22 | 2 | 2 | 2 | 2 | 5 | 2 | 2 | 2 | 2 | 5 | 2 | 28 |
| 23 | 2 | 2 | 3 | 2 | 2 | 4 | 3 | 2 | 2 | 2 | 2 | 26 |
| 24 | 2 | 1 | 2 | 3 | 2 | 2 | 3 | 4 | 3 | 5 | 1 | 28 |
| 25 | 2 | 1 | 3 | 2 | 2 | 2 | 1 | 4 | 2 | 5 | 4 | 28 |
| 26 | 1 | 1 | 1 | 1 | 2 | 3 | 2 | 2 | 3 | 3 | 2 | 21 |
| 27 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 23 |
| 28 | 3 | 4 | 2 | 4 | 4 | 4 | 2 | 3 | 3 | 4 | 4 | 37 |
| 29 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 3 | 2 | 18 |
| 30 | 2 | 2 | 2 | 3 | 3 | 2 | 2 | 2 | 5 | 5 | 2 | 30 |
| 31 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 4 | 2 | 2 | 1 | 22 |
| 32 | 1 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 3 | 2 | 23 |
| 33 | 2 | 2 | 2 | 2 | 2 | 2 | 5 | 2 | 1 | 2 | 2 | 24 |
| 34 | 1 | 2 | 1 | 1 | 2 | 4 | 2 | 2 | 2 | 3 | 1 | 21 |
| 35 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 23 |
| 36 | 1 | 2 | 2 | 5 | 2 | 1 | 2 | 3 | 1 | 2 | 1 | 22 |
| 37 | 3 | 2 | 4 | 2 | 2 | 2 | 2 | 2 | 2 | 5 | 3 | 29 |
| 38 | 2 | 3 | 2 | 2 | 2 | 3 | 1 | 1 | 2 | 5 | 2 | 25 |
| 39 | 5 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 24 |
| 40 | 4 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 4 | 2 | 28 |
| 41 | 1 | 2 | 4 | 1 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 18 |
| 42 | 2 | 3 | 5 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 1 | 20 |
| 43 | 2 | 2 | 1 | 3 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 18 |
| 44 | 3 | 2 | 2 | 2 | 5 | 1 | 2 | 1 | 1 | 1 | 1 | 21 |
| 45 | 2 | 2 | 2 | 2 | 4 | 2 | 2 | 2 | 2 | 2 | 2 | 24 |
| 46 | 1 | 2 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 1 | 1 | 21 |
| 47 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 22 |
| 48 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 23 |
| 49 | 1 | 2 | 1 | 1 | 1 | 2 | 4 | 2 | 2 | 5 | 4 | 25 |
| 50 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 24 |
| 51 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 21 |
| 52 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 3 | 2 | 2 | 22 |
| 53 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 3 | 21 |
| 54 | 2 | 2 | 3 | 2 | 2 | 1 | 1 | 2 | 2 | 2 | 3 | 22 |
| 55 | 2 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 20 |
| 56 | 2 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 3 | 5 | 2 | 24 |
| 57 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 22 |
| 58 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 23 |
| 59 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 21 |
| 60 | 1 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 1 | 2 | 21 |
| 61 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 1 | 1 | 2 | 2 | 19 |
| 62 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 21 |
| 63 | 1 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 1 | 1 | 1 | 17 |
| 64 | 3 | 2 | 2 | 2 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 21 |
| 65 | 1 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 20 |
| 66 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 23 |
| 67 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 1 | 2 | 2 | 1 | 19 |
| 68 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 23 |
| 69 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 22 |
| 70 | 2 | 2 | 2 | 2 | 1 | 2 | 3 | 2 | 2 | 2 | 1 | 21 |
| 71 | 2 | 2 | 2 | 2 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 20 |
| 72 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 3 | 2 | 2 | 21 |
| 73 | 2 | 1 | 2 | 2 | 1 | 2 | 1 | 2 | 2 | 2 | 1 | 18 |
| 74 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 5 | 3 | 26 |
| 75 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 1 | 20 |
| 76 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 21 |
| 77 | 1 | 1 | 2 | 1 | 2 | 2 | 1 | 2 | 1 | 5 | 1 | 19 |
| 78 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 1 | 1 | 19 |
| 79 | 2 | 2 | 2 | 2 | 1 | 3 | 2 | 2 | 2 | 2 | 1 | 21 |
| 80 | 2 | 2 | 2 | 1 | 2 | 2 | 1 | 2 | 1 | 1 | 2 | 18 |

**Lampiran 18**

**Data Penelitian Variabel Independensi Auditor (X2)**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **INDEPENDENSI AUDITOR (X2)** | | | | | | | | | |
| **No.** | **X2.1** | **X2.2** | **X2.3** | **X2.4** | **X2.5** | **X2.6** | **X2.7** | **X2.8** | **Total** |
| 1 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 26 |
| 2 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 3 | 3 | 3 | 4 | 5 | 5 | 5 | 5 | 1 | 30 |
| 4 | 3 | 3 | 4 | 5 | 5 | 5 | 5 | 2 | 30 |
| 5 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 31 |
| 6 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 31 |
| 7 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 26 |
| 8 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 9 | 3 | 3 | 5 | 5 | 4 | 4 | 4 | 4 | 28 |
| 10 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 11 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 31 |
| 12 | 4 | 4 | 2 | 4 | 5 | 4 | 4 | 4 | 27 |
| 13 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 26 |
| 14 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 15 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 16 | 3 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 31 |
| 17 | 3 | 3 | 4 | 5 | 5 | 5 | 5 | 4 | 30 |
| 18 | 3 | 3 | 4 | 5 | 5 | 5 | 4 | 4 | 29 |
| 19 | 3 | 3 | 4 | 5 | 5 | 5 | 4 | 4 | 29 |
| 20 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 31 |
| 21 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 22 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 27 |
| 23 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 24 | 4 | 3 | 5 | 5 | 5 | 4 | 4 | 4 | 30 |
| 25 | 1 | 1 | 4 | 1 | 4 | 4 | 4 | 4 | 19 |
| 26 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 27 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 28 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 27 |
| 29 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 30 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 29 |
| 31 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 30 |
| 32 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 31 |
| 33 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 32 |
| 34 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 31 |
| 35 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 36 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 33 |
| 37 | 2 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 31 |
| 38 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 33 |
| 39 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 26 |
| 40 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 27 |
| 41 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 32 |
| 42 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 32 |
| 43 | 5 | 5 | 5 | 4 | 4 | 5 | 3 | 5 | 31 |
| 44 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 32 |
| 45 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 46 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 31 |
| 47 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 48 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 49 | 5 | 5 | 3 | 5 | 1 | 5 | 5 | 4 | 29 |
| 50 | 1 | 4 | 1 | 4 | 1 | 2 | 2 | 4 | 15 |
| 51 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 28 |
| 52 | 3 | 1 | 4 | 3 | 4 | 1 | 2 | 2 | 18 |
| 53 | 3 | 1 | 2 | 1 | 2 | 1 | 2 | 2 | 12 |
| 54 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 27 |
| 55 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 56 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 57 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 29 |
| 58 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 59 | 4 | 4 | 4 | 3 | 4 | 5 | 4 | 4 | 28 |
| 60 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 31 |
| 61 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 33 |
| 62 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 33 |
| 63 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 30 |
| 64 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 30 |
| 65 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 29 |
| 66 | 4 | 1 | 4 | 2 | 4 | 4 | 4 | 4 | 23 |
| 67 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 32 |
| 68 | 4 | 1 | 4 | 1 | 4 | 4 | 4 | 4 | 22 |
| 69 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 31 |
| 70 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 30 |
| 71 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 28 |
| 72 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 31 |
| 73 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 30 |
| 74 | 3 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 25 |
| 75 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 30 |
| 76 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 32 |
| 77 | 5 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 33 |
| 78 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 31 |
| 79 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 33 |
| 80 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 32 |

**Lampiran 19**

**Data Penelitian Variabel Kemampuan Auditor (X3)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **KEMAMPUAN AUDITOR (X3)** | | | | | | | | |
| **No.** | **X3.1** | **X3.2** | **X3.3** | **X3.4** | **X3.5** | **X3.6** | **X3.7** | **Total** |
| 1 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 29 |
| 2 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 3 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 29 |
| 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 29 |
| 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 30 |
| 6 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 30 |
| 7 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 29 |
| 8 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 9 | 5 | 3 | 4 | 4 | 4 | 5 | 5 | 30 |
| 10 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 11 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 12 | 4 | 2 | 4 | 3 | 3 | 5 | 4 | 25 |
| 13 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 32 |
| 14 | 4 | 3 | 3 | 4 | 3 | 5 | 4 | 26 |
| 15 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 33 |
| 16 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 31 |
| 17 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 29 |
| 18 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 32 |
| 19 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 32 |
| 20 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 30 |
| 21 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 22 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 23 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 24 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 32 |
| 25 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 26 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 27 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 28 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 24 |
| 29 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 30 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 30 |
| 31 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 30 |
| 32 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 29 |
| 33 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 33 |
| 34 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 32 |
| 35 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 36 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 33 |
| 37 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 29 |
| 38 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 32 |
| 39 | 3 | 4 | 4 | 3 | 4 | 5 | 4 | 27 |
| 40 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 41 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 33 |
| 42 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 33 |
| 43 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 32 |
| 44 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 32 |
| 45 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 46 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 30 |
| 47 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 48 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 49 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 50 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 51 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 52 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 53 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 27 |
| 54 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 26 |
| 55 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 56 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 57 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 30 |
| 58 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 59 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 30 |
| 60 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 61 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 31 |
| 62 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 32 |
| 63 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 29 |
| 64 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 30 |
| 65 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 66 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 67 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 32 |
| 68 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 27 |
| 69 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 30 |
| 70 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 30 |
| 71 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 31 |
| 72 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 33 |
| 73 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 31 |
| 74 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 27 |
| 75 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 32 |
| 76 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 31 |
| 77 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 31 |
| 78 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 31 |
| 79 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 31 |
| 80 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 31 |

**Lampiran 20**

**Data Penelitian Variabel Teknik Audit Berbantuan Komputer (X4)**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **TEKNIK AUDIT BERBANTUAN KOMPUTER (X4)** | | | | | | | | | |
| **No.** | **X4.1** | **X4.2** | **X4.3** | **X4.4** | **X4.5** | **X4.6** | **X4.7** | **X4.8** | **Total** |
| 1 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 31 |
| 2 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 3 | 4 | 4 | 4 | 4 | 1 | 2 | 3 | 3 | 25 |
| 4 | 3 | 3 | 3 | 3 | 1 | 2 | 3 | 3 | 21 |
| 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 6 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 7 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 31 |
| 8 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 26 |
| 9 | 5 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 29 |
| 10 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 11 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 36 |
| 12 | 1 | 2 | 2 | 2 | 1 | 2 | 4 | 3 | 17 |
| 13 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 30 |
| 14 | 4 | 5 | 3 | 5 | 5 | 5 | 5 | 5 | 37 |
| 15 | 3 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 37 |
| 16 | 4 | 4 | 3 | 3 | 1 | 2 | 4 | 3 | 24 |
| 17 | 3 | 3 | 3 | 3 | 1 | 2 | 4 | 3 | 22 |
| 18 | 3 | 3 | 3 | 3 | 1 | 2 | 2 | 3 | 20 |
| 19 | 3 | 3 | 4 | 4 | 1 | 2 | 3 | 3 | 23 |
| 20 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 35 |
| 21 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 22 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 23 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 24 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 31 |
| 25 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 38 |
| 26 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 27 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 28 | 4 | 3 | 2 | 2 | 3 | 3 | 4 | 4 | 25 |
| 29 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 30 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 36 |
| 31 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 34 |
| 32 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 37 |
| 33 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 36 |
| 34 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 36 |
| 35 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 36 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 38 |
| 37 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 38 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 38 |
| 39 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 29 |
| 40 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 41 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 37 |
| 42 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 38 |
| 43 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 36 |
| 44 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 36 |
| 45 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 46 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 47 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 48 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 49 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 50 | 4 | 3 | 4 | 3 | 3 | 4 | 2 | 2 | 25 |
| 51 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 1 | 29 |
| 52 | 4 | 3 | 4 | 3 | 3 | 4 | 2 | 2 | 25 |
| 53 | 4 | 3 | 4 | 3 | 3 | 4 | 2 | 2 | 25 |
| 54 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 29 |
| 55 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 56 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 57 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 58 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 59 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 60 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 36 |
| 61 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 62 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 34 |
| 63 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 33 |
| 64 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 35 |
| 65 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 66 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 67 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 36 |
| 68 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 31 |
| 69 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 37 |
| 70 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 34 |
| 71 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 72 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 35 |
| 73 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 37 |
| 74 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 75 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 34 |
| 76 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 38 |
| 77 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 38 |
| 78 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 36 |
| 79 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 36 |
| 80 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 36 |

**Lampiran 21**

**Data Penelitian Variabel Audit Investigasi (Y)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **AUDIT INVESTIGASI (Y)** | | | | | | | | |
| **No.** | **Y.1** | **Y.2** | **Y.3** | **Y.4** | **Y.5** | **Y.6** | **Y.7** | **Total** |
| 1 | 4 | 3 | 4 | 5 | 4 | 4 | 4 | 28 |
| 2 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 3 | 5 | 5 | 4 | 1 | 4 | 4 | 4 | 27 |
| 4 | 5 | 5 | 4 | 1 | 4 | 4 | 4 | 27 |
| 5 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 30 |
| 6 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 30 |
| 7 | 4 | 3 | 4 | 5 | 4 | 4 | 4 | 28 |
| 8 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 32 |
| 9 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 28 |
| 10 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 11 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 28 |
| 12 | 1 | 1 | 5 | 1 | 1 | 5 | 5 | 19 |
| 13 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 14 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 32 |
| 15 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 16 | 5 | 5 | 5 | 1 | 4 | 5 | 5 | 30 |
| 17 | 5 | 5 | 4 | 1 | 4 | 4 | 4 | 27 |
| 18 | 5 | 5 | 4 | 1 | 4 | 4 | 4 | 27 |
| 19 | 5 | 5 | 4 | 1 | 4 | 4 | 4 | 27 |
| 20 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 31 |
| 21 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 22 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 31 |
| 23 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 24 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 30 |
| 25 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 26 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 27 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 28 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 29 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 30 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 30 |
| 31 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 30 |
| 32 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 31 |
| 33 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 31 |
| 34 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 32 |
| 35 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 30 |
| 36 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 37 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 38 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 39 | 5 | 4 | 4 | 3 | 4 | 5 | 5 | 30 |
| 40 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 41 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 42 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 33 |
| 43 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 30 |
| 44 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 45 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 30 |
| 46 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 47 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 48 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 49 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 50 | 4 | 4 | 4 | 5 | 4 | 3 | 4 | 28 |
| 51 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 52 | 4 | 4 | 4 | 5 | 4 | 3 | 4 | 28 |
| 53 | 4 | 4 | 4 | 5 | 4 | 3 | 4 | 28 |
| 54 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 27 |
| 55 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 56 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 57 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 58 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 59 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 60 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 61 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 32 |
| 62 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 63 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 64 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 30 |
| 65 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 32 |
| 66 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 31 |
| 67 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 32 |
| 68 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 27 |
| 69 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 30 |
| 70 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 30 |
| 71 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 30 |
| 72 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 32 |
| 73 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 32 |
| 74 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 31 |
| 75 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 29 |
| 76 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 33 |
| 77 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 32 |
| 78 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 32 |
| 79 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 32 |
| 80 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 31 |

**Lampiran 22**

**Tabel Frekuensi Skeptisme Profesional Auditor (X1)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Statistics** | | | | | | | | |  |  |  |  | |  | |  | |
|  | | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | X1.8 | X1.9 | X1.10 | | X1.11 | | TotalX1 | |
| N | Valid | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 | | 80 | |  | |
| Missing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | |  | |
| Mean | | 2.09 | 1.99 | 2.16 | 2.04 | 2.00 | 2.03 | 2.13 | 2.01 | 2.04 | 2.73 | | 2.06 | | 23.26 | |
| Std. Error of Mean | | .101 | .065 | .093 | .078 | .097 | .071 | .100 | .074 | .086 | .146 | | .103 | | .446 | |
| Median | | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | | 2.00 | | 22.00 | |
| Mode | | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | | 2 | | 21 | |
| Std. Deviation | | .903 | .584 | .834 | .702 | .871 | .636 | .891 | .665 | .770 | 1.302 | | .919 | | 3.987 | |
| Variance | | .815 | .342 | .695 | .492 | .759 | .404 | .794 | .443 | .594 | 1.696 | | .844 | | 15.892 | |
| Range | | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | | 4 | | 20 | |
| Minimum | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | 1 | | 17 | |
| Maximum | | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | | 5 | | 37 | |
| Sum | | 167 | 159 | 173 | 163 | 160 | 162 | 170 | 161 | 163 | 218 | | 165 | | 1861 | |

**Frequency Table**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X1.1** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | SANGAT SERING | 17 | 21.3 | 21.3 | 21.3 |
| SERING | 48 | 60.0 | 60.0 | 81.3 |
| KADANG-KADANG | 9 | 11.3 | 11.3 | 92.5 |
| PERNAH | 3 | 3.8 | 3.8 | 96.3 |
| TIDAK PENAH | 3 | 3.8 | 3.8 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X1.2** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | SANGAT SERING | 11 | 13.8 | 13.8 | 13.8 |
| SERING | 62 | 77.5 | 77.5 | 91.3 |
| KADANG-KADANG | 4 | 5.0 | 5.0 | 96.3 |
| PERNAH | 3 | 3.8 | 3.8 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X1.3** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | SANGAT SERING | 11 | 13.8 | 13.8 | 13.8 |
| SERING | 53 | 66.3 | 66.3 | 80.0 |
| KADANG-KADANG | 11 | 13.8 | 13.8 | 93.8 |
| PERNAH | 2 | 2.5 | 2.5 | 96.3 |
| TIDAK PENAH | 3 | 3.8 | 3.8 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X1.4** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | SANGAT SERING | 12 | 15.0 | 15.0 | 15.0 |
| SERING | 58 | 72.5 | 72.5 | 87.5 |
| KADANG-KADANG | 6 | 7.5 | 7.5 | 95.0 |
| PERNAH | 3 | 3.8 | 3.8 | 98.8 |
| TIDAK PENAH | 1 | 1.3 | 1.3 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X1.5** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | SANGAT SERING | 19 | 23.8 | 23.8 | 23.8 |
| SERING | 50 | 62.5 | 62.5 | 86.3 |
| KADANG-KADANG | 6 | 7.5 | 7.5 | 93.8 |
| PERNAH | 2 | 2.5 | 2.5 | 96.3 |
| TIDAK PENAH | 3 | 3.8 | 3.8 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X1.6** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | SANGAT SERING | 11 | 13.8 | 13.8 | 13.8 |
| SERING | 60 | 75.0 | 75.0 | 88.8 |
| KADANG-KADANG | 5 | 6.3 | 6.3 | 95.0 |
| PERNAH | 4 | 5.0 | 5.0 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X1.7** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | SANGAT SERING | 14 | 17.5 | 17.5 | 17.5 |
| SERING | 52 | 65.0 | 65.0 | 82.5 |
| KADANG-KADANG | 7 | 8.8 | 8.8 | 91.3 |
| PERNAH | 4 | 5.0 | 5.0 | 96.3 |
| TIDAK PENAH | 3 | 3.8 | 3.8 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X1.8** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | SANGAT SERING | 12 | 15.0 | 15.0 | 15.0 |
| SERING | 60 | 75.0 | 75.0 | 90.0 |
| KADANG-KADANG | 3 | 3.8 | 3.8 | 93.8 |
| PERNAH | 5 | 6.3 | 6.3 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X1.9** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | SANGAT SERING | 13 | 16.3 | 16.3 | 16.3 |
| SERING | 57 | 71.3 | 71.3 | 87.5 |
| KADANG-KADANG | 7 | 8.8 | 8.8 | 96.3 |
| TIDAK PENAH | 3 | 3.8 | 3.8 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X1.10** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | SANGAT SERING | 7 | 8.8 | 8.8 | 8.8 |
| SERING | 44 | 55.0 | 55.0 | 63.8 |
| KADANG-KADANG | 9 | 11.3 | 11.3 | 75.0 |
| PERNAH | 4 | 5.0 | 5.0 | 80.0 |
| TIDAK PENAH | 16 | 20.0 | 20.0 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X1.11** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | SANGAT SERING | 21 | 26.3 | 26.3 | 26.3 |
| SERING | 42 | 52.5 | 52.5 | 78.8 |
| KADANG-KADANG | 9 | 11.3 | 11.3 | 90.0 |
| PERNAH | 7 | 8.8 | 8.8 | 98.8 |
| TIDAK PENAH | 1 | 1.3 | 1.3 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **TotalX1** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 17 | 2 | 2.5 | 2.5 | 2.5 |
| 18 | 5 | 6.3 | 6.3 | 8.8 |
| 19 | 4 | 5.0 | 5.0 | 13.8 |
| 20 | 5 | 6.3 | 6.3 | 20.0 |
| 21 | 16 | 20.0 | 20.0 | 40.0 |
| 22 | 9 | 11.3 | 11.3 | 51.3 |
| 23 | 9 | 11.3 | 11.3 | 62.5 |
| 24 | 6 | 7.5 | 7.5 | 70.0 |
| 25 | 3 | 3.8 | 3.8 | 73.8 |
| 26 | 7 | 8.8 | 8.8 | 82.5 |
| 27 | 3 | 3.8 | 3.8 | 86.3 |
| 28 | 4 | 5.0 | 5.0 | 91.3 |
| 29 | 1 | 1.3 | 1.3 | 92.5 |
| 30 | 1 | 1.3 | 1.3 | 93.8 |
| 31 | 2 | 2.5 | 2.5 | 96.3 |
| 33 | 1 | 1.3 | 1.3 | 97.5 |
| 35 | 1 | 1.3 | 1.3 | 98.8 |
| 37 | 1 | 1.3 | 1.3 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

**Lampiran 23**

**Tabel Frekuensi Independensi Auditor (X3)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Statistics** | | | | | | | | |
|  | | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 |
| N | Valid | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| Missing | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mean | | 3.95 | 3.88 | 4.13 | 4.23 | 4.26 | 4.26 | 4.20 |
| Std. Error of Mean | | .096 | .104 | .088 | .102 | .085 | .085 | .074 |
| Median | | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Mode | | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Std. Deviation | | .855 | .933 | .786 | .914 | .759 | .759 | .664 |
| Variance | | .732 | .870 | .617 | .835 | .576 | .576 | .441 |
| Range | | 4 | 4 | 4 | 4 | 4 | 4 | 3 |
| Minimum | | 1 | 1 | 1 | 1 | 1 | 1 | 2 |
| Maximum | | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Sum | | 316 | 310 | 330 | 338 | 341 | 341 | 336 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X2.1** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | SANGAT SERING | 2 | 2.5 | 2.5 | 2.5 |
| SERING | 2 | 2.5 | 2.5 | 5.0 |
| KADANG-KADANG | 13 | 16.3 | 16.3 | 21.3 |
| PERNAH | 44 | 55.0 | 55.0 | 76.3 |
| TIDAK PENAH | 19 | 23.8 | 23.8 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X2.2** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | SANGAT SERING | 5 | 6.3 | 6.3 | 6.3 |
| KADANG-KADANG | 10 | 12.5 | 12.5 | 18.8 |
| PERNAH | 50 | 62.5 | 62.5 | 81.3 |
| TIDAK PENAH | 15 | 18.8 | 18.8 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X2.3** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | SANGAT SERING | 1 | 1.3 | 1.3 | 1.3 |
| SERING | 4 | 5.0 | 5.0 | 6.3 |
| KADANG-KADANG | 2 | 2.5 | 2.5 | 8.8 |
| PERNAH | 50 | 62.5 | 62.5 | 71.3 |
| TIDAK PENAH | 23 | 28.8 | 28.8 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X2.4** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | SANGAT SERING | 3 | 3.8 | 3.8 | 3.8 |
| SERING | 2 | 2.5 | 2.5 | 6.3 |
| KADANG-KADANG | 2 | 2.5 | 2.5 | 8.8 |
| PERNAH | 40 | 50.0 | 50.0 | 58.8 |
| TIDAK PENAH | 33 | 41.3 | 41.3 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X2.5** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | SANGAT SERING | 2 | 2.5 | 2.5 | 2.5 |
| SERING | 1 | 1.3 | 1.3 | 3.8 |
| PERNAH | 48 | 60.0 | 60.0 | 63.8 |
| TIDAK PENAH | 29 | 36.3 | 36.3 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X2.6** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | SANGAT SERING | 2 | 2.5 | 2.5 | 2.5 |
| SERING | 1 | 1.3 | 1.3 | 3.8 |
| PERNAH | 48 | 60.0 | 60.0 | 63.8 |
| TIDAK PENAH | 29 | 36.3 | 36.3 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X2.7** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | SERING | 3 | 3.8 | 3.8 | 3.8 |
| KADANG-KADANG | 2 | 2.5 | 2.5 | 6.3 |
| PERNAH | 51 | 63.8 | 63.8 | 70.0 |
| TIDAK PENAH | 24 | 30.0 | 30.0 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X2.8** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | SANGAT SERING | 1 | 1.3 | 1.3 | 1.3 |
| SERING | 3 | 3.8 | 3.8 | 5.0 |
| PERNAH | 57 | 71.3 | 71.3 | 76.3 |
| TIDAK PENAH | 19 | 23.8 | 23.8 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **TotalX2** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 12 | 1 | 1.3 | 1.3 | 1.3 |
| 15 | 1 | 1.3 | 1.3 | 2.5 |
| 18 | 1 | 1.3 | 1.3 | 3.8 |
| 19 | 1 | 1.3 | 1.3 | 5.0 |
| 22 | 1 | 1.3 | 1.3 | 6.3 |
| 23 | 1 | 1.3 | 1.3 | 7.5 |
| 25 | 1 | 1.3 | 1.3 | 8.8 |
| 26 | 4 | 5.0 | 5.0 | 13.8 |
| 27 | 5 | 6.3 | 6.3 | 20.0 |
| 28 | 18 | 22.5 | 22.5 | 42.5 |
| 29 | 6 | 7.5 | 7.5 | 50.0 |
| 30 | 10 | 12.5 | 12.5 | 62.5 |
| 31 | 14 | 17.5 | 17.5 | 80.0 |
| 32 | 7 | 8.8 | 8.8 | 88.8 |
| 33 | 6 | 7.5 | 7.5 | 96.3 |
| 35 | 3 | 3.8 | 3.8 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

**Lampiran 24**

**Tabel Frekuensi Kemampuan Auditor (X3)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Statistics** | | | | | | | | |
|  | | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | X3.7 |
| N | Valid | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| Missing | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mean | | 4.39 | 4.11 | 4.25 | 4.23 | 4.29 | 4.30 | 4.26 |
| Std. Error of Mean | | .065 | .056 | .052 | .056 | .057 | .060 | .058 |
| Median | | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Mode | | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Std. Deviation | | .584 | .503 | .464 | .503 | .508 | .537 | .522 |
| Variance | | .342 | .253 | .215 | .253 | .258 | .289 | .272 |
| Range | | 2 | 3 | 2 | 2 | 2 | 3 | 3 |
| Minimum | | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| Maximum | | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Sum | | 351 | 329 | 340 | 338 | 343 | 344 | 341 |

**Frequency Table**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X3.1** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | KADANG-KADANG | 4 | 5.0 | 5.0 | 5.0 |
| PERNAH | 41 | 51.3 | 51.3 | 56.3 |
| TIDAK PENAH | 35 | 43.8 | 43.8 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X3.2** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | SERING | 1 | 1.3 | 1.3 | 1.3 |
| KADANG-KADANG | 3 | 3.8 | 3.8 | 5.0 |
| PERNAH | 62 | 77.5 | 77.5 | 82.5 |
| TIDAK PENAH | 14 | 17.5 | 17.5 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X3.3** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | KADANG-KADANG | 1 | 1.3 | 1.3 | 1.3 |
| PERNAH | 58 | 72.5 | 72.5 | 73.8 |
| TIDAK PENAH | 21 | 26.3 | 26.3 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X3.4** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | KADANG-KADANG | 3 | 3.8 | 3.8 | 3.8 |
| PERNAH | 56 | 70.0 | 70.0 | 73.8 |
| TIDAK PENAH | 21 | 26.3 | 26.3 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X3.5** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | KADANG-KADANG | 2 | 2.5 | 2.5 | 2.5 |
| PERNAH | 53 | 66.3 | 66.3 | 68.8 |
| TIDAK PENAH | 25 | 31.3 | 31.3 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X3.6** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | SERING | 1 | 1.3 | 1.3 | 1.3 |
| PERNAH | 53 | 66.3 | 66.3 | 67.5 |
| TIDAK PENAH | 26 | 32.5 | 32.5 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X3.7** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | SERING | 1 | 1.3 | 1.3 | 1.3 |
| PERNAH | 56 | 70.0 | 70.0 | 71.3 |
| TIDAK PENAH | 23 | 28.8 | 28.8 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **TotalX3** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 24 | 1 | 1.3 | 1.3 | 1.3 |
| 25 | 1 | 1.3 | 1.3 | 2.5 |
| 26 | 2 | 2.5 | 2.5 | 5.0 |
| 27 | 4 | 5.0 | 5.0 | 10.0 |
| 28 | 22 | 27.5 | 27.5 | 37.5 |
| 29 | 8 | 10.0 | 10.0 | 47.5 |
| 30 | 12 | 15.0 | 15.0 | 62.5 |
| 31 | 9 | 11.3 | 11.3 | 73.8 |
| 32 | 11 | 13.8 | 13.8 | 87.5 |
| 33 | 6 | 7.5 | 7.5 | 95.0 |
| 35 | 4 | 5.0 | 5.0 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

**Lampiran 25**

**Tabel Frekuensi Teknik Audit Berbantuan Komputer (X4)**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Statistics** | | | | | | | | |  |  |
|  | | X4.1 | X4.2 | X4.3 | X4.4 | X4.5 | X4.6 | X4.7 | X4.8 | TotalX4 |
| N | Valid | 80 | 80 | 80 | 80 | 80 | 80 | 80 | 80 |  |
| Missing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |  |
| Mean | | 4.08 | 4.01 | 4.10 | 4.09 | 3.86 | 4.04 | 4.13 | 4.05 | 32.35 |
| Std. Error of Mean | | .075 | .070 | .070 | .076 | .114 | .090 | .086 | .094 | .538 |
| Median | | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 32.00 |
| Mode | | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| Std. Deviation | | .671 | .626 | .628 | .679 | 1.016 | .803 | .769 | .840 | 4.811 |
| Variance | | .450 | .392 | .395 | .461 | 1.031 | .644 | .592 | .706 | 23.142 |
| Range | | 4 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 23 |
| Minimum | | 1 | 2 | 2 | 2 | 1 | 2 | 2 | 1 | 17 |
| Maximum | | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| Sum | | 326 | 321 | 328 | 327 | 309 | 323 | 330 | 324 | 2588 |

**Frequency Table**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X4.1** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | SANGAT SERING | 1 | 1.3 | 1.3 | 1.3 |
| KADANG-KADANG | 9 | 11.3 | 11.3 | 12.5 |
| PERNAH | 52 | 65.0 | 65.0 | 77.5 |
| TIDAK PENAH | 18 | 22.5 | 22.5 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X4.2** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | SERING | 1 | 1.3 | 1.3 | 1.3 |
| KADANG-KADANG | 12 | 15.0 | 15.0 | 16.3 |
| PERNAH | 52 | 65.0 | 65.0 | 81.3 |
| TIDAK PENAH | 15 | 18.8 | 18.8 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X4.3** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | SERING | 2 | 2.5 | 2.5 | 2.5 |
| KADANG-KADANG | 6 | 7.5 | 7.5 | 10.0 |
| PERNAH | 54 | 67.5 | 67.5 | 77.5 |
| TIDAK PENAH | 18 | 22.5 | 22.5 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X4.4** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | SERING | 2 | 2.5 | 2.5 | 2.5 |
| KADANG-KADANG | 9 | 11.3 | 11.3 | 13.8 |
| PERNAH | 49 | 61.3 | 61.3 | 75.0 |
| TIDAK PENAH | 20 | 25.0 | 25.0 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X4.5** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | SANGAT SERING | 7 | 8.8 | 8.8 | 8.8 |
| KADANG-KADANG | 5 | 6.3 | 6.3 | 15.0 |
| PERNAH | 53 | 66.3 | 66.3 | 81.3 |
| TIDAK PENAH | 15 | 18.8 | 18.8 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X4.6** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | SERING | 7 | 8.8 | 8.8 | 8.8 |
| KADANG-KADANG | 3 | 3.8 | 3.8 | 12.5 |
| PERNAH | 50 | 62.5 | 62.5 | 75.0 |
| TIDAK PENAH | 20 | 25.0 | 25.0 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X4.7** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | SERING | 4 | 5.0 | 5.0 | 5.0 |
| KADANG-KADANG | 7 | 8.8 | 8.8 | 13.8 |
| PERNAH | 44 | 55.0 | 55.0 | 68.8 |
| TIDAK PENAH | 25 | 31.3 | 31.3 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X4.8** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | SANGAT SERING | 1 | 1.3 | 1.3 | 1.3 |
| SERING | 3 | 3.8 | 3.8 | 5.0 |
| KADANG-KADANG | 11 | 13.8 | 13.8 | 18.8 |
| PERNAH | 41 | 51.3 | 51.3 | 70.0 |
| TIDAK PENAH | 24 | 30.0 | 30.0 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **TotalX4** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 17 | 1 | 1.3 | 1.3 | 1.3 |
| 20 | 1 | 1.3 | 1.3 | 2.5 |
| 21 | 1 | 1.3 | 1.3 | 3.8 |
| 22 | 1 | 1.3 | 1.3 | 5.0 |
| 23 | 1 | 1.3 | 1.3 | 6.3 |
| 24 | 1 | 1.3 | 1.3 | 7.5 |
| 25 | 5 | 6.3 | 6.3 | 13.8 |
| 26 | 1 | 1.3 | 1.3 | 15.0 |
| 29 | 4 | 5.0 | 5.0 | 20.0 |
| 30 | 1 | 1.3 | 1.3 | 21.3 |
| 31 | 4 | 5.0 | 5.0 | 26.3 |
| 32 | 25 | 31.3 | 31.3 | 57.5 |
| 33 | 1 | 1.3 | 1.3 | 58.8 |
| 34 | 4 | 5.0 | 5.0 | 63.8 |
| 35 | 3 | 3.8 | 3.8 | 67.5 |
| 36 | 11 | 13.8 | 13.8 | 81.3 |
| 37 | 6 | 7.5 | 7.5 | 88.8 |
| 38 | 6 | 7.5 | 7.5 | 96.3 |
| 40 | 3 | 3.8 | 3.8 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

**Lampiran 26**

**Tabel Frekuensi Audit Investigasi (Y)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Statistics** | | | | | | | | |
|  | | Y.1 | Y.2 | Y.3 | Y.4 | Y.5 | Y.6 | Y.7 |
| N | Valid | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| Missing | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mean | | 4.46 | 4.29 | 4.39 | 4.03 | 4.26 | 4.26 | 4.29 |
| Std. Error of Mean | | .071 | .072 | .055 | .119 | .066 | .058 | .060 |
| Median | | 4.50 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Mode | | 5 | 4 | 4 | 4 | 4 | 4 | 4 |
| Std. Deviation | | .635 | .640 | .490 | 1.067 | .590 | .522 | .532 |
| Variance | | .404 | .410 | .240 | 1.139 | .348 | .272 | .283 |
| Range | | 4 | 4 | 1 | 4 | 4 | 2 | 2 |
| Minimum | | 1 | 1 | 4 | 1 | 1 | 3 | 3 |
| Maximum | | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Sum | | 357 | 343 | 351 | 322 | 341 | 341 | 343 |

**Frequency Table**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Y.1** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | SANGAT SERING | 1 | 1.3 | 1.3 | 1.3 |
| PERNAH | 39 | 48.8 | 48.8 | 50.0 |
| TIDAK PENAH | 40 | 50.0 | 50.0 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Y.2** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | SANGAT SERING | 1 | 1.3 | 1.3 | 1.3 |
| KADANG-KADANG | 2 | 2.5 | 2.5 | 3.8 |
| PERNAH | 49 | 61.3 | 61.3 | 65.0 |
| TIDAK PENAH | 28 | 35.0 | 35.0 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Y.3** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | PERNAH | 49 | 61.3 | 61.3 | 61.3 |
| TIDAK PENAH | 31 | 38.8 | 38.8 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Y.4** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | SANGAT SERING | 7 | 8.8 | 8.8 | 8.8 |
| KADANG-KADANG | 2 | 2.5 | 2.5 | 11.3 |
| PERNAH | 46 | 57.5 | 57.5 | 68.8 |
| TIDAK PENAH | 25 | 31.3 | 31.3 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Y.5** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | SANGAT SERING | 1 | 1.3 | 1.3 | 1.3 |
| PERNAH | 55 | 68.8 | 68.8 | 70.0 |
| TIDAK PENAH | 24 | 30.0 | 30.0 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

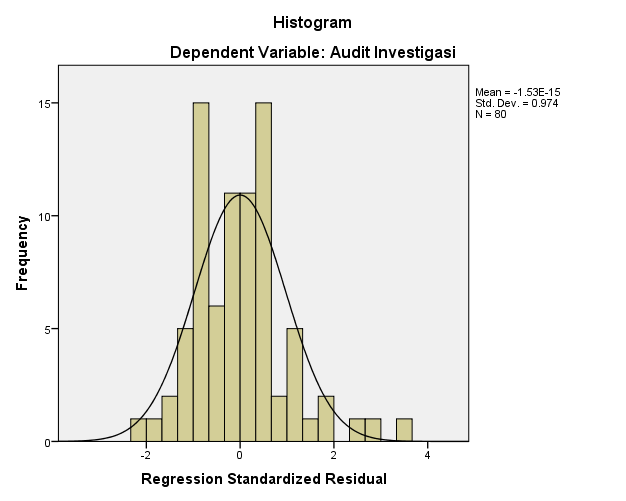
|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Y.6** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | KADANG-KADANG | 3 | 3.8 | 3.8 | 3.8 |
| PERNAH | 53 | 66.3 | 66.3 | 70.0 |
| TIDAK PENAH | 24 | 30.0 | 30.0 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

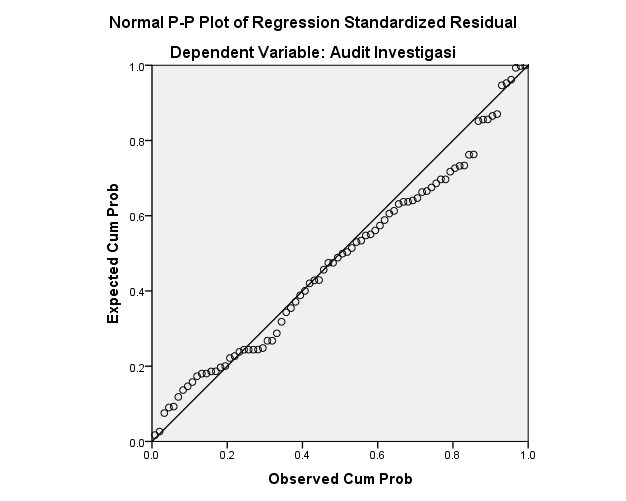
|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Y.7** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | KADANG-KADANG | 3 | 3.8 | 3.8 | 3.8 |
| PERNAH | 51 | 63.8 | 63.8 | 67.5 |
| TIDAK PENAH | 26 | 32.5 | 32.5 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **TotalY** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 19 | 1 | 1.3 | 1.3 | 1.3 |
| 27 | 7 | 8.8 | 8.8 | 10.0 |
| 28 | 27 | 33.8 | 33.8 | 43.8 |
| 29 | 1 | 1.3 | 1.3 | 45.0 |
| 30 | 14 | 17.5 | 17.5 | 62.5 |
| 31 | 7 | 8.8 | 8.8 | 71.3 |
| 32 | 11 | 13.8 | 13.8 | 85.0 |
| 33 | 2 | 2.5 | 2.5 | 87.5 |
| 35 | 10 | 12.5 | 12.5 | 100.0 |
| Total | 80 | 100.0 | 100.0 |  |

**Lampiran 27**

**Uji Asumsi Klasik (Uji Normalitas)**

****

****

**Lampiran 28**

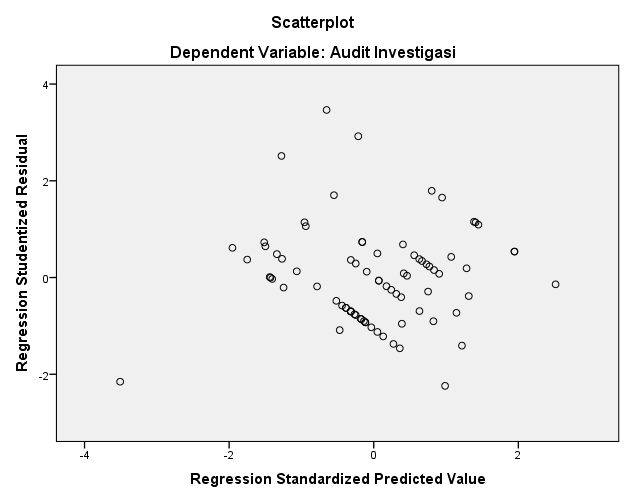
**Uji Asumsi Klasik (Uji Multikolonieritas)**

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 80 |
| Normal Parametersa,b | Mean | .0000000 |
| Std. Deviation | 1.84910824 |
| Most Extreme Differences | Absolute | .099 |
| Positive | .099 |
| Negative | -.055 |
| Test Statistic | | .099 |
| Asymp. Sig. (2-tailed) | | .053c |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | | | |
| Model | | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta |  |  | Tolerance | VIF |
| 1 | (Constant) | 6.160 | | 3.719 |  | 1.656 | .102 |  |  |
| Skeptisme Profesional Auditor | .140 | | .067 | .200 | 2.098 | .039 | .648 | 1.543 |
| Indenpendensi Auditor | -.066 | | .065 | -.093 | -1.020 | .311 | .706 | 1.416 |
| Kemampuan Auditor | .292 | | .110 | .245 | 2.650 | .010 | .691 | 1.448 |
| TABK | .426 | | .065 | .736 | 6.507 | .000 | .460 | 2.173 |
| a. Dependent Variable: Audit Investigasi | | | | | | | | | | |

**Lampiran 29**

**Uji Asumsi Klasik (Uji Hekteroskedastisitas)**



|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 4.401 | 2.415 |  | 1.822 | .072 |
| Skeptisme Profesional Auditor | -.033 | .043 | -.108 | -.766 | .446 |
| Indenpendensi Auditor | .021 | .042 | .069 | .510 | .612 |
| Kemampuan Auditor | -.083 | .072 | -.160 | -1.167 | .247 |
| TABK | -.012 | .042 | -.046 | -.275 | .784 |
| a. Dependent Variable: ABS\_RES | | | | | | |

**Lampiran 30**

**Analisis Regresi Linier Berganda**

|  |  |  |  |
| --- | --- | --- | --- |
| **Descriptive Statistics** | | | |
|  | Mean | Std. Deviation | N |
| Audit Investigasi | 29.9750 | 2.78320 | 80 |
| Skeptisme Profesional Auditor | 23.2625 | 3.98651 | 80 |
| Indenpendensi Auditor | 28.9000 | 3.91880 | 80 |
| Kemampuan Auditor | 29.8250 | 2.33181 | 80 |
| TABK | 32.3500 | 4.81059 | 80 |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | | | |
| Model | | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta |  |  | Tolerance | VIF |
| 1 | (Constant) | 6.160 | | 3.719 |  | 1.656 | .102 |  |  |
| Skeptisme Profesional Auditor | .140 | | .067 | .200 | 2.098 | .039 | .648 | 1.543 |
| Indenpendensi Auditor | -.066 | | .065 | -.093 | -1.020 | .311 | .706 | 1.416 |
| Kemampuan Auditor | .292 | | .110 | .245 | 2.650 | .010 | .691 | 1.448 |
| TABK | .426 | | .065 | .736 | 6.507 | .000 | .460 | 2.173 |
| a. Dependent Variable: Audit Investigasi | | | | | | | | | | |

**Lampiran 31**

**Uji Signifikansi (Uji t)**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | | | |
| Model | | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta |  |  | Tolerance | VIF |
| 1 | (Constant) | 6.160 | | 3.719 |  | 1.656 | .102 |  |  |
| Skeptisme Profesional Auditor | .140 | | .067 | .200 | 2.098 | .039 | .648 | 1.543 |
| Indenpendensi Auditor | -.066 | | .065 | -.093 | -1.020 | .311 | .706 | 1.416 |
| Kemampuan Auditor | .292 | | .110 | .245 | 2.650 | .010 | .691 | 1.448 |
| TABK | .426 | | .065 | .736 | 6.507 | .000 | .460 | 2.173 |
| a. Dependent Variable: Audit Investigasi | | | | | | | | | | |

**Lampiran 32**

**Uji Simultan (Uji F)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 341.833 | 4 | 85.458 | 23.728 | .000b |
| Residual | 270.117 | 75 | 3.602 |  |  |
| Total | 611.950 | 79 |  |  |  |
| a. Dependent Variable: Audit Investigasi | | | | | | |
| b. Predictors: (Constant), TABK, Indenpendensi Auditor, Kemampuan Auditor, Skeptisme Profesional Auditor | | | | | | |

**Lampiran 33**

**Koefisien Determinasi**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .747a | .559 | .535 | 1.89778 | 1.862 |
| a. Predictors: (Constant), TABK, Indenpendensi Auditor, Kemampuan Auditor, Skeptisme Profesional Auditor | | | | | |
| b. Dependent Variable: Audit Investigasi | | | | | |

**LAMPIRAN 34**