

Surat Permohonan Pengisian Kuesioner

Kepada Yth.

Bapak/Ibu/sdr/i Responden

Di Tempat

Dengan hormat,

Sehubungan dengan penyelesaian tugas akhir sebagai mahasiswi Program Strata Satu (S1) Universitas Islam Sultan Agung Semarang, saya :

Nama : Fahmi Ainurriza

NIM : 31401505967

Fak/Jur/Semt : Fakultas Ekonomi /Akuntansi/V

bermaksud melakukan penelitian untuk penyusunan skripsi dengan judul **“Pengaruh Kompetensi, Obyektivitas, *Due Professional Care*, Skeptisme, Independensi, Dan *Time Budget Pressure* Auditor Terhadap Kualitas Audit Pada Kantor Perwakilan BPK Jawa Tengah”**.

Untuk itu, saya mengharapkan kesediaan Bapak/Ibu/Sdr/i untuk menjadi responden dengan mengisi lembar kuesioner ini secara lengkap dan sebelumnya saya mohon maaf telah mengganggu waktu bekerja Bapak/Ibu/Sdr/i. Data yang diperoleh hanya akan digunakan untuk kepentingan penelitian dan tidak digunakan sebagai penilaian kinerja di tempat Bapak/Ibu/Sdr/i bekerja, sehingga kerahasiaannya akan saya jaga sesuai dengan etika penelitian.

❖ **Dimohon untuk membaca setiap pertanyaan secara hati-hati dan menjawab dengan lengkap semua pertanyaan, karena apabila terdapat**

salah satu nomor yang tidak diisi maka kuesioner dianggap tidak berlaku.

- ❖ **Tidak ada jawaban yang salah atau benar dalam pilihan Anda, hanya memilih jawaban yang sesuai dengan pendapat Anda.**

Apabila diantara Bapak/Ibu/Sdr/i ada yang membutuhkan hasil penelitian ini, maka Bapak/Ibu/Sdr/i dapat menghubungi saya (telepon dan email tertera dibawah). Atas kesediaan Bapak/Ibu/Sdr/i meluangkan waktu untuk mengisi dan menjawab semua pertanyaan dalam penelitian ini, sayasampaikan terima kasih.

Hormat saya,

Dosen Pembimbing

Peneliti

(Maya Indriastuti, SE. M.Si., Ak., CA)

(Fahmi Ainurriza)

IDENTITAS RESPONDEN

Nama : _____

Umur : < 20 tahun 20-35 tahun 35-50 tahun
 50-65 tahun > 65 tahun

Jenis Kelamin : Laki-Laki Perempuan

Jabatan : _____

Lama Bekerja : Dibawah 1 tahun 1 – 5 tahun
 5-10 tahun >10 tahun

Pendidikan Terakhir : D1 S1
 D2 S2
 D3 S3

Petunjuk pengisian

Bapak/ibu dimohon untuk memberikan tanggapan yang sesuai atas pertanyaan-pertanyaan tentang kondisi saat Bapak/ibu melaksanakan tugasnya dilapangan. Bapak/Ibu hanya mengisi dengan jawaban setuju, sangat setuju, netral, sangat tidak setuju dan tidak setuju dengan pernyataan-pernyataan tersebut. Kami ingin mengetahui seberapa jauh Bapak/Ibu setuju atau tidak setuju terhadap pernyataan-pernyataan tersebut, dengan memberi tanda *checklist* (v) atau tanda silang (x). Pada setiap pertanyaan telah disediakan lima poin skala dengan keterangan sebagai berikut :

| | |
|--------------------|---------------------------|
| S : Setuju | STS : Sangat Tidak Setuju |
| SS : Sangat Setuju | TS : Tidak Setuju |
| N : Netral | |

| No | Pertanyaan | STS | TS | N | S | SS |
|----|------------|-----|----|---|---|----|
| | | 1 | 2 | 3 | 4 | 5 |

| Kompetensi (X1) | | | | | | |
|-----------------|---|-------|---|---|---|---|
| No. | Pertanyaan | Nilai | | | | |
| | | 1 | 2 | 3 | 4 | 5 |
| 1 | Auditor harus dapat memahami dan mampu melakukan audit sesuai standar akuntansi dan auditing yang berlaku. | | | | | |
| 2 | Saat saya menjalani pendidikan formal, saya memperoleh pengetahuan yang sangat berguna dalam proses mengaudit | | | | | |
| 3 | Seiring bertambahnya masa kerja sebagai auditor, keahlian auditing saya sama saja tidak ada perkembangan signifikan selama mengaudit auditee. | | | | | |
| 4 | Auditor diharuskan mengikuti pelatihan akuntansi dan audit yang diselenggarakan BPK untuk menambah pengetahuan dan pengalaman mengenai audit. | | | | | |
| 5 | Auditor didorong untuk menunjukkan keahlian mereka dengan memperoleh sertifikasi profesional setelah mengikuti pendidikan lanjutan. | | | | | |

| Obyektivitas (X2) | | | | | | |
|-------------------|--|-------|---|---|---|---|
| No. | Pertanyaan | Nilai | | | | |
| | | 1 | 2 | 3 | 4 | 5 |
| 1 | Auditor dalam melaksanakan tugasnya harus bisa diandalkan dan dapat dipercaya oleh auditee atau instansi yang sedang diaudit | | | | | |
| 2 | Auditor harus bisa bersikap adil tanpa dipengaruhi oleh siapapun yang mempunyai kepentingan pada hasil pemeriksaan | | | | | |
| 3 | Saya menerima penugasan audit bila pada saat bersamaan sedang mempunyai hubungan kerjasama dengan pihak yang diperiksa | | | | | |
| 4 | Auditor mengungkapkan hasil audit berdasarkan fakta-fakta dan informasi yang ada dilapangan. | | | | | |
| 5 | Pekerjaan saya menuntut obyektifitas yang tinggi terhadap auditee | | | | | |

| <i>Due Professional Care (X3)</i> | | | | | | |
|-----------------------------------|--|-------|---|---|---|---|
| No. | Pertanyaan | Nilai | | | | |
| | | 1 | 2 | 3 | 4 | 5 |
| 1 | Auditor selalu tidak puas dengan bukti-bukti yang kurang persuasif dari auditee. | | | | | |
| 2 | Pengumpulan dan penilaian bukti secara audit menuntut auditor mempertimbangkan kompetensi dan kecukupan bukti tersebut | | | | | |
| 3 | Audit dalam melakukan pemeriksaan harus berhati-hati agar tidak terjadi kesalahan saat mengaudit laporan keuangan | | | | | |
| 4 | Auditor selalu mempertanyakan keandalan dokumen, jawaban atas pertanyaan yang diajukan kepada auditee, dan juga informasi pendukung selama pemeriksaan berlangsung | | | | | |
| 5 | Auditor melakukan pemeriksaan terhadap bukti-bukti yang diberikan auditee secara kritis dan cermat. | | | | | |

| <i>Skeptisme Auditor (X4)</i> | | | | | | |
|-------------------------------|---|-------|---|---|---|---|
| No. | Pertanyaan | Nilai | | | | |
| | | 1 | 2 | 3 | 4 | 5 |
| 1 | Auditor diharapkan mempunyai skeptisme auditor terhadap proses audit. | | | | | |

| | | | | | | |
|---|--|--|--|--|--|--|
| 2 | Auditor diharapkan selalu mengedepankan sikap skeptisme auditor saat mengevaluasi bukti-bukti audit. | | | | | |
| 3 | Auditor diharapkan mempunyai sikap skeptisme auditor terhadap temuan audit yang berhubungan dengan wajar atau tidaknya laporan keuangan. | | | | | |
| 4 | Auditor harus bersikap cermat dan seksama dalam menjalankan tugas audit, karena itu termasuk faktor sikap skeptisme auditor | | | | | |
| 5 | Skeptisme tidak terlalu mempengaruhi auditor dalam menemukan pelanggaran-pelanggaran dalam laporan keuangan. | | | | | |

| Independensi (X5) | | | | | | |
|-------------------|--|-------|---|---|---|---|
| No. | Pertanyaan | Nilai | | | | |
| | | 1 | 2 | 3 | 4 | 5 |
| 1 | Penyusunan program audit harus bebas dari intervensi siapapun tentang prosedur yang dipilih auditor | | | | | |
| 2 | Saat memberikan opini atau pendapat, auditor harus mempertimbangkan fakta-fakta yang ada untuk dasar mengungkapkan pendapat | | | | | |
| 3 | Auditor harus menghindari hubungan secara personal yang berlebihan terhadap auditee demi kepentingan audit, agar selau menjaga independensi dalam menjalankan tugasnya | | | | | |

| | | | | | | |
|---|---|--|--|--|--|--|
| 4 | Pelaporan harus bebas dari pihak yang berusaha untuk mempengaruhi pertimbangan pemeriksa terhadap isi laporan pemeriksaan | | | | | |
| 5 | Pelaporan hasil audit harus terbebas dari bahasa atau istilah yang susah dipahami | | | | | |

| <i>Time Budget Pressure (X6)</i> | | | | | | |
|----------------------------------|--|-------|---|---|---|---|
| No. | Pertanyaan | Nilai | | | | |
| | | 1 | 2 | 3 | 4 | 5 |
| 1 | Selama menjalankan tugas sebagai auditor, sering saya tidak memenuhi target yang telah ditentukan | | | | | |
| 2 | Saya selalu melakukan <i>quick review</i> atau memeriksa secara cepat bukti-bukti audit setiap melaksanakan tugas pemeriksaan karena menyesuaikan waktu audit yang telah dianggarkan | | | | | |
| 3 | Dalam melaksanakan tugas pemeriksaan, saya terpaksa mengurangi ukuran sampel (<i>sample size</i>) karena menyesuaikan waktu audit yang telah dianggarkan. | | | | | |
| 4 | Saya seringkali tidak mendokumentasikan pekerjaan audit saya, karena waktu yang dianggarkan untuk melaksanakan audit kurang | | | | | |
| 5 | Dengan waktu yang diberikan terlalu sempit, maka dalam melaksanakan tugas, saya bisa fokus dan | | | | | |

| | | | | | | |
|--|-------------------------------------|--|--|--|--|--|
| | memberikan hasil audit dengan baik. | | | | | |
|--|-------------------------------------|--|--|--|--|--|

| Kualitas audit(Y) | | | | | | |
|-------------------|---|-------|---|---|---|---|
| No. | Pertanyaan | Nilai | | | | |
| | | 1 | 2 | 3 | 4 | 5 |
| 1 | Besarnya kompensasi yang saya terima akan mempengaruhi saya dalam melaporkan kesalahan klien | | | | | |
| 2 | Auditor selalu berhati-hati dan waspada dalam pengambilan keputusan selama melakukan audit | | | | | |
| 3 | Pemahaman terhadap sistem informasi akuntansi klien dapat menjadikan pelaporan audit lebih baik | | | | | |
| 4 | Tidak mudah percaya terhadap perkataan klien selama melakukan audit | | | | | |
| 5 | Hasil audit saya dapat ditindak lanjuti auditee | | | | | |

LAMPIRAN

Lampiran 2. Identitas dan Jawaban Responden

| No. | Umur | Jenis Kelamin | Jabatan | Lama Bekerja | Pendidikan |
|-----|------|---------------|---------------------|--------------|------------|
| 1 | 2 | 2 | Auditor Tim Yuniior | 4 | 4 |
| 2 | 3 | 2 | Auditor Tim Yuniior | 2 | 4 |
| 3 | 3 | 1 | Auditor Tim Yuniior | 4 | 4 |
| 4 | 2 | 1 | Auditor Tim Senior | 3 | 4 |
| 5 | 2 | 2 | Auditor Tim Yuniior | 2 | 4 |
| 6 | 2 | 1 | Auditor Tim Senior | 3 | 4 |
| 7 | 3 | 1 | Auditor Tim Yuniior | 3 | 4 |
| 8 | 2 | 2 | Auditor Tim Senior | 3 | 4 |
| 9 | 2 | 2 | Auditor Tim Yuniior | 2 | 4 |
| 10 | 2 | 1 | Auditor Tim Senior | 4 | 5 |
| 11 | 3 | 1 | Auditor Tim Yuniior | 4 | 4 |
| 12 | 2 | 2 | Auditor Tim Yuniior | 3 | 4 |
| 13 | 2 | 1 | Auditor Tim Senior | 3 | 5 |
| 14 | 3 | 1 | Auditor Tim Yuniior | 3 | 5 |
| 15 | 2 | 1 | Auditor Tim Yuniior | 3 | 4 |
| 16 | 2 | 1 | Auditor Tim Senior | 3 | 4 |
| 17 | 4 | 2 | Ketua Tim Senior | 3 | 4 |
| 18 | 2 | 2 | Auditor Tim Yuniior | 3 | 4 |
| 19 | 2 | 1 | Auditor Tim Senior | 3 | 4 |
| 20 | 2 | 2 | Auditor Tim Yuniior | 3 | 4 |
| 21 | 3 | 2 | Auditor Tim Senior | 4 | 5 |
| 22 | 3 | 1 | Auditor Tim Yuniior | 4 | 5 |

| | | | | | |
|----|---|---|---------------------|---|---|
| 23 | 2 | 1 | Auditor Tim Yuniior | 3 | 4 |
| 24 | 2 | 1 | Auditor Tim Yuniior | 3 | 4 |
| 25 | 4 | 1 | Auditor Tim Senior | 4 | 4 |
| 26 | 2 | 2 | Auditor Tim Yuniior | 4 | 5 |
| 27 | 3 | 1 | Auditor Tim Yuniior | 3 | 4 |
| 28 | 2 | 1 | Auditor Tim Senior | 4 | 4 |
| 29 | 3 | 1 | Auditor Tim Yuniior | 3 | 5 |
| 30 | 2 | 1 | Auditor Tim Yuniior | 4 | 4 |
| 31 | 2 | 1 | Auditor Tim Yuniior | 4 | 4 |
| 32 | 3 | 2 | Auditor Tim Senior | 4 | 5 |
| 33 | 2 | 1 | Auditor Tim Yuniior | 3 | 4 |
| 34 | 2 | 1 | Auditor Tim Yuniior | 3 | 4 |
| 35 | 2 | 1 | Auditor Tim Senior | 2 | 4 |
| 36 | 2 | 1 | Auditor Tim Yuniior | 2 | 4 |
| 37 | 2 | 1 | Auditor Tim Yuniior | 2 | 5 |
| 38 | 2 | 1 | Auditor Tim Senior | 4 | 4 |
| 39 | 3 | 1 | Auditor Tim Yuniior | 3 | 4 |
| 40 | 2 | 2 | Auditor Tim Yuniior | 3 | 4 |
| 41 | 2 | 2 | Auditor Tim Senior | 2 | 4 |
| 42 | 2 | 2 | Auditor Tim Yuniior | 4 | 4 |
| 43 | 4 | 1 | Ketua Tim Yuniior | 4 | 5 |
| 44 | 2 | 1 | Auditor Tim Senior | 4 | 5 |
| 45 | 4 | 2 | Auditor Tim Yuniior | 4 | 4 |
| 46 | 2 | 1 | Auditor Tim Senior | 3 | 5 |

| | | | | | |
|----|---|---|---------------------|---|---|
| 47 | 2 | 1 | Auditor Tim Yuniior | 4 | 5 |
| 48 | 4 | 1 | Auditor Tim Yuniior | 4 | 5 |
| 49 | 2 | 1 | Ketua Tim Yuniior | 4 | 5 |
| 50 | 2 | 1 | Auditor Tim Senior | 3 | 5 |
| 51 | 3 | 1 | Auditor Tim Yuniior | 4 | 5 |
| 52 | 2 | 1 | Auditor Tim Senior | 4 | 4 |
| 53 | 3 | 1 | Auditor Tim Yuniior | 4 | 4 |
| 54 | 2 | 1 | Auditor Tim Yuniior | 2 | 5 |
| 55 | 2 | 1 | Auditor Tim Senior | 4 | 5 |
| 56 | 3 | 2 | Auditor Tim Yuniior | 3 | 4 |
| 57 | 4 | 2 | Ketua Tim Yuniior | 2 | 4 |
| 58 | 2 | 1 | Auditor Tim Senior | 3 | 4 |
| 59 | 2 | 2 | Auditor Tim Yuniior | 3 | 4 |
| 60 | 2 | 1 | Auditor Tim Yuniior | 3 | 4 |
| 61 | 3 | 1 | Ketua Tim Senior | 2 | 4 |
| 62 | 2 | 1 | Auditor Tim Yuniior | 4 | 5 |
| 63 | 4 | 1 | Ketua Tim Senior | 4 | 5 |
| 64 | 2 | 2 | Auditor Tim Senior | 3 | 5 |
| 65 | 2 | 2 | Auditor Tim Yuniior | 3 | 4 |
| 66 | 3 | 1 | Auditor Tim Yuniior | 3 | 5 |
| 67 | 2 | 2 | Ketua Tim Senior | 3 | 5 |
| 68 | 4 | 1 | Auditor Tim Yuniior | 3 | 5 |
| 69 | 3 | 1 | Auditor Tim Senior | 3 | 5 |
| 70 | 4 | 1 | Auditor Tim Yuniior | 3 | 5 |

| | | | | | |
|----|---|---|---------------------|---|---|
| 71 | 3 | 2 | Auditor Tim Yuniior | 3 | 4 |
| 72 | 4 | 1 | Auditor Tim Yuniior | 3 | 5 |
| 73 | 3 | 2 | Auditor Tim Senior | 4 | 4 |
| 74 | 4 | 2 | Auditor Tim Yuniior | 3 | 4 |
| 75 | 3 | 1 | Auditor Tim Yuniior | 3 | 5 |
| 76 | 3 | 2 | Auditor Tim Senior | 4 | 4 |
| 77 | 4 | 2 | Auditor Tim Yuniior | 2 | 4 |
| 78 | 3 | 1 | Auditor Tim Yuniior | 4 | 4 |
| 79 | 4 | 1 | Auditor Tim Senior | 3 | 4 |
| 80 | 3 | 2 | Auditor Tim Yuniior | 2 | 4 |
| 81 | 3 | 1 | Auditor Tim Yuniior | 3 | 4 |
| 82 | 3 | 1 | Auditor Tim Yuniior | 3 | 4 |
| 83 | 3 | 2 | Auditor Tim Senior | 3 | 4 |
| 84 | 3 | 2 | Auditor Tim Yuniior | 2 | 4 |
| 85 | 4 | 1 | Auditor Tim Yuniior | 4 | 5 |
| 86 | 4 | 1 | Auditor Tim Yuniior | 4 | 4 |
| 87 | 4 | 2 | Auditor Tim Yuniior | 3 | 4 |
| 88 | 3 | 1 | Auditor Tim Yuniior | 3 | 5 |
| 89 | 4 | 1 | Ketua Tim Yuniior | 3 | 5 |
| 90 | 4 | 1 | Auditor Tim Yuniior | 3 | 4 |
| 91 | 4 | 1 | Auditor Tim Senior | 4 | 4 |
| 92 | 4 | 1 | Auditor Tim Yuniior | 4 | 4 |
| | | | | | |

| |
|--|
| |
|--|

| Jawaban Responden Variabel Kompetensi | | | | | |
|--|------|------|------|------|------|
| No. | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 |
| 1 | 5 | 5 | 5 | 5 | 5 |
| 2 | 5 | 4 | 4 | 5 | 4 |
| 3 | 4 | 4 | 5 | 4 | 4 |
| 4 | 5 | 4 | 4 | 5 | 4 |
| 5 | 4 | 4 | 4 | 4 | 4 |
| 6 | 5 | 5 | 5 | 5 | 5 |
| 7 | 4 | 4 | 4 | 4 | 4 |
| 8 | 4 | 3 | 3 | 4 | 3 |
| 9 | 4 | 4 | 2 | 4 | 4 |
| 10 | 5 | 5 | 5 | 5 | 5 |
| 11 | 5 | 5 | 4 | 5 | 5 |
| 12 | 4 | 4 | 5 | 4 | 4 |
| 13 | 5 | 5 | 4 | 5 | 5 |
| 14 | 4 | 4 | 5 | 4 | 4 |
| 15 | 5 | 4 | 4 | 4 | 4 |
| 16 | 4 | 4 | 4 | 4 | 3 |
| 17 | 5 | 5 | 5 | 5 | 5 |
| 18 | 4 | 4 | 4 | 3 | 3 |
| 19 | 5 | 3 | 5 | 5 | 2 |
| 20 | 4 | 4 | 4 | 4 | 4 |
| 21 | 4 | 4 | 4 | 4 | 4 |
| 22 | 5 | 5 | 3 | 5 | 5 |
| 23 | 5 | 5 | 5 | 4 | 4 |
| 24 | 4 | 4 | 4 | 5 | 3 |
| 25 | 5 | 1 | 4 | 5 | 5 |
| 26 | 5 | 5 | 5 | 5 | 4 |
| 27 | 4 | 3 | 4 | 4 | 3 |
| 28 | 4 | 4 | 4 | 4 | 4 |
| 29 | 1 | 1 | 4 | 1 | 1 |
| 30 | 4 | 4 | 5 | 5 | 4 |
| 31 | 4 | 4 | 5 | 4 | 4 |
| 32 | 5 | 3 | 4 | 5 | 5 |
| 33 | 4 | 4 | 4 | 4 | 4 |
| 34 | 5 | 4 | 5 | 5 | 4 |
| 35 | 4 | 4 | 4 | 4 | 4 |
| 36 | 5 | 4 | 4 | 5 | 4 |
| 37 | 1 | 1 | 3 | 2 | 1 |

| | | | | | |
|----|---|---|---|---|---|
| 38 | 5 | 5 | 4 | 5 | 5 |
| 39 | 4 | 4 | 4 | 4 | 2 |
| 40 | 5 | 4 | 3 | 5 | 4 |
| 41 | 5 | 4 | 4 | 4 | 4 |
| 42 | 5 | 5 | 5 | 5 | 5 |
| 43 | 5 | 5 | 4 | 5 | 5 |
| 44 | 4 | 4 | 1 | 4 | 4 |
| 45 | 4 | 4 | 5 | 4 | 4 |
| 46 | 4 | 4 | 4 | 4 | 4 |
| 47 | 4 | 4 | 5 | 4 | 4 |
| 48 | 5 | 5 | 2 | 5 | 4 |
| 49 | 5 | 5 | 4 | 5 | 5 |
| 50 | 5 | 5 | 4 | 5 | 5 |
| 51 | 4 | 4 | 4 | 4 | 4 |
| 52 | 5 | 1 | 4 | 5 | 5 |
| 53 | 4 | 4 | 5 | 4 | 4 |
| 54 | 5 | 5 | 4 | 5 | 5 |
| 55 | 4 | 4 | 4 | 4 | 4 |
| 56 | 5 | 4 | 4 | 4 | 4 |
| 57 | 4 | 4 | 5 | 4 | 3 |
| 58 | 5 | 5 | 4 | 5 | 5 |
| 59 | 4 | 4 | 5 | 3 | 3 |
| 60 | 5 | 3 | 4 | 5 | 2 |
| 61 | 4 | 4 | 4 | 4 | 4 |
| 62 | 4 | 4 | 4 | 4 | 4 |
| 63 | 5 | 5 | 5 | 5 | 5 |
| 64 | 5 | 5 | 4 | 4 | 4 |
| 65 | 4 | 4 | 5 | 5 | 3 |
| 66 | 5 | 1 | 4 | 5 | 5 |
| 67 | 5 | 5 | 4 | 5 | 5 |
| 68 | 5 | 4 | 5 | 5 | 4 |
| 69 | 4 | 4 | 4 | 4 | 4 |
| 70 | 5 | 4 | 4 | 5 | 4 |
| 71 | 4 | 4 | 4 | 4 | 4 |
| 72 | 5 | 5 | 4 | 5 | 5 |
| 73 | 4 | 4 | 2 | 4 | 4 |
| 74 | 4 | 3 | 5 | 4 | 3 |
| 75 | 5 | 5 | 5 | 5 | 5 |
| 76 | 5 | 5 | 4 | 5 | 5 |

| | | | | | |
|----|---|---|---|---|---|
| 77 | 5 | 4 | 5 | 5 | 4 |
| 78 | 4 | 4 | 4 | 4 | 4 |
| 79 | 5 | 4 | 4 | 5 | 4 |
| 80 | 4 | 4 | 4 | 4 | 4 |
| 81 | 5 | 5 | 4 | 5 | 5 |
| 82 | 4 | 4 | 4 | 4 | 4 |
| 83 | 4 | 3 | 4 | 4 | 3 |
| 84 | 4 | 4 | 4 | 4 | 4 |
| 85 | 5 | 5 | 5 | 5 | 5 |
| 86 | 5 | 5 | 5 | 5 | 5 |
| 87 | 4 | 4 | 4 | 4 | 4 |
| 88 | 5 | 5 | 5 | 5 | 5 |
| 89 | 4 | 4 | 4 | 4 | 4 |
| 90 | 5 | 4 | 4 | 4 | 4 |
| 91 | 5 | 1 | 5 | 5 | 5 |
| 92 | 4 | 4 | 4 | 4 | 4 |

| Jawaban Responden Variabel Obyektivitas | | | | | |
|--|------|------|------|------|------|
| No. | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 |
| 1 | 5 | 5 | 3 | 5 | 5 |
| 2 | 5 | 5 | 2 | 5 | 5 |
| 3 | 4 | 4 | 3 | 4 | 4 |
| 4 | 4 | 5 | 5 | 5 | 5 |
| 5 | 4 | 4 | 4 | 4 | 4 |
| 6 | 5 | 5 | 3 | 5 | 3 |
| 7 | 4 | 4 | 4 | 4 | 4 |
| 8 | 4 | 4 | 4 | 5 | 5 |
| 9 | 4 | 4 | 5 | 4 | 4 |
| 10 | 5 | 5 | 5 | 5 | 5 |
| 11 | 5 | 5 | 5 | 5 | 5 |
| 12 | 4 | 4 | 4 | 4 | 4 |
| 13 | 5 | 5 | 5 | 5 | 5 |
| 14 | 4 | 4 | 2 | 4 | 4 |
| 15 | 4 | 4 | 4 | 4 | 4 |
| 16 | 4 | 4 | 5 | 4 | 3 |
| 17 | 5 | 5 | 5 | 5 | 5 |
| 18 | 4 | 4 | 4 | 4 | 4 |
| 19 | 5 | 5 | 5 | 5 | 4 |
| 20 | 4 | 4 | 4 | 4 | 4 |
| 21 | 4 | 4 | 4 | 4 | 4 |
| 22 | 5 | 5 | 5 | 5 | 5 |
| 23 | 4 | 5 | 4 | 4 | 4 |
| 24 | 4 | 4 | 4 | 4 | 4 |
| 25 | 5 | 5 | 5 | 5 | 5 |
| 26 | 4 | 5 | 1 | 4 | 4 |
| 27 | 4 | 4 | 4 | 4 | 4 |
| 28 | 4 | 4 | 2 | 4 | 4 |
| 29 | 1 | 1 | 5 | 1 | 1 |
| 30 | 4 | 5 | 2 | 4 | 4 |
| 31 | 4 | 4 | 2 | 4 | 4 |
| 32 | 5 | 5 | 5 | 5 | 5 |
| 33 | 4 | 4 | 2 | 4 | 4 |
| 34 | 5 | 5 | 4 | 5 | 4 |
| 35 | 4 | 4 | 4 | 4 | 4 |
| 36 | 5 | 4 | 5 | 5 | 4 |
| 37 | 1 | 1 | 1 | 1 | 1 |

| | | | | | |
|----|---|---|---|---|---|
| 38 | 5 | 5 | 5 | 5 | 5 |
| 39 | 4 | 4 | 2 | 4 | 2 |
| 40 | 5 | 4 | 5 | 5 | 4 |
| 41 | 3 | 4 | 4 | 4 | 4 |
| 42 | 5 | 5 | 4 | 5 | 5 |
| 43 | 1 | 5 | 5 | 5 | 5 |
| 44 | 4 | 4 | 4 | 4 | 4 |
| 45 | 4 | 4 | 4 | 4 | 4 |
| 46 | 4 | 4 | 3 | 4 | 4 |
| 47 | 4 | 4 | 4 | 4 | 4 |
| 48 | 5 | 5 | 5 | 5 | 5 |
| 49 | 5 | 5 | 4 | 5 | 5 |
| 50 | 5 | 5 | 5 | 5 | 5 |
| 51 | 4 | 4 | 4 | 4 | 4 |
| 52 | 5 | 5 | 5 | 5 | 5 |
| 53 | 4 | 4 | 4 | 4 | 4 |
| 54 | 5 | 5 | 5 | 5 | 5 |
| 55 | 4 | 4 | 2 | 4 | 4 |
| 56 | 4 | 4 | 4 | 4 | 4 |
| 57 | 4 | 4 | 5 | 4 | 3 |
| 58 | 5 | 5 | 5 | 5 | 5 |
| 59 | 4 | 4 | 4 | 4 | 4 |
| 60 | 5 | 5 | 5 | 5 | 4 |
| 61 | 4 | 4 | 4 | 4 | 4 |
| 62 | 4 | 4 | 4 | 4 | 4 |
| 63 | 5 | 5 | 5 | 5 | 5 |
| 64 | 4 | 5 | 4 | 4 | 4 |
| 65 | 4 | 4 | 4 | 4 | 4 |
| 66 | 5 | 5 | 5 | 5 | 5 |
| 67 | 5 | 5 | 3 | 5 | 5 |
| 68 | 5 | 5 | 2 | 5 | 5 |
| 69 | 4 | 4 | 3 | 4 | 4 |
| 70 | 4 | 5 | 5 | 5 | 5 |
| 71 | 4 | 4 | 4 | 4 | 4 |
| 72 | 5 | 5 | 3 | 5 | 3 |
| 73 | 4 | 4 | 4 | 4 | 4 |
| 74 | 4 | 4 | 4 | 5 | 5 |
| 75 | 5 | 5 | 5 | 5 | 5 |
| 76 | 5 | 5 | 3 | 5 | 5 |

| | | | | | |
|----|---|---|---|---|---|
| 77 | 5 | 5 | 2 | 5 | 5 |
| 78 | 4 | 4 | 3 | 4 | 4 |
| 79 | 4 | 5 | 5 | 5 | 5 |
| 80 | 4 | 4 | 4 | 4 | 4 |
| 81 | 5 | 5 | 3 | 5 | 3 |
| 82 | 4 | 4 | 4 | 4 | 4 |
| 83 | 4 | 4 | 4 | 5 | 5 |
| 84 | 4 | 4 | 5 | 4 | 4 |
| 85 | 5 | 5 | 5 | 5 | 5 |
| 86 | 5 | 5 | 5 | 5 | 5 |
| 87 | 4 | 4 | 4 | 4 | 4 |
| 88 | 5 | 5 | 5 | 5 | 5 |
| 89 | 4 | 4 | 2 | 4 | 4 |
| 90 | 4 | 4 | 4 | 4 | 4 |
| 91 | 5 | 5 | 5 | 5 | 5 |
| 92 | 4 | 4 | 4 | 4 | 4 |

| Jawaban Responden Variabel Skeptisme | | | | | |
|---|------|------|------|------|------|
| No. | X4.1 | X4.2 | X4.3 | X4.4 | X4.5 |
| 1 | 4 | 3 | 4 | 5 | 3 |
| 2 | 5 | 4 | 5 | 5 | 2 |
| 3 | 4 | 4 | 4 | 4 | 4 |
| 4 | 5 | 5 | 5 | 4 | 4 |
| 5 | 4 | 4 | 4 | 4 | 2 |
| 6 | 5 | 5 | 5 | 5 | 4 |
| 7 | 4 | 4 | 4 | 4 | 4 |
| 8 | 4 | 4 | 4 | 4 | 4 |
| 9 | 4 | 4 | 4 | 4 | 4 |
| 10 | 5 | 5 | 5 | 5 | 5 |
| 11 | 5 | 5 | 5 | 5 | 4 |
| 12 | 4 | 4 | 4 | 4 | 4 |
| 13 | 5 | 5 | 5 | 5 | 5 |
| 14 | 4 | 4 | 2 | 4 | 4 |
| 15 | 4 | 4 | 4 | 4 | 4 |
| 16 | 3 | 4 | 4 | 4 | 4 |
| 17 | 5 | 5 | 5 | 5 | 4 |
| 18 | 4 | 4 | 4 | 4 | 4 |
| 19 | 4 | 5 | 4 | 4 | 4 |

| | | | | | |
|----|---|---|---|---|---|
| 20 | 4 | 4 | 4 | 4 | 3 |
| 21 | 4 | 4 | 4 | 4 | 4 |
| 22 | 5 | 5 | 5 | 5 | 2 |
| 23 | 4 | 4 | 4 | 4 | 4 |
| 24 | 4 | 5 | 4 | 4 | 4 |
| 25 | 4 | 5 | 5 | 5 | 4 |
| 26 | 4 | 4 | 4 | 4 | 3 |
| 27 | 4 | 4 | 4 | 4 | 4 |
| 28 | 4 | 4 | 4 | 4 | 2 |
| 29 | 1 | 1 | 1 | 1 | 5 |
| 30 | 4 | 4 | 4 | 4 | 4 |
| 31 | 5 | 5 | 5 | 5 | 1 |
| 32 | 5 | 5 | 5 | 5 | 4 |
| 33 | 4 | 4 | 4 | 4 | 2 |
| 34 | 5 | 5 | 4 | 4 | 4 |
| 35 | 4 | 3 | 4 | 4 | 3 |
| 36 | 5 | 5 | 5 | 5 | 5 |
| 37 | 2 | 1 | 2 | 1 | 1 |
| 38 | 5 | 5 | 5 | 5 | 4 |
| 39 | 4 | 2 | 4 | 4 | 2 |
| 40 | 5 | 5 | 5 | 5 | 4 |
| 41 | 4 | 3 | 4 | 4 | 4 |
| 42 | 4 | 5 | 5 | 5 | 4 |
| 43 | 5 | 5 | 5 | 5 | 1 |
| 44 | 4 | 4 | 4 | 4 | 4 |
| 45 | 4 | 4 | 4 | 4 | 5 |
| 46 | 4 | 4 | 4 | 4 | 4 |
| 47 | 4 | 4 | 4 | 4 | 4 |
| 48 | 5 | 5 | 5 | 4 | 4 |
| 49 | 5 | 5 | 5 | 5 | 1 |
| 50 | 5 | 5 | 4 | 5 | 5 |
| 51 | 4 | 4 | 4 | 4 | 4 |
| 52 | 5 | 5 | 1 | 5 | 5 |
| 53 | 4 | 4 | 4 | 4 | 4 |
| 54 | 5 | 5 | 5 | 5 | 5 |
| 55 | 4 | 4 | 2 | 4 | 4 |
| 56 | 4 | 4 | 4 | 4 | 4 |
| 57 | 3 | 4 | 4 | 4 | 4 |
| 58 | 5 | 5 | 5 | 5 | 4 |

| | | | | | |
|----|---|---|---|---|---|
| 59 | 4 | 4 | 4 | 4 | 4 |
| 60 | 4 | 5 | 4 | 4 | 4 |
| 61 | 4 | 4 | 4 | 4 | 3 |
| 62 | 4 | 4 | 4 | 4 | 4 |
| 63 | 5 | 5 | 5 | 5 | 2 |
| 64 | 4 | 4 | 4 | 4 | 4 |
| 65 | 4 | 5 | 4 | 4 | 4 |
| 66 | 4 | 5 | 5 | 5 | 4 |
| 67 | 4 | 3 | 4 | 5 | 3 |
| 68 | 5 | 4 | 5 | 5 | 2 |
| 69 | 4 | 4 | 4 | 4 | 4 |
| 70 | 5 | 5 | 5 | 4 | 4 |
| 71 | 4 | 4 | 4 | 4 | 2 |
| 72 | 5 | 5 | 5 | 5 | 4 |
| 73 | 4 | 4 | 4 | 4 | 4 |
| 74 | 4 | 4 | 4 | 4 | 4 |
| 75 | 5 | 5 | 5 | 5 | 5 |
| 76 | 4 | 3 | 4 | 5 | 3 |
| 77 | 5 | 4 | 5 | 5 | 2 |
| 78 | 4 | 4 | 4 | 4 | 4 |
| 79 | 5 | 5 | 5 | 4 | 4 |
| 80 | 4 | 4 | 4 | 4 | 2 |
| 81 | 5 | 5 | 5 | 5 | 4 |
| 82 | 4 | 4 | 4 | 4 | 4 |
| 83 | 4 | 4 | 4 | 4 | 4 |
| 84 | 4 | 4 | 4 | 4 | 4 |
| 85 | 5 | 5 | 5 | 5 | 5 |
| 86 | 5 | 5 | 5 | 5 | 4 |
| 87 | 4 | 4 | 4 | 4 | 4 |
| 88 | 5 | 5 | 5 | 5 | 5 |
| 89 | 4 | 4 | 2 | 4 | 4 |
| 90 | 4 | 4 | 4 | 4 | 4 |
| 91 | 5 | 5 | 1 | 5 | 5 |
| 92 | 4 | 4 | 4 | 4 | 4 |

| Jawaban Responden Variabel Independensi | | | | | |
|--|------|------|------|------|------|
| No. | X5.1 | X5.2 | X5.3 | X5.4 | X5.5 |
| 1 | 4 | 5 | 4 | 5 | 4 |
| 2 | 2 | 4 | 5 | 5 | 5 |
| 3 | 4 | 4 | 4 | 4 | 4 |
| 4 | 4 | 5 | 5 | 4 | 4 |
| 5 | 4 | 4 | 4 | 4 | 4 |
| 6 | 4 | 5 | 5 | 5 | 4 |
| 7 | 4 | 4 | 4 | 4 | 4 |
| 8 | 3 | 4 | 4 | 4 | 3 |
| 9 | 4 | 4 | 4 | 4 | 3 |
| 10 | 5 | 5 | 5 | 5 | 5 |
| 11 | 5 | 5 | 5 | 5 | 2 |
| 12 | 2 | 4 | 4 | 4 | 4 |
| 13 | 5 | 5 | 5 | 5 | 5 |
| 14 | 4 | 4 | 2 | 4 | 4 |
| 15 | 4 | 4 | 4 | 4 | 4 |
| 16 | 4 | 4 | 4 | 4 | 4 |
| 17 | 5 | 5 | 5 | 5 | 5 |
| 18 | 4 | 4 | 4 | 4 | 4 |
| 19 | 4 | 4 | 5 | 5 | 4 |
| 20 | 4 | 4 | 4 | 4 | 4 |
| 21 | 4 | 4 | 4 | 4 | 4 |
| 22 | 5 | 5 | 5 | 5 | 5 |
| 23 | 4 | 4 | 4 | 4 | 3 |
| 24 | 4 | 4 | 4 | 4 | 4 |
| 25 | 5 | 5 | 5 | 5 | 5 |
| 26 | 4 | 4 | 4 | 4 | 4 |
| 27 | 4 | 4 | 4 | 4 | 4 |
| 28 | 4 | 4 | 4 | 4 | 4 |
| 29 | 4 | 4 | 2 | 1 | 1 |
| 30 | 3 | 4 | 4 | 4 | 4 |
| 31 | 4 | 4 | 4 | 4 | 4 |
| 32 | 5 | 5 | 5 | 5 | 5 |
| 33 | 2 | 3 | 4 | 4 | 4 |
| 34 | 4 | 4 | 5 | 5 | 4 |
| 35 | 3 | 4 | 4 | 4 | 4 |
| 36 | 3 | 5 | 5 | 5 | 5 |
| 37 | 5 | 1 | 1 | 1 | 1 |

| | | | | | |
|----|---|---|---|---|---|
| 38 | 5 | 5 | 5 | 5 | 5 |
| 39 | 2 | 4 | 2 | 4 | 4 |
| 40 | 4 | 5 | 5 | 5 | 1 |
| 41 | 4 | 4 | 5 | 5 | 4 |
| 42 | 4 | 4 | 4 | 5 | 5 |
| 43 | 5 | 5 | 5 | 5 | 5 |
| 44 | 4 | 4 | 4 | 4 | 4 |
| 45 | 4 | 4 | 4 | 4 | 4 |
| 46 | 3 | 4 | 4 | 4 | 4 |
| 47 | 2 | 4 | 4 | 4 | 3 |
| 48 | 5 | 5 | 5 | 5 | 4 |
| 49 | 2 | 5 | 5 | 5 | 5 |
| 50 | 2 | 5 | 5 | 5 | 1 |
| 51 | 3 | 4 | 4 | 4 | 3 |
| 52 | 5 | 5 | 5 | 5 | 5 |
| 53 | 2 | 4 | 4 | 4 | 4 |
| 54 | 5 | 5 | 5 | 5 | 5 |
| 55 | 4 | 4 | 2 | 4 | 4 |
| 56 | 3 | 4 | 4 | 4 | 4 |
| 57 | 2 | 4 | 4 | 4 | 4 |
| 58 | 5 | 5 | 5 | 5 | 5 |
| 59 | 4 | 4 | 4 | 4 | 4 |
| 60 | 4 | 4 | 5 | 5 | 4 |
| 61 | 4 | 4 | 4 | 4 | 4 |
| 62 | 4 | 4 | 4 | 4 | 4 |
| 63 | 3 | 5 | 5 | 5 | 5 |
| 64 | 2 | 4 | 4 | 4 | 3 |
| 65 | 1 | 4 | 4 | 4 | 4 |
| 66 | 5 | 5 | 5 | 5 | 5 |
| 67 | 4 | 5 | 4 | 5 | 4 |
| 68 | 4 | 4 | 5 | 5 | 5 |
| 69 | 4 | 4 | 4 | 4 | 4 |
| 70 | 4 | 5 | 5 | 4 | 4 |
| 71 | 4 | 4 | 4 | 4 | 4 |
| 72 | 5 | 5 | 5 | 5 | 4 |
| 73 | 3 | 4 | 4 | 4 | 4 |
| 74 | 3 | 4 | 4 | 4 | 3 |
| 75 | 4 | 5 | 5 | 5 | 5 |
| 76 | 4 | 5 | 4 | 5 | 4 |

| | | | | | |
|----|---|---|---|---|---|
| 77 | 3 | 4 | 5 | 5 | 5 |
| 78 | 4 | 4 | 4 | 4 | 4 |
| 79 | 4 | 5 | 5 | 4 | 4 |
| 80 | 4 | 4 | 4 | 4 | 4 |
| 81 | 4 | 5 | 5 | 5 | 4 |
| 82 | 3 | 4 | 4 | 4 | 4 |
| 83 | 3 | 4 | 4 | 4 | 3 |
| 84 | 3 | 4 | 4 | 4 | 3 |
| 85 | 1 | 5 | 5 | 5 | 5 |
| 86 | 1 | 5 | 5 | 5 | 2 |
| 87 | 2 | 4 | 4 | 4 | 4 |
| 88 | 5 | 5 | 5 | 5 | 5 |
| 89 | 4 | 4 | 2 | 4 | 4 |
| 90 | 4 | 4 | 4 | 4 | 4 |
| 91 | 5 | 5 | 5 | 5 | 5 |
| 92 | 2 | 4 | 4 | 4 | 4 |

| Jawaban Responden Variabel <i>Time Budget Pressure</i> | | | | | |
|---|------|------|------|------|------|
| No. | X5.1 | X5.2 | X5.3 | X5.4 | X5.5 |
| 1 | 2 | 3 | 2 | 2 | 3 |
| 2 | 3 | 4 | 2 | 2 | 4 |
| 3 | 4 | 4 | 4 | 4 | 4 |
| 4 | 2 | 2 | 3 | 2 | 3 |
| 5 | 2 | 3 | 3 | 3 | 4 |
| 6 | 2 | 4 | 4 | 2 | 3 |
| 7 | 4 | 4 | 2 | 2 | 2 |
| 8 | 2 | 4 | 3 | 1 | 2 |
| 9 | 3 | 4 | 3 | 2 | 4 |
| 10 | 1 | 5 | 1 | 1 | 1 |
| 11 | 2 | 2 | 3 | 3 | 3 |
| 12 | 2 | 2 | 2 | 2 | 3 |
| 13 | 1 | 3 | 2 | 1 | 1 |
| 14 | 4 | 4 | 2 | 4 | 4 |
| 15 | 2 | 4 | 3 | 4 | 3 |
| 16 | 2 | 4 | 4 | 3 | 3 |
| 17 | 5 | 5 | 5 | 2 | 3 |
| 18 | 3 | 4 | 4 | 2 | 4 |
| 19 | 2 | 4 | 2 | 2 | 4 |

| | | | | | |
|----|---|---|---|---|---|
| 20 | 2 | 2 | 2 | 2 | 2 |
| 21 | 2 | 2 | 2 | 2 | 2 |
| 22 | 1 | 4 | 4 | 1 | 2 |
| 23 | 2 | 2 | 4 | 2 | 2 |
| 24 | 3 | 4 | 4 | 3 | 2 |
| 25 | 2 | 4 | 3 | 3 | 3 |
| 26 | 2 | 4 | 4 | 2 | 4 |
| 27 | 2 | 3 | 3 | 2 | 4 |
| 28 | 4 | 4 | 4 | 4 | 2 |
| 29 | 5 | 4 | 5 | 5 | 3 |
| 30 | 2 | 4 | 3 | 2 | 3 |
| 31 | 2 | 2 | 2 | 2 | 2 |
| 32 | 2 | 3 | 3 | 2 | 3 |
| 33 | 4 | 4 | 4 | 4 | 1 |
| 34 | 2 | 4 | 3 | 2 | 2 |
| 35 | 2 | 4 | 4 | 2 | 3 |
| 36 | 1 | 3 | 2 | 1 | 5 |
| 37 | 5 | 2 | 5 | 5 | 5 |
| 38 | 2 | 3 | 4 | 2 | 2 |
| 39 | 2 | 4 | 2 | 2 | 4 |
| 40 | 2 | 5 | 4 | 2 | 4 |
| 41 | 3 | 4 | 3 | 2 | 3 |
| 42 | 2 | 4 | 4 | 2 | 4 |
| 43 | 1 | 1 | 1 | 1 | 5 |
| 44 | 2 | 4 | 4 | 2 | 2 |
| 45 | 2 | 4 | 4 | 4 | 3 |
| 46 | 2 | 3 | 3 | 3 | 3 |
| 47 | 2 | 4 | 3 | 2 | 4 |
| 48 | 2 | 3 | 3 | 5 | 4 |
| 49 | 2 | 5 | 5 | 2 | 3 |
| 50 | 2 | 4 | 4 | 2 | 2 |
| 51 | 2 | 4 | 3 | 2 | 3 |
| 52 | 2 | 5 | 4 | 2 | 5 |
| 53 | 2 | 2 | 2 | 2 | 3 |
| 54 | 1 | 3 | 2 | 1 | 1 |
| 55 | 4 | 4 | 2 | 4 | 4 |
| 56 | 2 | 4 | 3 | 4 | 3 |
| 57 | 2 | 3 | 4 | 3 | 3 |
| 58 | 5 | 5 | 5 | 2 | 3 |

| | | | | | |
|----|---|---|---|---|---|
| 59 | 3 | 2 | 4 | 2 | 4 |
| 60 | 2 | 2 | 2 | 2 | 4 |
| 61 | 2 | 2 | 2 | 2 | 2 |
| 62 | 2 | 2 | 2 | 2 | 2 |
| 63 | 1 | 4 | 4 | 1 | 2 |
| 64 | 2 | 2 | 4 | 2 | 2 |
| 65 | 3 | 4 | 4 | 3 | 2 |
| 66 | 2 | 4 | 3 | 3 | 3 |
| 67 | 2 | 3 | 2 | 2 | 3 |
| 68 | 3 | 4 | 2 | 2 | 4 |
| 69 | 4 | 4 | 4 | 4 | 4 |
| 70 | 2 | 2 | 3 | 2 | 3 |
| 71 | 2 | 3 | 3 | 3 | 4 |
| 72 | 2 | 4 | 4 | 2 | 3 |
| 73 | 4 | 4 | 2 | 2 | 2 |
| 74 | 2 | 4 | 3 | 1 | 2 |
| 75 | 1 | 5 | 1 | 1 | 1 |
| 76 | 2 | 3 | 2 | 2 | 3 |
| 77 | 3 | 4 | 2 | 2 | 4 |
| 78 | 4 | 4 | 4 | 4 | 4 |
| 79 | 2 | 2 | 3 | 2 | 3 |
| 80 | 2 | 3 | 3 | 3 | 4 |
| 81 | 2 | 4 | 4 | 2 | 3 |
| 82 | 4 | 4 | 2 | 2 | 2 |
| 83 | 2 | 4 | 3 | 1 | 2 |
| 84 | 3 | 4 | 3 | 2 | 4 |
| 85 | 1 | 5 | 1 | 1 | 1 |
| 86 | 2 | 2 | 3 | 3 | 3 |
| 87 | 2 | 2 | 2 | 2 | 3 |
| 88 | 1 | 3 | 2 | 1 | 1 |
| 89 | 4 | 4 | 2 | 4 | 4 |
| 90 | 2 | 4 | 3 | 4 | 3 |
| 91 | 2 | 5 | 4 | 2 | 5 |
| 92 | 2 | 2 | 2 | 2 | 3 |

Lampiran 3. Output Hasil Pengujian Data

1. Hasil Uji Validitas

Uji Validitas X¹ (Variabel Kompetensi)

Correlations

| | | Kompetensi 1 | Kompetensi 2 | Kompetensi 3 | Kompetensi 4 | Kompetensi 5 | Kompetensi _Auditor |
|------------------------|---------------------|--------------|--------------|--------------|--------------|--------------|------------------------|
| Kompetensi 1 | Pearson Correlation | 1 | .761** | .213* | .793** | .596** | .804** |
| | Sig. (2-tailed) | | .000 | .041 | .000 | .000 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |
| Kompetensi 2 | Pearson Correlation | .761** | 1 | .245* | .902** | .752** | .871** |
| | Sig. (2-tailed) | .000 | | .019 | .000 | .000 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |
| Kompetensi 3 | Pearson Correlation | .213* | .245* | 1 | .345** | .353** | .601** |
| | Sig. (2-tailed) | .041 | .019 | | .001 | .001 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |
| Kompetensi 4 | Pearson Correlation | .793** | .902** | .345** | 1 | .804** | .925** |
| | Sig. (2-tailed) | .000 | .000 | .001 | | .000 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |
| Kompetensi 5 | Pearson Correlation | .596** | .752** | .353** | .804** | 1 | .851** |
| | Sig. (2-tailed) | .000 | .000 | .001 | .000 | | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |
| Kompetensi_A uditor | Pearson Correlation | .804** | .871** | .601** | .925** | .851** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

Uji Validitas X² (Variabel Obyektivitas)

Correlations

| | Obyektivitas 1 | Obyektivitas 2 | Obyektivitas 3 | Obyektivitas 4 | Obyektivitas 5 | Obyektivitas_Auditor r |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------------|
| Obyektivitas 1 Pearson Correlation | 1 | .549** | .426** | .615** | .488** | .785** |
| Sig. (2-tailed) | | .000 | .000 | .000 | .000 | .000 |
| N | 92 | 92 | 92 | 92 | 92 | 92 |
| Obyektivitas 2 Pearson Correlation | .549** | 1 | .210* | .902** | .752** | .821** |
| Sig. (2-tailed) | .000 | | .045 | .000 | .000 | .000 |
| N | 92 | 92 | 92 | 92 | 92 | 92 |
| Obyektivitas 3 Pearson Correlation | .426** | .210* | 1 | .341** | .309** | .639** |
| Sig. (2-tailed) | .000 | .045 | | .001 | .003 | .000 |
| N | 92 | 92 | 92 | 92 | 92 | 92 |
| Obyektivitas 4 Pearson Correlation | .615** | .902** | .341** | 1 | .804** | .894** |
| Sig. (2-tailed) | .000 | .000 | .001 | | .000 | .000 |
| N | 92 | 92 | 92 | 92 | 92 | 92 |
| Obyektivitas 5 Pearson Correlation | .488** | .752** | .309** | .804** | 1 | .822** |
| Sig. (2-tailed) | .000 | .000 | .003 | .000 | | .000 |
| N | 92 | 92 | 92 | 92 | 92 | 92 |
| Obyektivitas_Auditor Pearson Correlation | .785** | .821** | .639** | .894** | .822** | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | |
| N | 92 | 92 | 92 | 92 | 92 | 92 |

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

Uji Validitas X³ (Variabel *Due Professional Care*)

Correlations

| | | Due Professional Care 1 | Due Professional Care 2 | Due Professional Care 3 | Due Professional Care 4 | Due Professional Care 5 | Due_Professional_Care_Auditor |
|-------------------------------|---------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------------|
| Due Professional Care 1 | Pearson Correlation | 1 | .758** | .599** | .709** | .682** | .820** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .000 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |
| Due Professional Care 2 | Pearson Correlation | .758** | 1 | .818** | .945** | .937** | .968** |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .000 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |
| Due Professional Care 3 | Pearson Correlation | .599** | .818** | 1 | .848** | .803** | .887** |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .000 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |
| Due Professional Care 4 | Pearson Correlation | .709** | .945** | .848** | 1 | .969** | .970** |
| | Sig. (2-tailed) | .000 | .000 | .000 | | .000 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |
| Due Professional Care 5 | Pearson Correlation | .682** | .937** | .803** | .969** | 1 | .952** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |
| Due_Professional_Care_Auditor | Pearson Correlation | .820** | .968** | .887** | .970** | .952** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |

** . Correlation is significant at the 0.01 level (2-tailed).

Uji Validitas X⁴ (Variabel Skeptisme)

Correlations

| | | Skeptisme 1 | Skeptisme 2 | Skeptisme 3 | Skeptisme 4 | Skeptisme 5 | Skeptisme_Auditor |
|-------------------|---------------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| Skeptisme 1 | Pearson Correlation | 1 | .789** | .585** | .835** | .036 | .850** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .731 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |
| Skeptisme 2 | Pearson Correlation | .789** | 1 | .527** | .712** | .258* | .888** |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .013 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |
| Skeptisme 3 | Pearson Correlation | .585** | .527** | 1 | .577** | -.127 | .690** |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .227 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |
| Skeptisme 4 | Pearson Correlation | .835** | .712** | .577** | 1 | .045 | .831** |
| | Sig. (2-tailed) | .000 | .000 | .000 | | .669 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |
| Skeptisme 5 | Pearson Correlation | .036 | .258* | -.127 | .045 | 1 | .399** |
| | Sig. (2-tailed) | .731 | .013 | .227 | .669 | | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |
| Skeptisme_Auditor | Pearson Correlation | .850** | .888** | .690** | .831** | .399** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

Uji Validitas X⁵ (Variabel Independensi)

Correlations

| | | Independensi 1 | Independensi 2 | Independensi 3 | Independensi 4 | Independensi 5 | Independensi_ Auditor |
|--------------------------|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------------|
| Independensi 1 | Pearson Correlation | 1 | .228* | .138 | .137 | .225* | .545** |
| | Sig. (2-tailed) | | .029 | .189 | .192 | .031 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |
| Independensi 2 | Pearson Correlation | .228* | 1 | .699** | .742** | .367** | .778** |
| | Sig. (2-tailed) | .029 | | .000 | .000 | .000 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |
| Independensi 3 | Pearson Correlation | .138 | .699** | 1 | .785** | .409** | .790** |
| | Sig. (2-tailed) | .189 | .000 | | .000 | .000 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |
| Independensi 4 | Pearson Correlation | .137 | .742** | .785** | 1 | .543** | .833** |
| | Sig. (2-tailed) | .192 | .000 | .000 | | .000 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |
| Independensi 5 | Pearson Correlation | .225* | .367** | .409** | .543** | 1 | .714** |
| | Sig. (2-tailed) | .031 | .000 | .000 | .000 | | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |
| Independensi_A uditor | Pearson Correlation | .545** | .778** | .790** | .833** | .714** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |

*. Correlation is significant at the 0.05 level (2-tailed).

** . Correlation is significant at the 0.01 level (2-tailed).

Uji Validitas X⁶ (Variabel *Time Budget Pressure*)

Correlations

| | | Time Budget Pressure 1 | Time Budget Pressure 2 | Time Budget Pressure 3 | Time Budget Pressure 4 | Time Budget Pressure 5 | Time_Budget_ Pressure_Audi tor |
|--------------------------------------|---------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|--------------------------------------|
| Time Budget Pressure 1 | Pearson Correlation | 1 | .229* | .360** | .569** | .234* | .752** |
| | Sig. (2-tailed) | | .028 | .000 | .000 | .024 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |
| Time Budget Pressure 2 | Pearson Correlation | .229* | 1 | .283** | .031 | -.017 | .474** |
| | Sig. (2-tailed) | .028 | | .006 | .769 | .873 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |
| Time Budget Pressure 3 | Pearson Correlation | .360** | .283** | 1 | .346** | .161 | .680** |
| | Sig. (2-tailed) | .000 | .006 | | .001 | .126 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |
| Time Budget Pressure 4 | Pearson Correlation | .569** | .031 | .346** | 1 | .319** | .716** |
| | Sig. (2-tailed) | .000 | .769 | .001 | | .002 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |
| Time Budget Pressure 5 | Pearson Correlation | .234* | -.017 | .161 | .319** | 1 | .545** |
| | Sig. (2-tailed) | .024 | .873 | .126 | .002 | | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |
| Time_Budget_ Pressure_Audi tor | Pearson Correlation | .752** | .474** | .680** | .716** | .545** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |

*. Correlation is significant at the 0.05 level (2-tailed).

**. Correlation is significant at the 0.01 level (2-tailed).

Uji Validitas Y¹ (Variabel Kualitas Audit)

Correlations

| | | Kualitas Audit 1 | Kualitas Audit 2 | Kualitas Audit 3 | Kualitas Audit 4 | Kualitas Audit 5 | Kualitas_Audit |
|------------------|---------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| Kualitas Audit 1 | Pearson Correlation | 1 | .968** | .931** | .914** | .928** | .982** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .000 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |
| Kualitas Audit 2 | Pearson Correlation | .968** | 1 | .904** | .886** | .901** | .965** |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .000 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |
| Kualitas Audit 3 | Pearson Correlation | .931** | .904** | 1 | .864** | .939** | .962** |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .000 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |
| Kualitas Audit 4 | Pearson Correlation | .914** | .886** | .864** | 1 | .903** | .946** |
| | Sig. (2-tailed) | .000 | .000 | .000 | | .000 | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |
| Kualitas Audit 5 | Pearson Correlation | .928** | .901** | .939** | .903** | 1 | .969** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | | .000 |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |
| Kualitas_Audit | Pearson Correlation | .982** | .965** | .962** | .946** | .969** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | |
| | N | 92 | 92 | 92 | 92 | 92 | 92 |

** . Correlation is significant at the 0.01 level (2-tailed).

2) Hasil Uji Reabilitas

Case Processing Summary

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 92 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 92 | 100.0 |

a. Listwise deletion based on all variables in the procedure.

Uji Reabilitas X¹ (Variabel Kompetensi)

Reliability Statistics

| Cronbach's Alpha | N of Items |
|---------------------|------------|
| .784 | 6 |

Uji Reabilitas X² (Variabel Obyektivitas)

Reliability Statistics

| Cronbach's Alpha | N of Items |
|---------------------|------------|
| .750 | 6 |

Uji Reabilitas X³ (Variabel *Due Professional Care*)

Reliability Statistics

| Cronbach's Alpha | N of Items |
|---------------------|------------|
| .802 | 6 |

Uji Reabilitas X⁴ (Variabel Skeptisme)

Reliability Statistics

| Cronbach's Alpha | N of Items |
|---------------------|------------|
| .828 | 6 |

Uji Reabilitas X⁵ (Variabel Independensi)

Reliability Statistics

| Cronbach's Alpha | N of Items |
|---------------------|------------|
| .778 | 6 |

Uji Reabilitas X⁶ (Variabel *Time Budget Pressure*)

Reliability Statistics

| Cronbach's Alpha | N of Items |
|---------------------|------------|
| .779 | 6 |

Uji Reabilitas Y (Variabel Kualitas Audit)

Reliability Statistics

| Cronbach's Alpha | N of Items |
|---------------------|------------|
| .836 | 6 |

1) Uji Kolmogorov Smirnov

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|--------------------------------|----------------|-------------------------|
| N | | 92 |
| Normal Parameters ^a | Mean | .0000000 |
| | Std. Deviation | 1.57261202 |
| Most Extreme Differences | Absolute | .071 |
| | Positive | .071 |
| | Negative | -.050 |
| Kolmogorov-Smirnov Z | | .677 |
| Asymp. Sig. (2-tailed) | | .749 |

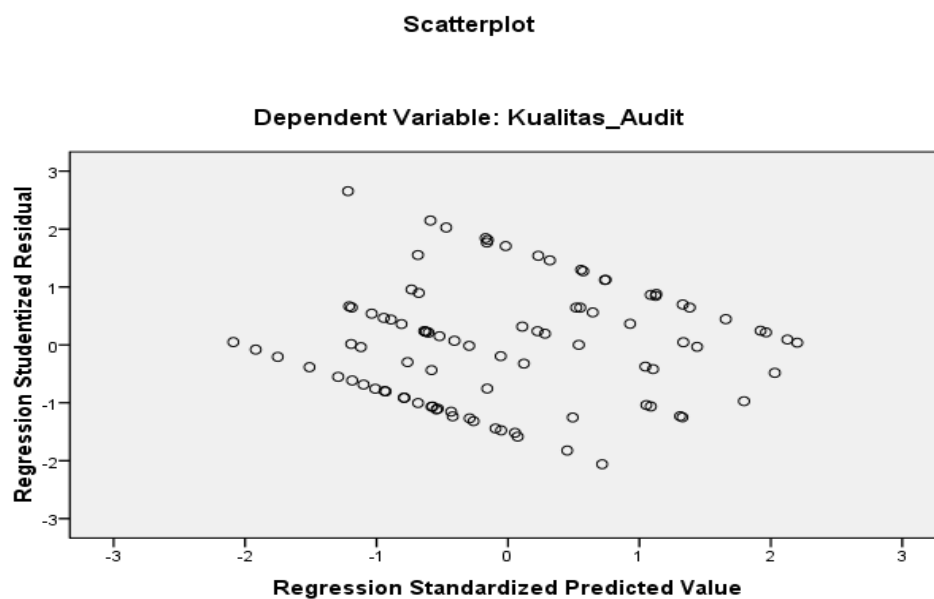
a. Test distribution is Normal.

2) Uji Multikolinieritas

Coefficients^a

| Model | Collinearity Statistics | |
|-----------------------|-------------------------|-------|
| | Tolerance | VIF |
| (Constant) | | |
| Kompetensi | .305 | 3.276 |
| Obyektivitas | .156 | 6.422 |
| Due_Professional_Care | .198 | 5.047 |
| Skeptisme | .178 | 5.626 |
| Independensi | .302 | 3.313 |
| Time_Budget_Pressure | .771 | 1.297 |

3) Uji Heteroskedastisitas



4) Uji Regresi Linier Berganda

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-----------------------|-----------------------------|------------|---------------------------|--------|------|
| | B | Std. Error | Beta | | |
| (Constant) | -2.035 | 1.349 | | -1.460 | .148 |
| Kompetensi | .223 | .073 | .189 | 3.057 | .003 |
| Obyektivitas | .209 | .092 | .196 | 2.267 | .026 |
| Due_Professional_Care | .511 | .077 | .506 | 6.601 | .000 |
| Skeptisme | .010 | .097 | .008 | .103 | .918 |
| Indepedensi | .148 | .073 | .126 | 2.021 | .046 |
| Time_Budget_Presure | .012 | .043 | .011 | .281 | .779 |

a. Dependent Variable: Kualitas Audit

5) Uji F

ANOVA^b

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|---------|-------------------|
| 1 | Regression | 970.418 | 6 | 161.736 | 128.999 | .000 ^a |
| | Residual | 106.571 | 85 | 1.254 | | |
| | Total | 1076.989 | 91 | | | |

a. Predictors: (Constant), Time_Budget_Pressure_Auditor, Independensi_Auditor, Kompetensi_Auditor, Skeptisme_Auditor, Due_Professional_Care_Auditor, Obyektivitas_Auditor

b. Dependent Variable: Kualitas_Audit

6) Uji *Adjusted R²*

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .949 ^a | .901 | .894 | 1.11972 |

a. Predictors: (Constant), Time_Budget_Pressure, Independensi, Kompetensi, Skeptisme, Due_Professional_Care, Obyektivitas

b. Dependent Variable: Kualitas_Audit

7) Uji Hipotesis (Uji Signifikan Parameter Individual (Uji t))

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|-------------------------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | -2.035 | 1.394 | | -1.460 | .148 |
| | Kompetensi_Auditor | .223 | .073 | .189 | 3.057 | .003 |
| | Obyektivitas_Auditor | .209 | .092 | .196 | 2.267 | .026 |
| | Due_Professional_Care_Auditor | .511 | .077 | .506 | 6.601 | .000 |
| | Skeptisme_Auditor | .010 | .097 | .008 | .103 | .918 |
| | Independensi_Auditor | .148 | .073 | .126 | 2.021 | .046 |
| | Time_Budget_Pressure_Auditor | .012 | .043 | .011 | .281 | .779 |

a. Dependent Variable: Kualitas_Audit