

## **LAMPIRAN**

1. Kantor Akuntan Publik (KAP) Irawati Kusumadi: Jalan Puri Anjasromo B 5 / 16
2. Kantor Akuntan Publik (KAP) Darsono & Budi Cahyo Santoso: Jalan Mugas Dalam No. 65, Semarang
3. Kantor Akuntan Publik (KAP) I. Soetikno: Jalan Durian Raya No. 20 Kav. 3, Perum. Durian Mediterania, Villa Banyumanik, Semarang
4. Kantor Akuntan Publik (KAP) Tarmizi Achmad: Jalan Dewi Sartika Raya 7, Perum. UNDIP Sukorejo, Semarang
5. Kantor Akuntan Publik (KAP) Rahardja, Dr., M.Si., CPA: Jalan Rawasari No. 2, Srandol, Semarang
6. Kantor Akuntan Publik (KAP) Sodikin & Harijanto: Gedung Dharmaputra Lt. 1, Jalan Pamularsih Raya No. 16 RT.002/001, Bongsari, Semarang
7. Kantor Akuntan Publik (KAP) Ruchendi, Marjito, Rushadi & Rekan: Jalan Beruang Raya No. 48 RT 02 RW 02, Gayamsari, Gayamsari, Semarang
8. Kantor Akuntan Publik (KAP) Endang Dewiati: Jl. Lingkar Tanjung Mas A-19
9. Kantor Akuntan Publik (KAP) Suratman: Jl. Bukit Anyelir Raya No. 197 Semarang
10. Kantor Akuntan Publik (KAP) Sarastanto dan Rekan: Jalan Bukit Gentong 4 Ngesrep Banyumanik Semarang
11. Kantor Akuntan Publik (KAP) Jonas Subarka: Puri Anjasromo EE 3 No. 12 A, Komplek Rukan Puri Artha Plaza, Semarang, Jawa Tengah
12. Kantor Akuntan Publik (KAP) Siswanto: Perum Grand Tembalang Regency BA-02, Bulusan Tembalang, Semarang, Jawa Tengah
13. Kantor Akuntan Publik (KAP) Arnestesa: Jl. Smarhouse No.28 Greenwood RT.001 RW.007, Kel. Sadeng, Kec. Gunungpati, Semarang, Jawa Tengah

14. Kantor Akuntan Publik (KAP) Ashari dan Ida Nurhayati: Jl. Supriyadi no. 215A  
RT.002 RW.007, Kel. Kalicari, Kec. Pedurungan, Semarang
15. Kantor Akuntan Publik (KAP) Harhinto Teguh: Ruko Padma Boulevard B1/30,  
Semarang
16. Kantor Akuntan Publik (KAP) Pho & Rekan: Jalan Muara Mas Timur No. 242  
RT.001/RW.002, Kel. Panggung Lor, Semarang Utara, Semarang, Jawa Tengah
17. Kantor Akuntan Publik (KAP) Sophian Wongsargo: Jl. Tirtoyoso Batas No. 60,  
RT.010 RW.012, Kel. Rejosari, Kec. Semarang Timur, Semarang, Jawa Tengah
18. Kantor Akuntan Publik (KAP) Benny, Tony, dan Daniel: Jl. Puri Anjasromo BEE  
No. 6 Semarang
19. Kantor Akuntan Publik (KAP) Riza , Adi, Syahril dan Rekan: Jl. Taman Durian  
No. 2, Srandol, Wetan, Kec Banyumanik Semarang

## Surat Izin Penelitian Fakultas



### YAYASAN BADAN WAKAF SULTAN AGUNG UNIVERSITAS ISLAM SULTAN AGUNG (UNISSULA) FAKULTAS EKONOMI

Jl. Raya Kaligawe Km. 4 PO. Box. 1054/SM SEMARANG 50112 Telp. 6583584 (8 sal) Fax 6582455



Nomor : 2210/B.1/SA-E/XI/2019

Lamp : -

Hal. : Surat Ijin Penelitian

Semarang, 21 Robiul Awal 1441 H

18 Nopember 2019 M

Yth. Kantor Akuntan Publik.....

Jl. ....

Kota Semarang, Jawa Tengah

***Assalamu'alaikum Wr. Wb.***

Dalam rangka mempersiapkan mahasiswa Fakultas Ekonomi Universitas Islam Sultan Agung Semarang untuk memenuhi tugas akhir, maka mahasiswa yang bersangkutan diwajibkan menyusun Skripsi / Tugas Akhir.

Berkenaan dengan keperluan tersebut, maka kami mohon Bapak/Ibu berkenan memberikan bantuan serta ijin kepada mahasiswa kami yang tertera dibawah ini untuk melakukan penelitian, wawancara, pengambilan gambar (foto), dan mohon data ditempat yang Bapak/Ibu pimpin. Data yang kami kumpulkan dijamin kerahasiaannya dan hanya dipergunakan untuk penelitian ilmiah saja. Adapun mahasiswa tersebut adalah :

|                             |                                                                                                                                                             |
|-----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Nama                        | : Ika Safitri                                                                                                                                               |
| NIM                         | : 31401405530                                                                                                                                               |
| Program Studi / Jurusan     | : S1 – Akuntansi                                                                                                                                            |
| No Telp/ HP                 | : 081 329 325 600                                                                                                                                           |
| Alamat                      | : Ds. Tangkis Rt.03/Rw.04, Kec. Guntur ,<br>Kab. Demak, Jawa Tengah                                                                                         |
| Dosen Pembimbing            | : Sutapa, SE, M.Si, Akt.CA                                                                                                                                  |
| Judul Tugas Akhir / Skripsi | : Pengaruh Akuntabilitas dan Kompetensi Auditor terhadap<br>Kualitas Audit dengan Motivasi Auditor sebagai Moderasi<br>(Studi kasus pada KAP Kota Semarang) |

Atas perhatian dan kerjasama yang baik, kami sampaikan terima kasih.

***Wassalamu'alaikum Wr. Wb.***



Wakil Dekan I,  
**Dr. Hendar, SE, M.Si**  
NIK. 210499041



## Surat Keterangan Penelitian



**Pho & Rekan**  
*Registered Public Accountant Firm*  
*License : KMK No. 576/KM.1/2018*

### SURAT KETERANGAN

Yang bertanda tangan dibawah ini menerangkan bahwa :

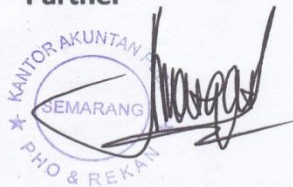
Nama : IKA SAFITRI  
NIM : 31401405530  
Fakultas/Jurusan : EKONOMI / AKUNTANSI  
Perguruan Tinggi : UNIVERSITAS ISLAM SULTAN AGUNG (UNISSULA)

Telah melakukan penyebaran kuesioner di kantor kami dalam rangka penelitian untuk keperluan penulisan skripsi yang berjudul **"PENGARUH AKUNTABILITAS DAN KOMPETENSI AUDITOR TERHADAP KUALITAS AUDIT DENGAN MOTIVASI AUDITOR SEBAGAI MODERASI (STUDI KASUS PADA KAP KOTA SEMARANG)"**

Demikian surat keterangan ini dibuat menurut keadaan yang sebenarnya.

Semarang, 28 November 2019

Partner



**Margaretha Meiliana ,Ak.,CPA,CPMA**  
**AP. 1598**

**KUESIONER**  
**PENGARUH AKUNTABILITAS DAN KOMPETENSI AUDITOR TERHADAP**  
**KUALITAS AUDIT DENGAN MOTIVASI AUDITOR SEBAGAI MODERASI**  
**( Studi Kasus pada KAP di Kota Semarang) ”**

Assalamu'alaikum Wr.Wb.

Responden yang terhormat,

Saya mohon kesediaann Bapak/Ibu guna meluangkan waktunya untuk mengisi kuesioner. Kuesioner ini disusun untuk menyelesaikan pendidikan saya di Jurusan S1 Akuntansi Fakultas Ekonomi Universitas Islam Sultan Agung Semarang. Saya berharap Bapak/Ibu menjawab sesuai dengan apa yang Bapak/Ibu rasakan, lakukan, dan alami bukan apa yang seharusnya. Bapak/Ibu diharapkan menjawab dengan jujur dan terbuka karena tidak ada jawaban yang benar atau salah.

Sesuai dengan kode etik penelitian, saya menjamin kerahasiaan semua data. Kediaan Bapak/Ibu mengisi kuesioner ini adalah bantuan tak ternilai bagi saya. Saya mengucapkan terimakasih atas kesediaan Bapak/Ibu yang telah meluangkan waktunya untuk mengisi kuesioner ini dan saya mohon maaf apabila ada pernyataan yang tidak berkenan dihati Bapak/Ibu.

Wassalamu'alaikum Wr.Wb

Hormat Saya,

Ika Safitri

NIM : 31401405530

### DATA RESPONDEN

1. Nama Responden :
2. Umur : Tahun
3. Jenis Kelamin : ☐ Laki-Laki  
☐ Perempuan
4. Pendidikan Ditamatkan : ☐ SMA  
☐ Diploma 3  
☐ Strata 1  
☐ Strata 2  
☐ Strata 3  
☐ Lainnya
5. Lama Bekerja : Tahun/Bulan
6. Bagian :
7. Jabatan/Pekerjaan :
8. Banyaknya penugasan audit yang ditangani :

#### Petunjuk Pengisian

Mohon Bapak/Ibu memberikan penilaian mengenai pernyataan-pernyataan berikut dengan memberikan tanda silang (X) pada kolom pilihan sesuai dengan skala yang menurut Bapak/Ibu paling tepat.

#### KETERANGAN :

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

### VARIABEL KOMPETENSI

| No | Pernyataan                                                                                                                                                                         | SS | S | N | TS | STS |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---|---|----|-----|
| 1  | Setiap akuntan publik harus memahami dan melaksanakan jasa profesionalnya sesuai dengan Standar Akuntan Keuangan (SAK) dan Standar Profesional Akuntan Publik (SPAP) yang relevan. |    |   |   |    |     |
| 2  | Untuk melakukan audit yang baik, saya tidak perlu memahami jenis industri klien.                                                                                                   |    |   |   |    |     |
| 3  | Untuk melakukan audit yang baik, saya perlu memahami kondisi perusahaan klien.                                                                                                     |    |   |   |    |     |
| 4  | Untuk melakukan audit yang baik, saya membutuhkan pengetahuan yang diperoleh dari tingkat pendidikan formal.                                                                       |    |   |   |    |     |
| 5  | Selain pendidikan formal, untuk melakukan audit, saya tidak membutuhkan pengetahuan yang diperoleh dari kursus dan pelatihan khususnya dibidang audit.                             |    |   |   |    |     |
| 6  | Keahlian khusus yang saya miliki dapat mendukung proses audit yang saya lakukan.                                                                                                   |    |   |   |    |     |
| 7  | Semakin banyak jumlah klien yang saya audit, menjadikan audit yang saya lakukan semakin lebih baik.                                                                                |    |   |   |    |     |
| 8  | Saya telah memiliki banyak pengalaman dalam bidang audit dengan berbagai macam klien sehingga audit yang saya lakukan menjadi lebih baik.                                          |    |   |   |    |     |
| 9  | Walaupun sekarang jumlah klien saya banyak, audit yang saya lakukan belum tentu lebih baik dari sebelumnya.                                                                        |    |   |   |    |     |
| 10 | Saya pernah mengaudit perusahaan yang go publik, sehingga saya dapat mengaudit perusahaan yang belum go publik lebih baik.                                                         |    |   |   |    |     |

### VARIABEL AKUNTABILITAS

| No | Pernyataan                                                                                              | SS | S | N | TS | STS |
|----|---------------------------------------------------------------------------------------------------------|----|---|---|----|-----|
| 1  | Saya memiliki kemauan yang tinggi untuk melaksanakan pekerjaan dengan baik.                             |    |   |   |    |     |
| 2  | Saya mencurahkan seluruh usaha, daya pikir dalam melaksanakan pekerjaan.                                |    |   |   |    |     |
| 3  | Saya sangat yakin bahwa pekerjaan yang dilakukan akan diperiksa oleh atasan.                            |    |   |   |    |     |
| 4  | Dalam setiap penugasan audit, saya selalu melaksanakan tahap-tahap auditor secara lengkap.              |    |   |   |    |     |
| 5  | Saya memberikan respon yang tepat dan melaporkan keputusan yang lebih realistis dalam penyusunan audit. |    |   |   |    |     |

|   |                                                                                                                             |  |  |  |  |  |
|---|-----------------------------------------------------------------------------------------------------------------------------|--|--|--|--|--|
| 6 | Saya berusaha mencari bukti untuk mendukung suatu pendapat audit, komunikasi kepada klien lain, serta jasa bernilai tambah. |  |  |  |  |  |
|---|-----------------------------------------------------------------------------------------------------------------------------|--|--|--|--|--|

### VARIABEL MOTIVASI

| No | Pernyataan                                                                                                                | SS | S | N | TS | STS |
|----|---------------------------------------------------------------------------------------------------------------------------|----|---|---|----|-----|
| 1  | Pekerjaan yang saya lakukan memotivasi saya untuk berbuat yang terbaik                                                    |    |   |   |    |     |
| 2  | Gaji yang saya terima memotivasi saya untuk berbuat yang terbaik                                                          |    |   |   |    |     |
| 3  | Perlakuan perusahaan memotivasi saya untuk berbuat yang terbaik dalam melaksanakan kewajiban                              |    |   |   |    |     |
| 4  | Saya menemukan cara untuk meningkatkan prosedur audit                                                                     |    |   |   |    |     |
| 5  | Prestasi yang memotivasi saya untuk meningkatkan kinerja audit                                                            |    |   |   |    |     |
| 6  | Saya membuat saran yang konstruktif pada supervisor tentang kerja auditor yang seharusnya                                 |    |   |   |    |     |
| 7  | Saya dapat menyelesaikan lebih banyak pekerjaan dari KAP tempat saya bekerja dibandingkan orang lain dalam waktu tertentu |    |   |   |    |     |
| 8  | Saya menerima evaluasi kerja yang memuaskan                                                                               |    |   |   |    |     |
| 9  | Kinerja saya membuat orang lain menjadi respek kepada saya                                                                |    |   |   |    |     |
| 10 | Saya memelihara dan meningkatkan hubungan baik dengan auditee yang merupakan bagian penting dari pekerjaan saya           |    |   |   |    |     |

### KUALITAS AUDIT

| No | Pernyataan                                                                                                                                          | SS | S | N | TS | STS |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------|----|---|---|----|-----|
| 1  | Laporan hasil pemeriksaan memuat temuan dan simpulan hasil pemeriksaan secara obyektif, serta rekomendasi yang konstruktif                          |    |   |   |    |     |
| 2  | Laporan mengungkapkan hal-hal yang merupakan masalah yang belum dapat diselesaikan sampai berakhirnya pemeriksaan                                   |    |   |   |    |     |
| 3  | Laporan harus dapat mengemukakan pengakuan atas suatu prestasi keberhasilan atau suatu tindakan perbaikan yang telah dilaksanakan obyek pemeriksaan |    |   |   |    |     |
| 4  | Laporan harus mengemukakan penjelasan atau tanggapan pejabat/pihak obyek pemeriksaan tentang hasil pemeriksaan                                      |    |   |   |    |     |



|   |                                                                                                                                                                 |  |  |  |  |  |
|---|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|--|--|
| 5 | Laporan yang dihasilkan harus akurat, lengkap, obyektif, meyakinkan, jelas, ringkas, serta tepat waktu agar informasi yang diberikan bermanfaat secara maksimal |  |  |  |  |  |
|---|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|--|--|

## Tabulasi data kuesioner

### Kompetensi

|    | x1.1 | x1.2 | x1.3 | x1.4 | x1.5 | x1.6 | x1.7 | x1.8 | x1.9 | x1.10 |           |
|----|------|------|------|------|------|------|------|------|------|-------|-----------|
| 1  | 5    | 2    | 4    | 5    | 1    | 5    | 4    | 4    | 3    | 4     | <b>37</b> |
| 2  | 4    | 2    | 5    | 4    | 1    | 4    | 5    | 4    | 3    | 4     | <b>36</b> |
| 3  | 4    | 1    | 4    | 4    | 2    | 4    | 4    | 5    | 2    | 5     | <b>35</b> |
| 4  | 5    | 2    | 4    | 4    | 2    | 4    | 4    | 4    | 4    | 2     | <b>35</b> |
| 5  | 5    | 1    | 5    | 3    | 1    | 4    | 4    | 4    | 3    | 2     | <b>32</b> |
| 6  | 4    | 5    | 4    | 5    | 4    | 4    | 4    | 5    | 4    | 2     | <b>41</b> |
| 7  | 4    | 2    | 4    | 3    | 2    | 4    | 4    | 5    | 4    | 3     | <b>35</b> |
| 8  | 5    | 3    | 4    | 4    | 2    | 5    | 5    | 4    | 3    | 4     | <b>39</b> |
| 9  | 4    | 5    | 4    | 4    | 3    | 4    | 5    | 4    | 4    | 5     | <b>42</b> |
| 10 | 4    | 4    | 3    | 4    | 5    | 4    | 3    | 4    | 4    | 4     | <b>39</b> |
| 11 | 3    | 3    | 4    | 5    | 4    | 3    | 5    | 5    | 4    | 5     | <b>41</b> |
| 12 | 5    | 4    | 4    | 5    | 4    | 3    | 4    | 5    | 4    | 5     | <b>43</b> |
| 13 | 4    | 2    | 4    | 4    | 2    | 4    | 4    | 4    | 3    | 3     | <b>34</b> |
| 14 | 4    | 2    | 4    | 4    | 2    | 4    | 4    | 4    | 3    | 3     | <b>34</b> |
| 15 | 4    | 2    | 4    | 5    | 2    | 4    | 5    | 5    | 4    | 4     | <b>39</b> |
| 16 | 4    | 2    | 4    | 4    | 2    | 4    | 4    | 4    | 4    | 4     | <b>36</b> |
| 17 | 5    | 2    | 4    | 5    | 2    | 5    | 4    | 5    | 5    | 4     | <b>41</b> |
| 18 | 5    | 2    | 3    | 3    | 2    | 4    | 4    | 4    | 3    | 3     | <b>33</b> |
| 19 | 4    | 2    | 4    | 4    | 2    | 4    | 4    | 4    | 4    | 4     | <b>36</b> |
| 20 | 4    | 2    | 4    | 4    | 1    | 3    | 4    | 3    | 4    | 4     | <b>33</b> |
| 21 | 4    | 1    | 4    | 4    | 1    | 4    | 4    | 4    | 4    | 3     | <b>33</b> |
| 22 | 4    | 1    | 4    | 2    | 1    | 4    | 5    | 4    | 4    | 3     | <b>32</b> |
| 23 | 4    | 2    | 4    | 4    | 2    | 4    | 4    | 4    | 4    | 4     | <b>36</b> |
| 24 | 5    | 2    | 6    | 6    | 2    | 4    | 5    | 4    | 5    | 3     | <b>42</b> |
| 25 | 4    | 2    | 4    | 4    | 2    | 4    | 4    | 4    | 4    | 3     | <b>35</b> |
| 26 | 5    | 2    | 5    | 5    | 2    | 4    | 5    | 4    | 5    | 3     | <b>40</b> |
| 27 | 5    | 2    | 5    | 5    | 2    | 4    | 5    | 4    | 3    | 3     | <b>38</b> |
| 28 | 4    | 2    | 5    | 4    | 4    | 4    | 4    | 4    | 4    | 4     | <b>39</b> |
| 29 | 4    | 1    | 4    | 4    | 5    | 4    | 4    | 5    | 4    | 4     | <b>39</b> |
| 30 | 5    | 2    | 4    | 4    | 2    | 4    | 4    | 4    | 4    | 2     | <b>35</b> |
| 31 | 5    | 1    | 5    | 5    | 5    | 5    | 5    | 5    | 3    | 4     | <b>43</b> |
| 32 | 4    | 1    | 5    | 4    | 3    | 4    | 4    | 4    | 4    | 3     | <b>36</b> |
| 33 | 5    | 2    | 5    | 5    | 5    | 5    | 5    | 5    | 3    | 4     | <b>44</b> |
| 34 | 5    | 1    | 5    | 5    | 1    | 5    | 5    | 5    | 5    | 5     | <b>42</b> |
| 35 | 5    | 1    | 5    | 5    | 1    | 5    | 5    | 5    | 5    | 5     | <b>42</b> |
| 36 | 5    | 1    | 5    | 5    | 1    | 5    | 5    | 5    | 5    | 5     | <b>42</b> |
| 37 | 5    | 1    | 5    | 5    | 1    | 5    | 5    | 5    | 5    | 5     | <b>42</b> |
| 38 | 5    | 1    | 5    | 5    | 1    | 5    | 5    | 5    | 5    | 5     | <b>42</b> |

|    |   |   |   |   |   |   |   |   |   |   |           |
|----|---|---|---|---|---|---|---|---|---|---|-----------|
| 39 | 5 | 2 | 5 | 5 | 2 | 4 | 5 | 5 | 4 | 4 | <b>41</b> |
| 40 | 5 | 1 | 5 | 5 | 1 | 5 | 5 | 5 | 4 | 4 | <b>40</b> |
| 41 | 5 | 1 | 4 | 4 | 1 | 4 | 4 | 4 | 4 | 4 | <b>35</b> |
| 42 | 4 | 1 | 4 | 4 | 1 | 4 | 5 | 4 | 4 | 4 | <b>35</b> |
| 43 | 5 | 1 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | <b>42</b> |
| 44 | 5 | 2 | 5 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | <b>37</b> |
| 45 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | <b>43</b> |
| 46 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | <b>50</b> |
| 47 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | <b>30</b> |
| 48 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | <b>30</b> |

### Akuntabilitas

|    | x2.1 | x2.2 | x2.3 | x2.4 | x2.5 | x2.6 |           |
|----|------|------|------|------|------|------|-----------|
| 1  | 4    | 5    | 4    | 5    | 4    | 4    | <b>26</b> |
| 2  | 5    | 4    | 4    | 5    | 4    | 4    | <b>26</b> |
| 3  | 4    | 4    | 4    | 5    | 4    | 4    | <b>25</b> |
| 4  | 4    | 5    | 4    | 4    | 4    | 4    | <b>25</b> |
| 5  | 4    | 4    | 4    | 3    | 3    | 4    | <b>22</b> |
| 6  | 4    | 4    | 5    | 4    | 5    | 4    | <b>26</b> |
| 7  | 4    | 4    | 4    | 4    | 4    | 5    | <b>25</b> |
| 8  | 5    | 5    | 4    | 4    | 5    | 4    | <b>27</b> |
| 9  | 3    | 4    | 3    | 4    | 3    | 3    | <b>20</b> |
| 10 | 3    | 3    | 4    | 4    | 5    | 4    | <b>23</b> |
| 11 | 3    | 4    | 5    | 4    | 4    | 4    | <b>24</b> |
| 12 | 3    | 4    | 4    | 5    | 4    | 3    | <b>23</b> |
| 13 | 4    | 4    | 4    | 4    | 4    | 3    | <b>23</b> |
| 14 | 4    | 4    | 4    | 4    | 4    | 3    | <b>23</b> |
| 15 | 4    | 5    | 5    | 4    | 4    | 5    | <b>27</b> |
| 16 | 4    | 4    | 4    | 4    | 4    | 4    | <b>24</b> |
| 17 | 4    | 4    | 4    | 5    | 5    | 4    | <b>26</b> |
| 18 | 4    | 4    | 4    | 4    | 4    | 4    | <b>24</b> |
| 19 | 4    | 4    | 4    | 4    | 4    | 4    | <b>24</b> |
| 20 | 4    | 4    | 4    | 4    | 4    | 4    | <b>24</b> |
| 21 | 3    | 3    | 3    | 4    | 4    | 4    | <b>21</b> |
| 22 | 4    | 4    | 4    | 4    | 4    | 5    | <b>25</b> |
| 23 | 4    | 4    | 4    | 4    | 4    | 4    | <b>24</b> |
| 24 | 5    | 5    | 5    | 5    | 5    | 5    | <b>30</b> |
| 25 | 4    | 4    | 4    | 4    | 4    | 4    | <b>24</b> |
| 26 | 5    | 5    | 5    | 5    | 5    | 5    | <b>30</b> |
| 27 | 5    | 5    | 5    | 5    | 5    | 5    | <b>30</b> |
| 28 | 4    | 5    | 4    | 4    | 4    | 5    | <b>26</b> |
| 29 | 5    | 4    | 5    | 4    | 5    | 4    | <b>27</b> |

|    |   |   |   |   |   |   |           |
|----|---|---|---|---|---|---|-----------|
| 30 | 4 | 4 | 4 | 4 | 4 | 4 | <b>24</b> |
| 31 | 5 | 5 | 5 | 5 | 5 | 5 | <b>30</b> |
| 32 | 3 | 4 | 5 | 4 | 3 | 3 | <b>22</b> |
| 33 | 4 | 4 | 4 | 4 | 4 | 4 | <b>24</b> |
| 34 | 5 | 4 | 5 | 5 | 5 | 5 | <b>29</b> |
| 35 | 5 | 4 | 5 | 5 | 5 | 5 | <b>29</b> |
| 36 | 5 | 4 | 5 | 5 | 5 | 5 | <b>29</b> |
| 37 | 5 | 4 | 5 | 5 | 5 | 5 | <b>29</b> |
| 38 | 5 | 3 | 5 | 5 | 5 | 5 | <b>28</b> |
| 39 | 5 | 5 | 5 | 5 | 5 | 5 | <b>30</b> |
| 40 | 5 | 5 | 5 | 5 | 5 | 5 | <b>30</b> |
| 41 | 5 | 5 | 5 | 5 | 5 | 5 | <b>30</b> |
| 42 | 5 | 5 | 5 | 5 | 5 | 5 | <b>30</b> |
| 43 | 5 | 5 | 5 | 5 | 5 | 5 | <b>30</b> |
| 44 | 4 | 4 | 4 | 4 | 4 | 3 | <b>23</b> |
| 45 | 3 | 3 | 3 | 3 | 3 | 3 | <b>18</b> |
| 46 | 4 | 4 | 4 | 4 | 4 | 4 | <b>24</b> |
| 47 | 3 | 3 | 3 | 3 | 3 | 3 | <b>18</b> |
| 48 | 3 | 4 | 3 | 4 | 3 | 4 | <b>21</b> |

### Motivasi

|    | x3.1 | x3.2 | x3.3 | x3.4 | x3.5 | x3.6 | x3.7 | x3.8 | x3.9 | x3.10 |           |
|----|------|------|------|------|------|------|------|------|------|-------|-----------|
| 1  | 4    | 3    | 4    | 4    | 4    | 4    | 5    | 4    | 4    | 5     | <b>41</b> |
| 2  | 5    | 3    | 5    | 4    | 4    | 4    | 4    | 4    | 4    | 4     | <b>41</b> |
| 3  | 4    | 3    | 4    | 4    | 5    | 4    | 5    | 4    | 4    | 4     | <b>41</b> |
| 4  | 4    | 4    | 4    | 4    | 5    | 4    | 4    | 4    | 5    | 4     | <b>42</b> |
| 5  | 4    | 5    | 5    | 4    | 4    | 5    | 5    | 5    | 4    | 5     | <b>46</b> |
| 6  | 4    | 5    | 4    | 4    | 5    | 5    | 5    | 4    | 5    | 4     | <b>45</b> |
| 7  | 4    | 3    | 4    | 4    | 3    | 3    | 2    | 3    | 3    | 4     | <b>33</b> |
| 8  | 5    | 3    | 4    | 4    | 4    | 4    | 3    | 3    | 4    | 3     | <b>37</b> |
| 9  | 3    | 4    | 4    | 5    | 4    | 3    | 4    | 4    | 4    | 3     | <b>38</b> |
| 10 | 4    | 5    | 4    | 4    | 5    | 4    | 3    | 4    | 5    | 5     | <b>43</b> |
| 11 | 4    | 4    | 5    | 5    | 5    | 4    | 4    | 3    | 4    | 5     | <b>43</b> |
| 12 | 3    | 4    | 4    | 5    | 4    | 4    | 4    | 5    | 5    | 4     | <b>42</b> |
| 13 | 4    | 4    | 4    | 4    | 4    | 4    | 3    | 4    | 4    | 4     | <b>39</b> |
| 14 | 4    | 4    | 4    | 4    | 4    | 4    | 3    | 4    | 4    | 4     | <b>39</b> |
| 15 | 4    | 4    | 4    | 5    | 4    | 5    | 5    | 4    | 5    | 4     | <b>44</b> |
| 16 | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4     | <b>40</b> |
| 17 | 4    | 4    | 4    | 5    | 5    | 4    | 5    | 4    | 5    | 5     | <b>45</b> |
| 18 | 5    | 5    | 5    | 4    | 4    | 5    | 5    | 5    | 5    | 4     | <b>47</b> |
| 19 | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4     | <b>40</b> |
| 20 | 4    | 5    | 4    | 4    | 4    | 4    | 4    | 4    | 5    | 4     | <b>42</b> |
| 21 | 3    | 5    | 3    | 3    | 4    | 4    | 4    | 4    | 4    | 4     | <b>38</b> |

|    |   |   |   |   |   |   |   |   |   |   |           |
|----|---|---|---|---|---|---|---|---|---|---|-----------|
| 22 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | <b>40</b> |
| 23 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | <b>40</b> |
| 24 | 5 | 4 | 4 | 4 | 5 | 3 | 3 | 4 | 5 | 5 | <b>42</b> |
| 25 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | <b>40</b> |
| 26 | 5 | 4 | 4 | 4 | 5 | 3 | 3 | 4 | 5 | 5 | <b>42</b> |
| 27 | 5 | 4 | 4 | 4 | 5 | 3 | 3 | 4 | 5 | 5 | <b>42</b> |
| 28 | 5 | 3 | 4 | 4 | 4 | 3 | 4 | 5 | 4 | 4 | <b>40</b> |
| 29 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | <b>43</b> |
| 30 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | <b>39</b> |
| 31 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | <b>50</b> |
| 32 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 2 | <b>42</b> |
| 33 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | <b>40</b> |
| 34 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | <b>48</b> |
| 35 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | <b>48</b> |
| 36 | 5 | 3 | 2 | 2 | 2 | 2 | 4 | 5 | 5 | 5 | <b>35</b> |
| 37 | 5 | 4 | 5 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | <b>47</b> |
| 38 | 5 | 3 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | <b>47</b> |
| 39 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | <b>50</b> |
| 40 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | <b>50</b> |
| 41 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | <b>40</b> |
| 42 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | <b>50</b> |
| 43 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | <b>50</b> |
| 44 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | <b>40</b> |
| 45 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | <b>47</b> |
| 46 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 3 | 3 | 3 | <b>40</b> |
| 47 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | <b>44</b> |
| 48 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | <b>47</b> |

### Kualitas Audit

|    | y.1 | y.2 | y.3 | y.4 | y.5 |           |
|----|-----|-----|-----|-----|-----|-----------|
| 1  | 4   | 4   | 4   | 4   | 4   | <b>20</b> |
| 2  | 4   | 4   | 5   | 4   | 4   | <b>21</b> |
| 3  | 4   | 5   | 4   | 4   | 5   | <b>22</b> |
| 4  | 5   | 5   | 4   | 4   | 5   | <b>23</b> |
| 5  | 4   | 3   | 4   | 4   | 4   | <b>19</b> |
| 6  | 4   | 5   | 4   | 5   | 4   | <b>22</b> |
| 7  | 4   | 5   | 4   | 4   | 6   | <b>23</b> |
| 8  | 4   | 3   | 3   | 3   | 5   | <b>18</b> |
| 9  | 4   | 4   | 4   | 4   | 4   | <b>20</b> |
| 10 | 3   | 4   | 5   | 4   | 4   | <b>20</b> |
| 11 | 4   | 5   | 4   | 3   | 5   | <b>21</b> |
| 12 | 3   | 4   | 4   | 4   | 4   | <b>19</b> |
| 13 | 4   | 4   | 4   | 2   | 4   | <b>18</b> |

|    |   |   |   |   |   |           |
|----|---|---|---|---|---|-----------|
| 14 | 4 | 4 | 4 | 4 | 4 | <b>20</b> |
| 15 | 5 | 4 | 5 | 4 | 5 | <b>23</b> |
| 16 | 5 | 5 | 4 | 4 | 4 | <b>22</b> |
| 17 | 5 | 4 | 5 | 4 | 5 | <b>23</b> |
| 18 | 3 | 3 | 3 | 4 | 3 | <b>16</b> |
| 19 | 4 | 4 | 4 | 4 | 4 | <b>20</b> |
| 20 | 4 | 4 | 4 | 4 | 4 | <b>20</b> |
| 21 | 4 | 4 | 4 | 4 | 5 | <b>21</b> |
| 22 | 4 | 4 | 4 | 4 | 4 | <b>20</b> |
| 23 | 4 | 4 | 4 | 4 | 4 | <b>20</b> |
| 24 | 5 | 4 | 5 | 4 | 4 | <b>22</b> |
| 25 | 4 | 4 | 4 | 4 | 4 | <b>20</b> |
| 26 | 5 | 4 | 4 | 4 | 4 | <b>21</b> |
| 27 | 4 | 4 | 4 | 4 | 4 | <b>20</b> |
| 28 | 4 | 5 | 4 | 5 | 5 | <b>23</b> |
| 29 | 4 | 5 | 4 | 4 | 4 | <b>21</b> |
| 30 | 4 | 4 | 4 | 4 | 4 | <b>20</b> |
| 31 | 5 | 5 | 5 | 5 | 5 | <b>25</b> |
| 32 | 4 | 3 | 4 | 4 | 2 | <b>17</b> |
| 33 | 4 | 5 | 3 | 5 | 5 | <b>22</b> |
| 34 | 5 | 5 | 5 | 5 | 5 | <b>25</b> |
| 35 | 5 | 5 | 5 | 5 | 5 | <b>25</b> |
| 36 | 5 | 3 | 4 | 4 | 3 | <b>19</b> |
| 37 | 5 | 5 | 5 | 5 | 5 | <b>25</b> |
| 38 | 4 | 5 | 5 | 5 | 5 | <b>24</b> |
| 39 | 5 | 4 | 4 | 4 | 5 | <b>22</b> |
| 40 | 5 | 5 | 5 | 5 | 5 | <b>25</b> |
| 41 | 4 | 4 | 4 | 4 | 4 | <b>20</b> |
| 42 | 5 | 4 | 4 | 5 | 5 | <b>23</b> |
| 43 | 5 | 5 | 5 | 5 | 5 | <b>25</b> |
| 44 | 4 | 3 | 4 | 3 | 4 | <b>18</b> |
| 45 | 3 | 3 | 3 | 3 | 4 | <b>16</b> |
| 46 | 4 | 5 | 4 | 5 | 4 | <b>22</b> |
| 47 | 3 | 3 | 4 | 3 | 3 | <b>16</b> |
| 48 | 4 | 3 | 3 | 3 | 3 | <b>16</b> |



## Reliability

| Notes                  |                           |                                                                                                                                                   |
|------------------------|---------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| Output Created         |                           | 08-JAN-2020 14:54:29                                                                                                                              |
| Comments               |                           |                                                                                                                                                   |
| Input                  | Data                      | C:\Users\User\Documents\lks<br>dsgitri.sav                                                                                                        |
|                        | Active Dataset            | DataSet0                                                                                                                                          |
|                        | Filter                    | <none>                                                                                                                                            |
|                        | Weight                    | <none>                                                                                                                                            |
|                        | Split File                | <none>                                                                                                                                            |
|                        | N of Rows in Working Data | 48                                                                                                                                                |
|                        | File                      |                                                                                                                                                   |
|                        | Matrix Input              |                                                                                                                                                   |
| Missing Value Handling | Definition of Missing     | User-defined missing values are treated as missing.                                                                                               |
|                        | Cases Used                | Statistics are based on all cases with valid data for all variables in the procedure.                                                             |
| Syntax                 |                           | RELIABILITY<br>/VARIABLES=x1.1 x1.2 x1.3 x1.4<br>x1.5 x1.6 x1.7 x1.8 x1.9 x1.10<br>/SCALE('ALL VARIABLES') ALL<br>/MODEL=ALPHA<br>/SUMMARY=TOTAL. |
| Resources              | Processor Time            | 00:00:00.02                                                                                                                                       |
|                        | Elapsed Time              | 00:00:00.03                                                                                                                                       |

## Scale: ALL VARIABLES

| Case Processing Summary |                       |    |       |
|-------------------------|-----------------------|----|-------|
|                         |                       | N  | %     |
| Cases                   | Valid                 | 48 | 100.0 |
|                         | Excluded <sup>a</sup> | 0  | .0    |
|                         | Total                 | 48 | 100.0 |

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

**Reliability Statistics**

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .666             | 10         |

**Item-Total Statistics**

|       | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|-------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| x1.1  | 33.5833                    | 15.270                         | .389                             | .635                             |
| x1.2  | 35.9583                    | 15.998                         | .019                             | .726                             |
| x1.3  | 33.7083                    | 14.934                         | .421                             | .629                             |
| x1.4  | 33.7500                    | 13.128                         | .682                             | .574                             |
| x1.5  | 35.7083                    | 14.934                         | .077                             | .731                             |
| x1.6  | 33.8750                    | 15.133                         | .441                             | .629                             |
| x1.7  | 33.6667                    | 14.908                         | .482                             | .622                             |
| x1.8  | 33.7083                    | 14.381                         | .619                             | .603                             |
| x1.9  | 34.1458                    | 14.766                         | .382                             | .632                             |
| x1.10 | 34.2708                    | 13.819                         | .430                             | .619                             |

**Reliability****Notes**

|                        |                                |                                                                                       |  |
|------------------------|--------------------------------|---------------------------------------------------------------------------------------|--|
| Output Created         | 08-JAN-2020 14:59:50           |                                                                                       |  |
| Comments               |                                |                                                                                       |  |
| Input                  | Data                           | C:\Users\User\Documents\iks<br>dsgitri.sav                                            |  |
|                        | Active Dataset                 | DataSet0                                                                              |  |
|                        | Filter                         | <none>                                                                                |  |
|                        | Weight                         | <none>                                                                                |  |
|                        | Split File                     | <none>                                                                                |  |
|                        | N of Rows in Working Data File | 48                                                                                    |  |
|                        | Matrix Input                   |                                                                                       |  |
|                        | Definition of Missing          | User-defined missing values are treated as missing.                                   |  |
| Missing Value Handling | Cases Used                     | Statistics are based on all cases with valid data for all variables in the procedure. |  |

|           |                |  |                                             |
|-----------|----------------|--|---------------------------------------------|
| Syntax    |                |  | RELIABILITY                                 |
|           |                |  | /VARIABLES=x2.1 x2.2 x2.3 x2.4<br>x2.5 x2.6 |
|           |                |  | /SCALE('ALL VARIABLES') ALL                 |
|           |                |  | /MODEL=ALPHA                                |
|           |                |  | /SUMMARY=TOTAL.                             |
| Resources | Processor Time |  | 00:00:00.02                                 |
|           | Elapsed Time   |  | 00:00:00.01                                 |

## Scale: ALL VARIABLES

| Case Processing Summary |                       |    |       |
|-------------------------|-----------------------|----|-------|
|                         |                       | N  | %     |
| Cases                   | Valid                 | 48 | 100.0 |
|                         | Excluded <sup>a</sup> | 0  | .0    |
|                         | Total                 | 48 | 100.0 |

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

| Reliability Statistics |            |
|------------------------|------------|
| Cronbach's Alpha       | N of Items |
| .907                   | 6          |

| Item-Total Statistics |                            |                                |                                  |                                  |
|-----------------------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
|                       | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| x2.1                  | 21.2917                    | 7.062                          | .836                             | .876                             |
| x2.2                  | 21.2708                    | 8.457                          | .561                             | .915                             |
| x2.3                  | 21.1667                    | 7.589                          | .779                             | .885                             |
| x2.4                  | 21.1250                    | 7.984                          | .733                             | .893                             |
| x2.5                  | 21.1875                    | 7.390                          | .805                             | .881                             |
| x2.6                  | 21.2500                    | 7.383                          | .752                             | .890                             |

## Reliability

## Notes

|                        |                           |                                                                                                                                                   |
|------------------------|---------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| Output Created         | 08-JAN-2020 15:01:20      |                                                                                                                                                   |
| Comments               |                           |                                                                                                                                                   |
| Input                  | Data                      | C:\Users\User\Documents\lks<br>dsgitri.sav                                                                                                        |
|                        | Active Dataset            | DataSet0                                                                                                                                          |
|                        | Filter                    | <none>                                                                                                                                            |
|                        | Weight                    | <none>                                                                                                                                            |
|                        | Split File                | <none>                                                                                                                                            |
|                        | N of Rows in Working Data | 48                                                                                                                                                |
|                        | File                      |                                                                                                                                                   |
|                        | Matrix Input              |                                                                                                                                                   |
| Missing Value Handling | Definition of Missing     | User-defined missing values are treated as missing.                                                                                               |
|                        | Cases Used                | Statistics are based on all cases with valid data for all variables in the procedure.                                                             |
| Syntax                 |                           | RELIABILITY<br>/VARIABLES=x3.1 x3.2 x3.3 x3.4<br>x3.5 x3.6 x3.7 x3.8 x3.9 x3.10<br>/SCALE('ALL VARIABLES') ALL<br>/MODEL=ALPHA<br>/SUMMARY=TOTAL. |
| Resources              | Processor Time            | 00:00:00.03                                                                                                                                       |
|                        | Elapsed Time              | 00:00:00.05                                                                                                                                       |

## Scale: ALL VARIABLES

| Case Processing Summary |                       |    |       |
|-------------------------|-----------------------|----|-------|
|                         |                       | N  | %     |
| Cases                   | Valid                 | 48 | 100.0 |
|                         | Excluded <sup>a</sup> | 0  | .0    |
|                         | Total                 | 48 | 100.0 |

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

**Reliability Statistics**

|                  |            |
|------------------|------------|
| Cronbach's Alpha | N of Items |
| .833             | 10         |

**Item-Total Statistics**

|       | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|-------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| x3.1  | 38.3542                    | 15.085                         | .325                             | .836                             |
| x3.2  | 38.6458                    | 14.319                         | .447                             | .825                             |
| x3.3  | 38.4375                    | 13.656                         | .658                             | .806                             |
| x3.4  | 38.3750                    | 13.899                         | .570                             | .814                             |
| x3.5  | 38.2917                    | 13.743                         | .584                             | .812                             |
| x3.6  | 38.5417                    | 12.764                         | .719                             | .797                             |
| x3.7  | 38.5625                    | 13.868                         | .440                             | .828                             |
| x3.8  | 38.3958                    | 13.946                         | .567                             | .814                             |
| x3.9  | 38.2292                    | 14.223                         | .542                             | .817                             |
| x3.10 | 38.3542                    | 14.276                         | .416                             | .829                             |

**Reliability****Notes**

|                        |                                |                                                     |  |
|------------------------|--------------------------------|-----------------------------------------------------|--|
| Output Created         | 08-JAN-2020 15:02:53           |                                                     |  |
| Comments               |                                |                                                     |  |
| Input                  | Data                           | C:\Users\User\Documents\lks<br>dsgitri.sav          |  |
|                        | Active Dataset                 | DataSet0                                            |  |
|                        | Filter                         | <none>                                              |  |
|                        | Weight                         | <none>                                              |  |
|                        | Split File                     | <none>                                              |  |
|                        | N of Rows in Working Data File | 48                                                  |  |
|                        | Matrix Input                   |                                                     |  |
| Missing Value Handling | Definition of Missing          | User-defined missing values are treated as missing. |  |

|            |                |                                                                                                                                                                                                          |
|------------|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Cases Used |                | Statistics are based on all cases with valid data for all variables in the procedure.<br>RELIABILITY<br>/VARIABLES=y.1 y.2 y.3 y.4 y.5<br>/SCALE('ALL VARIABLES') ALL<br>/MODEL=ALPHA<br>/SUMMARY=TOTAL. |
| Syntax     |                |                                                                                                                                                                                                          |
| Resources  |                |                                                                                                                                                                                                          |
|            | Processor Time | 00:00:00.00                                                                                                                                                                                              |
|            | Elapsed Time   | 00:00:00.03                                                                                                                                                                                              |

## Scale: ALL VARIABLES

| Case Processing Summary |                       |    |       |
|-------------------------|-----------------------|----|-------|
|                         |                       | N  | %     |
| Cases                   | Valid                 | 48 | 100.0 |
|                         | Excluded <sup>a</sup> | 0  | .0    |
|                         | Total                 | 48 | 100.0 |

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

| Reliability Statistics |            |
|------------------------|------------|
| Cronbach's Alpha       | N of Items |
| .811                   | 5          |

| Item-Total Statistics |                            |                                |                                  |                                  |
|-----------------------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
|                       | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| y.1                   | 16.6875                    | 4.602                          | .548                             | .789                             |
| y.2                   | 16.7292                    | 3.861                          | .720                             | .735                             |
| y.3                   | 16.7500                    | 4.702                          | .551                             | .789                             |
| y.4                   | 16.8125                    | 4.283                          | .602                             | .774                             |
| y.5                   | 16.6042                    | 4.117                          | .587                             | .780                             |

## Reliability

**Notes**

|                        |                                |                                                                                                                                         |
|------------------------|--------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| Output Created         | 08-JAN-2020 15:06:04           |                                                                                                                                         |
| Comments               |                                |                                                                                                                                         |
| Input                  | Data                           | C:\Users\User\Documents\lks<br>dsgitri.sav                                                                                              |
|                        | Active Dataset                 | DataSet0                                                                                                                                |
|                        | Filter                         | <none>                                                                                                                                  |
|                        | Weight                         | <none>                                                                                                                                  |
|                        | Split File                     | <none>                                                                                                                                  |
|                        | N of Rows in Working Data File | 48                                                                                                                                      |
|                        | Matrix Input                   |                                                                                                                                         |
| Missing Value Handling | Definition of Missing          | User-defined missing values are treated as missing.                                                                                     |
|                        | Cases Used                     | Statistics are based on all cases with valid data for all variables in the procedure.                                                   |
| Syntax                 |                                | RELIABILITY<br>/VARIABLES=x1.1 x1.3 x1.4 x1.6<br>x1.7 x1.8 x1.9 x1.10<br>/SCALE('ALL VARIABLES') ALL<br>/MODEL=ALPHA<br>/SUMMARY=TOTAL. |
| Resources              | Processor Time                 | 00:00:00.02                                                                                                                             |
|                        | Elapsed Time                   | 00:00:00.02                                                                                                                             |

**Scale: ALL VARIABLES**

| Case Processing Summary |                       |    |       |
|-------------------------|-----------------------|----|-------|
|                         |                       | N  | %     |
| Cases                   | Valid                 | 48 | 100.0 |
|                         | Excluded <sup>a</sup> | 0  | .0    |
|                         | Total                 | 48 | 100.0 |

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

**Reliability Statistics**

|                     |            |
|---------------------|------------|
| Cronbach's<br>Alpha | N of Items |
| .854                | 8          |

Item-Total Statistics

|       | Scale Mean if<br>Item Deleted | Scale Variance<br>if Item Deleted | Corrected Item-<br>Total Correlation | Cronbach's<br>Alpha if Item<br>Deleted |
|-------|-------------------------------|-----------------------------------|--------------------------------------|----------------------------------------|
| x1.1  | 29.1667                       | 12.525                            | .549                                 | .841                                   |
| x1.3  | 29.2917                       | 11.913                            | .645                                 | .830                                   |
| x1.4  | 29.3333                       | 11.078                            | .708                                 | .821                                   |
| x1.6  | 29.4583                       | 12.211                            | .658                                 | .830                                   |
| x1.7  | 29.2500                       | 11.979                            | .705                                 | .825                                   |
| x1.8  | 29.2917                       | 12.168                            | .669                                 | .829                                   |
| x1.9  | 29.7292                       | 12.159                            | .493                                 | .849                                   |
| x1.10 | 29.8542                       | 11.659                            | .457                                 | .861                                   |

## Descriptives

### Notes

|                        |                                |                                                                             |  |
|------------------------|--------------------------------|-----------------------------------------------------------------------------|--|
| Output Created         | 08-JAN-2020 15:08:12           |                                                                             |  |
| Comments               |                                |                                                                             |  |
| Input                  | Data                           | C:\Users\User\Documents\liks<br>dsgitri.sav                                 |  |
|                        | Active Dataset                 | DataSet0                                                                    |  |
|                        | Filter                         | <none>                                                                      |  |
|                        | Weight                         | <none>                                                                      |  |
|                        | Split File                     | <none>                                                                      |  |
|                        | N of Rows in Working Data File | 48                                                                          |  |
| Missing Value Handling | Definition of Missing          | User defined missing values are treated as missing.                         |  |
|                        | Cases Used                     | All non-missing data are used.                                              |  |
| Syntax                 |                                | DESCRIPTIVES VARIABLES=x1 x2 x3<br>y<br>/STATISTICS=MEAN STDDEV MIN<br>MAX. |  |
| Resources              | Processor Time                 | 00:00:00.02                                                                 |  |
|                        | Elapsed Time                   | 00:00:00.02                                                                 |  |



### Descriptive Statistics

|                    | N  | Minimum | Maximum | Mean    | Std. Deviation |
|--------------------|----|---------|---------|---------|----------------|
| Kompetensi         | 48 | 24.00   | 40.00   | 33.6250 | 3.91193        |
| Akuntabilitas      | 48 | 18.00   | 30.00   | 25.4583 | 3.28736        |
| Motivasi           | 48 | 33.00   | 50.00   | 42.6875 | 4.11617        |
| Kualitas Audit     | 48 | 16.00   | 25.00   | 20.8958 | 2.53687        |
| Valid N (listwise) | 48 |         |         |         |                |

### Regression

#### Notes

|                        |                           |                                                                             |
|------------------------|---------------------------|-----------------------------------------------------------------------------|
| Output Created         | 08-JAN-2020 15:15:20      |                                                                             |
| Comments               |                           |                                                                             |
| Input                  | Data                      | C:\Users\User\Documents\lks<br>dsgitri.sav                                  |
|                        | Active Dataset            | DataSet0                                                                    |
|                        | Filter                    | <none>                                                                      |
|                        | Weight                    | <none>                                                                      |
|                        | Split File                | <none>                                                                      |
|                        | N of Rows in Working Data | 48                                                                          |
|                        | File                      |                                                                             |
| Missing Value Handling | Definition of Missing     | User-defined missing values are treated as missing.                         |
|                        | Cases Used                | Statistics are based on cases with no missing values for any variable used. |

|           |                                                                                                                                                                                                                                                                                      |            |             |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-------------|
| Syntax    | <pre> REGRESSION   /MISSING LISTWISE   /STATISTICS COEFF OUTS R ANOVA COLLIN TOL   /CRITERIA=PIN(.05) POUT(.10)   /NOORIGIN   /DEPENDENT y   /METHOD=ENTER x1 x2 x3 x1x3 x2x3   /SCATTERPLOT=(*SRESID ,*ZPRED)   /RESIDUALS HISTOGRAM(ZRESID) NORMPROB(ZRESID)   /SAVE RESID. </pre> |            |             |
| Resources | Processor Time                                                                                                                                                                                                                                                                       |            | 00:00:02.23 |
|           | Elapsed Time                                                                                                                                                                                                                                                                         |            | 00:00:02.42 |
|           | Memory Required                                                                                                                                                                                                                                                                      | 3484 bytes |             |
|           | Additional Memory Required<br>for Residual Plots                                                                                                                                                                                                                                     | 880 bytes  |             |
| Variables | Created                                                                                                                                                                                                                                                                              | or RES_2   |             |
| Modified  | Unstandardized Residual                                                                                                                                                                                                                                                              |            |             |

**Variables Entered/Removed<sup>a</sup>**

| Model | Variables Entered                                                        | Variables Removed | Method |
|-------|--------------------------------------------------------------------------|-------------------|--------|
| 1     | x2x3,<br>Kompetensi,<br>Motivasi,<br>Akuntabilitas,<br>x1x3 <sup>b</sup> |                   | Enter  |

a. Dependent Variable: Kualitas Audit

b. All requested variables entered.

**Model Summary<sup>b</sup>**

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | .852 <sup>a</sup> | .726     | .694              | 1.40362                    |

a. Predictors: (Constant), x2x3, Kompetensi, Motivasi, Akuntabilitas, x1x3

b. Dependent Variable: Kualitas Audit

ANOVA<sup>a</sup>

| Model        | Sum of Squares | df | Mean Square | F      | Sig.              |
|--------------|----------------|----|-------------|--------|-------------------|
| 1 Regression | 219.733        | 5  | 43.947      | 22.306 | .000 <sup>b</sup> |
| Residual     | 82.746         | 42 | 1.970       |        |                   |
| Total        | 302.479        | 47 |             |        |                   |

a. Dependent Variable: Kualitas Audit

b. Predictors: (Constant), x2x3, Kompetensi, Motivasi, Akuntabilitas, x1x3

Coefficients<sup>a</sup>

| Model |               | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|-------|---------------|-----------------------------|------------|---------------------------|-------|------|
|       |               | B                           | Std. Error | Beta                      |       |      |
| 1     | (Constant)    | 9.175                       | 2.856      |                           | 3.213 | .003 |
|       | Kompetensi    | .194                        | .073       | .300                      | 2.680 | .010 |
|       | Akuntabilitas | .218                        | .087       | .283                      | 2.516 | .016 |
|       | Motivasi      | -.017                       | .055       | -.027                     | -.306 | .761 |
|       | x1x3          | .600                        | .279       | .256                      | 2.150 | .037 |
|       | x2x3          | .620                        | .287       | .261                      | 2.156 | .037 |

Coefficients<sup>a</sup>

| Model |               | Collinearity Statistics |       |
|-------|---------------|-------------------------|-------|
|       |               | Tolerance               | VIF   |
| 1     | (Constant)    |                         |       |
|       | Kompetensi    | .521                    | 1.920 |
|       | Akuntabilitas | .515                    | 1.942 |
|       | Motivasi      | .808                    | 1.237 |
|       | x1x3          | .460                    | 2.172 |
|       | x2x3          | .444                    | 2.250 |

a. Dependent Variable: Kualitas Audit

**Collinearity Diagnostics<sup>a</sup>**

| Model | Dimension | Eigenvalue | Condition Index | Variance Proportions |            |               |
|-------|-----------|------------|-----------------|----------------------|------------|---------------|
|       |           |            |                 | (Constant)           | Kompetensi | Akuntabilitas |
| 1     | 1         | 4.248      | 1.000           | .00                  | .00        | .00           |
|       | 2         | 1.473      | 1.698           | .00                  | .00        | .00           |
|       | 3         | .261       | 4.037           | .00                  | .00        | .00           |
|       | 4         | .011       | 20.096          | .05                  | .12        | .24           |
|       | 5         | .005       | 29.208          | .07                  | .59        | .72           |
|       | 6         | .003       | 36.144          | .88                  | .29        | .04           |

**Collinearity Diagnostics<sup>a</sup>**

| Model | Dimension | Variance Proportions |      |      |
|-------|-----------|----------------------|------|------|
|       |           | Motivasi             | x1x3 | x2x3 |
| 1     | 1         | .00                  | .00  | .01  |
|       | 2         | .00                  | .14  | .12  |
|       | 3         | .00                  | .81  | .80  |
|       | 4         | .28                  | .02  | .00  |
|       | 5         | .10                  | .00  | .02  |
|       | 6         | .62                  | .02  | .05  |

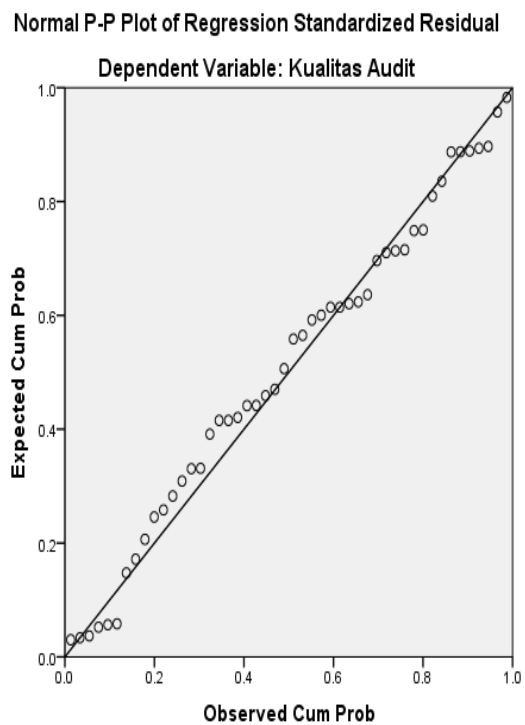
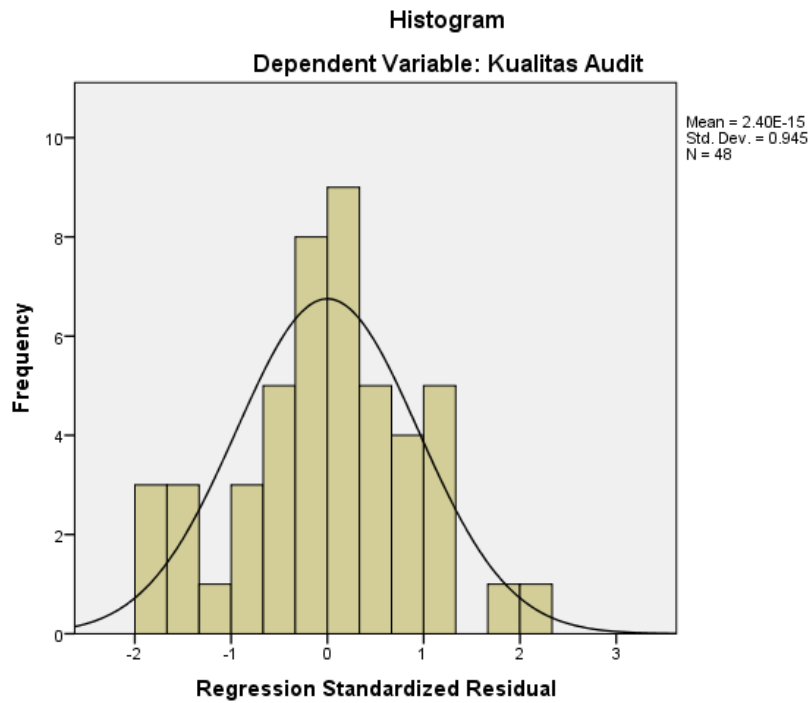
a. Dependent Variable: Kualitas Audit

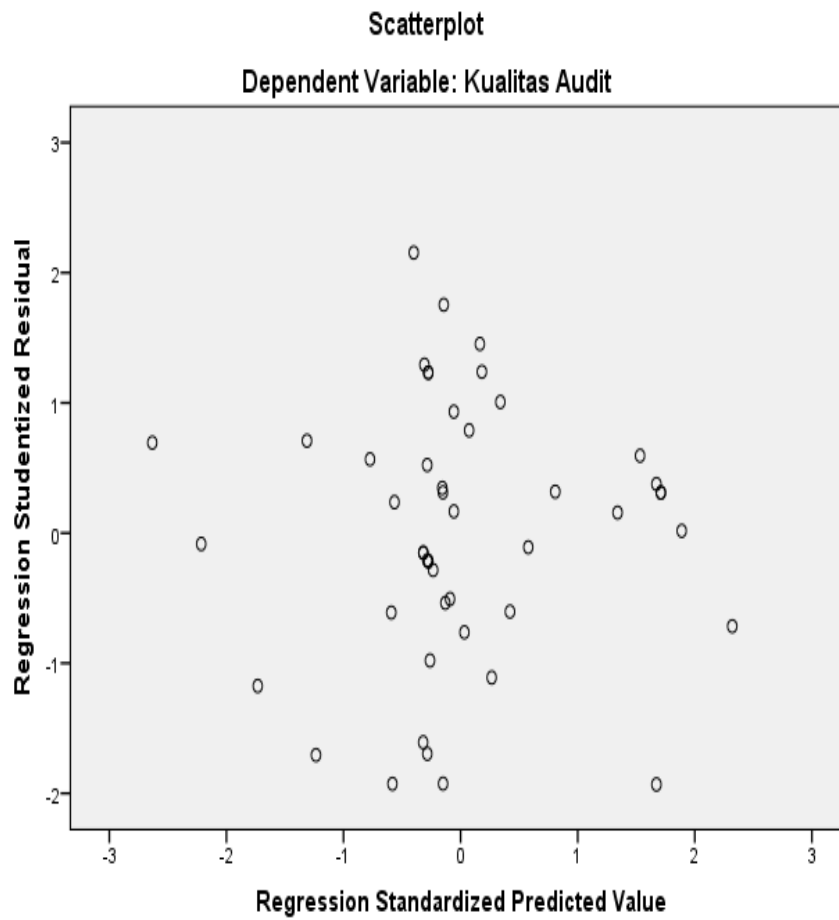
**Residuals Statistics<sup>a</sup>**

|                                   | Minimum  | Maximum | Mean    | Std. Deviation | N  |
|-----------------------------------|----------|---------|---------|----------------|----|
| Predicted Value                   | 15.2018  | 25.9113 | 20.8958 | 2.16221        | 48 |
| Std. Predicted Value              | -2.633   | 2.320   | .000    | 1.000          | 48 |
| Standard Error of Predicted Value | .239     | 1.007   | .455    | .199           | 48 |
| Adjusted Predicted Value          | 14.8111  | 26.1077 | 20.9297 | 2.14668        | 48 |
| Residual                          | -2.63723 | 2.97067 | .00000  | 1.32686        | 48 |
| Std. Residual                     | -1.879   | 2.116   | .000    | .945           | 48 |
| Stud. Residual                    | -1.932   | 2.155   | -.010   | 1.000          | 48 |
| Deleted Residual                  | -2.92808 | 3.07979 | -.03384 | 1.50059        | 48 |
| Stud. Deleted Residual            | -1.999   | 2.258   | -.013   | 1.020          | 48 |
| Mahal. Distance                   | .380     | 23.195  | 4.896   | 5.451          | 48 |
| Cook's Distance                   | .000     | .244    | .023    | .042           | 48 |
| Centered Leverage Value           | .008     | .494    | .104    | .116           | 48 |

a. Dependent Variable: Kualitas Audit

## Charts





## NPar Tests

| Notes                  |                           |                                                     |
|------------------------|---------------------------|-----------------------------------------------------|
| Output Created         |                           | 08-JAN-2020 15:15:56                                |
| Comments               |                           |                                                     |
| Input                  | Data                      | C:\Users\User\Documents\lks                         |
|                        |                           | dsgitri.sav                                         |
|                        | Active Dataset            | DataSet0                                            |
|                        | Filter                    | <none>                                              |
|                        | Weight                    | <none>                                              |
|                        | Split File                | <none>                                              |
|                        | N of Rows in Working Data | 48                                                  |
|                        | File                      |                                                     |
| Missing Value Handling | Definition of Missing     | User-defined missing values are treated as missing. |

|            |                                      |                                                                                                        |
|------------|--------------------------------------|--------------------------------------------------------------------------------------------------------|
| Cases Used |                                      | Statistics for each test are based on all cases with valid data for the variable(s) used in that test. |
| Syntax     |                                      | NPAR TESTS<br>/K-S(NORMAL)=RES_1<br>/MISSING ANALYSIS.                                                 |
| Resources  | Processor Time                       | 00:00:00.02                                                                                            |
|            | Elapsed Time                         | 00:00:00.13                                                                                            |
|            | Number of Cases Allowed <sup>a</sup> | 196608                                                                                                 |

a. Based on availability of workspace memory.

| One-Sample Kolmogorov-Smirnov Test |                |                         |
|------------------------------------|----------------|-------------------------|
|                                    |                | Unstandardized Residual |
| N                                  |                | 48                      |
| Normal Parameters <sup>a,b</sup>   | Mean           | .0000000                |
|                                    | Std. Deviation | 1.32685967              |
| Most Extreme Differences           | Absolute       | .077                    |
|                                    | Positive       | .077                    |
|                                    | Negative       | -.077                   |
| Test Statistic                     |                | .077                    |
| Asymp. Sig. (2-tailed)             |                | .200 <sup>c,d</sup>     |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

COMPUTE AbsRes=ABS(RES\_2).

EXECUTE.

REGRESSION

/MISSING LISTWISE

/STATISTICS COEFF OUTS R ANOVA

/CRITERIA=PIN(.05) POUT(.10)

/NOORIGIN

/DEPENDENT AbsRes

/METHOD=ENTER x1 x2 x3 x1x3 x2x3.

## Regression

| Notes                  |                                               |                                                                                                                                                                          |
|------------------------|-----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Output Created         |                                               | 08-JAN-2020 15:20:55                                                                                                                                                     |
| Comments               |                                               |                                                                                                                                                                          |
| Input                  | Data                                          | C:\Users\User\Documents\lks<br>dsgitri.sav                                                                                                                               |
|                        | Active Dataset                                | DataSet0                                                                                                                                                                 |
|                        | Filter                                        | <none>                                                                                                                                                                   |
|                        | Weight                                        | <none>                                                                                                                                                                   |
|                        | Split File                                    | <none>                                                                                                                                                                   |
|                        | N of Rows in Working Data File                | 48                                                                                                                                                                       |
| Missing Value Handling | Definition of Missing                         | User-defined missing values are treated as missing.                                                                                                                      |
|                        | Cases Used                                    | Statistics are based on cases with no missing values for any variable used.                                                                                              |
| Syntax                 |                                               | REGRESSION<br>/MISSING LISTWISE<br>/STATISTICS COEFF OUTS R ANOVA<br>/CRITERIA=PIN(.05) POUT(.10)<br>/NOORIGIN<br>/DEPENDENT AbsRes<br>/METHOD=ENTER x1 x2 x3 x1x3 x2x3. |
| Resources              | Processor Time                                | 00:00:00.03                                                                                                                                                              |
|                        | Elapsed Time                                  | 00:00:00.12                                                                                                                                                              |
|                        | Memory Required                               | 3508 bytes                                                                                                                                                               |
|                        | Additional Memory Required for Residual Plots | 0 bytes                                                                                                                                                                  |



**Variables Entered/Removed<sup>a</sup>**

| Model | Variables Entered                                                        | Variables Removed | Method |
|-------|--------------------------------------------------------------------------|-------------------|--------|
| 1     | x2x3,<br>Kompetensi,<br>Motivasi,<br>Akuntabilitas,<br>x1x3 <sup>b</sup> |                   | Enter  |

a. Dependent Variable: AbsRes

b. All requested variables entered.

**Model Summary**

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | .175 <sup>a</sup> | .031     | -.085             | .84576                     |

a. Predictors: (Constant), x2x3, Kompetensi, Motivasi, Akuntabilitas, x1x3

**ANOVA<sup>a</sup>**

| Model |            | Sum of Squares | df | Mean Square | F    | Sig.              |
|-------|------------|----------------|----|-------------|------|-------------------|
| 1     | Regression | .951           | 5  | .190        | .266 | .929 <sup>b</sup> |
|       | Residual   | 30.043         | 42 | .715        |      |                   |
|       | Total      | 30.994         | 47 |             |      |                   |

a. Dependent Variable: AbsRes

b. Predictors: (Constant), x2x3, Kompetensi, Motivasi, Akuntabilitas, x1x3

| Coefficients <sup>a</sup> |               |                             |            |                           |       |
|---------------------------|---------------|-----------------------------|------------|---------------------------|-------|
| Model                     |               | Unstandardized Coefficients |            | Standardized Coefficients |       |
|                           |               | B                           | Std. Error | Beta                      |       |
| 1                         | (Constant)    | 2.188                       | 1.721      |                           | 1.271 |
|                           | Kompetensi    | -.021                       | .044       | -.101                     | .635  |
|                           | Akuntabilitas | .013                        | .052       | .054                      | .802  |
|                           | Motivasi      | -.018                       | .033       | -.091                     | .594  |
|                           | x1x3          | .033                        | .168       | .043                      | .847  |
|                           | x2x3          | -.085                       | .173       | -.112                     | .625  |

a. Dependent Variable: AbsRes

DATASET ACTIVATE DataSet0.

SAVE OUTFILE='C:\Users\User\Documents\iks dsgitri.sav'  
/COMPRESSED.

SAVE OUTFILE='G:\IKA SAFITRI.sav'  
/COMPRESSED.