KUESIONER PENELITIAN
SKRIPSI
AKUNTANSI
AUDIT

Dengan Hormat,

Sehubungan dengan penyusunan tugas akhir di Fakultas Bisnis Universitas Katolik Widya Mandala Surabaya, bersama dengan ini saya :

Nama   : Kelvin Kristianto
Fakultas   : Bisnis
Jurusan   : Akuntansi
No. Telp   : 083849125882

Saya memerlukan informasi untuk mendukung penelitian yang akan saya lakukan demi kelancaran skripsi dari jurusan akuntansi. Dengan fokus mata kuliah yang menjadi sandaran, yakni mengenai audit.

Untuk itu saya mohon kesediaan Bapak/Ibu/Saudara/i berpartisipasi dalam penelitian ini dengan mengisi kuesioner yang terlampir. Kesediaan Bapak/Ibu/ Saudara/i dalam mengisi kuesioner ini sangat menentukan penelitian yang akan saya lakukan. Perlu saya sampaikan juga bahwa penelitian ini bersifat dan bertujuan akademis dan keilmuan semata dan hasil penelitian atau laporan tidak disebarluaskan.

Besar harapan saya kepada Bapak/Ibu/Saudara/i agar berkenan mengisi kuesioner ini dengan lengkap. Atas perhatian dan kerjasamanya saya mengucapkan terima kasih.

Surabaya, November 2018
Hormat Saya,

Kelvin Kristianto
NRP. 3203015096

I. IDENTITAS RESPONDEN

Untuk keabsahan data penelitian ini, saya mengharapkan kepada Bapak/Ibu/Saudara/i untuk mengisi pernyataan-pernyataan berikut dengan memberi tanda *tick mark* (✔) pada jawaban yang telah tersedia.

Nama Responden　　　: .... (Boleh Tidak Diisi/Nama Inisial)

Nama KAP　　　　　 :

Jenis Kelamin　　　　 : (　) Laki-laki (　) Perempuan

Umur Responden　　　 : (　) 20 – 25 tahun　　 (　) 26 – 35 tahun
　　　　　　　　　　　 (　) 36 – 45 tahun　　 (　) > 46 tahun

Pendidikan Terakhir　 : (　) Diploma　　　　 (　) S1
　　　　　　　　　　　 (　) S2　　　　　　 (　) S3

Jabatan　　　　　　　 : (　) Partner　　　　 (　) Manajer
　　　　　　　　　　　 (　) Supervisor　　 (　) Auditor Senior
　　　　　　　　　　　 (　) Auditor Junior

Rata-rata jumlah penugasan yang dapat ditangani selama 1 tahun :
(　) < 5 penugasan　　　　　　　 (　) 5 - 10 penugasan
(　) 10 – 20 penugasan　　　　　 (　) 21- 30 penugasan

Sudah pernah mengikuti Pendidikan Profesi Akuntansi :
(　) Sudah　　　　　　　　　　 (　) Belum

II. DAFTAR PERTANYAAN

Mohon dengan hormat, bantuan, dan kesediaan Bapak/Ibu/Saudara/i untuk menjawab seluruh pernyataan-pernyataan yang ada dalam kuesioner ini. Berikan tanda (✔) pernyataan berikut yang sesuai dengan keadaan yang sesungguhnya pada kolom yang tersedia.

Pilihan jawaban :

1. Sangat Tidak Setuju = STS   4. Setuju = S

2. Tidak Setuju = TS   5. Sangat Setuju = SS

3. Netral= N

Bagian 1: Pengalaman Auditor

NO	ITEM	STS	TS	N	S	SS
1	Semakin lama menjadi auditor, semakin mengerti bagaimana menghadapi entitas/obyek pemeriksaan dalam memperoleh data dan informasi yang dibutuhkan.					
2	Semakin lama bekerja sebagai auditor, semakin dapat mengetahui informasi yang relevan untuk mengambil pertimbangan dalam membuat keputusan.					
3	Semakin lama bekerja sebagai auditor, semakin dapat memprediksi dan mendeteksi kesalahan secara profesional.					
4	Semakin lama menjadi auditor, semakin mudah mencari penyebab munculnya kesalahan serta dapat memberikan rekomendasi untuk menghilangkan/ memperkecil penyebab tersebut.					
5	Auditor dikatakan berpengalaman bila menjalankan tugas lebih dari tiga tahun.					
6	Banyaknya tugas pemeriksaan membutuhkan ketelitian dan kecermatan dalam menyelesaikannya.					
7	Kekeliruan dalam pengumpulan dan pemilihan bukti serta informasi dapat menghambat proses penyelesaian pekerjaan.					
8	Banyaknya tugas yang dihadapi memberikan kesempatan untuk belajar dari kegagalan dan keberhasilan yang pernah dialami.					
9	Semakin banyak pengalaman yang dimiliki auditor, semakin besar kemampuan auditor dalam mengatasi setiap permasalahan yang ada.					
10	Pengalaman auditor meningkat karena seringnya melakukan penugasan.					

Bagian 2: Independensi

NO	ITEM	STS	TS	N	S	SS
11	Dalam pelaksanaan audit, akuntan publik memiliki rasa percaya diri.					
12	Dalam melakukan audit, akuntan publik memiliki kemampuan dan keahlian.					
13	Dalam melakukan audit, akuntan publik bersikap jujur dan adil.					
14	Rasa tanggung jawab yang tinggi harus dimiliki akuntan publik dalam melakukan audit.					
15	Akuntan publik diberi kebebasan dalam mengaudit.					
16	Dalam melaksanakan audit seorang akuntan publik bebas dari tekanan klien.					
17	Akuntan publik tidak diperbolehkan mengaudit laporan keuangan perusahaan milik kerabat.					
18	Dalam setiap perikatan audit, akuntan publik memegang teguh kode etik independensi					
19	Sikap independensi merupakan ukuran profesionalisme seorang auditor.					
20	Sikap independensi merupakan cermin ketaatan akuntan publik terhadap standar profesi.					
21	Independensi diatur sesuai dengan standar profesi akuntan publik.					
22	KAP mengikuti standar ketentuan IAI tentang independensi professional auditor.					

Bagian 3: Skeptisme Profesional

NO	ITEM	STS	TS	N	S	SS
23	Skeptisme profesional auditor mencakup pikiran yang selalu mempertanyakan dan melakukan evaluasi secara kritis terhadap bukti audit.					

NO	ITEM	STS	TS	N	S	SS
24	Skeptisme profesional perlu dimiliki oleh auditor terutama saat memperoleh dan mengevaluasi bukti audit.					
25	Auditor harus memiliki kemahiran profesional yang cermat dalam mengaudit laporan keuangan.					
26	Auditor tidak boleh mengasumsikan begitu saja bahwa manajemen adalah tidak jujur, tetapi auditor juga tidak boleh mengasumsikan bahwa manajemen sepenuhnya jujur.					
27	Auditor harus merencanakan dan melaksanakan audit dengan mengakui bahwa ada kemungkinan terjadinya salah saji dalam laporan keuangan.					
28	Auditor membuat penaksiran yang kritis terhadap validitas dari bukti audit yang diperoleh.					
29	Auditor menerapkan sikap skeptisme profesional dengan tidak cepat puas dengan bukti audit yang ada.					
30	Auditor harus waspada terhadap bukti audit yang bersifat kontradiksi.					

Bagian 4: Kemampuan Mendeteksi Kecurangan

NO	ITEM	STS	TS	N	S	SS
31	Sebelum melaksanakan audit, auditor harus memahami struktur pengendalian internal perusahaan klien.					
32	Deteksi kecurangan mencakup identifikasi indikator-indikator kecurangan yang memerlukan tindak lanjut auditor untuk melakukan investigasi.					
33	Auditor harus memahami karakteristik terjadinya kecurangan.					
34	Diperlukan standar pengauditan mengenai pendeteksian kecurangan.					
35	Lingkungan pekerjaan audit sangat mempengaruhi kualitas audit.					
36	Metode dan prosedur audit yang tidak efektif dapat mengakibatkan kegagalan dalam usaha pendeteksian kecurangan.					

37	Auditor menyusun langkah-langkah yang dilakukan guna pendeteksian kecurangan.					
38	Identifikasi atas faktor-faktor penyebab kecurangan, menjadi dasar untuk memahami kesulitan dan hambatan dalam pendeteksian kecurangan.					
39	Auditor harus dapat memperkirakan bentuk-bentuk kecurangan apa saja yang bisa terjadi.					
40	Auditor harus dapat mengidentifikasi pihak-pihak yang dapat melakukan kecurangan.					
41	Auditor harus melakukan pengujian atas dokumen-dokumen atau informasi-informasi yang diperoleh.					

Lampiran 2. Hasil Pengujian Data

Lampiran 3. Hasil Uji Frekuensi Statistik Deskriptif

Lampiran 3.1. Independensi

Frequencies

Statistics

		I1	I2	I3	I4	I5	I6	I7	I8	I9	I10	I11	I12
N	Valid	60	60	60	60	60	60	60	60	60	60	60	60
	Missing	0	0	0	0	0	0	0	0	0	0	0	0

Frequency Table

I1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	1	1.7	1.7	1.7
	3	2	3.3	3.3	5.0
	4	47	78.3	78.3	83.3
	5	10	16.7	16.7	100.0
	Total	60	100.0	100.0	

I2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	1	1.7	1.7	1.7
	3	1	1.7	1.7	3.3
	4	39	65.0	65.0	68.3
	5	19	31.7	31.7	100.0
	Total	60	100.0	100.0	

I3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	4	36	60.0	60.0	60.0
	5	24	40.0	40.0	100.0
	Total	60	100.0	100.0	

I4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	1	1.7	1.7	1.7
	4	30	50.0	50.0	51.7
	5	29	48.3	48.3	100.0
	Total	60	100.0	100.0	

I5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	5	8.3	8.3	8.3
	3	6	10.0	10.0	18.3
	4	35	58.3	58.3	76.7
	5	14	23.3	23.3	100.0
	Total	60	100.0	100.0	

I6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	9	15.0	15.0	15.0
	3	2	3.3	3.3	18.3
	4	30	50.0	50.0	68.3
	5	19	31.7	31.7	100.0
	Total	60	100.0	100.0	

I7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	4	6.7	6.7	6.7
	3	5	8.3	8.3	15.0
	4	27	45.0	45.0	60.0
	5	24	40.0	40.0	100.0
	Total	60	100.0	100.0	

I8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	1	1.7	1.7	1.7
	4	31	51.7	51.7	53.3
	5	28	46.7	46.7	100.0
	Total	60	100.0	100.0	

I9

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	4	30	50.0	50.0	50.0
	5	30	50.0	50.0	100.0
	Total	60	100.0	100.0	

I10

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	1	1.7	1.7	1.7
	4	32	53.3	53.3	55.0
	5	27	45.0	45.0	100.0
	Total	60	100.0	100.0	

I11

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	1	1.7	1.7	1.7
	4	40	66.7	66.7	68.3
	5	19	31.7	31.7	100.0
	Total	60	100.0	100.0	

I12

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	2	3.3	3.3	3.3
	4	35	58.3	58.3	61.7
	5	23	38.3	38.3	100.0
	Total	60	100.0	100.0	

Lampiran 3.2. Pengalaman Auditor

Frequencies

Statistics

		PA1	PA2	PA3	PA4	PA5	PA6	PA7	PA8	PA9	PA10
N	Valid	60	60	60	60	60	60	60	60	60	60
	Missing	0	0	0	0	0	0	0	0	0	0

Frequency Table

PA1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	1	1.7	1.7	1.7
	4	36	60.0	60.0	61.7
	5	23	38.3	38.3	100.0
	Total	60	100.0	100.0	

PA2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	1	1.7	1.7	1.7
	3	2	3.3	3.3	5.0
	4	39	65.0	65.0	70.0
	5	18	30.0	30.0	100.0
	Total	60	100.0	100.0	

PA3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	3	5.0	5.0	5.0
	4	35	58.3	58.3	63.3
	5	22	36.7	36.7	100.0
	Total	60	100.0	100.0	

PA4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	1	1.7	1.7	1.7
	3	2	3.3	3.3	5.0
	4	38	63.3	63.3	68.3
	5	19	31.7	31.7	100.0
	Total	60	100.0	100.0	

PA5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1.7	1.7	1.7
	2	5	8.3	8.3	10.0
	3	10	16.7	16.7	26.7
	4	34	56.7	56.7	83.3
	5	10	16.7	16.7	100.0
	Total	60	100.0	100.0	

PA6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	4	37	61.7	61.7	61.7
	5	23	38.3	38.3	100.0
	Total	60	100.0	100.0	

PA7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	2	3.3	3.3	3.3
	4	39	65.0	65.0	68.3
	5	19	31.7	31.7	100.0
	Total	60	100.0	100.0	

PA8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	2	3.3	3.3	3.3
	4	39	65.0	65.0	68.3
	5	19	31.7	31.7	100.0
	Total	60	100.0	100.0	

PA9

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	2	3.3	3.3	3.3
	4	37	61.7	61.7	65.0
	5	21	35.0	35.0	100.0
	Total	60	100.0	100.0	

PA10

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	3	5.0	5.0	5.0
	4	31	51.7	51.7	56.7
	5	26	43.3	43.3	100.0
	Total	60	100.0	100.0	

Lampiran 3.3. Skeptisme Profesional

Frequencies

Statistics

		SP1	SP2	SP3	SP4	SP5	SP6	SP7	SP8
N	Valid	60	60	60	60	60	60	60	60
	Missing	0	0	0	0	0	0	0	0

Frequency Table

SP1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	1	1.7	1.7	1.7
	3	1	1.7	1.7	3.3
	4	45	75.0	75.0	78.3
	5	13	21.7	21.7	100.0
	Total	60	100.0	100.0	

SP2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	1	1.7	1.7	1.7
	4	43	71.7	71.7	73.3
	5	16	26.7	26.7	100.0
	Total	60	100.0	100.0	

SP3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	1	1.7	1.7	1.7
	3	1	1.7	1.7	3.3
	4	42	70.0	70.0	73.3
	5	16	26.7	26.7	100.0
	Total	60	100.0	100.0	

SP4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	1	1.7	1.7	1.7
	3	2	3.3	3.3	5.0
	4	37	61.7	61.7	66.7
	5	20	33.3	33.3	100.0
	Total	60	100.0	100.0	

SP5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	1	1.7	1.7	1.7
	3	2	3.3	3.3	5.0
	4	40	66.7	66.7	71.7
	5	17	28.3	28.3	100.0
	Total	60	100.0	100.0	

SP6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	3	5.0	5.0	5.0
	4	41	68.3	68.3	73.3
	5	16	26.7	26.7	100.0
	Total	60	100.0	100.0	

SP7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	1	1.7	1.7	1.7
	4	43	71.7	71.7	73.3
	5	16	26.7	26.7	100.0
	Total	60	100.0	100.0	

SP8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	1	1.7	1.7	1.7
	4	38	63.3	63.3	65.0
	5	21	35.0	35.0	100.0
	Total	60	100.0	100.0	

Lampiran 3.4. Kemampuan Auditor Mendeteksi Kecurangan

Frequencies

Statistics

		KMK1	KMK2	KMK3	KMK4	KMK5	KMK6	KMK7	KMK8	KMK9	KMK10	KMK11
N	Valid	60	60	60	60	60	60	60	60	60	60	60
	Missing	0	0	0	0	0	0	0	0	0	0	0

Frequency Table

KMK1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	4	39	65.0	65.0	65.0
	5	21	35.0	35.0	100.0
	Total	60	100.0	100.0	

KMK2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	1	1.7	1.7	1.7
	3	2	3.3	3.3	5.0
	4	41	68.3	68.3	73.3
	5	16	26.7	26.7	100.0
	Total	60	100.0	100.0	

KMK3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	1	1.7	1.7	1.7
	4	40	66.7	66.7	68.3
	5	19	31.7	31.7	100.0
	Total	60	100.0	100.0	

KMK4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	2	3.3	3.3	3.3
	4	46	76.7	76.7	80.0
	5	12	20.0	20.0	100.0
	Total	60	100.0	100.0	

KMK5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1.7	1.7	1.7
	2	2	3.3	3.3	5.0
	3	5	8.3	8.3	13.3
	4	35	58.3	58.3	71.7
	5	17	28.3	28.3	100.0
	Total	60	100.0	100.0	

KMK6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	3	5.0	5.0	5.0
	4	35	58.3	58.3	63.3
	5	22	36.7	36.7	100.0
	Total	60	100.0	100.0	

KMK7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	4	6.7	6.7	6.7
	4	37	61.7	61.7	68.3
	5	19	31.7	31.7	100.0
	Total	60	100.0	100.0	

KMK8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	5	8.3	8.3	8.3
	4	46	76.7	76.7	85.0
	5	9	15.0	15.0	100.0
	Total	60	100.0	100.0	

KMK9

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	3	5.0	5.0	5.0
	4	43	71.7	71.7	76.7
	5	14	23.3	23.3	100.0
	Total	60	100.0	100.0	

KMK10

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	5	8.3	8.3	8.3
	4	42	70.0	70.0	78.3
	5	13	21.7	21.7	100.0
	Total	60	100.0	100.0	

KMK11

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	1	1.7	1.7	1.7
	4	32	53.3	53.3	55.0
	5	27	45.0	45.0	100.0
	Total	60	100.0	100.0	

Lampiran 3.5. Hasil Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
TOTALPA	60	34.00	49.00	42.6000	3.25837
TOTALI	60	44.00	60.00	51.4000	4.34605
TOTALSP	60	30.00	40.00	33.9167	2.70149
TOTALKMK	60	41.00	55.00	46.4833	3.61490
Valid N (listwise)	60				

Lampiran 4. Hasil Uji Asumsi Klasik

Lampiran 5. Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		RATAPA	RATAI	RATASP	RATAKMK
N		60	60	60	60
Normal Parameters[a,b]	Mean	4.2600	4.2833	4.2396	4.2258
	Std. Deviation	.32584	.36217	.33769	.32863
Most Extreme Differences	Absolute	.138	.150	.194	.187
	Positive	.138	.150	.194	.187
	Negative	-.069	-.092	-.122	-.129
Test Statistic		.138	.150	.194	.187
Asymp. Sig. (2-tailed)		.006[c]	.002[c]	.000[c]	.000[c]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Lampiran 5.1. Normalitas Independensi

NPar Tests

One-Sample Kolmogorov-Smirnov Test

		I1	I2	I3	I4	I5	I6	I7	I8	I9	I10	I11	I12	RATAI
N		60	60	60	60	60	60	60	60	60	60	60	60	60
Normal Parameters[a,b]	Mean	4.10	4.27	4.40	4.47	3.97	3.98	4.18	4.45	4.50	4.43	4.30	4.35	4.2833
	Std. Deviation	.511	.578	.494	.536	.823	.983	.854	.534	.504	.533	.497	.547	.36217
Most Extreme Differences	Absolute	.411	.361	.391	.325	.333	.323	.265	.333	.339	.342	.410	.356	.150
	Positive	.411	.361	.391	.325	.251	.177	.185	.333	.339	.342	.410	.356	.150
	Negative	-.372	-.289	-.288	-.324	-.333	-.323	-.265	-.315	-.339	-.306	-.257	-.266	-.092
Test Statistic		.411	.361	.391	.325	.333	.323	.265	.333	.339	.342	.410	.356	.150
Asymp. Sig. (2-tailed)		.000[c]	.000[c]	.000[c]	.000[c]	.000[c]	.000[c]	.000[c]	.000[c]	.000[c]	.000[c]	.000[c]	.000[c]	.002[c]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Lampiran 5.2. Normalitas Pengalaman Auditor

NPar Tests

One-Sample Kolmogorov-Smirnov Test

		PA1	PA2	PA3	PA4	PA5	PA6	PA7	PA8	PA9	PA10	RATAPA
N		60	60	60	60	60	60	60	60	60	60	60
Normal Parameters[a,b]	Mean	4.37	4.23	4.32	4.25	3.78	4.38	4.28	4.28	4.32	4.38	4.2600
	Std. Deviation	.520	.593	.567	.600	.885	.490	.524	.524	.537	.585	.32584
Most Extreme Differences	Absolute	.376	.353	.345	.345	.330	.400	.389	.389	.372	.311	.138
	Positive	.376	.353	.345	.345	.237	.400	.389	.389	.372	.311	.138
	Negative	-.272	-.297	-.253	-.288	-.330	-.279	-.261	-.261	-.249	-.287	-.069
Test Statistic		.376	.353	.345	.345	.330	.400	.389	.389	.372	.311	.138
Asymp. Sig. (2-tailed)		.000[c]	.000[c]	.000[c]	.000[c]	.000[c]	.000[c]	.000[c]	.000[c]	.000[c]	.000[c]	.006[c]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Lampiran 5.3. Normalitas Skeptisme Profesional

NPar Tests

One-Sample Kolmogorov-Smirnov Test

		SP1	SP2	SP3	SP4	SP5	SP6	SP7	SP8	RATASP
N		60	60	60	60	60	60	60	60	60
Normal Parameters[a,b]	Mean	4.17	4.25	4.22	4.27	4.22	4.22	4.25	4.33	4.2396
	Std. Deviation	.526	.474	.555	.607	.585	.524	.474	.510	.33769
Most Extreme Differences	Absolute	.408	.434	.385	.336	.361	.394	.434	.393	.194
	Positive	.408	.434	.385	.336	.361	.394	.434	.393	.194
	Negative	-.342	-.282	-.315	-.280	-.306	-.290	-.282	-.255	-.122
Test Statistic		.408	.434	.385	.336	.361	.394	.434	.393	.194
Asymp. Sig. (2-tailed)		.000[c]	.000[c]	.000[c]	.000[c]	.000[c]	.000[c]	.000[c]	.000[c]	.000[c]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Lampiran 5.4. Normalitas Kemampuan Auditor Mendeteksi Kecurangan

NPar Tests

One-Sample Kolmogorov-Smirnov Test

		KMK1	KMK2	KMK3	KMK4	KMK5	KMK6	KMK7	KMK8	KMK9	KMK10	KMK11	TOTALKMK
N		60	60	60	60	60	60	60	60	60	60	60	60
Normal Parameters[a,b]	Mean	4.35	4.20	4.30	4.17	4.08	4.32	4.25	4.07	4.18	4.13	4.43	46.4833
	Std. Deviation	.481	.576	.497	.457	.809	.567	.571	.482	.504	.536	.533	3.61490
Most Extreme Differences	Absolute	.417	.369	.410	.442	.326	.345	.353	.405	.409	.382	.342	.187
	Positive	.417	.369	.410	.442	.258	.345	.353	.405	.409	.382	.342	.187
	Negative	-.262	-.314	-.257	-.324	-.326	-.253	-.264	-.362	-.308	-.318	-.306	-.129
Test Statistic		.417	.369	.410	.442	.326	.345	.353	.405	.409	.382	.342	.187
Asymp. Sig. (2-tailed)		.000[c]	.000[c]	.000[c]	.000[c]	.000[c]	.000[c]	.000[c]	.000[c]	.000[c]	.000[c]	.000[c]	.000[c]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Lampiran 6. Hasil Uji Multikolinearitas

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.291	.412		.705	.483		
	RATAPA	.332	.119	.329	2.786	.007	.481	2.077
	RATAI	.252	.083	.277	3.024	.004	.799	1.251
	RATASP	.340	.113	.350	3.010	.004	.498	2.008

a. Dependent Variable: RATAKMK

Lampiran 7. Hasil Uji Heteroskedastisitas

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.761	.255		-2.988	.004
	RATAPA	.120	.074	.282	1.630	.109
	RATAI	.081	.051	.211	1.573	.121
	RATASP	.011	.070	.028	.163	.871

a. Dependent Variable: ABS_RES

Scatterplot
Dependent Variable: ABS_RES
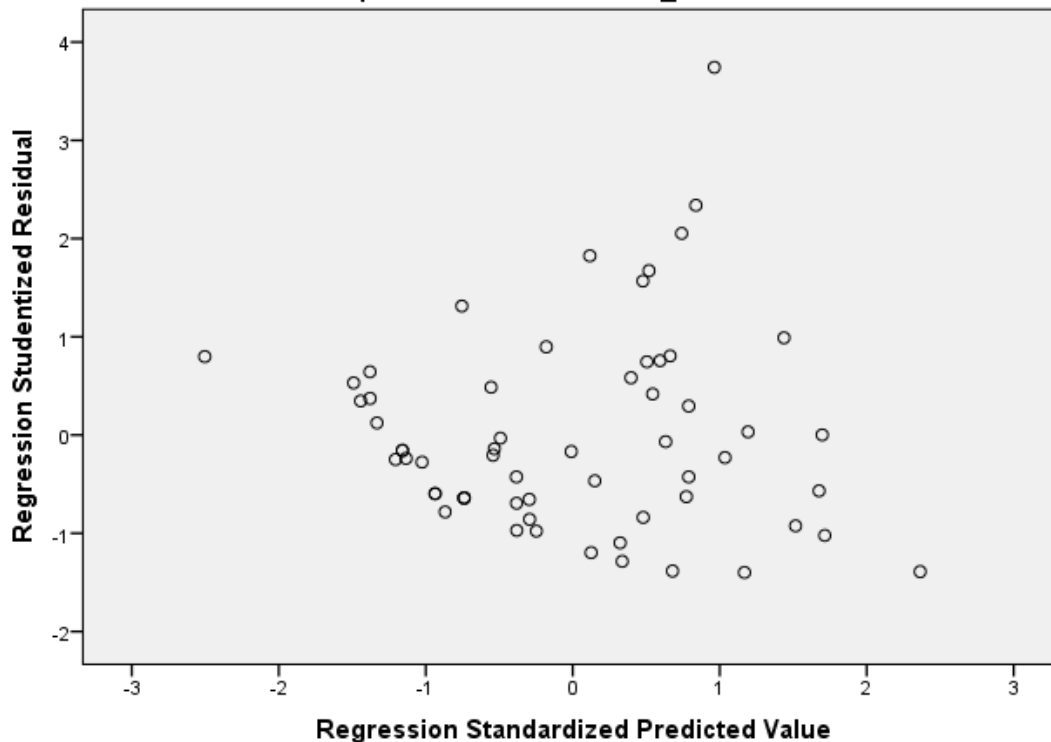
Lampiran 8. Hasil Uji Kualitas Data

Lampiran 9. Hasil Uji Validitas

Lampiran 9.1. Validitas Independensi

Correlations

		I1	I2	I3	I4	I5	I6	I7	I8	I9	I10	I11	I12	TOTALI
I1	Pearson Correlation	1	.310*	.040	.136	.129	.172	.074	-.043	-.066	.025	.480**	.419**	.356**
	Sig. (2-tailed)		.016	.760	.299	.326	.188	.575	.742	.617	.850	.000	.001	.005
	N	60	60	60	60	60	60	60	60	60	60	60	60	60
I2	Pearson Correlation	.310*	1	.214	.303*	.161	.068	-.101	.318*	.291*	.444**	.365**	.397**	.476**
	Sig. (2-tailed)	.016		.101	.019	.218	.608	.444	.013	.024	.000	.004	.002	.000
	N	60	60	60	60	60	60	60	60	60	60	60	60	60
I3	Pearson Correlation	.040	.214	1	.500**	.242	.328*	.386**	.462**	.408**	.296*	.400**	.351**	.635**
	Sig. (2-tailed)	.760	.101		.000	.063	.010	.002	.000	.001	.022	.002	.006	.000
	N	60	60	60	60	60	60	60	60	60	60	60	60	60
I4	Pearson Correlation	.136	.303*	.500**	1	.344**	.208	.366**	.320*	.376**	.408**	.420**	.359**	.646**
	Sig. (2-tailed)	.299	.019	.000		.007	.110	.004	.013	.003	.001	.001	.005	.000
	N	60	60	60	60	60	60	60	60	60	60	60	60	60
I5	Pearson Correlation	.129	.161	.242	.344**	1	.523**	-.039	.073	.204	.188	.315*	.252	.530**
	Sig. (2-tailed)	.326	.218	.063	.007		.000	.765	.578	.117	.150	.014	.052	.000
	N	60	60	60	60	60	60	60	60	60	60	60	60	60
I6	Pearson Correlation	.172	.068	.328*	.208	.523**	1	.165	.273*	.188	.111	.357**	.263*	.593**
	Sig. (2-tailed)	.188	.608	.010	.110	.000		.207	.035	.150	.398	.005	.042	.000
	N	60	60	60	60	60	60	60	60	60	60	60	60	60
I7	Pearson Correlation	.074	-.101	.386**	.366**	-.039	.165	1	.373**	.453**	.344**	.188	.187	.496**
	Sig. (2-tailed)	.575	.444	.002	.004	.765	.207		.003	.000	.007	.151	.153	.000
	N	60	60	60	60	60	60	60	60	60	60	60	60	60
I8	Pearson Correlation	-.043	.318*	.462**	.320*	.073	.273*	.373**	1	.660**	.613**	.312*	.380**	.636**
	Sig. (2-tailed)	.742	.013	.000	.013	.578	.035	.003		.000	.000	.015	.003	.000
	N	60	60	60	60	60	60	60	60	60	60	60	60	60
I9	Pearson Correlation	-.066	.291*	.408**	.376**	.204	.188	.453**	.660**	1	.821**	.405**	.461**	.696**
	Sig. (2-tailed)	.617	.024	.001	.003	.117	.150	.000	.000		.000	.001	.000	.000
	N	60	60	60	60	60	60	60	60	60	60	60	60	60
I10	Pearson Correlation	.025	.444**	.296*	.408**	.188	.111	.344**	.613**	.821**	1	.397**	.460**	.671**
	Sig. (2-tailed)	.850	.000	.022	.001	.150	.398	.007	.000	.000		.002	.000	.000
	N	60	60	60	60	60	60	60	60	60	60	60	60	60
I11	Pearson Correlation	.480**	.365**	.400**	.420**	.315*	.357**	.188	.312*	.405**	.397**	1	.729**	.720**
	Sig. (2-tailed)	.000	.004	.002	.001	.014	.005	.151	.015	.001	.002		.000	.000
	N	60	60	60	60	60	60	60	60	60	60	60	60	60
I12	Pearson Correlation	.419**	.397**	.351**	.359**	.252	.263*	.187	.380**	.461**	.460**	.729**	1	.696**
	Sig. (2-tailed)	.001	.002	.006	.005	.052	.042	.153	.003	.000	.000	.000		.000
	N	60	60	60	60	60	60	60	60	60	60	60	60	60
TOTALI	Pearson Correlation	.356**	.476**	.635**	.646**	.530**	.593**	.496**	.636**	.696**	.671**	.720**	.696**	1
	Sig. (2-tailed)	.005	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	
	N	60	60	60	60	60	60	60	60	60	60	60	60	60

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

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

Lampiran 9.2. Validitas Pengalaman Auditor

Correlations

		PA1	PA2	PA3	PA4	PA5	PA6	PA7	PA8	PA9	PA10	TOTALPA
PA1	Pearson Correlation	1	.488**	.404**	.353**	-.156	.503**	.110	.110	.488**	.310*	.589**
	Sig. (2-tailed)		.000	.001	.006	.234	.000	.403	.403	.000	.016	.000
	N	60	60	60	60	60	60	60	60	60	60	60
PA2	Pearson Correlation	.488**	1	.533**	.453**	.098	.212	.111	.220	.510**	.275*	.681**
	Sig. (2-tailed)	.000		.000	.000	.456	.104	.398	.091	.000	.033	.000
	N	60	60	60	60	60	60	60	60	60	60	60
PA3	Pearson Correlation	.404**	.533**	1	.461**	-.030	.287*	.320*	.435**	.333**	.343**	.693**
	Sig. (2-tailed)	.001	.000		.000	.821	.026	.013	.001	.009	.007	.000
	N	60	60	60	60	60	60	60	60	60	60	60
PA4	Pearson Correlation	.353**	.453**	.461**	1	.168	.187	.202	.364**	.276*	.254	.659**
	Sig. (2-tailed)	.006	.000	.000		.201	.152	.121	.004	.033	.051	.000
	N	60	60	60	60	60	60	60	60	60	60	60
PA5	Pearson Correlation	-.156	.098	-.030	.168	1	-.118	-.085	.025	-.032	.065	.269*
	Sig. (2-tailed)	.234	.456	.821	.201		.370	.520	.850	.811	.622	.037
	N	60	60	60	60	60	60	60	60	60	60	60
PA6	Pearson Correlation	.503**	.212	.287*	.187	-.118	1	.230	.362**	.433**	.306*	.543**
	Sig. (2-tailed)	.000	.104	.026	.152	.370		.077	.004	.001	.017	.000
	N	60	60	60	60	60	60	60	60	60	60	60
PA7	Pearson Correlation	.110	.111	.320*	.202	-.085	.230	1	.382**	.158	.193	.425**
	Sig. (2-tailed)	.403	.398	.013	.121	.520	.077		.003	.228	.140	.001
	N	60	60	60	60	60	60	60	60	60	60	60
PA8	Pearson Correlation	.110	.220	.435**	.364**	.025	.362**	.382**	1	.339**	.248	.584**
	Sig. (2-tailed)	.403	.091	.001	.004	.850	.004	.003		.008	.056	.000
	N	60	60	60	60	60	60	60	60	60	60	60
PA9	Pearson Correlation	.488**	.510**	.333**	.276*	-.032	.433**	.158	.339**	1	.579**	.684**
	Sig. (2-tailed)	.000	.000	.009	.033	.811	.001	.228	.008		.000	.000
	N	60	60	60	60	60	60	60	60	60	60	60
PA10	Pearson Correlation	.310*	.275*	.343**	.254	.065	.306*	.193	.248	.579**	1	.615**
	Sig. (2-tailed)	.016	.033	.007	.051	.622	.017	.140	.056	.000		.000
	N	60	60	60	60	60	60	60	60	60	60	60
TOTALPA	Pearson Correlation	.589**	.681**	.693**	.659**	.269*	.543**	.425**	.584**	.684**	.615**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.037	.000	.001	.000	.000	.000	
	N	60	60	60	60	60	60	60	60	60	60	60

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

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

Lampiran 9.3. Validitas Skeptisme Profesional

Correlations

		SP1	SP2	SP3	SP4	SP5	SP6	SP7	SP8	TOTALSP
SP1	Pearson Correlation	1	.578**	.222	.442**	.266*	.174	.374**	.295*	.654**
	Sig. (2-tailed)		.000	.088	.000	.040	.183	.003	.022	.000
	N	60	60	60	60	60	60	60	60	60
SP2	Pearson Correlation	.578**	1	.370**	.236	.107	.188	.321*	.140	.559**
	Sig. (2-tailed)	.000		.004	.070	.416	.151	.012	.285	.000
	N	60	60	60	60	60	60	60	60	60
SP3	Pearson Correlation	.222	.370**	1	.278*	.375**	.244	.242	.160	.577**
	Sig. (2-tailed)	.088	.004		.031	.003	.060	.063	.223	.000
	N	60	60	60	60	60	60	60	60	60
SP4	Pearson Correlation	.442**	.236	.278*	1	.407**	.348**	.236	.420**	.686**
	Sig. (2-tailed)	.000	.070	.031		.001	.006	.070	.001	.000
	N	60	60	60	60	60	60	60	60	60
SP5	Pearson Correlation	.266*	.107	.375**	.407**	1	.231	.413**	.549**	.677**
	Sig. (2-tailed)	.040	.416	.003	.001		.075	.001	.000	.000
	N	60	60	60	60	60	60	60	60	60
SP6	Pearson Correlation	.174	.188	.244	.348**	.231	1	.393**	.423**	.588**
	Sig. (2-tailed)	.183	.151	.060	.006	.075		.002	.001	.000
	N	60	60	60	60	60	60	60	60	60
SP7	Pearson Correlation	.374**	.321*	.242	.236	.413**	.393**	1	.421**	.652**
	Sig. (2-tailed)	.003	.012	.063	.070	.001	.002		.001	.000
	N	60	60	60	60	60	60	60	60	60
SP8	Pearson Correlation	.295*	.140	.160	.420**	.549**	.423**	.421**	1	.673**
	Sig. (2-tailed)	.022	.285	.223	.001	.000	.001	.001		.000
	N	60	60	60	60	60	60	60	60	60
TOTALSP	Pearson Correlation	.654**	.559**	.577**	.686**	.677**	.588**	.652**	.673**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	
	N	60	60	60	60	60	60	60	60	60

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

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

Lampiran 9.4. Validitas Kemampuan Auditor Mendeteksi Kecurangan

Correlations

		KMK1	KMK2	KMK3	KMK4	KMK5	KMK6	KMK7	KMK8	KMK9	KMK10	KMK11	TOTALKMK
KMK1	Pearson Correlation	1	.538**	.687**	.424**	.098	.270*	.293*	.190	.220	.145	.258*	.593**
	Sig. (2-tailed)		.000	.000	.001	.456	.037	.023	.146	.091	.270	.047	.000
	N	60	60	60	60	60	60	60	60	60	60	60	60
KMK2	Pearson Correlation	.538**	1	.378**	.257*	.291*	.373**	.463**	.317*	.163	.351**	.375**	.685**
	Sig. (2-tailed)	.000		.003	.047	.024	.003	.000	.014	.212	.006	.003	.000
	N	60	60	60	60	60	60	60	60	60	60	60	60
KMK3	Pearson Correlation	.687**	.378**	1	.447**	.232	.378**	.268*	.268*	.385**	.229	.141	.644**
	Sig. (2-tailed)	.000	.003		.000	.075	.003	.038	.038	.002	.078	.283	.000
	N	60	60	60	60	60	60	60	60	60	60	60	60
KMK4	Pearson Correlation	.424**	.257*	.447**	1	.145	.120	.422**	.333**	.307*	-.023	.186	.514**
	Sig. (2-tailed)	.001	.047	.000		.268	.362	.001	.009	.017	.861	.156	.000
	N	60	60	60	60	60	60	60	60	60	60	60	60
KMK5	Pearson Correlation	.098	.291*	.232	.145	1	.348**	.321*	.029	.087	.287*	.308*	.543**
	Sig. (2-tailed)	.456	.024	.075	.268		.006	.012	.826	.510	.026	.017	.000
	N	60	60	60	60	60	60	60	60	60	60	60	60
KMK6	Pearson Correlation	.270*	.373**	.378**	.120	.348**	1	.484**	.293*	.327*	.249	.267*	.635**
	Sig. (2-tailed)	.037	.003	.003	.362	.006		.000	.023	.011	.055	.039	.000
	N	60	60	60	60	60	60	60	60	60	60	60	60
KMK7	Pearson Correlation	.293*	.463**	.268*	.422**	.321*	.484**	1	.431**	.309*	.332**	.362**	.712**
	Sig. (2-tailed)	.023	.000	.038	.001	.012	.000		.001	.016	.009	.004	.000
	N	60	60	60	60	60	60	60	60	60	60	60	60
KMK8	Pearson Correlation	.190	.317*	.268*	.333**	.029	.293*	.431**	1	.646**	.358**	.215	.584**
	Sig. (2-tailed)	.146	.014	.038	.009	.826	.023	.001		.000	.005	.098	.000
	N	60	60	60	60	60	60	60	60	60	60	60	60
KMK9	Pearson Correlation	.220	.163	.385**	.307*	.087	.327*	.309*	.646**	1	.410**	.267*	.593**
	Sig. (2-tailed)	.091	.212	.002	.017	.510	.011	.016	.000		.001	.039	.000
	N	60	60	60	60	60	60	60	60	60	60	60	60
KMK10	Pearson Correlation	.145	.351**	.229	-.023	.287*	.249	.332**	.358**	.410**	1	.269*	.553**
	Sig. (2-tailed)	.270	.006	.078	.861	.026	.055	.009	.005	.001		.037	.000
	N	60	60	60	60	60	60	60	60	60	60	60	60
KMK11	Pearson Correlation	.258*	.375**	.141	.186	.308*	.267*	.362**	.215	.267*	.269*	1	.558**
	Sig. (2-tailed)	.047	.003	.283	.156	.017	.039	.004	.098	.039	.037		.000
	N	60	60	60	60	60	60	60	60	60	60	60	60
TOTALKMK	Pearson Correlation	.593**	.685**	.644**	.514**	.543**	.635**	.712**	.584**	.593**	.553**	.558**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	
	N	60	60	60	60	60	60	60	60	60	60	60	60

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

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

Lampiran 10. Hasil Uji Reliabilitas

Lampiran 10.1. Reliabilitas Independensi

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.810	.839	12

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
I1	47.30	17.569	.247	.438	.812
I2	47.13	16.829	.363	.436	.804
I3	47.00	16.407	.559	.447	.790
I4	46.93	16.165	.566	.442	.788
I5	47.43	15.775	.373	.432	.808
I6	47.42	14.790	.414	.421	.810
I7	47.22	15.935	.326	.465	.814
I8	46.95	16.218	.554	.561	.789
I9	46.90	16.092	.628	.768	.785
I10	46.97	16.067	.594	.745	.786
I11	47.10	16.024	.657	.638	.783
I12	47.05	15.879	.622	.597	.784

Lampiran 10.2. Reliabilitas Pengalaman Auditor

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.744	.779	10

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
PA1	38.23	8.894	.469	.510	.716
PA2	38.37	8.338	.563	.508	.699
PA3	38.28	8.376	.585	.480	.697
PA4	38.35	8.401	.533	.361	.704
PA5	38.82	9.847	-.002	.131	.814
PA6	38.22	9.122	.424	.394	.722
PA7	38.32	9.440	.280	.198	.740
PA8	38.32	8.898	.462	.405	.717
PA9	38.28	8.512	.581	.559	.700
PA10	38.22	8.613	.484	.391	.712

Lampiran 10.3. Reliabilitas Skeptisme Profesional

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.786	.787	8

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
SP1	29.75	5.716	.519	.472	.758
SP2	29.67	6.090	.420	.431	.773
SP3	29.70	5.875	.414	.292	.775
SP4	29.65	5.418	.535	.367	.755
SP5	29.70	5.502	.530	.457	.756
SP6	29.70	5.908	.438	.302	.771
SP7	29.67	5.853	.532	.358	.757
SP8	29.58	5.705	.548	.445	.754

Lampiran 10.4. Reliabilitas Kemampuan Auditor Mendeteksi Kecurangan

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.816	.825	11

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
KMK1	42.13	11.236	.496	.614	.800
KMK2	42.28	10.545	.585	.498	.790
KMK3	42.18	11.000	.552	.611	.795
KMK4	42.32	11.576	.412	.448	.807
KMK5	42.40	10.549	.355	.302	.824
KMK6	42.17	10.785	.526	.405	.796
KMK7	42.23	10.453	.619	.501	.787
KMK8	42.42	11.264	.485	.527	.801
KMK9	42.30	11.163	.490	.553	.800
KMK10	42.35	11.214	.436	.382	.805
KMK11	42.05	11.201	.444	.275	.804

Lampiran 11. Hasil Uji Hipotesis

Lampiran 12. Hasil Uji Koefisien determinasi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.790[a]	.624	.603	.20696	.624	30.920	3	56	.000

a. Predictors: (Constant), RATASP, RATAI, RATAPA

Lampiran 13. Hasil Uji F

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3.973	3	1.324	30.920	.000[b]
	Residual	2.399	56	.043		
	Total	6.372	59			

a. Dependent Variable: RATAKMK

b. Predictors: (Constant), RATASP, RATAI, RATAPA

Lampiran 14. Hasil Uji T dan Analisis Regresi Linier Berganda

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.291	.412		.705	.483
	RATAPA	.332	.119	.329	2.786	.007
	RATAI	.252	.083	.277	3.024	.004
	RATASP	.340	.113	.350	3.010	.004

a. Dependent Variable: RATAKMK