YAYASAN PERGURUAN 17 AGUSTUS 1945 SURABAYA
UNIVERSITAS 17 AGUSTUS 1945 (UNTAG) SURABAYA
FAKULTAS EKONOMI

PROGRAM STUDI EKONOMI BISNIS (S1)	TERAKREDITASI
PROGRAM STUDI MANAJEMEN (S1)	TERAKREDITASI
PROGRAM STUDI AKUNTANSI (S1)	TERAKREDITASI
PROGRAM STUDI MAGISTER MANAJEMEN (S2)	TERAKREDITASI
PROGRAM STUDI DOKTOR ILMU EKONOMI (S3)	TERAKREDITASI

Kampus: Jl. Semolowaru 45 Surabaya 60118, Telp.: (031) 5925289, 081216781170 E-mail: fe@untag-sby.ac.id

: 2265/K/FE/VI/2016

: -

: *Permohonan ijin untuk*
  mengadakan penelitian

: Yth. Pimpinan
  Kantor Akuntan Publik di Surabaya
  Di Surabaya

Dengan hormat,
Sebagai salah satu persyaratan untuk menyelesaikan studi pada Program Strata 1, maka mahasiswa diwajibkan untuk menyusun dan mempertahankan skripsi sebagai hasil penerapan pelajaran teori serta praktek yang diperoleh berdasarkan penelitian. Sehubungan dengan hal tersebut, maka dengan ini kami mohon perkenan Bapak / Ibu untuk memberikan ijin kepada mahasiswa :

Nama	: Pradipta Priambudi putra
N. P. M	: 221208208
Fakultas / Program Studi	: Ekonomi / Akuntansi
Alamat	: Perumahan Bukit Bambe Blok BV-10 Driyorejo Gresik
	Telp./Hp. 087851265185

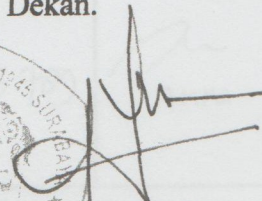Guna melakukan penelitian pada :
KANTOR AKUNTAN PUBLIK DI SURABAYA
Untuk memperoleh data sesuai dengan Skripsi / Tugas Akhir yang sedang disusunnya dengan judul" *Pengaruh Pengalaman,Tekanan waktu, Fee audit,dan Independensi terhadap profesionalisme Auditor Eksternal (studi empiris pada kantor akuntan publik dan auditor pendidik di surabaya) "*

Demikian permohonan kami, atas perhatiannya kami sampaikan terima kasih.
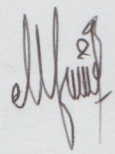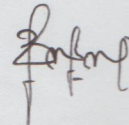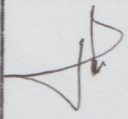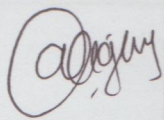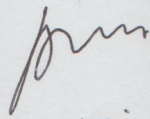
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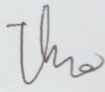
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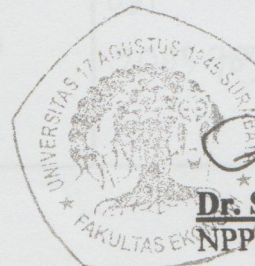
TANDA TERIMA KUESIONER

Nama KAP	Alamat KAP	No. Telp/No. HP	Tanda Tangan & Stempel	Tanggal Pengambilan Kuesioner
Zulfikar & zal	Jl. Nginden Intan Tengah Blok E no. 39	031-5939009		22/8 16
p. Drs. mbang Siswanb	Jl. Rungkut Asri 13h uy /7 s6-z	031 - 8702240		27/8 16
Buntaran Lisawati	Jl. Rungkut mapan Timur VI Blok EE no. 3	031 - 871 37 21	mariadi	23/8 16
p. Richard. ambessy & san	Jl. Tenggilis Timur dalaran no-12. sby.	031 - 84 99150	Angghi	22/8 16
Bobby mulo	Ruko megah Raya blok L 39	031 - 8795255	ARi	22/8 16

KAP. Drs Thomas, Blasius & Rekan.	Jl. Taman Kendangsari No. 7. Sby	08224578 3607	[signature] Krisnato T. B	23/8 16
KAP Setijawati Harah/Bud Gsamin	Jl. Kutisari Indah Utara II / 85	085732900 736	[signature] Fatih	22/8 16
KAP. Drs. Arief HD	Pondok Mirwana Surabaya	8706541	[signature] arrasin	23/8

KUESIONER

Mohon diberi tanda (X) sesuai dengan data pribadi Bapak/Ibu.

I. Data Pribadi

1) Nama Bapak/Ibu : ....

2) Jenis kelamin : a. Laki-laki   b. Perempuan

3) Usia : a. 20-30 tahun

      b. 31-40 tahun

      c. 41-50 tahun

      d. 51 tahun ke atas

4) Pendidikan terakhir : a. Diploma (D3)

      b. Sarjana (S1)

      c. Magister (S2)

      d. Doktor (S3)

      e. Lain-lain

5) Posisi anda saat ini : a. Junior Auditor

      b. Senior Auditor

      c. Manager

      d. Partner

      e. Lain-lain

6) Lama bekerja sebagai auditor : .... Tahun .... Bulan

II. Perunjuk Pengisian

Berilah tanda centang ( ) atau tanda silang (X) pada kotak yang tersedia untuk masing-masing jawaban pertanyaan kuesioner yang merupakan pilihan terbaik menurut Bapak/Ibu. Tiap pertanyaan hanya boleh ada satu jawaban. Di bawah ini terdapat 25 pertanyaan yang berhubungan dengan pengalaman, tekanan waktu, *fee* audit, dan independensi terhadap profesionalisme auditor eksternal.

Keterangan:

1. Sangat Setuju (SS)   = 5
2. Setuju (S)   = 4
3. Netral (N)   = 3
4. Tidak Setuju (TS)   = 2
5. Sangat Tidak Setuju (STS) = 1

A. Pengalaman

Mohon bapak/ibu beri tanda *tick mark*( ) pada kolom (antara 1-8), sesuai skala yang menurut bapak/ibu paling mendekati:

No	Pertanyaan	Kategori Jawaban				
		STS	TS	N	S	SS
		1	2	3	4	5
1	Auditor yang berpengalaman mempunyai pemahaman yang lebih baik atas laporan keuangan.					
2	Auditor yang berpengalaman mampu memberi penjelasan yang masuk akal atas kesalahan-kesalahan dalam laporan keuangan.					
3	Aditor dapat dilihat melalui pengalamanya dalam melakukan pemeriksaan laporan keuangan dari segi lamanya waktu maupun banyaknya penugasan.					
4	Ada perbedaan *judgement* antara auditor yang berpengalaman dan tidak berpengalaman.					
5	Auditor yang berpengalaman akan lebih percaya diri dalam impresinya menghadapi suatu masalah.					
6	Auditor yang tidak berpengalaman kemungkinan akan melakukan tingkat kesalahan yang lebih besar dibandingkan dengan auditor yang berpengalaman.					
7	Pengalaman auditor bisa dilihat dari lamanya dia bekerja sebagai seorang auditor.					
8	Pengalaman kerja akan meningkat seiring dengan bertambahnya kompleksitas kerja.					

B. Tekanan Waktu

Mohon bapak/ibu beri tanda *tick mark*( ) pada kolom (antara 1-6), sesuai skala yang menurut bapak/ibu paling mendekati:

No	Pertanyaan	Kategori Jawaban				
		STS	TS	N	S	SS
		1	2	3	4	5
1	Anggaran waktu dapat memberikan pengaruh pada kontrol auditor terhadap lingkungan kerjanya					
2	Semakin cepat waktu pengerjaan audit, maka biaya pelaksanaan audit akan semakin kecil					
3	Auditor tidak dapat mendiskusikan masalah anggaran waktu dengan atasan karena takut dianggap tidak kompeten					
4	Auditor dituntut untuk melakukan efisiensi biaya dan waktu dalam melaksanakan audit.					
5	Auditor dituntut untuk menyelesaikan tugas audit tepat pada waktunya.					
6	Faktor yang menyebabkan terjadinya tekanan waktu adalah persaingan *fee* antara Kantor Akuntan Publik, kemampuan laba perusahaan, dan keterbatasan anggota.					

C. *Fee* Audit

Mohon bapak/ibu beri tanda *tick mark*( ) pada kolom (antara 1-6), sesuai skala yang menurut bapak/ibu paling mendekati:

No	Pertanyaan	Kategori Jawaban				
		STS	TS	N	S	SS
		1	2	3	4	5
1	Penentuan *fee* audit biasanya didasarkan pada kontrak antara auditor dan klien.					
2	Besarnya *fee* auditor dapat bervariasi tergantung pada resiko penugasan dan kompleksitas jasa yang diberikan.					

3	*Fee* audit biasanya ditentukan sebelum memulai proses audit.					
4	*Fee* yang terlalu rendah akan menimbulkan keraguan mengenai kemampuan dan kempetensi dalam menerapkan standar teknis dan standar profesional yang berlaku.					
5	Auditor tidak diperkenankan mendapatkan klien dengan cara menawarkan *fee* yang lebih rendah dari yang dikenakan auditor pendahulu.					
6	*Fee* Audit adalah sumber pendapatan bagi akuntan publik.					

D. Independensi

Mohon bapak/ibu beri tanda *tick mark*( ) pada kolom (antara 1-5), sesuai skala yang menurut bapak/ibu paling mendekati:

No	Pertanyaan	Kategori Jawaban				
		STS	TS	N	S	SS
		1	2	3	4	5
1	Seorang auditor harus bersikap netral atau tidak memihak terhadap entitas.					
2	Seorang auditor harus independen dari setiap kewajiban atau independen dari pemilikan kepentingan dalam entitas yang diauditnya.					
3	Seorang auditor harus mempunyai kejujuran yang tinggi					
4	Seorang auditor harus menghindari kedaan-keadaan yang dapat mengakibatkan masyarakat meragukan indepensinya.					
5	Independensi berarti sikap mental yang bebas dari pengaruh dan tidak dikendalikan oleh pihak lain.					

E. Profesionalisme Auditor

Mohon bapak/ibu beri tanda *tick mark*( ) pada kolom (antara 1-8), sesuai skala yang menurut bapak/ibu paling mendekati:

No	Pertanyaan	Kategori Jawaban				
		STS	TS	N	S	SS
		1	2	3	4	5
1	Profesionalisme berarti bahwa auditor wajib melaksanakan tugas-tugasnya dengan kesungguhan dan kecermatan.					
2	Profesionalisme seorang auditor akan terbentuk apabila sudah memahami prinsip etika profesi (IAI) dan menerapkanya dalam setiap tugas audit.					
3	Sebagai seorang yang profesional, auditor harus menghindari kelalaian dan ketidak jujuran.					
4	Seorang auditor harus berperilaku yang konsisten dan menjahui tindakan yang dapat mendiskreditkan profesi.					
5	Seorang auditor harus melaksanakan jasa profesionalnya sesuai dengan standar teknis dan standar profesional yang relevan.					
6	Seorang akuntan dapat dikatakan profesional apabila menggunakan prinsip yang sudah diatur dalam Etika Profesional Akuntan Publik					
7	Auditor mempunyai kewajiban untuk menghormati kerahasiaan informasi tentang entitas					
8	Auditor harus tetap merahasiakan informasi tentang entitas meskipun hubugnan antar auditor dan entitas telah berakhir.					

DATA TABULASI JAWABAN RESPONDEN

No	P1	P2	P3	P4	P5	P6	P7	P8	TOT	T1	T2	T3	T4	T5	T6	TOT	F1	F2	F3	F4	F5	F6	TOT
	PENGALAMAN									TEKANAN WAKTU							FEE AUDIT						
1	5	4	4	4	4	5	5	5	36	5	5	5	5	5	5	30	5	5	5	5	5	5	30
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DATA TABULASI JAWABAN RESPONDEN

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Notes

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Correlations

Notes

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Correlations

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	Sig. (2-tailed)		.118	.012	.002	.664	.368	.001	.001	.000
	N	36	36	36	36	36	36	35	36	36

P2	Pearson Correlation	.265	1	.479**	.356*	.165	.050	.103	.337*	.588**
	Sig. (2-tailed)	.118		.003	.033	.335	.771	.555	.044	.000
	N	36	36	36	36	36	36	35	36	36
P3	Pearson Correlation	.413*	.479**	1	.581**	.291	-.077	.204	.150	.615**
	Sig. (2-tailed)	.012	.003		.000	.085	.655	.240	.382	.000
	N	36	36	36	36	36	36	35	36	36
P4	Pearson Correlation	.497**	.356*	.581**	1	.297	.186	.141	.225	.712**
	Sig. (2-tailed)	.002	.033	.000		.079	.278	.418	.187	.000
	N	36	36	36	36	36	36	35	36	36
P5	Pearson Correlation	.075	.165	.291	.297	1	.069	.204	.150	.456**
	Sig. (2-tailed)	.664	.335	.085	.079		.689	.240	.382	.005
	N	36	36	36	36	36	36	35	36	36
P6	Pearson Correlation	.155	.050	-.077	.186	.069	1	.024	.264	.380*
	Sig. (2-tailed)	.368	.771	.655	.278	.689		.891	.119	.022
	N	36	36	36	36	36	36	35	36	36
P7	Pearson Correlation	.556**	.103	.204	.141	.204	.024	1	.427*	.521**
	Sig. (2-tailed)	.001	.555	.240	.418	.240	.891		.010	.001

	N	35	35	35	35	35	35	35	35	35
P8	Pearson Correlation	.541**	.337*	.150	.225	.150	.264	.427*	1	.523**
	Sig. (2-tailed)	.001	.044	.382	.187	.382	.119	.010		.001
	N	36	36	36	36	36	36	35	36	36
TOTP	Pearson Correlation	.713**	.588**	.615**	.712**	.456**	.380*	.521**	.523**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.005	.022	.001	.001	
	N	36	36	36	36	36	36	35	36	36

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

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

```
CORRELATIONS
  /VARIABLES=T1 T2 T3 T4 T5 T6 TOTT
  /PRINT=TWOTAIL NOSIG

  /MISSING=PAIRWISE.
```

Correlations

Notes

Output Created		24-Jul-2016 19:08:11
Comments		
Input	Data	C:\Users\ratna\Documents\DATA RES FOR DIPTA.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	36
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each pair of variables are based on all the cases with valid data for that pair.

Syntax		CORRELATIONS
		  /VARIABLES=T1 T2 T3 T4 T5 T6 TOTT
		  /PRINT=TWOTAIL NOSIG
		  /MISSING=PAIRWISE.

Resources	Processor Time	00:00:00.125
	Elapsed Time	00:00:00.093

[DataSet1] C:\Users\ratna\Documents\DATA RES FOR DIPTA.sav

Correlations

		T1	T2	T3	T4	T5	T6	TOTT
T1	Pearson Correlation	1	.683**	.534**	.478**	.683**	.600**	.827**
	Sig. (2-tailed)		.000	.001	.003	.000	.000	.000
	N	36	36	36	36	36	36	36
T2	Pearson Correlation	.683**	1	.817**	.751**	.535**	.683**	.938**
	Sig. (2-tailed)	.000		.000	.000	.001	.000	.000
	N	36	36	36	36	36	36	36
T3	Pearson Correlation	.534**	.817**	1	.581**	.412*	.534**	.817**
	Sig. (2-tailed)	.001	.000		.000	.013	.001	.000
	N	36	36	36	36	36	36	36
T4	Pearson Correlation	.478**	.751**	.581**	1	.365*	.478**	.777**
	Sig. (2-tailed)	.003	.000	.000		.029	.003	.000
	N	36	36	36	36	36	36	36
T5	Pearson Correlation	.683**	.535**	.412*	.365*	1	.251	.668**
	Sig. (2-tailed)	.000	.001	.013	.029		.139	.000
	N	36	36	36	36	36	36	36
T6	Pearson Correlation	.600**	.683**	.534**	.478**	.251	1	.744**
	Sig. (2-tailed)	.000	.000	.001	.003	.139		.000
	N	36	36	36	36	36	36	36
TOTT	Pearson Correlation	.827**	.938**	.817**	.777**	.668**	.744**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	
	N	36	36	36	36	36	36	36

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

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

```
CORRELATIONS
  /VARIABLES=F1 F2 F3 F4 F5 F6 TOTF
  /PRINT=TWOTAIL NOSIG

  /MISSING=PAIRWISE.
```

Correlations

Notes

Output Created		24-Jul-2016 19:09:09
Comments		
Input	Data	C:\Users\ratna\Documents\DATA RES FOR DIPTA.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	36
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each pair of variables are based on all the cases with valid data for that pair.

Syntax		CORRELATIONS
		  /VARIABLES=F1 F2 F3 F4 F5 F6 TOTF
		  /PRINT=TWOTAIL NOSIG
		  /MISSING=PAIRWISE.

Resources	Processor Time	00:00:00.375
	Elapsed Time	00:00:00.219

Correlations

		F1	F2	F3	F4	F5	F6	TOTF
F1	Pearson Correlation	1	.837**	.316	.388*	.683**	.430**	.776**
	Sig. (2-tailed)		.000	.060	.019	.000	.009	.000
	N	36	36	36	36	36	36	36
F2	Pearson Correlation	.837**	1	.472**	.564**	.558**	.309	.809**
	Sig. (2-tailed)	.000		.004	.000	.000	.067	.000
	N	36	36	36	36	36	36	36
F3	Pearson Correlation	.316	.472**	1	.351*	.568**	.816**	.790**
	Sig. (2-tailed)	.060	.004		.036	.000	.000	.000
	N	36	36	36	36	36	36	36
F4	Pearson Correlation	.388*	.564**	.351*	1	.468**	.215	.660**
	Sig. (2-tailed)	.019	.000	.036		.004	.208	.000
	N	36	36	36	36	36	36	36
F5	Pearson Correlation	.683**	.558**	.568**	.468**	1	.510**	.810**
	Sig. (2-tailed)	.000	.000	.000	.004		.001	.000
	N	36	36	36	36	36	36	36
F6	Pearson Correlation	.430**	.309	.816**	.215	.510**	1	.730**
	Sig. (2-tailed)	.009	.067	.000	.208	.001		.000
	N	36	36	36	36	36	36	36
TOTF	Pearson Correlation	.776**	.809**	.790**	.660**	.810**	.730**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	
	N	36	36	36	36	36	36	36

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

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

```
CORRELATIONS
  /VARIABLES=I1 I2 I3 I4 I5 TOTI
  /PRINT=TWOTAIL NOSIG

  /MISSING=PAIRWISE.
```

Correlations

Notes

Output Created		24-Jul-2016 19:09:59
Comments		
Input	Data	C:\Users\ratna\Documents\DATA RES FOR DIPTA.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	36
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each pair of variables are based on all the cases with valid data for that pair.
Syntax		CORRELATIONS /VARIABLES=I1 I2 I3 I4 I5 TOTI /PRINT=TWOTAIL NOSIG /MISSING=PAIRWISE.
Resources	Processor Time	00:00:00.140
	Elapsed Time	00:00:00.093

[DataSet1] C:\Users\ratna\Documents\DATA RES FOR DIPTA.sav

Correlations

		I1	I2	I3	I4	I5	TOTI
I1	Pearson Correlation	1	.683**	.478**	.600**	.676**	.813**
	Sig. (2-tailed)		.000	.003	.000	.000	.000
	N	36	36	36	36	36	36
I2	Pearson Correlation	.683**	1	.751**	.683**	.739**	.913**
	Sig. (2-tailed)	.000		.000	.000	.000	.000
	N	36	36	36	36	36	36
I3	Pearson Correlation	.478**	.751**	1	.478**	.587**	.791**
	Sig. (2-tailed)	.003	.000		.003	.000	.000
	N	36	36	36	36	36	36
I4	Pearson Correlation	.600**	.683**	.478**	1	.676**	.813**
	Sig. (2-tailed)	.000	.000	.003		.000	.000
	N	36	36	36	36	36	36
I5	Pearson Correlation	.676**	.739**	.587**	.676**	1	.877**
	Sig. (2-tailed)	.000	.000	.000	.000		.000
	N	36	36	36	36	36	36
TOTI	Pearson Correlation	.813**	.913**	.791**	.813**	.877**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	36	36	36	36	36	36

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

```
CORRELATIONS
  /VARIABLES=PA1 PA2 PA3 PA4 PA5 PA6 PA7 PA8 TOTPA
  /PRINT=TWOTAIL NOSIG

  /MISSING=PAIRWISE.
```

Correlations

Notes

Output Created		24-Jul-2016 19:10:34
Comments		
Input	Data	C:\Users\ratna\Documents\DATA RES FOR DIPTA.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	36
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each pair of variables are based on all the cases with valid data for that pair.
Syntax		CORRELATIONS /VARIABLES=PA1 PA2 PA3 PA4 PA5 PA6 PA7 PA8 TOTPA /PRINT=TWOTAIL NOSIG /MISSING=PAIRWISE.
Resources	Processor Time	00:00:00.483
	Elapsed Time	00:00:00.250

[DataSet1] C:\Users\ratna\Documents\DATA RES FOR DIPTA.sav

Correlations

		PA1	PA2	PA3	PA4	PA5	PA6	PA7	PA8	TOTPA
PA1	Pearson Correlation	1	.140	.428**	.531**	.561**	.494**	.354*	.604**	.834**
	Sig. (2-tailed)		.415	.009	.001	.000	.002	.034	.000	.000
	N	36	36	36	36	36	36	36	36	36
PA2	Pearson Correlation	.140	1	.322	.402*	-.033	.041	.115	.139	.445**
	Sig. (2-tailed)	.415		.056	.015	.847	.814	.504	.418	.007
	N	36	36	36	36	36	36	36	36	36
PA3	Pearson Correlation	.428**	.322	1	.628**	.268	.104	.086	-.030	.652**
	Sig. (2-tailed)	.009	.056		.000	.113	.545	.617	.863	.000
	N	36	36	36	36	36	36	36	36	36
PA4	Pearson Correlation	.531**	.402*	.628**	1	.167	.007	.073	.088	.658**
	Sig. (2-tailed)	.001	.015	.000		.331	.968	.674	.610	.000
	N	36	36	36	36	36	36	36	36	36
PA5	Pearson Correlation	.561**	-.033	.268	.167	1	.589**	.042	.386*	.599**
	Sig. (2-tailed)	.000	.847	.113	.331		.000	.807	.020	.000
	N	36	36	36	36	36	36	36	36	36
PA6	Pearson Correlation	.494**	.041	.104	.007	.589**	1	.340*	.817**	.622**
	Sig. (2-tailed)	.002	.814	.545	.968	.000		.042	.000	.000
	N	36	36	36	36	36	36	36	36	36
PA7	Pearson Correlation	.354*	.115	.086	.073	.042	.340*	1	.442**	.454**
	Sig. (2-tailed)	.034	.504	.617	.674	.807	.042		.007	.005
	N	36	36	36	36	36	36	36	36	36
PA8	Pearson Correlation	.604**	.139	-.030	.088	.386*	.817**	.442**	1	.620**

	Sig. (2-tailed)	.000	.418	.863	.610	.020	.000	.007		.000
	N	36	36	36	36	36	36	36	36	36
TOTPA	Pearson Correlation	.834**	.445**	.652**	.658**	.599**	.622**	.454**	.620**	1
	Sig. (2-tailed)	.000	.007	.000	.000	.000	.000	.005	.000	
	N	36	36	36	36	36	36	36	36	36

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

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


```
RELIABILITY
  /VARIABLES=P1 P2 P3 P4 P5 P6 P7 P8
  /SCALE('PENGALAMAN') ALL

  /MODEL=ALPHA.
```

Reliability

Notes

Output Created		24-Jul-2016 19:13:02
Comments		
Input	Data	C:\Users\ratna\Documents\DATA RES FOR DIPTA.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	36
	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 /VARIABLES=P1 P2 P3 P4 P5 P6 P7 P8 /SCALE('PENGALAMAN') ALL /MODEL=ALPHA.
Resources	Processor Time	00:00:00.031
	Elapsed Time	00:00:00.015

[DataSet1] C:\Users\ratna\Documents\DATA RES FOR DIPTA.sav

Scale: PENGALAMAN

Case Processing Summary

		N	%
Cases	Valid	35	97.2
	Excluded[a]	1	2.8
	Total	36	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.736	8

```
RELIABILITY
  /VARIABLES=T1 T2 T3 T4 T5 T6
  /SCALE('TEKANAN') ALL

  /MODEL=ALPHA.
```

Reliability

Notes

Output Created		24-Jul-2016 19:13:56
Comments		
Input	Data	C:\Users\ratna\Documents\DATA RES FOR DIPTA.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	36
	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
		  /VARIABLES=T1 T2 T3 T4 T5 T6
		  /SCALE('TEKANAN') ALL
		  /MODEL=ALPHA.

Resources	Processor Time	00:00:00.062
	Elapsed Time	00:00:00.031

[DataSet1] C:\Users\ratna\Documents\DATA RES FOR DIPTA.sav

Scale: TEKANAN

Case Processing Summary

		N	%
Cases	Valid	36	100.0
	Excluded[a]	0	.0
	Total	36	100.0

a. Listwise deletion based on all variables in the

procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.882	6

```
RELIABILITY
  /VARIABLES=F1 F2 F3 F4 F5 F6
  /SCALE('FEE AUDIT') ALL

  /MODEL=ALPHA.
```

Reliability

Notes

Output Created		24-Jul-2016 19:14:33
Comments		
Input	Data	C:\Users\ratna\Documents\DATA RES FOR DIPTA.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	36
	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
		  /VARIABLES=F1 F2 F3 F4 F5 F6
		  /SCALE('FEE AUDIT') ALL
		  /MODEL=ALPHA.

Resources	Processor Time	00:00:00.032
	Elapsed Time	00:00:00.017

[DataSet1] C:\Users\ratna\Documents\DATA RES FOR DIPTA.sav

Scale: FEE AUDIT

Case Processing Summary

		N	%
Cases	Valid	36	100.0
	Excluded^a	0	.0
	Total	36	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.850	6

```
RELIABILITY
  /VARIABLES=I1 I2 I3 I4 I5
  /SCALE('INDEPENDENSI') ALL

  /MODEL=ALPHA.
```

Reliability

Notes

Output Created		24-Jul-2016 19:15:27
Comments		
Input	Data	C:\Users\ratna\Documents\DATA RES FOR DIPTA.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	36
	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 /VARIABLES=I1 I2 I3 I4 I5 /SCALE('INDEPENDENSI') ALL /MODEL=ALPHA.
Resources	Processor Time	00:00:00.031
	Elapsed Time	00:00:00.031

[DataSet1] C:\Users\ratna\Documents\DATA RES FOR DIPTA.sav

Scale: INDEPENDENSI

Case Processing Summary

		N	%
Cases	Valid	36	100.0
	Excluded[a]	0	.0
	Total	36	100.0

a. Listwise deletion based on all variables in the

procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.894	5

```
RELIABILITY
  /VARIABLES=PA1 PA2 PA3 PA4 PA5 PA6 PA7 PA8
  /SCALE('PROFESIONALISME AUDITOR') ALL

  /MODEL=ALPHA.
```

Reliability

Notes

Output Created		24-Jul-2016 19:16:20
Comments		
Input	Data	C:\Users\ratna\Documents\DATA RES FOR DIPTA.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	36
	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 /VARIABLES=PA1 PA2 PA3 PA4 PA5 PA6 PA7 PA8 /SCALE('PROFESIONALISME AUDITOR') ALL /MODEL=ALPHA.
Resources	Processor Time	00:00:00.031
	Elapsed Time	00:00:00.016

[DataSet1] C:\Users\ratna\Documents\DATA RES FOR DIPTA.sav

Scale: PROFESIONALISME AUDITOR

Case Processing Summary

		N	%
Cases	Valid	36	100.0
	Excluded[a]	0	.0
	Total	36	100.0

a. Listwise deletion based on all variables in the

procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.755	8

```
REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA COLLIN TOL
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT TOTPA
  /METHOD=ENTER TOTP TOTT TOTF TOTI

  /SAVE RESID.
```

Regression

Notes

Output Created		24-Jul-2016 19:18:33
Comments		
Input	Data	C:\Users\ratna\Documents\DATA RES FOR DIPTA.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	36
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
		  /MISSING LISTWISE
		  /STATISTICS COEFF OUTS R ANOVA COLLIN TOL
		  /CRITERIA=PIN(.05) POUT(.10)
		  /NOORIGIN
		  /DEPENDENT TOTPA
		  /METHOD=ENTER TOTP TOTT TOTF TOTI
		  /SAVE RESID.

Resources	Processor Time	00:00:00.109
	Elapsed Time	00:00:00.063
	Memory Required	2980 bytes
	Additional Memory Required for Residual Plots	0 bytes
Variables Created or Modified	RES_1	Unstandardized Residual

[DataSet1] C:\Users\ratna\Documents\DATA RES FOR DIPTA.sav

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	TOTI, TOTP, TOTF, TOTT[a]		. Enter

a. All requested variables entered.

b. Dependent Variable: TOTPA

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.739[a]	.546	.487	1.650

a. Predictors: (Constant), TOTI, TOTP, TOTF, TOTT

b. Dependent Variable: TOTPA

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	101.286	4	25.321	9.306	.000[a]
	Residual	84.353	31	2.721		
	Total	185.639	35			

a. Predictors: (Constant), TOTI, TOTP, TOTF, TOTT

b. Dependent Variable: TOTPA

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	10.895	4.602		2.367	.024		
	TOTP	-.016	.162	-.016	-.101	.920	.597	1.675
	TOTT	-.522	.482	-.411	-1.082	.288	.102	9.827
	TOTF	.480	.241	.400	1.997	.055	.366	2.733
	TOTI	1.167	.459	.825	2.540	.016	.139	7.196

a. Dependent Variable: TOTPA

Collinearity Diagnostics[a]

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions				
				(Constant)	TOTP	TOTT	TOTF	TOTI
1	1	4.992	1.000	.00	.00	.00	.00	.00
	2	.004	36.254	.48	.06	.02	.01	.05
	3	.002	48.135	.25	.14	.01	.45	.08
	4	.002	52.059	.26	.79	.00	.28	.01
	5	.000	123.460	.00	.00	.97	.26	.86

a. Dependent Variable: TOTPA

Residuals Statistics[a]

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	31.05	38.29	33.69	1.701	36
Residual	-3.568	3.298	.000	1.552	36
Std. Predicted Value	-1.557	2.701	.000	1.000	36
Std. Residual	-2.163	1.999	.000	.941	36

a. Dependent Variable: TOTPA

Notes

Output Created		24-Jul-2016 19:20:15
Comments		
Input	Data	C:\Users\ratna\Documents\DATA RES FOR DIPTA.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	36
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each pair of variables are based on all the cases with valid data for that pair.

Syntax		CORRELATIONS
		  /VARIABLES=TOTP TOTT TOTF TOTI RES_1
		  /PRINT=TWOTAIL NOSIG
		  /MISSING=PAIRWISE.

Resources	Processor Time	00:00:00.406
	Elapsed Time	00:00:00.203

```
NONPAR CORR
  /VARIABLES=TOTP TOTT TOTF TOTI RES_1
  /PRINT=SPEARMAN TWOTAIL NOSIG

  /MISSING=PAIRWISE.
```

Nonparametric Correlations

Notes

Output Created		24-Jul-2016 19:20:15
Comments		
Input	Data	C:\Users\ratna\Documents\DATA RES FOR DIPTA.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	36
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each pair of variables are based on all the cases with valid data for that pair.

Syntax		NONPAR CORR
		  /VARIABLES=TOTP TOTT TOTF TOTI RES_1
		  /PRINT=SPEARMAN TWOTAIL NOSIG
		  /MISSING=PAIRWISE.

Resources	Processor Time	00:00:00.031
	Elapsed Time	00:00:00.016
	Number of Cases Allowed	104857 cases[a]

a. Based on availability of workspace memory

[DataSet1] C:\Users\ratna\Documents\DATA RES FOR DIPTA.sav

Correlations

			TOTP	TOTT	TOTF	TOTI	Unstandardized Residual
Spearman's rho	TOTP	Correlation Coefficient	1.000	.604**	.719**	.511**	.017
		Sig. (2-tailed)	.	.000	.000	.001	.920
		N	36	36	36	36	36
	TOTT	Correlation Coefficient	.604**	1.000	.771**	.672**	-.154
		Sig. (2-tailed)	.000	.	.000	.000	.371
		N	36	36	36	36	36
	TOTF	Correlation Coefficient	.719**	.771**	1.000	.663**	-.131
		Sig. (2-tailed)	.000	.000	.	.000	.446
		N	36	36	36	36	36
	TOTI	Correlation Coefficient	.511**	.672**	.663**	1.000	-.181
		Sig. (2-tailed)	.001	.000	.000	.	.291
		N	36	36	36	36	36
	Unstandardized Residual	Correlation Coefficient	.017	-.154	-.131	-.181	1.000
		Sig. (2-tailed)	.920	.371	.446	.291	.
		N	36	36	36	36	36

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

```
NPAR TESTS
  /K-S(NORMAL)=RES_1

  /MISSING ANALYSIS.
```

NPar Tests

Notes

Output Created		24-Jul-2016 19:26:29
Comments		
Input	Data	C:\Users\ratna\Documents\DATA RES FOR DIPTA.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	36
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 /K-S(NORMAL)=RES_1 /MISSING ANALYSIS.
Resources	Processor Time[a]	00:00:00.031
	Elapsed Time	00:00:00.014
	Number of Cases Allowed	196608

a. Based on availability of workspace memory.

[DataSet1] C:\Users\ratna\Documents\DATA RES FOR DIPTA.sav

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		36
Normal Parameters[a]	Mean	.0000000
	Std. Deviation	1.55244615
Most Extreme Differences	Absolute	.076
	Positive	.076
	Negative	-.073
Kolmogorov-Smirnov Z		.454
Asymp. Sig. (2-tailed)		.986
a. Test distribution is Normal.		