BAB V

PENUTUP

Berdasarkan hasil penelitian yang telah dilakukan, penulis mengambil kesimpulan penelitian sebagai berikut :

5.1 Kesimpulan

Hasil yang diperoleh penelitian ini adalah sistem pengendalian mutu dalam tingkat penugasan di KAP mempunyai pengaruh signifikan terhadap tingkat skeptisisme profesional auditor. Keseluruhan variabel seperti lingkungan pengendalian, *risk assessment*, sistem informasi, kegiatan pengendalian, dan monitoring mempunyai pengaruh positif terhadap tingkat skeptisisme seorang auditor. Hasil penelitian ini sesuai dengan teori *environmentalism* mengenai perubahan yang berasal dari *environmental forces* yang berada dari luar unit yang dipelajari. Seorang auditor yang memiliki tingkat skeptisisme rendah bisa menjadi lebih skeptis jika didukung oleh pengendalian-pengendalian dan pemantauan yang baik dari kantor akuntan publik.

5.2 Keterbatasan Penelitian

Ada beberapa keterbatasan dalam penelitian ini, yang kemungkinan dapat menimbulkan bias atau ketidakakuratan pada penelitian ini. *Pertama*, penelitian ini menggunakan metode penyebaran kuisioner. Peneliti tidak terlibat langsung dalam aktivitas di kegiatan kantor akuntan publik, sehingga kesimpulan yang diambil hanya berdasarkan data yang dikumpulkan melalui penggunaan

instrumen yang diisi sendiri oleh beberapa akuntan. *Kedua,* jumlah responden dalam penelitian (*n*) terbatas karena terbatasnya waktu, dan jumlah kantor akuntan publik yang tersedia untuk mengisi kuisioner juga terbatas.

5.3 Implikasi dan Saran

Peneliti berharap penelitian ini dapat bermanfaat bagi pihak-pihak terkait seperti Kantor Akuntan Publik, penelitian ini menyimpulkan bahwa KAP yang memiliki auditor dengan tingkat skeptisisme yang rendah jangan berkecil hati, karena tingkat skeptisisme profesional auditornya dapat ditingkatkan dengan pembuatan SOP (*Standart Operating Procedures*) yang baik, sehingga dapat membantu meningkatkan tingkat skeptisisme profesional auditor nya.

Adanya keterbatasan penelitian ini seperti yang diungkapkan diatas, diharapkan penelitian selanjutnya perlu mempertimbangkan keterbatasan yang diungkapkan penulis diatas, dan apabila mungkin untuk melakukan penelitian tidak terbatas dapat dilakukan di objek dengan wilayah yang berbeda dan jumlah responden yang lebih banyak.

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KUISIONER

A. Identitas Responden

Untuk keperluan keabsahan data penelitian ini, saya mengharapkan kepadaBapak/Ibu/Sdr/i untuk mengisi data-data berikut :

Jenis Kelamin : ☐ Laki-Laki ☐ Perempuan

Umur : ………………. Tahun

Lama Bekerja : ………………. Tahun

Lama Menduduki Posisi Sekarang : ………………. Tahun

Posisi Terakhir : ☐ Auditor Senior ☐ Partner
☐ Manajer ☐ Supervisor
☐ Auditor Junior Dll ………….

Pelatihan yang diperoleh terkait
Skeptisisme : …………………………………

B. Bagian kuisioner ini merupakan penilaian mengenai tingkat skeptisisme Anda. Silahkan pilih pernyataan yang menurut anda paling sesuai dengan diri Anda berdasarkan pengalaman Anda dalam satu tahun terakhir dengan cara menyilang (X) kode di sebelah kanan pernyataan.

Keterangan :

TP = Tidak Pernah	**K = Kadang-Kadang**	**SS = Sangat Sering**
J = Jarang	**S = Sering**	**SL = Selalu**

LINGKUNGAN PENGENDALIAN

No	Pernyataan	Kode					
1	KAP menetapkan komitmen yang tidak diragukan terhadap mutu dan standar etika tertinggi.	TP	J	K	S	SS	SL
2	KAP menetapkan investasi dalam pelatihan dan peningkatan keterampilan staf.	TP	J	K	S	SS	SL
3	KAP menetapkan investasi dalam sumberdaya manusia, teknologi, dan keuangan.	TP	J	K	S	SS	SL
4	KAP menetapkan kebijakan yang sehat mengenai penugasan dan aspek keuangan nya.	TP	J	K	S	SS	SL
5	KAP menetapkan toleransi terhadap risiko, untuk pembuatan keputusan.	TP	J	K	S	SS	SL
6	KAP selalu mengingatkan kembali mengenai nilai-nilai dan komitmen KAP dengan komunikasi yang teratur (lisan dan tertulis).	TP	J	K	S	SS	SL
7	KAP secara berkala memutakhirkan kebijakan dan prosedur *Quality Control* untuk menanggapi kelemahan yang ditemukan dan ketentuan baru.	TP	J	K	S	SS	SL
8	KAP telah menetapkan pertanggung jawaban dengan jelas (*assign clear responbilities*) kepada partner dan staf.	TP	J	K	S	SS	SL
9	KAP selalu meminta pertanggungjawaban (*accountabilities*) pada waktunya	TP	J	K	S	SS	SL
10	KAP selalu mengembangkan tingkat kompetensi staf dan memberikan penghargaan untuk pekerjaan bermutu.	TP	J	K	S	SS	SL
11	KAP selalu melakukan inspeksi tahapan (*cylical inspection*) untuk penugasan yang telah selesai.	TP	J	K	S	SS	SL

PENILAIAN RISIKO KAP

No	Pernyataan	Kode					
1	KAP menetapkan toleransi terhadap risiko berupa jumlah / kuantitatif (*write-offs* yang diperkenankan) atau faktor kualitatif (ciri klien yang tidak bisa diterima di KAP)	TS	J	K	S	SS	SL
2	KAP sudah menetapkan tujuan dan sasaran, serta komitmen untuk melaksanakan pekerjaan bermutu.	TS	J	K	S	SS	SL
3	KAP memprioritaskan *events* yang diidentifikasi berdasarkan penliaian atas peluang terjadinya (*likelihood*) dan dampak moneter dari risiko tersebut.	TS	J	K	S	SS	SL
4	KAP mengembangkan tanggapan yang tepat terhadap *assessed risks* untuk mengurangi dampaknya dalam batas *acceptable tolerances*.	TS	J	K	S	SS	SL
5	KAP menugaskan dengan tanggung jawab mengambil tindakan yang tepat dan mengelola risiko dari hari ke hari.	TS	J	K	S	SS	SL
6	KAP meminta laporan berkala yang sederhana dari setiap orang yang ditugaskan mengelola risiko atas nama KAP (kepatuhan terhadap prosedur pengendalian, kewajiban pelatihan, penilaian staf, dan masalah independensi).	TS	J	K	S	SS	SL

SISTEM INFORMASI

No	PERNYATAAN	Kode					
1	KAP mendokumentasikan penilaian atas menerima / melanjutkan hubungan dengan klien.	TP	J	K	S	SS	SL
2	KAP mendokumentasikan laporan dari semua orang yang bertanggung jawab untuk aspek tertentu mengenai mutu.	TP	J	K	S	SS	SL

No.	Pernyataan	Kode					
3	KAP mendokumentasikan laporan pemantauan terakhir, dan tindakan yang diambil jika kelemahan ditemukan.	TP	J	K	S	SS	SL
4	KAP mendokumentasikan rincian keluhan dari klien yang berkenaan dengan pekerjaan KAP atau perilaku personilnya.	TP	J	K	S	SS	SL
5	KAP mendokumentasikan rinci investasi yang dilarang.	TP	J	K	S	SS	SL
6	KAP mendokumentasikan rincian masalah etika yang identifikasi, dan pengamanannya atau mitigasinya.	TP	J	K	S	SS	SL
7	KAP mendokumentasikan aspek-aspek pengendalian mutu di bagian personalia.	TP	J	K	S	SS	SL
8	KAP mendokumentasikan tanggal pertemuan tim mengenai perencanaan audit yang direncanakan dan yang sebenarnya terjadi, untuk semua penugasan audit.	TP	J	K	S	SS	SL
9	KAP mendokumentasikan file yang harus dilakukan *engagement Quality Control reviews*.	TP	J	K	S	SS	SL
10	KAP mendokumentasikan alasan terhadap penyimpangan dalam menerapkan ketentuan ISA, dan prosedur alternatif yang dilakukan untuk mencapai tujuan yang ditentukan ISA.	TP	J	K	S	SS	SL
11	KAP mendokumentasikan rincian konsultasi dengan orang lain, dan penyelesaian masalah audit / akuntansi yang ditanyakan.	TP	J	K	S	SS	SL
12	KAP mendokumentasikan alasan penundaan penugasan dan bagaimana penundaan tersebut diatasi.	TP	J	K	S	SS	SL
13	KAP mendokumentasikan pemberian tanggal laporan auditor dan kepatuhan terhadap jumlah hari untuk merampungkan semua file dalam penugasan audit yang bersangkutan.	TP	J	K	S	SS	SL

No	Pernyataan	Kode					
14	KAP mendokumentasikan bagaimana komentar pemantau ditanggapi.	TP	J	K	S	SS	SL

KEGIATAN PENGENDALIAN

No	Pernyataan	Kode					
1	KAP membagi tugas dan wewenang diantara para manager / senior sehubungan dengan pengendalian mutu.	TP	J	K	S	SS	SL
2	KAP melakukan proses penilaian risiko (apa, bagaimana, dan siapa yang bertanggungjawab).	TP	J	K	S	SS	SL
3	KAP melakukan pengembangan staf, manajemen/pengelolaan, dan disiplin.	TP	J	K	S	SS	SL
4	KAP mendokumentasikan sistem pengendalian mutu, dan penyempurnaanya secara berkelanjutan.	TP	J	K	S	SS	SL

PEMANTAUAN

No	Pernyataan	Kode					
1	KAP sudah memuktahirkan *Quality Control manual* dengan ketentuan dan perkembangan baru.	TP	J	K	S	SS	SL
2	KAP memastikan mereka yang mendapat tugas dan tanggung jawab *QC* benar-benar melaksanakan tanggungjawab mereka.	TP	J	K	S	SS	SL
3	KAP sudah memperoleh konfirmasi tertulis dari partner dan staf, untuk memastikan setiap orang patuh terhadap kebijakan dan prosedur mengenai independensi dan etik.	TP	J	K	S	SS	SL
4	KAP memastikan bahwa ada proses pengembangan yang terus berjalan untuk partner, dan staf.	TP	J	K	S	SS	SL

No	Pernyataan	Kode					
5	KAP memastikan keputusan mengenai menerima dan meneruskan hubungan dengan klien dan penugasan yang spesifik mematuhi kebijakan dan prosedur.	TP	J	K	S	SS	SL
6	KAP memastikan bahwa kode etik sudah diikuti.	TP	J	K	S	SS	SL
7	KAP memastikan orang yang tepat dan *qualified* ditugaskan sebagai penelaah QC penugasan dan reviu QC itu rampung sebelum tanggal laporan audit.	TP	J	K	S	SS	SL
8	KAP berkomunikasi dengan yang bersangkutang mengenai kelemahan-kelemahan yang ditemukan.	TP	J	K	S	SS	SL
9	KAP melakukan tindak lanjut yang tepat untuk memastikan kelemahan QC yang ditemukan sudah ditangani tepat pada waktunya.	TP	J	K	S	SS	SL

C. Bagian kuisioner ini merupakan penilaian mengenai tingkat skeptisisme Anda. Silahkan pilih pernyataan yang menurut anda paling sesuai dengan diri Anda berdasarkan pengalaman Anda dalam satu tahun terakhir dengan cara menyilang (X) kode di sebelah kanan pernyataan.

Keterangan :

TP = Tidak Pernah   **K = Kadang-Kadang**   **SS = Sangat Sering**

J   = Jarang   **S = Sering**   **SL = Selalu**

	Pernyataan	Kode					
1	Saya tidak menerima klien tanpa bukti yang kuat.	TP	J	K	S	SS	SL
2	Teman-teman saya mengatakan saya sering mempertanyakan hal-hal yang saya lihat atau dengar saat mengaudit klien.	TP	J	K	S	SS	SL

	Pernyataan	Kode					
3	Saya sering mempertanyakan hal-hal yang saya lihat atau dengar saat mengaudit klien.	TP	J	K	S	SS	SL
4	Saya tidak mengambil keputusan sampai saya memperoleh informasi yang cukup mengenai klien.	TP	J	K	S	SS	SL
5	Saya mengambil keputusan saat mengaudit dengan tidak terburu-buru.	TP	J	K	S	SS	SL
6	Saya tidak suka mengambil keputusan terlalu cepat saat menagudit	TP	J	K	S	SS	SL
7	Saya tidak suka mengambil keputusan sebelum mengetahui semua informasi yang tersedia berkenaan dengan klien.	TP	J	K	S	SS	SL
8	Saya selalu memastikan bahwa saya telah mencermati semua informasi yang tersedia sebelum mengambil keputusan.	TP	J	K	S	SS	SL
9	Saya tertarik dengan pembelajaran yang diperoleh setiap kali mengaudit klien.	TP	J	K	S	SS	SL
10	Menemukan informasi baru mengenai klien membuat saya senang.	TP	J	K	S	SS	SL
11	Bagi saya pembelajaran dalam mengaudit adalah hal yang menyenangkan.	TP	J	K	S	SS	SL
12	Saya suka mencari pengetahuan baru dalam bidang audit.	TP	J	K	S	SS	SL
13	Saya suka memastikan kebenaran bukti audit yang saya baca atau dengar.	TP	J	K	S	SS	SL
14	Saya menikmati pembelajaran yang diperoleh dari mengaudit klien.	TP	J	K	S	SS	SL
15	Saya tertarik untuk mencari tahu penyebab klien mengambil suatu keputusan.	TP	J	K	S	SS	SL
16	Keputusan yang diambil klien tidak menarik perhatian saya.	TP	J	K	S	SS	SL
17	Saya suka memahami alasan klien dalam mengambil keputusan.	TP	J	K	S	SS	SL
18	Saya jarang memikirkan alasan klien mengambil suatu keputusan.	TP	J	K	S	SS	SL
19	Cara klien melakukan pekerjaannya dan alasan melakukannya menarik perhatian saya.	TP	J	K	S	SS	SL

	Pernyataan	Kode					
20	Saya menghargai diri saya sendiri.	TP	J	K	S	SS	SL
21	Saya percaya dengan kemampuan saya sendiri dalam mengaudit klien.	TP	J	K	S	SS	SL
22	Saya yakin pada diri saya dalam mengumpulkan bukti-bukti audit.	TP	J	K	S	SS	SL
23	Saya tidak merasa percaya diri yang tinggi saat mengaudit.	TP	J	K	S	SS	SL
24	Saya memiliki rasa percya diri yang tinggi saat mengaudit.	TP	J	K	S	SS	SL
25	Saya sering menerima penjelasan klien tanpa saya pikirkan lebih lanjut.	TP	J	K	S	SS	SL
26	Saya cenderung segera menerima yang dikatakan klien kepada saya.	TP	J	K	S	SS	SL
27	Saya menerima bukti-bukti dan pernyataan yang saya lihat,baca,atau dengar begitu saja.	TP	J	K	S	SS	SL
28	Saya biasanya memperhatikan ketidak konsistenan dalam suatu penjelasan klien.	TP	J	K	S	SS	SL
29	Saya sering kali setuju dengan pemikiran anggota tim audit saya	TP	J	K	S	SS	SL
30	Klien yang saya audit mudah meyakinkan saya	TP	J	K	S	SS	SL

UJI VALIDITAS RISK ASSESSMENT

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.654
Bartlett's Test of Sphericity	Approx. Chi-Square	230.892
	df	15
	Sig.	.000

Anti-image Matrices

		X21	X22	X23	X24	X25	X26
Anti-image Covariance	X21	.159	-.102	-.059	.054	.011	-.002
	X22	-.102	.137	.000	-.046	-.028	.017
	X23	-.059	.000	.108	-.085	.062	-.078
	X24	.054	-.046	-.085	.140	-.085	.080
	X25	.011	-.028	.062	-.085	.119	-.107
	X26	-.002	.017	-.078	.080	-.107	.131
Anti-image Correlation	X21	.727[a]	-.689	-.453	.363	.080	-.017
	X22	-.689	.808[a]	-.006	-.328	-.215	.130
	X23	-.453	-.006	.657[a]	-.692	.550	-.654
	X24	.363	-.328	-.692	.600[a]	-.661	.593
	X25	.080	-.215	.550	-.661	.575[a]	-.857
	X26	-.017	.130	-.654	.593	-.857	.580[a]

a. Measures of Sampling Adequacy(MSA)

Communalities

	Initial	Extraction
X21	1.000	.677
X22	1.000	.835
X23	1.000	.833
X24	1.000	.715
X25	1.000	.644
X26	1.000	.668

Extraction Method: Principal

Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	4.372	72.870	72.870	4.372	72.870	72.870
2	.797	13.285	86.155			
3	.494	8.226	94.381			
4	.221	3.688	98.068			
5	.075	1.257	99.325			
6	.040	.675	100.000			

Extraction Method: Principal Component Analysis.

UJI VALIDITAS VARIABEL AKTIVITAS PENGENDALIAN

ITEM	HASIL	MSA	Keterangan
X41	0.677	0.5	VALID
X42	0.628	0.5	VALID
X43	0.634	0.5	VALID
X44	0.731	0.5	VALID

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.656
Bartlett's Test of Sphericity	Approx. Chi-Square	18.897
	df	6
	Sig.	.004

Anti-image Matrices

		x41	x42	x43	x44
Anti-image Covariance	x41	.872	.012	-.216	-.099
	x42	.012	.709	-.284	-.211
	x43	-.216	-.284	.693	-.083
	x44	-.099	-.211	-.083	.829
Anti-image Correlation	x41	.677[a]	.015	-.278	-.117
	x42	.015	.628[a]	-.405	-.275
	x43	-.278	-.405	.634[a]	-.109
	x44	-.117	-.275	-.109	.731[a]

a. Measures of Sampling Adequacy(MSA)

Communalities

	Initial	Extraction
x41	1.000	.318
x42	1.000	.578
x43	1.000	.623
x44	1.000	.443

Extraction Method: Principal Component Analysis.

Total Variance Explained

Compo nent	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	1.962	49.045	49.045	1.962	49.045	49.045
2	.860	21.503	70.548			
3	.706	17.649	88.197			
4	.472	11.803	100.000			

Extraction Method: Principal Component Analysis.

Component Matrix[a]

	Component
	1
x41	.564
x42	.760
x43	.789
x44	.666

Extraction Method: Principal Component Analysis.

a. 1 components extracted.

UJI RELIABILITAS

Case Processing Summary

		N	%
Cases	Valid	36	94.7
	Excluded[a]	2	5.3
	Total	38	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.651	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
x41	15.2500	3.679	.316	.652
x42	15.3889	2.816	.497	.535
x43	15.3056	2.675	.525	.513
x44	15.7222	2.949	.400	.608

UJI VALIDITAS VARIABEL DETERMINASI DIRI

ITEM	HASIL	MSA	Keterangan
Y61	0.808	0.5	VALID
Y62	0.713	0.5	VALID
Y63	0.708	0.5	VALID
Y64	0.785	0.5	VALID
Y65	0.781	0.5	VALID
Y66	0.806	0.5	VALID

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.749
Bartlett's Test of Sphericity	Approx. Chi-Square	34.281
	Df0	15
	Sig.	.003

Anti-image Matrices

		Y61	Y62	Y63	Y64	Y65	Y66
Anti-image Covariance	Y61	.858	.015	-.144	-.079	-.101	-.043
	Y62	.015	.674	-.232	-.217	.002	-.040
	Y63	-.144	-.232	.579	-.058	-.190	-.170
	Y64	-.079	-.217	-.058	.784	-.076	-.026
	Y65	-.101	.002	-.190	-.076	.814	-.006
	Y66	-.043	-.040	-.170	-.026	-.006	.865
Anti-image Correlation	Y61	.808[a]	.019	-.205	-.097	-.121	-.050
	Y62	.019	.713[a]	-.372	-.299	.002	-.053
	Y63	-.205	-.372	.708[a]	-.086	-.277	-.240
	Y64	-.097	-.299	-.086	.785[a]	-.095	-.032
	Y65	-.121	.002	-.277	-.095	.781[a]	-.008
	Y66	-.050	-.053	-.240	-.032	-.008	.806[a]

a. Measures of Sampling Adequacy(MSA)

Communalities

	Initial	Extraction
Y61	1.000	.288
Y62	1.000	.501
Y63	1.000	.657
Y64	1.000	.398
Y65	1.000	.345
Y66	1.000	.266

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	2.454	40.905	40.905	2.454	40.905	40.905
2	.898	14.961	55.866			
3	.864	14.400	70.265			
4	.751	12.509	82.775			
5	.619	10.312	93.087			
6	.415	6.913	100.000			

Extraction Method: Principal Component Analysis.

UJI RELIABILITAS

Case Processing Summary

		N	%
Cases	Valid	38	100.0
	Excluded^a	0	.0
	Total	38	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.703	6

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Y61	25.5000	7.554	.349	.688
Y62	25.6053	6.408	.503	.641
Y63	25.5263	5.878	.630	.595
Y64	25.9211	6.507	.426	.667
Y65	25.6053	6.948	.385	.679
Y66	25.9211	6.994	.328	.698

1. UJI VALIDITAS DAN RELIABILITAS LINGKUNGAN PENGENDALIAN

ITEM	HASIL UJI	MSA	Keterangan
X11	0.445	0.5	TIDAK VALID
X12	0.420	0.5	TIDAK VALID
X13	0.410	0.5	TIDAK VALID
X14	0.548	0.5	VALID
X15	0.789	0.5	VALID
X16	0.793	0.5	VALID
X17	0.769	0.5	VALID
X18	0.838	0.5	VALID
X19	0.822	0.5	VALID
X110	0.808	0.5	VALID
X111	0.794	0.5	VALID

PENGUJIAN

Anti-image Matrices

		X11	X12	X13	X14	X15	X16	X17	X18	X19	X110	X111
Anti-image Covariance	X11	.353	-.287	-.158	-.070	-.062	-.113	-.011	.044	.141	-.017	-.154
	X12	-.287	.443	.147	.014	.064	.052	.045	-.067	-.144	.008	.090
	X13	-.158	.147	.762	-.049	.021	-.103	.174	-.026	-.122	.103	.116
	X14	-.070	.014	-.049	.699	-.008	-.055	-.152	.064	.134	-.011	.239
	X15	-.062	.064	.021	-.008	.443	-.101	-.112	-.152	-.045	-.190	-.003
	X16	-.113	.052	-.103	-.055	-.101	.688	-.003	-.068	-.002	-.095	-.001
	X17	-.011	.045	.174	-.152	-.112	-.003	.580	-.131	-.148	.075	-.033
	X18	.044	-.067	-.026	.064	-.152	-.068	-.131	.476	-.079	-.051	-.072
	X19	.141	-.144	-.122	.134	-.045	-.002	-.148	-.079	.559	-.064	-.110
	X110	-.017	.008	.103	-.011	-.190	-.095	.075	-.051	-.064	.664	.029
	X111	-.154	.090	.116	.239	-.003	-.001	-.033	-.072	-.110	.029	.652
Anti-image Correlation	X11	.445[a]	-.725	-.304	-.141	-.156	-.229	-.025	.107	.318	-.035	-.321
	X12	-.725	.420[a]	.254	.025	.143	.094	.089	-.145	-.289	.014	.168
	X13	-.304	.254	.410[a]	-.067	.035	-.142	.262	-.043	-.187	.145	.164
	X14	-.141	.025	-.067	.575[a]	-.015	-.079	-.238	.110	.214	-.016	.355
	X15	-.156	.143	.035	-.015	.786[a]	-.183	-.220	-.331	-.091	-.350	-.005
	X16	-.229	.094	-.142	-.079	-.183	.804[a]	-.005	-.118	-.003	-.140	-.002
	X17	-.025	.089	.262	-.238	-.220	-.005	.726[a]	-.250	-.260	.121	-.054
	X18	.107	-.145	-.043	.110	-.331	-.118	-.250	.828[a]	-.152	-.091	-.129
	X19	.318	-.289	-.187	.214	-.091	-.003	-.260	-.152	.691[a]	-.105	-.183
	X110	-.035	.014	.145	-.016	-.350	-.140	.121	-.091	-.105	.792[a]	.043
	X111	-.321	.168	.164	.355	-.005	-.002	-.054	-.129	-.183	.043	.658[a]

PENGUJIAN 2

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.785
Bartlett's Test of Sphericity	Approx. Chi-Square	75.823
	df	28
	Sig.	.000

Anti-image Matrices

		X14	X15	X16	X17	X18	X19	X110	X111
Anti-image Covariance	X14	.732	-.020	-.120	-.146	.070	.177	-.005	.246
	X15	-.020	.455	-.138	-.127	-.150	-.022	-.201	-.031
	X16	-.120	-.138	.773	.044	-.069	.032	-.092	-.059
	X17	-.146	-.127	.044	.631	-.138	-.154	.059	-.054
	X18	.070	-.150	-.069	-.138	.487	-.116	-.051	-.067
	X19	.177	-.022	.032	-.154	-.116	.632	-.058	-.063
	X110	-.005	-.201	-.092	.059	-.051	-.058	.679	.015
	X111	.246	-.031	-.059	-.054	-.067	-.063	.015	.739
Anti-image Correlation	X14	.548[a]	-.035	-.159	-.215	.118	.261	-.007	.334
	X15	-.035	.789[a]	-.233	-.237	-.318	-.042	-.361	-.054
	X16	-.159	-.233	.793[a]	.063	-.113	.046	-.127	-.078
	X17	-.215	-.237	.063	.769[a]	-.248	-.243	.089	-.079
	X18	.118	-.318	-.113	-.248	.838[a]	-.210	-.090	-.111
	X19	.261	-.042	.046	-.243	-.210	.822[a]	-.088	-.093
	X110	-.007	-.361	-.127	.089	-.090	-.088	.808[a]	.022
	X111	.334	-.054	-.078	-.079	-.111	-.093	.022	.794[a]

a. Measures of Sampling Adequacy(MSA)

Communalities

	Initial	Extraction
X14	1.000	.701
X15	1.000	.731
X16	1.000	.475
X17	1.000	.439
X18	1.000	.678
X19	1.000	.576
X110	1.000	.477
X111	1.000	.537

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	3.202	40.022	40.022	3.202	40.022	40.022	2.707	33.843	33.843
2	1.411	17.642	57.664	1.411	17.642	57.664	1.906	23.821	57.664
3	.898	11.228	68.892						
4	.713	8.915	77.807						
5	.566	7.078	84.885						
6	.477	5.964	90.849						
7	.398	4.971	95.821						
8	.334	4.179	100.000						

Extraction Method: Principal Component Analysis.

UJI RELIABILITAS LINGKUNGAN PENGENDALIAN

Case Processing Summary

		N	%
Cases	Valid	38	100.0
	Excluded[a]	0	.0
	Total	38	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.735	8

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X14	35.4737	16.040	-.220	.786
X15	36.0000	10.378	.696	.646
X16	35.6842	12.925	.376	.718
X17	35.7368	11.767	.536	.687
X18	35.6579	10.934	.683	.655
X19	36.2895	10.860	.462	.706
X110	35.7368	12.199	.479	.699
X111	36.0526	12.808	.320	.729

UJI VALIDITAS VARIABEL MENCARI PENGETAHUAN

ITEM	HASIL	MSA	Keterangan
Y31	0.808	0.5	VALID
Y32	0.713	0.5	VALID
Y33	0.708	0.5	VALID
Y34	0.785	0.5	VALID
Y35	0.781	0.5	VALID
Y36	0.806	0.5	VALID

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.749
Bartlett's Test of Sphericity	Approx. Chi-Square	34.281
	df	15
	Sig.	.003

Anti-image Matrices

		Y31	Y32	Y33	Y34	Y35	Y36
Anti-image Covariance	Y31	.858	.015	-.144	-.079	-.101	-.043
	Y32	.015	.674	-.232	-.217	.002	-.040
	Y33	-.144	-.232	.579	-.058	-.190	-.170
	Y34	-.079	-.217	-.058	.784	-.076	-.026
	Y35	-.101	.002	-.190	-.076	.814	-.006
	Y36	-.043	-.040	-.170	-.026	-.006	.865
Anti-image Correlation	Y31	.808[a]	.019	-.205	-.097	-.121	-.050
	Y32	.019	.713[a]	-.372	-.299	.002	-.053
	Y33	-.205	-.372	.708[a]	-.086	-.277	-.240
	Y34	-.097	-.299	-.086	.785[a]	-.095	-.032
	Y35	-.121	.002	-.277	-.095	.781[a]	-.008
	Y36	-.050	-.053	-.240	-.032	-.008	.806[a]

a. Measures of Sampling Adequacy(MSA)

Communalities

	Initial	Extraction
Y31	1.000	.288
Y32	1.000	.501
Y33	1.000	.657
Y34	1.000	.398
Y35	1.000	.345
Y36	1.000	.266

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	2.454	40.905	40.905	2.454	40.905	40.905
2	.898	14.961	55.866			
3	.864	14.400	70.265			
4	.751	12.509	82.775			
5	.619	10.312	93.087			
6	.415	6.913	100.000			

Extraction Method: Principal Component Analysis.

UJI RELIABILITAS

Case Processing Summary

		N	%
Cases	Valid	38	100.0
	Excluded[a]	0	.0
	Total	38	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.703	6

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Y31	25.5000	7.554	.349	.688
Y32	25.6053	6.408	.503	.641
Y33	25.5263	5.878	.630	.595
Y34	25.9211	6.507	.426	.667
Y35	25.6053	6.948	.385	.679
Y36	25.9211	6.994	.328	.698

UJI VALIDITAS VARIABEL MONITORING

ITEM	HASIL	MSA	Keterangan
X51	0.458	0.5	TIDAK VALID
X52	0.458	0.5	TIDAK VALID
X53	0.785	0.5	VALID
X54	0.828	0.5	VALID
X55	0.830	0.5	VALID
X56	0.830	0.5	VALID
X57	0.829	0.5	VALID
X58	0.806	0.5	VALID
X59	0.860	0.5	VALID

PENGUJIAN 1

Anti-image Matrices

		X51	X52	X53	X54	X55	X56	X57	X58	X59
Anti-image Covariance	X51	.401	-.308	-.066	-.165	.011	.053	.160	.005	-.138
	X52	-.308	.474	.064	.081	.020	-.069	-.144	-.013	.076
	X53	-.066	.064	.444	-.102	-.134	-.153	-.044	-.197	-.004
	X54	-.165	.081	-.102	.708	.009	-.069	-.008	-.085	.044
	X55	.011	.020	-.134	.009	.658	-.130	-.116	.059	-.013
	X56	.053	-.069	-.153	-.069	-.130	.483	-.103	-.049	-.109
	X57	.160	-.144	-.044	-.008	-.116	-.103	.604	-.051	-.176
	X58	.005	-.013	-.197	-.085	.059	-.049	-.051	.678	.017
	X59	-.138	.076	-.004	.044	-.013	-.109	-.176	.017	.777
Anti-image Correlation	X51	.458[a]	-.707	-.157	-.309	.021	.120	.326	.009	-.247
	X52	-.707	.458[a]	.140	.140	.035	-.144	-.269	-.024	.125
	X53	-.157	.140	.777[a]	-.181	-.247	-.331	-.085	-.359	-.007
	X54	-.309	.140	-.181	.768[a]	.014	-.117	-.013	-.123	.060
	X55	.021	.035	-.247	.014	.835[a]	-.230	-.184	.088	-.018
	X56	.120	-.144	-.331	-.117	-.230	.819[a]	-.191	-.085	-.177
	X57	.326	-.269	-.085	-.013	-.184	-.191	.708[a]	-.080	-.257
	X58	.009	-.024	-.359	-.123	.088	-.085	-.080	.817[a]	.024
	X59	-.247	.125	-.007	.060	-.018	-.177	-.257	.024	.727[a]

a. Measures of Sampling Adequacy(MSA)

PENGUJIAN 2

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.818
Bartlett's Test of Sphericity	Approx. Chi-Square	66.019
	df	21
	Sig.	.000

Anti-image Matrices

		X53	X54	X55	X56	X57	X58	X59
Anti-image Covariance	X53	.456	-.146	-.138	-.150	-.019	-.201	-.028
	X54	-.146	.793	.022	-.060	.067	-.096	-.022
	X55	-.138	.022	.661	-.131	-.133	.060	-.006
	X56	-.150	-.060	-.131	.493	-.145	-.052	-.103
	X57	-.019	.067	-.133	-.145	.678	-.061	-.149
	X58	-.201	-.096	.060	-.052	-.061	.679	.019
	X59	-.028	-.022	-.006	-.103	-.149	.019	.832
Anti-image Correlation	X53	.785[a]	-.242	-.251	-.316	-.034	-.362	-.045
	X54	-.242	.828[a]	.030	-.096	.092	-.130	-.027
	X55	-.251	.030	.830[a]	-.230	-.199	.090	-.008
	X56	-.316	-.096	-.230	.830[a]	-.251	-.089	-.161
	X57	-.034	.092	-.199	-.251	.829[a]	-.090	-.198
	X58	-.362	-.130	.090	-.089	-.090	.806[a]	.025
	X59	-.045	-.027	-.008	-.161	-.198	.025	.860[a]

a. Measures of Sampling Adequacy(MSA)

Communalities

	Initial	Extraction
X53	1.000	.730
X54	1.000	.632
X55	1.000	.520
X56	1.000	.685
X57	1.000	.626
X58	1.000	.584
X59	1.000	.445

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	3.146	44.937	44.937	3.146	44.937	44.937	2.229	31.837	31.837
2	1.077	15.380	60.317	1.077	15.380	60.317	1.994	28.480	60.317
3	.790	11.284	71.601						
4	.679	9.705	81.306						
5	.546	7.795	89.101						
6	.429	6.122	95.224						
7	.334	4.776	100.000						

Extraction Method: Principal Component
Analysis.

UJI RELIABILITAS

Case Processing Summary

		N	%
Cases	Valid	38	100.0
	Excluded[a]	0	.0
	Total	38	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.786	7

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X53	30.5263	10.959	.686	.721
X54	30.2105	13.630	.353	.785
X55	30.2632	12.415	.519	.757
X56	30.1842	11.398	.699	.722
X57	30.8158	11.127	.507	.765
X58	30.2632	12.794	.476	.765
X59	30.5789	13.115	.371	.784

UJI VALIDITAS VARIABEL PEMAHAMAN INTERPERSONAL

ITEM	HASIL	MSA	Keterangan
Y41	0.777	0.5	VALID
Y42	0.676	0.5	VALID
Y43	0.686	0.5	VALID
Y44	0.769	0.5	VALID
Y45	0.758	0.5	VALID

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.718
Bartlett's Test of Sphericity	Approx. Chi-Square	29.630
	df	10
	Sig.	.001

Anti-image Matrices

		Y41	Y42	Y43	Y44	Y45
Anti-image Covariance	Y41	.860	.013	-.162	-.081	-.101
	Y42	.013	.676	-.256	-.219	.001
	Y43	-.162	-.256	.614	-.067	-.203
	Y44	-.081	-.219	-.067	.784	-.076
	Y45	-.101	.001	-.203	-.076	.814
Anti-image Correlation	Y41	.777[a]	.016	-.224	-.098	-.121
	Y42	.016	.676[a]	-.397	-.301	.002
	Y43	-.224	-.397	.686[a]	-.096	-.287
	Y44	-.098	-.301	-.096	.769[a]	-.096
	Y45	-.121	.002	-.287	-.096	.758[a]

a. Measures of Sampling Adequacy(MSA)

Communalities

	Initial	Extraction
Y41	1.000	.303
Y42	1.000	.523
Y43	1.000	.645
Y44	1.000	.433
Y45	1.000	.374

Extraction Method: Principal Component Analysis.

Total Variance Explained

Compo nent	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	2.278	45.568	45.568	2.278	45.568	45.568
2	.898	17.953	63.521			
3	.751	15.011	78.532			
4	.646	12.929	91.461			
5	.427	8.539	100.000			

Extraction Method: Principal Component Analysis.

UJI RELIABILITAS

Case Processing Summary

		N	%
Cases	Valid	38	100.0
	Excluded[a]	0	.0
	Total	38	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.698	5

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Y41	20.6053	5.597	.345	.689
Y42	20.7105	4.590	.503	.627
Y43	20.6316	4.239	.598	.582
Y44	21.0263	4.621	.438	.658
Y45	20.7105	5.022	.393	.674

UJI VALIDITAS VARIABEL PENILAIAN RISIKO KAP

ITEM	HASIL	MSA	Keterangan
X21	0.845	0.5	VALID
X22	0.658	0.5	VALID
X23	0.693	0.5	VALID
X24	0.650	0.5	VALID
X25	0.674	0.5	VALID
X26	0.615	0.5	VALID

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.677
Bartlett's Test of Sphericity	Approx. Chi-Square	136.870
	df	15
	Sig.	.000

Anti-image Matrices

		X21	X22	X23	X24	X25	X26
Anti-image Covariance	X21	.845	.027	.001	.031	.004	.174
	X22	.027	.235	-.174	.037	-.038	.071
	X23	.001	-.174	.205	-.023	-.006	-.118
	X24	.031	.037	-.023	.160	-.132	-.024
	X25	.004	-.038	-.006	-.132	.144	.033
	X26	.174	.071	-.118	-.024	.033	.827
Anti-image Correlation	X21	.885[a]	.060	.002	.083	.010	.208
	X22	.060	.658[a]	-.794	.192	-.207	.161
	X23	.002	-.794	.693[a]	-.129	-.034	-.287
	X24	.083	.192	-.129	.650[a]	-.869	-.066
	X25	.010	-.207	-.034	-.869	.674[a]	.097
	X26	.208	.161	-.287	-.066	.097	.615[a]

a. Measures of Sampling Adequacy(MSA)

Communalities

	Initial	Extraction
X21	1.000	.512
X22	1.000	.684
X23	1.000	.766
X24	1.000	.760
X25	1.000	.841
X26	1.000	.753

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	3.275	54.581	54.581	3.275	54.581	54.581	2.955	49.251	49.251
2	1.042	17.363	71.944	1.042	17.363	71.944	1.362	22.693	71.944
3	.807	13.448	85.391						
4	.673	11.212	96.604						
5	.125	2.089	98.693						
6	.078	1.307	100.000						

Extraction Method: Principal Component

Analysis.

UJI RELIABILITAS

Case Processing Summary

		N	%
Cases	Valid	38	100.0
	Excluded[a]	0	.0
	Total	38	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.710	6

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X21	25.2368	14.996	-.359	.836
X22	25.8684	6.982	.691	.571
X23	25.6579	7.637	.803	.533
X24	25.1053	8.745	.654	.599
X25	25.1053	8.799	.736	.580
X26	24.8684	12.280	.198	.726

UJI VALIDITAS VARIABEL PENUNDAAN PENGAMBILAN KEPUTUSAN

ITEML	HASIL	MSA	Keterangan
Y21	0.758	0.5	VALID
Y22	0.669	0.5	VALID
Y23	0.756	0.5	VALID
Y24	0.653	0.5	VALID

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.689
Bartlett's Test of Sphericity	Approx. Chi-Square	21.268
	df	6
	Sig.	.002

Anti-image Matrices

		Y21	Y22	Y23	Y24
Anti-image Covariance	Y21	.828	-.164	-.020	-.154
	Y22	-.164	.694	-.063	-.280
	Y23	-.020	-.063	.893	-.172
	Y24	-.154	-.280	-.172	.664
Anti-image Correlation	Y21	.758[a]	-.216	-.023	-.208
	Y22	-.216	.669[a]	-.080	-.413
	Y23	-.023	-.080	.756[a]	-.224
	Y24	-.208	-.413	-.224	.653[a]

a. Measures of Sampling Adequacy(MSA)

Communalities

	Initial	Extraction
Y21	1.000	.434
Y22	1.000	.614
Y23	1.000	.290
Y24	1.000	.661

Extraction Method: Principal Component Analysis.

Total Variance Explained

Compo nent	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	1.998	49.961	49.961	1.998	49.961	49.961
2	.866	21.661	71.622			
3	.660	16.495	88.117			
4	.475	11.883	100.000			

Extraction Method: Principal Component Analysis.

UJI RELIABILITAS

Case Processing Summary

		N	%
Cases	Valid	38	100.0
	Excluded[a]	0	.0
	Total	38	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.649	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Y21	16.3421	3.366	.378	.614
Y22	16.2632	3.064	.510	.530
Y23	16.4211	3.169	.303	.678
Y24	16.2632	2.686	.556	.484

UJI VALIDITAS VARIABEL PERCAYA DIRI

ITEM	HASIL	MSA	Keterangan
Y51	0.750	0.5	VALID
Y52	0.732	0.5	VALID
Y53	0.824	0.5	VALID
Y54	0.762	0.5	VALID
Y55	0.801	0.5	VALID

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.773
Bartlett's Test of Sphericity	Approx. Chi-Square	47.636
	df	10
	Sig.	.000

Anti-image Matrices

		Y51	Y52	Y53	Y54	Y55
Anti-image Covariance	Y51	.525	-.205	-.139	-.200	-.049
	Y52	-.205	.807	.031	-.073	.059
	Y53	-.139	.031	.667	-.133	-.137
	Y54	-.200	-.073	-.133	.510	-.182
	Y55	-.049	.059	-.137	-.182	.711
Anti-image Correlation	Y51	.750[a]	-.314	-.236	-.386	-.081
	Y52	-.314	.732[a]	.042	-.114	.078
	Y53	-.236	.042	.824[a]	-.228	-.198
	Y54	-.386	-.114	-.228	.762[a]	-.302
	Y55	-.081	.078	-.198	-.302	.801[a]

a. Measures of Sampling Adequacy(MSA)

Communalities

	Initial	Extraction
Y51	1.000	.676
Y52	1.000	.257
Y53	1.000	.537
Y54	1.000	.706
Y55	1.000	.451

Extraction Method: Principal
Component Analysis.

Total Variance Explained

Compo nent	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	2.627	52.547	52.547	2.627	52.547	52.547
2	.951	19.017	71.564			
3	.584	11.684	83.248			
4	.475	9.498	92.746			
5	.363	7.254	100.000			

Extraction Method: Principal Component Analysis.

UJI RELIABILITAS

Case Processing Summary

		N	%
Cases	Valid	38	100.0
	Excluded[a]	0	.0
	Total	38	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.761	5

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item- Total Correlation	Cronbach's Alpha if Item Deleted
Y51	20.4211	6.196	.653	.670
Y52	20.1053	8.205	.325	.777
Y53	20.1579	7.055	.549	.712
Y54	20.0789	6.453	.689	.662
Y55	20.7105	6.265	.475	.750

UJI VALIDITAS VARIABEL QUESTIONING MIND

ITEM	HASIL	MSA	Keterangan
Y11	0.649	0.5	VALID
Y12	0.691	0.5	VALID
Y13	0.650	0.5	VALID
Y14	0.680	0.5	VALID

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.671
Bartlett's Test of Sphericity	Approx. Chi-Square	20.461
	df	6
	Sig.	.002

Anti-image Matrices

		Y11	Y12	Y13	Y14
Anti-image Covariance	Y11	.801	-.174	.072	-.231
	Y12	-.174	.732	-.209	-.182
	Y13	.072	-.209	.834	-.168
	Y14	-.231	-.182	-.168	.719
Anti-image Correlation	Y11	.649[a]	-.227	.089	-.304
	Y12	-.227	.691[a]	-.268	-.250
	Y13	.089	-.268	.650[a]	-.217
	Y14	-.304	-.250	-.217	.680[a]

a. Measures of Sampling Adequacy(MSA)

Communalities

	Initial	Extraction
Y11	1.000	.414
Y12	1.000	.597
Y13	1.000	.357
Y14	1.000	.611

Extraction Method: Principal Component Analysis.

Total Variance Explained

Compo nent	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	1.979	49.484	49.484	1.979	49.484	49.484
2	.907	22.676	72.160			
3	.578	14.461	86.621			
4	.535	13.379	100.000			

Extraction Method: Principal Component Analysis.

UJI RELIABILITAS

Case Processing Summary

		N	%
Cases	Valid	38	100.0
	Excluded[a]	0	.0
	Total	38	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.641	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Y11	16.4474	3.281	.351	.619
Y12	16.3421	3.096	.518	.517
Y13	16.5263	2.959	.331	.650
Y14	16.2895	2.806	.522	.499

UJI VALIDITAS VARIABEL SISTEM INFORMASI

ITEM	HASIL	MSA	Keterangan
X31	0.387 (UJI KE 1)	0.5	TIDAK VALID
X32	0.282 (UJI KE 1)	0.5	TIDAK VALID
X33	0.468 (UJI KE 1)	0.5	TIDAK VALID
X34	0.938	0.5	VALID
X35	0.657	0.5	VALID
X36	0.706	0.5	VALID
X37	0.650	0.5	VALID
X38	0.683	0.5	VALID
X39	0.45 (UJI KE 1)	0.5	TIDAK VALID
X310	0.779	0.5	VALID
X311	0.463 (UJI KE 1)	0.5	TIDAK VALID
X312	0.487 (UJI KE 1)	0.5	TIDAK VALID
X313	0.349 (UJI KE 2)	0.5	TIDAK VALID
X314	0.333 (UJI KE 1)	0.5	TIDAK VALID

PENGUJIAN 1

Anti-image Matrices

		VAR0 0001	VAR0 0002	VAR0 0003	VAR0 0004	VAR0 0005	VAR0 0006	VAR0 0007	VAR0 0008	VAR0 0009	VAR0 0010	VAR0 0011	VAR0 0012	VAR0 0013	VAR0 0014
Anti-image Covariance	VAR0 0001	.581	-.090	.106	-.039	.009	.060	-.074	.057	-.251	.060	-.104	-.080	-.066	.143
	VAR0 0002	-.090	.522	.090	-.190	.015	-.075	.105	-.098	-.072	.140	.025	.049	.058	.141
	VAR0 0003	.106	.090	.515	-.280	.014	-.008	-.027	.024	-.140	.024	-.004	.038	-.175	.099
	VAR0 0004	-.039	-.190	-.280	.452	-.010	.035	-.003	.015	.153	-.028	-.082	-.032	.007	-.107
	VAR0 0005	.009	.015	.014	-.010	.193	-.137	.028	-.026	.059	-.120	.058	.049	.011	-.004
	VAR0 0006	.060	-.075	-.008	.035	-.137	.166	-.034	.011	-.087	.068	-.031	-.020	-.067	-.018
	VAR0 0007	-.074	.105	-.027	-.003	.028	-.034	.115	-.097	.007	.007	.024	.043	.028	-.026
	VAR0 0008	.057	-.098	.024	.015	-.026	.011	-.097	.101	.006	-.021	-.038	-.061	.004	.023
	VAR0 0009	-.251	-.072	-.140	.153	.059	-.087	.007	.006	.492	-.209	.044	-.015	.010	-.111
	VAR0 0010	.060	.140	.024	-.028	-.120	.068	.007	-.021	-.209	.580	-.118	-.029	-.060	.163
	VAR0 0011	-.104	.025	-.004	-.082	.058	-.031	.024	-.038	.044	-.118	.850	.044	-.112	-.119
	VAR0 0012	-.080	.049	.038	-.032	.049	-.020	.043	-.061	-.015	-.029	.044	.862	-.145	.089
	VAR0 0013	-.066	.058	-.175	.007	.011	-.067	.028	.004	.010	-.060	-.112	-.145	.715	-.055
	VAR0 0014	.143	.141	.099	-.107	-.004	-.018	-.026	.023	-.111	.163	-.119	.089	-.055	.800
Anti-image Correlation	VAR0 0001	.387[a]	-.164	.193	-.076	.027	.195	-.288	.237	-.469	.104	-.148	-.113	-.103	.209
	VAR0 0002	-.164	.282[a]	.174	-.391	.047	-.256	.429	-.425	-.142	.254	.038	.073	.095	.218

VAR00003	.193	.174	.486[a]	-.581	.043	-.026	-.111	.104	-.279	.044	-.007	.057	-.289	.154
VAR00004	-.076	-.391	-.581	.555[a]	-.033	.127	-.014	.068	.324	-.054	-.133	-.051	.012	-.178
VAR00005	.027	.047	.043	-.033	.667[a]	-.769	.186	-.186	.190	-.360	.144	.120	.029	-.010
VAR00006	.195	-.256	-.026	.127	-.769	.662[a]	-.246	.085	-.304	.220	-.082	-.054	-.195	-.049
VAR00007	-.288	.429	-.111	-.014	.186	-.246	.574[a]	-.894	.031	.028	.077	.138	.097	-.087
VAR00008	.237	-.425	.104	.068	-.186	.085	-.894	.620[a]	.029	-.088	-.130	-.207	.014	.082
VAR00009	-.469	-.142	-.279	.324	.190	-.304	.031	.029	.455[a]	-.391	.068	-.023	.017	-.177
VAR00010	.104	.254	.044	-.054	-.360	.220	.028	-.088	-.391	.564[a]	-.167	-.041	-.093	.240
VAR00011	-.148	.038	-.007	-.133	.144	-.082	.077	-.130	.068	-.167	.463[a]	.051	-.144	-.144
VAR00012	-.113	.073	.057	-.051	.120	-.054	.138	-.207	-.023	-.041	.051	.487[a]	-.185	.108
VAR00013	-.103	.095	-.289	.012	.029	-.195	.097	.014	.017	-.093	-.144	-.185	.602[a]	-.072
VAR00014	.209	.218	.154	-.178	-.010	-.049	-.087	.082	-.177	.240	-.144	.108	-.072	.333[a]

a. Measures of Sampling Adequacy(MSA)

PENGUJIAN 2

Anti-image Matrices

		VAR00004	VAR00005	VAR00006	VAR00007	VAR00008	VAR00010	VAR00013
Anti-image Covariance	VAR00004	.845	-.010	.050	.033	-.010	.109	-.157
	VAR00005	-.010	.217	-.167	.039	-.036	-.127	.050
	VAR00006	.050	-.167	.206	-.029	-.006	.077	-.103
	VAR00007	.033	.039	-.029	.160	-.131	-.019	.003
	VAR00008	-.010	-.036	-.006	-.131	.143	-.007	.038
	VAR00010	.109	-.127	.077	-.019	-.007	.775	-.171
	VAR00013	-.157	.050	-.103	.003	.038	-.171	.862
Anti-image Correlation	VAR00004	.840[a]	-.024	.121	.091	-.030	.134	-.184
	VAR00005	-.024	.654[a]	-.790	.212	-.202	-.311	.115
	VAR00006	.121	-.790	.684[a]	-.157	-.032	.193	-.244
	VAR00007	.091	.212	-.157	.655[a]	-.861	-.054	.007
	VAR00008	-.030	-.202	-.032	-.861	.685[a]	-.021	.108
	VAR00010	.134	-.311	.193	-.054	-.021	.696[a]	-.209
	VAR00013	-.184	.115	-.244	.007	.108	-.209	.349[a]

a. Measures of Sampling Adequacy(MSA)

PENGUJIAN 3

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.690
Bartlett's Test of Sphericity	Approx. Chi-Square	137.526
	df	15
	Sig.	.000

Anti-image Matrices

		X34	X35	X36	X37	X38	X310
Anti-image Covariance	X34	.874	-.001	.035	.035	-.004	.084
	X35	-.001	.220	-.174	.040	-.039	-.125
	X36	.035	-.174	.219	-.030	-.001	.063
	X37	.035	.040	-.030	.161	-.132	-.019
	X38	-.004	-.039	-.001	-.132	.145	.001
	X310	.084	-.125	.063	-.019	.001	.811
Anti-image Correlation	X34	.938[a]	-.003	.079	.094	-.010	.100
	X35	-.003	.657[a]	-.791	.212	-.217	-.295
	X36	.079	-.791	.706[a]	-.161	-.006	.149
	X37	.094	.212	-.161	.650[a]	-.867	-.053
	X38	-.010	-.217	-.006	-.867	.683[a]	.002
	X310	.100	-.295	.149	-.053	.002	.779[a]

a. Measures of Sampling Adequacy(MSA)

Communalities

	Initial	Extraction
X34	1.000	.215
X35	1.000	.701
X36	1.000	.740
X37	1.000	.696
X38	1.000	.765
X310	1.000	.234

Extraction Method: Principal Component Analysis.

Total Variance Explained

Compo nent	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	3.352	55.859	55.859	3.352	55.859	55.859
2	.896	14.934	70.792			
3	.849	14.144	84.937			
4	.697	11.613	96.550			
5	.129	2.152	98.702			
6	.078	1.298	100.000			

Extraction Method: Principal Component Analysis.

UJI RELIABILITAS

Case Processing Summary

		N	%
Cases	Valid	38	100.0
	Excluded[a]	0	.0
	Total	38	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.731	6

Item-Total Statistics

|	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X34	25.2368	15.699	-.342	.851
X35	25.8684	7.361	.726	.596
X36	25.6579	8.393	.766	.590
X37	25.1053	9.394	.649	.637
X38	25.1053	9.394	.742	.615
X310	24.8684	12.280	.340	.726

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Standardized Residual
N		38
Normal Parameters[a]	Mean	.0000000
	Std. Deviation	.98639392
Most Extreme Differences	Absolute	.098
	Positive	.065
	Negative	-.098
Kolmogorov-Smirnov Z		.604
Asymp. Sig. (2-tailed)		.858

a. Test distribution is Normal.
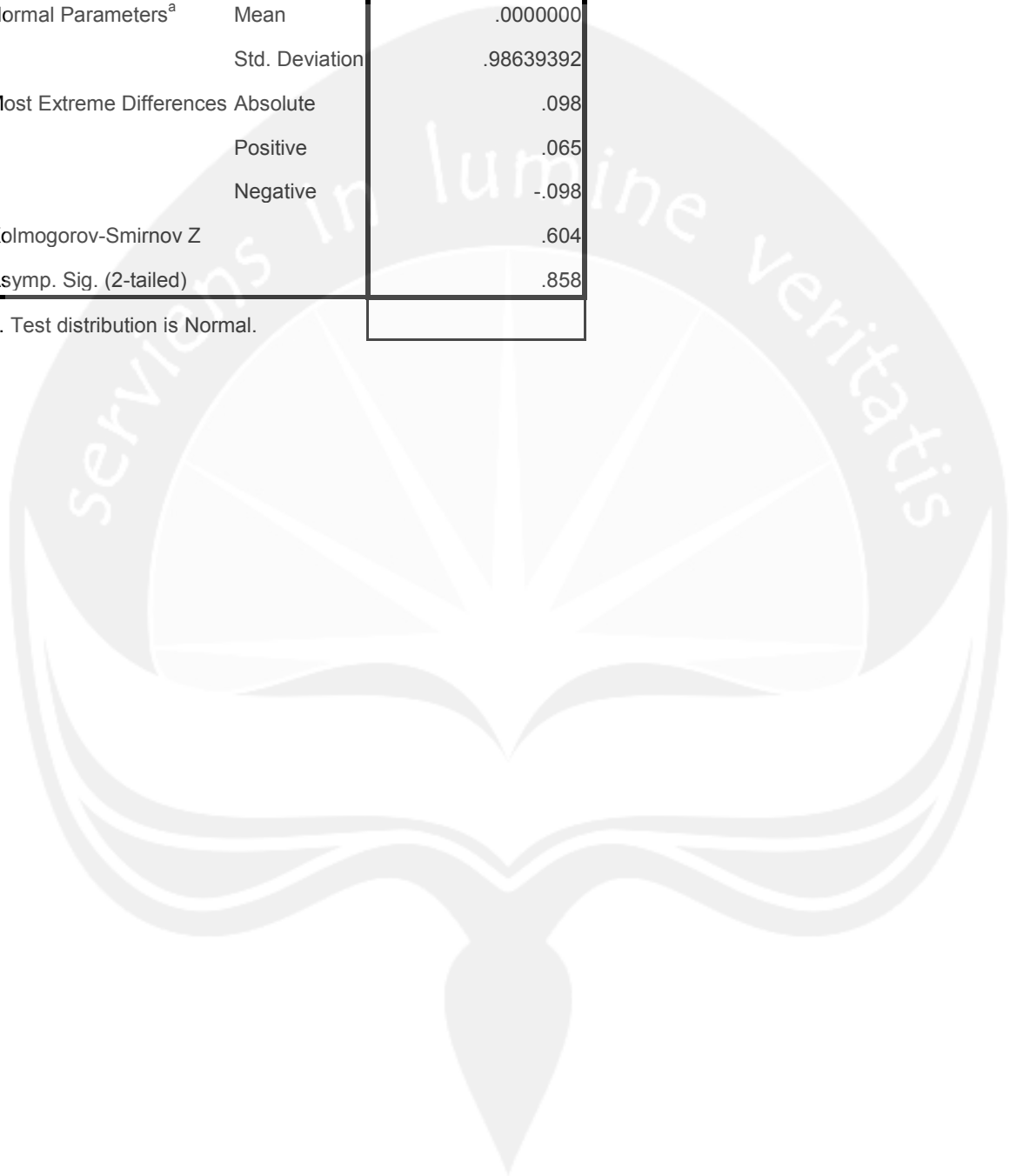
Uji Hipotesis

Item	Sig.	Standar Sig.	Keterangan
Lingkungan Pengendalian	.000	≤0.05	Berpengaruh Signifikan
Risk Assessment	.007	≤0.05	Berpengaruh Signifikan
Sistem informasi	.013	≤0.05	Berpengaruh Signifikan
Kegiatan Pengendalian	.000	≤0.05	Berpengaruh Signifikan
Monitoring	.000	≤0.05	Berpengaruh Signifikan

A. Lingkungan Pengendalian

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3980.302	1	3980.302	142.000	.000[a]
	Residual	1009.093	36	28.030		
	Total	4989.395	37			

a. Predictors: (Constant), Lingkungan_Pengendalian

b. Dependent Variable: Skeptisisme

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	48.338	9.122		5.299	.000
	Lingkungan_Pengendalian	2.643	.222	.893	11.916	.000

a. Dependent Variable: Skeptisisme

T – tabel untuk df 36 = 2.71948. T tabel = 9.840. t tabel > daripada t hitung = h0 ditolak. Berpengaruh signifikan. Sig ≤0.5 berarti variabel independen berpengaruh signifikan terhadap variabel dependen

B. Risk Assessment

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	927.664	1	927.664	8.222	.007[a]
	Residual	4061.731	36	112.826		
	Total	4989.395	37			

a. Predictors: (Constant), Risk_Assessment

b. Dependent Variable: Skeptisisme

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	115.140	14.545		7.916	.000
	Risk_Assessment	1.364	.476	.431	2.867	.007

a. Dependent Variable: Skeptisisme

C. Sistem Informasi

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	790.302	1	790.302	6.775	.013^a
	Residual	4199.092	36	116.641		
	Total	4989.395	37			

a. Predictors: (Constant), Sistem_Informasi

b. Dependent Variable: Skeptisisme

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	119.358	14.396		8.291	.000
	Sistem_Informasi	1.225	.471	.398	2.603	.013

a. Dependent Variable: Skeptisisme

D. Kegiatan Pengendalian

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.888^a	.789	.783	5.41225

a. Predictors: (Constant), Kegiatan_Pengendalian

b. Dependent Variable: Skeptisisme

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3934.865	1	3934.865	134.330	.000[a]
	Residual	1054.530	36	29.292		
	Total	4989.395	37			

a. Predictors: (Constant), Kegiatan_Pengendalian

b. Dependent Variable: Skeptisisme

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	61.248	8.270		7.406	.000
	Kegiatan_Pengendalian	4.602	.397	.888	11.590	.000

a. Dependent Variable: Skeptisisme

E. Monitoring

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4164.211	1	4164.211	181.670	.000[a]
	Residual	825.184	36	22.922		
	Total	4989.395	37			

a. Predictors: (Constant), Monitoring

b. Dependent Variable: Skeptisisme

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	62.586	7.015		8.922	.000
	Monitoring	2.649	.197	.914	13.479	.000

a. Dependent Variable: Skeptisisme

Uji Multikolinearitas

Lingkungan Pengendalian

Uji Terhadap	Nilai VIF	Keterangan
Risiko	1.00	Tidak terjadi multikolinearitas
Sistem Informasi	1.00	Tidak terjadi multikolinearitas
Kegiatan Pengendalian	1.00	Tidak terjadi multikolinearitas
Monitoring	1.00	Tidak terjadi multikolinearitas

Uji L.Pengendalian Terhadap Risiko dan sebaliknya

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	58.808	1	58.808	3.683	.063[a]
	Residual	574.902	36	15.970		
	Total	633.711	37			

a. Predictors: (Constant), Risiko

b. Dependent Variable: Lingkungan Pengendalian

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	30.277	5.530		5.475	.000		
	Risiko	.348	.181	.305	1.919	.063	1.000	1.000

a. Dependent Variable: Lingkungan Pengendalian

Uji L.Pengendalian terhadap Sistem Informasi dan sebaliknya

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	49.219	1	49.219	3.031	.090[a]
	Residual	584.492	36	16.236		
	Total	633.711	37			

a. Predictors: (Constant), Sistem Informasi

b. Dependent Variable: Lingkungan Pengendalian

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	31.441	5.424		5.797	.000		
	Sistem Informasi	.310	.178	.279	1.741	.090	1.000	1.000

a. Dependent Variable: Lingkungan Pengendalian

Uji L.Pengendalian terhadap Kegiatan Pengendalian dan sebaliknya

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	27.068	1	27.068	1.606	.213^a
	Residual	606.643	36	16.851		
	Total	633.711	37			

a. Predictors: (Constant), Kegiatan Pengendalian

b. Dependent Variable: Lingkungan Pengendalian

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	49.305	6.731		7.325	.000		
	Kegiatan Pengendalian	-.390	.307	-.207	-1.267	.213	1.000	1.000

a. Dependent Variable: Lingkungan Pengendalian

Uji L.Pengendalian terhadap Monitoring dan sebaliknya

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	595.159	1	595.159	555.770	.000^a
	Residual	38.551	36	1.071		
	Total	633.711	37			

a. Predictors: (Constant), Monitoring

b. Dependent Variable: Lingkungan Pengendalian

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	5.292	1.516		3.490	.001		
	Monitoring	1.001	.042	.969	23.575	.000	1.000	1.000

a. Dependent Variable: Lingkungan Pengendalian

Risiko

Uji Terhadap	VIF	Keterangan
Sistem Informasi	1.00	Tidak terjadi Multikolinearitas
Kegiatan Pengendalian	1.00	Tidak terjadi Multikolinearitas
Monitoring	1.00	Tidak terjadi Multikolinearitas

Uji Risiko terhadap Sistem Informasi

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	468.845	1	468.845	994.578	.000^a
	Residual	16.970	36	.471		
	Total	485.816	37			

a. Predictors: (Constant), Sistem Informasi

b. Dependent Variable: Risiko

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.356	.924		1.467	.151		
	Sistem Informasi	.955	.030	.982	31.537	.000	1.000	1.000

a. Dependent Variable: Risiko

Uji terhadap Kegiatan Pengendalian

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	15.349	1	15.349	1.174	.286[a]
	Residual	470.467	36	13.069		
	Total	485.816	37			

a. Predictors: (Constant), Kegiatan Pengendalian

b. Dependent Variable: Risiko

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	23.897	5.928		4.031	.000		
	Kegiatan Pengendalian	.293	.271	.178	1.084	.286	1.000	1.000

a. Dependent Variable: Risiko

Uji terhadap Monitoring

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	56.299	1	56.299	4.719	.037[a]
	Residual	429.517	36	11.931		
	Total	485.816	37			

a. Predictors: (Constant), Monitoring

b. Dependent Variable: Risiko

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	19.364	5.061		3.826	.000		
	Monitoring	.308	.142	.340	2.172	.037	1.000	1.000

a. Dependent Variable: Risiko

Uji Sistem Informasi

Uji Terhadap	VIF	Keterangan
Kegiatan Pengendalian	1.0	Tidak terjadi multikolinearitas
Monitoring	1.0	Tidak terjadi multikolinearitas

Uji terhadap kegiatan pengendalian

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	13.091	1	13.091	.941	.338[a]
	Residual	500.724	36	13.909		
	Total	513.816	37			

a. Predictors: (Constant), Kegiatan Pengendalian

b. Dependent Variable: Sistem Informasi

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	24.385	6.116		3.987	.000		
	Kegiatan Pengendalian	.271	.279	.160	.970	.338	1.000	1.000

a. Dependent Variable: Sistem Informasi

Uji terhadap monitoring

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	46.874	1	46.874	3.614	.065[a]
	Residual	466.941	36	12.971		
	Total	513.816	37			

a. Predictors: (Constant), Monitoring

b. Dependent Variable: Sistem Informasi

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	20.320	5.277		3.851	.000		
	Monitoring	.281	.148	.302	1.901	.065	1.000	1.000

a. Dependent Variable: Sistem Informasi

Uji Kegiatan Pengendalian

Uji terhadap	VIF	Keterangan
Monitoring	1.00	Tidak terjadi multikolinearitas

Uji terhadap monitoring

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6.521	1	6.521	1.367	.250[a]
	Residual	171.795	36	4.772		
	Total	178.316	37			

a. Predictors: (Constant), Monitoring

b. Dependent Variable: Kegiatan Pengendalian

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	25.508	3.201		7.970	.000		
	Monitoring	-.105	.090	-.191	-1.169	.250	1.000	1.000

a. Dependent Variable: Kegiatan Pengendalian

Uji Heteroskedastisitas

Correlations

			Lingkubgan_Pengendalian	Risk_Aseessment	Sistem_Informasi	Kegiatan_Pengendalian	Monitoring	Unstandardized Residual
Spearman's rho	Lingkubgan_Pengendalian	Correlation Coefficient	1.000	.232	.202	-.253	.993**	.127
		Sig. (2-tailed)	.	.162	.224	.126	.000	.446
		N	38	38	38	38	38	38
	Risk_Aseessment	Correlation Coefficient	.232	1.000	.978**	.143	.233	.053
		Sig. (2-tailed)	.162	.	.000	.391	.159	.752
		N	38	38	38	38	38	38
	Sistem_Informasi	Correlation Coefficient	.202	.978**	1.000	.139	.195	.037
		Sig. (2-tailed)	.224	.000	.	.406	.240	.826
		N	38	38	38	38	38	38
	Kegiatan_Pengendalian	Correlation Coefficient	-.253	.143	.139	1.000	-.228	-.076
		Sig. (2-tailed)	.126	.391	.406	.	.168	.649
		N	38	38	38	38	38	38

Monitoring	Correlation Coefficient	.993**	.233	.195	-.228	1.000	.121
	Sig. (2-tailed)	.000	.159	.240	.168	.	.468
	N	38	38	38	38	38	38
Unstandardized Residual	Correlation Coefficient	.127	.053	.037	-.076	.121	1.000
	Sig. (2-tailed)	.446	.752	.826	.649	.468	.
	N	38	38	38	38	38	38

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

Sig ≥0.05 dapat disimpulkan bahwa tidak terjadi masalah heteroskedastisitas pada model regresi.