

BAB V

KESIMPULAN DAN SARAN

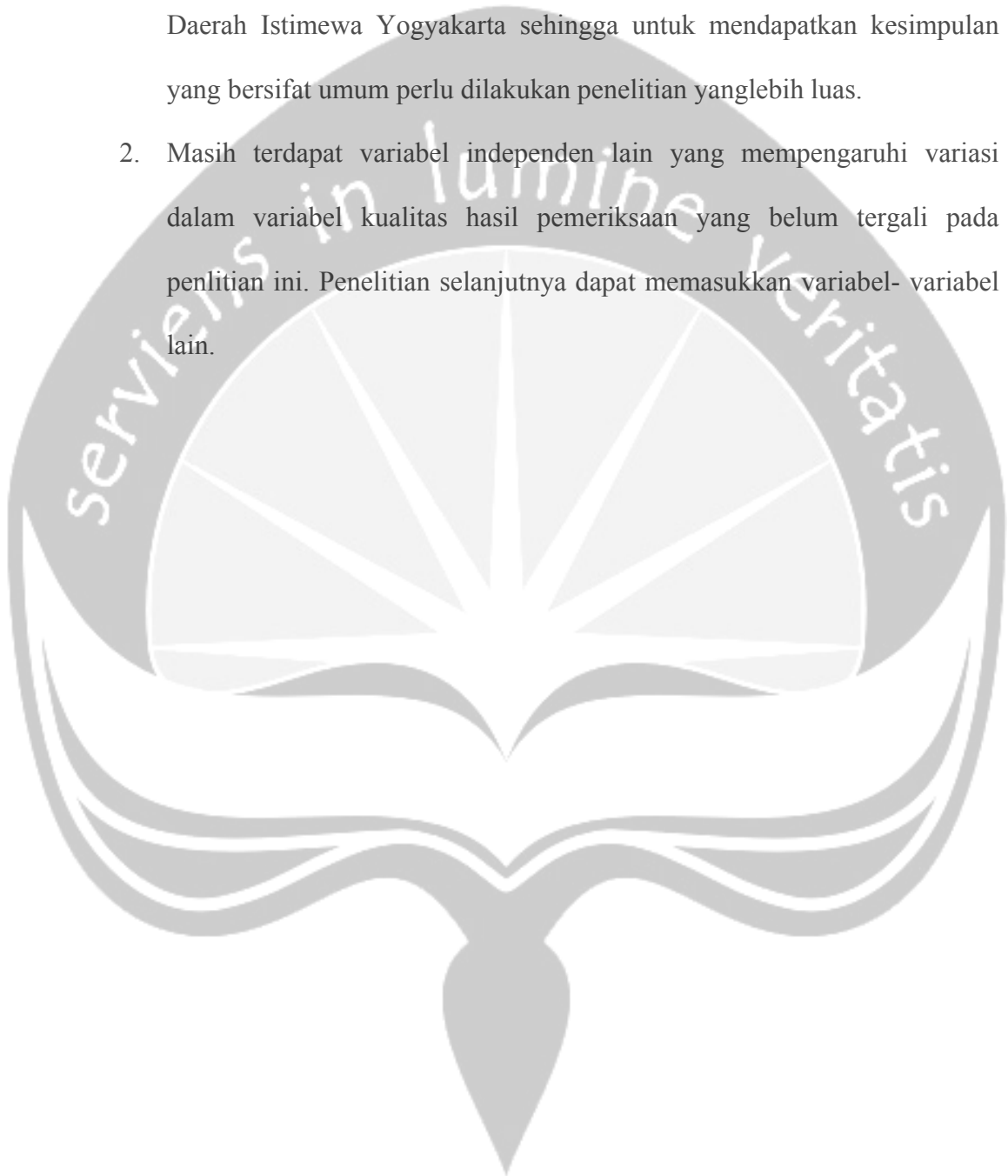
5.1. Kesimpulan

Berdasarkan analisis data penelitian yang sudah dilakukan, maka dapat disimpulkan bahwa tidak semua variabel *independent* mempengaruhi variabel *dependent* secara signifikan. Variabel Independensi, Integritas dan Kompetensi berpengaruh positif terhadap Kualitas Hasil Pemeriksaan. Dengan demikian, semakin tinggi independensi, integritas dan tinggi tingkat kompetensi yang dimiliki auditor, maka semakin meningkat atau semakin baik kualitas hasil pemeriksaan yang dilakukannya. Sedangkan untuk variabel pengalaman kerja dan obyektivitas tidak berpengaruh signifikan terhadap kualitas hasil pemeriksaan.

Sedangkan secara simultan, kelima variabel tersebut berpengaruh terhadap kualitas hasil pemeriksaan dengan kemampuan menjelaskan terhadap variabel dependen sebesar 61,2%. sedangkan sisanya sebesar 38,8% dipengaruhi oleh variabel lain yang tidak termasuk dalam model penelitian ini. Hal ini berarti masih banyak variabel- variabel independen lainnya yang dapat menjelaskan variabel kualitas hasil pemeriksaan.

5.2 Saran

1. Ruang lingkup penelitian ini hanya dilakukan pada Inspektorat Provinsi Daerah Istimewa Yogyakarta sehingga untuk mendapatkan kesimpulan yang bersifat umum perlu dilakukan penelitian yang lebih luas.
2. Masih terdapat variabel independen lain yang mempengaruhi variasi dalam variabel kualitas hasil pemeriksaan yang belum terdapat pada penelitian ini. Penelitian selanjutnya dapat memasukkan variabel-variabel lain.



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LAMPIRAN I



LAMPIRAN II

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded ^a	0	.0
	Total	30	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.813	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X1-I-01	12.63	4.654	.533	.873
X1-I-02	12.43	5.013	.875	.649
X1-I-03	12.43	7.220	.512	.823
X1-I-04	12.60	5.559	.782	.703

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded ^a	0	.0
	Total	30	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.634	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X1-II-01	12.43	2.806	.489	.547
X1-II-02	12.23	2.944	.397	.592
X1-II-03	12.50	1.914	.499	.503
X1-II-04	12.83	2.144	.382	.610

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded ^a	0	.0
	Total	30	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.755	3

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X2-I-01	7.57	2.392	.618	.634
X2-I-02	7.50	2.190	.778	.428
X2-I-03	7.27	3.375	.395	.858

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded ^a	0	.0
	Total	30	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.725	3

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X2-II-01	8.63	.861	.564	.801
X2-II-02	8.30	1.666	.614	.607
X2-II-03	8.27	1.720	.676	.586

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded ^a	0	.0
	Total	30	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.812	3

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X2-III-01	8.50	1.638	.739	.691
X2-III-02	8.57	1.151	.602	.911
X2-III-03	8.47	1.706	.780	.679

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded ^a	0	.0
	Total	30	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.757	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X3-I-01	12.93	1.582	.569	.693
X3-I-02	12.97	1.413	.532	.723
X3-I-03	12.83	1.454	.755	.598
X3-I-04	12.77	1.771	.406	.775

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded ^a	0	.0
	Total	30	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.943	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X3-II-01	13.27	2.133	.882	.920
X3-II-02	13.33	2.023	.839	.936
X3-II-03	13.37	2.171	.874	.923
X3-II-04	13.33	2.161	.869	.924

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded ^a	0	.0
	Total	30	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.773	3

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X4-I-01	9.20	.855	.467	.839
X4-I-02	8.93	.616	.811	.448
X4-I-03	8.93	.754	.574	.732

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded ^a	0	.0
	Total	30	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.839	3

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X4-II-01	9.23	.737	.790	.686
X4-II-02	9.17	.764	.795	.686
X4-II-03	9.27	.892	.541	.928

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded ^a	0	.0
	Total	30	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.716	3

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X4-III-01	8.73	1.444	.734	.478
X4-III-02	8.83	.971	.602	.568
X4-III-03	8.90	1.541	.378	.805

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded ^a	0	.0
	Total	30	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.772	5

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X4-IV-01	17.57	3.357	.630	.704
X4-IV-02	17.50	3.293	.622	.705
X4-IV-03	17.60	2.938	.461	.793
X4-IV-04	17.30	3.734	.509	.744
X4-IV-05	17.23	3.564	.617	.715

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded ^a	0	.0
	Total	30	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.720	3

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X5-I-01	8.90	.783	.579	.587
X5-I-02	9.00	1.034	.434	.751
X5-I-03	8.77	.944	.632	.536

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded ^a	0	.0
	Total	30	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.918	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X5-II-01	13.90	1.679	.897	.862
X5-II-02	13.93	1.857	.709	.928
X5-II-03	13.83	1.730	.893	.865
X5-II-04	13.83	1.868	.754	.912

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded ^a	0	.0
	Total	30	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.920	3

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X5-III-01	9.00	1.172	.845	.886
X5-III-02	9.17	1.040	.809	.910
X5-III-03	9.10	.990	.874	.855

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded ^a	0	.0
	Total	30	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.947	5

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Y1-I-01	18.10	3.610	.737	.954
Y1-I-02	18.10	3.472	.824	.939
Y1-I-03	18.03	3.413	.863	.932
Y1-I-04	18.03	3.344	.909	.924
Y1-I-05	18.00	3.310	.940	.919

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded ^a	0	.0
	Total	30	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.878	5

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Y1-II-01	17.73	3.582	.778	.838
Y1-II-02	17.80	3.545	.792	.834
Y1-II-03	17.97	2.930	.700	.874
Y1-II-04	17.93	3.582	.808	.833
Y1-II-05	17.77	3.909	.575	.881



LAMPIRAN III

Frequencies

Statistics

Jenis Kelamin

N	Valid	45
	Missing	0

Jenis Kelamin

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	laki-laki	29	64.4	64.4	64.4
	perempuan	16	35.6	35.6	100.0
	Total	45	100.0	100.0	



LAMPIRAN IV

Frequency Table

Statistics

	N		Mean	Std. Deviation
	Valid	Missing		
X1-I-01	45	0	4.22	1.126
X1-I-02	45	0	4.40	.809
X1-I-03	45	0	4.38	.614
X1-I-04	45	0	4.22	.765
X1-II-01	45	0	4.33	.522
X1-II-02	45	0	4.42	.499
X1-II-03	45	0	4.18	.806
X1-II-04	45	0	3.96	.928
X2-I-01	45	0	3.73	.963
X2-I-02	45	0	3.89	.910
X2-I-03	45	0	4.04	.852
X2-II-01	45	0	4.07	.939
X2-II-02	45	0	4.24	.609
X2-II-03	45	0	4.42	.499
X2-III-01	45	0	4.36	.570
X2-III-02	45	0	4.27	.809
X2-III-03	45	0	4.40	.539
X3-I-01	45	0	4.31	.514
X3-I-02	45	0	4.18	.777
X3-I-03	45	0	4.36	.484
X3-I-04	45	0	4.42	.499
X3-II-01	45	0	4.47	.505
X3-II-02	45	0	4.40	.580
X3-II-03	45	0	4.44	.503
X3-II-04	45	0	4.44	.503
X4-I-01	45	0	4.38	.490
X4-I-02	45	0	4.62	.490
X4-I-03	45	0	4.58	.499
X4-II-01	45	0	4.58	.499
X4-II-02	45	0	4.60	.495
X4-II-03	45	0	4.53	.505
X4-III-01	45	0	4.49	.506
X4-III-02	45	0	4.38	.716
X4-III-03	45	0	4.36	.645
X4-IV-01	45	0	4.29	.549
X4-IV-02	45	0	4.33	.564
X4-IV-03	45	0	4.29	.757
X4-IV-04	45	0	4.47	.505
X4-IV-05	45	0	4.51	.506
X5-I-01	45	0	4.24	.645
X5-I-02	45	0	4.16	.562
X5-I-03	45	0	4.29	.626
X5-II-01	45	0	4.36	.570
X5-II-02	45	0	4.27	.688
X5-II-03	45	0	4.36	.609
X5-II-04	45	0	4.33	.707
X5-III-01	45	0	4.27	.688
X5-III-02	45	0	4.20	.588
X5-III-03	45	0	4.27	.618
Y1-I-01	45	0	4.40	.495
Y1-I-02	45	0	4.44	.546
Y1-I-03	45	0	4.49	.506
Y1-I-04	45	0	4.42	.543
Y1-I-05	45	0	4.51	.506
Y1-II-01	45	0	4.53	.505
Y1-II-02	45	0	4.47	.505
Y1-II-03	45	0	4.33	.674
Y1-II-04	45	0	4.36	.484
Y1-II-05	45	0	4.51	.506

X1-I-01

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	4	8.9	8.9	8.9
	S	19	42.2	42.2	51.1
	SS	22	48.9	48.9	100.0
	Total	45	100.0	100.0	

X1-I-02

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	1	2.2	2.2	2.2
	TS	1	2.2	2.2	4.4
	S	20	44.4	44.4	48.9
	SS	23	51.1	51.1	100.0
	Total	45	100.0	100.0	

X1-I-03

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	1	2.2	2.2	2.2
	S	25	55.6	55.6	57.8
	SS	19	42.2	42.2	100.0
	Total	45	100.0	100.0	

X1-I-04

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	1	2.2	2.2	2.2
	N	3	6.7	6.7	8.9
	S	25	55.6	55.6	64.4
	SS	16	35.6	35.6	100.0
	Total	45	100.0	100.0	

X1-II-01

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	N	1	2.2	2.2	2.2
	S	28	62.2	62.2	64.4
	SS	16	35.6	35.6	100.0
	Total	45	100.0	100.0	

X1-II-02

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid S	26	57.8	57.8	57.8
SS	19	42.2	42.2	100.0
Total	45	100.0	100.0	

X1-II-03

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid TS	3	6.7	6.7	6.7
N	2	4.4	4.4	11.1
S	24	53.3	53.3	64.4
SS	16	35.6	35.6	100.0
Total	45	100.0	100.0	

X1-II-04

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid STS	1	2.2	2.2	2.2
TS	3	6.7	6.7	8.9
N	5	11.1	11.1	20.0
S	24	53.3	53.3	73.3
SS	12	26.7	26.7	100.0
Total	45	100.0	100.0	

X2-I-01

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid TS	7	15.6	15.6	15.6
N	7	15.6	15.6	31.1
S	22	48.9	48.9	80.0
SS	9	20.0	20.0	100.0
Total	45	100.0	100.0	

X2-I-02

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid TS	6	13.3	13.3	13.3
N	3	6.7	6.7	20.0
S	26	57.8	57.8	77.8
SS	10	22.2	22.2	100.0
Total	45	100.0	100.0	

X2-I-03

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	1	2.2	2.2	2.2
	TS	3	6.7	6.7	8.9
	S	30	66.7	66.7	75.6
	SS	11	24.4	24.4	100.0
	Total	45	100.0	100.0	

X2-II-01

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	1	2.2	2.2	2.2
	TS	3	6.7	6.7	8.9
	N	3	6.7	6.7	15.6
	S	23	51.1	51.1	66.7
	SS	15	33.3	33.3	100.0
	Total	45	100.0	100.0	

X2-II-02

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	N	4	8.9	8.9	8.9
	S	26	57.8	57.8	66.7
	SS	15	33.3	33.3	100.0
	Total	45	100.0	100.0	

X2-II-03

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	S	26	57.8	57.8	57.8
	SS	19	42.2	42.2	100.0
	Total	45	100.0	100.0	

X2-III-01

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	N	2	4.4	4.4	4.4
	S	25	55.6	55.6	60.0
	SS	18	40.0	40.0	100.0
	Total	45	100.0	100.0	

X2-III-02

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	3	6.7	6.7	6.7
	N	1	2.2	2.2	8.9
	S	22	48.9	48.9	57.8
	SS	19	42.2	42.2	100.0
	Total	45	100.0	100.0	

X2-III-03

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	N	1	2.2	2.2	2.2
	S	25	55.6	55.6	57.8
	SS	19	42.2	42.2	100.0
	Total	45	100.0	100.0	

X3-I-01

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	N	1	2.2	2.2	2.2
	S	29	64.4	64.4	66.7
	SS	15	33.3	33.3	100.0
	Total	45	100.0	100.0	

X3-I-02

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	1	2.2	2.2	2.2
	TS	1	2.2	2.2	4.4
	N	1	2.2	2.2	6.7
	S	28	62.2	62.2	68.9
	SS	14	31.1	31.1	100.0
	Total	45	100.0	100.0	

X3-I-03

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	S	29	64.4	64.4	64.4
	SS	16	35.6	35.6	100.0
	Total	45	100.0	100.0	

X3-I-04

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	S	26	57.8	57.8	57.8
	SS	19	42.2	42.2	100.0
	Total	45	100.0	100.0	

X3-II-01

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	S	24	53.3	53.3	53.3
	SS	21	46.7	46.7	100.0
	Total	45	100.0	100.0	

X3-II-02

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	N	2	4.4	4.4	4.4
	S	23	51.1	51.1	55.6
	SS	20	44.4	44.4	100.0
	Total	45	100.0	100.0	

X3-II-03

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	S	25	55.6	55.6	55.6
	SS	20	44.4	44.4	100.0
	Total	45	100.0	100.0	

X3-II-04

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	S	25	55.6	55.6	55.6
	SS	20	44.4	44.4	100.0
	Total	45	100.0	100.0	

X4-I-01

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	S	28	62.2	62.2	62.2
	SS	17	37.8	37.8	100.0
	Total	45	100.0	100.0	

X4-I-02

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	S	17	37.8	37.8	37.8
	SS	28	62.2	62.2	100.0
	Total	45	100.0	100.0	

X4-I-03

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	S	19	42.2	42.2	42.2
	SS	26	57.8	57.8	100.0
	Total	45	100.0	100.0	

X4-II-01

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	S	19	42.2	42.2	42.2
	SS	26	57.8	57.8	100.0
	Total	45	100.0	100.0	

X4-II-02

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	S	18	40.0	40.0	40.0
	SS	27	60.0	60.0	100.0
	Total	45	100.0	100.0	

X4-II-03

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	S	21	46.7	46.7	46.7
	SS	24	53.3	53.3	100.0
	Total	45	100.0	100.0	

X4-III-01

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	S	23	51.1	51.1	51.1
	SS	22	48.9	48.9	100.0
	Total	45	100.0	100.0	

X4-III-02

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	1	2.2	2.2	2.2
	S	24	53.3	53.3	55.6
	SS	20	44.4	44.4	100.0
	Total	45	100.0	100.0	

X4-III-03

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	N	4	8.9	8.9	8.9
	S	21	46.7	46.7	55.6
	SS	20	44.4	44.4	100.0
	Total	45	100.0	100.0	

X4-IV-01

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	N	2	4.4	4.4	4.4
	S	28	62.2	62.2	66.7
	SS	15	33.3	33.3	100.0
	Total	45	100.0	100.0	

X4-IV-02

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	N	2	4.4	4.4	4.4
	S	26	57.8	57.8	62.2
	SS	17	37.8	37.8	100.0
	Total	45	100.0	100.0	

X4-IV-03

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	1	2.2	2.2	2.2
	N	2	4.4	4.4	6.7
	S	24	53.3	53.3	60.0
	SS	18	40.0	40.0	100.0
	Total	45	100.0	100.0	

X4-IV-04

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	S	24	53.3	53.3	53.3
	SS	21	46.7	46.7	100.0
	Total	45	100.0	100.0	

X4-IV-05

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	S	22	48.9	48.9	48.9
	SS	23	51.1	51.1	100.0
	Total	45	100.0	100.0	

X5-I-01

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	N	5	11.1	11.1	11.1
	S	24	53.3	53.3	64.4
	SS	16	35.6	35.6	100.0
	Total	45	100.0	100.0	

X5-I-02

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	N	4	8.9	8.9	8.9
	S	30	66.7	66.7	75.6
	SS	11	24.4	24.4	100.0
	Total	45	100.0	100.0	

X5-I-03

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	N	4	8.9	8.9	8.9
	S	24	53.3	53.3	62.2
	SS	17	37.8	37.8	100.0
	Total	45	100.0	100.0	

X5-II-01

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	N	2	4.4	4.4	4.4
	S	25	55.6	55.6	60.0
	SS	18	40.0	40.0	100.0
	Total	45	100.0	100.0	

X5-II-02

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	N	6	13.3	13.3	13.3
	S	21	46.7	46.7	60.0
	SS	18	40.0	40.0	100.0
	Total	45	100.0	100.0	

X5-II-03

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	N	3	6.7	6.7	6.7
	S	23	51.1	51.1	57.8
	SS	19	42.2	42.2	100.0
	Total	45	100.0	100.0	

X5-II-04

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	N	6	13.3	13.3	13.3
	S	18	40.0	40.0	53.3
	SS	21	46.7	46.7	100.0
	Total	45	100.0	100.0	

X5-III-01

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	N	6	13.3	13.3	13.3
	S	21	46.7	46.7	60.0
	SS	18	40.0	40.0	100.0
	Total	45	100.0	100.0	

X5-III-02

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	N	4	8.9	8.9	8.9
	S	28	62.2	62.2	71.1
	SS	13	28.9	28.9	100.0
	Total	45	100.0	100.0	

X5-III-03

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	N	4	8.9	8.9	8.9
	S	25	55.6	55.6	64.4
	SS	16	35.6	35.6	100.0
	Total	45	100.0	100.0	

Y1-I-01

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	S	27	60.0	60.0	60.0
	SS	18	40.0	40.0	100.0
	Total	45	100.0	100.0	

Y1-I-02

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	N	1	2.2	2.2	2.2
	S	23	51.1	51.1	53.3
	SS	21	46.7	46.7	100.0
	Total	45	100.0	100.0	

Y1-I-03

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	S	23	51.1	51.1	51.1
	SS	22	48.9	48.9	100.0
	Total	45	100.0	100.0	

Y1-I-04

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	N	1	2.2	2.2	2.2
	S	24	53.3	53.3	55.6
	SS	20	44.4	44.4	100.0
	Total	45	100.0	100.0	

Y1-I-05

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid S	22	48.9	48.9	48.9
SS	23	51.1	51.1	100.0
Total	45	100.0	100.0	

Y1-II-01

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid S	21	46.7	46.7	46.7
SS	24	53.3	53.3	100.0
Total	45	100.0	100.0	

Y1-II-02

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid S	24	53.3	53.3	53.3
SS	21	46.7	46.7	100.0
Total	45	100.0	100.0	

Y1-II-03

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid TS	1	2.2	2.2	2.2
N	2	4.4	4.4	6.7
S	23	51.1	51.1	57.8
SS	19	42.2	42.2	100.0
Total	45	100.0	100.0	

Y1-II-04

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid S	29	64.4	64.4	64.4
SS	16	35.6	35.6	100.0
Total	45	100.0	100.0	

Y1-II-05

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid S	22	48.9	48.9	48.9
SS	23	51.1	51.1	100.0
Total	45	100.0	100.0	

X1-I

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Rendah	1	2.2	2.2	2.2
	Sedang	4	8.9	8.9	11.1
	Tinggi	40	88.9	88.9	100.0
	Total	45	100.0	100.0	

X1-II

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sedang	4	8.9	8.9	8.9
	Tinggi	41	91.1	91.1	100.0
	Total	45	100.0	100.0	

X2-I

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Rendah	2	4.4	4.4	4.4
	Sedang	14	31.1	31.1	35.6
	Tinggi	29	64.4	64.4	100.0
	Total	45	100.0	100.0	

X2-II

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sedang	8	17.8	17.8	17.8
	Tinggi	37	82.2	82.2	100.0
	Total	45	100.0	100.0	

X2-III

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sedang	5	11.1	11.1	11.1
	Tinggi	40	88.9	88.9	100.0
	Total	45	100.0	100.0	

X3-I

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sedang	1	2.2	2.2	2.2
	Tinggi	44	97.8	97.8	100.0
	Total	45	100.0	100.0	

X3-II

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tinggi	45	100.0	100.0	100.0

X4-I

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tinggi	45	100.0	100.0	100.0

X4-II

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tinggi	45	100.0	100.0	100.0

X4-III

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sedang	3	6.7	6.7	6.7
	Tinggi	42	93.3	93.3	100.0
	Total	45	100.0	100.0	

X4-IV

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sedang	1	2.2	2.2	2.2
	Tinggi	44	97.8	97.8	100.0
	Total	45	100.0	100.0	

X5-I

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sedang	7	15.6	15.6	15.6
	Tinggi	38	84.4	84.4	100.0
	Total	45	100.0	100.0	

X5-II

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sedang	4	8.9	8.9	8.9
	Tinggi	41	91.1	91.1	100.0
	Total	45	100.0	100.0	

X5-III

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sedang	10	22.2	22.2	22.2
	Tinggi	35	77.8	77.8	100.0
	Total	45	100.0	100.0	

Y1-I

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tinggi	45	100.0	100.0	100.0

Y1-II

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tinggi	45	100.0	100.0	100.0



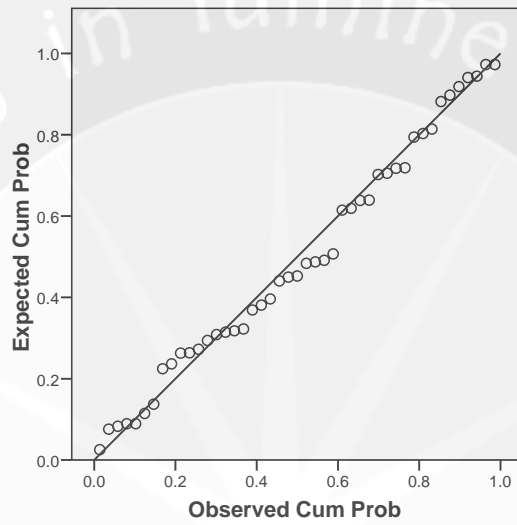
LAMPIRAN V

Uji Normallitas

Charts

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Kualitas Hasil Pemeriksaan (Y)



Uji Heterokedastisitas

Scatterplot

Dependent Variable: Kualitas Hasil Pemeriksaan (Y)





LAMPIRAN VI

Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.810 ^a	.656	.612	.24831	1.861

a. Predictors: (Constant), Kompetensi Auditor (X5), Independensi (X2), Obyektivitas (X3), Pengalaman Kerja (X1), Integritas (X4)

b. Dependent Variable: Kualitas Hasil Pemeriksaan (Y)

Uji Multikolinieritas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics		
		B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF	
1	(Constant)	-.159	.580		-.274	.785						
	Pengalaman Kerja (X1)	.074	.094	.093	.790	.434	.454	.126	.074	.641	1.559	
	Independensi (X2)	.259	.095	.314	2.733	.009	.522	.401	.257	.667	1.499	
	Obyektivitas (X3)	.023	.116	.022	.197	.845	.370	.032	.019	.712	1.404	
	Integritas (X4)	.393	.150	.351	2.612	.013	.683	.386	.245	.488	2.050	
	Kompetensi Auditor (X5)	.319	.083	.392	3.835	.000	.516	.523	.360	.846	1.182	

a. Dependent Variable: Kualitas Hasil Pemeriksaan (Y)

Coefficient Correlations^a

Model		Kompetensi Auditor (X5)	Independensi (X2)	Obyektivitas (X3)	Pengalaman Kerja (X1)	Integritas (X4)
1	Correlations					
	Kompetensi Auditor (X5)	1.000	.135	.062	.091	-.374
	Independensi (X2)	.135	1.000	-.222	-.319	-.184
	Obyektivitas (X3)	.062	-.222	1.000	.133	-.398
	Pengalaman Kerja (X1)	.091	-.319	.133	1.000	-.407
	Integritas (X4)	-.374	-.184	-.398	-.407	1.000
	Covariances					
	Kompetensi Auditor (X5)	.007	.001	.001	.001	-.005
	Independensi (X2)	.001	.009	-.002	-.003	-.003
	Obyektivitas (X3)	.001	-.002	.013	.001	-.007
	Pengalaman Kerja (X1)	.001	-.003	.001	.009	-.006
	Integritas (X4)	-.005	-.003	-.007	-.006	.023

a. Dependent Variable: Kualitas Hasil Pemeriksaan (Y)



**LAMPIRAN
VII**

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Kompetensi Auditor (X5), Independensi (X2), Obyektivitas (X3), Pengalaman Kerja (X1), Integritas (X4)	.	Enter

a. All requested variables entered.

b. Dependent Variable: Kualitas Hasil Pemeriksaan (Y)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.810 ^a	.656	.612	.24831	1.861

a. Predictors: (Constant), Kompetensi Auditor (X5), Independensi (X2), Obyektivitas (X3), Pengalaman Kerja (X1), Integritas (X4)

b. Dependent Variable: Kualitas Hasil Pemeriksaan (Y)

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4.587	5	.917	14.879	.000 ^a
	Residual	2.405	39	.062		
	Total	6.992	44			

a. Predictors: (Constant), Kompetensi Auditor (X5), Independensi (X2), Obyektivitas (X3), Pengalaman Kerja (X1), Integritas (X4)

b. Dependent Variable: Kualitas Hasil Pemeriksaan (Y)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
		B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	-.159	.580		-.274	.785					
	Pengalaman Kerja (X1)	.074	.094	.093	.790	.434	.454	.126	.074	.641	1.559
	Independensi (X2)	.259	.095	.314	2.733	.009	.522	.401	.257	.667	1.499
	Obyektivitas (X3)	.023	.116	.022	.197	.845	.370	.032	.019	.712	1.404
	Integritas (X4)	.393	.150	.351	2.612	.013	.683	.386	.245	.488	2.050
	Kompetensi Auditor (X5)	.319	.083	.392	3.835	.000	.516	.523	.360	.846	1.182

a. Dependent Variable: Kualitas Hasil Pemeriksaan (Y)