

LAMPIRAN

1. OUTPUT STATISTIK DESKRIPTIF

Descriptives

Descriptive Statistics

	N	Range	Minimum	Maximum	Mean		Std. Deviation	Variance
						Std. Error		
	Statistic	Statistic	Statistic	Statistic	Statistic	Error	Statistic	Statistic
Indepedensi_auditor	123	23	22	45	35,97	,658	5,182	26,851
Kompetensi_auditor	123	24	26	50	39,32	,745	5,867	34,419
Kualitas_audit	123	12	12	24	18,56	,358	2,820	7,955
Fee_audit	123	25	10	35	24,85	,689	5,426	29,438
Valid N (listwise)	123							

a. Ouput Uji Validitas Variabel Indepedensi Auditor (X1)

Correlations

		item1	item2	item3	item4	item5	item6	item7	item8	item9	Indepedensi_auditor
item1	Pearson	1	,773**	,694**	,366**	,361**	,213	,144	,217	,235	,782**
	Correlation										
	Sig. (2-tailed)		,000	,000	,003	,004	,097	,263	,090	,066	,000
	N	123	123	123	123	123	123	123	123	62	62
item2	Pearson	,773**	1	,580**	,267*	,178	,045	,044	,199	,215	,653**
	Correlation										
	Sig. (2-tailed)	,000		,000	,036	,166	,731	,734	,122	,093	,000
	N	123	123	123	123	123	123	123	123	62	62
item3	Pearson	,694**	,580**	1	,248	,194	,273*	,101	,397**	,333**	,735**
	Correlation										
	Sig. (2-tailed)	,000	,000		,052	,131	,032	,436	,001	,008	,000
	N	123	123	123	123	123	123	123	123	62	62
item4	Pearson	,366**	,267*	,248	1	,211	,393**	,329**	,378**	,327**	,634**
	Correlation										

	Sig. (2-tailed)	,003	,036	,052		,100	,002	,009	,002	,009	,000
	N	123	123	123	123	123	123	123	123	62	62
item5	Pearson Correlation	,361**	,178	,194	,211	1	,213	,174	,120	,217	,485**
	Sig. (2-tailed)	,004	,166	,131	,100		,097	,176	,354	,090	,000
	N	123	123	123	123	123	123	123	123	62	62
item6	Pearson Correlation	,213	,045	,273*	,393**	,213	1	,332**	,265*	,267*	,537**
	Sig. (2-tailed)	,097	,731	,032	,002	,097		,008	,037	,036	,000
	N	123	123	123	123	123	123	123	123	62	62
item7	Pearson Correlation	,144	,044	,101	,329**	,174	,332**	1	,057	,226	,419**
	Sig. (2-tailed)	,263	,734	,436	,009	,176	,008		,658	,078	,001
	N	123	123	123	123	123	123	123	123	62	62
item8	Pearson Correlation	,217	,199	,397**	,378**	,120	,265*	,057	1	,447**	,561**
	Sig. (2-tailed)	,090	,122	,001	,002	,354	,037	,658		,000	,000
	N	123	123	123	123	123	123	123	123	62	62
item9	Pearson Correlation	,235	,215	,333**	,327**	,217	,267*	,226	,447**	1	,572**
	Sig. (2-tailed)	,066	,093	,008	,009	,090	,036	,078	,000		,000
	N	123	123	123	123	123	123	123	123	62	62
Indepedensi_auditor	Pearson Correlation	,782**	,653**	,735**	,634**	,485**	,537**	,419**	,561**	,572**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,001	,000	,000	
	N	123	123	123	123	123	123	123	123	62	62

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

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

b. Ouput Uji Validitas Variabel Kompetensi Auditor (X2)

Correlations												
		item 1	item 2	item 3	item 4	item 5	item 6	item 7	item 8	item 9	item 10	Kompetensi_aud itor
item1	Pearson											
	Correlati on	1	,568 **	,443 **	,279 *	,108	,209	,055	,084	,209	,245	,580**
	Sig. (2- tailed)		,000	,000	,028	,406	,103	,673	,516	,104	,055	,000
	N	123	123	123	123	123	123	123	123	123	62	62
item2	Pearson											
	Correlati on	,568 **	1	,446 **	,152	,308 *	,177	- ,139	,345 **	,212	,188	,596**
	Sig. (2- tailed)	,000		,000	,238	,015	,168	,280	,006	,098	,143	,000
	N	123	123	123	123	123	123	123	123	123	62	62
item3	Pearson											
	Correlati on	,443 **	,446 **	1	,165	,082	,261 *	,154	,326 **	,247	,277*	,636**
	Sig. (2- tailed)	,000	,000		,199	,527	,041	,232	,010	,053	,029	,000
	N	123	123	123	123	123	123	123	123	123	62	62
item4	Pearson											
	Correlati on	,279 *	,152	,165	1	,367 **	,222	- ,043	,230	,091	,340* *	,502**
	Sig. (2- tailed)	,028	,238	,199		,003	,083	,739	,072	,480	,007	,000
	N	123	123	123	123	123	123	123	123	123	62	62
item5	Pearson											
	Correlati on	,108	,308 *	,082	,367 **	1	,246	- ,118	,503 **	,169	,269*	,532**
	Sig. (2- tailed)	,406	,015	,527	,003		,054	,360	,000	,190	,035	,000
	N	123	123	123	123	123	123	123	123	123	62	62

item6	Pearson Correlation Sig. (2- tailed) N	,209 ,103 123	,177 ,168 123	,261 * ,041 123	,222 ,083 123	,246 ,054 123	1 ,148 123	,293 * ,252 123	,305 * ,021 123	,333* * ,008 62	,583** ,000 62
item7	Pearson Correlation Sig. (2- tailed) N	,055 ,673 123	- ,139 123	,154 ,232 123	- ,043 123	- ,118 123	,148 ,252 123	1 ,068 123	- ,257 * ,599 123	,069 ,044 123	,246 ,054 62
item8	Pearson Correlation Sig. (2- tailed) N	,084 ,516 62	,345 ** ,006 62	,326 ** ,010 62	,230 ,072 62	,503 ** ,000 62	,293 * ,021 62	- ,068 ,599 62	1 ,198 ,122 62	,465* * ,000 62	,635** ,000 62
item9	Pearson Correlation Sig. (2- tailed) N	,209 ,104 62	,212 ,098 62	,247 ,053 62	,091 ,480 62	,169 ,190 62	,305 * ,016 62	,257 * ,044 62	,198 ,122 62	1 ,119 62	,526** ,000 62
item10	Pearson Correlation Sig. (2- tailed) N	,245 ,055 62	,188 ,143 62	,277 * ,029 62	,340 ** ,007 62	,269 * ,035 62	,333 ** ,008 62	,069 ,595 62	,465 ** ,000 62	,200 ,119 62	,617** ,000 62
Kompetensi_auditor	Pearson Correlation Sig. (2- tailed) N	,580 ** ,000 62	,596 ** ,000 62	,636 ** ,000 62	,502 ** ,000 62	,532 ** ,000 62	,583 ** ,000 62	,246 ,054 62	,635 ** ,000 62	,526 ** ,000 62	,617* * ,000 62

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

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

c. Output Uji Validitas Variabel Kualitas Audit (Y)

Correlations

		item1	item2	item3	item4	item5	Kualitas_audit
item1	Pearson Correlation	1	,270*	,208	,087	,279*	,691**
	Sig. (2-tailed)		,034	,105	,501	,028	,000
	N	62	62	62	62	62	62
item2	Pearson Correlation	,270*	1	-,010	,163	,061	,514**
	Sig. (2-tailed)	,034		,940	,206	,639	,000
	N	62	62	62	62	62	62
item3	Pearson Correlation	,208	-,010	1	,001	,068	,475**
	Sig. (2-tailed)	,105	,940		,991	,598	,000
	N	62	62	62	62	62	62
item4	Pearson Correlation	,087	,163	,001	1	,269*	,535**
	Sig. (2-tailed)	,501	,206	,991		,034	,000
	N	62	62	62	62	62	62
item5	Pearson Correlation	,279*	,061	,068	,269*	1	,572**
	Sig. (2-tailed)	,028	,639	,598	,034		,000
	N	62	62	62	62	62	62
Kualitas_audit	Pearson Correlation	,691**	,514**	,475**	,535**	,572**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	
	N	62	62	62	62	62	62

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

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

d. Output Uji Validitas Variabel Fee Audit (X3)

Correlations

		item1	item2	item3	item4	item5	item6	item7	Fee_audit
item1	Pearson Correlation	1	,157	,274*	,404**	,173	,276*	,257*	,544**
	Sig. (2-tailed)		,224	,031	,001	,179	,030	,044	,000
	N	62	62	62	62	62	62	62	62
item2	Pearson Correlation	,157	1	,441**	,351**	,357**	,098	,171	,595**

	Sig. (2-tailed)	,224		,000	,005	,004	,449	,184	,000
	N	62	62	62	62	62	62	62	62
item3	Pearson Correlation	,274*	,441**	1	,366**	,260*	,211	,383**	,662**
	Sig. (2-tailed)	,031	,000		,003	,041	,101	,002	,000
	N	62	62	62	62	62	62	62	62
item4	Pearson Correlation	,404**	,351**	,366**	1	,543**	,245	,352**	,719**
	Sig. (2-tailed)	,001	,005	,003		,000	,055	,005	,000
	N	62	62	62	62	62	62	62	62
item5	Pearson Correlation	,173	,357**	,260*	,543**	1	,345**	,466**	,713**
	Sig. (2-tailed)	,179	,004	,041	,000		,006	,000	,000
	N	62	62	62	62	62	62	62	62
item6	Pearson Correlation	,276*	,098	,211	,245	,345**	1	,367**	,563**
	Sig. (2-tailed)	,030	,449	,101	,055	,006		,003	,000
	N	62	62	62	62	62	62	62	62
item7	Pearson Correlation	,257*	,171	,383**	,352**	,466**	,367**	1	,671**
	Sig. (2-tailed)	,044	,184	,002	,005	,000	,003		,000
	N	62	62	62	62	62	62	62	62
Fee_audit	Pearson Correlation	,544**	,595**	,662**	,719**	,713**	,563**	,671**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000	
	N	62	62	62	62	62	62	62	62

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

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

2. OUTPUT UJI RELIABILITAS

a. Variabel Independensi Auditor (X1)

scale: all variables

Case Processing Summary

		N	%
Cases	Valid	123	100,0
	Excluded ^a	0	,0
	Total	123	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,780	9

b. Variabel Kompetensi Auditor (X2)

Case Processing Summary

		N	%
Cases	Valid	123	100,0
	Excluded ^a	0	,0
	Total	123	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,737	10

c. Variabel Kualitas Audit (Y)

Case Processing Summary

		N	%
Cases	Valid	123	100,0
	Excluded ^a	0	,0
	Total	123	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,648	5

d. Variabel Fee Audit (X3)

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	123	100,0
	Excluded ^a	0	,0
	Total	123	100,0

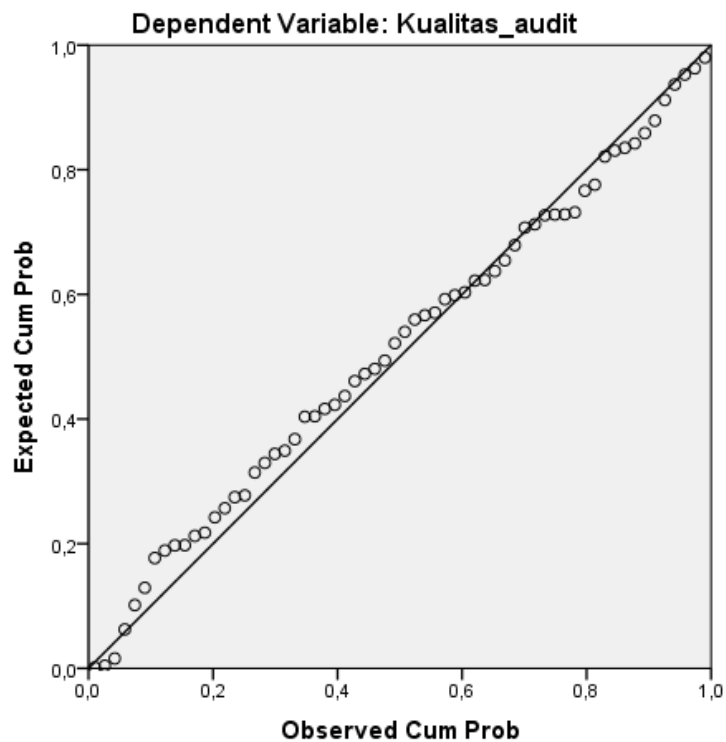
a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
,757	7

3. OUTPUT Uji NORMALITAS

Normal P-P Plot of Regression Standardized Residual



NPar Tests

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		123
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	2,12920964
Most Extreme Differences	Absolute	,074
	Positive	,054
	Negative	-,074
Test Statistic		,074
Asymp. Sig. (2-tailed)		,200 ^{c,d}

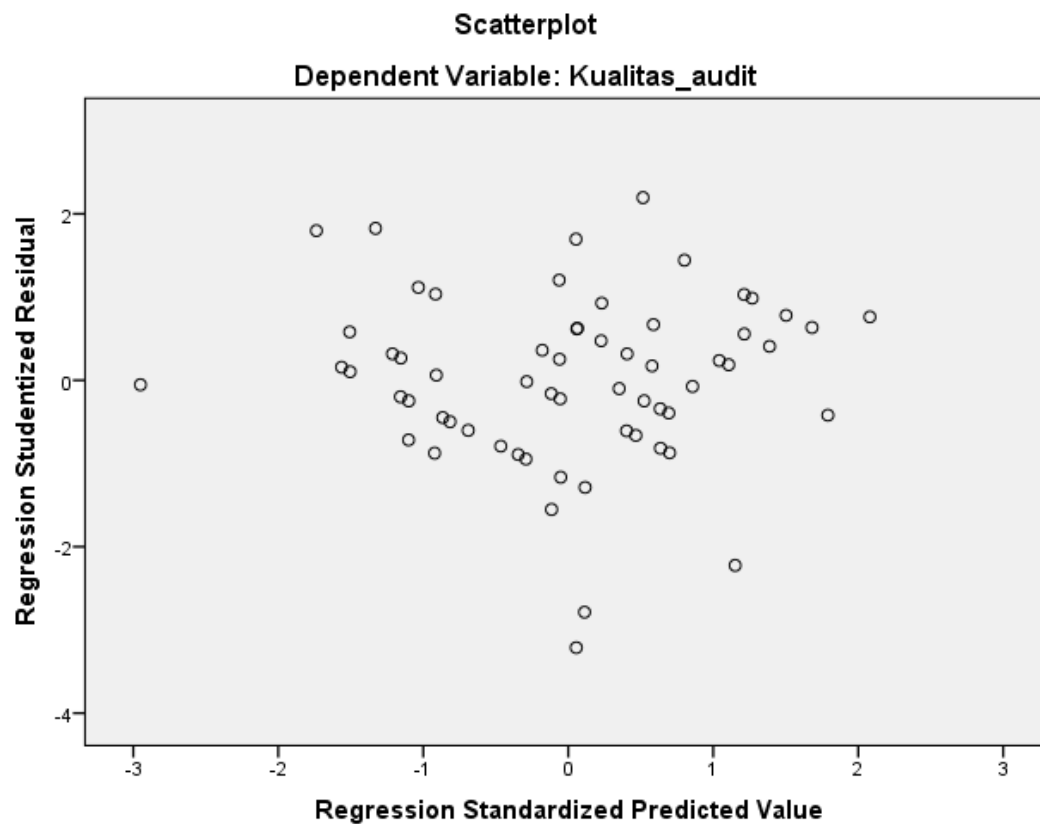
a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

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

4. OUTPUT Uji HETEROSKEDASTISITAS



5. HASIL Uji REGRESI LINIER BERGANDA

Variables Entered/Removed ^a			
Model	Variables Entered	Variables Removed	Method
1	MRA_2, Indepedensi_auditor, Kompetensi_auditor, MRA_1 ^b		Enter

a. Dependent Variable: Kualitas_audit

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,631 ^a	,398	,356	2,264

a. Predictors: (Constant), MRA_2, Indepedensi_auditor, Kompetensi_auditor, MRA_1

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	193,050	4	48,263	9,415	,000 ^b
	Residual	292,191	57	5,126		
	Total	485,242	61			

a. Dependent Variable: Kualitas_audit

b. Predictors: (Constant), MRA_2, Indepedensi_auditor, Kompetensi_auditor, MRA_1

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	13,582	6,836		-1,987	,052
	Indepedensi_auditor	,158	,495	,290	,319	,011
	MRA_1	1,601	16,532	-,181	-,097	,023
	Kompetensi_auditor	,028	,442	-,059	-,064	,049
	MRA_2	5,609	16,300	,676	,344	,032

a. Dependent Variable: Kualitas_audit