

**LAMPIRAN II**  
**TABULASI DATA**

## IDENTITAS RESPONDEN

| No | Nama KAP      | Responden    | Jenis Kelamin | Usia          | Pendidikan Terakhir | Jabatan        | Lama Bekerja |
|----|---------------|--------------|---------------|---------------|---------------------|----------------|--------------|
| 1  | Kanaka        |              | P             | <26 tahun     | S1                  | Auditor junior | <1 tahun     |
| 2  |               |              | W             | <26 tahun     | S1                  | Auditor senior | <1 tahun     |
| 3  |               |              | W             | 26 – 36 tahun | D3                  | partner        | <1 tahun     |
| 4  | Eric          | Eric S.      | P             | 26 -36 tahun  | S1                  | Manager        | >5 tahun     |
| 5  |               |              | P             | <26 tahun     | S1                  | Auditor junior | <1 tahun     |
| 6  |               |              | P             | 26-36 tahun   | S1                  | Auditor junior | <1 tahun     |
| 7  | Deddy Koe     | Riani        | W             | 26-36 tahun   | S1                  | Auditor Senior | >5 Tahun     |
| 8  |               | Deddy Koe    | P             | >36 tahun     | S1                  | Manager        | >5 Tahun     |
| 9  |               | S. Budiman   | P             | < 26 tahun    | S1                  | Auditor senior | < 1 tahun    |
| 10 |               | Willy Ardian | P             | >36 tahun     | S1                  | Auditor senior | < 1 tahun    |
| 11 | Chaeroni      | Harya        | w             | 26 – 26 tahun | S1                  | Auditor junior | 1 – 5 tahun  |
| 12 |               | Adri         | w             | 26-36 tahun   | S1                  | Manager        | <1 tahun     |
| 13 |               | Ryui Daryl   | P             | <26 tahun     | S2                  | Auditor junior | >5 tahun     |
| 14 |               | Hartono      | P             | 26 – 36 tahun | S1                  | Auditor senior | 1 – 5 tahun  |
| 15 |               | Randy Akbar  | P             | 26 – 36 tahun | S1                  | Auditor senior | 1 - 5tahun   |
| 16 |               | Nur          | W             | <26 tahun     | S1                  | Auditor junior | <1 tahun     |
| 17 | Sutopo        | M Darusalam  | P             | >36 tahun     | S1                  | manager        | 1 – 5 tahun  |
| 18 |               |              | w             | 26-36 tahun   | S1                  | Auditor junior | 1-5 tahun    |
| 19 |               |              | w             | 26-36 tahun   | S1                  | Auditor junior | 1-5 tahun    |
| 20 |               |              | p             | 26-36 tahun   | S1                  | Auditor junior | <1 tahun     |
| 21 | annas C       | Annas C      | P             | 26 – 36 tahun | S1                  | manager        | 1 – 5 tahun  |
| 22 |               |              | p             | 26-36 taun    | S1                  | Auditor senior | 1-5 tahun    |
| 23 |               |              | w             | <26 tahun     | S1                  | Auditor junior | <1 tahun     |
| 24 | Sandra K      | Andrian H    | P             | <26 tahun     | S1                  | Auditor junior | 1 – 5 tahun  |
| 25 | Hadori        |              | P             | 26 – 36 tahun | S1                  | Auditor senior | 1 – 5 tahun  |
| 26 |               |              | P             | 26 – 36 tahun | S1                  | Auditor junior | 1 – 5 tahun  |
| 27 |               |              | P             | <26 tahun     | S1                  | Auditor junior | <1 tahun     |
| 28 |               |              | P             | 26 – 36 tahun | S1                  | Auditor junior | 1-5 tahun    |
| 29 | Gotot permadi |              | W             | <26 tahun     | S1                  | Auditor junior | <1 tahun     |
| 30 |               |              | W             | <26 tahun     | S1                  | Auditor junior | <1 tahun     |
| 31 |               | Priliani L   | W             | 26 – 36 tahun | S1                  | manager        | 1 – 5 tahun  |
| 32 |               | Christ       | P             | 26 – 36 tahun | S1                  | Auditor junior | 1 – 5 tahun  |
| 33 | Ali           | Riyanto      | p             | >36 tahun     | S1                  | Auditor senior | 1 – 5 tahun  |
| 34 |               | Maymunah     | w             | 26 – 36 tahun | D3                  | Auditor junior | <1 tahun     |
| 35 |               | Adeeva       | w             | <26 tahun     | D3                  | Auditor junior | 1-5 tahun    |
| 36 | Ratna W       | Dessy V      | w             | 26 – 36 tahun | S1                  | Auditor senior | >5 tahun     |

|    |              |              |   |               |    |                |             |
|----|--------------|--------------|---|---------------|----|----------------|-------------|
| 37 |              | Yunita       | w | <26 tahun     | S1 | Auditor junior | 1-5 tahun   |
| 38 |              | Khaerunissa  | w | <26 tahun     | S1 | Auditor junior | 1-5 tahun   |
| 39 | Faisal R     | Faisal R     | p | 26 – 36 tahun | S1 | partner        | >5 tahun    |
| 40 | Djoko        | Tony F       | p | <26 tahun     | S1 | Auditor junior | 1-5 tahun   |
| 41 |              | Taty P       | w | 26-36 tahun   | S1 | supervisor     | >5 tahun    |
| 42 |              | Annisa N     | w | <26 tahun     | S1 | Auditor senior | 1-5 tahun   |
| 43 |              |              | w | <26 tahun     | S1 | Auditor junior | <1 tahun    |
| 44 | Hendrawinata | Nutria S     | w | 26 – 36 tahun | S1 | manager        | 1-5 tahun   |
| 45 |              | Kreston      | p | <26 tahun     | S1 | Auditor junior | <1 tahun    |
| 46 |              |              | w | 26-36 tahun   | S1 | Auditor junior | 1-5 tahun   |
| 47 |              | Sasa         | w | <26 tahun     | S1 | Auditor junior | <1 tahun    |
| 48 | Krisnawan    | Kaltor J.N   | p | >36 tahun     | S2 | partner        | >5 tahun    |
| 49 |              |              | p | <26 tahun     | S1 | Auditor senior | 1-5 tahun   |
| 50 |              |              | p | 26-36 tahun   | S1 | Auditor junior | 1-5 tahun   |
| 51 |              | Tri W        | p | 26-36 tahun   | S1 | Auditor junior | <1 tahun    |
| 52 | Doli         |              | p | 26-36 tahun   | S2 | Auditor junior | <1 tahun    |
| 53 |              |              | p | <26 tahun     | S2 | supervisor     | <1 tahun    |
| 54 |              |              | p | <26 tahun     | S1 | Auditor junior | 1 – 5 tahun |
| 55 |              |              | w | >36 tahun     | S1 | Auditor junior | <1 tahun    |
| 56 | Agus         | Laras W      | w | <26 tahun     | D3 | Auditor junior | 1-5 tahun   |
| 57 |              | Dipinto      | p | 26-36 tahun   | S1 | Auditor senior | >5 tahun    |
| 58 |              | NN           | w | <26 tahun     | S1 | Auditor junior | <1 tahun    |
| 59 |              | Dini R       | w | 26-36 tahun   | D3 | Auditor junior | <1 tahun    |
| 60 | Firmansyah   | Eric F       | p | >36 tahun     | S1 | Partner        | >5 tahun    |
| 61 | Abubakar     |              | w | <26 tahun     | S1 | Auditor junior | <1 tahun    |
| 62 |              |              | w | <26 tahun     | D3 | Auditor senior | 1-5 tahun   |
| 63 |              |              | w | <26 tahun     | D3 | Auditor junior | >5 tahun    |
| 64 | Umaryadi     | m. Immanudin | p | >36 tahun     | S1 | Auditor junior | 1-5 tahun   |
| 65 |              | Moh RIZAL    | P | >36 Tahun     | S1 | supervisor     | >5 tahun    |
| 66 |              | Umaryadi     | p | >36 tahun     | S2 | partner        | >5 tahun    |
| 67 | Ishak        |              | p | <26 tahun     | S1 | Auditor senior | <1 tahun    |
| 68 |              |              | p | 26 – 36 tahun | D3 | Auditor senior | 1-5 tahun   |
| 69 |              |              | p | <26 tahun     | S1 | supervisor     | <1 tahun    |
| 70 |              |              | p | <26 tahun     | S1 | partner        | <1 tahun    |
| 71 | Dody         | william      | P | 26-36 tahun   | S1 | Auditor senior | 1-5 tahun   |
| 72 |              | Riyan        | P | 26-36 tahun   | S1 | Auditor senior | 1-5 tahun   |
| 73 |              | Agus         | P | <26 tahun     | S1 | Auditor junior | <1 tahun    |
| 74 | Leonard      |              | p | 26-36 tahun   | S1 | Auditor senior | 1-5 tahun   |
| 75 | Anderson     |              | p | <26 tahun     | S2 | partner        | >5 tahun    |
| 76 |              |              | p | <26 tahun     | S1 | Auditor junior | <1 tahun    |
| 77 |              |              | p | <26 tahun     | S1 | Auditor senior | 1-5 tahun   |

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|    |          |              |   |             |    |                |           |
|----|----------|--------------|---|-------------|----|----------------|-----------|
| 78 | Soejatna | Reza         | p | <26 tahun   | S1 | Auditor junior | 1-5 tahun |
| 79 |          | Sandri       | p | <26 tahun   | S1 | Auditor junior | 1-5 tahun |
| 80 |          | Arif         | p | <26 tahun   | S1 | Auditor junior | 1-5 tahun |
| 81 | Joachim  | Andhi        | P | 26-36 tahun | S1 | Auditor Senior | 1-5 tahun |
| 82 |          | Dito         | P | <26 tahun   | S1 | Auditor Junior | <1 tahun  |
| 83 |          | Devi Anawati | W | 26-36 tahun | S1 | Auditor Senior | 1-5 tahun |
| 84 | Sukrisno | Nisrina      | W | 26-36 tahun | S1 | Auditor senior | 1-5 tahun |
| 85 |          |              | P | >36 tahun   | S1 | partner        | 1-5 tahun |
| 86 |          | Habibi R     | p | 26-36 tahun | S1 | Auditor senior | 1-5 tahun |
| 87 |          | Dewi L       | w | 26-36 tahun | S1 | Auditor senior | 1-5 tahun |
| 88 | Handoko  |              | p | >36 tahun   | S1 | Auditor senior | 1-5 tahun |
| 89 |          |              | w | 26-36 tahun | S1 | Auditor senior | 1-5 tahun |



|    |   |   |   |   |   |   |   |   |   |   |   |   |    |
|----|---|---|---|---|---|---|---|---|---|---|---|---|----|
| 38 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 47 |
| 39 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 42 |
| 40 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 44 |
| 41 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 42 |
| 42 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 36 |
| 43 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 43 |
| 44 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 47 |
| 45 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 37 |
| 46 | 3 | 3 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 38 |
| 47 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 47 |
| 48 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 49 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 44 |
| 50 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 45 |
| 51 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 36 |
| 52 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 38 |
| 53 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 4 | 3 | 4 | 3 | 4 | 38 |
| 54 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 55 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 45 |
| 56 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 35 |
| 57 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 46 |
| 58 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 3 | 2 | 3 | 4 | 42 |
| 59 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 44 |
| 60 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 61 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 47 |
| 62 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 37 |
| 63 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 43 |
| 64 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 44 |
| 65 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 37 |
| 66 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 38 |
| 67 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 39 |
| 68 | 3 | 4 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 34 |
| 69 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 45 |
| 70 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 71 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 38 |
| 72 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 36 |
| 73 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 41 |
| 74 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 40 |
| 75 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 41 |
| 76 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 39 |
| 77 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 47 |
| 78 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 45 |





|    |   |   |   |   |   |   |   |   |   |   |    |
|----|---|---|---|---|---|---|---|---|---|---|----|
| 38 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 38 |
| 39 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 35 |
| 40 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 41 | 4 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 3 | 4 | 34 |
| 42 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 30 |
| 43 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 35 |
| 44 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 38 |
| 45 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 34 |
| 46 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 34 |
| 47 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 38 |
| 48 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 39 |
| 49 | 3 | 3 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 36 |
| 50 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 37 |
| 51 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 29 |
| 52 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 32 |
| 53 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 34 |
| 54 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 38 |
| 55 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 37 |
| 56 | 4 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 33 |
| 57 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 37 |
| 58 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 33 |
| 59 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 37 |
| 60 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 39 |
| 61 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 37 |
| 62 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 32 |
| 63 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 35 |
| 64 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 36 |
| 65 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 35 |
| 66 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 31 |
| 67 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 32 |
| 68 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 33 |
| 69 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 38 |
| 70 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 39 |
| 71 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 31 |
| 72 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 30 |
| 73 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 34 |
| 74 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 32 |
| 75 | 3 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 34 |
| 76 | 3 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 32 |
| 77 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 39 |
| 78 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 36 |



## VARIABEL BEBAN KERJA

| No | BEBAN KERJA |    |    |    |    |    |    |    |    |     | TOTAL |
|----|-------------|----|----|----|----|----|----|----|----|-----|-------|
|    | P1          | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | P10 |       |
| 1  | 3           | 3  | 3  | 4  | 3  | 3  | 3  | 3  | 3  | 3   | 31    |
| 2  | 4           | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 40    |
| 3  | 3           | 3  | 3  | 3  | 3  | 3  | 4  | 4  | 3  | 3   | 32    |
| 4  | 4           | 4  | 4  | 4  | 4  | 4  | 3  | 3  | 4  | 4   | 38    |
| 5  | 3           | 4  | 4  | 3  | 3  | 4  | 3  | 3  | 3  | 4   | 34    |
| 6  | 3           | 4  | 4  | 4  | 3  | 4  | 4  | 4  | 4  | 3   | 37    |
| 7  | 3           | 3  | 3  | 3  | 3  | 3  | 3  | 4  | 3  | 4   | 32    |
| 8  | 2           | 2  | 3  | 4  | 2  | 2  | 2  | 4  | 3  | 2   | 26    |
| 9  | 4           | 3  | 4  | 4  | 3  | 3  | 3  | 3  | 3  | 3   | 33    |
| 10 | 3           | 3  | 3  | 3  | 3  | 3  | 4  | 3  | 4  | 3   | 32    |
| 11 | 4           | 3  | 4  | 3  | 4  | 3  | 3  | 3  | 3  | 3   | 33    |
| 12 | 4           | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 40    |
| 13 | 4           | 3  | 3  | 3  | 4  | 4  | 3  | 3  | 3  | 4   | 34    |
| 14 | 2           | 2  | 4  | 3  | 2  | 3  | 3  | 3  | 3  | 3   | 28    |
| 15 | 4           | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 40    |
| 16 | 4           | 4  | 2  | 4  | 2  | 3  | 2  | 3  | 2  | 2   | 28    |
| 17 | 4           | 3  | 3  | 4  | 3  | 3  | 4  | 3  | 3  | 3   | 33    |
| 18 | 4           | 4  | 3  | 4  | 3  | 3  | 3  | 4  | 4  | 4   | 36    |
| 19 | 3           | 3  | 4  | 3  | 3  | 3  | 3  | 3  | 3  | 4   | 32    |
| 20 | 4           | 3  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 39    |
| 21 | 3           | 4  | 3  | 3  | 3  | 3  | 3  | 3  | 3  | 3   | 31    |
| 22 | 3           | 4  | 3  | 3  | 3  | 3  | 2  | 3  | 3  | 3   | 30    |
| 23 | 4           | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 3   | 39    |
| 24 | 3           | 3  | 3  | 4  | 4  | 4  | 3  | 3  | 3  | 4   | 34    |
| 25 | 3           | 4  | 4  | 3  | 3  | 4  | 4  | 4  | 4  | 4   | 37    |
| 26 | 4           | 3  | 3  | 4  | 4  | 4  | 3  | 4  | 4  | 4   | 37    |
| 27 | 3           | 3  | 3  | 4  | 3  | 3  | 3  | 3  | 3  | 4   | 32    |
| 28 | 3           | 2  | 2  | 3  | 3  | 3  | 3  | 3  | 3  | 3   | 28    |
| 29 | 2           | 2  | 2  | 3  | 4  | 3  | 2  | 3  | 2  | 4   | 27    |
| 30 | 4           | 3  | 3  | 4  | 3  | 3  | 4  | 4  | 4  | 4   | 36    |
| 31 | 4           | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 40    |
| 32 | 3           | 3  | 3  | 3  | 3  | 4  | 4  | 3  | 3  | 4   | 33    |
| 33 | 3           | 4  | 4  | 4  | 3  | 4  | 4  | 4  | 4  | 4   | 38    |
| 34 | 2           | 2  | 4  | 2  | 4  | 2  | 2  | 3  | 4  | 3   | 28    |
| 35 | 2           | 3  | 2  | 3  | 3  | 3  | 3  | 3  | 3  | 3   | 28    |
| 36 | 3           | 4  | 4  | 4  | 4  | 4  | 3  | 3  | 3  | 4   | 36    |
| 37 | 2           | 2  | 3  | 3  | 2  | 2  | 2  | 3  | 2  | 2   | 23    |



|    |   |   |   |   |   |   |   |   |   |   |    |
|----|---|---|---|---|---|---|---|---|---|---|----|
| 79 | 2 | 2 | 3 | 3 | 3 | 2 | 4 | 3 | 3 | 3 | 28 |
| 80 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 81 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 4 | 34 |
| 82 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 38 |
| 83 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 84 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 39 |
| 85 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 35 |
| 86 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 35 |
| 87 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 38 |
| 88 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 37 |
| 89 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 4 | 30 |

## VARIABEL RISIKO

| No | RISIKO AUDIT |    |    |    |    |    |    |    |    |     |     |     | TOTAL |
|----|--------------|----|----|----|----|----|----|----|----|-----|-----|-----|-------|
|    | P1           | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | P10 | P11 | P12 |       |
| 1  | 3            | 3  | 2  | 3  | 2  | 2  | 2  | 2  | 3  | 3   | 2   | 2   | 29    |
| 2  | 4            | 3  | 3  | 3  | 3  | 3  | 3  | 3  | 3  | 4   | 3   | 4   | 39    |
| 3  | 3            | 3  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 3   | 4   | 45    |
| 4  | 4            | 4  | 3  | 3  | 2  | 4  | 4  | 4  | 3  | 3   | 3   | 3   | 40    |
| 5  | 3            | 4  | 4  | 3  | 3  | 4  | 3  | 3  | 4  | 4   | 4   | 4   | 43    |
| 6  | 4            | 4  | 3  | 3  | 3  | 3  | 3  | 3  | 4  | 4   | 3   | 3   | 40    |
| 7  | 4            | 4  | 3  | 3  | 4  | 4  | 4  | 4  | 3  | 3   | 4   | 3   | 43    |
| 8  | 4            | 4  | 3  | 2  | 3  | 3  | 3  | 2  | 3  | 3   | 2   | 3   | 35    |
| 9  | 4            | 3  | 4  | 3  | 3  | 4  | 3  | 3  | 3  | 4   | 4   | 4   | 42    |
| 10 | 3            | 3  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 4   | 4   | 46    |
| 11 | 4            | 3  | 3  | 3  | 3  | 3  | 3  | 3  | 3  | 4   | 3   | 3   | 38    |
| 12 | 4            | 4  | 3  | 4  | 3  | 3  | 4  | 4  | 2  | 3   | 3   | 3   | 40    |
| 13 | 3            | 3  | 4  | 4  | 4  | 3  | 4  | 4  | 4  | 4   | 4   | 4   | 45    |
| 14 | 3            | 3  | 3  | 2  | 2  | 2  | 2  | 2  | 3  | 3   | 3   | 3   | 31    |
| 15 | 3            | 3  | 3  | 4  | 3  | 3  | 3  | 3  | 4  | 4   | 3   | 3   | 39    |
| 16 | 3            | 3  | 3  | 2  | 2  | 2  | 2  | 2  | 3  | 3   | 2   | 2   | 29    |
| 17 | 4            | 3  | 4  | 3  | 3  | 3  | 4  | 4  | 3  | 3   | 4   | 4   | 42    |
| 18 | 3            | 2  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 4   | 3   | 44    |
| 19 | 4            | 3  | 4  | 4  | 4  | 4  | 4  | 4  | 3  | 3   | 4   | 4   | 45    |
| 20 | 3            | 3  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 4   | 4   | 46    |
| 21 | 3            | 3  | 4  | 3  | 4  | 4  | 4  | 4  | 4  | 4   | 4   | 4   | 45    |
| 22 | 4            | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 4   | 4   | 48    |
| 23 | 3            | 3  | 3  | 4  | 4  | 4  | 3  | 4  | 4  | 4   | 4   | 3   | 43    |
| 24 | 3            | 3  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 4   | 4   | 46    |
| 25 | 4            | 4  | 3  | 3  | 3  | 3  | 3  | 3  | 3  | 3   | 3   | 3   | 38    |
| 26 | 4            | 4  | 3  | 3  | 3  | 3  | 3  | 4  | 3  | 3   | 3   | 3   | 39    |
| 27 | 3            | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 4   | 4   | 47    |
| 28 | 4            | 4  | 4  | 4  | 4  | 3  | 4  | 4  | 3  | 4   | 4   | 4   | 46    |
| 29 | 4            | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 3  | 3   | 2   | 2   | 42    |
| 30 | 3            | 4  | 4  | 4  | 4  | 4  | 2  | 4  | 2  | 4   | 4   | 4   | 43    |
| 31 | 4            | 3  | 3  | 2  | 2  | 3  | 3  | 3  | 3  | 3   | 3   | 3   | 35    |
| 32 | 3            | 4  | 4  | 3  | 3  | 4  | 4  | 4  | 3  | 4   | 4   | 4   | 44    |
| 33 | 4            | 4  | 3  | 4  | 3  | 3  | 3  | 3  | 3  | 3   | 3   | 3   | 39    |
| 34 | 4            | 4  | 2  | 1  | 1  | 1  | 2  | 2  | 3  | 3   | 2   | 2   | 27    |
| 35 | 4            | 3  | 3  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 4   | 4   | 46    |
| 36 | 4            | 4  | 3  | 3  | 3  | 4  | 4  | 4  | 3  | 3   | 3   | 4   | 42    |
| 37 | 3            | 3  | 2  | 3  | 3  | 3  | 3  | 3  | 3  | 3   | 2   | 3   | 34    |



