LAMPIRAN III
HASIL OUTPUT SPSS

HASILUJI STATISTIK DESKRIPTIF

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
KUALITAS AUDIT	89	34	48	41.88	3.714
PENGALAMAN AUDIT	89	29	40	34.87	2.478
BEBAN KERJA	89	23	40	33.76	4.525
RISIKO AUDIT	89	25	48	40.47	5.523
Valid N (listwise)	89				

Statistics

		JENIS_KELAMIN	USIA	PENDIDIKAN_TERAKHIR	JABATAN	LAMA_BEKEJA
N	Valid	89	89	89	89	89
	Missing	0	0	0	0	0

JENIS_KELAMIN

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	PRIA	57	64.0	64.0	64.0
	WANITA	32	36.0	36.0	100.0
	Total	89	100.0	100.0	

USIA

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	< 26 TAHUN	37	41.6	41.6	41.6
	26-36 TAHUN	38	42.7	42.7	84.3
	> 36 TAHUN	14	15.7	15.7	100.0
	Total	89	100.0	100.0	

PENDIDIKAN_TERAKHIR

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	D3	9	10.1	10.1	10.1
	S1	74	83.1	83.1	93.3
	S2	6	6.7	6.7	100.0
	Total	89	100.0	100.0	

JABATAN

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	JUNIOR AUDITOR	42	47.2	47.2	47.2
	SENIOR AUDITOR	27	30.3	30.3	77.5
	SUPERVISOR	4	4.5	4.5	82.0
	MANAGER	7	7.9	7.9	89.9
	PARTNER	9	10.1	10.1	100.0
	Total	89	100.0	100.0	

LAMA_BEKEJA

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	< 1 TAHUN	29	32.6	32.6	32.6
	1-5 TAHUN	45	50.6	50.6	83.1
	> 5 TAHUN	15	16.9	16.9	100.0
	Total	89	100.0	100.0	

HASIL UJI VALIDITAS

VARIABEL KUALITAS AUDIT

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.689
Bartlett's Test of Sphericity	Approx. Chi-Square	612.377
	df	66
	Sig.	.000

Anti-image Matrices

		KA1	KA2	KA3	KA4	KA5	KA6	KA7	KA8	KA9	KA10	KA11	KA12
Anti-image Covariance	KA1	0.685	-0.076	-0.039	-0.141	-0.028	0.028	-0.013	-0.090	0.027	-0.009	0.050	-0.046
	KA2	-0.076	0.511	-0.184	-0.010	-0.026	-0.149	0.003	-0.003	0.028	-0.040	0.035	0.007
	KA3	-0.039	-0.184	0.348	-0.154	0.015	0.100	-0.100	0.070	-0.049	-0.003	-0.024	0.054
	KA4	-0.141	-0.010	-0.154	0.337	-0.030	-0.116	0.044	0.060	0.043	-0.011	0.004	-0.012
	KA5	-0.028	-0.026	0.015	-0.030	0.082	0.007	0.030	-0.042	-0.048	0.068	-0.075	-0.036
	KA6	0.028	-0.149	0.100	-0.116	0.007	0.562	-0.165	-0.032	0.058	0.009	-0.021	-0.041
	KA7	-0.013	0.003	-0.100	0.044	0.030	-0.165	0.476	-0.228	-0.103	0.039	-0.041	0.037
	KA8	-0.090	-0.003	0.070	0.060	-0.042	-0.032	-0.228	0.638	-0.053	-0.037	0.029	0.030
	KA9	0.027	0.028	-0.049	0.043	-0.048	0.058	-0.103	-0.053	0.430	-0.164	0.039	-0.029
	KA10	-0.009	-0.040	-0.003	-0.011	0.068	0.009	0.039	-0.037	-0.164	0.262	-0.062	-0.196
	KA11	0.050	0.035	-0.024	0.004	-0.075	-0.021	-0.041	0.029	0.039	-0.062	0.082	0.024
	KA12	-0.046	0.007	0.054	-0.012	-0.036	-0.041	0.037	0.030	-0.029	-0.196	0.024	0.379
Anti-image Correlation	KA1	.750[a]	-0.129	-0.080	-0.294	-0.120	0.044	-0.023	-0.136	0.050	-0.020	0.210	-0.089
	KA2	-0.129	.786[a]	-0.437	-0.025	-0.126	-0.278	0.006	-0.005	0.059	-0.110	0.169	0.015
	KA3	-0.080	-0.437	.739[a]	-0.451	0.092	0.227	-0.245	0.150	-0.127	-0.009	-0.145	0.149
	KA4	-0.294	-0.025	-0.451	.811[a]	-0.181	-0.267	0.111	0.129	0.112	-0.038	0.024	-0.033
	KA5	-0.120	-0.126	0.092	-0.181	.617[a]	0.032	0.153	-0.183	-0.256	0.468	-0.916	-0.205
	KA6	0.044	-0.278	0.227	-0.267	0.032	.784[a]	-0.319	-0.053	0.118	0.024	-0.099	-0.088
	KA7	-0.023	0.006	-0.245	0.111	0.153	-0.319	.726[a]	-0.414	-0.228	0.111	-0.209	0.086
	KA8	-0.136	-0.005	0.150	0.129	-0.183	-0.053	-0.414	.666[a]	-0.100	-0.092	0.127	0.061
	KA9	0.050	0.059	-0.127	0.112	-0.256	0.118	-0.228	-0.100	.713[a]	-0.489	0.206	-0.072
	KA10	-0.020	-0.110	-0.009	-0.038	0.468	0.024	0.111	-0.092	-0.489	.522[a]	-0.427	-0.621
	KA11	0.210	0.169	-0.145	0.024	-0.916	-0.099	-0.209	0.127	0.206	-0.427	.630[a]	0.137
	KA12	-0.089	0.015	0.149	-0.033	-0.205	-0.088	0.086	0.061	-0.072	-0.621	0.137	.672[a]

a. Measures of Sampling Adequacy(MSA)

VARIABEL PENGALAMAN AUDIT

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.517
Bartlett's Test of Sphericity	Approx. Chi-Square	159.800
	df	45
	Sig.	.000

Anti-image Matrices

		PA1	PA2	PA3	PA4	PA5	PA6	PA7	PA8	PA9	PA10
Anti-image Covariance	PA1	0.584	-0.328	0.036	-0.136	-0.034	0.096	-0.090	-0.073	0.179	-0.224
	PA2	-0.328	0.616	-0.150	0.063	0.107	-0.161	0.129	0.086	-0.125	0.071
	PA3	0.036	-0.150	0.864	-0.052	-0.197	-0.043	-0.015	-0.034	0.037	0.002
	PA4	-0.136	0.063	-0.052	0.817	0.041	-0.228	0.110	-0.042	-0.119	0.118
	PA5	-0.034	0.107	-0.197	0.041	0.797	-0.188	0.026	-0.008	-0.112	0.019
	PA6	0.096	-0.161	-0.043	-0.228	-0.188	0.648	-0.239	-0.110	0.089	-0.062
	PA7	-0.090	0.129	-0.015	0.110	0.026	-0.239	0.693	0.109	-0.238	-0.001
	PA8	-0.073	0.086	-0.034	-0.042	-0.008	-0.110	0.109	0.707	-0.243	-0.061
	PA9	0.179	-0.125	0.037	-0.119	-0.112	0.089	-0.238	-0.243	0.509	-0.208
	PA10	-0.224	0.071	0.002	0.118	0.019	-0.062	-0.001	-0.061	-0.208	0.711
Anti-image Correlation	PA1	.637[a]	-0.547	0.051	-0.197	-0.050	0.156	-0.141	-0.114	0.328	-0.348
	PA2	-0.547	.688[a]	-0.205	0.089	0.152	-0.254	0.197	0.130	-0.224	0.107
	PA3	0.051	-0.205	.637[a]	-0.062	-0.237	-0.058	-0.020	-0.044	0.055	0.002
	PA4	-0.197	0.089	-0.062	.701[a]	0.051	-0.314	0.146	-0.055	-0.184	0.154
	PA5	-0.050	0.152	-0.237	0.051	.638[a]	-0.262	0.035	-0.011	-0.175	0.025
	PA6	0.156	-0.254	-0.058	-0.314	-0.262	.550[a]	-0.356	-0.162	0.155	-0.091
	PA7	-0.141	0.197	-0.020	0.146	0.035	-0.356	.504[a]	0.156	-0.401	-0.001
	PA8	-0.114	0.130	-0.044	-0.055	-0.011	-0.162	0.156	.645[a]	-0.406	-0.085
	PA9	0.328	-0.224	0.055	-0.184	-0.175	0.155	-0.401	-0.406	.509[a]	-0.346
	PA10	-0.348	0.107	0.002	0.154	0.025	-0.091	-0.001	-0.085	-0.346	.581[a]

a. Measures of Sampling Adequacy(MSA)

VARIABEL BEBAN KERJA

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.889
Bartlett's Test of Sphericity	Approx. Chi-Square	410.424
	Df	45
	Sig.	.000

Anti-image Matrices

		BK1	BK2	BK3	BK4	BK5	BK6	BK7	BK8	BK9	BK10
Anti-image Covariance	BK1	0.488	-0.095	-0.041	-0.146	-0.034	-0.004	-0.067	-0.016	-0.008	-0.103
	BK2	-0.095	0.462	-0.109	-0.037	0.026	-0.160	0.049	-0.102	-0.025	0.063
	BK3	-0.041	-0.109	0.529	-0.021	-0.079	0.010	-0.073	-0.056	-0.119	0.063
	BK4	-0.146	-0.037	-0.021	0.570	0.045	-0.103	-0.011	-0.120	-0.034	0.099
	BK5	-0.034	0.026	-0.079	0.045	0.512	-0.147	0.009	0.005	-0.068	-0.117
	BK6	-0.004	-0.160	0.010	-0.103	-0.147	0.374	-0.074	0.085	0.002	-0.135
	BK7	-0.067	0.049	-0.073	-0.011	0.009	-0.074	0.531	-0.117	-0.099	-0.031
	BK8	-0.016	-0.102	-0.056	-0.120	0.005	0.085	-0.117	0.501	-0.090	-0.089
	BK9	-0.008	-0.025	-0.119	-0.034	-0.068	0.002	-0.099	-0.090	0.462	-0.080
	BK10	-0.103	0.063	0.063	0.099	-0.117	-0.135	-0.031	-0.089	-0.080	0.500
Anti-image Correlation	BK1	.923[a]	-0.201	-0.081	-0.277	-0.068	-0.010	-0.132	-0.032	-0.016	-0.209
	BK2	-0.201	.870[a]	-0.220	-0.071	0.053	-0.385	0.098	-0.212	-0.054	0.132
	BK3	-0.081	-0.220	.916[a]	-0.038	-0.152	0.023	-0.138	-0.110	-0.240	0.123
	BK4	-0.277	-0.071	-0.038	.878[a]	0.083	-0.224	-0.020	-0.225	-0.066	0.186
	BK5	-0.068	0.053	-0.152	0.083	.893[a]	-0.335	0.018	0.010	-0.139	-0.231
	BK6	-0.010	-0.385	0.023	-0.224	-0.335	.835[a]	-0.166	0.197	0.005	-0.311
	BK7	-0.132	0.098	-0.138	-0.020	0.018	-0.166	.924[a]	-0.228	-0.200	-0.060
	BK8	-0.032	-0.212	-0.110	-0.225	0.010	0.197	-0.228	.884[a]	-0.187	-0.178
	BK9	-0.016	-0.054	-0.240	-0.066	-0.139	0.005	-0.200	-0.187	.927[a]	-0.166
	BK10	-0.209	0.132	0.123	0.186	-0.231	-0.311	-0.060	-0.178	-0.166	.845[a]

a. Measures of Sampling Adequacy(MSA)

VARIABEL RISIKO AUDIT

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.895
Bartlett's Test of Sphericity	Approx. Chi-Square	777.802
	df	66
	Sig.	.000

Anti-image Matrices

		RA1	RA2	RA3	RA4	RA5	RA6	RA7	RA8	RA9	RA10	RA11	RA12
Anti-image Covariance	RA1	0.736	-0.200	0.065	0.034	-0.002	0.008	-0.058	-0.001	0.082	0.058	0.006	-0.052
	RA2	-0.200	0.736	-0.012	0.034	0.031	-0.034	0.009	-0.059	0.123	-0.004	-0.005	0.044
	RA3	0.065	-0.012	0.454	0.095	-0.130	-0.045	-0.037	0.024	0.019	-0.016	-0.070	-0.004
	RA4	0.034	0.034	0.095	0.262	-0.120	-0.035	0.008	-0.063	0.059	-0.034	-0.036	0.031
	RA5	-0.002	0.031	-0.130	-0.120	0.269	-0.023	-0.034	0.005	-0.023	-0.010	0.011	-0.004
	RA6	0.008	-0.034	-0.045	-0.035	-0.023	0.195	-0.035	-0.048	-0.031	-0.004	-0.039	-0.005
	RA7	-0.058	0.009	-0.037	0.008	-0.034	-0.035	0.203	-0.089	-0.063	0.059	-0.016	-0.012
	RA8	-0.001	-0.059	0.024	-0.063	0.005	-0.048	-0.089	0.163	0.020	-0.016	-0.022	-0.014
	RA9	0.082	0.123	0.019	0.059	-0.023	-0.031	-0.063	0.020	0.411	-0.208	0.008	-0.006
	RA10	0.058	-0.004	-0.016	-0.034	-0.010	-0.004	0.059	-0.016	-0.208	0.364	-0.056	-0.057
	RA11	0.006	-0.005	-0.070	-0.036	0.011	-0.039	-0.016	-0.022	0.008	-0.056	0.220	-0.126
	RA12	-0.052	0.044	-0.004	0.031	-0.004	-0.005	-0.012	-0.014	-0.006	-0.057	-0.126	0.440
Anti-image Correlation	RA1	.748[a]	-0.271	0.112	0.078	-0.005	0.021	-0.150	-0.002	0.150	0.111	0.016	-0.091
	RA2	-0.271	.642[a]	-0.021	0.077	0.070	-0.090	0.023	-0.169	0.224	-0.007	-0.013	0.077
	RA3	0.112	-0.021	.888[a]	0.276	-0.372	-0.151	-0.122	0.088	0.044	-0.039	-0.222	-0.009
	RA4	0.078	0.077	0.276	.877[a]	-0.454	-0.153	0.033	-0.304	0.180	-0.111	-0.149	0.093
	RA5	-0.005	0.070	-0.372	-0.454	.907[a]	-0.099	-0.145	0.024	-0.071	-0.032	0.044	-0.013
	RA6	0.021	-0.090	-0.151	-0.153	-0.099	.953[a]	-0.177	-0.269	-0.108	-0.013	-0.189	-0.018
	RA7	-0.150	0.023	-0.122	0.033	-0.145	-0.177	.902[a]	-0.490	-0.216	0.215	-0.073	-0.041
	RA8	-0.002	-0.169	0.088	-0.304	0.024	-0.269	-0.490	.898[a]	0.077	-0.065	-0.118	-0.051
	RA9	0.150	0.224	0.044	0.180	-0.071	-0.108	-0.216	0.077	.818[a]	-0.538	0.026	-0.014
	RA10	0.111	-0.007	-0.039	-0.111	-0.032	-0.013	0.215	-0.065	-0.538	.862[a]	-0.197	-0.143
	RA11	0.016	-0.013	-0.222	-0.149	0.044	-0.189	-0.073	-0.118	0.026	-0.197	.928[a]	-0.404
	RA12	-0.091	0.077	-0.009	0.093	-0.013	-0.018	-0.041	-0.051	-0.014	-0.143	-0.404	.930[a]

a. Measures of Sampling Adequacy(MSA)

HASIL UJI RELIABILITAS

VARIABEL KUALITAS AUDIT

Case Processing Summary

		N	%
Cases	Valid	89	100.0
	Excluded[a]	0	.0
	Total	89	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.828	12

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
KA1	38.44	12.340	.322	.827
KA2	38.45	11.478	.501	.813
KA3	38.40	11.289	.574	.807
KA4	38.39	11.287	.602	.805
KA5	38.51	11.321	.646	.802
KA6	38.39	11.787	.508	.813
KA7	38.49	11.707	.521	.812
KA8	38.33	12.449	.309	.828
KA9	38.27	11.972	.437	.818
KA10	38.22	12.153	.373	.824
KA11	38.54	11.229	.656	.800
KA12	38.20	12.231	.357	.825

VARIABEL PENGALAMAN AUDIT

Case Processing Summary

		N	%
Cases	Valid	89	100.0
	Excluded[a]	0	.0
	Total	89	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.652	10

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
PA1	31.39	5.355	.211	.649
PA2	31.39	5.332	.240	.642
PA3	31.34	5.317	.247	.641
PA4	31.37	5.281	.262	.638
PA5	31.39	5.219	.292	.632
PA6	31.37	4.850	.469	.740
PA7	31.34	5.226	.289	.633
PA8	31.44	5.067	.369	.616
PA9	31.40	4.925	.433	.602
PA10	31.35	5.093	.350	.620

VARIABEL BEBAN KERJA

Case Processing Summary

		N	%
Cases	Valid	89	100.0
	Excluded[a]	0	.0
	Total	89	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.898	10

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
BK1	30.44	16.272	.695	.885
BK2	30.48	16.639	.658	.887
BK3	30.44	16.658	.636	.889
BK4	30.27	17.699	.567	.893
BK5	30.40	16.925	.613	.890
BK6	30.35	16.411	.710	.884
BK7	30.45	16.296	.653	.888
BK8	30.34	17.294	.642	.889
BK9	30.37	16.668	.710	.884
BK10	30.34	16.885	.588	.892

VARIABEL RISIKO AUDIT

Case Processing Summary

		N	%
Cases	Valid	89	100.0
	Excluded[a]	0	.0
	Total	89	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.899	12

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
RA1	37.07	30.950	-.124	.919
RA2	37.09	30.128	.015	.915
RA3	37.07	26.268	.633	.891
RA4	37.17	24.278	.754	.884
RA5	37.25	23.984	.792	.881
RA6	37.13	23.641	.881	.876
RA7	37.09	23.946	.842	.879
RA8	37.07	23.654	.862	.877
RA9	37.08	27.391	.461	.898
RA10	36.98	27.045	.583	.894
RA11	37.16	23.725	.854	.878
RA12	37.04	25.362	.672	.888

HASIL UJI ASUMSI KLASIK & REGRESI LINIER BERGANDA

UJI NORMALITAS

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		89
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	1.69344898
Most Extreme Differences	Absolute	.089
	Positive	.086
	Negative	-.089
Test Statistic		.089
Asymp. Sig. (2-tailed)		.080[c]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Uji Multikolinieritas

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	3,771	3,639		1,036	0,303		
	PENGALAMAN AUDIT	1,006	0,096	0,671	10,498	0,000	0,598	1,671
	BEBAN KERJA	-0,130	0,046	-0,158	-2,810	0,006	0,772	1,295
	RISIKO AUDIT	0,183	0,041	0,273	4,526	0,000	0,674	1,483

a. Dependent Variable: KUALITAS AUDIT

Uji Heteroskedastisitas

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	3.639	2.184		1.666	.099
	PENGALAMAN AUDIT	.077	.058	.161	1.337	.185
	BEBAN KERJA	-.006	.028	-.023	-.214	.831
	RISIKO AUDIT	-.121	.024	-.566	-4.995	.067

a. Dependent Variable: ABS_RES_1

Uji Autokorelasi

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.890[a]	.792	.785	1.723	2.001

a. Predictors: (Constant), RISIKO AUDIT, BEBAN KERJA, PENGALAMAN AUDIT

b. Dependent Variable: KUALITAS AUDIT

Persamaan Regresi Linier Berganda

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	3,771	3,639		1,036	0,303		
	PENGALAMAN AUDIT	1,006	0,096	0,671	10,498	0,000	0,598	1,671
	BEBAN KERJA	-0,130	0,046	-0,158	-2,810	0,006	0,772	1,295
	RISIKO AUDIT	0,183	0,041	0,273	4,526	0,000	0,674	1,483

a. Dependent Variable: KUALITAS AUDIT

HASIL UJI F & UJI T

UJI F

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	961.277	3	320.426	107.924	.000[b]
	Residual	252.364	85	2.969		
	Total	1213.640	88			

a. Dependent Variable: KUALITAS AUDIT

b. Predictors: (Constant), RISIKO AUDIT, BEBAN KERJA, PENGALAMAN AUDIT

Uji T

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	3,771	3,639		1,036	0,303		
	PENGALAMAN AUDIT	1,006	0,096	0,671	10,498	0,000	0,598	1,671
	BEBAN KERJA	-0,130	0,046	-0,158	-2,810	0,006	0,772	1,295
	RISIKO AUDIT	0,183	0,041	0,273	4,526	0,000	0,674	1,483

a. Dependent Variable: KUALITAS AUDIT

Hasil Uji Koefisiendeterminasi

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.890[a]	.792	.785	1.723	2.001

a. Predictors: (Constant), RISIKO AUDIT, BEBAN KERJA, PENGALAMAN AUDIT

b. Dependent Variable: KUALITAS AUDIT