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LAMPIRAN

Lampiran I

Assalamu'alaikum Wr. Wb.

Perkenalkan saya, Nensi Evelin Katerina Senandi Mahasiswa Tingkat Akhir program studi Akuntansi di Universitas Esa Unggul. Saat ini saya sedang melakukan penelitian mengenai "Peran Auditor Internal : Assurance, Consultant dan Anti Corruption Activity dalam Pemeriksaan Bansos". Penelitian ini menggunakan kuisioner sebagai alat pengumpulan data primer. Oleh karena itu, saya mohon kesediaan Bapak/Ibu Auditor untuk meluangkan waktunya mengisi/memberi jawaban atas pernyataan terkait dengan penelitian ini. Atas perhatian dan waktunya, saya mengucapkan Terimakasih.

Wassalamu'alaikum Wr. Wb.

<https://forms.gle/QqqYeLpsUe5KEFFu6>

Lampiran II

Tabel Tabulasi Uji Instrumen

No	L/P	PB1	PB2	PB3	PB4		A1	A2	A3	A4	A5		C1	C2	C3	C4		AA1	A2	AA3	AA4	AA5	
1	L	4	4	3	4	3,75	4	4	3	2	3	3,2	2	2	2	2	2	3	2	3	3	4	3
2	L	4	4	4	4	4	2	3	3	3	3	2,8	3	3	3	3	3	3	2	3	2	4	2,8
3	P	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
4	P	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
5	L	4	3	3	4	3,5	3	3	3	3	3	3	3	3	4	3	3,25	3	3	3	3	3	3
6	L	4	3	3	3	3,25	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
7	P	4	4	4	3	3,75	4	4	4	2	3	3,4	3	3	3	2	2,75	3	3	3	3	4	3,2
8	L	4	4	4	4	4	4	4	4	4	4	4	3	2	3	3	2,75	4	4	4	4	3	3,8
9	P	1	2	3	4	2,5		1	2	3	4	2,5	1	2	3	4	2,5	1	2	3	4	4	2,8
10	P	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
11	L	4	3	4	3	3,5	2	2	2	1	2	1,8	2	2	2	3	2,25	3	2	3	2	3	2,6
12	P	3	3	4	3	3,25	4	4	3	3	3	3,4	4	3	3	4	3,5	3	4	3	3	3	3,2
13	L	4	3	2	1	2,5	4	3	2	1	4	2,8	3	2	1	4	2,5	3	2	1	4	3	2,6
14	P	3	4	4	3	3,5	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
15	P	3	3	3	3	3	4	3	4	3	3	3,4	4	3	2	4	3,25	2	4	4	3	4	3,4
16	P	4	4	4	3	3,75	4	4	3	3	4	3,6	4	4	4	3	3,75	4	4	4	4	4	4
17	P	4	4	4	4	4	4	4	4	4	4	4	2	3	4	4	3,25	4	4	4	4	4	4
18	P	4	4	4	4	4	4	4	4	4	4	4	3	4	3	4	3,5	4	3	4	4	3	3,6
19	L	3	3	3	3	3	3	3	3	3	3	3	3	2	3	3	2,75	3	2	3	3	3	2,8
20	P	4	3	4	3	3,5	4	4	4	4	4	4	4	4	4	4	4	4	3	4	4	4	3,8
21	P	3	3	4	3	3,25	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
22	P	4	4	3	3	3,5	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	4	3,2
23	L	4	4	4	4	4	3	4	4	3	4	3,6	2	2	2	3	2,25	4	3	3	3	3	3,2
24	L	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
25	L	3	4	3	3	3,25	2	3	3	3	3	2,8	3	2	3	3	2,75	4	4	4	4	4	4
26	P	4	4	4	4	4	4	4	4	4	4	4	4	3	4	4	3,75	4	4	4	4	4	4
27	P	4	4	4	4	4	4	4	4	4	4	4	2	2	2	4	2,5	4	4	4	4	4	4
28	L	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
29	P	4	4	3	4	3,75	4	4	3	3	4	3,6	3	3	3	4	3,25	3	3	2	3	3	2,8
30	P	3	3	4	3	3,25	3	4	3	2	3	3	3	2	4	3	3	3	4	3	4	3	3,4
31	P	4	4	4	4	4	3	4	4	3	3	3,4	3	4	3	3	3,25	4	3	3	3	3	3,2
32	P	4	4	4	4	4	4	4	4	4	4	4	3	4	3	4	3,5	4	4	4	4	4	4

33	P	4	4	4	4	4	2	3	2	4	4	3	4	2	2	2	2,5	4	4	3	4	4	3,8
34	P	4	4	4	4	4	3	4	4	4	3	3,6	3	3	4	4	3,5	4	4	4	4	2	3,6
35	L	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
36	P	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
37	L	3	3	3	3	3	3	3	3	2	2,8	2	2	3	2	2,25	3	2	3	3	3	2,8	
38	L	3	2	3	2	2,5	3	2	3	2	3	2,6	3	2	3	3	2,75	3	3	2	3	2	2,6
39	P	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
40	P	4	4	4	4	4	4	4	4	4	4	3	3	4	4	3,5	4	3	3	4	4	3,6	
41	P	3	4	3	4	3,5	4	4	3	4	3	3,6	3	4	4	3	3,5	4	4	3	4	4	3,8
42	P	2	2	3	3	2,5	2	3	2	3	3	2,6	3	3	3	4	3,25	2	3	3	3	4	3
43	L	3	3	2	2	2,5	3	2	3	2	3	2,6	3	2	3	2	2,5	3	2	3	3	3	2,8
44	L	3	2	3	3	2,75	3	1	3	3	3	2,6	2	2	3	3	2,5	3	2	3	2	2	2,4
45	L	3	2	3	3	2,75	3	1	3	3	3	2,6	2	2	3	3	2,5	3	2	3	2	2	2,4
46	L	3	3	2	2	2,5	2	2	3	2	3	2,4	2	2	3	3	2,5	3	3	3	3	2	2,8
47	P	3	3	3	3	3	2	3	1	1	3	2	1	2	3	4	2,5	3	3	2	3	4	3
48	L	4	4	4	4	4	4	4	4	2	2	3,2	3	2	1	1	1,75	1	2	3	2	3	2,2
49	L	3	4	4	4	3,75	3	4	4	4	4	3,8	4	4	4	4	4	4	3	3	3	3	3,2
50	L	3	2	3	3	2,75	2	2	1	1	2	1,6	3	2	1	3	2,25	2	1	3	2	1	1,8
51	L	3	3	3	3	3	3	3	3	2	3	2,8	3	3	2	1	2,25	3	2	2	1	3	2,2
52	P	3	3	3	3	3	4	3	4	4	4	3,8	4	4	3	4	3,75	4	3	3	3	3	3,2
53	L	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
54	P	3	3	3	3	3	2	3	1	1	3	2	1	2	3	4	2,5	3	3	2	3	4	3
55	L	3	3	2	3	2,75	3	3	3	3	3	3,2	1	2	2	2	1,75	3	2	3	2	2	2,4
56	L	4	3	2	1	2,5	3	3	3	3	3	3	3	1	2	2	1,75	3	2	3	2	2	2,4
57	L	4	3	2	1	2,5	3	3	3	3	3	3	3	1	2	2	1,75	3	2	3	2	2	2,4
58	P	4	4	4	4	4	4	4	4	3	4	3,8	3	2	2	2	2,25	4	4	3	4	4	3,8
59	P	4	4	4	4	4	3	3	4	4	4	3,6	4	4	3	4	3,75	3	3	3	3	3	3
60	P	3	3	3	3	3	3	3	3	3	3	3	3	3	2	2	2,5	3	3	3	3	3	3
61	P	3	3	4	3	3,25	4	4	4	4	3	3,8	1	2	3	2	2	3	4	3	2	3	3
62	L	3	2	3	3	2,75	3	1	3	3	3	2,6	2	2	3	3	2,5	3	2	3	2	2	2,4

Lampiran III
Hasil Output SPSS
Uji Validitas Pemeriksaan Bansos

		PB1	PB2	PB3	PB4	MEAN_PB
PB1	Pearson Correlation	1	,693**	,396**	,254*	,700**
	Sig. (2-tailed)		,000	,001	,047	,000
	N	62	62	62	62	62
PB2	Pearson Correlation	,693**	1	,571**	,571**	,872**
	Sig. (2-tailed)	,000		,000	,000	,000
	N	62	62	62	62	62
PB3	Pearson Correlation	,396**	,571**	1	,726**	,840**
	Sig. (2-tailed)	,001	,000		,000	,000
	N	62	62	62	62	62
PB4	Pearson Correlation	,254*	,571**	,726**	1	,814**
	Sig. (2-tailed)	,047	,000	,000		,000
	N	62	62	62	62	62
MEAN_PB	Pearson Correlation	,700**	,872**	,840**	,814**	1

Sig. (2-tailed)	,000	,000	,000	,000	
N	62	62	62	62	62

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

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

Sumber : Output Alat Uji Statistik

Uji Validitas Variabel Assurance

		Correlations					
		A1	A2	A3	A4	A5	MEAN_A
A1	Pearson Correlation	1	,609**	,709**	,498**	,527**	,818**
	Sig. (2-tailed)		,000	,000	,000	,000	,000
	N	61	61	61	61	61	61
A2	Pearson Correlation	,609**	1	,563**	,431**	,410**	,766**
	Sig. (2-tailed)	,000		,000	,000	,001	,000
	N	61	62	62	62	62	62
A3	Pearson Correlation	,709**	,563**	1	,719**	,455**	,872**
	Sig. (2-tailed)	,000	,000		,000	,000	,000
	N	61	62	62	62	62	62
A4	Pearson Correlation	,498**	,431**	,719**	1	,611**	,824**
	Sig. (2-tailed)	,000	,000	,000		,000	,000
	N	61	62	62	62	62	62
A5	Pearson Correlation	,527**	,410**	,455**	,611**	1	,713**
	Sig. (2-tailed)	,000	,001	,000	,000		,000
	N	61	62	62	62	62	62
MEAN_A	Pearson Correlation	,818**	,766**	,872**	,824**	,713**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	
	N	61	62	62	62	62	62

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

Sumber : Output Alat Uji Statistik

Hasil Uji Validitas Variabel Consultant

		Correlations				
		C1	C2	C3	C4	MEAN_C
C1	Pearson Correlation	1	,690**	,368**	,330**	,772**
	Sig. (2-tailed)		,000	,003	,009	,000
	N	62	62	62	62	62
C2	Pearson Correlation	,690**	1	,593**	,486**	,876**

	Sig. (2-tailed)	,000		,000	,000	,000
	N	62	62	62	62	62
C3	Pearson Correlation	,368**	,593**	1	,518**	,775**
	Sig. (2-tailed)	,003	,000		,000	,000
	N	62	62	62	62	62
C4	Pearson Correlation	,330**	,486**	,518**	1	,734**
	Sig. (2-tailed)	,009	,000	,000		,000
	N	62	62	62	62	62
MEAN_C	Pearson Correlation	,772**	,876**	,775**	,734**	1
	Sig. (2-tailed)	,000	,000	,000	,000	
	N	62	62	62	62	62

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

Sumber : Output Alat Uji Statistik

Hasil Uji Validitas Variabel Anti Corruption Activity

Correlations

		ACA1	ACA2	ACA3	ACA4	ACA5	MEAN_AC A
ACA1	Pearson Correlation	1	,602**	,451**	,550**	,302*	,736**
	Sig. (2-tailed)		,000	,000	,000	,017	,000
	N	62	62	62	62	62	62
ACA2	Pearson Correlation	,602**	1	,555**	,714**	,560**	,885**
	Sig. (2-tailed)	,000		,000	,000	,000	,000
	N	62	62	62	62	62	62
ACA3	Pearson Correlation	,451**	,555**	1	,483**	,326**	,698**
	Sig. (2-tailed)	,000	,000		,000	,010	,000
	N	62	62	62	62	62	62
ACA4	Pearson Correlation	,550**	,714**	,483**	1	,602**	,864**
	Sig. (2-tailed)	,000	,000	,000		,000	,000
	N	62	62	62	62	62	62
ACA5	Pearson Correlation	,302*	,560**	,326**	,602**	1	,724**
	Sig. (2-tailed)	,017	,000	,010	,000		,000
	N	62	62	62	62	62	62
	Pearson Correlation	,736**	,885**	,698**	,864**	,724**	1

MEAN_AC	Sig. (2-tailed)	,000	,000	,000	,000	,000	
A	N	62	62	62	62	62	62

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

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

Sumber : Output Alat Uji Statistik

Hasil Uji Reliabilitas Pemeriksaan Bansos

Reliability Statistics	
Cronbach's Alpha	N of Items
,820	4

Sumber : Output Alat Uji Statistik

Hasil Uji Reliabilitas Assurance

Reliability Statistics	
Cronbach's Alpha	N of Items
,863	5

Sumber : Output Alat Uji Statistik

Hasil Uji Reliabilitas Consultant

Reliability Statistics	
Cronbach's Alpha	N of Items
,795	4

Sumber : Output Alat Uji Statistik

Hasil Uji Reliabilitas Anti Corruption Activity

Reliability Statistics	
Cronbach's Alpha	N of Items
,843	5

Sumber : Output Alat Uji Statistik

Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
PEMERIKSAAN BANSOS	62	2,50	4,00	3,4032	,55691
ASSURANCE	62	1,60	4,00	3,2242	,62113
CONSULTANT	62	1,75	4,00	2,9476	,66397
ANTI CORRUPTION ACTIVITY	62	1,80	4,00	3,1774	,58068
Valid N (listwise)	62				

Sumber : Output Alat Uji Statistik

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		62
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,37746271
Most Extreme Differences	Absolute	,097
	Positive	,097
	Negative	-,074
Test Statistic		,097
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.

Sumber : Output Alat Uji Statistik

Uji Multikolinearitas

Coefficients^a

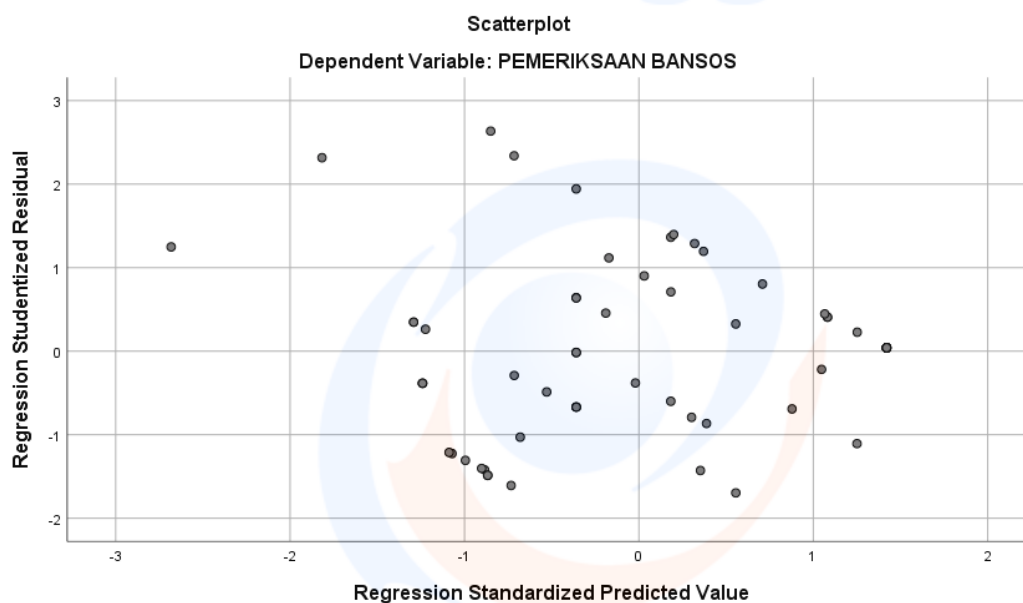
Model	Unstandardized		Standardize	t	Sig.	Collinearity Statistics
	Coefficients		d Coefficients			

		B	Std. Error	Beta			Toleranc e	VIF
1	(Constant)	1,070	,290		3,691	,000		
	ASSURANCE	,382	,121	,426	3,156	,003	,435	2,300
	CONSULTANT	,000	,104	,000	-,003	,997	,515	1,944
	ANTI CORRUPTION ACTIVITY	,347	,142	,362	2,441	,018	,360	2,777

a. Dependent Variable: PEMERIKSAAN BANSOS

Sumber : Output Alat Uji Statistik

Hasil Uji Heteroskedastisitas



Sumber : Output Alat Uji Statistik

Hasil Uji Simultan (F)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	10,228	3	3,409	22,752	,000 ^b
	Residual	8,691	58	,150		
	Total	18,919	61			

a. Dependent Variable: PEMERIKSAAN BANSOS

b. Predictors: (Constant), ANTI CORRUPTION ACTIVITY, CONSULTANT, ASSURANCE

Sumber : Output Alat Uji Statistik

Hasil Uji Parsial (t)

		Coefficients ^a					Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients			Tolerance	VIF
Model		B	Std. Error	Beta	t	Sig.		
1	(Constant)	1,070	,290		3,691	,000		
	ASSURANCE	,382	,121	,426	3,156	,003	,435	2,300
	CONSULTANT	,000	,104	,000	-,003	,997	,515	1,944
	ANTI CORRUPTION ACTIVITY	,347	,142	,362	2,441	,018	,360	2,777

Sumber : Output Alat Uji Statistik

Hasil Uji Adjusted R²

		Model Summary ^b								
		R	Adjusted R Square	Std. Error of the Estimate	R Square Change	Change Statistics F	df1	df2	Sig. F Change	Durbin-Watson
Model	R	Square								
1	,735 ^a	,541	,517	,38710	,541	22,752	3	58	,000	1,443

a. Predictors: (Constant), ANTI CORRUPTION ACTIVITY, CONSULTANT, ASSURANCE

b. Dependent Variable: PEMERIKSAAN BANSOS

Sumber : Output Alat Uji Statistik

Hasil Uji Regresi Linier Berganda

		Coefficients ^a					Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients			Tolerance	VIF
Model		B	Std. Error	Beta	t	Sig.		
1	(Constant)	1,070	,290		3,691	,000		
	ASSURANCE	,382	,121	,426	3,156	,003	,435	2,300
	CONSULTANT	,000	,104	,000	-,003	,997	,515	1,944
	ANTI CORRUPTION ACTIVITY	,347	,142	,362	2,441	,018	,360	2,777

a. Dependent Variable: PEMERIKSAAN BANSOS

Sumber : Output Alat Uji Statistik

