

Supervisi						
No.	Pertanyaan	STS	TS	N	S	SS
1.	Atasan saya memberikan bimbingan yang jelas dalam melaksanakan setiap tahapan proses audit.					
2.	Atasan menunjukkan sikap kepemimpinan yang mampu memotivasi dan memberi contoh positif bagi anggota tim.					
3.	Atasan saya memberikan tugas yang menantang untuk mengembangkan kemampuan saya.					
4.	Atasan saya berupaya menciptakan suasana kerja yang mendukung semangat dan kenyamanan dalam tim.					
5.	Saya merasa kondisi kerja yang dibangun oleh atasan mendorong saya untuk mencapai hasil kerja yang lebih baik.					
6.	Tugas yang diberikan oleh atasan mendorong saya untuk berpikir kritis dan menyelesaikan pekerjaan secara lebih kreatif.					
7.	Atasan saya memberikan feedback yang jujur, terbuka, dan interaktif.					
8.	Supervisor saya dapat membantu untuk mengenali peluang kerja di masa mendatang.					

Budaya Organisasi						
No.	Pertanyaan	STS	TS	N	S	SS
1.	Auditor senior dan junior berbagi pengetahuan dan pengalaman audit secara terbuka.					
2.	Permasalahan audit yang memiliki tingkat kompleksitas tinggi biasanya diselesaikan melalui proses pembahasan dan koordinasi bersama dalam tim audit, sehingga keputusan yang diambil lebih tepat dan dapat dipertanggungjawabkan.					
3.	Terdapat hubungan yang dilandasi rasa saling percaya dan hormat antar rekan kerja di lingkungan kantor, sehingga tercipta suasana kerja yang harmonis dan mendukung efektifitas pelaksanaan tugas.					
4.	Komunikasi antara manajemen dan staf audit terbuka, responsif, dan konstruktif.					
5.	Saya merasa menerima dukungan moral dan dorongan positif dari rekan-rekan saya dalam melaksanakan tanggung jawab saya sebagai auditor.					
6.	Rekan kerja dan atasan saya menunjukkan sikap mendukung dan membantu ketika saya menghadapi kendala dalam pekerjaan audit saya.					
7.	Penilaian dilakukan secara objektif berdasarkan hasil kerja dan kontribusi yang diberikan					

8.	Kebijakan yang diterapkan di kantor mencerminkan sikap pimpinan yang konsisten dan bijaksana dalam memperlakukan seluruh karyawan.					
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LAMPIRAN 2

SURAT KETERANGAN DARI KAP

HBS
Registered Public Accountant

Galud Bumi Purnama Blok 21 / 08
Surabaya - 60119
Phone: 031 581 2281
Htp: www.kapiba.co.id
email: admin@kapiba.co.id

SURAT KETERANGAN

Bersama ini KAP Habib Basuni dan Rekan menerangkan bahwa :

Nama : Ignatius Daniel Prima Barus
NIM : 210426289
Fakultas/Program Studi : Fakultas Bisnis dan Ekonomi / Akuntansi
Universitas : Universitas Atma Jaya Yogyakarta

Telah melakukan penelitian (riset) yang berjudul "Pengaruh Profesionalisme Pengalaman, Supervisi, dan Budaya Organisasi Terhadap Kinerja Auditor di KAP Daerah Surabaya" dalam bentuk kuesioner di KAP Habib Basuni dan Rekan.

Surat Keterangan ini kami keluarkan untuk dipergunakan sebagaimana mestinya.

Surabaya, 19 Desember 2025
KAP Habib Basuni dan Rekan
Staf Administrasi / Keuangan

Indriyastuti, S. Sos.

Habib Basuni dan Rekan
Kantor Akuntan Publik
Izin No. KEP-354/KM.1/2023

LAMPIRAN 3
TABULASI DATA

1. Kinerja Auditor

N O	Kinerja Auditor									Y AVG
	Y.1	Y.2	Y.3	Y.4	Y.5	Y.6	Y.7	Y.8	Total Y	
1	4	4	4	5	5	4	4	3	33	4,13
2	4	4	4	4	5	5	5	5	36	4,50
3	4	4	4	5	5	5	4	4	35	4,38
4	5	5	4	4	4	5	4	4	35	4,38
5	4	4	4	5	4	4	4	4	33	4,13
6	4	4	4	4	4	4	4	4	32	4,00
7	5	5	5	5	5	5	5	5	40	5,00
8	5	5	5	5	5	5	5	5	40	5,00
9	5	5	5	5	5	3	5	5	38	4,75
10	4	4	4	3	5	4	4	4	32	4,00
11	5	5	5	5	5	5	5	5	40	5,00
12	5	5	5	5	5	5	5	5	40	5,00
13	4	4	3	5	4	3	3	4	30	3,75
14	4	4	4	4	4	4	4	4	32	4,00
15	4	4	4	4	4	4	4	4	32	4,00
16	4	4	4	4	4	4	4	4	32	4,00
17	4	4	4	4	4	4	4	4	32	4,00
18	4	5	4	4	5	4	4	4	34	4,25
19	4	5	4	4	5	4	4	4	34	4,25
20	3	5	3	4	5	4	4	4	32	4,00
21	4	4	4	4	4	4	4	4	32	4,00
22	4	4	4	4	4	4	4	4	32	4,00
23	4	4	4	4	3	4	4	4	31	3,88
24	4	4	4	4	3	4	4	4	31	3,88
25	4	4	4	4	4	4	4	4	32	4,00
26	4	4	4	4	4	4	4	4	32	4,00
27	4	4	4	4	4	4	4	4	32	4,00

28	5	5	4	4	4	4	4	4	34	4,25
29	4	4	4	4	4	4	4	4	32	4,00
30	4	4	4	4	4	4	4	4	32	4,00
31	5	5	4	4	4	3	3	3	31	3,88
32	5	5	4	5	5	5	4	3	36	4,50
33	4	5	4	4	4	4	5	5	35	4,38
34	4	5	3	4	5	4	4	4	33	4,13
35	5	5	4	4	4	4	5	5	36	4,50
36	4	4	5	5	4	4	4	4	34	4,25
37	4	4	5	5	4	5	4	5	36	4,50
38	3	4	5	5	5	4	4	4	34	4,25
39	3	4	5	4	4	5	4	4	33	4,13
40	5	4	4	4	5	5	5	4	36	4,50
41	4	5	4	4	4	5	4	5	35	4,38
42	5	5	4	5	4	5	5	5	38	4,75
43	5	4	4	5	5	5	5	5	38	4,75
44	4	4	4	4	5	4	4	5	34	4,25
45	5	5	5	5	5	5	5	5	40	5,00
46	4	4	4	4	4	4	4	4	32	4,00
47	4	4	5	4	4	3	4	4	32	4,00
48	4	4	5	5	4	4	5	4	35	4,38
49	4	4	4	5	5	4	4	4	34	4,25
50	4	4	5	4	4	5	4	4	34	4,25
51	3	5	5	4	4	4	4	4	33	4,13
52	4	4	4	4	4	4	4	4	32	4,00
53	4	4	5	5	5	4	4	4	35	4,38
54	4	4	4	5	5	4	5	4	35	4,38
55	4	4	4	4	4	4	4	4	32	4,00
56	4	4	5	4	4	5	4	4	34	4,25
57	4	4	5	4	4	4	5	4	34	4,25
58	4	4	5	5	5	4	4	4	35	4,38
59	4	4	4	4	5	4	5	4	34	4,25
60	4	4	4	5	4	4	4	4	33	4,13
61	4	4	3	4	4	4	4	4	31	3,88
62	4	4	4	4	5	4	4	4	33	4,13
63	4	4	3	4	3	4	4	4	30	3,75
64	4	4	4	4	4	4	4	4	32	4,00
65	4	3	4	4	3	4	3	4	29	3,63
66	4	4	4	4	3	4	3	4	30	3,75
67	4	4	4	4	4	4	3	4	31	3,88
68	4	4	4	4	4	3	3	4	30	3,75

69	4	4	4	4	4	4	4	3	31	3,88
70	4	4	4	4	4	4	4	4	32	4,00
71	4	4	4	4	5	4	4	4	33	4,13
72	4	4	4	3	4	4	3	4	30	3,75
73	4	4	4	3	4	3	3	4	29	3,63
74	4	4	4	3	4	4	4	4	31	3,88
75	4	4	4	4	4	4	4	4	32	4,00
76	4	4	4	4	4	4	4	4	32	4,00
77	4	4	4	4	4	4	4	4	32	4,00
78	4	4	4	4	4	4	3	4	31	3,88
79	4	4	4	4	4	4	4	4	32	4,00
80	4	4	4	4	4	4	4	4	32	4,00
81	4	4	4	4	4	4	4	4	32	4,00
82	4	4	4	4	4	4	4	4	32	4,00
83	4	4	4	4	4	4	4	4	32	4,00
84	4	4	4	4	4	3	4	3	30	3,75
85	4	4	4	4	5	4	4	4	33	4,13
86	4	4	4	4	4	4	4	4	32	4,00
87	4	4	4	4	4	4	4	4	32	4,00
88	4	4	4	4	5	4	4	4	33	4,13
89	4	4	4	4	5	5	5	5	36	4,50
90	4	5	5	4	4	5	4	4	35	4,38

2. Profesionalisme

NO	Profesionalisme								Total X1	X1 AVG
	X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8		
1	4	4	4	5	3	4	4	5	33	4,13
2	4	4	3	3	5	4	4	4	31	3,88
3	5	4	4	4	3	5	4	5	34	4,25
4	4	4	4	4	5	4	4	4	33	4,13
5	5	4	4	4	4	4	5	5	35	4,38
6	4	4	4	4	4	4	4	4	32	4,00
7	5	5	5	5	5	5	5	5	40	5,00
8	5	5	5	5	5	5	5	5	40	5,00
9	5	5	5	5	5	5	5	5	40	5,00
10	4	4	4	4	4	4	4	4	32	4,00
11	5	4	4	5	5	5	4	4	36	4,50
12	5	5	5	5	5	5	5	5	40	5,00
13	4	4	4	4	5	4	4	4	33	4,13
14	4	4	4	4	3	4	3	3	29	3,63
15	3	4	4	4	3	4	4	4	30	3,75
16	4	5	3	5	4	4	4	4	33	4,13
17	4	5	3	5	4	4	4	4	33	4,13
18	4	5	4	4	5	4	5	5	36	4,50
19	4	5	4	4	5	4	4	4	34	4,25
20	4	4	4	4	5	4	5	5	35	4,38
21	4	4	4	4	4	4	4	4	32	4,00
22	4	4	4	4	4	4	4	4	32	4,00
23	4	4	4	4	4	4	4	4	32	4,00
24	4	4	4	4	4	4	4	4	32	4,00
25	4	4	4	4	4	4	4	4	32	4,00
26	4	4	4	4	4	4	4	4	32	4,00
27	4	4	4	4	4	4	4	4	32	4,00
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29	4	4	4	4	4	4	4	4	32	4,00
30	4	4	4	4	4	4	4	4	32	4,00
31	4	4	4	4	4	4	4	4	32	4,00

32	5	5	5	5	5	5	5	5	40	5,00
33	4	4	3	5	5	4	4	5	34	4,25
34	5	4	5	4	4	3	4	4	33	4,13
35	5	5	4	5	4	4	4	5	36	4,50
36	5	4	5	5	4	5	5	5	38	4,75
37	4	5	5	5	4	4	5	4	36	4,50
38	4	4	4	5	4	4	5	5	35	4,38
39	3	4	4	5	4	4	5	5	34	4,25
40	5	5	4	4	4	5	5	4	36	4,50
41	5	4	4	5	5	5	5	5	38	4,75
42	5	5	5	5	4	5	4	5	38	4,75
43	4	4	4	5	5	4	5	4	35	4,38
44	4	4	4	4	4	4	4	4	32	4,00
45	5	5	5	5	5	5	5	5	40	5,00
46	4	4	4	4	4	4	4	4	32	4,00
47	5	4	4	4	4	5	4	4	34	4,25
48	4	4	4	4	4	4	4	4	32	4,00
49	4	4	4	4	4	4	4	4	32	4,00
50	4	4	4	4	4	4	4	4	32	4,00
51	4	4	5	4	5	4	4	4	34	4,25
52	4	5	5	4	4	4	4	4	34	4,25
53	4	4	4	4	4	4	4	4	32	4,00
54	4	4	4	4	5	4	5	4	34	4,25
55	4	4	4	4	4	4	4	4	32	4,00
56	4	4	5	4	4	5	4	4	34	4,25
57	4	5	4	4	4	4	4	4	33	4,13
58	4	4	4	4	4	4	4	4	32	4,00
59	5	4	4	5	4	4	4	4	34	4,25
60	4	4	4	4	4	4	4	4	32	4,00
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62	3	4	3	4	5	4	4	4	31	3,88
63	4	4	4	4	4	4	4	4	32	4,00
64	5	4	4	3	4	4	4	4	32	4,00
65	4	4	4	4	3	3	4	4	30	3,75
66	4	4	4	4	4	4	4	4	32	4,00
67	4	4	4	4	4	4	4	4	32	4,00
68	4	4	4	4	4	4	4	4	32	4,00
69	4	4	4	4	4	4	4	4	32	4,00
70	4	4	4	4	4	4	4	4	32	4,00
71	4	4	4	4	4	3	4	4	31	3,88
72	4	5	4	4	3	4	4	3	31	3,88

73	4	4	4	4	4	4	3	4	31	3,88
74	4	4	4	4	4	4	4	4	32	4,00
75	4	4	4	4	4	3	4	4	31	3,88
76	4	4	4	4	4	3	4	4	31	3,88
77	4	4	4	4	4	4	4	4	32	4,00
78	3	4	4	4	4	4	4	4	31	3,88
79	4	4	4	4	4	4	4	4	32	4,00
80	4	4	4	4	4	4	4	4	32	4,00
81	4	4	4	4	4	4	4	4	32	4,00
82	4	4	4	4	4	4	4	4	32	4,00
83	4	4	4	4	4	4	4	4	32	4,00
84	4	4	4	4	4	4	4	4	32	4,00
85	4	4	4	4	4	4	5	4	33	4,13
86	4	4	4	4	4	4	4	4	32	4,00
87	4	4	4	4	4	4	4	4	32	4,00
88	4	4	4	5	4	4	4	4	33	4,13
89	5	5	5	4	4	5	4	4	36	4,50
90	4	4	5	4	4	5	4	4	34	4,25

3. Pengalaman

NO	Pengalaman								Total X2	X2 AVG
	X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2.8		
1	4	3	4	4	3	3	4	4	29	3,63
2	4	4	3	4	5	4	4	3	31	3,88
3	5	4	4	5	4	4	5	4	35	4,38
4	4	4	4	5	5	4	4	4	34	4,25
5	4	4	4	4	4	4	4	5	33	4,13
6	4	4	4	4	4	4	4	4	32	4,00
7	4	5	4	4	5	4	5	5	36	4,50
8	5	5	5	5	5	5	5	5	40	5,00
9	5	4	4	4	4	5	5	4	35	4,38
10	2	3	4	4	4	3	4	4	28	3,50
11	4	4	5	4	4	4	4	4	33	4,13
12	5	5	5	5	5	5	5	5	40	5,00
13	4	4	4	4	4	4	4	4	32	4,00
14	4	4	4	3	3	3	4	4	29	3,63
15	4	4	5	5	4	3	4	4	33	4,13
16	4	4	4	4	4	4	5	5	34	4,25
17	3	3	4	4	4	4	5	5	32	4,00
18	3	4	4	5	4	4	5	4	33	4,13
19	3	4	4	5	4	4	5	4	33	4,13
20	3	4	4	4	4	4	4	4	31	3,88
21	4	4	4	4	4	4	4	4	32	4,00
22	4	4	4	4	4	4	4	4	32	4,00
23	3	4	4	4	4	4	4	4	31	3,88
24	3	4	4	4	4	4	4	4	31	3,88
25	3	4	4	4	4	4	4	4	31	3,88
26	3	3	4	4	4	4	3	4	29	3,63
27	4	4	3	4	4	3	4	4	30	3,75
28	4	3	4	4	4	4	3	4	30	3,75
29	4	4	4	4	3	3	3	4	29	3,63
30	3	4	4	4	4	3	4	4	30	3,75
31	3	3	3	4	4	3	3	4	27	3,38

32	3	4	4	4	5	4	4	5	33	4,13
33	4	5	4	4	4	3	5	5	34	4,25
34	4	4	4	4	4	4	5	4	33	4,13
35	3	3	3	4	4	4	4	4	29	3,63
36	4	4	3	5	4	3	3	4	30	3,75
37	3	4	4	5	5	5	4	4	34	4,25
38	4	5	4	3	3	4	4	4	31	3,88
39	4	4	5	5	4	4	4	5	35	4,38
40	5	5	4	4	4	5	5	5	37	4,63
41	4	4	4	4	5	5	5	5	36	4,50
42	5	5	4	5	4	5	4	5	37	4,63
43	5	4	4	5	5	5	5	5	38	4,75
44	4	5	4	5	4	4	5	4	35	4,38
45	5	5	5	5	5	5	5	5	40	5,00
46	4	4	4	4	4	4	4	4	32	4,00
47	4	4	4	4	4	4	4	4	32	4,00
48	4	4	5	4	4	5	4	4	34	4,25
49	4	5	4	4	4	5	4	5	35	4,38
50	4	5	5	4	4	4	4	4	34	4,25
51	4	4	4	4	4	4	4	4	32	4,00
52	4	4	4	4	4	4	5	4	33	4,13
53	4	4	4	4	4	4	4	4	32	4,00
54	4	4	4	4	4	4	4	4	32	4,00
55	5	4	5	5	4	4	4	4	35	4,38
56	4	5	4	5	4	5	5	4	36	4,50
57	4	4	4	5	4	5	4	5	35	4,38
58	4	4	5	4	4	4	4	4	33	4,13
59	4	4	5	4	4	4	4	4	33	4,13
60	4	4	4	4	4	4	4	4	32	4,00
61	3	4	4	3	4	4	4	4	30	3,75
62	4	3	4	4	4	3	4	4	30	3,75
63	3	3	4	4	3	4	4	4	29	3,63
64	4	4	4	4	4	4	4	4	32	4,00
65	4	4	4	4	4	4	4	4	32	4,00
66	4	4	4	4	4	4	4	4	32	4,00
67	4	3	4	4	4	4	4	4	31	3,88
68	4	4	4	4	4	4	4	4	32	4,00
69	4	3	4	4	4	4	4	4	31	3,88
70	3	4	4	4	4	4	4	4	31	3,88
71	3	4	4	4	4	4	3	4	30	3,75
72	3	4	4	4	4	4	3	4	30	3,75

73	3	4	4	4	4	4	4	4	31	3,88
74	3	4	4	4	4	4	4	4	31	3,88
75	3	4	4	4	4	3	4	4	30	3,75
76	4	4	4	4	4	4	4	4	32	4,00
77	3	4	4	4	4	4	4	4	31	3,88
78	3	4	4	4	4	4	4	4	31	3,88
79	3	4	4	4	4	4	4	4	31	3,88
80	4	4	4	4	4	4	4	4	32	4,00
81	3	4	4	4	4	4	4	4	31	3,88
82	4	4	4	4	4	4	4	4	32	4,00
83	4	4	4	4	4	4	4	4	32	4,00
84	3	4	4	4	4	4	4	4	31	3,88
85	5	4	5	4	4	4	4	4	34	4,25
86	4	4	4	4	4	4	4	4	32	4,00
87	5	5	4	4	3	4	4	4	33	4,13
88	4	4	4	4	4	4	4	4	32	4,00
89	4	5	4	5	5	5	4	4	36	4,50
90	4	4	5	5	4	4	5	5	36	4,50

4. Supervisi

NO	Supervisi								Total X3	X3 AVG
	X3.1	X3.2	X3.3	X3.4	X3.5	X3.6	X3.7	X3.8		
1	4	3	4	4	3	4	4	4	30	3,8
2	4	3	5	4	4	4	3	5	32	4,0
3	5	4	4	5	5	4	4	5	36	4,5
4	4	4	4	4	4	4	5	5	34	4,3
5	4	4	4	4	5	4	4	4	33	4,1
6	4	4	4	4	4	4	4	4	32	4,0
7	5	5	5	5	5	5	5	5	40	5,0
8	5	5	5	5	5	5	5	5	40	5,0
9	5	5	5	4	5	4	5	5	38	4,8
10	4	4	4	4	4	4	4	4	32	4,0
11	5	5	5	4	5	5	4	5	38	4,8
12	5	5	5	5	5	5	5	5	40	5,0
13	4	4	4	4	4	4	4	4	32	4,0
14	3	3	4	4	3	3	3	3	26	3,3
15	4	4	4	4	4	4	4	4	32	4,0
16	4	4	4	4	4	4	4	4	32	4,0
17	4	5	4	4	4	4	4	4	33	4,1
18	4	4	5	4	5	4	5	5	36	4,5
19	4	4	5	4	5	4	5	5	36	4,5
20	5	5	3	4	4	4	4	3	32	4,0
21	4	4	4	4	4	4	4	4	32	4,0
22	4	4	4	4	4	4	4	4	32	4,0
23	4	4	4	4	4	4	4	4	32	4,0
24	4	4	4	4	4	4	4	4	32	4,0
25	4	4	4	4	4	4	4	4	32	4,0
26	4	4	4	4	4	4	4	4	32	4,0
27	4	4	4	4	4	4	4	4	32	4,0
28	4	4	4	4	4	4	4	4	32	4,0
29	4	4	4	4	4	4	4	4	32	4,0
30	4	4	4	4	4	4	4	4	32	4,0
31	4	4	4	4	4	4	4	4	32	4,0

32	4	5	5	5	5	5	5	5	39	4,9
33	5	5	4	5	5	4	5	4	37	4,6
34	4	4	5	4	4	5	4	4	34	4,3
35	5	5	4	5	5	5	5	5	39	4,9
36	4	5	4	4	4	5	4	4	34	4,3
37	4	4	5	5	5	4	4	4	35	4,4
38	5	5	5	4	4	5	4	4	36	4,5
39	4	3	4	5	5	5	4	4	34	4,3
40	5	4	4	4	5	4	5	5	36	4,5
41	5	5	4	4	5	4	5	5	37	4,6
42	4	4	5	5	4	5	4	5	36	4,5
43	4	4	4	4	5	5	4	5	35	4,4
44	4	5	4	5	4	5	4	4	35	4,4
45	5	5	5	5	5	5	5	5	40	5,0
46	4	4	4	4	4	4	4	4	32	4,0
47	4	5	4	5	4	5	4	5	36	4,5
48	4	5	4	4	5	4	4	4	34	4,3
49	4	4	4	4	4	4	4	5	33	4,1
50	4	5	4	4	4	4	4	4	33	4,1
51	4	4	4	4	4	4	4	4	32	4,0
52	4	4	4	4	4	4	4	4	32	4,0
53	5	5	4	4	4	4	4	4	34	4,3
54	4	4	4	5	4	4	4	4	33	4,1
55	4	4	4	4	4	4	5	4	33	4,1
56	4	4	4	4	4	4	4	4	32	4,0
57	4	4	4	4	4	4	4	4	32	4,0
58	4	4	5	5	5	5	5	5	38	4,8
59	4	4	4	4	4	4	4	4	32	4,0
60	4	4	4	4	4	4	4	4	32	4,0
61	4	4	4	4	4	4	4	4	32	4,0
62	3	4	3	3	4	4	4	4	29	3,6
63	4	4	4	4	4	4	4	4	32	4,0
64	4	4	3	4	4	3	4	4	30	3,8
65	4	4	4	4	4	4	4	4	32	4,0
66	4	4	4	4	4	3	3	4	30	3,8
67	4	4	4	4	4	4	4	4	32	4,0
68	4	4	4	4	4	4	4	4	32	4,0
69	4	4	4	3	4	3	4	4	30	3,8
70	4	4	4	4	4	4	4	4	32	4,0
71	4	4	5	4	4	4	3	5	33	4,1
72	4	4	4	4	3	3	4	3	29	3,6

73	3	4	4	3	4	4	4	4	30	3,8
74	3	3	4	4	4	4	4	4	30	3,8
75	3	3	4	4	4	3	4	4	29	3,6
76	4	3	4	3	4	4	4	4	30	3,8
77	4	4	4	4	4	4	3	4	31	3,9
78	4	3	4	3	4	4	4	4	30	3,8
79	4	4	4	4	4	4	4	4	32	4,0
80	3	3	4	4	4	4	4	4	30	3,8
81	4	3	4	3	4	4	3	4	29	3,6
82	4	4	4	4	4	4	4	4	32	4,0
83	4	4	3	4	4	3	4	4	30	3,8
84	4	4	4	4	4	4	4	4	32	4,0
85	4	5	4	4	3	4	4	4	32	4,0
86	3	4	4	4	4	4	4	4	31	3,9
87	5	4	4	4	4	4	4	3	32	4,0
88	4	4	4	4	4	4	4	4	32	4,0
89	4	4	4	5	4	5	5	4	35	4,4
90	5	5	5	4	4	5	4	4	36	4,5

5. Budaya Organisasi

NO	Budaya Organisasi								Total X4	X4 AVG
	X4.1	X4.2	X4.3	X4.4	X4.5	X4.6	X4.7	X4.8		
1	5	4	4	4	3	3	4	5	32	4,00
2	4	4	4	5	3	3	3	5	31	3,88
3	3	4	3	4	4	5	4	5	32	4,00
4	5	4	5	4	4	4	5	4	35	4,38
5	4	4	4	4	4	4	5	4	33	4,13
6	4	4	4	4	4	4	4	4	32	4,00
7	5	5	5	5	5	5	5	5	40	5,00
8	5	5	5	5	5	5	5	5	40	5,00
9	4	4	5	4	4	5	5	5	36	4,50
10	4	4	4	4	4	4	4	4	32	4,00
11	5	5	5	5	5	5	4	5	39	4,88
12	5	5	5	5	5	5	5	5	40	5,00
13	4	5	4	4	4	4	4	4	33	4,13
14	4	4	4	4	4	4	4	4	32	4,00
15	4	4	3	4	4	4	4	4	31	3,88
16	4	4	4	4	4	4	4	4	32	4,00
17	4	4	4	4	3	4	4	4	31	3,88
18	4	5	4	4	4	4	5	5	35	4,38
19	4	5	4	4	4	4	5	5	35	4,38
20	4	5	4	4	4	4	4	4	33	4,13
21	4	4	4	4	4	4	4	4	32	4,00
22	4	4	4	4	4	4	4	4	32	4,00
23	4	4	4	4	4	4	4	4	32	4,00
24	4	4	4	4	4	4	4	4	32	4,00
25	4	4	4	4	4	4	4	4	32	4,00
26	4	4	4	4	4	4	4	4	32	4,00
27	4	4	4	4	4	4	4	4	32	4,00
28	4	4	4	4	4	4	4	4	32	4,00
29	3	4	4	3	4	4	3	4	29	3,63

30	4	4	4	4	4	4	4	4	32	4,00
31	4	4	4	4	4	4	4	4	32	4,00
32	4	5	4	5	4	4	4	4	34	4,25
33	5	5	4	5	4	4	5	5	37	4,63
34	4	4	4	4	4	5	5	4	34	4,25
35	4	4	5	4	4	4	5	5	35	4,38
36	5	5	5	4	4	5	4	4	36	4,50
37	3	4	4	5	5	4	4	4	33	4,13
38	4	5	5	4	5	5	4	5	37	4,63
39	3	4	4	4	4	5	5	5	34	4,25
40	5	5	5	5	5	5	5	5	40	5,00
41	4	5	4	4	4	4	4	5	34	4,25
42	5	5	4	4	4	5	5	5	37	4,63
43	5	5	5	5	5	5	5	5	40	5,00
44	4	4	4	4	4	4	4	5	33	4,13
45	5	5	5	5	5	5	5	5	40	5,00
46	4	4	3	4	4	4	3	4	30	3,75
47	4	4	4	4	4	4	4	4	32	4,00
48	4	5	4	4	4	4	4	4	33	4,13
49	4	4	4	5	5	5	4	4	35	4,38
50	4	4	5	4	4	5	5	4	35	4,38
51	4	4	4	4	4	4	4	4	32	4,00
52	4	4	4	4	4	4	4	4	32	4,00
53	4	4	4	4	4	4	4	5	33	4,13
54	4	4	4	4	4	4	4	4	32	4,00
55	4	5	4	4	4	4	4	4	33	4,13
56	4	4	5	5	4	4	4	5	35	4,38
57	4	4	4	4	4	4	4	4	32	4,00
58	4	4	4	4	4	4	4	4	32	4,00
59	4	4	5	4	4	4	4	4	33	4,13
60	4	4	4	4	4	4	4	4	32	4,00
61	4	4	4	4	4	4	4	4	32	4,00
62	4	4	4	3	4	4	4	3	30	3,75
63	4	4	4	4	4	4	4	4	32	4,00
64	4	4	4	4	4	4	4	4	32	4,00
65	4	4	4	4	4	4	4	4	32	4,00
66	4	4	4	4	3	4	4	4	31	3,88
67	4	4	4	4	4	3	4	3	30	3,75
68	4	4	4	4	4	4	4	4	32	4,00
69	4	4	4	4	4	4	3	4	31	3,88
70	4	4	4	4	4	4	4	4	32	4,00

71	4	4	4	4	4	4	4	4	32	4,00
72	4	4	4	4	4	4	4	4	32	4,00
73	4	4	4	4	4	4	4	4	32	4,00
74	4	4	4	4	4	4	4	4	32	4,00
75	4	4	4	4	4	4	4	4	32	4,00
76	4	4	4	4	4	4	4	4	32	4,00
77	4	4	4	4	4	4	4	3	31	3,88
78	4	4	4	4	4	4	4	4	32	4,00
79	4	4	4	4	4	4	4	4	32	4,00
80	4	4	4	4	4	4	4	3	31	3,88
81	4	4	4	4	4	4	4	4	32	4,00
82	4	4	4	4	4	4	4	4	32	4,00
83	4	3	4	4	4	4	4	4	31	3,88
84	4	4	4	4	4	4	4	4	32	4,00
85	4	4	4	3	4	4	4	4	31	3,88
86	5	5	4	4	4	4	4	3	33	4,13
87	4	5	4	4	5	4	4	4	34	4,25
88	4	4	5	5	5	4	5	4	36	4,50
89	5	4	4	5	4	4	4	4	34	4,25
90	4	4	4	5	4	5	4	5	35	4,38

LAMPIRAN 4

HASIL UJI VALIDITAS DAN REALIABILITAS

1. UJI VALIDITAS

a. Kinerja Auditor (Y)

Correlations										
		Y1.1	Y1.2	Y1.3	Y1.4	Y1.5	Y1.6	Y1.7	Y1.8	TOTAL Y
Y1.1	Pearson Correlation	1	.466**	.127	.308**	.201	.279**	.392**	.330**	.587**
	Sig. (2-tailed)		.000	.232	.003	.058	.008	.000	.002	.000
	N	90	90	90	90	90	90	90	90	90
Y1.2	Pearson Correlation	.466**	1	.158	.215*	.320**	.269*	.353**	.329**	.591**
	Sig. (2-tailed)	.000		.137	.042	.002	.011	.001	.002	.000
	N	90	90	90	90	90	90	90	90	90
Y1.3	Pearson Correlation	.127	.158	1	.371**	.174	.309**	.330**	.268*	.543**
	Sig. (2-tailed)	.232	.137		.000	.101	.003	.001	.011	.000
	N	90	90	90	90	90	90	90	90	90
Y1.4	Pearson Correlation	.308**	.215*	.371**	1	.370**	.282**	.395**	.243*	.633**
	Sig. (2-tailed)	.003	.042	.000		.000	.007	.000	.021	.000
	N	90	90	90	90	90	90	90	90	90
Y1.5	Pearson Correlation	.201	.320**	.174	.370**	1	.262*	.449**	.234*	.613**
	Sig. (2-tailed)	.058	.002	.101	.000		.013	.000	.027	.000
	N	90	90	90	90	90	90	90	90	90
Y1.6	Pearson Correlation	.279**	.269*	.309**	.282**	.262*	1	.480**	.450**	.663**
	Sig. (2-tailed)	.008	.011	.003	.007	.013		.000	.000	.000
	N	90	90	90	90	90	90	90	90	90
Y1.7	Pearson Correlation	.392**	.353**	.330**	.395**	.449**	.480**	1	.554**	.787**

	Sig. (2-tailed)	.000	.001	.001	.000	.000	.000		.000	.000
	N	90	90	90	90	90	90	90	90	90
Y1.8	Pearson	.330**	.329**	.268*	.243*	.234*	.450**	.554**	1	.662**
	Correlation									
	Sig. (2-tailed)	.002	.002	.011	.021	.027	.000	.000		.000
	N	90	90	90	90	90	90	90	90	90
TOTAL_Y	Pearson	.587**	.591**	.543**	.633**	.613**	.663**	.787**	.662**	1
	Correlation									
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	
	N	90	90	90	90	90	90	90	90	90

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

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

B.Profesionalisme (X1)

Correlations

		X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	TOTAL_X1
X1.1	Pearson	1	.407**	.474**	.346**	.224*	.556**	.338**	.444**	.701**
	Correlation									
	Sig. (2-tailed)		.000	.000	.001	.034	.000	.001	.000	.000
	N	90	90	90	90	90	90	90	90	90
X1.2	Pearson	.407**	1	.364**	.435**	.245*	.404**	.369**	.305**	.635**
	Correlation									
	Sig. (2-tailed)	.000		.000	.000	.020	.000	.000	.003	.000
	N	90	90	90	90	90	90	90	90	90
X1.3	Pearson	.474**	.364**	1	.258*	.124	.456**	.346**	.290**	.608**
	Correlation									
	Sig. (2-tailed)	.000	.000		.014	.243	.000	.001	.006	.000
	N	90	90	90	90	90	90	90	90	90
X1.4	Pearson	.346**	.435**	.258*	1	.254*	.397**	.478**	.589**	.687**
	Correlation									
	Sig. (2-tailed)	.001	.000	.014		.016	.000	.000	.000	.000
	N	90	90	90	90	90	90	90	90	90
X1.5	Pearson	.224*	.245*	.124	.254*	1	.298**	.482**	.384**	.573**
	Correlation									
	Sig. (2-tailed)	.034	.020	.243	.016		.004	.000	.000	.000
	N	90	90	90	90	90	90	90	90	90

X1.6	Pearson Correlation	.556**	.404**	.456**	.397**	.298**	1	.384**	.438**	.727**
	Sig. (2-tailed)	.000	.000	.000	.000	.004		.000	.000	.000
	N	90	90	90	90	90	90	90	90	90
X1.7	Pearson Correlation	.338**	.369**	.346**	.478**	.482**	.384**	1	.650**	.743**
	Sig. (2-tailed)	.001	.000	.001	.000	.000	.000		.000	.000
	N	90	90	90	90	90	90	90	90	90
X1.8	Pearson Correlation	.444**	.305**	.290**	.589**	.384**	.438**	.650**	1	.753**
	Sig. (2-tailed)	.000	.003	.006	.000	.000	.000	.000		.000
	N	90	90	90	90	90	90	90	90	90
TOTAL_X1	Pearson Correlation	.701**	.635**	.608**	.687**	.573**	.727**	.743**	.753**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	
	N	90	90	90	90	90	90	90	90	90

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

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

C Pengalaman (X2)

Correlations									
		X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	TOTAL_X2
X2.1	Pearson	1	.442**	.333**	.298**	.117	.363**	.338**	.669**
	Sig. (2-tailed)		.000	.001	.004	.272	.000	.001	.000
	N	90	90	90	90	90	90	90	90
X2.2	Pearson Correlation	.442**	1	.276**	.250*	.237*	.430**	.389**	.676**
	Sig. (2-tailed)	.000		.008	.017	.025	.000	.000	.000
	N	90	90	90	90	90	90	90	90
X2.3	Pearson Correlation	.333**	.276**	1	.252*	.091	.275**	.240*	.527**
	Sig. (2-tailed)	.001	.008		.017	.391	.009	.023	.000
	N	90	90	90	90	90	90	90	90
X2.4	Pearson Correlation	.298**	.250*	.252*	1	.453**	.343**	.318**	.614**
	Sig. (2-tailed)	.004	.017	.017		.000	.001	.002	.000

	N	90	90	90	90	90	90	90	90	90
X2.5	Pearson Correlation	.117	.237*	.091	.453**	1	.475**	.314**	.321**	.561**
	Sig. (2-tailed)	.272	.025	.391	.000		.000	.003	.002	.000
	N	90	90	90	90	90	90	90	90	90
X2.6	Pearson Correlation	.363**	.430**	.275**	.343**	.475**	1	.387**	.385**	.723**
	Sig. (2-tailed)	.000	.000	.009	.001	.000		.000	.000	.000
	N	90	90	90	90	90	90	90	90	90
X2.7	Pearson Correlation	.338**	.389**	.240*	.318**	.314**	.387**	1	.461**	.678**
	Sig. (2-tailed)	.001	.000	.023	.002	.003	.000		.000	.000
	N	90	90	90	90	90	90	90	90	90
X2.8	Pearson Correlation	.293**	.333**	.283**	.303**	.321**	.385**	.461**	1	.637**
	Sig. (2-tailed)	.005	.001	.007	.004	.002	.000	.000		.000
	N	90	90	90	90	90	90	90	90	90
TOTAL_X2	Pearson Correlation	.669**	.676**	.527**	.614**	.561**	.723**	.678**	.637**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	
	N	90	90	90	90	90	90	90	90	90

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

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

D Supervisi (X3)

Correlations										
		X3.1	X3.2	X3.3	X3.4	X3.5	X3.6	X3.7	X3.8	TOTAL_X3
X3.1	Pearson Correlation	1	.621**	.326**	.372**	.481**	.389**	.419**	.333**	.702**
	Sig. (2-tailed)		.000	.002	.000	.000	.000	.000	.001	.000
	N	90	90	90	90	90	90	90	90	90
X3.2	Pearson Correlation	.621**	1	.227*	.393**	.361**	.440**	.433**	.272**	.680**
	Sig. (2-tailed)	.000		.031	.000	.000	.000	.000	.009	.000
	N	90	90	90	90	90	90	90	90	90
X3.3	Pearson Correlation	.326**	.227*	1	.378**	.432**	.537**	.278**	.566**	.649**

	Sig. (2-tailed)	.002	.031		.000	.000	.000	.008	.000	.000
	N	90	90	90	90	90	90	90	90	90
X3.4	Pearson Correlation	.372**	.393**	.378**	1	.439**	.530**	.426**	.380**	.688**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000	.000	.000
	N	90	90	90	90	90	90	90	90	90
X3.5	Pearson Correlation	.481**	.361**	.432**	.439**	1	.449**	.581**	.651**	.770**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.000	.000
	N	90	90	90	90	90	90	90	90	90
X3.6	Pearson Correlation	.389**	.440**	.537**	.530**	.449**	1	.395**	.481**	.746**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	.000	.000
	N	90	90	90	90	90	90	90	90	90
X3.7	Pearson Correlation	.419**	.433**	.278**	.426**	.581**	.395**	1	.474**	.705**
	Sig. (2-tailed)	.000	.000	.008	.000	.000	.000		.000	.000
	N	90	90	90	90	90	90	90	90	90
X3.8	Pearson Correlation	.333**	.272**	.566**	.380**	.651**	.481**	.474**	1	.726**
	Sig. (2-tailed)	.001	.009	.000	.000	.000	.000	.000		.000
	N	90	90	90	90	90	90	90	90	90
TOTAL_X3	Pearson Correlation	.702**	.680**	.649**	.688**	.770**	.746**	.705**	.726**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	
	N	90	90	90	90	90	90	90	90	90

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

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

E Budaya Organisasi (X4)

Correlations										
		X4.1	X4.2	X4.3	X4.4	X4.5	X4.6	X4.7	X4.8	TOTAL_ X4
X4.1	Pearson Correlation	1	.510**	.503**	.444**	.256*	.256*	.407**	.246*	.647**
	Sig. (2-tailed)		.000	.000	.000	.015	.015	.000	.019	.000
	N	90	90	90	90	90	90	90	90	90
X4.2	Pearson Correlation	.510**	1	.352**	.352**	.441**	.389**	.369**	.387**	.683**
	Sig. (2-tailed)	.000		.001	.001	.000	.000	.000	.000	.000
	N	90	90	90	90	90	90	90	90	90
X4.3	Pearson Correlation	.503**	.352**	1	.416**	.485**	.457**	.542**	.362**	.738**
	Sig. (2-tailed)	.000	.001		.000	.000	.000	.000	.000	.000
	N	90	90	90	90	90	90	90	90	90
X4.4	Pearson Correlation	.444**	.352**	.416**	1	.485**	.342**	.324**	.460**	.687**
	Sig. (2-tailed)	.000	.001	.000		.000	.001	.002	.000	.000
	N	90	90	90	90	90	90	90	90	90
X4.5	Pearson Correlation	.256*	.441**	.485**	.485**	1	.591**	.388**	.228*	.685**
	Sig. (2-tailed)	.015	.000	.000	.000		.000	.000	.031	.000
	N	90	90	90	90	90	90	90	90	90
X4.6	Pearson Correlation	.256*	.389**	.457**	.342**	.591**	1	.523**	.441**	.721**
	Sig. (2-tailed)	.015	.000	.000	.001	.000		.000	.000	.000
	N	90	90	90	90	90	90	90	90	90
X4.7	Pearson Correlation	.407**	.369**	.542**	.324**	.388**	.523**	1	.418**	.722**
	Sig. (2-tailed)	.000	.000	.000	.002	.000	.000		.000	.000
	N	90	90	90	90	90	90	90	90	90
X4.8	Pearson Correlation	.246*	.387**	.362**	.460**	.228*	.441**	.418**	1	.660**
	Sig. (2-tailed)	.019	.000	.000	.000	.031	.000	.000		.000
	N	90	90	90	90	90	90	90	90	90
TOTAL_X4	Pearson Correlation	.647**	.683**	.738**	.687**	.685**	.721**	.722**	.660**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	

	N	90	90	90	90	90	90	90	90	90
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** . Correlation is significant at the 0.01 level (2-tailed).

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

2. Uji Reliabilitas

a. Profesionalisme (X1)

Reliability Statistics	
Cronbach's Alpha	N of Items
0,829	8

b. Pengalaman (X2)

Reliability Statistics	
Cronbach's Alpha	N of Items
0,788	8

c. Supervisi (X3)

Reliability Statistics	
Cronbach's Alpha	N of Items
0,857	8

d. Budaya Organisasi (X4)

Reliability Statistics	
Cronbach's Alpha	N of Items
0,844	8

e. Kinerja Auditor

Reliability Statistics	
Cronbach's Alpha	N of Items
0,788	8

LAMPIRAN 5

HASIL UJI ASUMSI KLASIK

1. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		90
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.15554099
Most Extreme Differences	Absolute	.076
	Positive	.076
	Negative	-.055
Test Statistic		.076
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.		

2. Uji Multi Kolinearitas

Coefficients ^a								
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.281	.250		1.125	.264		
	AVG_X1	.217	.103	.215	2.108	.038	.278	3.596
	AVG_X2	.165	.076	.168	2.172	.033	.482	2.077
	AVG_X3	.278	.089	.314	3.136	.002	.288	3.469
	AVG_X4	.279	.092	.278	3.020	.003	.341	2.932
a. Dependent Variable: AVG_Y								

3. Uji Heterokedastisitas

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.308	.157		1.960	.053
	AVG X1	-.051	.065	-.158	-.785	.435
	AVG X2	-.065	.048	-.209	-1.365	.176
	AVG X3	.015	.056	.054	.272	.786
	AVG X4	.054	.058	.169	.929	.355
a. Dependent Variable: ABS_RES						

LAMPIRAN 6

Hasil Hipotesis

1. Uji Regresi Linear Berganda

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.246	1.997		1.125	.264
	TOTAL_X1	.217	.103	.215	2.108	.038
	TOTAL_X2	.165	.076	.168	2.172	.033
	TOTAL_X3	.278	.089	.314	3.136	.002
	TOTAL_X4	.279	.092	.278	3.020	.003
a. Dependent Variable: Kinerja Auditor						

2. Uji Koefisien Determinasi (R²)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.246	1.997		1.125	.264
	TOTAL_X1	.217	.103	.215	2.108	.038
	TOTAL_X2	.165	.076	.168	2.172	.033
	TOTAL_X3	.278	.089	.314	3.136	.002
	TOTAL_X4	.279	.092	.278	3.020	.003
a. Dependent Variable: TOTAL_Y						

3. Uji F

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	424.252	4	106.063	65.422	.000 ^b
	Residual	137.803	85	1.621		
	Total	562.056	89			
a. Dependent Variable: Kinerja Auditor						
b. Predictors: (Constant), Budaya Organisasi, Supervisi, Pengalaman, Profesionalisme						

4. Uji T

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	2.246	1.997		.264
	TOTAL X1	.217	.103	.215	.038
	TOTAL X2	.165	.076	.168	.033
	TOTAL X3	.278	.089	.314	.002
	TOTAL X4	.279	.092	.278	.003
a. Dependent Variable: Kinerja Auditor					