SURAT KETERANGAN PENELITIAN

Yang bertanda tangan di bawah ini:

Nama : Grifven

Jabatan : Auditor

Nama KAP : MNK & Partners

Menerangkan bahwa:

Nama : Immanuel Glenn Medlin

NPM : 220426697

Program Studi : Akuntansi

Fakultas : Bisnis dan Ekonomika

Universitas : Atma Jaya Yogyakarta

Telah melakukan penelitian di KAP Mahsun Nurdiono Kukuh & Partners

dengan melaksanakan penyebaran kuesioner, dalam menyusun skripsi dengan judul **"Pengaruh Religiusitas, Komitmen Organisasi, dan *Ethical Climate* terhadap Kinerja Auditor (Studi Empiris pada Kantor Akuntan Publik di DKI Jakarta)".**

Demikian surat keterangan ini kami berikan untuk dapat dipergunakan sebaik-baiknya.

Jakarta, 07 Mei 2026

(Grifven)

SURAT KETERANGAN PENELITIAN

Yang bertanda tangan di bawah ini:

Nama : RINA TAMPUBOLON

Jabatan : ADMIN

Nama KAP : GIDEON ADI DAN REKAN

Menerangkan bahwa:

Nama : Immanuel Glenn Medlin

NPM : 220426697

Program Studi : Akuntansi

Fakultas : Bisnis dan Ekonomika

Universitas : Atma Jaya Yogyakarta

Telah melakukan penelitian di KAP GIDEON ADI DAN REKAN

dengan melaksanakan penyebaran kuesioner, dalam menyusun skripsi dengan judul **"Pengaruh Religiusitas, Komitmen Organisasi, dan *Ethical Climate* terhadap Kinerja Auditor (Studi Empiris pada Kantor Akuntan Publik di DKI Jakarta)".**

Demikian surat keterangan ini kami berikan untuk dapat dipergunakan sebaik-baiknya.

Jakarta, 13 MEI 2026

(RINA TAMPUBOLON)

LAMPIRAN III TABULASI DATA

1. Tabulasi Data Variabel Kinerja Auditor

KINERJA AUDITOR					RATA-RATA
Y.1	Y.4	Y.5	Y.6	Y.7	
4	3	3	1	4	3.00
5	3	3	1	4	3.20
4	2	2	4	4	3.20
5	5	5	5	5	5.00
5	5	5	5	5	5.00
5	5	4	4	4	4.40
5	4	3	5	5	4.40
4	2	2	2	3	2.60
4	4	3	2	4	3.40
4	2	3	3	4	3.20
4	3	2	3	4	3.20
5	4	4	3	4	4.00
4	4	4	3	4	3.80
5	4	3	1	4	3.40
3	2	4	2	4	3.00
4	4	2	2	4	3.20
5	2	2	1	5	3.00
5	4	3	1	5	3.60
4	5	3	3	4	3.80
5	5	4	5	5	4.80
4	2	2	1	3	2.40
4	3	3	1	4	3.00
5	4	3	3	5	4.00
5	4	4	3	4	4.00
5	3	3	2	4	3.40
5	3	4	4	5	4.20
5	5	2	2	5	3.80
5	4	3	1	5	3.60
5	4	4	5	5	4.60
4	4	4	4	4	4.00
2	1	1	1	4	1.80
5	3	4	2	3	3.40
4	5	4	4	5	4.40
4	4	3	2	4	3.40
5	4	4	2	4	3.80
3	4	2	5	3	3.40
5	4	4	2	5	4.00
4	4	4	4	4	4.00
5	3	3	4	5	4.00
5	4	2	2	5	3.60

5	5	5	3	5	4.60
4	4	3	3	4	3.60
5	4	5	4	4	4.40
5	4	4	5	5	4.60
4	4	3	4	3	3.60
5	4	4	3	5	4.20
4	5	3	1	4	3.40
5	5	3	3	4	4.00
5	3	4	3	5	4.00
4	3	3	1	4	3.00
5	4	2	3	4	3.60
4	4	4	4	4	4.00
5	4	1	5	5	4.00
4	2	2	4	4	3.20
5	3	2	5	5	4.00
5	3	4	3	5	4.00
5	5	5	5	5	5.00
4	4	4	2	4	3.60
4	2	2	2	5	3.00
5	5	5	4	5	4.80
5	3	2	1	5	3.20
4	2	2	2	4	2.80
5	5	5	5	5	5.00
5	5	4	3	5	4.40
5	3	2	1	5	3.20
4	4	4	4	4	4.00
5	1	1	1	5	2.60
4	3	3	1	5	3.20
4	2	2	2	4	2.80
4	3	2	1	5	3.00
5	3	2	4	4	3.60
5	5	5	5	5	5.00
4	4	4	3	5	4.00
5	4	5	5	4	4.60
5	5	4	4	4	4.40
4	4	4	4	4	4.00
4	4	4	1	4	3.40
4	4	4	1	3	3.20
4	4	4	3	4	3.80
3	3	3	3	3	3.00
5	4	4	5	4	4.40
5	4	5	5	4	4.60
4	4	4	4	4	4.00
4	4	4	3	4	3.80
2	3	5	3	4	3.40
5	2	3	2	4	3.20
2	3	3	2	3	2.60
4	4	3	4	5	4.00

4	4	4	3	4	3.80
4	2	3	1	4	2.80
4	4	4	4	4	4.00
4	4	4	4	4	4.00
4	4	4	4	4	4.00
4	4	3	2	4	3.40
3	4	4	4	4	3.80

2. Tabulasi Data Variabel Religiusitas

RELIGIUSITAS										RATA-RATA
X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	X1.9	X1.10	
3	5	4	2	4	2	5	4	5	2	3.60
5	5	5	5	4	3	4	4	5	1	4.10
1	5	5	1	5	1	5	1	1	1	2.60
5	5	5	5	5	5	5	5	5	5	5.00
5	5	5	5	5	5	5	5	5	5	5.00
4	5	5	5	5	5	5	5	5	5	4.90
4	4	5	4	4	3	4	4	4	3	3.90
2	4	4	4	4	2	4	2	4	4	3.40
4	5	5	4	4	3	4	4	4	3	4.00
4	4	4	4	4	4	4	4	4	4	4.00
5	5	4	3	4	4	4	5	5	3	4.20
4	5	5	3	5	4	5	5	5	4	4.50
4	4	4	3	4	3	4	5	5	3	3.90
3	4	4	3	3	3	4	3	4	3	3.40
4	4	5	4	4	4	5	4	2	2	3.80
2	4	4	2	4	2	4	4	4	2	3.20
3	5	5	1	5	1	5	4	5	1	3.50
4	5	5	4	4	1	4	4	5	1	3.70
4	4	4	3	4	4	4	4	4	5	4.00
5	4	4	5	5	5	4	4	5	5	4.60
4	4	4	2	4	3	4	4	4	2	3.50
4	4	4	3	4	4	5	5	5	5	4.30
4	5	5	5	5	5	5	5	5	5	4.90
5	5	5	3	5	5	5	5	5	4	4.70
5	5	4	4	4	5	4	4	5	5	4.50
5	5	5	2	4	5	5	5	5	3	4.40

5	5	5	2	4	2	5	4	4	2	3.80
5	5	4	3	5	5	5	5	5	5	4.70
5	5	5	5	4	5	5	5	4	4	4.70
4	4	4	4	4	4	4	4	4	4	4.00
2	5	5	2	5	1	2	2	2	2	2.80
4	4	5	5	5	5	5	5	5	4	4.70
5	5	5	5	4	4	4	5	4	4	4.50
4	4	4	3	3	4	5	4	5	3	3.90
5	5	4	4	5	4	5	5	5	4	4.60
2	4	3	4	3	3	2	3	4	4	3.20
4	4	4	4	4	2	4	4	4	2	3.60
5	5	5	5	5	5	4	5	5	4	4.80
4	4	5	2	4	3	5	4	5	3	3.90
1	5	5	2	3	1	5	5	5	1	3.30
5	5	5	5	5	5	5	5	5	5	5.00
4	5	4	4	4	3	5	5	5	5	4.40
4	5	5	5	4	4	5	4	4	5	4.50
4	4	4	5	5	5	5	4	4	4	4.40
3	4	4	4	4	4	4	4	4	3	3.80
4	5	5	5	5	4	5	5	5	4	4.70
4	4	4	1	4	3	5	5	5	3	3.80
3	5	3	3	3	3	4	3	5	1	3.30
5	5	5	5	5	5	5	5	5	5	5.00
3	5	4	2	5	3	5	4	4	2	3.70
5	5	5	3	5	3	5	5	5	3	4.40
3	4	3	4	3	3	4	3	3	3	3.30
4	5	4	5	4	4	5	5	5	4	4.50
2	4	4	2	4	2	4	4	2	1	2.90
4	5	5	5	4	4	5	5	5	5	4.70
5	5	5	3	5	5	5	5	5	3	4.60
4	5	4	5	5	4	4	4	4	4	4.30
2	3	3	3	3	2	4	4	4	2	3.00
4	5	5	4	4	3	5	4	4	2	4.00
4	4	4	4	4	4	4	4	4	4	4.00
3	4	5	3	4	2	4	5	5	1	3.60
2	4	4	2	4	2	4	4	4	2	3.20
5	5	5	2	5	5	5	3	1	1	3.70
5	5	5	4	5	3	5	3	5	2	4.20
2	5	5	1	5	1	5	5	5	1	3.50

4	4	4	4	3	3	4	4	4	4	3.80
1	5	5	1	5	1	5	1	5	1	3.00
2	5	5	3	5	3	5	5	5	3	4.10
4	5	5	1	4	2	4	4	4	1	3.40
4	4	5	3	5	5	5	5	5	2	4.30
4	5	5	2	5	5	5	5	5	1	4.20
5	4	4	3	5	5	5	5	5	5	4.60
4	4	4	3	4	4	3	4	5	4	3.90
4	4	5	4	5	5	4	4	5	5	4.50
3	3	3	4	3	3	3	3	3	3	3.10
4	4	4	4	3	4	4	3	4	4	3.80
4	4	4	4	5	4	4	4	4	4	4.10
3	4	5	2	4	3	5	3	3	2	3.40
5	5	5	5	5	5	5	5	5	5	5.00
3	3	3	3	3	3	3	3	3	3	3.00
4	5	4	5	3	4	5	4	3	4	4.10
3	4	4	3	4	4	4	5	4	5	4.00
3	3	4	3	4	3	4	4	4	3	3.50
3	4	4	3	4	4	4	4	4	4	3.80
3	4	3	3	2	2	5	5	4	3	3.40
3	5	4	2	4	4	5	4	5	2	3.80
3	3	3	3	2	3	2	3	3	3	2.80
4	4	4	5	4	4	4	3	4	3	3.90
4	5	5	4	5	4	4	4	4	2	4.10
3	2	4	3	4	2	5	5	4	2	3.40
4	4	4	4	4	4	4	4	4	4	4.00
4	4	4	4	4	4	4	4	4	4	4.00
4	4	4	4	4	5	4	5	4	5	4.30
4	5	3	3	4	4	5	5	5	4	4.20
3	5	5	5	5	5	5	5	5	5	4.80

3. Tabulasi Data Variabel Komitmen Organisasi

KOMITMEN ORGANISASI								RATA RATA
X2.1	X2.2	X2.3	X2.4	X2.9	X2.10	X2.11	X2.12	
2	3	3	3	5	4	3	2	3.13
1	3	5	4	4	1	5	1	3.00

4	4	1	4	1	4	4	4	3.25
5	5	5	5	5	5	5	5	5.00
5	5	5	5	5	5	5	5	5.00
5	5	5	5	5	5	5	5	5.00
3	3	4	5	4	4	4	4	3.88
2	2	2	2	4	2	4	3	2.63
4	4	4	4	5	4	4	4	4.13
4	4	3	4	4	4	4	4	3.88
3	3	3	3	4	4	4	3	3.38
4	4	2	4	3	3	4	3	3.38
4	4	3	4	4	4	4	3	3.75
3	2	4	4	5	2	2	2	3.00
4	4	2	5	4	4	4	1	3.50
2	4	3	4	4	3	2	3	3.13
2	2	5	3	5	2	2	1	2.75
4	4	1	5	4	5	5	3	3.88
3	3	3	4	5	3	4	3	3.50
5	5	4	5	4	4	5	5	4.63
3	2	4	3	2	2	2	2	2.50
4	4	3	4	3	4	4	3	3.63
5	5	5	5	5	5	5	5	5.00
4	4	3	4	3	4	4	4	3.75
3	3	5	4	5	5	5	3	4.13
5	5	3	5	3	5	5	4	4.38
2	4	4	2	4	2	4	2	3.00
3	2	2	4	5	5	5	3	3.63
5	3	3	5	5	4	4	4	4.13
4	4	4	4	4	4	5	4	4.13
1	2	2	2	4	4	4	2	2.63
3	2	4	3	4	3	4	3	3.25
4	4	5	5	5	5	4	4	4.50
3	3	3	4	3	4	4	3	3.38
3	3	3	4	3	4	3	3	3.25
4	2	2	3	2	4	4	3	3.00
2	3	4	3	4	4	4	3	3.38
4	5	4	4	5	3	5	2	4.00
3	4	3	4	5	4	5	2	3.75
5	5	1	3	1	5	5	5	3.75
4	3	3	2	5	5	5	1	3.50

4	4	3	4	3	4	4	3	3.63
4	4	5	4	5	4	5	5	4.50
5	5	5	4	4	4	4	4	4.38
4	4	4	4	4	4	4	4	4.00
5	4	4	4	3	4	4	4	4.00
2	2	1	3	3	1	4	2	2.25
2	2	3	3	3	2	4	1	2.50
3	4	4	4	4	4	5	3	3.88
2	2	3	4	3	4	3	2	2.88
2	3	4	3	5	4	4	3	3.50
4	3	4	3	4	3	4	3	3.50
5	4	5	4	3	4	4	4	4.13
2	2	4	1	4	2	4	2	2.63
2	5	4	4	5	5	5	3	4.13
5	5	2	5	2	5	5	2	3.88
4	4	4	4	4	4	4	4	4.00
3	2	3	3	4	3	3	3	3.00
3	3	4	3	4	3	3	3	3.25
4	4	2	4	2	4	4	4	3.50
2	1	3	3	5	4	4	1	2.88
2	2	4	4	4	2	2	3	2.88
4	1	5	5	1	5	5	3	3.63
5	4	1	5	5	3	4	3	3.75
1	1	2	4	5	2	5	1	2.63
3	3	3	3	4	4	3	3	3.25
3	4	1	5	5	1	5	4	3.50
3	3	3	3	5	3	4	3	3.38
2	3	3	3	4	3	4	3	3.13
3	4	2	4	4	5	5	3	3.75
3	5	1	5	3	5	5	3	3.75
5	5	2	4	4	4	5	5	4.25
4	4	4	5	5	4	5	4	4.38
5	5	4	4	5	5	5	1	4.25
4	3	3	3	3	3	3	3	3.13
4	4	3	3	4	3	4	4	3.63
1	2	5	3	3	3	5	1	2.88
2	2	3	3	5	3	3	2	2.88
4	4	4	2	4	4	4	3	3.63
3	3	3	3	3	3	3	3	3.00

4	3	5	4	4	3	5	4	4.00
4	4	4	4	5	5	5	4	4.38
3	3	3	3	3	4	4	1	3.00
4	3	4	3	4	4	4	3	3.63
3	3	4	4	3	4	4	5	3.75
3	3	5	3	4	3	4	3	3.50
3	4	3	4	4	3	3	4	3.50
3	4	4	4	4	4	4	3	3.75
4	4	3	3	3	4	5	1	3.38
2	3	4	2	4	3	4	4	3.25
4	4	3	3	3	3	4	3	3.38
4	4	4	4	4	4	4	3	3.88
4	5	4	5	5	3	3	2	3.88
4	4	4	4	4	4	4	3	3.88
5	5	3	4	4	5	4	3	4.13

4. Tabulasi Data Variabel *Ethical Climate*

ETHICAL CLIMATE															RATA-RATA
X3.1	X3.2	X3.3	X3.4	X3.5	X3.6	X3.7	X3.8	X3.9	X3.10	X3.11	X3.12	X3.13	X3.14	X3.15	
2	2	2	2	3	2	3	4	4	2	3	3	3	3	3	2.73
1	5	3	5	4	1	5	5	3	1	3	4	5	5	3	3.53
4	4	4	1	1	1	5	4	4	4	4	4	4	4	4	3.47
5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5.00
5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5.00
4	5	5	5	5	5	5	5	5	5	5	5	5	5	5	4.93
4	4	4	4	5	3	4	5	4	5	5	5	5	4	4	4.33
2	2	4	2	2	2	4	3	3	3	3	4	4	4	4	3.07
4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4.00
4	4	4	4	4	3	4	4	4	4	4	4	4	4	4	3.93
2	4	3	2	3	2	4	5	4	3	4	4	3	4	4	3.40
4	5	5	5	5	3	5	5	5	4	5	4	5	5	5	4.67
3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3.93
3	4	5	3	3	1	5	5	4	4	4	5	5	5	5	4.07
2	4	4	4	4	4	4	2	4	4	4	5	5	4	4	3.87
2	2	1	3	4	2	4	4	4	4	3	4	4	4	5	3.33
3	5	5	5	3	1	5	5	5	5	5	5	5	5	5	4.47
3	4	4	4	4	1	4	5	5	4	5	5	5	5	5	4.20
4	4	4	4	4	3	4	4	4	4	4	3	4	4	4	3.87
5	5	5	5	5	5	4	5	4	5	5	4	5	5	5	4.80
2	2	2	3	3	3	4	4	3	3	3	3	4	3	4	3.07
3	3	3	3	4	1	4	4	4	4	4	4	4	4	4	3.53
5	5	5	5	4	2	5	5	5	5	5	4	5	4	5	4.60

4	3	4	3	4	3	4	4	4	4	4	4	5	4	4	3.87
4	4	5	5	4	3	3	4	4	3	4	3	3	3	3	3.67
2	4	4	4	4	2	5	5	4	4	5	5	5	5	5	4.20
2	2	2	2	4	3	2	4	3	2	2	2	4	5	5	2.93
4	3	4	5	5	3	5	5	5	5	5	5	5	5	5	4.60
5	5	4	5	4	3	5	5	5	5	5	4	5	5	5	4.67
4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4.00
4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4.00
3	4	3	3	4	2	4	4	4	4	4	4	4	5	4	3.73
4	5	5	5	5	4	5	5	4	4	5	5	5	4	4	4.60
4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4.00
5	4	4	4	4	3	4	5	5	5	5	5	5	5	5	4.53
3	3	4	4	4	3	4	4	4	4	4	2	4	4	3	3.60
1	1	1	4	3	2	4	4	4	3	3	3	4	4	4	3.00
5	5	5	5	5	5	5	4	5	5	5	5	5	4	4	4.80
4	4	4	3	5	3	4	4	4	4	4	4	5	5	5	4.13
2	1	3	4	4	1	4	5	5	4	5	5	3	5	5	3.73
3	5	5	5	5	2	5	5	4	5	4	5	5	5	5	4.53
2	3	3	4	4	3	5	4	4	4	4	4	3	4	4	3.67
4	5	4	5	5	4	4	5	4	4	5	5	4	4	4	4.40
5	5	5	5	4	5	5	4	4	4	5	5	4	4	4	4.53
4	3	4	4	3	3	4	4	4	3	4	4	4	4	4	3.73
5	3	4	3	4	5	4	4	5	4	4	4	4	4	4	4.07
5	5	5	5	5	1	4	5	5	5	5	1	5	5	5	4.40
2	3	3	3	3	3	3	4	3	2	5	5	4	3	3	3.27
5	5	5	5	5	5	5	4	5	5	4	4	4	5	5	4.73
2	3	3	4	4	2	3	4	3	3	4	4	4	4	5	3.47

3	4	5	4	4	4	4	5	5	5	5	5	5	5	5	4.53
4	4	5	5	4	4	5	4	4	3	4	4	5	4	4	4.20
5	4	4	5	5	5	5	5	4	4	3	3	4	4	4	4.27
4	4	4	4	2	2	4	4	2	2	4	4	4	4	4	3.47
5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5.00
2	3	3	3	3	3	5	5	5	5	5	5	5	5	5	4.13
5	5	5	5	5	5	5	5	5	5	5	5	5	4	5	4.93
2	2	2	4	3	2	3	4	4	3	3	3	3	3	3	2.93
2	2	3	4	5	4	4	5	4	4	4	4	5	5	4	3.93
2	2	2	4	4	2	2	4	4	4	4	4	4	4	5	3.40
3	4	3	1	3	2	4	5	4	4	4	5	5	5	5	3.80
2	2	2	3	3	3	3	4	3	4	4	3	4	4	4	3.20
2	2	2	2	5	1	5	5	5	5	5	5	5	5	5	3.93
4	4	4	5	5	2	5	5	5	5	5	5	5	5	5	4.60
5	5	5	5	2	2	5	5	2	4	4	4	5	5	5	4.20
4	3	4	2	3	4	4	3	4	4	3	3	3	3	4	3.40
1	1	5	1	3	1	5	5	3	5	1	3	5	5	5	3.27
3	3	3	4	3	2	3	4	3	3	4	4	4	4	4	3.40
2	3	4	3	4	2	4	4	4	2	4	4	4	4	4	3.47
4	4	4	3	4	2	4	4	4	5	5	5	5	5	5	4.20
3	3	3	3	5	2	3	3	5	5	4	5	5	5	5	3.93
5	5	5	5	4	3	4	5	5	3	4	4	4	5	5	4.40
4	4	5	4	4	3	4	4	5	4	4	4	5	4	4	4.13
5	5	4	4	4	5	5	5	4	4	4	5	5	5	4	4.53
3	3	3	3	4	3	4	4	4	4	4	3	3	4	4	3.53
3	3	4	3	4	3	4	4	4	4	3	4	3	3	3	3.47
4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4.00

2	4	3	3	3	2	3	3	2	4	4	4	4	4	4	3.27
4	4	4	4	4	4	4	4	4	3	3	4	4	4	4	3.87
3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3.00
3	4	4	5	5	4	4	4	3	4	4	5	5	5	5	4.27
4	4	4	5	4	5	3	3	4	3	4	5	4	3	4	3.93
3	3	3	3	4	3	3	3	4	3	3	3	3	4	4	3.27
4	4	3	4	4	4	4	4	4	4	3	4	3	4	3	3.73
4	4	4	3	3	4	4	4	5	4	5	4	5	5	4	4.13
4	3	4	4	3	1	4	5	3	4	5	4	3	4	4	3.67
4	4	4	4	4	4	3	3	4	4	3	4	3	4	3	3.67
3	3	4	3	4	2	4	5	4	5	5	5	5	5	5	4.13
4	4	4	4	4	4	3	5	4	4	3	3	4	4	4	3.87
3	2	3	5	5	2	5	5	4	4	2	5	5	4	4	3.87
4	3	3	3	3	4	4	4	4	4	4	4	4	4	4	3.73
4	4	4	4	4	2	4	4	4	4	4	4	4	4	4	3.87
3	5	4	3	4	3	5	4	5	3	4	3	5	4	3	3.87
4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4.00
4	4	4	4	4	2	5	5	5	5	5	5	5	5	5	4.47

LAMPIRAN IV HASIL OLAH DATA

1. Uji Validitas

   - Variabel Kinerja Auditor

Correlations							
		Y1	Y2	Y3	Y4	Y5	RATARATA
Y1	*Pearson Correlation*	1	.317**	0.151	0.190	.527**	.543**
	Sig. (2-tailed)		0.002	0.143	0.065	0.000	0.000
	N	95	95	95	95	95	95
Y2	*Pearson Correlation*	.317**	1	.590**	.458**	.207*	.789**
	Sig. (2-tailed)	0.002		0.000	0.000	0.044	0.000
	N	95	95	95	95	95	95
Y3	*Pearson Correlation*	0.151	.590**	1	.456**	0.078	.734**
	Sig. (2-tailed)	0.143	0.000		0.000	0.453	0.000
	N	95	95	95	95	95	95

Y4	*Pearson Correlation*	0.190	.458**	.456**	1	0.154	.773**
	Sig. (2-tailed)	0.065	0.000	0.000		0.136	0.000
	N	95	95	95	95	95	95
Y5	*Pearson Correlation*	.527**	.207*	0.078	0.154	1	.456**
	Sig. (2-tailed)	0.000	0.044	0.453	0.136		0.000
	N	95	95	95	95	95	95
RATARATA	*Pearson Correlation*	.543**	.789**	.734**	.773**	.456**	1
	Sig. (2-tailed)	0.000	0.000	0.000	0.000	0.000	
	N	95	95	95	95	95	95

- Variabel Religiusitas

Correlations												
		X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	X1.9	X1.10	RATARATA
X1.1	Pearson Correlation	1	.283**	.253*	.480**	.294**	.697**	.252*	.485**	.332**	.455**	.768**
	Sig. (2-tailed)		0.005	0.013	0.000	0.004	0.000	0.014	0.000	0.001	0.000	0.000
	N	95	95	95	95	95	95	95	95	95	95	95
X1.2	Pearson Correlation	.283**	1	.566**	0.069	.481**	0.142	.448**	0.194	.299**	0.003	.455**
	Sig. (2-tailed)	0.005		0.000	0.508	0.000	0.170	0.000	0.059	0.003	0.974	0.000
	N	95	95	95	95	95	95	95	95	95	95	95
X1.3	Pearson Correlation	.253*	.566**	1	0.043	.640**	0.111	.466**	.216*	0.189	-0.098	.424**
	Sig. (2-tailed)	0.013	0.000		0.678	0.000	0.286	0.000	0.036	0.066	0.342	0.000
	N	95	95	95	95	95	95	95	95	95	95	95
X1.4	Pearson Correlation	.480**	0.069	0.043	1	0.077	.575**	-0.027	.255*	0.170	.646**	.634**
	Sig. (2-tailed)	0.000	0.508	0.678		0.456	0.000	0.799	0.013	0.100	0.000	0.000

	N	95	95	95	95	95	95	95	95	95	95	95
X1.5	Pearson Correlation	.294**	.481**	.640**	0.077	1	.331**	.427**	.237*	.263*	0.135	.542**
	Sig. (2-tailed)	0.004	0.000	0.000	0.456		0.001	0.000	0.021	0.010	0.190	0.000
	N	95	95	95	95	95	95	95	95	95	95	95
X1.6	Pearson Correlation	.697**	0.142	0.111	.575**	.331**	1	.218*	.455**	.262*	.696**	.806**
	Sig. (2-tailed)	0.000	0.170	0.286	0.000	0.001		0.034	0.000	0.010	0.000	0.000
	N	95	95	95	95	95	95	95	95	95	95	95
X1.7	Pearson Correlation	.252*	.448**	.466**	-0.027	.427**	.218*	1	.438**	.352**	0.042	.487**
	Sig. (2-tailed)	0.014	0.000	0.000	0.799	0.000	0.034		0.000	0.000	0.687	0.000
	N	95	95	95	95	95	95	95	95	95	95	95
X1.8	Pearson Correlation	.485**	0.194	.216*	.255*	.237*	.455**	.438**	1	.592**	.376**	.683**
	Sig. (2-tailed)	0.000	0.059	0.036	0.013	0.021	0.000	0.000		0.000	0.000	0.000
	N	95	95	95	95	95	95	95	95	95	95	95
X1.9	Pearson Correlation	.332**	.299**	0.189	0.170	.263*	.262*	.352**	.592**	1	.288**	.581**

	Sig. (2-tailed)	0.001	0.003	0.066	0.100	0.010	0.010	0.000	0.000		0.005	0.000
	N	95	95	95	95	95	95	95	95	95	95	95
X1.10	Pearson Correlation	.455**	0.003	-0.098	.646**	0.135	.696**	0.042	.376**	.288**	1	.693**
	Sig. (2-tailed)	0.000	0.974	0.342	0.000	0.190	0.000	0.687	0.000	0.005		0.000
	N	95	95	95	95	95	95	95	95	95	95	95
RATARATA	Pearson Correlation	.768**	.455**	.424**	.634**	.542**	.806**	.487**	.683**	.581**	.693**	1
	Sig. (2-tailed)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
	N	95	95	95	95	95	95	95	95	95	95	95
**. Correlation is significant at the 0.01 level (2-tailed).												
*. Correlation is significant at the 0.05 level (2-tailed).												

- Variabel Komitmen Organisasi

Correlations										
		X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2.8	RATARATA
X2.1	Pearson Correlation	1	.677**	0.051	.503**	-0.105	.538**	.311**	.543**	.756**
	Sig. (2-tailed)		0.000	0.624	0.000	0.313	0.000	0.002	0.000	0.000
	N	95	95	95	95	95	95	95	95	95
X2.2	Pearson Correlation	.677**	1	0.027	.490**	0.069	.472**	.390**	.478**	.766**
	Sig. (2-tailed)	0.000		0.798	0.000	0.506	0.000	0.000	0.000	0.000
	N	95	95	95	95	95	95	95	95	95
X2.3	Pearson Correlation	0.051	0.027	1	0.027	.301**	0.061	-0.009	0.139	.362**
	Sig. (2-tailed)	0.624	0.798		0.795	0.003	0.559	0.928	0.178	0.000
	N	95	95	95	95	95	95	95	95	95
X2.4	Pearson Correlation	.503**	.490**	0.027	1	0.097	.388**	.295**	.387**	.657**
	Sig. (2-tailed)	0.000	0.000	0.795		0.349	0.000	0.004	0.000	0.000

	N	95	95	95	95	95	95	95	95	95
X2.5	Pearson Correlation	-0.105	0.069	.301**	0.097	1	-0.027	0.078	-0.025	.288**
	Sig. (2-tailed)	0.313	0.506	0.003	0.349		0.794	0.451	0.809	0.005
	N	95	95	95	95	95	95	95	95	95
X2.6	Pearson Correlation	.538**	.472**	0.061	.388**	-0.027	1	.450**	.351**	.678**
	Sig. (2-tailed)	0.000	0.000	0.559	0.000	0.794		0.000	0.000	0.000
	N	95	95	95	95	95	95	95	95	95
X2.7	Pearson Correlation	.311**	.390**	-0.009	.295**	0.078	.450**	1	.209*	.539**
	Sig. (2-tailed)	0.002	0.000	0.928	0.004	0.451	0.000		0.042	0.000
	N	95	95	95	95	95	95	95	95	95
X2.8	Pearson Correlation	.543**	.478**	0.139	.387**	-0.025	.351**	.209*	1	.671**
	Sig. (2-tailed)	0.000	0.000	0.178	0.000	0.809	0.000	0.042		0.000
	N	95	95	95	95	95	95	95	95	95
RATARATA	Pearson Correlation	.756**	.766**	.362**	.657**	.288**	.678**	.539**	.671**	1

	Sig. (2-tailed)	0.000	0.000	0.000	0.000	0.005	0.000	0.000	0.000	
	N	95	95	95	95	95	95	95	95	95

- Variabel *Ethical Climate*

Correlations																	
		X3.1	X3.2	X3.3	X3.4	X3.5	X3.6	X3.7	X3.8	X3.9	X3.10	X3.11	X3.12	X3.13	X3.14	X3.15	RATARATA
X3.1	Pearson Correlation	1	.688**	.669**	.497**	.312**	.539**	.313**	0.199	.380**	.421**	.402**	0.140	0.199	0.126	0.163	.706**
	Sig. (2-tailed)		0.000	0.000	0.000	0.002	0.000	0.002	0.053	0.000	0.000	0.000	0.176	0.053	0.223	0.114	0.000
	N	95	95	95	95	95	95	95	95	95	95	95	95	95	95	95	95
X3.2	Pearson Correlation	.688**	1	.724**	.559**	.320**	.386**	.439**	.259*	.288**	.278**	.498**	.288**	.383**	.284**	0.156	.742**
	Sig. (2-tailed)	0.000		0.000	0.000	0.002	0.000	0.000	0.011	0.005	0.006	0.000	0.005	0.000	0.005	0.131	0.000
	N	95	95	95	95	95	95	95	95	95	95	95	95	95	95	95	95
X3.3	Pearson Correlation	.669**	.724**	1	.478**	.269**	.335**	.502**	.286**	.314**	.404**	.399**	.256*	.407**	.281**	.247*	.733**
	Sig. (2-tailed)	0.000	0.000		0.000	0.008	0.001	0.000	0.005	0.002	0.000	0.000	0.012	0.000	0.006	0.016	0.000
	N	95	95	95	95	95	95	95	95	95	95	95	95	95	95	95	95
X3.4	Pearson Correlation	.497**	.559**	.478**	1	.553**	.379**	.311**	.307**	.262*	.220*	.395**	.237*	.259*	0.159	0.147	.654**
	Sig. (2-tailed)	0.000	0.000	0.000		0.000	0.000	0.002	0.002	0.010	0.032	0.000	0.021	0.011	0.125	0.155	0.000
	N	95	95	95	95	95	95	95	95	95	95	95	95	95	95	95	95

X3.5	Pearson Correlation	.312**	.320**	.269**	.553**	1	.400**	.225*	.286**	.506**	.431**	.292**	.246*	.358**	.322**	.287**	.622**
	Sig. (2-tailed)	0.002	0.002	0.008	0.000		0.000	0.029	0.005	0.000	0.000	0.004	0.016	0.000	0.001	0.005	0.000
	N	95	95	95	95	95	95	95	95	95	95	95	95	95	95	95	95
X3.6	Pearson Correlation	.539**	.386**	.335**	.379**	.400**	1	0.082	-0.129	.213*	0.161	0.105	0.116	0.024	-0.123	-0.118	.445**
	Sig. (2-tailed)	0.000	0.000	0.001	0.000	0.000		0.429	0.212	0.038	0.120	0.309	0.264	0.816	0.235	0.254	0.000
	N	95	95	95	95	95	95	95	95	95	95	95	95	95	95	95	95
X3.7	Pearson Correlation	.313**	.439**	.502**	.311**	.225*	0.082	1	.539**	.390**	.444**	.332**	.394**	.524**	.436**	.316**	.636**
	Sig. (2-tailed)	0.002	0.000	0.000	0.002	0.029	0.429		0.000	0.000	0.000	0.001	0.000	0.000	0.000	0.002	0.000
	N	95	95	95	95	95	95	95	95	95	95	95	95	95	95	95	95
X3.8	Pearson Correlation	0.199	.259*	.286**	.307**	.286**	-0.129	.539**	1	.332**	.373**	.398**	.283**	.469**	.563**	.483**	.541**
	Sig. (2-tailed)	0.053	0.011	0.005	0.002	0.005	0.212	0.000		0.001	0.000	0.000	0.006	0.000	0.000	0.000	0.000
	N	95	95	95	95	95	95	95	95	95	95	95	95	95	95	95	95
X3.9	Pearson Correlation	.380**	.288**	.314**	.262*	.506**	.213*	.390**	.332**	1	.547**	.483**	.282**	.331**	.353**	.343**	.620**
	Sig. (2-tailed)	0.000	0.005	0.002	0.010	0.000	0.038	0.000	0.001		0.000	0.000	0.006	0.001	0.000	0.001	0.000
	N	95	95	95	95	95	95	95	95	95	95	95	95	95	95	95	95

X3.10	Pearson Correlation	.421**	.278**	.404**	.220*	.431**	0.161	.444**	.373**	.547**	1	.486**	.382**	.469**	.490**	.582**	.683**
	Sig. (2-tailed)	0.000	0.006	0.000	0.032	0.000	0.120	0.000	0.000	0.000		0.000	0.000	0.000	0.000	0.000	0.000
	N	95	95	95	95	95	95	95	95	95	95	95	95	95	95	95	95
X3.11	Pearson Correlation	.402**	.498**	.399**	.395**	.292**	0.105	.332**	.398**	.483**	.486**	1	.536**	.427**	.381**	.409**	.681**
	Sig. (2-tailed)	0.000	0.000	0.000	0.000	0.004	0.309	0.001	0.000	0.000	0.000		0.000	0.000	0.000	0.000	0.000
	N	95	95	95	95	95	95	95	95	95	95	95	95	95	95	95	95
X3.12	Pearson Correlation	0.140	.288**	.256*	.237*	.246*	0.116	.394**	.283**	.282**	.382**	.536**	1	.463**	.362**	.392**	.545**
	Sig. (2-tailed)	0.176	0.005	0.012	0.021	0.016	0.264	0.000	0.006	0.006	0.000	0.000		0.000	0.000	0.000	0.000
	N	95	95	95	95	95	95	95	95	95	95	95	95	95	95	95	95
X3.13	Pearson Correlation	0.199	.383**	.407**	.259*	.358**	0.024	.524**	.469**	.331**	.469**	.427**	.463**	1	.667**	.587**	.647**
	Sig. (2-tailed)	0.053	0.000	0.000	0.011	0.000	0.816	0.000	0.000	0.001	0.000	0.000	0.000		0.000	0.000	0.000
	N	95	95	95	95	95	95	95	95	95	95	95	95	95	95	95	95
X3.14	Pearson Correlation	0.126	.284**	.281**	0.159	.322**	-0.123	.436**	.563**	.353**	.490**	.381**	.362**	.667**	1	.747**	.568**
	Sig. (2-tailed)	0.223	0.005	0.006	0.125	0.001	0.235	0.000	0.000	0.000	0.000	0.000	0.000	0.000		0.000	0.000
	N	95	95	95	95	95	95	95	95	95	95	95	95	95	95	95	95

X3.15	Pearson Correlation	0.163	0.156	.247*	0.147	.287**	-0.118	.316**	.483**	.343**	.582**	.409**	.392**	.587**	.747**	1	.539**
	Sig. (2-tailed)	0.114	0.131	0.016	0.155	0.005	0.254	0.002	0.000	0.001	0.000	0.000	0.000	0.000	0.000		0.000
	N	95	95	95	95	95	95	95	95	95	95	95	95	95	95	95	95
RATARATA	Pearson Correlation	.706**	.742**	.733**	.654**	.622**	.445**	.636**	.541**	.620**	.683**	.681**	.545**	.647**	.568**	.539**	1
	Sig. (2-tailed)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
	N	95	95	95	95	95	95	95	95	95	95	95	95	95	95	95	95

2. Uji Reliabilitas

- Variabel Kinerja Auditor

Reliability Statistics	
Cronbach's Alpha	N of Items
0.686	5

- Variabel Religiusitas

Reliability Statistics	
Cronbach's Alpha	N of Items
0.816	10

- Variabel Komitmen Organisasi

Reliability Statistics	
Cronbach's Alpha	N of Items
0.730	10

- Variabel *Ethical Climate*

Reliability Statistics	
Cronbach's Alpha	N of Items
0.882	15

3. Uji Statistik Deskriptif

Descriptive Statistics					
	N	*Minimum*	*Maximum*	*Mean*	*Std. Deviation*
Religiusitas	95	2.60	5.00	3.9884	0.58816

Komitmen Organisasi	95	2.25	5.00	3.5985	0.59510
Ethical Climate	95	2.73	5.00	3.9529	0.53664
Kinerja Auditor	95	1.80	5.00	3.7221	0.65056
Valid N (listwise)	95				

4. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		95
Normal Parameters[a,b]	*Mean*	0.0000000
	Std. Deviation	0.47594903
Most Extreme Differences	*Absolute*	0.057
	Positive	0.057
	Negative	-0.033
Test Statistic		0.057
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.		

5. Uji Multikolinearitas

Coefficients[a]								
Model		*Unstandardized Coefficients*		*Standardized Coefficients*	*t*	*Sig.*	*Collinearity Statistics*	
		B	*Std. Error*	*Beta*			*Tolerance*	*VIF*
1	*(Constant)*	0.504	0.394		1.281	0.203		
	Religiusitas	0.211	0.126	0.191	1.683	0.096	0.457	2.190
	Komitmen Organisasi	0.472	0.119	0.431	3.970	0.000	0.498	2.008
	Ethical Climate	0.171	0.133	0.141	1.294	0.199	0.492	2.031
a. *Dependent Variable*: Kinerja Auditor								

6. Uji Heteroskedastisitas

- Uji Glejser

Coefficients[a]						
Model		*Unstandardized Coefficients*		*Standardized Coefficients*	*t*	*Sig.*
		B	*Std. Error*	*Beta*		
1	*(Constant)*	0.504	0.394		1.281	0.203
	Religiusitas	0.211	0.126	0.191	1.683	0.096
	Komitmen Organisasi	0.472	0.119	0.431	3.970	0.000
	Ethical Climate	0.171	0.133	0.141	1.294	0.199
a. Dependent Variable: Kinerja Auditor						

- Uji Spearman Rho

Correlations						
			Religiusitas	Komitmen Organisasi	*Ethical Climate*	*Unstandardized Residual*
Spearman's rho	Religiusitas	*Correlation Coefficient*	1.000	.666**	.659**	-0.006
		Sig. (2-tailed)		0.000	0.000	0.951
		N	95	95	95	95
	Komitmen Organisasi	*Correlation Coefficient*	.666**	1.000	.629**	0.034
		Sig. (2-tailed)	0.000		0.000	0.742
		N	95	95	95	95
	Ethical Climate	*Correlation Coefficient*	.659**	.629**	1.000	0.053
		Sig. (2-tailed)	0.000	0.000		0.612
		N	95	95	95	95
	Unstandardized Residual	*Correlation Coefficient*	-0.006	0.034	0.053	1.000
		Sig. (2-tailed)	0.951	0.742	0.612	
		N	95	95	95	95
***. Correlation is significant at the 0.01 level (2-tailed).*						

7. Analisis Regresi Linear Berganda

Coefficients[a]						
Model		*Unstandardized Coefficients*		*Standardized Coefficients*	*t*	*Sig.*
		B	*Std. Error*	*Beta*		
1	*(Constant)*	0.504	0.394		1.281	0.203
	Religiusitas	0.211	0.126	0.191	1.683	0.096
	Komitmen Organisasi	0.472	0.119	0.431	3.970	0.000
	Ethical Climate	0.171	0.133	0.141	1.294	0.199

8. Uji Kelayakan Model (Uji Nilai F)

ANOVA[a]						
Model		*Sum of Squares*	df	*Mean Square*	F	Sig.
1	*Regression*	18.490	3	6.163	26.340	.000[b]
	Residual	21.294	91	0.234		
	Total	39.784	94			
a. Dependent Variable: Kinerja Auditor						
b. Predictors: (Constant), Ethical Climate, Komitmen Organisasi, Religiusitas						

9. Uji Parsial (Uji Nilai T)

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0.504	0.394		1.281	0.203
	Religiusitas	0.211	0.126	0.191	1.683	0.096
	Komitmen Organisasi	0.472	0.119	0.431	3.970	0.000

	Ethical Climate	0.171	0.133	0.141	1.294	0.199
a. Dependent Variable: Kinerja Auditor						

10. Uji Koefisien Determinasi (*Adjusted R²)*

Model Summary				
Model	*R*	*R Square*	*Adjusted R Square*	*Std. Error of the Estimate*
1	.682[a]	0.465	0.447	0.48373
a. Predictors: (Constant), Ethical Climate, Komitmen Organisasi, Religiusitas				