SURAT KETERANGAN PENELITIAN

Yang bertanda tangan di bawah ini:

Nama : RINA TAMPUBOLON

Jabatan : ADMIN

Nama KAP : GIDEON ADY DAN REKAN

Menerangkan bahwa:

Nama : Feliciona Chinara Tambunan

NPM/Prodi : 220426712/Akuntansi

Fakultas : Fakultas Bisnis dan Ekonomika

Universitas : Universitas Atma Jaya Yogyakarta

Telah melakukan penelitian di KAP GIDEON ADY DAN REKAN

dengan melaksanakan penyebaran kuesioner, guna menyusun skripsi dengan judul **"Pengaruh Kompetensi, Skeptisisme Profesional, Integritas, dan Budaya Organisasi terhadap Kemampuan Auditor dalam Mendeteksi Kecurangan (Studi Empiris pada Kantor Akuntan Publik di Wilayah DKI Jakarta)"**.

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

Jakarta, 13 MEI 2026

Mengetahui,

(RINA TAMPUBOLON)

KRESTON INDONESIA

HENDRAWINATA HANNY ERWIN & SUMARGO

Jakarta, 13 Mei 2026

No : 116-1/KAP-HHES/HRD/V/26
Perihal : Persetujuan Izin Penelitian Melalui Kuesioner

Kepada Yth
Ibu Wenefrida Mahestu N. Krisjanti, SE., M.Sc., Ph.D.
Universitas Atma Jaya Yogyakarta
Di tempat

Dengan hormat,

Membalas surat yang kami terima dengan No. 907/Pen/I perihal izin penelitian mahasiswi program studi Akuntansi di Universitas Atma Jaya Yogyakarta atas nama sebagai berikut :

No.	Nama	NIM	Keterangan
1	Feliciona Chinara Tambunan	220426712	S1 Akuntansi

Dengan ini kami menyetujui mahasiswi tersebut untuk mengadakan penelitian dalam rangka penyusunan Karya Tulis Akhir (Skripsi) melalui kuesioner di KAP Hendrawinata Hanny Erwin & Sumargo dengan judul penelitian "Pengaruh Kompetensi, Skeptisisme Profesional, Integritas, dan Budaya Organisasi terhadap Kemampuan Auditor dalam Mendeteksi Kecurangan".

Demikian hal ini kami sampaikan, atas perhatian dan kerjasamanya kami ucapkan terima kasih.

KAP Hendrawinata Hanny Erwin & Sumargo

HENDRAWINATA HANNY ERWIN & SUMARGO
Registered Public Accountants

Nuria Sekar Ayu
HRD Manager

SURAT KETERANGAN PENELITIAN

Yang bertanda tangan di bawah ini:

Nama : Shinta Yulianti

Jabatan : Office Manager

Nama KAP : KAP Morhan & Rekan

Menerangkan bahwa:

Nama : Feliciona Chinara Tambunan

NPM/Prodi : 220426712/Akuntansi

Fakultas : Fakultas Bisnis dan Ekonomika

Universitas : Universitas Atma Jaya Yogyakarta

Telah melakukan penelitian di KAP Morhan & Rekan dengan melaksanakan penyebaran kuesioner, guna menyusun skripsi dengan judul **"Pengaruh Kompetensi, Skeptisisme Profesional, Integritas, dan Budaya Organisasi terhadap Kemampuan Auditor dalam Mendeteksi Kecurangan (Studi Empiris pada Kantor Akuntan Publik di Wilayah DKI Jakarta)"**.

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

Jakarta, 8 Mei 2026

Mengetahui,

MORHAN & REKAN

(Shinta Yulianti)

LAMPIRAN III

TABULASI DATA

Kemampuan Auditor dalam Mendeteksi Kecurangan (Y)													
No	**Y.1**	**Y.2**	**Y.3**	**Y.4**	**Y.5**	**Y.6**	**Y.7**	**Y.8**	**Y.9**	**Y.10**	**Y.11**	**Y.12**	**Y**
1	5	5	5	5	5	5	5	5	5	5	5	5	**5,00**
2	4	4	4	4	5	4	4	5	5	4	4	5	**4,33**
3	4	4	4	4	4	4	4	4	5	5	4	5	**4,25**
4	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
5	4	4	4	5	5	5	4	5	5	5	5	4	**4,58**
6	4	4	2	4	4	4	4	4	4	4	4	4	**3,83**
7	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
8	5	5	5	4	5	4	5	4	5	4	5	5	**4,67**
9	4	4	5	4	4	5	4	5	4	5	5	5	**4,50**
10	4	3	5	4	4	5	3	5	5	4	3	4	**4,08**
11	4	4	4	3	3	3	3	4	5	4	4	4	**3,75**
12	5	5	4	4	5	5	4	4	5	4	5	5	**4,58**
13	5	5	4	4	5	5	4	4	5	5	5	5	**4,67**
14	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
15	4	4	4	5	5	5	4	5	5	4	5	4	**4,50**
16	5	5	5	5	5	5	5	5	5	5	5	5	**5,00**
17	4	5	5	5	4	4	4	5	5	4	4	4	**4,42**
18	4	4	5	4	5	5	4	5	5	5	4	4	**4,50**
19	5	4	4	4	5	5	4	5	4	4	4	5	**4,42**
20	4	4	4	5	5	4	5	4	4	4	5	5	**4,42**
21	3	4	3	3	4	4	4	4	4	4	3	4	**3,67**
22	4	4	4	4	4	4	3	4	4	4	3	3	**3,75**

23	4	4	3	3	3	4	4	4	4	4	4	4	**3,75**
24	3	3	3	3	4	4	4	4	4	4	4	4	**3,67**
25	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
26	4	5	4	4	5	4	4	5	5	4	4	5	**4,42**
27	4	4	4	4	4	5	4	5	5	4	4	4	**4,25**
28	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
29	4	4	4	5	4	5	4	5	4	4	4	5	**4,33**
30	4	4	4	4	4	4	5	5	5	4	4	5	**4,33**
31	4	4	5	5	5	4	4	5	5	5	4	5	**4,58**
32	5	5	5	5	5	5	5	5	5	5	5	5	**5,00**
33	4	4	4	4	4	4	4	5	4	4	4	4	**4,08**
34	4	4	4	3	4	5	3	5	5	3	4	5	**4,08**
35	4	4	4	4	5	4	5	3	5	5	4	5	**4,33**
36	4	4	3	5	3	5	3	5	4	4	3	3	**3,83**
37	5	5	5	5	5	5	5	5	5	5	5	5	**5,00**
38	5	5	5	5	5	5	5	5	5	5	5	5	**5,00**
39	4	3	4	4	5	5	4	4	4	4	4	4	**4,08**
40	4	4	4	4	4	5	4	4	5	4	4	4	**4,17**
41	5	5	5	5	5	5	5	5	5	5	5	5	**5,00**
42	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
43	5	5	5	5	5	5	5	5	5	5	5	5	**5,00**
44	5	4	4	4	5	5	5	3	4	4	5	4	**4,33**
45	5	5	5	5	5	5	4	5	5	4	5	5	**4,83**
46	4	5	3	4	2	4	5	4	5	4	5	5	**4,17**

47	4	4	4	4	5	5	4	4	5	4	5	4	**4,33**
48	5	4	4	3	4	4	3	5	4	3	4	5	**4,00**
49	4	4	4	5	5	4	4	5	4	4	4	4	**4,25**
50	5	4	4	4	5	4	4	4	4	4	5	4	**4,25**
51	5	5	4	4	5	4	4	5	4	4	5	4	**4,42**
52	5	4	4	5	4	5	5	4	5	4	4	5	**4,50**
53	4	4	4	3	3	4	4	4	3	4	4	4	**3,75**
54	3	4	4	4	4	5	5	5	4	4	5	4	**4,25**
55	4	4	4	4	3	3	4	4	5	4	4	5	**4,00**
56	4	4	4	4	4	4	4	5	5	4	4	4	**4,17**
57	3	4	4	5	4	5	3	5	5	3	5	4	**4,17**
58	4	3	4	4	4	4	4	4	4	4	4	4	**3,92**
59	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
60	3	4	4	4	4	5	5	5	5	4	4	4	**4,25**
61	4	4	4	3	4	5	4	5	4	4	4	4	**4,08**
62	4	4	4	4	4	4	4	4	4	4	5	5	**4,17**
63	5	5	5	5	5	5	5	4	5	5	5	5	**4,92**
64	5	4	4	4	4	5	5	4	4	4	5	4	**4,33**
65	4	4	5	4	4	5	4	4	5	5	4	5	**4,42**
66	4	5	5	4	5	4	4	4	5	5	5	4	**4,50**
67	4	5	4	4	4	5	4	5	5	4	4	5	**4,42**
68	5	4	4	4	4	5	5	4	4	5	4	4	**4,33**
69	5	5	4	4	5	4	4	5	5	4	4	4	**4,42**
70	4	4	5	4	5	4	5	4	5	5	5	4	**4,50**

71	4	5	5	4	5	4	4	4	5	4	4	5	**4,42**
72	4	5	5	4	4	5	5	5	5	4	5	4	**4,58**
73	4	4	4	4	4	5	4	5	4	4	4	4	**4,17**
74	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
75	4	4	5	5	5	5	4	4	5	4	5	5	**4,58**
76	5	4	5	4	4	4	4	4	5	4	4	5	**4,33**
77	5	4	5	4	5	4	4	5	5	4	4	5	**4,50**
78	4	5	5	4	4	5	4	4	5	4	5	4	**4,42**
79	5	5	5	5	5	4	5	4	5	4	5	5	**4,75**
80	5	4	4	4	5	5	5	4	5	4	5	4	**4,50**
81	4	4	5	4	4	5	4	4	5	4	4	5	**4,33**
82	5	4	5	4	5	5	4	4	5	4	5	4	**4,50**
83	4	4	4	4	4	5	5	5	4	4	4	4	**4,25**
84	4	4	4	4	4	4	5	4	4	4	4	4	**4,08**
85	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
86	4	4	4	4	5	5	4	5	4	5	4	4	**4,33**
87	4	4	4	4	5	5	4	4	4	5	4	4	**4,25**
88	5	5	5	4	4	4	4	4	5	4	5	4	**4,42**
89	5	5	5	5	5	4	5	4	5	4	5	5	**4,75**
90	5	4	4	4	5	5	5	4	5	4	5	4	**4,50**
91	4	4	5	4	4	5	4	4	5	4	4	5	**4,33**
92	5	4	5	4	5	5	4	4	5	4	5	4	**4,50**
93	4	4	4	4	4	5	5	5	4	4	4	4	**4,25**
94	4	4	4	4	5	4	5	4	5	4	5	4	**4,33**

95	4	4	4	4	5	4	4	4	4	4	4	4	**4,08**
96	4	4	4	4	5	5	4	4	4	5	4	4	**4,25**
97	4	4	4	4	5	5	5	5	4	5	4	4	**4,42**

Kompetensi (X1)														
No	**X1.1**	**X1.2**	**X1.3**	**X1.4**	**X1.5**	**X1.6**	**X1.7**	**X1.8**	**X1.9**	**X1.10**	**X1.11**	**X1.12**	**X1.13**	**X1**
1	5	5	5	5	5	5	5	5	5	5	5	4	4	**4,85**
2	4	4	5	4	5	4	4	4	5	5	5	4	5	**4,46**
3	4	4	5	5	4	5	4	4	4	4	4	4	4	**4,23**
4	4	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
5	4	5	4	4	4	4	5	4	4	4	4	4	4	**4,15**
6	4	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
7	4	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
8	4	5	4	5	5	5	4	4	5	5	4	4	5	**4,54**
9	4	5	4	5	5	5	4	4	4	4	4	5	5	**4,46**
10	5	4	5	4	5	5	4	5	5	5	3	1	3	**4,15**
11	4	5	4	4	5	4	4	4	4	4	4	2	4	**4,00**
12	5	4	5	4	5	4	5	5	5	5	4	4	5	**4,62**
13	5	5	4	4	5	5	5	4	5	5	4	5	5	**4,69**
14	4	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
15	5	4	5	5	5	4	5	5	5	5	5	5	4	**4,77**
16	5	5	5	5	5	5	5	5	5	5	5	5	5	**5,00**
17	5	5	4	4	5	5	4	5	4	4	5	5	5	**4,62**
18	5	4	4	5	4	5	5	5	4	4	5	4	4	**4,46**
19	5	5	5	5	5	5	5	4	5	5	5	4	4	**4,77**
20	5	4	5	4	4	5	4	5	5	5	5	4	4	**4,54**
21	4	4	5	4	4	4	3	4	4	4	4	1	1	**3,54**
22	5	4	4	4	4	4	4	4	4	4	4	3	3	**3,92**

23	4	3	4	3	4	4	4	4	3	2	4	2	2	**3,31**
24	4	4	4	4	4	4	3	4	4	4	4	4	4	**3,92**
25	4	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
26	5	4	5	4	4	5	5	4	4	5	4	5	4	**4,46**
27	5	4	4	4	4	4	4	4	4	4	4	4	4	**4,08**
28	4	4	4	3	4	4	4	4	4	4	4	4	4	**3,92**
29	4	4	4	5	4	5	5	5	4	4	4	4	5	**4,38**
30	5	5	5	4	4	5	4	4	4	5	4	4	4	**4,38**
31	5	5	5	4	4	4	5	5	5	4	4	5	4	**4,54**
32	5	5	5	5	5	5	5	5	5	5	5	2	5	**4,77**
33	5	5	5	4	5	5	5	3	4	3	4	3	4	**4,23**
34	5	5	5	4	5	5	5	4	5	5	4	1	5	**4,46**
35	5	4	5	4	5	5	4	4	4	4	5	3	3	**4,23**
36	4	3	5	4	3	5	4	3	5	4	3	2	1	**3,54**
37	5	5	5	5	5	5	5	5	5	5	5	5	5	**5,00**
38	5	5	5	5	5	5	5	5	5	5	5	5	5	**5,00**
39	4	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
40	4	4	4	4	4	5	4	4	4	4	4	3	3	**3,92**
41	5	5	5	5	5	5	5	5	5	5	5	5	5	**5,00**
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43	5	5	5	5	5	5	5	5	5	5	5	5	4	**4,92**
44	5	4	4	4	5	5	5	4	5	4	4	4	5	**4,46**
45	5	5	5	5	5	5	5	5	4	5	5	5	5	**4,92**
46	5	4	5	3	4	5	2	4	5	4	5	4	4	**4,15**

47	5	5	5	5	5	5	4	5	4	5	4	4	4	**4,62**
48	4	5	4	4	3	5	4	5	4	3	5	4	4	**4,15**
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51	5	4	5	4	4	4	5	4	5	4	4	5	4	**4,38**
52	5	5	4	5	5	5	4	5	4	4	4	5	4	**4,54**
53	4	4	3	3	4	4	4	4	4	4	4	4	4	**3,85**
54	3	3	4	5	4	4	4	5	4	4	5	4	5	**4,15**
55	5	5	4	5	4	4	4	4	4	4	4	4	4	**4,23**
56	4	4	4	4	4	4	4	4	4	4	4	5	5	**4,15**
57	5	4	5	5	4	5	4	3	4	5	4	3	5	**4,31**
58	3	3	4	4	3	4	3	4	3	4	4	4	4	**3,62**
59	4	3	4	4	4	4	4	4	4	4	4	4	4	**3,92**
60	3	3	4	5	5	5	4	4	4	4	4	5	5	**4,23**
61	4	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
62	5	5	5	4	4	4	5	5	4	4	4	5	4	**4,46**
63	5	5	5	5	5	5	5	5	5	5	5	4	4	**4,85**
64	5	5	4	3	3	4	4	4	4	5	3	3	4	**3,92**
65	4	4	3	4	4	5	4	4	5	3	4	4	5	**4,08**
66	4	4	5	4	5	5	5	4	4	4	5	5	5	**4,54**
67	4	5	4	5	4	4	5	5	4	5	4	4	5	**4,46**
68	4	4	5	4	4	4	5	5	5	4	4	4	5	**4,38**
69	5	5	4	4	5	4	4	4	4	4	4	4	4	**4,23**
70	5	5	5	5	4	4	5	5	4	4	5	4	4	**4,54**

71	4	5	4	4	3	4	5	5	4	4	5	5	4	**4,31**
72	5	5	4	5	4	5	5	5	4	5	5	5	4	**4,69**
73	5	5	4	3	5	5	4	4	4	5	4	3	3	**4,15**
74	4	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
75	4	4	4	4	4	4	4	5	5	5	5	4	4	**4,31**
76	4	5	4	4	4	5	5	5	5	5	4	4	4	**4,46**
77	4	4	4	4	4	5	4	5	4	4	4	4	5	**4,23**
78	4	4	4	4	5	4	4	4	4	4	5	4	4	**4,15**
79	4	5	4	4	5	5	4	4	5	5	4	5	5	**4,54**
80	5	4	4	5	4	5	4	5	4	5	5	4	4	**4,46**
81	4	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
82	3	4	4	4	4	4	4	4	4	4	4	4	4	**3,92**
83	3	3	3	5	4	4	4	4	5	5	4	4	4	**4,00**
84	4	4	3	4	4	4	4	4	4	5	4	4	4	**4,00**
85	4	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
86	5	5	3	4	5	4	5	4	3	4	5	4	5	**4,31**
87	5	5	3	4	5	4	5	4	3	4	5	4	5	**4,31**
88	4	4	4	4	5	4	4	4	4	4	5	4	4	**4,15**
89	4	5	4	4	5	5	4	4	4	5	4	5	5	**4,46**
90	5	4	4	4	4	5	4	5	4	5	5	4	4	**4,38**
91	4	4	4	4	4	5	4	4	4	4	4	4	5	**4,15**
92	5	4	4	4	4	4	4	5	4	4	5	4	4	**4,23**
93	3	3	3	5	4	4	4	4	5	5	4	4	4	**4,00**
94	4	4	4	4	4	4	4	4	4	4	4	5	4	**4,08**

95	4	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
96	5	5	4	4	5	5	5	4	3	4	5	4	5	**4,46**
97	4	4	4	4	5	4	5	4	4	4	4	4	5	**4,23**

Skeptisisme Profesional (X2)															
No	**X2.1**	**X2.2**	**X2.3**	**X2.4**	**X2.5**	**X2.6**	**X2.7**	**X2.8**	**X2.9**	**X2.10**	**X2.11**	**X2.12**	**X2.13**	**X2.14**	**X2**
1	5	5	5	5	5	5	5	5	5	5	5	5	5	5	**5,00**
2	5	5	5	5	5	5	5	5	5	5	5	5	5	5	**5,00**
3	4	5	4	4	4	4	4	4	4	4	4	4	4	4	**4,07**
4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
5	4	5	4	4	3	4	4	4	4	5	5	5	5	4	**4,29**
6	4	2	4	4	2	4	2	2	2	4	4	4	4	4	**3,29**
7	4	4	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
8	5	4	4	5	5	4	4	5	5	4	4	5	5	4	**4,50**
9	5	4	5	4	4	5	5	5	5	4	4	5	5	5	**4,64**
10	5	5	5	5	5	4	5	4	5	5	5	4	5	5	**4,79**
11	3	4	4	4	4	4	4	4	4	4	4	3	4	4	**3,86**
12	5	5	4	5	5	5	5	5	5	5	5	5	4	5	**4,86**
13	4	4	5	5	5	5	5	5	5	4	5	5	5	4	**4,71**
14	4	4	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
15	4	5	4	5	4	4	5	4	4	5	5	5	5	5	**4,57**
16	4	5	5	4	3	4	4	4	5	5	5	5	5	5	**4,50**
17	5	5	4	4	5	4	4	5	4	4	5	5	4	4	**4,43**
18	5	5	4	5	5	4	5	5	5	4	4	5	5	5	**4,71**
19	4	4	4	5	4	5	4	4	4	5	5	5	4	5	**4,43**
20	4	4	4	5	4	5	5	5	4	4	4	5	4	4	**4,36**
21	4	4	4	4	4	4	3	4	4	4	3	4	3	4	**3,79**
22	4	4	3	4	4	4	4	4	4	4	4	4	4	4	**3,93**

23	4	4	4	4	2	2	4	2	2	4	4	4	4	4	**3,43**
24	4	4	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
25	4	4	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
26	4	5	4	5	4	5	4	5	4	5	4	5	4	4	**4,43**
27	4	5	4	4	4	4	5	4	4	4	4	4	4	4	**4,14**
28	4	3	4	4	4	4	4	4	4	4	4	4	4	4	**3,93**
29	4	4	4	5	5	5	5	4	5	5	5	4	5	4	**4,57**
30	4	4	5	4	4	4	4	4	5	5	4	5	5	5	**4,43**
31	4	5	4	5	5	4	5	5	4	4	4	5	4	5	**4,50**
32	5	5	5	5	5	5	5	5	5	5	5	5	5	5	**5,00**
33	4	4	4	5	4	4	5	4	4	5	4	4	4	5	**4,29**
34	5	4	4	4	4	5	5	4	4	4	3	4	4	4	**4,14**
35	4	4	5	4	5	4	5	4	5	4	5	4	5	4	**4,43**
36	4	4	5	4	4	4	5	4	4	4	4	4	4	3	**4,07**
37	5	5	5	5	5	5	5	5	5	5	5	5	5	5	**5,00**
38	5	5	5	4	5	5	5	5	5	5	5	5	5	5	**4,93**
39	4	4	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
40	4	4	4	4	4	4	3	4	4	4	4	4	4	4	**3,93**
41	5	5	5	5	5	5	5	5	5	5	5	5	5	5	**5,00**
42	3	4	3	4	3	3	4	4	4	4	4	4	4	4	**3,71**
43	5	5	5	5	5	5	5	5	5	5	5	5	5	5	**5,00**
44	4	5	4	5	4	4	4	4	4	4	5	3	4	4	**4,14**
45	5	5	5	5	5	5	5	5	5	4	5	5	5	5	**4,93**
46	4	5	3	4	4	5	4	2	4	4	5	4	5	4	**4,07**

47	4	4	4	5	5	5	4	4	4	5	4	5	5	5	**4,50**
48	4	5	3	4	5	5	4	4	4	5	5	4	5	4	**4,36**
49	4	5	4	4	4	4	4	5	5	5	5	4	4	4	**4,36**
50	4	4	4	4	5	4	4	4	4	5	4	4	5	4	**4,21**
51	4	4	5	5	4	5	4	4	5	5	4	5	4	5	**4,50**
52	5	4	5	4	5	5	4	5	4	5	4	5	5	4	**4,57**
53	4	4	4	4	4	4	3	3	3	3	4	4	4	4	**3,71**
54	3	4	4	4	5	5	4	5	4	5	5	4	4	4	**4,29**
55	5	4	4	5	5	5	4	5	4	5	4	4	3	5	**4,43**
56	4	4	3	4	4	4	4	4	4	4	4	4	4	4	**3,93**
57	4	5	3	5	4	5	4	5	3	5	4	4	5	5	**4,36**
58	3	3	3	4	4	4	4	4	4	4	4	3	3	4	**3,64**
59	3	3	3	4	4	4	4	4	4	4	4	4	3	4	**3,71**
60	3	4	4	5	4	5	5	4	4	4	4	3	3	4	**4,00**
61	4	5	5	4	4	4	4	4	4	4	4	5	4	5	**4,29**
62	2	4	4	4	4	4	4	4	4	5	5	2	4	4	**3,86**
63	3	5	4	5	5	4	5	4	4	5	5	5	5	5	**4,57**
64	3	4	4	5	4	4	4	5	4	4	4	4	4	4	**4,07**
65	5	4	5	4	4	3	4	5	4	4	5	4	5	5	**4,36**
66	3	5	4	5	4	4	5	4	4	5	5	5	5	5	**4,50**
67	5	4	5	5	5	4	5	4	4	5	4	5	4	5	**4,57**
68	4	4	4	4	5	5	4	5	4	4	5	4	5	4	**4,36**
69	5	5	5	5	4	4	5	4	4	4	5	4	4	4	**4,43**
70	4	4	4	4	4	5	5	5	4	4	5	5	5	5	**4,50**

71	3	4	5	5	4	5	5	4	4	5	5	4	4	5	**4,43**
72	4	4	5	4	5	5	4	5	5	5	5	4	5	4	**4,57**
73	3	5	4	5	4	4	5	4	4	4	4	5	4	5	**4,29**
74	4	4	4	4	4	4	4	4	4	4	4	4	4	5	**4,07**
75	5	5	5	5	5	4	5	4	5	4	5	4	4	5	**4,64**
76	4	5	4	5	4	4	4	4	4	4	5	5	4	4	**4,29**
77	4	4	4	5	5	5	5	5	4	4	4	5	5	5	**4,57**
78	5	4	4	4	4	4	4	4	4	5	5	4	5	5	**4,36**
79	4	4	5	4	3	4	5	5	4	4	5	5	5	4	**4,36**
80	4	4	4	4	4	4	5	5	4	5	5	5	5	5	**4,50**
81	4	4	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
82	4	4	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
83	4	4	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
84	4	4	4	4	4	4	4	4	4	4	4	5	5	4	**4,14**
85	4	4	5	4	4	4	4	4	4	4	4	4	4	4	**4,07**
86	4	4	4	5	4	4	5	4	5	5	4	4	5	4	**4,36**
87	5	4	5	4	4	4	4	4	3	4	5	4	5	4	**4,21**
88	4	4	4	4	4	5	4	5	4	5	5	4	4	5	**4,36**
89	4	4	5	4	5	4	5	5	4	4	5	5	5	4	**4,50**
90	4	4	4	4	4	4	4	5	4	4	5	5	5	5	**4,36**
91	5	4	4	4	4	4	4	4	4	4	5	4	5	5	**4,29**
92	5	4	5	4	5	4	5	4	4	5	4	4	4	5	**4,43**
93	5	4	5	4	4	4	4	5	4	5	4	4	4	4	**4,29**
94	4	5	4	4	4	5	4	4	5	4	4	4	5	4	**4,29**

95	4	4	4	4	4	4	4	4	5	4	4	4	5	4	**4,14**
96	4	4	4	4	4	4	5	4	5	5	4	4	5	4	**4,29**
97	5	4	5	4	5	4	5	4	5	4	5	4	5	4	**4,50**

Integritas (X3)													
No	**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**
1	5	5	5	5	5	5	5	5	5	5	5	5	**5,00**
2	5	5	5	5	5	5	5	5	5	5	4	5	**4,92**
3	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	**4,00**
5	4	4	5	4	4	5	4	4	4	5	5	5	**4,42**
6	5	4	4	4	4	4	4	4	4	4	4	4	**4,08**
7	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
8	5	5	5	5	5	5	4	5	5	5	5	5	**4,92**
9	5	4	5	4	4	5	5	4	5	5	4	5	**4,58**
10	5	5	5	5	5	5	4	5	5	5	5	4	**4,83**
11	4	5	4	4	4	4	4	4	4	4	5	4	**4,17**
12	5	5	5	4	5	5	4	5	4	5	5	4	**4,67**
13	5	5	5	5	5	4	4	4	4	5	5	5	**4,67**
14	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
15	5	5	5	4	5	4	5	5	5	5	5	5	**4,83**
16	5	5	5	5	4	5	5	5	5	5	5	5	**4,92**
17	5	5	5	4	4	4	5	5	4	4	5	5	**4,58**
18	4	5	4	4	4	5	5	4	5	5	5	4	**4,50**
19	5	5	5	5	5	4	4	5	4	5	4	5	**4,67**
20	5	5	4	4	4	4	5	4	5	5	4	4	**4,42**
21	4	4	4	3	4	3	4	4	4	4	4	4	**3,83**
22	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**

23	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
24	4	4	4	4	4	4	4	4	3	3	4	4	**3,83**
25	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
26	5	4	5	4	5	4	5	4	4	5	4	5	**4,50**
27	4	4	4	4	5	5	4	4	4	5	4	4	**4,25**
28	4	4	4	3	4	4	4	4	4	4	4	4	**3,92**
29	4	4	4	5	4	5	5	5	5	4	4	4	**4,42**
30	5	5	5	4	4	5	5	5	5	4	4	5	**4,67**
31	4	5	5	4	5	4	5	5	5	5	5	5	**4,75**
32	5	5	5	5	5	5	5	5	5	5	5	5	**5,00**
33	5	5	5	5	5	4	5	4	4	4	4	4	**4,50**
34	4	4	4	3	4	4	4	4	4	4	5	3	**3,92**
35	5	5	5	5	5	5	5	5	5	4	4	4	**4,75**
36	4	4	5	5	5	5	5	5	4	4	4	3	**4,42**
37	5	5	5	5	5	5	5	5	5	5	5	5	**5,00**
38	5	5	5	5	5	5	5	5	5	5	5	5	**5,00**
39	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
40	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
41	5	5	5	5	5	5	5	5	5	5	5	5	**5,00**
42	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
43	5	5	5	5	5	5	5	5	5	5	4	5	**4,92**
44	5	5	5	5	5	4	4	4	4	5	5	4	**4,58**
45	5	5	5	5	5	4	5	5	5	5	5	5	**4,92**
46	4	5	5	3	4	3	4	5	5	4	5	4	**4,25**

47	5	5	5	5	5	5	5	5	5	4	4	5	**4,83**
48	4	5	5	4	4	5	5	3	4	4	5	5	**4,42**
49	5	5	5	4	4	4	4	5	5	5	5	5	**4,67**
50	4	4	5	4	4	4	5	4	4	4	4	4	**4,17**
51	5	4	5	4	5	4	4	5	4	4	5	5	**4,50**
52	5	4	5	5	5	5	4	5	5	5	4	4	**4,67**
53	4	4	4	3	3	3	4	4	4	4	4	4	**3,75**
54	5	5	5	4	4	5	4	5	4	4	4	5	**4,50**
55	4	4	4	5	4	5	5	4	4	4	4	5	**4,33**
56	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
57	4	3	5	4	5	3	5	5	4	4	5	4	**4,25**
58	4	3	4	5	4	4	4	4	4	5	4	4	**4,08**
59	4	4	5	4	4	4	4	4	3	4	4	4	**4,00**
60	4	4	4	4	4	5	5	5	4	4	4	5	**4,33**
61	4	4	4	4	4	4	5	4	5	4	4	4	**4,17**
62	5	4	5	4	4	5	4	4	4	4	4	5	**4,33**
63	5	5	5	5	5	5	5	5	5	4	5	5	**4,92**
64	5	5	4	4	4	4	4	4	4	5	4	5	**4,33**
65	5	4	5	4	5	4	5	4	5	4	5	4	**4,50**
66	5	4	5	4	4	4	5	5	4	5	5	4	**4,50**
67	4	5	4	5	5	4	5	4	4	5	5	4	**4,50**
68	4	5	4	5	5	4	4	5	4	4	5	4	**4,42**
69	4	5	4	4	4	5	5	4	5	5	5	4	**4,50**
70	4	5	4	4	4	5	5	5	4	5	5	5	**4,58**

71	4	4	5	5	4	3	4	5	5	5	5	4	**4,42**
72	4	4	5	5	5	4	4	5	5	5	4	4	**4,50**
73	5	5	4	4	4	4	5	4	4	5	4	4	**4,33**
74	4	4	5	4	4	4	4	4	4	4	4	4	**4,08**
75	5	5	4	5	4	4	5	5	4	5	5	5	**4,67**
76	4	4	5	4	4	5	4	5	5	4	5	5	**4,50**
77	5	5	4	4	4	5	4	5	4	5	4	5	**4,50**
78	4	5	4	5	4	4	4	4	5	5	4	4	**4,33**
79	5	4	4	4	5	4	4	4	4	4	4	4	**4,17**
80	5	5	4	5	5	4	5	4	5	4	4	5	**4,58**
81	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
82	4	4	4	5	4	4	4	5	4	4	4	4	**4,17**
83	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
84	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
85	4	4	4	5	4	4	4	5	4	4	4	4	**4,17**
86	4	4	5	4	4	5	5	4	5	4	4	5	**4,42**
87	5	4	4	5	4	4	5	4	4	5	4	4	**4,33**
88	4	5	4	4	5	4	5	5	5	5	4	5	**4,58**
89	5	5	4	4	5	5	5	4	5	5	4	5	**4,67**
90	5	4	4	4	5	4	5	4	5	4	5	5	**4,50**
91	4	4	4	4	4	4	5	5	4	4	5	5	**4,33**
92	4	5	4	5	4	4	4	5	5	5	5	5	**4,58**
93	4	4	4	4	5	4	4	5	4	4	5	4	**4,25**
94	5	4	4	5	4	4	5	4	4	4	5	4	**4,33**

95	4	4	5	4	4	4	4	4	4	4	5	4	**4,17**
96	5	4	4	4	4	4	4	4	5	4	4	5	**4,25**
97	5	5	5	4	4	5	4	4	5	4	4	4	**4,42**

Budaya Organisasi (X4)															
No	**X4.1**	**X4.2**	**X4.3**	**X4.4**	**X4.5**	**X4.6**	**X4.7**	**X4.8**	**X4.9**	**X4.10**	**X4.11**	**X4.12**	**X4.13**	**X4.14**	**X4**
1	5	5	5	5	5	5	5	5	5	5	5	5	5	5	**5,00**
2	4	4	4	5	4	5	4	5	5	5	5	5	5	4	**4,57**
3	3	3	3	4	4	4	4	4	4	4	4	4	3	4	**3,71**
4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
5	5	5	5	4	5	4	5	5	5	5	5	5	4	5	**4,79**
6	4	4	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
7	4	4	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
8	4	5	5	4	5	4	5	4	5	5	5	4	5	5	**4,64**
9	4	5	4	4	4	5	5	4	4	4	4	5	5	5	**4,43**
10	4	5	4	5	4	4	5	4	5	5	5	3	5	3	**4,36**
11	5	5	5	5	4	4	5	4	4	5	4	5	4	4	**4,50**
12	5	4	5	5	5	5	5	5	5	5	4	4	5	5	**4,79**
13	5	5	5	5	5	4	5	5	5	5	4	5	5	5	**4,86**
14	4	4	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
15	4	4	5	5	4	4	5	4	4	4	4	4	4	4	**4,21**
16	5	5	5	4	5	4	5	5	5	5	5	5	5	5	**4,86**
17	5	5	5	4	4	5	4	5	4	4	4	5	4	4	**4,43**
18	5	5	5	4	5	4	5	4	5	5	4	4	4	5	**4,57**
19	4	5	5	5	5	4	5	5	4	5	5	5	4	5	**4,71**
20	5	5	5	4	4	4	4	4	4	5	5	4	5	5	**4,50**
21	4	4	4	4	4	4	4	3	4	4	4	3	3	3	**3,71**
22	3	3	4	4	4	4	4	4	4	4	4	4	4	4	**3,86**

23	4	2	2	4	4	4	4	4	4	4	4	3	3	3	**3,50**
24	3	4	4	4	3	3	4	4	4	4	4	4	4	4	**3,79**
25	4	4	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
26	4	4	5	4	5	5	4	4	5	4	5	4	5	4	**4,43**
27	5	5	5	4	4	4	5	4	4	4	4	4	4	4	**4,29**
28	3	3	4	4	4	4	4	4	4	4	4	4	4	3	**3,79**
29	4	4	4	4	5	5	4	4	4	4	5	5	5	4	**4,36**
30	4	5	5	4	4	4	5	4	4	4	5	4	4	4	**4,29**
31	4	5	4	5	5	4	5	5	4	4	4	5	4	5	**4,50**
32	5	5	5	5	5	5	5	5	5	5	5	5	5	5	**5,00**
33	4	4	4	4	4	4	4	4	4	4	4	4	4	5	**4,07**
34	4	4	4	5	5	4	5	5	5	5	4	4	4	4	**4,43**
35	3	3	4	4	4	4	4	4	4	4	4	4	4	4	**3,86**
36	3	4	3	4	4	4	4	3	4	4	4	4	3	3	**3,64**
37	5	5	5	5	5	5	5	5	5	5	5	5	5	5	**5,00**
38	5	5	5	5	5	5	5	5	5	5	5	4	5	5	**4,93**
39	4	4	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
40	4	4	4	4	4	4	4	4	4	4	4	4	3	4	**3,93**
41	5	5	5	5	5	5	5	5	5	5	5	5	5	5	**5,00**
42	3	3	3	4	3	3	3	3	3	3	3	3	3	3	**3,07**
43	5	5	4	5	5	5	5	5	5	5	5	5	5	5	**4,93**
44	5	5	5	5	4	4	4	4	5	4	5	5	5	5	**4,64**
45	5	5	5	5	5	5	5	5	5	5	4	4	5	5	**4,86**
46	5	4	3	5	4	4	5	5	4	5	5	3	3	5	**4,29**

47	4	4	4	4	5	4	4	4	4	4	4	5	4	4	**4,14**
48	4	3	5	5	4	4	5	4	4	3	4	4	4	5	**4,14**
49	4	4	4	5	5	5	4	4	4	5	4	4	4	4	**4,29**
50	5	4	4	5	4	4	4	4	4	5	4	4	4	4	**4,21**
51	4	4	5	5	5	4	5	4	4	5	5	4	5	5	**4,57**
52	5	4	5	4	5	5	5	4	5	4	5	4	5	5	**4,64**
53	4	4	4	4	4	4	4	4	4	3	3	4	4	4	**3,86**
54	4	5	4	5	4	5	4	4	4	4	5	4	5	4	**4,36**
55	4	4	4	5	3	4	4	3	4	4	4	4	5	4	**4,00**
56	4	4	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
57	3	2	3	4	4	5	3	4	5	3	4	5	5	4	**3,86**
58	4	4	3	4	3	4	3	4	3	4	4	4	4	4	**3,71**
59	3	3	3	3	3	3	3	4	4	4	4	3	4	3	**3,36**
60	4	5	4	5	4	5	4	4	4	3	4	5	5	4	**4,29**
61	4	4	3	4	4	4	4	4	4	4	4	4	3	4	**3,86**
62	5	5	5	3	5	4	5	5	4	4	4	4	4	4	**4,36**
63	5	5	5	5	5	5	5	5	5	5	4	5	4	4	**4,79**
64	4	4	4	4	5	4	4	4	4	4	4	4	5	4	**4,14**
65	5	4	4	5	4	3	4	5	4	4	3	5	4	4	**4,14**
66	4	4	5	5	5	5	4	4	5	4	5	5	4	5	**4,57**
67	5	4	5	4	4	5	5	4	5	4	5	4	4	5	**4,50**
68	4	4	4	4	5	5	5	4	4	4	4	4	4	5	**4,29**
69	4	4	4	4	4	5	5	4	4	4	4	4	4	4	**4,14**
70	4	3	4	4	4	4	5	4	4	4	4	4	4	4	**4,00**

71	4	5	5	4	4	5	5	5	4	4	5	4	4	5	**4,50**
72	5	5	4	4	5	4	5	5	4	5	5	4	5	4	**4,57**
73	4	3	3	5	4	4	4	4	4	4	5	4	4	4	**4,00**
74	4	4	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
75	4	4	4	4	5	4	5	4	4	5	5	5	5	5	**4,50**
76	4	4	4	4	4	4	4	4	3	5	5	5	5	5	**4,29**
77	4	4	4	3	4	5	5	4	4	4	4	4	5	5	**4,21**
78	4	4	4	4	3	5	4	4	4	5	3	4	5	4	**4,07**
79	4	4	4	4	4	4	4	5	5	5	4	5	5	5	**4,43**
80	4	4	4	3	5	4	4	5	3	4	4	5	5	4	**4,14**
81	4	4	4	4	4	4	4	4	4	4	4	4	4	4	**4,00**
82	4	3	4	3	4	4	3	4	3	4	3	4	4	3	**3,57**
83	3	3	3	3	3	3	3	4	4	4	4	3	3	3	**3,29**
84	4	4	4	4	4	4	4	3	4	4	4	4	4	4	**3,93**
85	4	4	3	4	4	4	4	4	4	4	4	4	4	4	**3,93**
86	3	4	3	3	4	4	4	4	5	5	4	5	4	4	**4,00**
87	3	4	3	4	4	4	4	4	4	4	4	5	4	4	**3,93**
88	4	4	4	4	5	5	4	5	4	5	5	4	4	4	**4,36**
89	4	5	5	4	4	4	4	5	4	5	4	4	4	5	**4,36**
90	4	4	4	5	5	5	4	4	5	4	4	5	4	5	**4,43**
91	4	4	4	4	4	4	4	4	4	5	4	5	4	4	**4,14**
92	4	3	4	5	5	4	5	4	5	4	5	4	4	5	**4,36**
93	4	3	3	3	4	3	3	4	4	4	4	4	4	3	**3,57**
94	4	4	4	4	4	5	4	4	4	4	4	5	5	4	**4,21**

95	4	4	5	4	4	4	4	4	3	4	4	4	4	4	**4,00**
96	4	3	3	3	4	4	4	4	4	4	4	5	4	4	**3,86**
97	4	4	5	3	4	4	4	4	4	4	4	5	5	4	**4,14**

LAMPIRAN IV

HASIL OLAH DATA

1. **Hasil Uji Validitas**

   a. **Kemampuan Auditor dalam Mendeteksi Kecurangan (Y)**

Correlations

		Y.1	Y.2	Y.3	Y.4	Y.5	Y.6	Y.7	Y.8	Y.9	Y.10	Y.11	Y.12	Kemampuan Auditor dalam Mendeteksi Kecurangan
Y.1	Pearson Correlation	1	.476**	.411**	.297**	.425**	.163	.302**	-.038	.260*	.194	.452**	.352**	.619**
	Sig. (2-tailed)		<.001	<.001	.003	<.001	.111	.003	.714	.010	.057	<.001	<.001	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97
Y.2	Pearson Correlation	.476**	1	.409**	.381**	.251*	.061	.325**	.176	.449**	.245*	.503**	.400**	.661**
	Sig. (2-tailed)	<.001		<.001	<.001	.013	.552	.001	.084	<.001	.016	<.001	<.001	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97
Y.3	Pearson Correlation	.411**	.409**	1	.406**	.427**	.230*	.192	.143	.526**	.332**	.393**	.401**	.703**
	Sig. (2-tailed)	<.001	<.001		<.001	<.001	.024	.059	.163	<.001	<.001	<.001	<.001	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97
Y.4	Pearson Correlation	.297**	.381**	.406**	1	.409**	.287**	.326**	.267**	.342**	.328**	.382**	.286**	.674**

	Sig. (2-tailed)	.003	<.001	<.001		<.001	.004	.001	.008	<.001	.001	<.001	.005	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97
Y.5	Pearson Correlation	.425**	.251*	.427**	.409**	1	.277**	.284**	.083	.278**	.382**	.428**	.214*	.655**
	Sig. (2-tailed)	<.001	.013	<.001	<.001		.006	.005	.417	.006	<.001	<.001	.036	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97
Y.6	Pearson Correlation	.163	.061	.230*	.287**	.277**	1	.188	.313**	.158	.246*	.246*	.043	.461**
	Sig. (2-tailed)	.111	.552	.024	.004	.006		.065	.002	.122	.015	.015	.674	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97
Y.7	Pearson Correlation	.302**	.325**	.192	.326**	.284**	.188	1	-.077	.147	.390**	.485**	.257*	.550**
	Sig. (2-tailed)	.003	.001	.059	.001	.005	.065		.456	.152	<.001	<.001	.011	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97
Y.8	Pearson Correlation	-.038	.176	.143	.267**	.083	.313**	-.077	1	.124	.039	-.058	.094	.290**
	Sig. (2-tailed)	.714	.084	.163	.008	.417	.002	.456		.228	.703	.571	.362	.004
	N	97	97	97	97	97	97	97	97	97	97	97	97	97
Y.9	Pearson Correlation	.260*	.449**	.526**	.342**	.278**	.158	.147	.124	1	.162	.361**	.455**	.605**
	Sig. (2-tailed)	.010	<.001	<.001	<.001	.006	.122	.152	.228		.112	<.001	<.001	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97

Y.10	Pearson Correlation	.194	.245*	.332**	.328**	.382**	.246*	.390**	.039	.162	1	.195	.190	.521**
	Sig. (2-tailed)	.057	.016	<.001	.001	<.001	.015	<.001	.703	.112		.056	.063	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97
Y.11	Pearson Correlation	.452**	.503**	.393**	.382**	.428**	.246*	.485**	-.058	.361**	.195	1	.296**	.676**
	Sig. (2-tailed)	<.001	<.001	<.001	<.001	<.001	.015	<.001	.571	<.001	.056		.003	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97
Y.12	Pearson Correlation	.352**	.400**	.401**	.286**	.214*	.043	.257*	.094	.455**	.190	.296**	1	.565**
	Sig. (2-tailed)	<.001	<.001	<.001	.005	.036	.674	.011	.362	<.001	.063	.003		<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97
Kemampuan Auditor dalam Mendeteksi Kecurangan	Pearson Correlation	.619**	.661**	.703**	.674**	.655**	.461**	.550**	.290**	.605**	.521**	.676**	.565**	1
	Sig. (2-tailed)	<.001	<.001	<.001	<.001	<.001	<.001	<.001	.004	<.001	<.001	<.001	<.001	
	N	97	97	97	97	97	97	97	97	97	97	97	97	97

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

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

b. Kompetensi (X_1)

Correlations

		X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	X1.9	X1.10	X1.11	X1.12	X1.13	Kompetensi
X1.1	Pearson Correlation	1	.595**	.455**	.099	.366**	.374**	.395**	.291**	.156	.308**	.306**	.020	.053	.582**
	Sig. (2-tailed)		<.001	<.001	.337	<.001	<.001	<.001	.004	.128	.002	.002	.849	.603	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97	97
X1.2	Pearson Correlation	.595**	1	.220*	.182	.410**	.322**	.454**	.299**	.092	.317**	.247*	.191	.308**	.635**
	Sig. (2-tailed)	<.001		.031	.074	<.001	.001	<.001	.003	.368	.002	.015	.061	.002	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97	97
X1.3	Pearson Correlation	.455**	.220*	1	.229*	.242*	.352**	.252*	.234*	.433**	.263**	.177	-.081	-.096	.466**
	Sig. (2-tailed)	<.001	.031		.024	.017	<.001	.013	.021	<.001	.009	.082	.431	.351	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97	97
X1.4	Pearson Correlation	.099	.182	.229*	1	.272**	.332**	.373**	.402**	.255*	.386**	.341**	.259*	.292**	.591**
	Sig. (2-tailed)	.337	.074	.024		.007	<.001	<.001	<.001	.012	<.001	<.001	.010	.004	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97	97

X1.5	Pearson Correlation	.366**	.410**	.242*	.272**	1	.332**	.336**	.085	.239*	.311**	.304**	.103	.388**	.593**
	Sig. (2-tailed)	<.001	<.001	.017	.007		<.001	<.001	.409	.018	.002	.002	.317	<.001	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97	97
X1.6	Pearson Correlation	.374**	.322**	.352**	.332**	.332**	1	.199	.200*	.282**	.305**	.220*	.024	.169	.528**
	Sig. (2-tailed)	<.001	.001	<.001	<.001	<.001		.051	.049	.005	.002	.030	.818	.097	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97	97
X1.7	Pearson Correlation	.395**	.454**	.252*	.373**	.336**	.199	1	.375**	.215*	.236*	.286**	.245*	.362**	.645**
	Sig. (2-tailed)	<.001	<.001	.013	<.001	<.001	.051		<.001	.035	.020	.005	.015	<.001	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97	97
X1.8	Pearson Correlation	.291**	.299**	.234*	.402**	.085	.200*	.375**	1	.263**	.317**	.491**	.270**	.211*	.590**
	Sig. (2-tailed)	.004	.003	.021	<.001	.409	.049	<.001		.009	.002	<.001	.008	.038	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97	97
X1.9	Pearson Correlation	.156	.092	.433**	.255*	.239*	.282**	.215*	.263**	1	.488**	.056	.044	.103	.469**
	Sig. (2-tailed)	.128	.368	<.001	.012	.018	.005	.035	.009		<.001	.588	.672	.314	<.001

	N	97	97	97	97	97	97	97	97	97	97	97	97	97	97
X1.10	Pearson Correlation	.308**	.317**	.263**	.386**	.311**	.305**	.236*	.317**	.488**	1	.160	.141	.255*	.600**
	Sig. (2-tailed)	.002	.002	.009	<.001	.002	.002	.020	.002	<.001		.117	.167	.012	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97	97
X1.11	Pearson Correlation	.306**	.247*	.177	.341**	.304**	.220*	.286**	.491**	.056	.160	1	.317**	.270**	.562**
	Sig. (2-tailed)	.002	.015	.082	<.001	.002	.030	.005	<.001	.588	.117		.002	.007	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97	97
X1.12	Pearson Correlation	.020	.191	-.081	.259*	.103	.024	.245*	.270**	.044	.141	.317**	1	.532**	.485**
	Sig. (2-tailed)	.849	.061	.431	.010	.317	.818	.015	.008	.672	.167	.002		<.001	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97	97
X1.13	Pearson Correlation	.053	.308**	-.096	.292**	.388**	.169	.362**	.211*	.103	.255*	.270**	.532**	1	.575**
	Sig. (2-tailed)	.603	.002	.351	.004	<.001	.097	<.001	.038	.314	.012	.007	<.001		<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97	97
Kompetensi	Pearson Correlation	.582**	.635**	.466**	.591**	.593**	.528**	.645**	.590**	.469**	.600**	.562**	.485**	.575**	1

	Sig. (2-tailed)	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	
	N	97	97	97	97	97	97	97	97	97	97	97	97	97	97

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

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

c. Skeptisisme Profesional (X_2)

Correlations

		X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2.8	X2.9	X2.10	X2.11	X2.12	X2.13	X2.14	Skeptisisme Profesional
X2.1	Pearson Correlation	1	.257*	.483**	.126	.373**	.172	.219*	.279**	.302**	.111	.153	.382**	.334**	.300**	.547**
	Sig. (2-tailed)		.011	<.001	.217	<.001	.091	.031	.006	.003	.279	.135	<.001	<.001	.003	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97	97	97
X2.2	Pearson Correlation	.257*	1	.172	.411**	.327**	.202*	.413**	.269**	.381**	.264**	.393**	.362**	.304**	.335**	.596**
	Sig. (2-tailed)	.011		.092	<.001	.001	.047	<.001	.008	<.001	.009	<.001	<.001	.002	<.001	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97	97	97

X2.3	Pearson Correlation	.483**	.172	1	.162	.289**	.138	.383**	.291**	.393**	.206*	.305**	.331**	.314**	.275**	.568**
	Sig. (2-tailed)	<.001	.092		.113	.004	.179	<.001	.004	<.001	.043	.002	<.001	.002	.006	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97	97	97
X2.4	Pearson Correlation	.126	.411**	.162	1	.378**	.369**	.482**	.267**	.274**	.331**	.191	.357**	.078	.457**	.558**
	Sig. (2-tailed)	.217	<.001	.113		<.001	<.001	<.001	.008	.007	<.001	.061	<.001	.446	<.001	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97	97	97
X2.5	Pearson Correlation	.373**	.327**	.289**	.378**	1	.506**	.461**	.550**	.558**	.278**	.273**	.247*	.283**	.278**	.694**
	Sig. (2-tailed)	<.001	.001	.004	<.001		<.001	<.001	<.001	<.001	.006	.007	.015	.005	.006	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97	97	97
X2.6	Pearson Correlation	.172	.202*	.138	.369**	.506**	1	.256*	.442**	.384**	.366**	.214*	.269**	.204*	.257*	.561**
	Sig. (2-tailed)	.091	.047	.179	<.001	<.001		.011	<.001	<.001	<.001	.035	.008	.045	.011	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97	97	97

X2.7	Pearson Correlation	.219*	.413**	.383**	.482**	.461**	.256*	1	.396**	.500**	.263**	.314**	.339**	.325**	.365**	.675**
	Sig. (2-tailed)	.031	<.001	<.001	<.001	<.001	.011		<.001	<.001	.009	.002	<.001	.001	<.001	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97	97	97
X2.8	Pearson Correlation	.279**	.269**	.291**	.267**	.550**	.442**	.396**	1	.477**	.267**	.260*	.403**	.244*	.299**	.655**
	Sig. (2-tailed)	.006	.008	.004	.008	<.001	<.001	<.001		<.001	.008	.010	<.001	.016	.003	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97	97	97
X2.9	Pearson Correlation	.302**	.381**	.393**	.274**	.558**	.384**	.500**	.477**	1	.314**	.279**	.271**	.379**	.246*	.687**
	Sig. (2-tailed)	.003	<.001	<.001	.007	<.001	<.001	<.001	<.001		.002	.006	.007	<.001	.015	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97	97	97
X2.10	Pearson Correlation	.111	.264**	.206*	.331**	.278**	.366**	.263**	.267**	.314**	1	.339**	.217*	.287**	.443**	.535**
	Sig. (2-tailed)	.279	.009	.043	<.001	.006	<.001	.009	.008	.002		<.001	.033	.004	<.001	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97	97	97

X2.11	Pearson Correlation	.153	.393**	.305**	.191	.273**	.214*	.314**	.260*	.279**	.339**	1	.207*	.496**	.301**	.549**
	Sig. (2-tailed)	.135	<.001	.002	.061	.007	.035	.002	.010	.006	<.001		.042	<.001	.003	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97	97	97
X2.12	Pearson Correlation	.382**	.362**	.331**	.357**	.247*	.269**	.339**	.403**	.271**	.217*	.207*	1	.459**	.485**	.633**
	Sig. (2-tailed)	<.001	<.001	<.001	<.001	.015	.008	<.001	<.001	.007	.033	.042		<.001	<.001	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97	97	97
X2.13	Pearson Correlation	.334**	.304**	.314**	.078	.283**	.204*	.325**	.244*	.379**	.287**	.496**	.459**	1	.287**	.594**
	Sig. (2-tailed)	<.001	.002	.002	.446	.005	.045	.001	.016	<.001	.004	<.001	<.001		.004	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97	97	97
X2.14	Pearson Correlation	.300**	.335**	.275**	.457**	.278**	.257*	.365**	.299**	.246*	.443**	.301**	.485**	.287**	1	.614**
	Sig. (2-tailed)	.003	<.001	.006	<.001	.006	.011	<.001	.003	.015	<.001	.003	<.001	.004		<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97	97	97

Skeptisisme Profesional	Pearson Correlation	.547**	.596**	.568**	.558**	.694**	.561**	.675**	.655**	.687**	.535**	.549**	.633**	.594**	.614**	1
	Sig. (2-tailed)	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	
	N	97	97	97	97	97	97	97	97	97	97	97	97	97	97	97

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

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

d. Integritas (X_3)

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	Integritas
X3.1	Pearson Correlation	1	.483**	.441**	.334**	.444**	.316**	.315**	.261**	.347**	.381**	.145	.464**	.665**
	Sig. (2-tailed)		<.001	<.001	<.001	<.001	.002	.002	.010	<.001	<.001	.158	<.001	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97
X3.2	Pearson Correlation	.483**	1	.273**	.308**	.340**	.360**	.307**	.329**	.438**	.476**	.339**	.439**	.692**
	Sig. (2-tailed)	<.001		.007	.002	<.001	<.001	.002	.001	<.001	<.001	<.001	<.001	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97
X3.3	Pearson Correlation	.441**	.273**	1	.248*	.428**	.305**	.213*	.404**	.332**	.243*	.337**	.331**	.611**

	Sig. (2-tailed)	<.001	.007		.014	<.001	.002	.036	<.001	<.001	.017	<.001	<.001	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97
X3.4	Pearson Correlation	.334**	.308**	.248*	1	.482**	.329**	.272**	.391**	.298**	.380**	.135	.205*	.601**
	Sig. (2-tailed)	<.001	.002	.014		<.001	.001	.007	<.001	.003	<.001	.187	.044	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97
X3.5	Pearson Correlation	.444**	.340**	.428**	.482**	1	.240*	.294**	.393**	.338**	.344**	.274**	.230*	.648**
	Sig. (2-tailed)	<.001	<.001	<.001	<.001		.018	.003	<.001	<.001	<.001	.007	.024	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97
X3.6	Pearson Correlation	.316**	.360**	.305**	.329**	.240*	1	.328**	.230*	.348**	.253*	.039	.394**	.571**
	Sig. (2-tailed)	.002	<.001	.002	.001	.018		.001	.023	<.001	.012	.705	<.001	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97
X3.7	Pearson Correlation	.315**	.307**	.213*	.272**	.294**	.328**	1	.199	.402**	.236*	.204*	.363**	.557**
	Sig. (2-tailed)	.002	.002	.036	.007	.003	.001		.051	<.001	.020	.045	<.001	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97
X3.8	Pearson Correlation	.261**	.329**	.404**	.391**	.393**	.230*	.199	1	.379**	.299**	.352**	.343**	.620**
	Sig. (2-tailed)	.010	.001	<.001	<.001	<.001	.023	.051		<.001	.003	<.001	<.001	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97

X3.9	Pearson Correlation	.347**	.438**	.332**	.298**	.338**	.348**	.402**	.379**	1	.410**	.228*	.374**	.664**
	Sig. (2-tailed)	<.001	<.001	<.001	.003	<.001	<.001	<.001	<.001		<.001	.024	<.001	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97
X3.10	Pearson Correlation	.381**	.476**	.243*	.380**	.344**	.253*	.236*	.299**	.410**	1	.307**	.338**	.632**
	Sig. (2-tailed)	<.001	<.001	.017	<.001	<.001	.012	.020	.003	<.001		.002	<.001	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97
X3.11	Pearson Correlation	.145	.339**	.337**	.135	.274**	.039	.204*	.352**	.228*	.307**	1	.234*	.478**
	Sig. (2-tailed)	.158	<.001	<.001	.187	.007	.705	.045	<.001	.024	.002		.021	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97
X3.12	Pearson Correlation	.464**	.439**	.331**	.205*	.230*	.394**	.363**	.343**	.374**	.338**	.234*	1	.640**
	Sig. (2-tailed)	<.001	<.001	<.001	.044	.024	<.001	<.001	<.001	<.001	<.001	.021		<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97
Integritas	Pearson Correlation	.665**	.692**	.611**	.601**	.648**	.571**	.557**	.620**	.664**	.632**	.478**	.640**	1
	Sig. (2-tailed)	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	
	N	97	97	97	97	97	97	97	97	97	97	97	97	97

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

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

e. Budaya Organisasi

Correlations

		X4.1	X4.2	X4.3	X4.4	X4.5	X4.6	X4.7	X4.8	X4.9	X4.10	X4.11	X4.12	X4.13	X4.14	Budaya Organisasi
X4.1	Pearson Correlation	1	.633**	.603**	.396**	.484**	.338**	.571**	.530**	.385**	.469**	.336**	.250*	.352**	.513**	.739**
	Sig. (2-tailed)		<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	.014	<.001	<.001	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97	97	97
X4.2	Pearson Correlation	.633**	1	.656**	.343**	.396**	.323**	.568**	.458**	.309**	.488**	.376**	.347**	.402**	.489**	.741**
	Sig. (2-tailed)	<.001		<.001	<.001	<.001	.001	<.001	<.001	.002	<.001	<.001	<.001	<.001	<.001	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97	97	97
X4.3	Pearson Correlation	.603**	.656**	1	.326**	.473**	.354**	.593**	.383**	.370**	.332**	.352**	.299**	.454**	.564**	.740**
	Sig. (2-tailed)	<.001	<.001		.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	.003	<.001	<.001	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97	97	97
X4.4	Pearson Correlation	.396**	.343**	.326**	1	.328**	.336**	.436**	.272**	.418**	.301**	.328**	.184	.208*	.397**	.564**
	Sig. (2-tailed)	<.001	<.001	.001		.001	<.001	<.001	.007	<.001	.003	.001	.072	.041	<.001	<.001

	N	97	97	97	97	97	97	97	97	97	97	97	97	97	97	97
X4.5	Pearson Correlation	.484**	.396**	.473**	.328**	1	.443**	.589**	.520**	.501**	.429**	.466**	.395**	.354**	.524**	.731**
	Sig. (2-tailed)	<.001	<.001	<.001	.001		<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97	97	97
X4.6	Pearson Correlation	.338**	.323**	.354**	.336**	.443**	1	.371**	.287**	.415**	.180	.347**	.347**	.459**	.427**	.595**
	Sig. (2-tailed)	<.001	.001	<.001	<.001	<.001		<.001	.004	<.001	.077	<.001	<.001	<.001	<.001	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97	97	97
X4.7	Pearson Correlation	.571**	.568**	.593**	.436**	.589**	.371**	1	.446**	.461**	.445**	.453**	.176	.288**	.621**	.754**
	Sig. (2-tailed)	<.001	<.001	<.001	<.001	<.001	<.001		<.001	<.001	<.001	<.001	.085	.004	<.001	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97	97	97
X4.8	Pearson Correlation	.530**	.458**	.383**	.272**	.520**	.287**	.446**	1	.381**	.531**	.312**	.385**	.308**	.467**	.662**
	Sig. (2-tailed)	<.001	<.001	<.001	.007	<.001	.004	<.001		<.001	<.001	.002	<.001	.002	<.001	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97	97	97
X4.9	Pearson Correlation	.385**	.309**	.370**	.418**	.501**	.415**	.461**	.381**	1	.409**	.442**	.273**	.359**	.450**	.648**

	Sig. (2-tailed)	<.001	.002	<.001	<.001	<.001	<.001	<.001	<.001		<.001	<.001	.007	<.001	<.001	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97	97	97
X4.10	Pearson Correlation	.469**	.488**	.332**	.301**	.429**	.180	.445**	.531**	.409**	1	.437**	.207*	.326**	.387**	.628**
	Sig. (2-tailed)	<.001	<.001	<.001	.003	<.001	.077	<.001	<.001	<.001		<.001	.042	.001	<.001	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97	97	97
X4.11	Pearson Correlation	.336**	.376**	.352**	.328**	.466**	.347**	.453**	.312**	.442**	.437**	1	.173	.389**	.480**	.621**
	Sig. (2-tailed)	<.001	<.001	<.001	.001	<.001	<.001	<.001	.002	<.001	<.001		.091	<.001	<.001	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97	97	97
X4.12	Pearson Correlation	.250*	.347**	.299**	.184	.395**	.347**	.176	.385**	.273**	.207*	.173	1	.469**	.439**	.526**
	Sig. (2-tailed)	.014	<.001	.003	.072	<.001	<.001	.085	<.001	.007	.042	.091		<.001	<.001	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97	97	97
X4.13	Pearson Correlation	.352**	.402**	.454**	.208*	.354**	.459**	.288**	.308**	.359**	.326**	.389**	.469**	1	.451**	.624**
	Sig. (2-tailed)	<.001	<.001	<.001	.041	<.001	<.001	.004	.002	<.001	.001	<.001	<.001		<.001	<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97	97	97

X4.14	Pearson Correlation	.513**	.489**	.564**	.397**	.524**	.427**	.621**	.467**	.450**	.387**	.480**	.439**	.451**	1	.773**
	Sig. (2-tailed)	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001		<.001
	N	97	97	97	97	97	97	97	97	97	97	97	97	97	97	97
Budaya Organisasi	Pearson Correlation	.739**	.741**	.740**	.564**	.731**	.595**	.754**	.662**	.648**	.628**	.621**	.526**	.624**	.773**	1
	Sig. (2-tailed)	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	
	N	97	97	97	97	97	97	97	97	97	97	97	97	97	97	97

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

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

2. Hasil Uji Reliabilitas

a. Kemampuan Auditor dalam Mendeteksi Kecurangan (Y)

Reliability Statistics

Cronbach's Alpha	*N of Items*
.823	12

b. Kompetensi (X_1)

Reliability Statistics

Cronbach's Alpha	*N of Items*
.812	13

c. Skeptisisme Profesional (X_2)

Reliability Statistics

Cronbach's Alpha	*N of Items*
.867	14

d. Integritas (X_3)

Reliability Statistics

Cronbach's Alpha	*N of Items*
.850	12

e. Budaya Organisasi (X_4)

Reliability Statistics

Cronbach's Alpha	*N of Items*
.905	14

3. Hasil Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Kompetensi	97	3.31	5.00	4.2855	.33877
Skeptisisme Profesional	97	3.29	5.00	4.3108	.34993
Integritas	97	3.75	5.00	4.4029	.32133
Budaya Organisasi	97	3.07	5.00	4.2275	.40279
Kemampuan Auditor dalam Mendeteksi Kecurangan	97	3.67	5.00	4.3230	.31920
Valid N (listwise)	97				

4. Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

			Unstandardized Residual
N			97
Normal Parameters[a,b]	Mean		.0000000
	Std. Deviation		.15241309
Most Extreme Differences	Absolute		.074
	Positive		.050
	Negative		-.074
Test Statistic			.074
Asymp. Sig. (2-tailed)[c]			.200[d]
Monte Carlo Sig. (2-tailed)[e]	Sig.		.197
	99% Confidence Interval	Lower Bound	.187
		Upper Bound	.207

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

e. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.

5. Hasil Uji Multikolinearitas

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	Kompetensi	.247	4.051
	Skeptisisme Profesional	.221	4.526
	Integritas	.223	4.484
	Budaya Organisasi	.315	3.179

a. Dependent Variable: Kemampuan Auditor dalam Mendeteksi Kecurangan

6. Hasil Uji Heteroskedastisitas

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	.153	.141		1.083	.282
	Kompetensi	-.070	.059	-.243	-1.175	.243
	Skeptisisme Profesional	-.003	.061	-.012	-.055	.956
	Integritas	.070	.066	.231	1.061	.292
	Budaya Organisasi	-.007	.044	-.030	-.162	.872

a. Dependent Variable: ABS_RES

7. Hasil Uji F

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	7.551	4	1.888	77.881	<.001[b]
	Residual	2.230	92	.024		
	Total	9.781	96			

a. Dependent Variable: Kemampuan Auditor dalam Mendeteksi Kecurangan

b. Predictors: (Constant), Budaya Organisasi, Skeptisisme Profesional, Kompetensi, Integritas

8. Hasil Uji t

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	.520	.224		2.323	.022
	Kompetensi	.414	.094	.439	4.383	<.001
	Skeptisisme Profesional	.195	.097	.213	2.016	.047
	Integritas	.212	.105	.214	2.026	.046
	Budaya Organisasi	.060	.070	.076	.860	.392

a. Dependent Variable: Kemampuan Auditor dalam Mendeteksi Kecurangan

9. Hasil Uji Koefisien Determinasi

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.879[a]	.772	.762	.15569

a. Predictors: (Constant), Budaya Organisasi, Skeptisisme Profesional, Kompetensi, Integritas

b. Dependent Variable: Kemampuan Auditor dalam Mendeteksi Kecurangan

LAMPIRAN V

HASIL TURNITIN

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