SURAT KETERANGAN PENELITIAN

Yang bertanda tangan di bawah ini:

Nama : RINA TAMPUBOLON

Jabatan : ADMIN

Nama KAP : GIDEON ADI DAN REKAN

Menerangkan bahwa:

Nama : Nanda Yolia Raharjo

NPM/Prodi : 220426743/Akuntansi

Fakultas : Fakultas Bisnis dan Ekonomika

Universitas : Universitas Atma Jaya Yogyakarta

Telah melakukan penelitian di KAP GIDEON ADI DAN REKAN

dengan melaksanakan penyebaran kuesioner, guna menyusun skripsi dengan judul **"Pengaruh Kompetensi, Skeptisisme Profesional, Komitmen Organisasi, Dan Pemanfaatan Teknologi Informasi Terhadap Kemampuan Auditor Dalam Mendeteksi *Fraud* (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)

UNIVERSITAS ATMA JAYA YOGYAKARTA

KRESTON INDONESIA

HENDRAWINATA HANNY ERWIN & SUMARGO

Jakarta, 13 Mei 2026

No : 116-3/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. 906/Pen/I perihal izin penelitian mahasiswi program studi Akuntansi di Universitas Atma Jaya Yogyakarta atas nama sebagai berikut :

No.	Nama	NIM	Keterangan
1	Nanda Yulia Raharjo	220426743	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, Komitmen Organisasi, dan Pemanfaatan Teknologi Informasi terhadap Kemampuan Auditor dalam Mendeteksi Fraud (Studi Empiris Pada Kantor Akuntan Publik di DKI Jakarta)".

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 : Alifia Rachma Sari

Jabatan : Administrasi

Nama KAP : KAP Lukmanul dan Rekan

Menerangkan bahwa:

Nama : Nanda Yulia Raharjo

NPM/Prodi : 220426743/Akuntansi

Fakultas : Fakultas Bisnis dan Ekonomika

Universitas : Universitas Atma Jaya Yogyakarta

Telah melakukan penelitian di KAP Lukmanul dan Rekan

dengan melaksanakan penyebaran kuesioner, guna menyusun skripsi dengan judul **"Pengaruh Kompetensi, Skeptisisme Profesional, Komitmen Organisasi, Dan Pemanfaatan Teknologi Informasi Terhadap Kemampuan Auditor Dalam Mendeteksi *Fraud* (Studi Empiris Pada Kantor Akuntan Publik Di Dki Jakarta)"**

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

Jakarta, 05 Mei 2026

(Alfia Rachma Sari)

KANTOR AKUNTAN PUBLIK
Mahsun Nurdiono Kukuh & Rekan

MNK & PARTNERS

SURAT KETERANGAN

No : 003-SKK/V/2026

Yang bertandatangan dibawah ini :

Nama : Grifven

Jabatan : Auditor

Alamat Kantor : Neo Soho Central Park Lantai 17 Suite 1712, Jl. Letjen. S.Parman Kav. 28, Jakarta 11470

Dengan ini menerangkan :

Nama : Nanda Yulia Raharjo

NIM : 220426743

Program Studi : S1 – Akuntansi

Lembaga Pendidikan : Universitas Atma Jaya Yogyakarta

Telah melakukan penyebaran kuesioner di Kantor Akuntan Publik (KAP) Mahsun Nurdiono Kukuh & Rekan Jakarta pada tanggal 07 Mei 2026

Demikian Surat keterangan ini dibuat untuk dapat digunakan sebagaimana mestinya.

Jakarta, 07 Mei 2026

Grifven
Auditor

UNIVERSITAS ATMA JAYA YOGYAKARTA

SURAT KETERANGAN PENELITIAN

Yang bertanda tangan di bawah ini:

Nama : Shinta Yuliami

Jabatan : Office Manager

Nama KAP : KAP Morhan dan Rekan

Menerangkan bahwa:

Nama : Nanda Yulia Raharjo

NPM/Prodi : 220426743/Akuntansi

Fakultas : Fakultas Bisnis dan Ekonomika

Universitas : Universitas Atma Jaya Yogyakarta

Telah melakukan penelitian di KAP Morhan dan Rekan

dengan melaksanakan penyebaran kuesioner, guna menyusun skripsi dengan judul **"Pengaruh Kompetensi, Skeptisisme Profesional, Komitmen Organisasi, Dan Pemanfaatan Teknologi Informasi Terhadap Kemampuan Auditor Dalam Mendeteksi *Fraud* (Studi Empiris Pada Kantor Akuntan Publik Di Dki Jakarta)"**

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

Jakarta, 8 Mei 2026

MORHAN & REKAN

(Shinta Yuliami)

UNIVERSITAS ATMA JAYA YOGYAKARTA

LAMPIRAN III

TABULASI DATA

Kemampuan Auditor Dalam Mendeteksi *Fraud* (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**	**TOTAL**
1	3	3	3	4	3	3	3	4	3	4	3	3	3.25
2	4	4	4	4	4	4	4	4	4	4	4	4	4.00
3	3	3	3	4	4	4	4	4	4	4	4	4	3.75
4	4	5	4	5	5	4	5	4	4	4	4	4	4.33
5	4	3	4	5	5	4	4	4	4	4	4	4	4.08
6	4	2	2	4	4	4	4	4	4	4	4	4	3.67
7	4	3	4	4	4	4	4	4	4	4	4	4	3.92
8	4	4	4	5	5	4	4	4	4	4	4	4	4.17
9	3	4	3	4	3	4	4	4	3	4	3	3	3.50
10	4	4	3	5	5	4	4	4	4	4	4	4	4.08
11	4	3	4	4	4	4	4	4	4	4	4	4	3.92
12	4	3	3	5	5	4	4	4	4	4	4	4	4.00
13	4	3	3	4	4	4	4	4	4	4	4	4	3.83
14	3	3	4	3	4	4	4	4	4	3	4	4	3.67
15	5	5	5	5	5	5	5	5	5	5	5	5	5.00
16	4	4	4	4	4	4	4	4	4	4	4	4	4.00
17	4	3	3	4	5	4	4	4	4	4	4	4	3.92
18	4	4	4	5	5	4	4	4	4	4	4	4	4.17
19	4	3	3	5	5	4	4	4	4	4	4	4	4.00
20	4	4	4	4	4	4	4	4	4	4	4	4	4.00
21	4	4	4	4	4	4	4	4	4	4	4	4	4.00
22	4	5	4	4	5	5	4	4	4	5	4	5	4.42
23	4	4	4	4	4	4	4	5	5	5	5	5	4.42
24	4	4	4	5	5	5	5	5	5	5	5	5	4.75

25	3	3	3	4	4	4	4	4	4	4	4	4	3.75
26	4	4	4	5	5	4	5	5	5	5	5	5	4.67
27	4	4	4	4	4	4	4	4	4	4	4	4	4.00
28	4	4	4	5	4	5	5	5	5	4	4	4	4.42
29	4	4	4	4	5	5	4	5	5	5	4	4	4.42
30	4	4	5	4	5	4	4	5	5	4	5	4	4.42
31	4	4	4	5	5	4	5	4	4	5	5	5	4.50
32	4	4	4	4	4	4	4	4	4	4	4	4	4.00
33	4	5	4	5	5	5	4	5	5	5	4	5	4.67
34	5	5	4	4	4	4	5	5	3	5	4	5	4.42
35	4	4	5	4	5	5	4	5	4	5	4	5	4.50
36	4	5	5	4	5	4	4	5	5	4	5	5	4.58
37	4	5	5	5	4	5	4	4	4	5	4	4	4.42
38	5	4	4	4	4	5	4	4	5	4	4	4	4.25
39	4	4	4	5	4	4	4	4	5	4	4	4	4.17
40	4	4	4	5	5	4	5	5	5	5	5	5	4.67
41	4	4	4	5	4	4	4	4	3	4	4	4	4.00
42	4	4	4	4	4	5	5	4	5	4	4	4	4.25
43	4	4	4	5	5	4	5	5	5	5	5	5	4.67
44	4	4	4	5	4	5	4	4	5	4	4	4	4.25
45	5	4	4	4	5	5	5	5	4	4	4	4	4.42
46	4	4	4	4	4	4	4	4	4	4	4	4	4.00
47	4	4	4	5	5	4	5	5	5	5	5	5	4.67
48	3	4	2	4	5	4	5	5	4	5	4	4	4.08
49	4	4	4	5	4	4	4	4	4	5	4	5	4.25
50	5	5	4	4	5	4	5	5	4	5	5	5	4.67

51	4	5	4	4	3	4	5	4	5	4	4	4	4.17
52	5	4	4	4	4	4	5	4	4	4	4	4	4.17
53	4	4	4	5	5	4	5	5	5	5	5	5	4.67
54	4	5	5	4	5	4	5	5	4	5	4	4	4.50
55	4	4	4	4	4	4	4	4	5	5	5	5	4.33
56	4	4	4	4	4	4	4	4	4	4	4	4	4.00
57	4	4	4	4	4	4	4	4	4	4	4	4	4.00
58	4	4	4	5	4	4	5	4	5	5	4	5	4.42
59	4	4	4	4	4	3	4	4	4	3	4	4	3.83
60	5	5	5	5	5	5	5	4	4	4	4	4	4.58
61	4	4	5	5	4	4	4	3	4	4	4	5	4.17
62	5	4	4	5	4	3	4	4	3	5	4	5	4.17
63	4	4	3	4	4	4	4	4	4	4	5	4	4.00
64	4	4	4	4	4	4	4	4	4	4	4	4	4.00
65	3	3	3	4	4	4	4	4	4	3	3	3	3.50
66	4	4	4	4	5	4	5	4	5	4	4	4	4.25
67	4	4	4	4	4	4	4	4	4	4	4	4	4.00
68	4	5	4	4	3	4	4	5	4	4	5	3	4.08
69	5	4	4	5	5	4	5	5	4	5	5	4	4.58
70	4	4	4	5	5	5	5	5	5	5	5	5	4.75
71	5	4	4	4	5	4	4	4	5	4	4	4	4.25
72	4	4	4	5	5	4	5	5	5	5	4	4	4.50
73	4	4	5	5	5	4	4	4	4	5	5	5	4.50
74	4	5	4	4	5	4	5	4	4	4	5	5	4.42
75	4	4	4	4	4	5	5	5	4	4	4	4	4.25
76	4	4	5	4	5	5	5	5	4	4	5	4	4.50

77	5	4	5	4	5	5	4	4	4	5	4	4	4.42
78	4	4	3	4	4	4	4	4	4	4	4	4	3.92
79	4	4	3	4	4	4	4	4	4	4	4	4	3.92
80	4	4	3	4	4	4	4	4	4	4	4	4	3.92
81	4	4	3	4	4	4	4	4	4	4	4	4	3.92
82	4	4	4	5	5	4	5	5	5	5	5	5	4.67
83	4	4	3	5	5	4	5	4	4	5	5	5	4.42
84	4	4	3	5	5	4	5	5	5	5	5	5	4.58
85	4	5	5	4	4	5	4	5	5	4	5	4	4.50
86	4	4	3	5	5	5	4	4	4	5	5	5	4.42
87	4	4	4	5	5	4	4	4	5	5	5	5	4.50
88	4	4	4	5	5	4	5	5	5	4	4	4	4.42
89	4	4	4	4	4	5	5	4	5	4	4	4	4.25
90	4	4	3	4	4	4	4	4	4	4	5	4	4.00
91	4	5	5	5	4	5	4	4	4	5	4	4	4.42
92	4	4	4	5	5	5	5	4	5	5	5	5	4.67
93	4	3	3	5	5	4	5	5	5	5	5	4	4.42
94	4	4	4	4	4	4	4	4	4	4	4	4	4.00
95	4	3	3	5	4	4	4	4	4	4	3	4	3.83
96	4	4	4	4	4	4	4	4	4	4	4	5	4.08

Kompetensi (X1)											
No	**X1.1**	**X1.2**	**X1.3**	**X1.4**	**X1.5**	**X1.6**	**X1.7**	**X1.8**	**X1.9**	**X1.10**	**TOTAL**
1	4	4	3	3	4	3	3	3	4	4	3.50
2	5	4	4	4	4	4	4	4	4	4	4.10
3	4	4	4	4	4	4	4	3	4	3	3.80
4	5	4	5	4	4	4	4	4	4	4	4.20
5	5	4	5	5	4	4	4	4	4	4	4.30
6	4	4	4	4	4	4	4	4	4	4	4.00
7	4	4	4	4	4	4	4	4	4	4	4.00
8	4	3	4	4	4	4	4	4	4	3	3.80
9	3	4	4	4	3	4	3	3	4	4	3.60
10	4	4	4	4	4	3	4	3	4	4	3.80
11	4	4	4	4	4	3	4	4	4	3	3.80
12	4	4	4	4	4	3	4	4	3	3	3.70
13	5	4	4	4	4	3	4	4	3	3	3.80
14	4	3	3	4	4	4	4	4	4	4	3.80
15	5	5	5	5	5	5	5	5	5	5	5.00
16	4	4	4	4	4	4	4	4	4	4	4.00
17	4	4	4	4	4	4	4	4	4	4	4.00
18	4	4	4	4	4	4	4	4	4	4	4.00
19	4	3	4	4	4	3	4	4	4	4	3.80
20	4	4	4	4	4	4	4	4	4	4	4.00
21	4	4	4	4	4	3	4	4	4	4	3.90
22	4	5	4	4	5	4	4	4	5	5	4.40
23	5	4	5	5	4	5	4	4	4	5	4.50
24	5	4	5	5	5	4	4	4	4	4	4.40

25	4	4	4	4	4	4	4	4	3	3	3.80
26	5	4	5	4	4	4	4	5	4	4	4.30
27	4	4	4	4	4	4	4	4	4	4	4.00
28	5	4	4	4	4	4	5	4	4	5	4.30
29	5	4	4	4	4	4	5	4	4	4	4.20
30	4	5	4	4	4	5	5	4	4	4	4.30
31	4	4	4	4	4	4	4	4	4	4	4.00
32	4	4	4	4	4	4	4	4	4	4	4.00
33	5	5	5	5	4	5	4	5	5	5	4.80
34	5	4	5	5	4	4	4	5	3	4	4.30
35	5	4	4	5	4	5	4	4	5	4	4.40
36	4	4	5	4	5	5	4	5	5	4	4.50
37	4	4	5	4	5	5	5	5	5	5	4.70
38	4	4	5	4	5	4	4	4	5	4	4.30
39	5	5	4	4	4	4	5	5	4	5	4.50
40	5	4	4	5	4	4	4	5	4	4	4.30
41	4	4	4	4	5	4	5	5	4	4	4.30
42	5	5	5	4	4	4	4	5	5	5	4.60
43	5	4	5	5	4	4	4	4	5	5	4.50
44	5	4	5	4	4	4	4	4	4	5	4.30
45	4	5	4	5	4	4	5	5	4	4	4.40
46	5	5	5	4	4	4	4	4	4	4	4.30
47	5	5	5	5	5	4	5	4	4	5	4.70
48	5	4	5	5	4	5	5	5	3	4	4.50
49	4	4	5	4	5	5	4	4	4	4	4.30
50	4	4	5	5	4	5	5	4	5	4	4.50

51	5	4	4	5	4	3	4	5	3	3	4.00
52	5	4	4	4	4	4	5	4	4	5	4.30
53	4	4	5	4	4	4	4	4	4	4	4.10
54	5	5	4	5	4	5	5	4	5	4	4.60
55	5	5	5	4	4	4	5	4	4	4	4.40
56	4	5	4	4	4	4	5	4	4	4	4.20
57	4	4	4	4	4	4	4	4	4	4	4.00
58	4	4	4	4	5	4	5	5	5	4	4.40
59	4	4	4	4	4	3	4	3	4	3	3.70
60	4	5	5	5	5	4	5	4	5	4	4.60
61	5	5	5	5	4	4	4	4	5	5	4.60
62	5	3	5	4	5	3	5	4	5	4	4.30
63	4	4	5	4	3	4	4	5	4	4	4.10
64	4	4	4	4	4	4	4	4	4	4	4.00
65	4	4	4	4	3	3	4	4	4	4	3.80
66	4	5	4	4	5	5	4	5	4	5	4.50
67	4	4	4	4	4	5	3	4	5	4	4.10
68	4	4	5	4	4	5	4	3	4	4	4.10
69	5	4	4	4	4	3	5	4	4	4	4.10
70	5	4	5	4	4	4	4	5	4	4	4.30
71	5	4	4	5	4	4	5	4	4	4	4.30
72	5	4	5	5	4	4	4	5	4	5	4.50
73	4	4	5	4	4	5	5	3	4	4	4.20
74	4	5	4	5	5	4	4	4	5	4	4.40
75	4	5	4	5	5	5	4	4	5	4	4.50
76	5	4	4	4	4	5	5	4	4	4	4.30

77	5	4	5	4	4	5	5	4	5	4	4.50
78	4	4	4	4	4	4	4	4	4	4	4.00
79	4	4	4	4	4	4	4	4	4	4	4.00
80	4	4	4	4	4	4	4	4	4	4	4.00
81	4	4	4	4	4	4	4	4	4	4	4.00
82	4	5	5	5	4	5	4	4	4	5	4.50
83	4	4	5	4	4	4	4	4	4	4	4.10
84	4	3	5	4	4	5	5	4	4	4	4.20
85	4	5	4	4	5	5	4	5	4	4	4.40
86	5	4	5	4	4	4	5	4	4	4	4.30
87	5	4	5	4	4	4	4	4	4	4	4.20
88	5	4	5	4	4	4	4	5	4	4	4.30
89	5	5	5	4	4	4	4	5	5	5	4.60
90	4	4	5	4	3	4	4	5	4	4	4.10
91	4	4	5	4	5	5	5	5	5	5	4.70
92	4	4	5	4	4	4	4	5	4	4	4.20
93	5	5	5	5	4	4	4	4	4	4	4.40
94	4	4	4	4	4	4	4	4	4	4	4.00
95	4	4	4	4	4	3	4	5	5	4	4.10
96	5	4	4	4	4	4	4	4	4	4	4.10

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**	**TOTAL**
1	4	3	3	3	3	3	3	3	3	3	3	3	3.08
2	3	4	4	4	4	4	4	4	4	4	4	4	3.92
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	5	5	4	4	4	4	5	5	4	4	4	5	4.42
6	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	4.00
8	4	4	4	4	4	4	4	4	4	4	4	4	4.00
9	3	4	3	3	4	3	4	3	4	4	3	4	3.50
10	5	4	4	4	4	4	4	4	4	4	4	4	4.08
11	4	4	4	4	4	4	4	4	4	4	4	4	4.00
12	4	4	4	4	4	4	4	4	4	4	4	4	4.00
13	4	4	4	4	4	4	4	4	4	4	4	4	4.00
14	4	4	4	4	4	4	4	4	3	3	4	4	3.83
15	5	5	5	5	5	5	5	5	5	5	5	5	5.00
16	4	4	4	4	4	4	4	4	4	4	4	4	4.00
17	4	4	4	4	4	4	4	4	4	4	4	4	4.00
18	4	4	4	4	4	4	4	4	4	4	4	4	4.00
19	4	4	4	4	4	4	4	4	4	4	4	4	4.00
20	4	4	4	4	4	4	4	4	4	4	4	4	4.00
21	4	4	4	4	4	4	4	4	4	4	4	4	4.00
22	4	4	4	4	5	5	4	5	4	4	5	4	4.33
23	4	5	4	4	4	4	5	5	4	4	4	5	4.33
24	5	5	5	5	5	5	5	5	4	5	5	5	4.92

25	4	4	4	4	4	4	4	4	4	4	4	4	4.00
26	5	5	5	5	5	5	5	5	5	5	5	5	5.00
27	4	4	4	4	4	4	4	4	4	4	4	4	4.00
28	4	5	5	4	5	5	4	5	5	4	4	4	4.50
29	5	5	4	4	4	4	4	5	4	4	4	4	4.25
30	4	4	4	5	5	5	5	5	4	4	4	5	4.50
31	5	5	5	5	5	5	5	5	5	5	5	5	5.00
32	4	4	4	4	4	4	4	4	4	4	4	4	4.00
33	5	5	4	5	5	5	4	5	5	5	4	5	4.75
34	4	5	5	4	4	5	5	5	4	4	5	4	4.50
35	5	4	5	4	5	4	5	4	4	5	5	4	4.50
36	5	4	5	5	4	4	5	4	5	4	4	5	4.50
37	5	5	4	5	4	5	5	4	5	5	4	4	4.58
38	4	4	4	5	5	4	4	5	4	5	4	4	4.33
39	5	5	5	4	4	4	4	4	4	4	4	5	4.33
40	5	5	4	4	5	5	4	5	4	5	5	5	4.67
41	4	5	5	4	4	4	4	5	4	4	4	4	4.25
42	5	4	4	5	4	5	5	4	4	4	5	4	4.42
43	4	5	5	5	5	5	5	5	5	5	5	5	4.92
44	5	5	5	4	4	4	4	4	5	5	4	5	4.50
45	4	5	5	4	5	4	4	4	4	5	5	5	4.50
46	4	4	4	4	4	4	4	4	4	4	4	4	4.00
47	5	5	5	4	4	4	5	5	4	5	5	5	4.67
48	4	5	5	5	4	4	5	5	4	5	4	5	4.58
49	5	4	5	4	4	4	5	5	4	5	5	5	4.58
50	4	5	4	5	5	4	4	5	4	5	5	4	4.50

51	4	3	4	4	3	5	4	5	4	4	4	5	4.08
52	5	5	4	4	4	4	4	5	4	4	4	5	4.33
53	5	5	5	5	4	4	4	4	4	4	5	5	4.50
54	5	4	4	5	4	5	4	4	5	4	5	4	4.42
55	4	4	4	4	4	4	5	4	4	4	4	4	4.08
56	5	5	5	4	5	4	4	4	4	4	4	4	4.33
57	4	3	2	2	3	3	3	4	4	4	4	4	3.33
58	4	4	3	3	3	4	3	4	5	5	4	5	3.92
59	4	4	4	4	4	4	3	4	4	4	4	4	3.92
60	5	4	5	4	5	4	5	4	5	4	5	5	4.58
61	4	4	4	4	4	5	5	5	5	5	4	5	4.50
62	4	5	3	5	4	5	5	4	5	4	5	5	4.50
63	5	5	4	4	5	4	5	4	4	3	4	5	4.33
64	4	4	4	4	4	4	4	4	4	4	4	4	4.00
65	4	4	4	4	3	4	4	4	4	4	4	4	3.92
66	3	4	5	4	5	4	5	5	5	4	5	4	4.42
67	4	4	4	4	3	3	4	4	4	4	4	4	3.83
68	4	5	3	4	4	4	5	4	3	4	4	5	4.08
69	4	5	4	4	3	4	4	5	4	5	4	5	4.25
70	4	5	4	4	3	4	4	4	4	5	5	5	4.25
71	4	4	4	4	4	5	5	5	4	5	4	4	4.33
72	5	5	4	4	5	4	4	5	4	5	4	4	4.42
73	4	5	5	4	4	4	3	4	4	5	4	4	4.17
74	4	5	5	4	5	4	4	4	5	4	5	4	4.42
75	5	5	5	4	5	5	4	4	5	5	4	5	4.67
76	4	4	4	4	4	4	5	5	5	5	4	4	4.33

77	5	4	5	4	4	5	5	5	4	4	5	4	4.50
78	4	3	3	4	4	4	4	4	4	4	4	3	3.75
79	4	4	3	3	4	4	4	4	4	4	4	4	3.83
80	4	4	3	3	4	4	4	4	4	4	4	4	3.83
81	4	4	3	3	4	4	4	4	4	4	4	4	3.83
82	5	4	4	4	5	4	5	5	4	4	5	5	4.50
83	4	4	4	4	3	5	4	5	4	4	5	5	4.25
84	4	5	4	4	3	5	4	5	4	4	5	5	4.33
85	4	5	5	4	4	5	4	5	3	4	5	5	4.42
86	5	5	4	4	3	5	4	5	4	4	5	5	4.42
87	5	5	4	4	4	5	4	5	4	4	5	5	4.50
88	5	4	4	4	5	5	4	4	4	4	5	5	4.42
89	5	4	4	5	4	5	5	4	4	4	5	4	4.42
90	5	5	4	4	5	4	5	4	4	3	4	5	4.33
91	5	5	4	5	4	5	5	4	5	5	4	4	4.58
92	4	4	4	4	5	5	4	5	4	4	5	5	4.42
93	5	5	5	3	4	5	4	5	4	5	4	4	4.42
94	4	4	4	4	4	4	4	4	4	4	4	4	4.00
95	5	4	4	3	4	5	4	5	4	5	4	4	4.25
96	5	4	4	4	4	3	4	4	4	4	4	4	4.00

Pemanfaatan Teknologi Informasi (X3)											
No	**X3.1**	**X3.2**	**X3.3**	**X3.4**	**X3.5**	**X3.6**	**X3.7**	**X3.8**	**X3.9**	**X3.10**	**TOTAL**
1	3	3	4	4	4	4	3	4	3	3	3.50
2	4	4	2	4	4	4	4	4	4	4	3.80
3	4	3	4	4	4	4	3	4	3	4	3.70
4	5	5	5	3	3	3	4	4	4	4	4.00
5	4	4	4	4	4	4	4	4	4	4	4.00
6	4	4	2	2	2	2	4	4	4	4	3.20
7	4	4	4	3	4	3	3	3	4	3	3.50
8	4	5	4	4	4	4	3	4	3	4	3.90
9	4	4	4	3	3	3	4	3	4	3	3.50
10	4	4	4	4	4	4	4	4	3	4	3.90
11	4	4	4	4	4	4	4	4	3	4	3.90
12	4	4	4	4	4	4	4	4	3	4	3.90
13	4	4	4	4	4	4	4	4	3	4	3.90
14	4	4	4	4	4	4	4	4	3	4	3.90
15	5	5	4	5	5	5	4	5	5	5	4.80
16	4	4	4	4	4	4	4	4	4	4	4.00
17	4	4	4	4	4	4	4	4	4	4	4.00
18	4	4	4	4	4	3	4	5	3	4	3.90
19	4	4	4	4	4	4	4	5	4	4	4.10
20	4	5	5	4	4	4	4	4	4	4	4.20
21	4	4	4	4	4	4	4	5	4	4	4.10
22	4	5	5	4	4	5	5	4	4	4	4.40
23	4	4	4	4	4	4	4	5	5	4	4.20
24	4	4	4	4	4	4	4	4	4	5	4.10

25	4	4	4	4	4	4	4	4	4	4	4.00
26	4	4	4	4	4	4	4	5	4	5	4.20
27	4	4	4	4	4	4	4	4	4	4	4.00
28	5	4	4	5	5	5	4	4	4	4	4.40
29	4	4	4	4	5	4	4	4	4	4	4.10
30	4	5	4	4	5	5	4	4	5	4	4.40
31	4	4	4	4	4	4	4	4	4	4	4.00
32	4	4	4	4	4	4	4	4	4	4	4.00
33	5	5	5	4	5	4	5	5	4	4	4.60
34	5	4	5	4	4	5	5	4	5	5	4.60
35	5	4	5	5	4	5	4	5	4	5	4.60
36	5	4	5	4	4	4	5	5	4	4	4.40
37	5	5	4	4	5	4	4	4	4	4	4.30
38	4	4	4	4	4	4	4	5	5	5	4.30
39	4	4	5	5	5	5	4	4	4	4	4.40
40	5	4	4	5	5	5	5	5	4	4	4.60
41	3	4	5	3	4	4	3	4	5	4	3.90
42	4	4	4	4	5	5	4	5	5	5	4.50
43	5	5	5	5	4	5	4	4	5	5	4.70
44	4	4	4	4	5	4	4	4	5	5	4.30
45	5	5	4	4	5	4	4	5	5	4	4.50
46	4	4	4	4	4	4	4	4	4	4	4.00
47	5	5	5	5	5	5	4	5	4	4	4.70
48	5	5	2	4	2	4	5	5	2	4	3.80
49	3	4	4	4	4	4	4	4	3	4	3.80
50	5	5	4	5	5	4	5	4	5	4	4.60

51	4	5	5	4	4	5	4	4	3	4	4.20
52	4	4	4	5	5	5	4	4	4	5	4.40
53	4	4	5	5	5	5	5	5	4	4	4.60
54	5	4	5	5	4	5	4	5	4	5	4.60
55	4	4	4	4	5	5	4	5	4	5	4.40
56	4	4	4	4	4	4	4	4	4	4	4.00
57	4	3	3	3	3	3	3	4	3	4	3.30
58	5	5	5	4	5	4	5	4	4	4	4.50
59	4	4	4	4	4	4	4	4	3	4	3.90
60	5	4	5	4	5	4	5	3	3	3	4.10
61	4	4	4	4	4	4	5	5	4	5	4.30
62	4	5	3	5	5	4	5	4	5	4	4.40
63	4	4	4	4	3	4	4	4	2	3	3.60
64	4	4	4	4	4	4	4	4	4	4	4.00
65	4	4	4	3	4	4	3	3	3	4	3.60
66	4	4	5	4	5	5	4	5	4	5	4.50
67	4	4	4	4	4	4	4	4	4	4	4.00
68	4	5	4	4	3	4	5	4	4	5	4.20
69	3	4	3	3	4	4	4	5	4	4	3.80
70	3	4	3	3	5	5	4	5	3	4	3.90
71	5	4	5	5	4	4	5	4	4	5	4.50
72	5	5	5	4	5	5	5	4	4	4	4.60
73	5	4	4	4	5	3	4	4	5	4	4.20
74	4	5	5	5	4	5	5	5	4	5	4.70
75	4	4	4	4	4	4	4	5	4	4	4.10
76	4	4	4	4	4	5	5	5	4	4	4.30

77	4	5	4	4	5	4	5	4	5	5	4.50
78	4	3	3	4	4	3	4	4	3	4	3.60
79	4	4	3	3	4	4	3	4	3	4	3.60
80	4	4	3	3	4	4	3	4	3	4	3.60
81	4	4	3	3	4	4	3	4	3	4	3.60
82	4	4	5	5	4	5	5	5	4	5	4.60
83	4	4	5	4	4	4	5	5	4	4	4.30
84	4	4	4	4	5	4	4	5	3	4	4.10
85	4	5	4	5	5	4	4	5	5	4	4.50
86	4	4	4	4	5	5	5	5	3	4	4.30
87	4	4	5	5	5	5	5	5	3	5	4.60
88	4	4	4	5	5	5	5	5	4	4	4.50
89	4	4	4	4	5	5	4	5	5	5	4.50
90	4	4	4	4	3	4	4	4	2	3	3.60
91	5	5	4	4	5	4	4	4	4	4	4.30
92	4	4	4	4	4	4	5	5	4	5	4.30
93	4	4	4	3	5	4	4	5	3	5	4.10
94	4	3	3	3	4	4	4	4	4	4	3.70
95	4	4	3	4	5	4	4	4	3	4	3.90
96	4	3	3	4	4	4	4	4	3	3	3.60

LAMPIRAN IV

HASIL OLAH DATA

Hasil Uji Validitas

a. Kemampuan Auditor dalam Mendeteksi *Fraud* (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	KAMF
Y.1	Pearson Correlation	1	.373**	.391**	.159	.268**	.216*	.274**	.140	.082	.257*	.228*	.270**	.492**
	Sig. (2-tailed)		.000	.000	.121	.008	.034	.007	.173	.428	.012	.025	.008	.000
	N	96	96	96	96	96	96	96	96	96	96	96	96	96
Y.2	Pearson Correlation	.373**	1	.571**	.084	.106	.310**	.299**	.270**	.137	.311**	.279**	.277**	.568**
	Sig. (2-tailed)	.000		.000	.418	.303	.002	.003	.008	.182	.002	.006	.006	.000
	N	96	96	96	96	96	96	96	96	96	96	96	96	96
Y.3	Pearson Correlation	.391**	.571**	1	.090	.168	.354**	.133	.187	.214*	.180	.218*	.250*	.541**
	Sig. (2-tailed)	.000	.000		.383	.101	.000	.196	.067	.037	.079	.033	.014	.000
	N	96	96	96	96	96	96	96	96	96	96	96	96	96
Y.4	Pearson Correlation	.159	.084	.090	1	.454**	.099	.311**	.136	.259*	.496**	.265**	.401**	.514**
	Sig. (2-tailed)	.121	.418	.383		.000	.339	.002	.186	.011	.000	.009	.000	.000
	N	96	96	96	96	96	96	96	96	96	96	96	96	96
Y.5	Pearson Correlation	.268**	.106	.168	.454**	1	.236*	.450**	.414**	.354**	.467**	.471**	.487**	.671**
	Sig. (2-tailed)	.008	.303	.101	.000		.021	.000	.000	.000	.000	.000	.000	.000
	N	96	96	96	96	96	96	96	96	96	96	96	96	96
Y.6	Pearson Correlation	.216*	.310**	.354**	.099	.236*	1	.244*	.242*	.346**	.235*	.129	.119	.481**
	Sig. (2-tailed)	.034	.002	.000	.339	.021		.017	.018	.001	.021	.212	.247	.000
	N	96	96	96	96	96	96	96	96	96	96	96	96	96
Y.7	Pearson Correlation	.274**	.299**	.133	.311**	.450**	.244*	1	.525**	.406**	.393**	.416**	.359**	.652**

	Sig. (2-tailed)	.007	.003	.196	.002	.000	.017		.000	.000	.000	.000	.000	.000
	N	96	96	96	96	96	96	96	96	96	96	96	96	96
Y.8	Pearson Correlation	.140	.270**	.187	.136	.414**	.242*	.525**	1	.424**	.460**	.472**	.251*	.615**
	Sig. (2-tailed)	.173	.008	.067	.186	.000	.018	.000		.000	.000	.000	.014	.000
	N	96	96	96	96	96	96	96	96	96	96	96	96	96
Y.9	Pearson Correlation	.082	.137	.214*	.259*	.354**	.346**	.406**	.424**	1	.282**	.465**	.344**	.596**
	Sig. (2-tailed)	.428	.182	.037	.011	.000	.001	.000	.000		.005	.000	.001	.000
	N	96	96	96	96	96	96	96	96	96	96	96	96	96
Y.10	Pearson Correlation	.257*	.311**	.180	.496**	.467**	.235*	.393**	.460**	.282**	1	.508**	.675**	.722**
	Sig. (2-tailed)	.012	.002	.079	.000	.000	.021	.000	.000	.005		.000	.000	.000
	N	96	96	96	96	96	96	96	96	96	96	96	96	96
Y.11	Pearson Correlation	.228*	.279**	.218*	.265**	.471**	.129	.416**	.472**	.465**	.508**	1	.607**	.697**
	Sig. (2-tailed)	.025	.006	.033	.009	.000	.212	.000	.000	.000	.000		.000	.000
	N	96	96	96	96	96	96	96	96	96	96	96	96	96
Y.12	Pearson Correlation	.270**	.277**	.250*	.401**	.487**	.119	.359**	.251*	.344**	.675**	.607**	1	.698**
	Sig. (2-tailed)	.008	.006	.014	.000	.000	.247	.000	.014	.001	.000	.000		.000
	N	96	96	96	96	96	96	96	96	96	96	96	96	96
KAMF	Pearson Correlation	.492**	.568**	.541**	.514**	.671**	.481**	.652**	.615**	.596**	.722**	.697**	.698**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	
	N	96	96	96	96	96	96	96	96	96	96	96	96	96

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

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

b. Kompetensi (X1)

Correlations

		X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	X1.9	X1.10	Kom
X1.1	Pearson Correlation	1	.152	.367**	.381**	-.007	.015	.285**	.257*	-.013	.282**	.484**
	Sig. (2-tailed)		.139	.000	.000	.949	.885	.005	.011	.898	.005	.000
	N	96	96	96	96	96	96	96	96	96	96	96
X1.2	Pearson Correlation	.152	1	.139	.349**	.228*	.266**	.135	.193	.260*	.387**	.551**
	Sig. (2-tailed)	.139		.177	.000	.025	.009	.189	.059	.010	.000	.000
	N	96	96	96	96	96	96	96	96	96	96	96
X1.3	Pearson Correlation	.367**	.139	1	.311**	.119	.340**	.184	.276**	.210*	.343**	.602**
	Sig. (2-tailed)	.000	.177		.002	.248	.001	.072	.007	.040	.001	.000
	N	96	96	96	96	96	96	96	96	96	96	96
X1.4	Pearson Correlation	.381**	.349**	.311**	1	.158	.273**	.177	.209*	.152	.216*	.564**
	Sig. (2-tailed)	.000	.000	.002		.124	.007	.085	.041	.139	.034	.000
	N	96	96	96	96	96	96	96	96	96	96	96
X1.5	Pearson Correlation	-.007	.228*	.119	.158	1	.265**	.277**	.194	.400**	.212*	.495**
	Sig. (2-tailed)	.949	.025	.248	.124		.009	.006	.058	.000	.038	.000
	N	96	96	96	96	96	96	96	96	96	96	96
X1.6	Pearson Correlation	.015	.266**	.340**	.273**	.265**	1	.242*	.170	.323**	.379**	.609**
	Sig. (2-tailed)	.885	.009	.001	.007	.009		.018	.098	.001	.000	.000
	N	96	96	96	96	96	96	96	96	96	96	96
X1.7	Pearson Correlation	.285**	.135	.184	.177	.277**	.242*	1	.181	.130	.190	.498**
	Sig. (2-tailed)	.005	.189	.072	.085	.006	.018		.078	.207	.063	.000

	N	96	96	96	96	96	96	96	96	96	96	96
X1.8	Pearson Correlation	.257*	.193	.276**	.209*	.194	.170	.181	1	.111	.304**	.530**
	Sig. (2-tailed)	.011	.059	.007	.041	.058	.098	.078		.280	.003	.000
	N	96	96	96	96	96	96	96	96	96	96	96
X1.9	Pearson Correlation	-.013	.260*	.210*	.152	.400**	.323**	.130	.111	1	.451**	.543**
	Sig. (2-tailed)	.898	.010	.040	.139	.000	.001	.207	.280		.000	.000
	N	96	96	96	96	96	96	96	96	96	96	96
X1.10	Pearson Correlation	.282**	.387**	.343**	.216*	.212*	.379**	.190	.304**	.451**	1	.682**
	Sig. (2-tailed)	.005	.000	.001	.034	.038	.000	.063	.003	.000		.000
	N	96	96	96	96	96	96	96	96	96	96	96
Kom	Pearson Correlation	.484**	.551**	.602**	.564**	.495**	.609**	.498**	.530**	.543**	.682**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	
	N	96	96	96	96	96	96	96	96	96	96	96

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

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

c. Skeptisisme Profesional (X2)

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	SP
X2.1	Pearson Correlation	1	.379**	.341**	.290**	.267**	.320**	.299**	.208*	.203*	.214*	.310**	.356**	.562**
	Sig. (2-tailed)		.000	.001	.004	.009	.001	.003	.042	.048	.036	.002	.000	.000
	N	96	96	96	96	96	96	96	96	96	96	96	96	96
X2.2	Pearson Correlation	.379**	1	.497**	.372**	.309**	.322**	.269**	.384**	.221*	.366**	.311**	.525**	.669**

	Sig. (2-tailed)	.000		.000	.000	.002	.001	.008	.000	.030	.000	.002	.000	.000
	N	96	96	96	96	96	96	96	96	96	96	96	96	96
X2.3	Pearson Correlation	.341**	.497**	1	.450**	.420**	.305**	.343**	.365**	.278**	.332**	.418**	.301**	.690**
	Sig. (2-tailed)	.001	.000		.000	.000	.003	.001	.000	.006	.001	.000	.003	.000
	N	96	96	96	96	96	96	96	96	96	96	96	96	96
X2.4	Pearson Correlation	.290**	.372**	.450**	1	.375**	.440**	.516**	.251*	.355**	.253*	.397**	.287**	.671**
	Sig. (2-tailed)	.004	.000	.000		.000	.000	.000	.014	.000	.013	.000	.005	.000
	N	96	96	96	96	96	96	96	96	96	96	96	96	96
X2.5	Pearson Correlation	.267**	.309**	.420**	.375**	1	.262**	.365**	.225*	.295**	.185	.306**	.158	.570**
	Sig. (2-tailed)	.009	.002	.000	.000		.010	.000	.028	.004	.071	.002	.123	.000
	N	96	96	96	96	96	96	96	96	96	96	96	96	96
X2.6	Pearson Correlation	.320**	.322**	.305**	.440**	.262**	1	.356**	.551**	.325**	.310**	.534**	.370**	.678**
	Sig. (2-tailed)	.001	.001	.003	.000	.010		.000	.000	.001	.002	.000	.000	.000
	N	96	96	96	96	96	96	96	96	96	96	96	96	96
X2.7	Pearson Correlation	.299**	.269**	.343**	.516**	.365**	.356**	1	.350**	.292**	.175	.360**	.350**	.627**
	Sig. (2-tailed)	.003	.008	.001	.000	.000	.000		.000	.004	.089	.000	.000	.000
	N	96	96	96	96	96	96	96	96	96	96	96	96	96
X2.8	Pearson Correlation	.208*	.384**	.365**	.251*	.225*	.551**	.350**	1	.144	.419**	.439**	.434**	.636**
	Sig. (2-tailed)	.042	.000	.000	.014	.028	.000	.000		.161	.000	.000	.000	.000
	N	96	96	96	96	96	96	96	96	96	96	96	96	96
X2.9	Pearson Correlation	.203*	.221*	.278**	.355**	.295**	.325**	.292**	.144	1	.442**	.200	.230*	.520**
	Sig. (2-tailed)	.048	.030	.006	.000	.004	.001	.004	.161		.000	.051	.024	.000
	N	96	96	96	96	96	96	96	96	96	96	96	96	96
X2.10	Pearson Correlation	.214*	.366**	.332**	.253*	.185	.310**	.175	.419**	.442**	1	.229*	.267**	.553**

	Sig. (2-tailed)	.036	.000	.001	.013	.071	.002	.089	.000	.000		.025	.009	.000
	N	96	96	96	96	96	96	96	96	96	96	96	96	96
X2.11	Pearson Correlation	.310**	.311**	.418**	.397**	.306**	.534**	.360**	.439**	.200	.229*	1	.439**	.658**
	Sig. (2-tailed)	.002	.002	.000	.000	.002	.000	.000	.000	.051	.025		.000	.000
	N	96	96	96	96	96	96	96	96	96	96	96	96	96
X2.12	Pearson Correlation	.356**	.525**	.301**	.287**	.158	.370**	.350**	.434**	.230*	.267**	.439**	1	.626**
	Sig. (2-tailed)	.000	.000	.003	.005	.123	.000	.000	.000	.024	.009	.000		.000
	N	96	96	96	96	96	96	96	96	96	96	96	96	96
SP	Pearson Correlation	.562**	.669**	.690**	.671**	.570**	.678**	.627**	.636**	.520**	.553**	.658**	.626**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	
	N	96	96	96	96	96	96	96	96	96	96	96	96	96

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

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

d. Pemanfaatan Teknologi Informasi (X3)

Correlations

		X3.1	X3.2	X3.3	X3.4	X3.5	X3.6	X3.7	X3.8	X3.9	X3.10	PTI
X3.1	Pearson Correlation	1	.425**	.306**	.368**	.166	.112	.354**	.032	.222*	.132	.495**
	Sig. (2-tailed)		.000	.002	.000	.106	.275	.000	.757	.030	.200	.000
	N	96	96	96	96	96	96	96	96	96	96	96
X3.2	Pearson Correlation	.425**	1	.294**	.252*	.190	.210*	.340**	.068	.324**	.165	.526**
	Sig. (2-tailed)	.000		.004	.013	.063	.040	.001	.513	.001	.109	.000
	N	96	96	96	96	96	96	96	96	96	96	96

X3.3	Pearson Correlation	.306**	.294**	1	.446**	.289**	.430**	.318**	.112	.248*	.227*	.629**
	Sig. (2-tailed)	.002	.004		.000	.004	.000	.002	.279	.015	.026	.000
	N	96	96	96	96	96	96	96	96	96	96	96
X3.4	Pearson Correlation	.368**	.252*	.446**	1	.428**	.594**	.466**	.315**	.248*	.308**	.738**
	Sig. (2-tailed)	.000	.013	.000		.000	.000	.000	.002	.015	.002	.000
	N	96	96	96	96	96	96	96	96	96	96	96
X3.5	Pearson Correlation	.166	.190	.289**	.428**	1	.504**	.183	.218*	.365**	.213*	.614**
	Sig. (2-tailed)	.106	.063	.004	.000		.000	.075	.033	.000	.037	.000
	N	96	96	96	96	96	96	96	96	96	96	96
X3.6	Pearson Correlation	.112	.210*	.430**	.594**	.504**	1	.319**	.399**	.164	.399**	.692**
	Sig. (2-tailed)	.275	.040	.000	.000	.000		.002	.000	.111	.000	.000
	N	96	96	96	96	96	96	96	96	96	96	96
X3.7	Pearson Correlation	.354**	.340**	.318**	.466**	.183	.319**	1	.344**	.206*	.259*	.618**
	Sig. (2-tailed)	.000	.001	.002	.000	.075	.002		.001	.044	.011	.000
	N	96	96	96	96	96	96	96	96	96	96	96
X3.8	Pearson Correlation	.032	.068	.112	.315**	.218*	.399**	.344**	1	.160	.456**	.504**
	Sig. (2-tailed)	.757	.513	.279	.002	.033	.000	.001		.120	.000	.000
	N	96	96	96	96	96	96	96	96	96	96	96
X3.9	Pearson Correlation	.222*	.324**	.248*	.248*	.365**	.164	.206*	.160	1	.418**	.584**
	Sig. (2-tailed)	.030	.001	.015	.015	.000	.111	.044	.120		.000	.000
	N	96	96	96	96	96	96	96	96	96	96	96
X3.10	Pearson Correlation	.132	.165	.227*	.308**	.213*	.399**	.259*	.456**	.418**	1	.588**
	Sig. (2-tailed)	.200	.109	.026	.002	.037	.000	.011	.000	.000		.000
	N	96	96	96	96	96	96	96	96	96	96	96

PTI	Pearson Correlation	.495**	.526**	.629**	.738**	.614**	.692**	.618**	.504**	.584**	.588**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	
	N	96	96	96	96	96	96	96	96	96	96	96

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

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

Hasil Uji Reliabilitas

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

Reliability Statistics

Cronbach's Alpha	N of Items
.840	12

b. Kompetensi (X1)

Reliability Statistics

Cronbach's Alpha	N of Items
.751	10

c. Skeptisisme Profesional (X2)

Reliability Statistics

Cronbach's Alpha	N of Items
.856	12

d. Pemanfaatan Teknologi Informasi (X3)

Reliability Statistics

Cronbach's Alpha	N of Items
.801	10

Hasil Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Kemampuan Auditor dalam Mendeteksi Fraud	96	3.25	5.00	4.2266	.32166
Kompetensi	96	3.50	5.00	4.2125	.28516
Skeptisisme Profesional	96	3.08	5.00	4.2569	.33935
Pemanfaatan Teknologi Informasi	96	3.20	4.80	4.1313	.36021
Valid N (listwise)	96				

Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		96
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.17161814
Most Extreme Differences	Absolute	.071
	Positive	.071
	Negative	-.037
Test Statistic		.071
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.

Hasil Uji Multikolinearitas

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	Kompetensi	.366	2.731
	Skeptisisme Profesional	.394	2.540
	Pemanfaatan Teknologi Informasi	.468	2.138

a. Dependent Variable: Kemampuan Auditor dalam Mendeteksi Fraud

Hasil Uji Heteroskedastisitas

Correlations

			Kompetensi	Skeptisisme Profesional	Pemanfaatan Teknologi Informasi	Unstandardized Residual
Spearman's rho	Kompetensi	Correlation Coefficient	1.000	.773**	.719**	-.017
		Sig. (2-tailed)	.	.000	.000	.870
		N	96	96	96	96
	Skeptisisme Profesional	Correlation Coefficient	.773**	1.000	.680**	.003
		Sig. (2-tailed)	.000	.	.000	.974
		N	96	96	96	96
	Pemanfaatan Teknologi Informasi	Correlation Coefficient	.719**	.680**	1.000	.054
		Sig. (2-tailed)	.000	.000	.	.600
		N	96	96	96	96
	Unstandardized Residual	Correlation Coefficient	-.017	.003	.054	1.000
		Sig. (2-tailed)	.870	.974	.600	.
		N	96	96	96	96

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

Hasil Uji t

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.377	.268		1.404	.164
	Kompetensi	.248	.104	.220	2.389	.019
	Skeptisisme Profesional	.398	.084	.420	4.736	.000
	Pemanfaatan Teknologi Informasi	.269	.073	.302	3.707	.000

a. Dependent Variable: Kemampuan Auditor dalam Mendeteksi Fraud

Hasil Uji F

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	7.031	3	2.344	77.063	.000[b]
	Residual	2.798	92	.030		
	Total	9.829	95			

a. Dependent Variable: Kemampuan Auditor dalam Mendeteksi Fraud

b. Predictors: (Constant), Pemanfaatan Teknologi Informasi, Skeptisisme Profesional, Kompetensi

Hasil Uji Koefisien Determinasi

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.846[a]	.715	.706	.17439

a. Predictors: (Constant), Pemanfaatan Teknologi Informasi, Skeptisisme Profesional, Kompetensi

b. Dependent Variable: Kemampuan Auditor dalam Mendeteksi Fraud

LAMPIRAN V
HASIL TURNITIN

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