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# LAMPIRAN

## Lampiran 1

### KUESIONER PENELITIAN

Makassar,

2023

Lamp : Kepada  
 Perihal : Permohonan Bantuan Yth.  
 Bapak/Ibu.....  
 Pengisian Kusioner di-  
 Tempat

Dengan hormat,

Saya yang bertandatangan dibawah ini :

Nama : Marda Yunita Bendon

NIM : A062192012

Adalah mahasiswa Program Magister Akuntansi Fakultas Ekonomi dan Bisnis Universitas Hasanuddin yang sedang menyusun tesis sebagai tugas akhir. Adapun judul penelitian saya adalah “ **PENGARUH KOMPETENSI, INDEPENDENSI, PENGALAMAN, DAN SKEPTISISME PROFESIONAL AUDITOR TERHADAP KEMAMPUAN MENDETEKSI KECURANGAN DENGAN BRAINSTORMING SEBAGAI VARIABEL MODERASI**”.

Saya berhadap Bapak/Ibu dapat membantu proses pengambilan data dengan memberi jawaban sesuai dengan kondisi atau pendapat Bapak/Ibu terhadap pertanyaan maupun pernyataan dalam kusioner penelitian ini (terlampir). Jawaban Bapak/Ibu berikan dalam kusioner ini saya jamin kerahasiaannya dan semata-mata digunakan untuk kepentingan penelitian ilmiah saja, dimana yang diluapkan dalam tesis hanya dalam bentuk rekapitulasi.

Saya mengucapkan terima kasih dan penghargaan setinggi- tingginya atas kesediaan Bapak/Ibu memberi perhatian dan meluangkan waktu untuk menjawab kusioner ini dan mohon maaf apabila telah mengganggu pekerjaan Bapak/Ibu.

Hormat saya,

Marda Yunita Bendon

### KUSIONER PENELITIAN

Mohon beri tanda silang (X) pada kotak pilihan yang telah disediakan sebagai jawaban yang sesuai dengan pendapat Bapak/Ibu terhadap pernyataan dalam kusioner ini. Setiap pernyataan mengharapkan hanya satu jawaban. Terdapat pula beberapa data dalam bentuk isian, dimohon kesediaan untuk pengisiannya.

#### A. Identitas Responden

Nama : ..... ( boleh tidak diisi)  
 Usia : ..... tahun  
 Jenis Kelamin :  Laki- Laki       Perempuan  
 Pendidikan Terakhir : .....

#### B. Instrumen Kompetensi (X1)

No	Pernyataan	STS	TS	N	S	SS
		1	2	3	4	5
	<b>Mutu Personal</b>					
1	Auditor memiliki pikiran terbuka dan berwawasan yang luas	STS	TS	N	S	SS
2	Auditor mampu bekerja sama dalam timnya.	STS	TS	N	S	SS
3	Auditor harus memiliki rasa ingin tahu yang tinggi dan mampu menangani ketidakpastian.	STS	TS	N	S	SS
	<b>Pengetahuan Umum</b>					
4	Auditor harus memahami Standar Akuntansi Keuangan (SAK) dan Standar Profesional Akuntan Publik (SPAP)	STS	TS	N	S	SS
5	Auditor harus memiliki kemampuan untuk melakukan review analisis	STS	TS	N	S	SS
	<b>Keahlian Khusus</b>					
6	Auditor mampu membaca dan membuat statistik (ilmu statistik) serta mampu menggunakan komputer.	STS	TS	N	S	SS
7	Auditor mampu menulis atau membuat laporan audit dan mempresentasikannya dengan baik	STS	TS	N	S	SS
8	Keahlian khusus yang dimiliki dapat mendukung proses audit yang dilakukan	STS	TS	N	S	SS



### C. Instrumen Independensi (X2)

No	Pernyataan	STS	TS	N	S	SS
		1	2	3	4	5
1	Saya bebas dari campur tangan pimpinan untuk menentukan, mengeliminasi atau memodifikasi bagian-bagian tertentu yang diperiksa.	STS	TS	N	S	SS
2	Saya bebas dari intervensi pimpinan tentang prosedur yang dipilih auditor.	STS	TS	N	S	SS
3	Saya bebas dari usaha-usaha pihak lain untuk menentukan subjek pekerjaan pemeriksaan.	STS	TS	N	S	SS
4	Dalam pemeriksaan, saya bebas dari usaha-usaha klien tentang objek pemeriksaan untuk menentukan atau menunjuk kegiatan yang diperiksa.	STS	TS	N	S	SS
5	Dalam pelaksanaan pemeriksaan, saya harus bekerja sama dengan pihak perusahaan (dalam menyediakan dokumen yang dibutuhkan) selama proses pemeriksaan.	STS	TS	N	S	SS
6	Dalam pemeriksaan, saya bebas dari kepentingan pribadi maupun pihak lain untuk membatasi segala kegiatan pemeriksaan	STS	TS	N	S	SS
7	Dalam melakukan pemeriksaan terkait dengan pelaporan, saya bebas dari kewajiban pihak lain untuk mempengaruhi fakta-fakta yang dilaporkan.	STS	TS	N	S	SS
8	Dalam melakukan pemeriksaan terkait dengan pelaporan, saya bebas dari bahasa atau istilah yang menimbulkan multi tafsir.	STS	TS	N	S	SS
9	Dalam melakukan pemeriksaan terkait dengan pelaporan, saya bebas dari usaha pihak tertentu untuk mempengaruhi	STS	TS	N	S	SS

	pertimbangan pemeriksa terhadap isi laporan pemeriksaan.					
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#### D. Instrumen Pengalaman Audit ( X3)

No	Pernyataan	STS	TS	N	S	SS
		1	2	3	4	5
<b>Instrumen Lamanya Bekerja sebagai Auditor</b>						
1	Semakin lama menjadi auditor, semakin mengerti bagaimana menghadapi obyek/entitas pemeriksaan dalam memperoleh data dan informasi yang dibutuhkan.	STS	TS	N	S	SS
2	Semakin lama menjadi auditor, semakin dapat mengetahui informasi yang relevan untuk pertimbangan dalam membuat keputusan	STS	TS	N	S	SS
3	Semakin lama menjadi auditor, semakin dapat mendeteksi kesalahan yang dilakukan obyek pemeriksaan.	STS	TS	N	S	SS
4	Semakin lama menjadi auditor, semakin mudah mencari penyebab munculnya kesalahan serta dapat memberikan rekomendasi untuk menghilangkan/memperkecil penyebab tersebut	STS	TS	N	S	SS
5	Saya melakukan audit lebih dari 2 tahun, sehingga audit yang saya lakukan lebih baik	STS	TS	N	S	SS
<b>Instrumen Jumlah Penugasan Audit yang Dikerjakan dalam Satu Tahun</b>						
6	Saya pernah mengaudit perusahaan yang <i>go public</i> , sehingga saya dapat mengaudit perusahaan yang belum <i>go public</i> .	STS	TS	N	S	SS
7	Saya terbiasa mengaudit perusahaan yang belum <i>go public</i> , sehingga belum tentu	STS	TS	N	S	SS

	dapat menyadari perusahaan yang telah <i>go public</i> .					
8	Banyaknya tugas pemeriksaan membutuhkan ketelitian dan kecermatan dalam menyelesaikannya.	STS	TS	N	S	SS
9	Kekeliruan dalam pengumpulan dan pemilihan bukti serta informasi dapat menghambat proses penyelesaian pekerjaan.	STS	TS	N	S	SS
10	Banyaknya tugas yang dihadapi memberikan kesempatan untuk belajar dari kegagalan dan keberhasilan yang pernah dialami.	STS	TS	N	S	SS
11	Banyaknya tugas yang diterima dapat memacu auditor untuk menyelesaikan pekerjaan dengan cepat dan tanpa terjadi penumpukan tugas.	STS	TS	N	S	SS

Sumber : Larasati & Puspitasari (2019), Siahan (2011)

#### E. Instrumen Skeptisisme Profesional (X4)

No	Pernyataan	STS	TS	N	S	SS
		1	2	3	4	5
1	Saya sering menolak informasi tertentu kecuali saya menemukan bukti bahwa informasi tersebut benar.	STS	TS	N	S	SS
2	Rekan kerja saya mengatakan bahwa saya sering mempertanyakan hal-ha yang saya lihat atau dengar.	STS	TS	N	S	SS
3	Saya sering mempertanyakan hal-hal yang saya lihat atau saya dengar.	STS	TS	N	S	SS
4	Saya menunda mengambil keputusan atau suatu masalah hingga saya memperoleh lebih banyak informasi.	STS	TS	N	S	SS
5	Saya tidak suka membuat keputusan	STS	TS	N	S	SS

	dengan cepat.					
6	Saya akan mempertimbangkan seluruh informasi yang ada sebelum membuat keputusan.	STS	TS	N	S	SS
7	Menemukan informasi - informasi baru adalah menyenangkan bagi saya.	STS	TS	N	S	SS
8	Belajar adalah hal yang menyenangkan bagi saya.	STS	TS	N	S	SS
9	Saya menyukai untuk mencari tahu bahwa apa yang saya dengar atau baca adalah sesuatu yang benar.	STS	TS	N	S	SS
10	Saya tertarik untuk mengetahui penyebab seseorang berperilaku dengan cara – cara yang mereka lakukan.	STS	TS	N	S	SS

Sumber : Fullerton dan Durtschi,2004

#### F. Instrumen Brainstorming (Moderasi)

No	Pernyataan	STS	TS	N	S	SS
		1	2	3	4	5
1	Semakin banyak tim audit yang berpartisipasi dalam sesi <i>brainstorming</i> (pertukaran gagasan/dikusi) maka lebih banyak informasi yang dapat dibagi.	STS	TS	N	S	SS
2	Sesi <i>brainstorming</i> yang dipimpin oleh auditor yang berkualifikasi merupakan faktor penting keberhasilan proses <i>brainstorming</i> .	STS	TS	N	S	SS
3	Komunikasi yang terbuka di antara tim audit dapat meningkatkan responsif terhadap gejala-gejala fraud.	STS	TS	N	S	SS
4	Efek negatif dari tekanan <i>waktu (time pressure)</i> pada saat pemeriksaan dapat dikurangi dengan adanya sesi <i>brainstorming</i> .	STS	TS	N	S	SS

5	Melaksanakan sesi <i>brainstorming</i> di awal tahap perencanaan audit dapat meningkatkan penilaian risiko <i>fraud</i> auditor/pemeriksa	STS	TS	N	S	SS
6	<i>Sharing</i> informasi dari seorang auditor yang pernah mengidentifikasi risiko <i>fraud</i> dari suatu <i>auditee</i> meningkatkan pengetahuan saya tentang risiko <i>fraud</i> sehingga saya lebih tanggap terhadap tindakan kecurangan.	STS	TS	N	S	SS
7	Tim audit yang terlibat dalam sesi <i>brainstorming</i> lebih kritis karena mengintegrasikan informasi yang relevan untuk sampai pada keputusan yang lebih berkualitas	STS	TS	N	S	SS

### G. Instrumen Kemampuan Mendeteksi Kecurangan (Y)

Untuk bagian G tersedia dua bentuk pilihan jawaban, untuk pernyataan 1 sampai dengan 10 berilah tanda silang (X) pada jawaban yang dianggap paling sesuai dengan kondisi atau persepsi Bapak/Ibu diantara pilihan berikut :

- (1) STS = Sangat Tidak Setuju
- (2) TS = Tidak Setuju
- (3) N = Netral
- (4) S = Setuju
- (5) SS = Sangat Setuju

No	Pernyataan	STS	TS	N	S	SS
		1	2	3	4	5
1	Saya memiliki pengetahuan yang cukup memadai tentang jenis- jenis kecurangan, terutama yang sering terjadi pada saat penugasan auditee	STS	TS	N	S	SS
2	Sebagai seorang pemeriksa saya mampu untuk menilai modus dan teknik yang biasa digunakan pelaku tindak kecurangan	STS	TS	N	S	SS
3	Saya memahami karakteristik- karakteristik kecurangan yang melekat pada setiap tindak	STS	TS	N	S	SS

	kecurangan secara baik					
4	Struktur pengendalian intern auditee, adalah titik awal dari pendeteksian kecurangan yang saya lakukan	STS	TS	N	S	SS
5	Pemahaman yang memadai tentang tugas pokok dan fungsi instansi memungkinkan saya untuk melakukan suatu analisis potensi- potensi kecurangan.	STS	TS	N	S	SS
6	Penelusuran terhadap riwayat tindak kecurangan auditee adalah kegiatan yang tidak terlewatkan dalam penugasan audit	STS	TS	N	S	SS
7	Selain bentuk- bentuk kecurangan, saya juga mampu dengan mudah mengidentifikasi pihak-pihak yang dapat melakukan kecurangan	STS	TS	N	S	SS
8	Mengidentifikasi faktor- faktor penyebab kecurangan, menjadi dasar bagi saya untuk memahami hambatan dalam pencarian ada/tidaknya tindak kecurangan	STS	TS	N	S	SS
9	Saya memasukkan tahap- tahap identifikasi indikasi tindak kecurangan dalam program kerja audit	STS	TS	N	S	SS
10	Saya mengomunikasikan hasil dari identifikasi kecurangan serta memberikan rekomendasi kepada auditee	STS	TS	N	S	SS

Sumber : Fullerton dan Durstchi,2004 ; Pramudyastuti, 2014

## LAMPIRAN 2

### HASIL STATISTIK DESKRIPTIF

### HASIL UJI VALIDITAS

R TABEL DF (N-2) SIG 0,05 = 0,2586

Correlations

		X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	TOTAL
X1.1	Pearson Correlation	1	.399**	-.120	.135	.239	.155	-.099	.235	.415**
	Sig. (2-tailed)		.002	.369	.314	.071	.247	.458	.076	.001
	N	58	58	58	58	58	58	58	58	58
X1.2	Pearson Correlation	.399**	1	.182	.441**	.668**	.173	.283*	.621**	.773**
	Sig. (2-tailed)	.002		.171	.001	.000	.195	.031	.000	.000
	N	58	58	58	58	58	58	58	58	58
X1.3	Pearson Correlation	-.120	.182	1	.018	.098	-.267*	.850**	.066	.466**
	Sig. (2-tailed)	.369	.171		.893	.465	.043	.000	.625	.000
	N	58	58	58	58	58	58	58	58	58
X1.4	Pearson Correlation	.135	.441**	.018	1	.358**	-.063	.058	.272*	.476**
	Sig. (2-tailed)	.314	.001	.893		.006	.639	.667	.039	.000
	N	58	58	58	58	58	58	58	58	58
X1.5	Pearson Correlation	.239	.668**	.098	.358**	1	.305*	.423**	.774**	.792**
	Sig. (2-tailed)	.071	.000	.465	.006		.020	.001	.000	.000
	N	58	58	58	58	58	58	58	58	58
X1.6	Pearson Correlation	.155	.173	-.267*	-.063	.305*	1	-.131	.284*	.317*
	Sig. (2-tailed)	.247	.195	.043	.639	.020		.327	.031	.015
	N	58	58	58	58	58	58	58	58	58
X1.7	Pearson Correlation	-.099	.283*	.850**	.058	.423**	-.131	1	.295*	.630**
	Sig. (2-tailed)	.458	.031	.000	.667	.001	.327		.024	.000
	N	58	58	58	58	58	58	58	58	58
X1.8	Pearson Correlation	.235	.621**	.066	.272*	.774**	.284*	.295*	1	.716**
	Sig. (2-tailed)	.076	.000	.625	.039	.000	.031	.024		.000
	N	58	58	58	58	58	58	58	58	58
TOTAL	Pearson Correlation	.415**	.773**	.466**	.476**	.792**	.317*	.630**	.716**	1
	Sig. (2-tailed)	.001	.000	.000	.000	.000	.015	.000	.000	
	N	58	58	58	58	58	58	58	58	58

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

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

## Correlations

		X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2.8	X2.9	TOTAL
X2.1	Pearson Correlation	1	.608**	.437**	.301*	.113	.237	.251	.531**	.557**	.673**
	Sig. (2-tailed)		.000	.001	.022	.398	.074	.057	.000	.000	.000
	N	58	58	58	58	58	58	58	58	58	58
X2.2	Pearson Correlation	.608**	1	.459**	.409**	.437**	.434**	.427**	.287*	.406**	.705**
	Sig. (2-tailed)	.000		.000	.001	.001	.001	.001	.029	.002	.000
	N	58	58	58	58	58	58	58	58	58	58
X2.3	Pearson Correlation	.437**	.459**	1	.439**	.371**	.479**	.558**	.101	.228	.628**
	Sig. (2-tailed)	.001	.000		.001	.004	.000	.000	.452	.086	.000
	N	58	58	58	58	58	58	58	58	58	58
X2.4	Pearson Correlation	.301*	.409**	.439**	1	.512**	.588**	.624**	.525**	.596**	.770**
	Sig. (2-tailed)	.022	.001	.001		.000	.000	.000	.000	.000	.000
	N	58	58	58	58	58	58	58	58	58	58
X2.5	Pearson Correlation	.113	.437**	.371**	.512**	1	.613**	.579**	.313*	.399**	.653**
	Sig. (2-tailed)	.398	.001	.004	.000		.000	.000	.017	.002	.000
	N	58	58	58	58	58	58	58	58	58	58
X2.6	Pearson Correlation	.237	.434**	.479**	.588**	.613**	1	.778**	.287*	.480**	.728**
	Sig. (2-tailed)	.074	.001	.000	.000	.000		.000	.029	.000	.000
	N	58	58	58	58	58	58	58	58	58	58
X2.7	Pearson Correlation	.251	.427**	.558**	.624**	.579**	.778**	1	.269*	.514**	.747**
	Sig. (2-tailed)	.057	.001	.000	.000	.000	.000		.041	.000	.000
	N	58	58	58	58	58	58	58	58	58	58
X2.8	Pearson Correlation	.531**	.287*	.101	.525**	.313*	.287*	.269*	1	.811**	.680**
	Sig. (2-tailed)	.000	.029	.452	.000	.017	.029	.041		.000	.000
	N	58	58	58	58	58	58	58	58	58	58
X2.9	Pearson Correlation	.557**	.406**	.228	.596**	.399**	.480**	.514**	.811**	1	.797**
	Sig. (2-tailed)	.000	.002	.086	.000	.002	.000	.000	.000		.000
	N	58	58	58	58	58	58	58	58	58	58
TOTAL	Pearson Correlation	.673**	.705**	.628**	.770**	.653**	.728**	.747**	.680**	.797**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	
	N	58	58	58	58	58	58	58	58	58	58

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

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



## Correlations

		X3.1	X3.2	X3.3	X3.4	X3.5	X3.6	X3.7	X3.8	X3.9	X3.10	X3.11	TOTAL
X3.1	Pearson Correlation	1	.503**	.386**	.388**	.044	-.068	.006	.163	.079	.089	.833**	.638**
	Sig. (2-tailed)		.000	.003	.003	.745	.613	.963	.221	.558	.506	.000	.000
	N	58	58	58	58	58	58	58	58	58	58	58	58
X3.2	Pearson Correlation	.503**	1	.411**	.266*	.204	.099	.111	.015	-.066	.051	.355**	.546**
	Sig. (2-tailed)	.000		.001	.044	.125	.459	.407	.913	.624	.703	.006	.000
	N	58	58	58	58	58	58	58	58	58	58	58	58
X3.3	Pearson Correlation	.386**	.411**	1	.279*	.236	.138	.016	-.026	.046	-.083	.243	.484**
	Sig. (2-tailed)	.003	.001		.034	.075	.302	.905	.844	.734	.537	.066	.000
	N	58	58	58	58	58	58	58	58	58	58	58	58
X3.4	Pearson Correlation	.388**	.266*	.279*	1	.318*	-.076	.004	.251	.230	.049	.289*	.583**
	Sig. (2-tailed)	.003	.044	.034		.015	.572	.974	.058	.083	.717	.028	.000
	N	58	58	58	58	58	58	58	58	58	58	58	58
X3.5	Pearson Correlation	.044	.204	.236	.318*	1	.506**	.203	.149	.157	.099	-.085	.538**
	Sig. (2-tailed)	.745	.125	.075	.015		.000	.126	.264	.240	.460	.526	.000
	N	58	58	58	58	58	58	58	58	58	58	58	58
X3.6	Pearson Correlation	-.068	.099	.138	-.076	.506**	1	.205	.134	.056	.139	-.034	.393**
	Sig. (2-tailed)	.613	.459	.302	.572	.000		.123	.317	.674	.296	.797	.002
	N	58	58	58	58	58	58	58	58	58	58	58	58
X3.7	Pearson Correlation	.006	.111	.016	.004	.203	.205	1	.302*	-.127	-.147	.023	.318*
	Sig. (2-tailed)	.963	.407	.905	.974	.126	.123		.021	.342	.271	.863	.015
	N	58	58	58	58	58	58	58	58	58	58	58	58
X3.8	Pearson Correlation	.163	.015	-.026	.251	.149	.134	.302*	1	.300*	.090	.150	.510**
	Sig. (2-tailed)	.221	.913	.844	.058	.264	.317	.021		.022	.502	.261	.000
	N	58	58	58	58	58	58	58	58	58	58	58	58
X3.9	Pearson Correlation	.079	-.066	.046	.230	.157	.056	-.127	.300*	1	.131	.026	.373**
	Sig. (2-tailed)	.558	.624	.734	.083	.240	.674	.342	.022		.325	.847	.004
	N	58	58	58	58	58	58	58	58	58	58	58	58
X3.10	Pearson Correlation	.089	.051	-.083	.049	.099	.139	-.147	.090	.131	1	.036	.299*
	Sig. (2-tailed)	.506	.703	.537	.717	.460	.296	.271	.502	.325		.788	.023
	N	58	58	58	58	58	58	58	58	58	58	58	58
X3.11	Pearson Correlation	.833**	.355**	.243	.289*	-.085	-.034	.023	.150	.026	.036	1	.526**
	Sig. (2-tailed)	.000	.006	.066	.028	.526	.797	.863	.261	.847	.788		.000
	N	58	58	58	58	58	58	58	58	58	58	58	58
TOTAL	Pearson Correlation	.638**	.546**	.484**	.583**	.538**	.393**	.318*	.510**	.373**	.299*	.526**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.002	.015	.000	.004	.023	.000	
	N	58	58	58	58	58	58	58	58	58	58	58	58

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

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

## Correlations

	X4.1	X4.2	X4.3	X4.4	X4.5	X4.6	X4.7	X4.8	X4.9	X4.10	TOTAL
X4.1 Pearson Correlation	1	.314*	.234	.368**	.343**	.582**	.591**	.257	.415**	.353**	.611**
X4.1 Sig. (2-tailed)		.016	.078	.005	.008	.000	.000	.052	.001	.006	.000
X4.1 N	58	58	58	58	58	58	58	58	58	58	58
X4.2 Pearson Correlation	.314*	1	.670**	.445**	.438**	.343**	.306*	.225	.364**	.440**	.558**
X4.2 Sig. (2-tailed)	.016		.000	.000	.001	.008	.019	.089	.005	.001	.000
X4.2 N	58	58	58	58	58	58	58	58	58	58	58
X4.3 Pearson Correlation	.234	.670**	1	.393**	.499**	.107	.353**	.156	.390**	.365**	.481**
X4.3 Sig. (2-tailed)	.078	.000		.002	.000	.426	.007	.243	.002	.005	.000
X4.3 N	58	58	58	58	58	58	58	58	58	58	58
X4.4 Pearson Correlation	.368**	.445**	.393**	1	.345**	.403**	.151	.218	.301*	.045	.367**
X4.4 Sig. (2-tailed)	.005	.000	.002		.008	.002	.259	.101	.022	.737	.005
X4.4 N	58	58	58	58	58	58	58	58	58	58	58
X4.5 Pearson Correlation	.343**	.438**	.499**	.345**	1	.347**	.260*	-.011	.167	-.019	.385**
X4.5 Sig. (2-tailed)	.008	.001	.000	.008		.008	.049	.936	.210	.886	.003
X4.5 N	58	58	58	58	58	58	58	58	58	58	58
X4.6 Pearson Correlation	.582**	.343**	.107	.403**	.347**	1	.568**	.281*	.485**	.413**	.550**
X4.6 Sig. (2-tailed)	.000	.008	.426	.002	.008		.000	.033	.000	.001	.000
X4.6 N	58	58	58	58	58	58	58	58	58	58	58
X4.7 Pearson Correlation	.591**	.306*	.353**	.151	.260*	.568**	1	.431**	.743**	.645**	.615**
X4.7 Sig. (2-tailed)	.000	.019	.007	.259	.049	.000		.001	.000	.000	.000
X4.7 N	58	58	58	58	58	58	58	58	58	58	58
X4.8 Pearson Correlation	.257	.225	.156	.218	-.011	.281*	.431**	1	.571**	.379**	.422**
X4.8 Sig. (2-tailed)	.052	.089	.243	.101	.936	.033	.001		.000	.003	.001
X4.8 N	58	58	58	58	58	58	58	58	58	58	58
X4.9 Pearson Correlation	.415**	.364**	.390**	.301*	.167	.485**	.743**	.571**	1	.550**	.625**
X4.9 Sig. (2-tailed)	.001	.005	.002	.022	.210	.000	.000	.000		.000	.000
X4.9 N	58	58	58	58	58	58	58	58	58	58	58
X4.10 Pearson Correlation	.353**	.440**	.365**	.045	-.019	.413**	.645**	.379**	.550**	1	.562**
X4.10 Sig. (2-tailed)	.006	.001	.005	.737	.886	.001	.000	.003	.000		.000
X4.10 N	58	58	58	58	58	58	58	58	58	58	58
TOTAL Pearson Correlation	.611**	.558**	.481**	.367**	.385**	.550**	.615**	.422**	.625**	.562**	1
TOTAL Sig. (2-tailed)	.000	.000	.000	.005	.003	.000	.000	.001	.000	.000	
TOTAL N	58	58	58	58	58	58	58	58	58	58	58

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

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

## Correlations

		Z.1	Z.2	Z.3	Z.4	Z.5	Z.6	Z.7	TOTAL
Z.1	Pearson Correlation	1	.551**	.169	.032	.162	.501**	.108	.570**
	Sig. (2-tailed)		.000	.205	.814	.225	.000	.421	.000
	N	58	58	58	58	58	58	58	58
Z.2	Pearson Correlation	.551**	1	.516**	.273*	.423**	.208	.402**	.723**
	Sig. (2-tailed)	.000		.000	.038	.001	.117	.002	.000
	N	58	58	58	58	58	58	58	58
Z.3	Pearson Correlation	.169	.516**	1	.307*	.443**	.350**	.597**	.700**
	Sig. (2-tailed)	.205	.000		.019	.001	.007	.000	.000
	N	58	58	58	58	58	58	58	58
Z.4	Pearson Correlation	.032	.273*	.307*	1	.605**	.181	.281*	.596**
	Sig. (2-tailed)	.814	.038	.019		.000	.173	.033	.000
	N	58	58	58	58	58	58	58	58
Z.5	Pearson Correlation	.162	.423**	.443**	.605**	1	.310*	.451**	.722**
	Sig. (2-tailed)	.225	.001	.001	.000		.018	.000	.000
	N	58	58	58	58	58	58	58	58
Z.6	Pearson Correlation	.501**	.208	.350**	.181	.310*	1	.516**	.663**
	Sig. (2-tailed)	.000	.117	.007	.173	.018		.000	.000
	N	58	58	58	58	58	58	58	58
Z.7	Pearson Correlation	.108	.402**	.597**	.281*	.451**	.516**	1	.684**
	Sig. (2-tailed)	.421	.002	.000	.033	.000	.000		.000
	N	58	58	58	58	58	58	58	58
TOTAL	Pearson Correlation	.570**	.723**	.700**	.596**	.722**	.663**	.684**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	
	N	58	58	58	58	58	58	58	58

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

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

## Correlations

	Y.1	Y.2	Y.3	Y.4	Y.5	Y.6	Y.7	Y.8	Y.9	Y.10	TOTAL
Y.1 Pearson Correlation	1	.749**	.769**	.379**	.455**	.554**	.572**	.620**	.437**	-.032	.748**
Y.1 Sig. (2-tailed)		.000	.000	.003	.000	.000	.000	.000	.001	.811	.000
Y.1 N	58	58	58	58	58	58	58	58	58	58	58
Y.2 Pearson Correlation	.749**	1	.712**	.393**	.514**	.487**	.669**	.594**	.562**	.024	.781**
Y.2 Sig. (2-tailed)	.000		.000	.002	.000	.000	.000	.000	.000	.856	.000
Y.2 N	58	58	58	58	58	58	58	58	58	58	58
Y.3 Pearson Correlation	.769**	.712**	1	.573**	.583**	.602**	.672**	.674**	.473**	-.005	.819**
Y.3 Sig. (2-tailed)	.000	.000		.000	.000	.000	.000	.000	.000	.970	.000
Y.3 N	58	58	58	58	58	58	58	58	58	58	58
Y.4 Pearson Correlation	.379**	.393**	.573**	1	.745**	.618**	.522**	.644**	.431**	.189	.750**
Y.4 Sig. (2-tailed)	.003	.002	.000		.000	.000	.000	.000	.001	.155	.000
Y.4 N	58	58	58	58	58	58	58	58	58	58	58
Y.5 Pearson Correlation	.455**	.514**	.583**	.745**	1	.808**	.553**	.796**	.489**	.139	.820**
Y.5 Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.000	.000	.297	.000
Y.5 N	58	58	58	58	58	58	58	58	58	58	58
Y.6 Pearson Correlation	.554**	.487**	.602**	.618**	.808**	1	.562**	.836**	.410**	.108	.802**
Y.6 Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	.000	.001	.420	.000
Y.6 N	58	58	58	58	58	58	58	58	58	58	58
Y.7 Pearson Correlation	.572**	.669**	.672**	.522**	.553**	.562**	1	.679**	.425**	.016	.768**
Y.7 Sig. (2-tailed)	.000	.000	.000	.000	.000	.000		.000	.001	.906	.000
Y.7 N	58	58	58	58	58	58	58	58	58	58	58
Y.8 Pearson Correlation	.620**	.594**	.674**	.644**	.796**	.836**	.679**	1	.554**	.158	.884**
Y.8 Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000		.000	.235	.000
Y.8 N	58	58	58	58	58	58	58	58	58	58	58
Y.9 Pearson Correlation	.437**	.562**	.473**	.431**	.489**	.410**	.425**	.554**	1	.042	.662**
Y.9 Sig. (2-tailed)	.001	.000	.000	.001	.000	.001	.001	.000		.756	.000
Y.9 N	58	58	58	58	58	58	58	58	58	58	58
Y.10 Pearson Correlation	-.032	.024	-.005	.189	.139	.108	.016	.158	.042	1	.270**
Y.10 Sig. (2-tailed)	.811	.856	.970	.155	.297	.420	.906	.235	.756		.040
Y.10 N	58	58	58	58	58	58	58	58	58	58	58
TOTAL Pearson Correlation	.748**	.781**	.819**	.750**	.820**	.802**	.768**	.884**	.662**	.270**	1
TOTAL Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.040	
TOTAL N	58	58	58	58	58	58	58	58	58	58	58

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

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

## RELIABILITAS

X1

## Reliability Statistics

Cronbach's Alpha	N of Items
.743	8

**Item-Total Statistics**

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X1.1	31.76	7.064	.617	.694
X1.2	31.76	6.818	.730	.677
X1.3	32.00	7.439	.149	.791
X1.4	31.90	6.936	.323	.745
X1.5	31.84	6.660	.744	.671
X1.6	32.17	7.373	.223	.764
X1.7	31.93	6.732	.544	.697
X1.8	31.90	6.726	.639	.683

**X2****Reliability Statistics**

Cronbach's Alpha	N of Items
.869	9

**Item-Total Statistics**

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X2.1	34.91	14.396	.544	.863
X2.2	35.00	14.877	.611	.854
X2.3	34.74	15.248	.514	.863
X2.4	34.72	14.659	.696	.847
X2.5	34.83	15.303	.552	.859
X2.6	34.53	15.481	.662	.852
X2.7	34.60	15.191	.679	.850
X2.8	34.86	14.367	.554	.862
X2.9	34.76	14.397	.728	.844

**X3****Reliability Statistics**

Cronbach's Alpha	N of Items
.721	11

**Item-Total Statistics**

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X3.1	42.90	12.129	.554	.677
X3.2	43.02	12.438	.350	.704
X3.3	42.95	12.436	.410	.695
X3.4	42.93	11.293	.617	.661
X3.5	42.74	12.721	.467	.691
X3.6	42.81	13.279	.295	.711
X3.7	42.84	13.011	.246	.720
X3.8	42.90	11.603	.470	.684
X3.9	43.07	12.907	.241	.722
X3.10	43.02	13.280	.209	.724
X3.11	42.90	13.182	.250	.718

**X4****Reliability Statistics**

Cronbach's Alpha	N of Items
.834	10

**Item-Total Statistics**

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X4.1	37.67	14.610	.580	.817
X4.2	37.64	15.709	.615	.809
X4.3	37.41	16.633	.551	.816
X4.4	37.47	16.499	.467	.825
X4.5	37.88	16.459	.418	.832
X4.6	37.09	16.747	.611	.812
X4.7	37.05	16.822	.674	.809
X4.8	37.10	17.814	.382	.831
X4.9	37.09	17.133	.652	.813
X4.10	37.26	17.213	.494	.822

**Z****Reliability Statistics**

Cronbach's Alpha	N of Items
.778	7

**Item-Total Statistics**

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Z.1	24.79	8.272	.368	.780
Z.2	24.81	7.806	.593	.731
Z.3	24.76	8.081	.575	.737
Z.4	25.09	8.045	.388	.778
Z.5	24.84	7.958	.603	.731
Z.6	24.76	7.941	.501	.750
Z.7	24.74	8.406	.573	.741

**Y****Reliability Statistics**

Cronbach's Alpha	N of Items
.886	10

**Item-Total Statistics**

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Y.1	35.95	17.910	.669	.871
Y.2	35.95	17.839	.713	.868
Y.3	35.95	18.120	.769	.866
Y.4	35.71	18.035	.675	.871
Y.5	35.79	18.062	.770	.865
Y.6	35.83	18.321	.750	.867
Y.7	36.05	18.015	.700	.869
Y.8	35.83	18.321	.856	.863
Y.9	36.07	18.521	.565	.879
Y.10	35.95	20.962	.086	.923

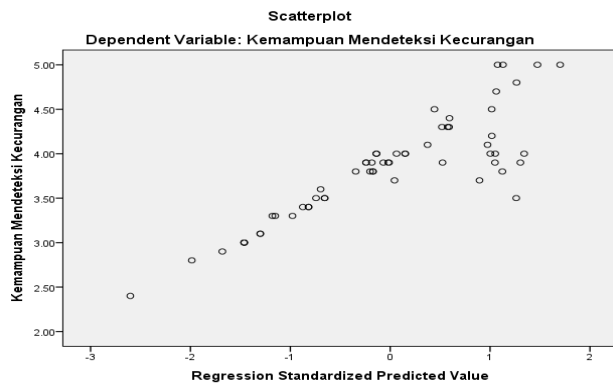
### Uji Multikolonieritas

Coefficients<sup>a</sup>

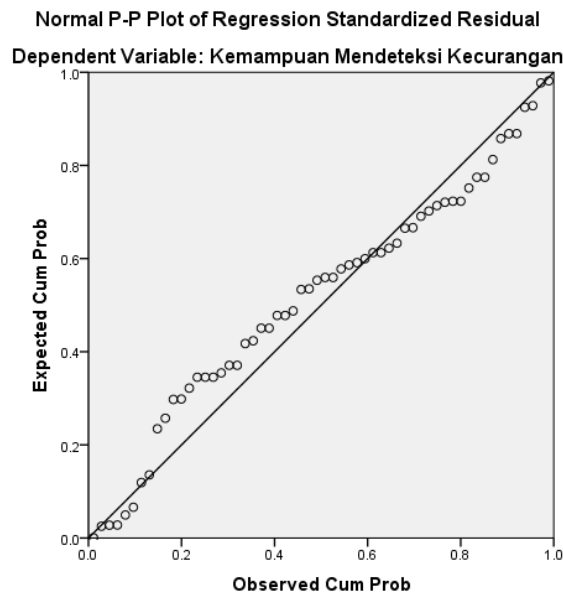
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95.0% Confidence Interval for B		Correlations			Collinearity Statistics	
		B	Std. Error	Beta			Lower Bound	Upper Bound	Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	1.308	.512		2.554	.014	.281	2.336					
	Kompetensi	-.375	.216	-.244	-1.739	.088	-.807	.058	.397	-.232	-.122	.250	4.002
	Independensi Auditor	-.138	.131	-.104	-1.057	.295	-.401	.124	.127	-.144	-.074	.506	1.974
	Pengalaman Auditor	.793	.078	.881	10.158	.000	.636	.949	.822	.813	.712	.653	1.532
	Skeptisme Profesional	.372	.131	.284	2.839	.006	.109	.634	.440	.363	.199	.490	2.043

a. Dependent Variable: Kemampuan Mendeteksi Kecurangan

### Uji Heteroskedastisitas



### Uji Normalitas





### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		58
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.29183620
Most Extreme Differences	Absolute	.118
	Positive	.080
	Negative	-.118
Kolmogorov-Smirnov Z		.901
Asymp. Sig. (2-tailed)		.391

a. Test distribution is Normal.

b. Calculated from data.

### HASIL REGRESI BERGANDA DAN UJI T TANPA MODERASI

#### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.308	.512		2.554	.014
	Kompetensi	-.375	.216	-.244	-1.739	.088
	Independensi Auditor	-.138	.131	-.104	-1.057	.295
	Pengalaman Auditor	.793	.078	.881	10.158	.000
	Skeptisme Profesional	.372	.131	.284	2.839	.006

a. Dependent Variable: Kemampuan Mendeteksi Kecurangan

### HASIL KOEFISIEN DETERMINASI TANPA MODERASI

#### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.860 <sup>a</sup>	.740	.720	.30265

a. Predictors: (Constant), Skeptisme Profesional, Independensi Auditor, Pengalaman Auditor, Kompetensi

b. Dependent Variable: Kemampuan Mendeteksi Kecurangan

## HASIL UJI F TANPA MODERASI

### ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	13.784	4	3.446	37.622	.000 <sup>b</sup>
	Residual	4.855	53	.092		
	Total	18.639	57			

a. Dependent Variable: Kemampuan Mendeteksi Kecurangan

b. Predictors: (Constant), Skeptisme Profesional, Independensi Auditor, Pengalaman Auditor, Kompetensi

## HASIL REGRESI BERGANDA DAN UJI T DENGAN MODERASI

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95.0% Confidence Interval for B		Correlations			Collinearity Statistics		
		B	Std. Error	Beta			Lower Bound	Upper Bound	Zero-order	Partial	Part	Tolerance	VIF	
1	(Constant)	1.849	.503		3.677	.001	.840	2.857						
	Kompetensi.Brainstorming	-.243	.185	-.158	-1.314	.194	-.613	.128	.397	-.178	-.093	.345	2.895	
	Independensi Auditor.Brainstorming	.026	.133	.020	.198	.844	-.241	.294	.127	.027	.014	.495	2.019	
	Pengalaman Auditor.Brainstorming	.285	.104	.392	2.731	.009	.076	.494	.815	.351	.193	.242	4.140	
	Skeptisme Profesional.Brainstorming	.440	.116	.575	3.784	.000	.207	.673	.828	.461	.267	.216	4.634	

a. Dependent Variable: Kemampuan Mendeteksi Kecurangan

## HASIL KOEFISIEN DETERMINASI DENGAN MODERASI

### ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	13.713	4	3.428	36.892	.000 <sup>b</sup>
	Residual	4.925	53	.093		
	Total	18.639	57			

a. Dependent Variable: Kemampuan Mendeteksi Kecurangan

b. Predictors: (Constant), Skeptisme Profesional.Brainstorming, Independensi Auditor.Brainstorming, Kompetensi.Brainstorming, Pengalaman Auditor.Brainstorming

## HASIL UJI F DENGAN MODERASI

### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.858 <sup>a</sup>	.736	.716	.30485	.736	36.892	4	53	.000	1.802

a. Predictors: (Constant), Skeptisme Profesional.Brainstorming, Independensi Auditor.Brainstorming, Kompetensi.Brainstorming, Pengalaman Auditor.Brainstorming

b. Dependent Variable: Kemampuan Mendeteksi Kecurangan

## HASIL UJI VALIDITAS

R TABEL DF (N-2) SIG 0,05 = 0,2586

### Correlations

		X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	TOTAL
X1.1	Pearson Correlation	1	.399**	-.120	.135	.239	.155	-.099	.235	.415**
	Sig. (2-tailed)		.002	.369	.314	.071	.247	.458	.076	.001
	N	58	58	58	58	58	58	58	58	58
X1.2	Pearson Correlation	.399**	1	.182	.441**	.668**	.173	.283*	.621**	.773**
	Sig. (2-tailed)	.002		.171	.001	.000	.195	.031	.000	.000
	N	58	58	58	58	58	58	58	58	58
X1.3	Pearson Correlation	-.120	.182	1	.018	.098	-.267*	.850**	.066	.466**
	Sig. (2-tailed)	.369	.171		.893	.465	.043	.000	.625	.000
	N	58	58	58	58	58	58	58	58	58
X1.4	Pearson Correlation	.135	.441**	.018	1	.358**	-.063	.058	.272*	.476**
	Sig. (2-tailed)	.314	.001	.893		.006	.639	.667	.039	.000
	N	58	58	58	58	58	58	58	58	58
X1.5	Pearson Correlation	.239	.668**	.098	.358**	1	.305*	.423**	.774**	.792**
	Sig. (2-tailed)	.071	.000	.465	.006		.020	.001	.000	.000
	N	58	58	58	58	58	58	58	58	58
X1.6	Pearson Correlation	.155	.173	-.267*	-.063	.305*	1	-.131	.284*	.317*
	Sig. (2-tailed)	.247	.195	.043	.639	.020		.327	.031	.015
	N	58	58	58	58	58	58	58	58	58
X1.7	Pearson Correlation	-.099	.283*	.850**	.058	.423**	-.131	1	.295*	.630**
	Sig. (2-tailed)	.458	.031	.000	.667	.001	.327		.024	.000
	N	58	58	58	58	58	58	58	58	58
X1.8	Pearson Correlation	.235	.621**	.066	.272*	.774**	.284*	.295*	1	.716**
	Sig. (2-tailed)	.076	.000	.625	.039	.000	.031	.024		.000
	N	58	58	58	58	58	58	58	58	58
TOTAL	Pearson Correlation	.415**	.773**	.466**	.476**	.792**	.317*	.630**	.716**	1
	Sig. (2-tailed)	.001	.000	.000	.000	.000	.015	.000	.000	
	N	58	58	58	58	58	58	58	58	58

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

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

## Correlations

		X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2.8	X2.9	TOTAL
X2.1	Pearson Correlation	1	.608**	.437**	.301*	.113	.237	.251	.531**	.557**	.673**
	Sig. (2-tailed)		.000	.001	.022	.398	.074	.057	.000	.000	.000
	N	58	58	58	58	58	58	58	58	58	58
X2.2	Pearson Correlation	.608**	1	.459**	.409**	.437**	.434**	.427**	.287*	.406**	.705**
	Sig. (2-tailed)	.000		.000	.001	.001	.001	.001	.029	.002	.000
	N	58	58	58	58	58	58	58	58	58	58
X2.3	Pearson Correlation	.437**	.459**	1	.439**	.371**	.479**	.558**	.101	.228	.628**
	Sig. (2-tailed)	.001	.000		.001	.004	.000	.000	.452	.086	.000
	N	58	58	58	58	58	58	58	58	58	58
X2.4	Pearson Correlation	.301*	.409**	.439**	1	.512**	.588**	.624**	.525**	.596**	.770**
	Sig. (2-tailed)	.022	.001	.001		.000	.000	.000	.000	.000	.000
	N	58	58	58	58	58	58	58	58	58	58
X2.5	Pearson Correlation	.113	.437**	.371**	.512**	1	.613**	.579**	.313*	.399**	.653**
	Sig. (2-tailed)	.398	.001	.004	.000		.000	.000	.017	.002	.000
	N	58	58	58	58	58	58	58	58	58	58
X2.6	Pearson Correlation	.237	.434**	.479**	.588**	.613**	1	.778**	.287*	.480**	.728**
	Sig. (2-tailed)	.074	.001	.000	.000	.000		.000	.029	.000	.000
	N	58	58	58	58	58	58	58	58	58	58
X2.7	Pearson Correlation	.251	.427**	.558**	.624**	.579**	.778**	1	.269*	.514**	.747**
	Sig. (2-tailed)	.057	.001	.000	.000	.000	.000		.041	.000	.000
	N	58	58	58	58	58	58	58	58	58	58
X2.8	Pearson Correlation	.531**	.287*	.101	.525**	.313*	.287*	.269*	1	.811**	.680**
	Sig. (2-tailed)	.000	.029	.452	.000	.017	.029	.041		.000	.000
	N	58	58	58	58	58	58	58	58	58	58
X2.9	Pearson Correlation	.557**	.406**	.228	.596**	.399**	.480**	.514**	.811**	1	.797**
	Sig. (2-tailed)	.000	.002	.086	.000	.002	.000	.000	.000		.000
	N	58	58	58	58	58	58	58	58	58	58
TOTAL	Pearson Correlation	.673**	.705**	.628**	.770**	.653**	.728**	.747**	.680**	.797**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	
	N	58	58	58	58	58	58	58	58	58	58

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

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

## Correlations

		X3.1	X3.2	X3.3	X3.4	X3.5	X3.6	X3.7	X3.8	X3.9	X3.10	X3.11	TOTAL
X3.1	Pearson Correlation	1	.503**	.386**	.388**	.044	-.068	.006	.163	.079	.089	.833**	.638**
	Sig. (2-tailed)		.000	.003	.003	.745	.613	.963	.221	.558	.506	.000	.000
	N	58	58	58	58	58	58	58	58	58	58	58	58
X3.2	Pearson Correlation	.503**	1	.411**	.266*	.204	.099	.111	.015	-.066	.051	.355**	.546**
	Sig. (2-tailed)	.000		.001	.044	.125	.459	.407	.913	.624	.703	.006	.000
	N	58	58	58	58	58	58	58	58	58	58	58	58
X3.3	Pearson Correlation	.386**	.411**	1	.279*	.236	.138	.016	-.026	.046	-.083	.243	.484**
	Sig. (2-tailed)	.003	.001		.034	.075	.302	.905	.844	.734	.537	.066	.000
	N	58	58	58	58	58	58	58	58	58	58	58	58
X3.4	Pearson Correlation	.388**	.266*	.279*	1	.318*	-.076	.004	.251	.230	.049	.289*	.583**
	Sig. (2-tailed)	.003	.044	.034		.015	.572	.974	.058	.083	.717	.028	.000
	N	58	58	58	58	58	58	58	58	58	58	58	58
X3.5	Pearson Correlation	.044	.204	.236	.318*	1	.506**	.203	.149	.157	.099	-.085	.538**
	Sig. (2-tailed)	.745	.125	.075	.015		.000	.126	.264	.240	.460	.526	.000
	N	58	58	58	58	58	58	58	58	58	58	58	58
X3.6	Pearson Correlation	-.068	.099	.138	-.076	.506**	1	.205	.134	.056	.139	-.034	.393**
	Sig. (2-tailed)	.613	.459	.302	.572	.000		.123	.317	.674	.296	.797	.002
	N	58	58	58	58	58	58	58	58	58	58	58	58
X3.7	Pearson Correlation	.006	.111	.016	.004	.203	.205	1	.302*	-.127	-.147	.023	.318*
	Sig. (2-tailed)	.963	.407	.905	.974	.126	.123		.021	.342	.271	.863	.015
	N	58	58	58	58	58	58	58	58	58	58	58	58
X3.8	Pearson Correlation	.163	.015	-.026	.251	.149	.134	.302*	1	.300*	.090	.150	.510**
	Sig. (2-tailed)	.221	.913	.844	.058	.264	.317	.021		.022	.502	.261	.000
	N	58	58	58	58	58	58	58	58	58	58	58	58
X3.9	Pearson Correlation	.079	-.066	.046	.230	.157	.056	-.127	.300*	1	.131	.026	.373**
	Sig. (2-tailed)	.558	.624	.734	.083	.240	.674	.342	.022		.325	.847	.004
	N	58	58	58	58	58	58	58	58	58	58	58	58
X3.10	Pearson Correlation	.089	.051	-.083	.049	.099	.139	-.147	.090	.131	1	.036	.299*
	Sig. (2-tailed)	.506	.703	.537	.717	.460	.296	.271	.502	.325		.788	.023
	N	58	58	58	58	58	58	58	58	58	58	58	58
X3.11	Pearson Correlation	.833**	.355**	.243	.289*	-.085	-.034	.023	.150	.026	.036	1	.526**
	Sig. (2-tailed)	.000	.006	.066	.028	.526	.797	.863	.261	.847	.788		.000
	N	58	58	58	58	58	58	58	58	58	58	58	58
TOTAL	Pearson Correlation	.638**	.546**	.484**	.583**	.538**	.393**	.318*	.510**	.373**	.299*	.526**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.002	.015	.000	.004	.023	.000	
	N	58	58	58	58	58	58	58	58	58	58	58	58

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

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

## Correlations

	X4.1	X4.2	X4.3	X4.4	X4.5	X4.6	X4.7	X4.8	X4.9	X4.10	TOTAL
X4.1 Pearson Correlation	1	.314*	.234	.368**	.343**	.582**	.591**	.257	.415**	.353**	.611**
X4.1 Sig. (2-tailed)		.016	.078	.005	.008	.000	.000	.052	.001	.006	.000
X4.1 N	58	58	58	58	58	58	58	58	58	58	58
X4.2 Pearson Correlation	.314*	1	.670**	.445**	.438**	.343**	.306*	.225	.364**	.440**	.558**
X4.2 Sig. (2-tailed)	.016		.000	.000	.001	.008	.019	.089	.005	.001	.000
X4.2 N	58	58	58	58	58	58	58	58	58	58	58
X4.3 Pearson Correlation	.234	.670**	1	.393**	.499**	.107	.353**	.156	.390**	.365**	.481**
X4.3 Sig. (2-tailed)	.078	.000		.002	.000	.426	.007	.243	.002	.005	.000
X4.3 N	58	58	58	58	58	58	58	58	58	58	58
X4.4 Pearson Correlation	.368**	.445**	.393**	1	.345**	.403**	.151	.218	.301*	.045	.367**
X4.4 Sig. (2-tailed)	.005	.000	.002		.008	.002	.259	.101	.022	.737	.005
X4.4 N	58	58	58	58	58	58	58	58	58	58	58
X4.5 Pearson Correlation	.343**	.438**	.499**	.345**	1	.347**	.260*	-.011	.167	-.019	.385**
X4.5 Sig. (2-tailed)	.008	.001	.000	.008		.008	.049	.936	.210	.886	.003
X4.5 N	58	58	58	58	58	58	58	58	58	58	58
X4.6 Pearson Correlation	.582**	.343**	.107	.403**	.347**	1	.568**	.281*	.485**	.413**	.550**
X4.6 Sig. (2-tailed)	.000	.008	.426	.002	.008		.000	.033	.000	.001	.000
X4.6 N	58	58	58	58	58	58	58	58	58	58	58
X4.7 Pearson Correlation	.591**	.306*	.353**	.151	.260*	.568**	1	.431**	.743**	.645**	.615**
X4.7 Sig. (2-tailed)	.000	.019	.007	.259	.049	.000		.001	.000	.000	.000
X4.7 N	58	58	58	58	58	58	58	58	58	58	58
X4.8 Pearson Correlation	.257	.225	.156	.218	-.011	.281*	.431**	1	.571**	.379**	.422**
X4.8 Sig. (2-tailed)	.052	.089	.243	.101	.936	.033	.001		.000	.003	.001
X4.8 N	58	58	58	58	58	58	58	58	58	58	58
X4.9 Pearson Correlation	.415**	.364**	.390**	.301*	.167	.485**	.743**	.571**	1	.550**	.625**
X4.9 Sig. (2-tailed)	.001	.005	.002	.022	.210	.000	.000	.000		.000	.000
X4.9 N	58	58	58	58	58	58	58	58	58	58	58
X4.10 Pearson Correlation	.353**	.440**	.365**	.045	-.019	.413**	.645**	.379**	.550**	1	.562**
X4.10 Sig. (2-tailed)	.006	.001	.005	.737	.886	.001	.000	.003	.000		.000
X4.10 N	58	58	58	58	58	58	58	58	58	58	58
TOTAL Pearson Correlation	.611**	.558**	.481**	.367**	.385**	.550**	.615**	.422**	.625**	.562**	1
TOTAL Sig. (2-tailed)	.000	.000	.000	.005	.003	.000	.000	.001	.000	.000	
TOTAL N	58	58	58	58	58	58	58	58	58	58	58

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

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

## Correlations

		Z.1	Z.2	Z.3	Z.4	Z.5	Z.6	Z.7	TOTAL
Z.1	Pearson Correlation	1	.551**	.169	.032	.162	.501**	.108	.570**
	Sig. (2-tailed)		.000	.205	.814	.225	.000	.421	.000
	N	58	58	58	58	58	58	58	58
Z.2	Pearson Correlation	.551**	1	.516**	.273*	.423**	.208	.402**	.723**
	Sig. (2-tailed)	.000		.000	.038	.001	.117	.002	.000
	N	58	58	58	58	58	58	58	58
Z.3	Pearson Correlation	.169	.516**	1	.307*	.443**	.350**	.597**	.700**
	Sig. (2-tailed)	.205	.000		.019	.001	.007	.000	.000
	N	58	58	58	58	58	58	58	58
Z.4	Pearson Correlation	.032	.273*	.307*	1	.605**	.181	.281*	.596**
	Sig. (2-tailed)	.814	.038	.019		.000	.173	.033	.000
	N	58	58	58	58	58	58	58	58
Z.5	Pearson Correlation	.162	.423**	.443**	.605**	1	.310*	.451**	.722**
	Sig. (2-tailed)	.225	.001	.001	.000		.018	.000	.000
	N	58	58	58	58	58	58	58	58
Z.6	Pearson Correlation	.501**	.208	.350**	.181	.310*	1	.516**	.663**
	Sig. (2-tailed)	.000	.117	.007	.173	.018		.000	.000
	N	58	58	58	58	58	58	58	58
Z.7	Pearson Correlation	.108	.402**	.597**	.281*	.451**	.516**	1	.684**
	Sig. (2-tailed)	.421	.002	.000	.033	.000	.000		.000
	N	58	58	58	58	58	58	58	58
TOTAL	Pearson Correlation	.570**	.723**	.700**	.596**	.722**	.663**	.684**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	
	N	58	58	58	58	58	58	58	58

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

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

## Correlations

	Y.1	Y.2	Y.3	Y.4	Y.5	Y.6	Y.7	Y.8	Y.9	Y.10	TOTAL
Y.1 Pearson Correlation	1	.749**	.769**	.379**	.455**	.554**	.572**	.620**	.437**	-.032	.748**
Y.1 Sig. (2-tailed)		.000	.000	.003	.000	.000	.000	.000	.001	.811	.000
Y.1 N	58	58	58	58	58	58	58	58	58	58	58
Y.2 Pearson Correlation	.749**	1	.712**	.393**	.514**	.487**	.669**	.594**	.562**	.024	.781**
Y.2 Sig. (2-tailed)	.000		.000	.002	.000	.000	.000	.000	.000	.856	.000
Y.2 N	58	58	58	58	58	58	58	58	58	58	58
Y.3 Pearson Correlation	.769**	.712**	1	.573**	.583**	.602**	.672**	.674**	.473**	-.005	.819**
Y.3 Sig. (2-tailed)	.000	.000		.000	.000	.000	.000	.000	.000	.970	.000
Y.3 N	58	58	58	58	58	58	58	58	58	58	58
Y.4 Pearson Correlation	.379**	.393**	.573**	1	.745**	.618**	.522**	.644**	.431**	.189	.750**
Y.4 Sig. (2-tailed)	.003	.002	.000		.000	.000	.000	.000	.001	.155	.000
Y.4 N	58	58	58	58	58	58	58	58	58	58	58
Y.5 Pearson Correlation	.455**	.514**	.583**	.745**	1	.808**	.553**	.796**	.489**	.139	.820**
Y.5 Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.000	.000	.297	.000
Y.5 N	58	58	58	58	58	58	58	58	58	58	58
Y.6 Pearson Correlation	.554**	.487**	.602**	.618**	.808**	1	.562**	.836**	.410**	.108	.802**
Y.6 Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	.000	.001	.420	.000
Y.6 N	58	58	58	58	58	58	58	58	58	58	58
Y.7 Pearson Correlation	.572**	.669**	.672**	.522**	.553**	.562**	1	.679**	.425**	.016	.768**
Y.7 Sig. (2-tailed)	.000	.000	.000	.000	.000	.000		.000	.001	.906	.000
Y.7 N	58	58	58	58	58	58	58	58	58	58	58
Y.8 Pearson Correlation	.620**	.594**	.674**	.644**	.796**	.836**	.679**	1	.554**	.158	.884**
Y.8 Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000		.000	.235	.000
Y.8 N	58	58	58	58	58	58	58	58	58	58	58
Y.9 Pearson Correlation	.437**	.562**	.473**	.431**	.489**	.410**	.425**	.554**	1	.042	.662**
Y.9 Sig. (2-tailed)	.001	.000	.000	.001	.000	.001	.001	.000		.756	.000
Y.9 N	58	58	58	58	58	58	58	58	58	58	58
Y.10 Pearson Correlation	-.032	.024	-.005	.189	.139	.108	.016	.158	.042	1	.270**
Y.10 Sig. (2-tailed)	.811	.856	.970	.155	.297	.420	.906	.235	.756		.040
Y.10 N	58	58	58	58	58	58	58	58	58	58	58
TOTAL Pearson Correlation	.748**	.781**	.819**	.750**	.820**	.802**	.768**	.884**	.662**	.270**	1
TOTAL Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.040	
TOTAL N	58	58	58	58	58	58	58	58	58	58	58

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

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

## RELIABILITAS

X1

## Reliability Statistics

Cronbach's Alpha	N of Items
.743	8



**Item-Total Statistics**

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X1.1	31.76	7.064	.617	.694
X1.2	31.76	6.818	.730	.677
X1.3	32.00	7.439	.149	.791
X1.4	31.90	6.936	.323	.745
X1.5	31.84	6.660	.744	.671
X1.6	32.17	7.373	.223	.764
X1.7	31.93	6.732	.544	.697
X1.8	31.90	6.726	.639	.683

**X2****Reliability Statistics**

Cronbach's Alpha	N of Items
.869	9

**Item-Total Statistics**

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X2.1	34.91	14.396	.544	.863
X2.2	35.00	14.877	.611	.854
X2.3	34.74	15.248	.514	.863
X2.4	34.72	14.659	.696	.847
X2.5	34.83	15.303	.552	.859
X2.6	34.53	15.481	.662	.852
X2.7	34.60	15.191	.679	.850
X2.8	34.86	14.367	.554	.862
X2.9	34.76	14.397	.728	.844

**X3**

**Reliability Statistics**

Cronbach's Alpha	N of Items
.721	11

**Item-Total Statistics**

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X3.1	42.90	12.129	.554	.677
X3.2	43.02	12.438	.350	.704
X3.3	42.95	12.436	.410	.695
X3.4	42.93	11.293	.617	.661
X3.5	42.74	12.721	.467	.691
X3.6	42.81	13.279	.295	.711
X3.7	42.84	13.011	.246	.720
X3.8	42.90	11.603	.470	.684
X3.9	43.07	12.907	.241	.722
X3.10	43.02	13.280	.209	.724
X3.11	42.90	13.182	.250	.718

**X4****Reliability Statistics**

Cronbach's Alpha	N of Items
.834	10

**Item-Total Statistics**

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X4.1	37.67	14.610	.580	.817
X4.2	37.64	15.709	.615	.809
X4.3	37.41	16.633	.551	.816
X4.4	37.47	16.499	.467	.825
X4.5	37.88	16.459	.418	.832
X4.6	37.09	16.747	.611	.812
X4.7	37.05	16.822	.674	.809
X4.8	37.10	17.814	.382	.831
X4.9	37.09	17.133	.652	.813
X4.10	37.26	17.213	.494	.822

**Z****Reliability Statistics**

Cronbach's Alpha	N of Items
.778	7

**Item-Total Statistics**

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Z.1	24.79	8.272	.368	.780
Z.2	24.81	7.806	.593	.731
Z.3	24.76	8.081	.575	.737
Z.4	25.09	8.045	.388	.778
Z.5	24.84	7.958	.603	.731
Z.6	24.76	7.941	.501	.750
Z.7	24.74	8.406	.573	.741

**Y****Reliability Statistics**

Cronbach's Alpha	N of Items
.886	10

**Item-Total Statistics**

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Y.1	35.95	17.910	.669	.871
Y.2	35.95	17.839	.713	.868
Y.3	35.95	18.120	.769	.866
Y.4	35.71	18.035	.675	.871
Y.5	35.79	18.062	.770	.865
Y.6	35.83	18.321	.750	.867
Y.7	36.05	18.015	.700	.869
Y.8	35.83	18.321	.856	.863
Y.9	36.07	18.521	.565	.879
Y.10	35.95	20.962	.086	.923