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Lampiran 1. Penelitian

A. Kuesioner Penelitian

Lampiran : 8 Lembar

Perihal : Permohonan menjadi Responden

Dengan Hormat,

Saya adalah mahasiswa pascasarjana pada Program Studi Magister Akuntansi Fakultas Ekonomi dan Bisnis Universitas Hasanuddin, yang sementara melakukan penelitian mengenai kualitas Audit. Tujuan dari penelitian ini adalah untuk mengetahui Pengaruh Pengalaman kerja, Integritas, dan Kompetensi auditor terhadap Kualitas audit dengan Kecerdasan Emosional sebagai variabel moderasi. Sehubungan dengan hal itu, saya memerlukan data/informasi dari Bapak/Ibu. Mohon partisipasi dari Bapak/Ibu untuk meluangkan waktu mengisi kuesioner penelitian sesuai dengan persepsi Bapak/Ibu. Tidak ada jawaban **benar atau salah**, yang terpenting adalah menggambarkan kondisi yang ada sebenarnya. Semua data/informasi yang diberikan hanya akan digunakan untuk kepentingan akademis dan akan dijaga kerahasiaannya sesuai dengan kaidah-kaidah ilmiah. Demikian atas kerjasama yang baik dan kesungguhan Bapak/Ibu dalam mengisi kuesioner ini, saya ucapkan terima kasih.

Makassar, Desember 2021

Hormat Peneliti

Andi Hardianti
(A062182009)

B. Identitas Responden

Petunjuk: berilah tanda silang (x) pada jawaban yang dipilih.

Jenis Kelamin : Laki-laki Perempuan

Pendidikan Terakhir :

1. Doktor / S3	
2. Magister / S2	
3. Sarjana / S1	
4. Diploma / (D3 / D4)	
5. Lain-lain	

Umur :

1. Dibawah 25 tahun	
2. 25 – 35 tahun	
3. 36 – 45 tahun	
4. 46 – 55 tahun	
5. 55 tahun keatas	

Masa Kerja:

1. 1 – 5 tahun	
2. 6 – 10 tahun	
3. 11 – 15 tahun	
4. 16 tahun keatas	

Jabatan :

_____ (harap diisi)

C. PETUNJUK PENGISIAN DAFTAR PERNYATAAN

Bapak/ibu/saudara/i cukup memberikan tanda silang (X) pada pilihan jawaban yang tersedia sesuai dengan pendapat Bapak/Ibu/Saudara/i. Setiap pernyataan mengharapkan hanya ada satu jawaban. Setiap angka akan mewakili tingkat kesesuaian dengan pendapat Bapak/Ibu/Saudara/i.

Skor/Nilai jawaban adalah sebagai berikut :

Skor/Nilai 1 : Sangat tidak setuju (STS)

Skor/Nilai 2 : Tidak setuju (TS)

Skor/Nilai 3 : Netral (N)

Skor/Nilai 4 : Setuju (S)

Skor/Nilai 5 : Sangat Setuju (SS)

DAFTAR PERNYATAAN Kualitas Audit (Dewi, 2016)

No.	Pernyataan (Variabel Kualitas Audit)	1	2	3	4	5
		STS	TS	N	S	SS
A.	Kesesuaian pemeriksaan dengan standar audit					
1.	Saya akan melaporkan semua kesalahan klien					
2.	Saya harus memahami sistem informasi klien terlebih dahulu, sebelum melakukan prosedur audit					
3.	Pemahaman terhadap sistem informasi klien dapat menjadikan pelaporan audit menjadi lebih kuat					
4.	Saya mempunyai komitmen yang kuat untuk menyelesaikan audit dalam waktu yang tepat.					
5.	Saya berkomitmen untuk memberikan laporan hasil audit yang berkualitas.					
6.	Saya menjadikan standar profesi auditor Internal sebagai pedoman dalam menghasilkan laporan audit.					
7.	Sebagai anggota tim audit, saya selalu melaksanakan pemeriksaan sesuai dengan standar umum audit.					
8.	Sebagai auditor, saya memiliki standar etika yang tinggi untuk mengetahui akuntansi dan auditing.					
9.	Saya selalu berusaha melaksanakan pekerjaan lapangan sesuai dengan standar pekerjaan lapangan audit.					
10.	Saya tidak mudah percaya terhadap pernyataan klien selama melakukan audit.					
B.	Kualitas hasil pemeriksaan					

11.	Saya selalu mencari bukti yang relevan terhadap pernyataan klien					
12.	Saya selalu berusaha berhati-hati dalam mengambil keputusan selama melakukan audit					
13.	Sebelum mengambil keputusan, saya selalu membandingkan hasil audit yang dicapai dengan standar hasil yang telah ditetapkan sebelumnya.					

**DAFTAR PERNYATAAN
KECERDASAN EMOSIONAL (Goleman, 2016:512)**

No.	Pernyataan	STS	TS	N	S	SS
		1	2	3	4	5
C. Kesadaran Diri						
1.	Ketika mengalami masalah saya tetap tenang dan menyelesaikannya dengan kepala dingin.					
2.	Ketika keadaan emosi buruk saya mampu melepaskan diri dari suasana itu secepatnya.					
D. Pengaturan diri						
3.	Ketika saya gagal dalam pekerjaan saya, tidak meratapi kegagalan dan berusaha bangkit untuk memperbaiki kegagalan tersebut.					
4.	Saya tidak dapat mengendalikan emosi ketika rekan kerja menyalahkan saya saat terjadi kesalahan dalam proses pemeriksaan.					
E. Motivasi						
5.	Ketika rekan yang lain mengatakan tugas pemeriksaan dan pengawasan itu sangat sulit, saya tetap berusaha untuk mengubah kesulitan itu menjadi sebuah tantangan dan peluang.					
6.	Ketika tugas yang satu telah diselesaikan dengan baik dan berhasil, maka saya tidak larut dalam kemenangan tersebut bahkan melanjutkan tugas lain tanpa menunda-nunda waktu.					
D. Empati						
7.	Ketika salah satu rekan kerja merasa kesulitan dalam tugas pemeriksaan & pengawasan, dan membutuhkan rekan tersebut. Saya walaupun tugas saya belum selesai sepenuhnya.					
8.	Ketika menolong pekerjaan orang lain maka pekerjaan saya terbengkalai.					

E. Keterampilan sosial						
9.	Saya lebih menyukai bekerja secara tim daripada bekerja secara individu.					
10.	Ketika terjadi perdebatan dan perbedaan pendapat mengenai opini audit, saya akan melakukan musyawarah untuk menemukan kemufakatan.					

**DAFTAR PERNYATAAN
PENGALAMAN KERJA AUDITOR (X1)**

No.	Pertanyaan (Variabel Pengalaman Auditor)	1	2	3	4	5
		STS	TS	N	S	SS
A. Lamanya Bekerja						
1.	Semakin lama menjadi auditor, semakin mengerti bagaimana menghadapi objek pemeriksaan dalam memperoleh data serta informasi yang dibutuhkan.					
2.	Semakin lama bekerja sebagai auditor, semakin dapat mengetahui informasi yang relevan untuk mengambil pertimbangan dalam mengambil keputusan.					
3.	Semakin lama bekerja sebagai auditor, semakin dapat mendeteksi kesalahan yang dilakukan objek pemeriksaan.					
4.	Semakin lama menjadi auditor, semakin mudah mencari penyebab munculnya kesalahan serta dapat memberikan rekomendasi untuk menghilangkan penyebab tersebut.					
B. Frekuensi Pekerjaan Pemeriksaan						
5.	Semakin banyak tugas pemeriksaan, maka membutuhkan keahlian serta kecermatan dalam menyelesaikannya.					
6.	Kekeliruan dalam pengumpulan serta pemilihan bukti dan informasi dapat menghambat proses penyelesaian pekerjaan.					
7.	Banyaknya tugas yang dihadapi, memberikan kesempatan untuk belajar dari kegagalan dan keberhasilan yang pernah dialami.					
8.	Banyaknya tugas yang diterima dapat memacu auditor untuk menyelesaikan pekerjaan dengan cepat tanpa terjadi penumpukan tugas.					

**DAFTAR PERNYATAAN
INTEGRITAS AUDITOR (X2) (ARINI, 2010)**

No.	PERNYATAAN	NILAI				
		STS	TS	N	S	SS
		1	2	3	4	5
I. Indikator: Kejujuran auditor						
1.	Auditor harus taat pada peraturan-peraturan, baik diawasi maupun tidak diawasi.					
2.	Auditor harus bekerja sesuai dengan keadaan yang sebenarnya, tidak menambah maupun mengurangi fakta yang ada.					
3.	Auditor tidak menerima segala sesuatu dalam bentuk apapun yang bukan haknya.					
II. Indikator: Keberanian auditor						
4.	Auditor tidak dapat diintimidasi dan tidak tunduk karena tekanan yang dilakukan oleh orang lain guna mempengaruhi sikap dan pendapatnya.					
5.	Auditor mengemukakan hal-hal yang menurut pertimbangan dan keyakinannya perlu dilakukan					
6.	Auditor harus memiliki rasa percaya diri yang besar dalam menghadapi berbagai kesulitan.					
III. Indikator: Sikap bijaksana auditor						
7.	Auditor selalu menimbang permasalahan berikut akibat-akibatnya dengan seksama.					
8.	Auditor mempertimbangkan kepentingan negara.					
9.	Auditor tidak mempertimbangkan keadaan seseorang/sekelompok orang atau suatu unit organisasi untuk membenarkan perbuatan melanggar ketentuan atau peraturan perundang-undangan yang berlaku.					
IV. Indikator: Tanggung jawab auditor						
10.	Auditor tidak mengelak atau menyalahkan orang lain yang dapat mengakibatkan kerugian orang lain.					
11.	Auditor memiliki rasa tanggung jawab bila hasil pemeriksaannya masih memerlukan perbaikan dan penyempurnaan.					
12.	Auditor memotivasi diri dengan menunjukkan antusiasme yang konsisten untuk selalu bekerja.					
13.	Auditor bersikap dan bertingkah laku sesuai dengan norma yang berlaku.					
14.	Dalam menyusun rekomendasi, auditor harus berpegang teguh pada ketentuan/peraturan yang berlaku dengan tetap mempertimbangkan agar rekomendasi dapat dilaksanakan.					

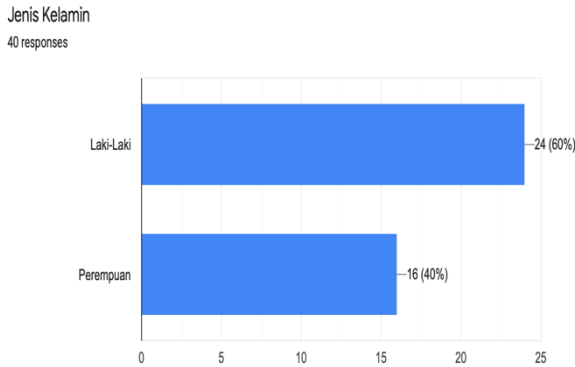
**DAFTAR PERNYATAAN
KOMPETENSI AUDITOR (X3) (Arini, 2010)**

No.	PERNYATAAN	NILAI				
		STS	TS	N	S	SS
		1	2	3	4	5
I. Indikator : Dorongan untuk berprestasi						
1.	Auditor harus mampu memenuhi standar prestasi atau target yang telah ditetapkan oleh manajemen/pimpinan.					
2.	Auditor harus mampu membuat suatu perubahan spesifik dalam sistem atau metode kerja untuk meningkatkan prestasi kerja (bekerja dengan lebih efisien, efektif, dan inovatif).					
II. Indikator : Pemikiran Analitis						
3.	Auditor harus mampu bekerja dengan menggunakan aturan dasar, logika, dan pengalaman masa lampau, serta bekerja dengan pola kecenderungan (pattern) dalam mengidentifikasi masalah.					
4.	Auditor harus mampu membuat situasi atau ide yang kompleks menjadi jelas, sederhana, dan mudah dimengerti dengan menyusun suatu penjelasan yang berarti. Mampu menyampaikan observasi atau pengetahuan yang ada dengan cara sederhana. Mampu memadukan ide-ide dan informasi dan membuat gambaran yang lebih besar menjadi lebih lengkap dan jelas.					
III. Indikator : Orientasi Pengguna						
5.	Auditor harus mampu memenuhi permintaan pengguna dan memastikan apakah jasa/pelayanan yang diberikan tersebut telah sesuai dengan yang dibutuhkan pengguna.					
6.	Auditor harus mempunyai inisiatif untuk mencari tahu kebutuhan jasa/pelayanan apa yang diinginkan dan bisa menyesuaikan jasa/pelayanan tersebut dengan kebutuhan pengguna.					
IV. Indikator : Kerja sama						
7.	Auditor harus mampu bekerja sama dengan orang lain serta peduli dengan tugas dan permasalahan orang lain dengan cara memberikan saran, masukan, bahan pertimbangan, atau solusi.					
8.	Auditor harus memiliki rasa tanggung jawab terhadap tugas, permasalahan, dan kemajuan kelompok serta mengajak orang lain untuk terlibat di dalam kegiatan kelompok.					

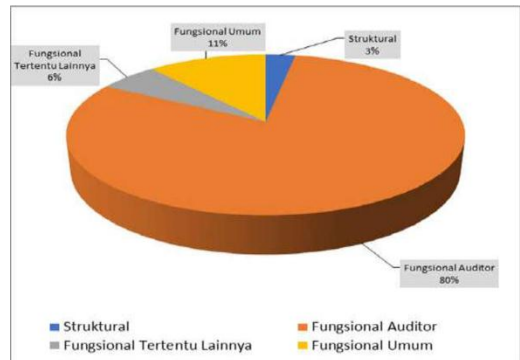
V. Indikator : Manajemen Stres						
9.	Auditor harus mampu bekerja dalam situasi yang penuh tekanan dan keterbatasan dengan menerapkan metode bekerja sesuai standar.					
10.	Auditor harus mampu menangani pekerjaan sehari-hari dengan percaya diri, mudah beradaptasi terhadap perubahan dan kebutuhan. Mampu menunjukkan kelenturan pada waktu dihadapkan pada tugas yang sulit atau berbeda pada saat yang bersamaan. Mampu menunjukkan kinerja dalam situasi yang mendesak (darurat, periode yang sangat sibuk, tenggat waktu).					
VI. Indikator : Komitmen organisasi						
11.	Auditor harus memiliki kemampuan dan kemauan untuk menyelaraskan perilaku pribadi dengan kebutuhan, prioritas, dan sasaran organisasi.					
12.	Memiliki kemampuan dan kemauan untuk mendukung organisasi secara aktif serta berusaha menjaga dan menampilkan citra organisasi yang baik.					

Lampiran 2. Gambaran umum responden

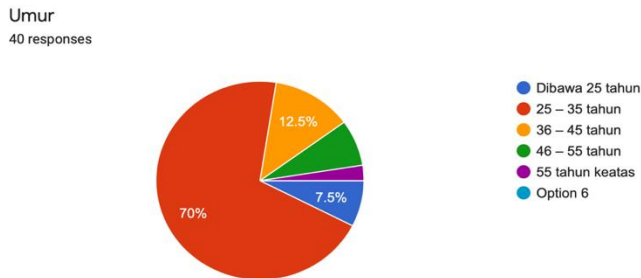
1. Jenis kelamin



5. Jabatan

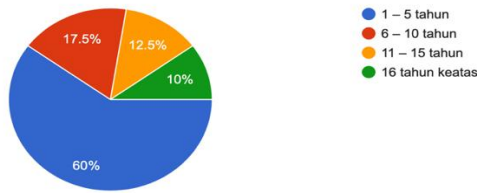


2. Umur



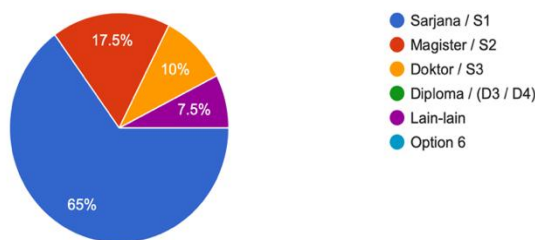
3. Masa Kerja

Masa Kerja
40 responses



4. Pendidikan

Pendidikan terakhir
40 responses



Lampiran 3 : Analisis statistik deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
X1.1	40	3.00	5.00	4.5500	.59700
X1.2	40	3.00	5.00	4.2750	.75064
X1.3	40	3.00	5.00	4.3750	.62788
X1.4	40	3.00	5.00	4.3000	.51640
X1.5	40	3.00	5.00	4.1500	.80224
X1.6	40	3.00	5.00	4.1500	.73554
X1.7	40	3.00	5.00	4.0750	.61550
X1.8	40	3.00	5.00	4.3250	.52563
X1	40	29.00	40.00	34.2000	2.75681
Valid N (listwise)	40				

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
X2.1	40	4.00	5.00	4.5500	.50383
X2.2	40	3.00	5.00	4.2250	.69752
X2.3	40	3.00	5.00	4.5250	.59861
X2.4	40	1.00	5.00	4.0750	.94428
X2.5	40	2.00	5.00	4.2750	.71567
X2.6	40	3.00	5.00	4.1750	.87376
X2.7	40	3.00	5.00	4.3500	.62224
X2.8	40	3.00	5.00	4.2750	.67889
X2.9	40	3.00	5.00	4.3750	.66747
X2.10	40	3.00	5.00	4.2000	.75786
X2.11	40	3.00	5.00	4.5250	.55412
X2.12	40	3.00	5.00	4.4500	.59700
X2.13	40	3.00	5.00	4.3000	.82275

X2.14	40	3.00	5.00	4.3750	.58562
X2	40	46.00	70.00	60.6750	6.44658
Valid N (listwise)	40				

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
X3.1	40	4.00	5.00	4.3750	.49029
X3.2	40	3.00	5.00	4.2500	.66986
X3.3	40	3.00	5.00	4.4250	.67511
X3.4	40	3.00	5.00	4.3500	.66216
X3.5	40	3.00	5.00	4.4000	.59052
X3.6	40	3.00	5.00	4.4000	.59052
X3.7	40	3.00	5.00	4.3750	.54006
X3.8	40	3.00	5.00	4.3000	.64847
X3.9	40	2.00	5.00	4.1500	.86380
X3.10	40	3.00	5.00	4.3750	.62788
X3	40	35.00	50.00	43.4000	3.78120
Valid N (listwise)	40				

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Y.1	40	3.00	5.00	4.4250	.67511
Y.2	40	4.00	5.00	4.4000	.49614
Y.3	40	3.00	5.00	4.4500	.67748
Y.4	40	3.00	5.00	4.3500	.53349
Y.5	40	3.00	5.00	4.4250	.54948
Y.6	40	3.00	5.00	4.2250	.57679
Y.7	40	3.00	5.00	4.0000	.75107
Y.8	40	2.00	5.00	4.2750	.71567
Y.9	40	3.00	5.00	4.3250	.61550
Y.10	40	1.00	5.00	3.9000	.92819
Y.11	40	3.00	5.00	4.4250	.63599
Y.12	40	3.00	5.00	4.4000	.54538
Y.13	40	2.00	5.00	4.2000	.85335
Y	40	47.00	65.00	55.8000	5.34550
Valid N (listwise)	40				

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Z.1	40	4.00	5.00	4.4750	.50574
Z.2	40	4.00	5.00	4.3250	.47434
Z.3	40	3.00	5.00	4.4250	.59431
Z.4	40	1.00	5.00	3.2250	1.36790
Z.5	40	3.00	5.00	4.1250	.60712
Z.6	40	3.00	5.00	4.3000	.60764
Z.7	40	1.00	5.00	3.9500	.93233
Z.8	40	1.00	5.00	3.4750	1.21924
Z.9	40	3.00	5.00	4.0000	.75107
Z.10	40	2.00	5.00	4.3750	.70484
Z	40	34.00	50.00	40.6750	4.13483
Valid N (listwise)	40				

Lampiran 4. Frekuensi jawaban responden

		X1.1			Cumulative Percent
		Frequency	Percent	Valid Percent	
Valid	Netral	2	5.0	5.0	5.0
	Setuju	14	35.0	35.0	40.0
	Sangat setuju	24	60.0	60.0	100.0
	Total	40	100.0	100.0	

		X1.2			Cumulative Percent
		Frequency	Percent	Valid Percent	
Valid	Netral	7	17.5	17.5	17.5
	Setuju	15	37.5	37.5	55.0
	Sangat setuju	18	45.0	45.0	100.0
	Total	40	100.0	100.0	

		X1.3			Cumulative Percent
		Frequency	Percent	Valid Percent	
Valid	Netral	3	7.5	7.5	7.5
	Setuju	19	47.5	47.5	55.0
	Sangat setuju	18	45.0	45.0	100.0
	Total	40	100.0	100.0	

		X1.4			Cumulative Percent
		Frequency	Percent	Valid Percent	
Valid	Netral	1	2.5	2.5	2.5
	Setuju	26	65.0	65.0	67.5
	Sangat setuju	13	32.5	32.5	100.0
	Total	40	100.0	100.0	

		X1.5			Cumulative Percent
		Frequency	Percent	Valid Percent	
Valid	Netral	10	25.0	25.0	25.0
	Setuju	14	35.0	35.0	60.0
	Sangat setuju	16	40.0	40.0	100.0
	Total	40	100.0	100.0	

		X1.6			Cumulative Percent
		Frequency	Percent	Valid Percent	
Valid	Netral	8	20.0	20.0	20.0
	Setuju	18	45.0	45.0	65.0
	Sangat setuju	14	35.0	35.0	100.0
	Total	40	100.0	100.0	

		X1.7			Cumulative Percent
		Frequency	Percent	Valid Percent	
Valid	Netral	6	15.0	15.0	15.0
	Setuju	25	62.5	62.5	77.5
	Sangat setuju	9	22.5	22.5	100.0
	Total	40	100.0	100.0	

		X1.8			Cumulative Percent
		Frequency	Percent	Valid Percent	
Valid	Netral	1	2.5	2.5	2.5
	Setuju	25	62.5	62.5	65.0
	Sangat setuju	14	35.0	35.0	100.0

Total	40	100.0	100.0
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X2.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Setuju	18	45.0	45.0	45.0
	Sangat setuju	22	55.0	55.0	100.0
	Total	40	100.0	100.0	

X2.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	6	15.0	15.0	15.0
	Setuju	19	47.5	47.5	62.5
	Sangat setuju	15	37.5	37.5	100.0
	Total	40	100.0	100.0	

X2.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	2	5.0	5.0	5.0
	Setuju	15	37.5	37.5	42.5
	Sangat setuju	23	57.5	57.5	100.0
	Total	40	100.0	100.0	

X2.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat tidak setuju	1	2.5	2.5	2.5
	Netral	10	25.0	25.0	27.5
	Setuju	13	32.5	32.5	60.0
	Sangat setuju	16	40.0	40.0	100.0
	Total	40	100.0	100.0	

X2.5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak setuju	1	2.5	2.5	2.5
	Netral	3	7.5	7.5	10.0
	Setuju	20	50.0	50.0	60.0
	Sangat setuju	16	40.0	40.0	100.0
	Total	40	100.0	100.0	

X2.6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	12	30.0	30.0	30.0
	Setuju	9	22.5	22.5	52.5
	Sangat setuju	19	47.5	47.5	100.0
	Total	40	100.0	100.0	

X2.7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	3	7.5	7.5	7.5
	Setuju	20	50.0	50.0	57.5
	Sangat setuju	17	42.5	42.5	100.0
	Total	40	100.0	100.0	

X2.8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	4	10.0	10.0	10.0

	Setuju	17	42.5	42.5	52.5
	Sangat setuju	19	47.5	47.5	100.0
	Total	40	100.0	100.0	

X2.9

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	8	20.0	20.0	20.0
	Setuju	16	40.0	40.0	60.0
	Sangat setuju	16	40.0	40.0	100.0
	Total	40	100.0	100.0	

X2.10

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	5	12.5	12.5	12.5
	Setuju	19	47.5	47.5	60.0
	Sangat setuju	16	40.0	40.0	100.0
	Total	40	100.0	100.0	

X2.11

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	1	2.5	2.5	2.5
	Setuju	17	42.5	42.5	45.0
	Sangat setuju	22	55.0	55.0	100.0
	Total	40	100.0	100.0	

X2.12

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	2	5.0	5.0	5.0
	Setuju	18	45.0	45.0	50.0
	Sangat setuju	20	50.0	50.0	100.0
	Total	40	100.0	100.0	

X2.13

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	9	22.5	22.5	22.5
	Setuju	10	25.0	25.0	47.5
	Sangat setuju	21	52.5	52.5	100.0
	Total	40	100.0	100.0	

X2.14

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	2	5.0	5.0	5.0
	Setuju	21	52.5	52.5	57.5
	Sangat setuju	17	42.5	42.5	100.0
	Total	40	100.0	100.0	

X3.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Setuju	25	62.5	62.5	62.5
	Sangat setuju	15	37.5	37.5	100.0
	Total	40	100.0	100.0	

X3.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	5	12.5	12.5	12.5
	Setuju	20	50.0	50.0	62.5
	Sangat setuju	15	37.5	37.5	100.0

X3.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	2	5.0	5.0	5.0
	Setuju	20	50.0	50.0	55.0
	Sangat setuju	18	45.0	45.0	100.0
	Total	40	100.0	100.0	

X3.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	4	10.0	10.0	10.0
	Setuju	15	37.5	37.5	47.5
	Sangat setuju	21	52.5	52.5	100.0
	Total	40	100.0	100.0	

X3.5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	4	10.0	10.0	10.0
	Setuju	18	45.0	45.0	55.0
	Sangat setuju	18	45.0	45.0	100.0
	Total	40	100.0	100.0	

X3.6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	2	5.0	5.0	5.0
	Setuju	20	50.0	50.0	55.0
	Sangat setuju	18	45.0	45.0	100.0
	Total	40	100.0	100.0	

X3.7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	1	2.5	2.5	2.5
	Setuju	23	57.5	57.5	60.0
	Sangat setuju	16	40.0	40.0	100.0
	Total	40	100.0	100.0	

X3.8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	4	10.0	10.0	10.0
	Setuju	20	50.0	50.0	60.0
	Sangat setuju	16	40.0	40.0	100.0
	Total	40	100.0	100.0	

X3.9

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak setuju	1	2.5	2.5	2.5
	Netral	9	22.5	22.5	25.0
	Setuju	13	32.5	32.5	57.5
	Sangat setuju	17	42.5	42.5	100.0
	Total	40	100.0	100.0	

X3.10

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	3	7.5	7.5	7.5
	Setuju	19	47.5	47.5	55.0
	Sangat setuju	18	45.0	45.0	100.0

Total	40	100.0	100.0
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Y.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	4	10.0	10.0	10.0
	Setuju	15	37.5	37.5	47.5
	Sangat setuju	21	52.5	52.5	100.0
	Total	40	100.0	100.0	

Y.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Setuju	24	60.0	60.0	60.0
	Sangat setuju	16	40.0	40.0	100.0
	Total	40	100.0	100.0	

Y.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	1	2.5	2.5	2.5
	Setuju	21	52.5	52.5	55.0
	Sangat setuju	18	45.0	45.0	100.0
	Total	40	100.0	100.0	

Y.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	4	10.0	10.0	10.0
	Setuju	14	35.0	35.0	45.0
	Sangat setuju	22	55.0	55.0	100.0
	Total	40	100.0	100.0	

Y.5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	3	7.5	7.5	7.5
	Setuju	25	62.5	62.5	70.0
	Sangat setuju	12	30.0	30.0	100.0
	Total	40	100.0	100.0	

Y.6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	1	2.5	2.5	2.5
	Setuju	24	60.0	60.0	62.5
	Sangat setuju	15	37.5	37.5	100.0
	Total	40	100.0	100.0	

Y.7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	11	27.5	27.5	27.5
	Setuju	18	45.0	45.0	72.5
	Sangat setuju	11	27.5	27.5	100.0
	Total	40	100.0	100.0	

Y.8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak setuju	1	2.5	2.5	2.5
	Netral	3	7.5	7.5	10.0
	Setuju	20	50.0	50.0	60.0
	Sangat setuju	16	40.0	40.0	100.0
	Total	40	100.0	100.0	

Y.9

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	3	7.5	7.5	7.5
	Setuju	21	52.5	52.5	60.0
	Sangat setuju	16	40.0	40.0	100.0
	Total	40	100.0	100.0	

Y.10

Valid	Sangat tidak setuju	1	2.5	2.5	2.5
	Netral	13	32.5	32.5	35.0
	Setuju	14	35.0	35.0	70.0
	Sangat setuju	12	30.0	30.0	100.0
	Total	40	100.0	100.0	

Y.11

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	3	7.5	7.5	7.5
	Setuju	17	42.5	42.5	50.0
	Sangat setuju	20	50.0	50.0	100.0
	Total	40	100.0	100.0	

Y.12

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	1	2.5	2.5	2.5
	Setuju	22	55.0	55.0	57.5
	Sangat setuju	17	42.5	42.5	100.0
	Total	40	100.0	100.0	

Y.13

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak setuju	1	2.5	2.5	2.5
	Netral	8	20.0	20.0	22.5
	Setuju	13	32.5	32.5	55.0
	Sangat setuju	18	45.0	45.0	100.0
	Total	40	100.0	100.0	

Z.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Setuju	21	52.5	52.5	52.5
	Sangat setuju	19	47.5	47.5	100.0
	Total	40	100.0	100.0	

Z.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Setuju	27	67.5	67.5	67.5
	Sangat setuju	13	32.5	32.5	100.0
	Total	40	100.0	100.0	

Z.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	2	5.0	5.0	5.0
	Setuju	19	47.5	47.5	52.5
	Sangat setuju	19	47.5	47.5	100.0
	Total	40	100.0	100.0	

Z.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	5	12.5	12.5	12.5
	Setuju	25	62.5	62.5	75.0
	Sangat setuju	10	25.0	25.0	100.0
	Total	40	100.0	100.0	

Z.5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat tidak setuju	7	17.5	17.5	17.5
	Tidak setuju	4	10.0	10.0	27.5
	Netral	10	25.0	25.0	52.5
	Setuju	11	27.5	27.5	80.0
	Sangat setuju	8	20.0	20.0	100.0
	Total	40	100.0	100.0	

Z.6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	3	7.5	7.5	7.5
	Setuju	22	55.0	55.0	62.5
	Sangat setuju	15	37.5	37.5	100.0
	Total	40	100.0	100.0	

Z.7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat tidak setuju	1	2.5	2.5	2.5
	Netral	12	30.0	30.0	32.5
	Setuju	14	35.0	35.0	67.5
	Sangat setuju	13	32.5	32.5	100.0
	Total	40	100.0	100.0	

Z.8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat tidak setuju	3	7.5	7.5	7.5
	Tidak setuju	4	10.0	10.0	17.5
	Netral	15	37.5	37.5	55.0
	Setuju	7	17.5	17.5	72.5
	Sangat setuju	11	27.5	27.5	100.0
	Total	40	100.0	100.0	

Z.9

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	11	27.5	27.5	27.5
	Setuju	18	45.0	45.0	72.5
	Sangat setuju	11	27.5	27.5	100.0
	Total	40	100.0	100.0	

Z.10

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak setuju	1	2.5	2.5	2.5
	Netral	2	5.0	5.0	7.5
	Setuju	18	45.0	45.0	52.5
	Sangat setuju	19	47.5	47.5	100.0
	Total	40	100.0	100.0	

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		Correlations								
		X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	X1
X1.1	Pearson Correlation	1	-.175	.599**	.116	-.016	-.134	.024	.151	.321*
	Sig. (2-tailed)		.281	<.001	.474	.922	.409	.881	.352	.043
	N	40	40	40	40	40	40	40	40	40
X1.2	Pearson Correlation	-.175	1	.156	.311	.270	.341*	.343*	-.427**	.493**
	Sig. (2-tailed)	.281		.335	.051	.092	.031	.030	.006	.001
	N	40	40	40	40	40	40	40	40	40
X1.3	Pearson Correlation	.599**	.156	1	.198	.089	.264	.124	.087	.607**
	Sig. (2-tailed)	<.001	.335		.221	.585	.100	.444	.592	<.001
	N	40	40	40	40	40	40	40	40	40
X1.4	Pearson Correlation	.116	.311	.198	1	.136	.216	.250	-.179	.461**
	Sig. (2-tailed)	.474	.051	.221		.402	.181	.120	.268	.003
	N	40	40	40	40	40	40	40	40	40
X1.5	Pearson Correlation	-.016	.270	.089	.136	1	.526**	.496**	.064	.693**
	Sig. (2-tailed)	.922	.092	.585	.402		<.001	.001	.696	<.001
	N	40	40	40	40	40	40	40	40	40
X1.6	Pearson Correlation	-.134	.341*	.264	.216	.526**	1	.371*	-.129	.630**
	Sig. (2-tailed)	.409	.031	.100	.181	<.001		.018	.426	<.001
	N	40	40	40	40	40	40	40	40	40
X1.7	Pearson Correlation	.024	.343*	.124	.250	.496**	.371*	1	.160	.671**
	Sig. (2-tailed)	.881	.030	.444	.120	.001	.018		.323	<.001
	N	40	40	40	40	40	40	40	40	40
X1.8	Pearson Correlation	.151	-.427**	.087	-.179	.064	-.129	.160	1	.113
	Sig. (2-tailed)	.352	.006	.592	.268	.696	.426	.323		.487
	N	40	40	40	40	40	40	40	40	40
X1	Pearson Correlation	.321*	.493**	.607**	.461**	.693**	.630**	.671**	.567	1
	Sig. (2-tailed)	.043	.001	<.001	.003	<.001	<.001	<.001	.487	
	N	40	40	40	40	40	40	40	40	40

** . 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	X2.10	X2.11	X2.12
X2.1	Pearson Correlation	1	.514**	.293	.127	.139	.183	.106	.296	.362*	.175	.041	
	Sig. (2-tailed)		<.001	.066	.436	.393	.257	.514	.064	.022	.281	.800	
	N	40	40	40	40	40	40	40	40	40	40	40	
X2.2	Pearson Correlation	.514**	1	.447**	.480**	.181	.481**	.346*	.407**	.420**	.301	.416**	
	Sig. (2-tailed)	<.001		.004	.002	.264	.002	.029	.009	.007	.059	.008	
	N	40	40	40	40	40	40	40	40	40	40	40	
X2.3	Pearson Correlation	.293	.447**	1	.473**	.133	.604**	.458**	.456**	.586**	.554**	.385*	
	Sig. (2-tailed)	.066	.004		.002	.413	<.001	.003	.003	<.001	<.001	.014	
	N	40	40	40	40	40	40	40	40	40	40	40	
X2.4	Pearson Correlation	.127	.480**	.473**	1	.120	.357*	.129	.167	.239	.301	.119	
	Sig. (2-tailed)	.436	.002	.002		.459	.024	.429	.303	.137	.059	.465	
	N	40	40	40	40	40	40	40	40	40	40	40	
X2.5	Pearson Correlation	.139	.181	.133	.120	1	.290	.527**	.368*	.208	.369*	.144	
	Sig. (2-tailed)	.393	.264	.413	.459		.069	<.001	.019	.198	.019	.376	
	N	40	40	40	40	40	40	40	40	40	40	40	
X2.6	Pearson Correlation	.183	.481**	.604**	.357*	.290	1	.545**	.608**	.588**	.604**	.441**	
	Sig. (2-tailed)	.257	.002	<.001	.024	.069		<.001	<.001	<.001	<.001	.004	
	N	40	40	40	40	40	40	40	40	40	40	40	
X2.7	Pearson Correlation	.106	.346*	.458**	.129	.527**	.545**	1	.677**	.540**	.446**	.495**	
	Sig. (2-tailed)	.514	.029	.003	.429	<.001	<.001		<.001	<.001	.004	.001	
	N	40	40	40	40	40	40	40	40	40	40	40	
X2.8	Pearson Correlation	.296	.407**	.456**	.167	.368*	.608**	.677**	1	.672**	.339*	.424**	
	Sig. (2-tailed)	.064	.009	.003	.303	.019	<.001	<.001		<.001	.032	.006	
	N	40	40	40	40	40	40	40	40	40	40	40	
X2.9	Pearson Correlation	.362*	.420**	.586**	.239	.208	.588**	.540**	.672**	1	.355*	.355*	
	Sig. (2-tailed)	.022	.007	<.001	.137	.198	<.001	<.001	<.001		.025	.024	
	N	40	40	40	40	40	40	40	40	40	40	40	
X2.10	Pearson Correlation	.175	.301	.554**	.301	.369*	.604**	.446**	.339*	.355*	1	.415**	
	Sig. (2-tailed)	.281	.059	<.001	.059	.019	<.001	.004	.032	.025		.008	

	Sig. (2-tailed)	.413	.018	.041	.742	.622	1.000		.010	.104	.267	.003
	N	40	40	40	40	40	40	40	40	40	40	40
X3.8	Pearson Correlation	.282	.590**	.170	.346*	.348*	.147	.403**	1	.513**	.598**	.755**
	Sig. (2-tailed)	.078	<.001	.295	.029	.028	.364	.010		<.001	<.001	<.001
	N	40	40	40	40	40	40	40	40	40	40	40
X3.9	Pearson Correlation	.348*	.421**	.240	.354*	.432**	.080	.261	.513**	1	.366*	.719**
	Sig. (2-tailed)	.028	.007	.136	.025	.005	.622	.104	<.001		.020	<.001
	N	40	40	40	40	40	40	40	40	40	40	40
X3.10	Pearson Correlation	.115	.503**	.159	.293	.207	-.069	.180	.598**	.366*	1	.583**
	Sig. (2-tailed)	.482	<.001	.328	.067	.199	.672	.267	<.001	.020		<.001
	N	40	40	40	40	40	40	40	40	40	40	40
X3	Pearson Correlation	.470**	.739**	.534**	.649**	.570**	.340*	.465**	.755**	.719**	.583**	1
	Sig. (2-tailed)	.002	<.001	<.001	<.001	<.001	.032	.003	<.001	<.001	<.001	
	N	40	40	40	40	40	40	40	40	40	40	40

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

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

		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	
Y.1	Pearson Correlation	1	.245	.076	.004	.261	.275	.253	.283	.276	.151	.285	.116	.422**
	Sig. (2-tailed)		.128	.643	.983	.104	.086	.115	.077	.085	.351	.074	.477	.007
	N	40	40	40	40	40	40	40	40	40	40	40	40	40
Y.2	Pearson Correlation	.245	1	.214	.329*	.301	.305	.482**	.188	.235	.312	.341*	.533**	.611**
	Sig. (2-tailed)	.128		.186	.038	.059	.056	.002	.246	.144	.050	.031	<.001	<.001
	N	40	40	40	40	40	40	40	40	40	40	40	40	40
Y.3	Pearson Correlation	.076	.214	1	.262	.506**	.128	.101	.161	.255	.155	.140	-.027	.372*
	Sig. (2-tailed)	.643	.186		.102	<.001	.431	.536	.320	.112	.340	.389	.871	.018
	N	40	40	40	40	40	40	40	40	40	40	40	40	40
Y.4	Pearson Correlation	.004	.329*	.262	1	.354*	.154	.320*	.144	.191	.072	.155	.180	.403**
	Sig. (2-tailed)	.983	.038	.102		.025	.342	.044	.374	.237	.657	.340	.266	.010
	N	40	40	40	40	40	40	40	40	40	40	40	40	40
Y.5	Pearson Correlation	.261	.301	.506**	.354*	1	.500**	.435**	.608**	.567**	.337*	.497**	.306	.746**
	Sig. (2-tailed)	.104	.059	<.001	.025		.001	.005	<.001	<.001	.034	.001	.055	<.001
	N	40	40	40	40	40	40	40	40	40	40	40	40	40
Y.6	Pearson Correlation	.275	.305	.128	.154	.500**	1	.651**	.654**	.511**	.235	.502**	.375*	.689**
	Sig. (2-tailed)	.086	.056	.431	.342	.001		<.001	<.001	<.001	.145	<.001	.017	<.001
	N	40	40	40	40	40	40	40	40	40	40	40	40	40
Y.7	Pearson Correlation	.253	.482**	.101	.320*	.435**	.651**	1	.477**	.388*	.368*	.590**	.440**	.734**
	Sig. (2-tailed)	.115	.002	.536	.044	.005	<.001		.002	.013	.020	<.001	.004	<.001

	N	40	40	40	40	40	40	40	40	40	40	40	40	40
Y.8	Pearson Correlation	.283	.188	.161	.144	.608**	.654**	.477**	1	.374*	.274	.525**	.244	.658**
	Sig. (2-tailed)	.077	.246	.320	.374	<.001	<.001	.002		.017	.087	<.001	.130	<.001
	N	40	40	40	40	40	40	40	40	40	40	40	40	40
Y.9	Pearson Correlation	.276	.235	.255	.191	.567**	.511**	.388*	.374*	1	.373*	.686**	.605**	.729**
	Sig. (2-tailed)	.085	.144	.112	.237	<.001	<.001	.013	.017		.018	<.001	<.001	<.001
	N	40	40	40	40	40	40	40	40	40	40	40	40	40
Y.10	Pearson Correlation	.151	.312	.155	.072	.337*	.235	.368*	.274	.373*	1	.465**	.253	.575**
	Sig. (2-tailed)	.351	.050	.340	.657	.034	.145	.020	.087	.018		.003	.116	<.001
	N	40	40	40	40	40	40	40	40	40	40	40	40	40
Y.11	Pearson Correlation	.285	.341*	.140	.155	.497**	.502**	.590**	.525**	.686**	.465**	1	.595**	.795**
	Sig. (2-tailed)	.074	.031	.389	.340	.001	<.001	<.001	<.001	<.001	.003		<.001	<.001
	N	40	40	40	40	40	40	40	40	40	40	40	40	40
Y.12	Pearson Correlation	.223	.625**	.194	.388*	.530**	.359*	.438**	.434**	.443**	.385*	.606**	.650**	.758**
	Sig. (2-tailed)	.167	<.001	.230	.013	<.001	.023	.005	.005	.004	.014	<.001	<.001	<.001
	N	40	40	40	40	40	40	40	40	40	40	40	40	40
Y.13	Pearson Correlation	.116	.533**	-.027	.180	.306	.375*	.440**	.244	.605**	.253	.595**	1	.655**
	Sig. (2-tailed)	.477	<.001	.871	.266	.055	.017	.004	.130	<.001	.116	<.001		<.001
	N	40	40	40	40	40	40	40	40	40	40	40	40	40
Y	Pearson Correlation	.422**	.611**	.372*	.403**	.746**	.689**	.734**	.658**	.729**	.575**	.795**	.655**	1

Sig. (2-tailed)	.007	<.001	.018	.010	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	<.001	
N	40	40	40	40	40	40	40	40	40	40	40	40	40	40

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

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

		Correlations										
		Z.1	Z.2	Z.3	Z.4	Z.5	Z.6	Z.7	Z.8	Z.9	Z.10	Z
Z.1	Pearson Correlation	1	.302	.079	-.233	.219	.192	-.111	-.001	.068	-.009	.137
	Sig. (2-tailed)		.058	.628	.149	.174	.236	.493	.995	.679	.956	.399
	N	40	40	40	40	40	40	40	40	40	40	40
Z.2	Pearson Correlation	.302	1	.407**	-.195	.211	.276	-.078	.170	.360*	.546**	.408**
	Sig. (2-tailed)	.058		.009	.229	.190	.085	.631	.295	.023	<.001	.009
	N	40	40	40	40	40	40	40	40	40	40	40
Z.3	Pearson Correlation	.079	.407**	1	-.026	.204	.064	-.331*	.033	.230	.283	.256
	Sig. (2-tailed)	.628	.009		.873	.206	.695	.037	.841	.154	.077	.111
	N	40	40	40	40	40	40	40	40	40	40	40
Z.4	Pearson Correlation	-.233	-.195	-.026	1	.398*	.102	.532**	.518**	.324*	-.037	.675**
	Sig. (2-tailed)	.149	.229	.873		.011	.532	<.001	<.001	.041	.823	<.001
	N	40	40	40	40	40	40	40	40	40	40	40
Z.5	Pearson Correlation	.219	.211	.204	.398*	1	.452**	.147	.403**	.337*	.067	.650**
	Sig. (2-tailed)	.174	.190	.206	.011		.003	.365	.010	.033	.679	<.001
	N	40	40	40	40	40	40	40	40	40	40	40
Z.6	Pearson Correlation	.192	.276	.064	.102	.452**	1	.118	.287	.449**	.389*	.570**
	Sig. (2-tailed)	.236	.085	.695	.532	.003		.470	.072	.004	.013	<.001
	N	40	40	40	40	40	40	40	40	40	40	40
Z.7	Pearson Correlation	-.111	-.078	-.331*	.532**	.147	.118	1	.247	.146	-.166	.441**
	Sig. (2-tailed)	.493	.631	.037	<.001	.365	.470		.124	.367	.306	.004
	N	40	40	40	40	40	40	40	40	40	40	40
Z.8	Pearson Correlation	-.001	.170	.033	.518**	.403**	.287	.247	1	.364*	-.034	.708**
	Sig. (2-tailed)	.995	.295	.841	<.001	.010	.072	.124		.021	.837	<.001
	N	40	40	40	40	40	40	40	40	40	40	40
Z.9	Pearson Correlation	.068	.360*	.230	.324*	.337*	.449**	.146	.364*	1	.436**	.702**
	Sig. (2-tailed)	.679	.023	.154	.041	.033	.004	.367	.021		.005	<.001
	N	40	40	40	40	40	40	40	40	40	40	40
Z.10	Pearson Correlation	-.009	.546**	.283	-.037	.067	.389*	-.166	-.034	.436**	1	.360*

	Sig. (2-tailed)	.956	<.001	.077	.823	.679	.013	.306	.837	.005		.023
	N	40	40	40	40	40	40	40	40	40	40	40
Z	Pearson Correlation	.367	.408**	.356	.675**	.650**	.570**	.441**	.708**	.702**	.360*	1
	Sig. (2-tailed)	.399	.009	.111	<.001	<.001	<.001	.004	<.001	<.001	.023	
	N	40	40	40	40	40	40	40	40	40	40	40

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

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

b. Uji Reliabilitas

Reliability Statistics

Cronbach's Alpha	N of Items
.909	60

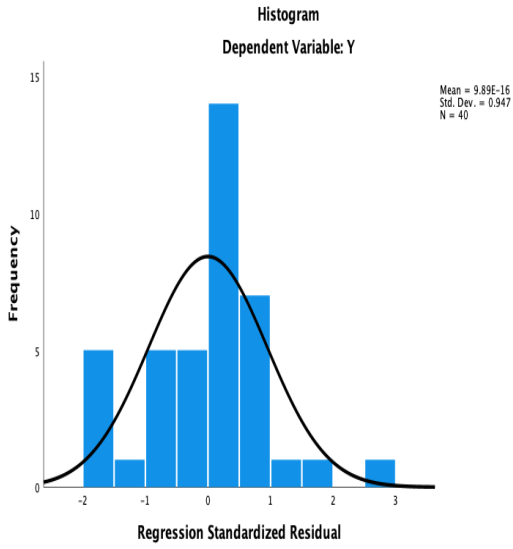
Uji Reliabilitas

	Item-Total Statistics			Cronbach's Alpha if Item Deleted
	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item- Total Correlation	
X1.1	464.9500	1273.023	.264	.909
X1.2	465.2250	1253.512	.575	.907
X1.3	465.1250	1263.702	.460	.908
X1.4	465.2000	1272.267	.328	.909
X1.5	465.3500	1253.105	.543	.907
X1.6	465.3500	1266.695	.332	.908
X1.7	465.4250	1263.071	.484	.908
X1.8	465.1750	1284.763	-.011	.910
X1	435.3000	1134.318	.768	.902
X2.1	464.9500	1272.151	.340	.909
X2.2	465.2750	1258.666	.514	.908
X2.3	464.9750	1259.051	.593	.908
X2.4	465.4250	1258.866	.371	.908
X2.5	465.2250	1257.666	.521	.908
X2.6	465.3250	1239.302	.724	.906
X2.7	465.1500	1251.310	.748	.907
X2.8	465.2250	1248.846	.736	.907
X2.9	465.1250	1254.061	.637	.907
X2.10	465.3000	1254.062	.559	.907
X2.11	464.9750	1262.025	.566	.908
X2.12	465.0500	1258.613	.605	.907
X2.13	465.2000	1247.651	.624	.907
X2.14	465.1250	1254.933	.707	.907
X2	408.8250	911.943	.850	.912
X3.1	465.1250	1267.446	.485	.908
X3.2	465.2500	1253.064	.656	.907
X3.3	465.0750	1264.276	.414	.908
X3.4	465.1500	1260.746	.498	.908
X3.5	465.1000	1265.785	.440	.908
X3.6	465.1000	1273.631	.252	.909
X3.7	465.1250	1267.087	.448	.908
X3.8	465.2000	1251.446	.714	.907
X3.9	465.3500	1249.413	.564	.907
X3.10	465.1250	1257.240	.606	.907
X3	426.1000	1058.759	.860	.900
Y.1	465.0750	1268.943	.316	.908

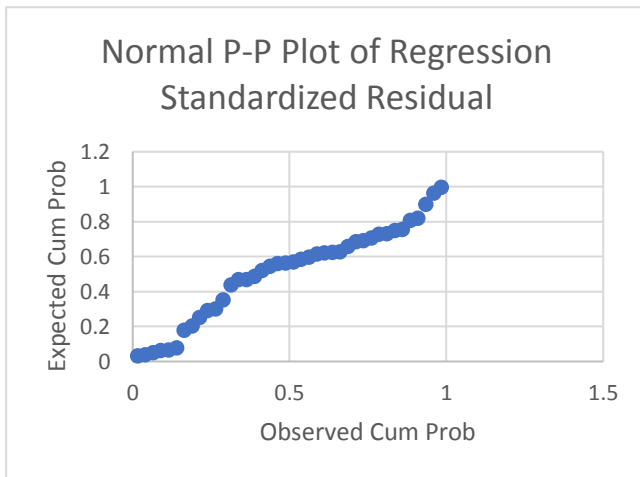
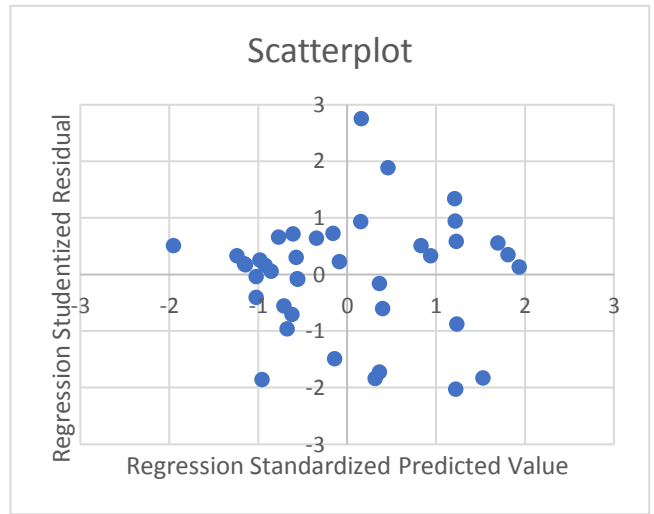
Y.2	465.1000	1262.913	.608	.908
Y.3	465.0500	1264.151	.415	.908
Y.4	465.1500	1269.772	.383	.908
Y.5	465.0750	1256.481	.714	.907
Y.6	465.2750	1262.358	.535	.908
Y.7	465.5000	1250.000	.641	.907
Y.8	465.2250	1255.666	.561	.907
Y.9	465.1750	1254.199	.689	.907
Y.10	465.6000	1252.195	.480	.907
Y.11	465.0750	1252.635	.701	.907
Y.12	465.1000	1260.451	.616	.908
Y.13	465.3000	1246.626	.618	.907
Y	413.7000	963.754	.881	.904
Z.1	465.0250	1274.692	.268	.909
Z.2	465.1750	1267.174	.510	.908
Z.3	465.0750	1274.430	.232	.909
Z.4	466.2750	1293.230	-.107	.912
Z.5	465.3750	1271.420	.296	.909
Z.6	465.2000	1261.908	.517	.908
Z.7	465.5500	1289.844	-.091	.911
Z.8	466.0250	1263.256	.229	.909
Z.9	465.5000	1269.590	.270	.909
Z.10	465.1250	1260.728	.467	.908
Z	428.8250	1174.969	.326	.914

Lampiran 6. Uji Asumsi Klasik.

a. Normalitas



b. Uji heterokedastisitas



C. Uji Multikolinieritas

Model	Unstandardized Coefficients		Coefficients ^a			Collinearity Statistics	
	B	Std. Error	Standardized Coefficients Beta	t	Sig.	Tolerance	VIF
(Constant)	3.524	6.769		.521	.606		
X1	.347	.205	.199	1.691	.100	.550	1.818
X2	.581	.132	.692	4.391	<.001	.308	3.248
X3	.023	.217	.017	.107	.916	.317	3.151
Z	.096	.127	.070	.762	.451	.911	1.098

b. Dependent Variable: Y

Lampiran 7. Uji Regresi

A. Regresi Berganda Sebelum Moderasi

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1.453	6.964		-2.209	.836
	X1	.563	.252	.290	2.233	.032
	X2	.463	.124	.558	3.739	<.001
	X3	.253	.126	.052	.326	.021
	Z	.165	.121	.128	1.372	.179

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	
1	.856 ^a	.733	.702	3.29688	

a. Predictors: (Constant), Z, X2, X1, X3

b. Dependent Variable: Y

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	819.725	4	204.931	24.341	<.001 ^b
	Residual	294.675	35	8.419		
	Total	1114.400	39			

a. Dependent Variable: Y

b. Predictors: (Constant), Z, X2, X1, X3

B. Uji Regresi Setelah Moderasi

1. Kecerdasan emosional memperkuat pengaruh pengalaman kerja auditor terhadap kualitas audit

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8.375	6.913		1.212	.233
	X1	1.213	.217	.626	5.603	<.001
	moderasi1	.315	.125	.282	2.527	.016

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	
1	.776 ^a	.602	.580	3.46337	

a. Predictors: (Constant), moderasi1, X1.Z

b. Dependent Variable: Y

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	670.587	2	335.294	27.953	<.001
	Residual	443.813	37	11.995		
	Total	1114.400	39			

2. Kecerdasan emosional memperkuat pengaruh integritas auditor terhadap kualitas audit

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
	(Constant)	15.654	4.420		3.542	.001
	X2	.576	.081	.694	7.118	<.001
	moderasi2	.308	.113	.267	2.735	.010

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	
1	.848 ^a	.719	.704	2.91051	

a. Predictors: (Constant), moderasi2, X2

b. Dependent Variable: Y

		ANOVA ^a				
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	800.970	2	400.485	47.277	<.001 ^b
	Residual	313.430	37	8.471		
	Total	1114.400	39			

a. Dependent Variable: Y

b. Predictors: (Constant), moderasi2, X2

3. Kecerdasan emosional memperkuat pengaruh kompetensi auditor terhadap kualitas audit

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	16.379	6.620		2.474	.018
	X3	.727	.184	.514	3.945	<.001
	moderasi3	.408	.151	.352	2.700	.010

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.784 ^a	.614	.593	3.40935

a. Predictors: (Constant), moderasi3, X3

b. Dependent Variable: Y

		ANOVA ^a				
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	684.323	2	342.162	29.437	<.001 ^b
	Residual	430.077	37	11.624		
	Total	1114.400	39			

a. Dependent Variable: Y

b. Predictors: (Constant), moderasi3, X3

Lampiran 8. Nilai korelasi pearson

Nukilan Tabel Nilai Koefisien Korelasi " r " ProductMoment dari Pearson untuk berbagai df."

Df (degrees of Fredom) atau Db (derajat bebas)	<i>Banyak Variabel yang dikorelasikan</i>	
	<i>Harga "r" Pada Taraf Signifikansi :</i>	
	5 %	1 %
1	0,977	1,000
2	0,950	0,990
3	0,878	0,959
4	0,811	0,917
5	0,754	0,874
6	0,707	0,834
7	0,666	0,798
8	0,632	0,765
9	0,602	0,735
10	0,576	0,708
11	0,553	0,684
12	0,532	0,661
13	0,514	0,641
14	0,497	0,623
15	0,482	0,606
16	0,468	0,590
17	0,456	0,575
18	0,444	0,561
19	0,433	0,549
20	0,423	0,537

21	0,413	0,526
22	0,404	0,515
23	0,396	0,505
24	0,388	0,496
25	0,381	0,487
26	0,374	0,478
27	0,367	0,470
28	0,361	0,463
29	0,355	0,456
30	0,349	0,449
35	0,325	0,418
40	0,304	0,393
45	0,288	0,372
50	0,273	0,354
60	0,250	0,325
70	0,232	0,302
80	0,217	0,283
90	0,205	0,267
100	0,195	0,254
125	0,174	0,228

Lampiran 9. Rekapitulasi jawaban responden

Variabel Pengalaman Kerja Auditor (X1)

X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8
4	4	4	4	4	3	4	4
5	5	5	5	5	5	5	5
4	4	4	4	4	4	4	4
4	4	4	4	4	4	4	4
5	5	5	5	4	5	5	4
4	4	3	3	4	4	3	4
4	4	3	4	4	2	4	4
4	4	4	4	4	4	4	3
4	4	4	4	4	4	4	4
4	5	5	5	5	5	4	4
5	5	5	5	4	5	4	4
4	4	3	4	4	2	4	4
5	5	5	5	5	5	5	5
4	5	5	5	5	5	4	4
5	4	4	4	3	4	4	5
4	5	5	5	5	5	4	4
4	5	5	5	5	5	5	5
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4	4	3	4	4	4	4	4
4	5	4	4	4	4	4	4
5	4	4	4	4	4	4	4
4	4	4	4	4	4	4	4
5	5	5	4	4	4	5	5
4	4	4	4	4	4	4	4
4	4	4	4	3	4	4	3
5	5	4	4	4	4	4	4
5	5	4	5	4	5	5	5
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4	4	3	3	5	3	5	3
4	4	4	3	5	4	4	4
5	5	4	5	5	5	5	4
5	4	4	4	4	4	5	4
5	5	5	4	5	5	5	5

Variabel Integritas Auditor (X2)

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
4	4	4	4	4	4	4	4	4	4	4	4	4	4
5	5	5	5	5	5	5	5	5	5	5	5	5	5
4	4	4	4	4	4	4	4	4	4	4	4	4	4
4	5	5	5	5	5	5	5	5	5	5	5	5	5
5	5	5	5	5	5	5	5	5	5	5	4	5	5
4	4	4	4	4	4	3	4	4	4	4	4	4	4
4	4	4	4	4	3	4	4	4	4	4	4	4	4
5	5	5	5	4	4	3	3	2	2	4	4	4	3
5	5	3	5	5	5	4	4	4	3	4	4	4	5
5	5	5	5	5	5	5	5	5	5	5	5	4	5
5	5	5	5	5	4	4	5	5	4	4	4	5	5
4	4	4	4	4	3	4	4	4	4	4	4	4	4
5	5	5	5	5	5	5	5	5	1	5	5	5	5
5	5	5	5	5	5	5	5	5	5	5	5	4	5
5	4	5	3	3	5	4	5	5	4	5	5	5	4
5	5	5	5	5	5	5	5	5	5	5	5	4	5
5	5	5	5	5	5	5	5	5	5	5	5	5	5
5	5	4	4	5	5	5	5	5	4	4	5	5	5
5	5	5	5	5	5	5	5	5	5	5	5	4	5
5	5	5	5	5	5	5	5	5	5	5	4	5	5
5	5	5	5	4	5	5	5	5	5	5	5	5	5
4	5	5	5	4	5	5	4	5	5	5	4	5	4
4	4	4	4	4	4	4	4	4	4	4	4	4	4
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4	5	4	5	4	3	4	4	4	3	4	4	3	4
5	4	5	4	5	5	5	5	4	5	5	5	5	5
4	4	4	4	4	5	5	5	5	5	4	4	4	4
4	4	4	4	4	4	4	4	4	4	4	4	5	4
4	5	4	4	4	4	4	4	4	4	4	4	4	4
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4	4	5	4	4	4	5	4	5	4	4	5	4	4
5	5	5	5	5	5	4	4	4	5	4	4	5	5
5	5	5	5	5	5	5	4	5	5	5	5	4	5
5	5	4	4	5	4	4	4	4	4	4	5	5	5
5	4	5	5	4	5	5	5	5	5	5	5	5	5
5	4	4	4	4	4	4	4	5	4	4	4	4	4
4	3	4	3	4	3	4	4	4	3	4	4	3	4

Variabel Kompetensi Auditor (X3)

X3.1	X3.2	X3.3	X3.4	X3.5	X3.6	X3.7	X3.8	X3.9	X3.10
4	4	4	4	4	4	4	4	4	4
5	5	5	5	5	5	5	5	5	5
4	4	4	4	4	4	4	4	4	4
5	5	5	5	5	5	5	5	5	5
5	4	5	4	2	3	4	4	3	4
4	4	4	4	4	4	4	4	4	4
4	3	4	4	4	4	4	4	4	4
4	4	5	4	4	4	4	4	4	4
3	2	4	3	3	4	4	3	2	4
4	3	5	5	4	5	5	4	3	3
5	4	5	4	4	5	5	4	5	4
4	3	4	4	4	4	4	4	4	4
5	5	5	5	5	5	5	5	5	5
4	3	5	5	4	5	5	4	3	3
3	4	4	4	5	4	4	4	5	5
4	3	5	5	4	5	5	4	3	3
5	5	5	5	5	5	5	5	5	5
3	4	5	3	5	5	5	5	5	5
4	3	5	5	4	5	5	4	3	3
5	4	5	4	2	3	4	4	3	4
5	5	5	5	5	5	5	5	5	5
4	4	4	4	4	4	4	4	4	5
4	4	4	4	4	4	4	4	4	4
4	5	5	4	5	4	4	4	5	4
4	3	4	4	4	4	4	4	3	3
4	4	3	3	4	4	5	4	4	4
4	5	5	5	5	4	5	5	5	4
3	3	3	3	3	3	3	3	3	3
3	4	5	5	4	4	4	3	4	4
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5	3	5	5	5	5	5	5	5	5
4	5	5	4	5	5	5	5	4	4
5	4	4	4	5	4	5	4	5	4
4	4	4	4	5	5	5	5	4	5
4	4	5	5	5	5	5	5	5	5
5	4	4	4	5	4	5	4	4	5
5	5	5	5	5	5	5	5	5	5
5	4	4	5	5	5	5	5	5	5
4	4	4	5	5	5	5	5	4	5
5	4	4	5	4	4	4	4	4	4
4	4	3	3	4	4	5	4	4	4

Variabel kualitas audit (Y)

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.13
4	4	4	4	4	4	4	4	4	4	4	4	4
5	5	5	4	5	5	5	5	5	5	5	5	5
4	4	4	4	4	4	4	4	4	4	4	4	4
3	4	4	4	4	4	4	4	4	4	4	4	4
4	5	5	5	5	5	5	5	5	5	5	5	5
3	4	4	4	4	4	4	4	4	4	4	4	4
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5	4	5	5	5	4	5	5	5	5	4	5	5
3	4	4	4	4	4	4	4	4	4	4	4	3
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3	5	5	4	5	5	4	4	5	3	5	5	5
5	5	3	4	4	5	5	4	4	4	5	4	4
3	5	5	4	5	5	4	4	5	3	5	5	5
3	5	5	5	5	3	4	3	5	5	5	5	5
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4	5	5	5	5	5	5	5	5	4	5	5	5
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4	4	4	4	4	4	4	4	4	4	4	4	4
3	4	4	4	4	4	4	4	4	3	4	4	4
4	4	5	4	4	4	4	4	4	3	4	4	3

5	4	5	4	5	4	4	5	5	4	5	4	5
3	3	3	3	3	3	3	3	3	3	3	5	5
3	4	3	4	4	4	4	4	4	4	4	4	4
4	4	4	4	4	4	5	4	4	4	4	4	4
5	5	5	5	5	5	5	5	5	5	5	5	5
4	4	4	5	5	5	5	5	4	5	5	4	5
4	4	5	4	4	5	4	4	5	5	3	4	4
5	4	4	5	5	4	4	5	4	5	5	5	5
4	4	4	4	5	5	5	5	4	4	4	4	5
3	4	4	4	5	5	5	5	5	4	4	4	4
5	5	5	5	5	5	5	5	5	4	5	4	4
5	5	5	5	5	5	5	5	5	5	5	5	5
5	5	5	5	5	5	5	5	5	5	5	5	4
5	5	5	5	5	5	5	4	5	5	4	5	5
4	4	5	4	4	4	4	4	4	3	4	4	3

PETA TEORI

Lampiran 10.

No	Penulis/Topik/ Judul Buku/Artikel	Tujuan Penelitian/Penulisan Buku/Artikel	Konsep/Teori/Hipotesis	Variabel Penelitian dan Teknik Analisis	Hasil Penelitian/Isi Buku
1.	Hajering Muhammad.,dkk 2019	Tujuan dari penelitian ini adalah untuk mengetahui sejauh mana kompetensi, akuntabilitas mempengaruhi kualitas audit dan bagaimana etika auditor dapat memoderasi hubungan antara kompetensi dan kualitas audit serta antara akuntabilitas dan kualitas audit.	Teori yang digunakan: - <i>Agency theory</i> Hipotesis Penelitian: 1. Kompetensi berpengaruh positif dan signifikan terhadap kualitas audit. 2. Akuntabilitas Auditor berpengaruh positif dan signifikan terhadap kualitas audit. 3. Kompetensi dan akuntabilitas berpengaruh positif dan signifikan terhadap kualitas audit dengan memoderasi etika auditor.	Variabel Penelitian: 1) Kompetensi 2) Akuntabilitas 3) Kualitas Audit 4) Etika Auditor Analisis data menggunakan pendekatan Partial Least Square (PLS)	Hasil penelitian menunjukkan bahwa Kompetensi dan Akuntabilitas Auditor berpengaruh positif dan signifikan terhadap kualitas audit. Kompetensi dan akuntabilitas berpengaruh positif dan signifikan terhadap kualitas audit dengan memoderasi etika auditor.

2.	Dinna Nurhasanah, dkk, 2018	Tujuan untuk mengetahui pengaruh time budget pressure, kompetensi, independensi, dan integritas berpengaruh terhadap kualitas audit. Kemudian untuk mengetahui apakah Kecerdasan Emosional dapat memoderasi hubungan antara Time Budget Pressure, Kompetensi, Independensi, dan Integritas terhadap Kualitas.	<p>Hipotesis Penelitian:</p> <ol style="list-style-type: none"> 1). <i>Time Budget Pressure</i> berpengaruh terhadap kualitas audit. 2). Kompetensi berpengaruh terhadap kualitas audit. 3). Independensi berpengaruh terhadap kualitas audit. 4). Integritas berpengaruh terhadap kualitas audit. 5). Kecerdasan emosional dapat memoderasi hubungan antara <i>time budget pressure</i>, kompetensi, independensi dan integritas terhadap kualitas audit. 	<p>Variabel Penelitian:</p> <ol style="list-style-type: none"> 1) <i>Time Budget Pressure</i> 2) Kompetensi 3) Independensi 4) Integritas 5) Kecerdasan emosional <p>Metode analisis data dengan menggunakan analisis berganda dan <i>Moderated Regression Analysis</i> (MRA) menggunakan alat bantu SPSS versi 21</p>	<p>Hasil penelitian menunjukkan bahwa <i>Time Budget Pressure</i>, Kompetensi, dan Independensi berpengaruh signifikan terhadap kualitas audit. Integritas tidak berpengaruh signifikan terhadap kualitas audit. kemudian kecerdasan emosional dapat memperkuat hubungan antara kompetensi, independensi, dan integritas auditor terhadap kualitas audit. namun kecerdasan emosional tidak dapat memperkuat hubungan time budget pressure dengan kualitas audit.</p>
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3.	Bambang Leo Handoko., dkk, 2019	Tujuan untuk mengetahui Pengaruh Pengalaman Kerja Auditor, Kompetensi, dan Independensi terhadap Kualitas Audit.	<p>Hipotesis Penelitian:</p> <ol style="list-style-type: none"> 1). Pengalaman kerja auditor berpengaruh terhadap kualitas audit. 2). Kompetensi berpengaruh terhadap kualitas audit. 3). Independensi berpengaruh terhadap kualitas audit. 	<p>Variabel Penelitian:</p> <ol style="list-style-type: none"> 1). Pengalaman kerja auditor 2). Kompetensi 3). Independensi <p>Metode analisis data dengan menggunakan analisis berganda dan <i>Moderated Regression Analysis (MRA)</i></p>	<p>Hasil penelitian menunjukkan bahwa Pengalaman Kerja Auditor, Kompetensi, dan Independensi berpengaruh positif dan signifikan terhadap Kualitas Audit. Jadi semakin banyak pengalaman seorang auditor dalam melakukan audit maka semakin tinggi kemampuan auditor dalam menghasilkan audit yang berkualitas, begitupun dengan kompetensi dan independensi yang tinggi akan menghasilkan kualitas audit yang baik.</p>
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4.	Widhy Setyowati., dkk, 2021	Tujuan untuk mengetahui Pengaruh Pengetahuan dan Etika Profesi Auditor terhadap Kualitas Audit. Dengan peran kompleksitas tugas Sebagai Moderasi (Studi kasus Pada Auditor KAP Jawa Tengah).	<p>Hipotesis Penelitian:</p> <ol style="list-style-type: none"> 1). Pengetahuan auditor berpengaruh terhadap kualitas audit. 2). Etika profesi berpengaruh terhadap kualitas audit. 3). Peran kompleksitas tugas dapat mempengaruhi pengetahuan dan etika profesi terhadap kualitas audit. 	<p>Variabel Penelitian:</p> <ol style="list-style-type: none"> 1). Pengetahuan auditor 2). Etika Profesi 3). Peran kompleksitas tugas <p>Metode analisis data dengan menggunakan analisis berganda.</p>	<p>Hasil penelitian menunjukkan bahwa Pengetahuan dan etika profesi auditor berpengaruh positif dan signifikan terhadap kualitas audit, serta, peran kompleksitas tugas tidak dapat memoderasi pengaruh pengetahuan auditor terhadap kualitas audit tetapi kompleksitas tugas dapat memoderasi pengaruh etika profesi auditor terhadap kualitas audit.</p>
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5.	S. Zahmatkesha, J. Rezazadehb. (2017)	Tujuan dari penelitian ini adalah untuk mengetahui pengaruh pengalaman kerja, kompetensi professional, motivasi auditor, akuntabilitas, dan objektivitas auditor terhadap kualitas audit dari: sudut pandang auditor yang dipekerjakan di perusahaan. Studi ini mengarah pada identifikasi faktor yang mempengaruhi kualitas audit, yang belum dipelajari secara memadai di Iran.	<p>Hipotesis Penelitian:</p> <ol style="list-style-type: none"> 1). Pengalaman kerja berpengaruh positif terhadap kualitas audit. 2). Kompetensi professional berpengaruh positif terhadap kualitas audit. 3). Motivasi auditor berpengaruh positif terhadap kualitas audit. 4). Akuntabilitas berpengaruh positif terhadap kualitas audit. 5). Objektivitas auditor berpengaruh positif terhadap kualitas audit 	<p>Variabel Penelitian:</p> <ol style="list-style-type: none"> 1). Pengalaman kerja 2). Kompetensi professional 3). Motivasi auditor 4). Akuntabilitas 5). Objektivitas auditor <p>Metode pengumpulan data survei, bantuan software statistik SPSS dan Eviews.</p> <p>Analisis data : <i>Moderated Regression Analysis (MRA)</i></p>	<p>Hasil penelitian menunjukkan bahwa pengalaman kerja, kompetensi, motivasi auditor, akuntabilitas dan objektivitas auditor berpengaruh positif dan signifikan terhadap kualitas audit.</p>
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6.	Obal Edet Usang, dkk. (2015)	Tujuan dari penelitian ini adalah untuk mengetahui pengaruh kualitas audit internal terhadap kinerja organisasi. Komponen kualitas audit internal seperti kompetensi, kualitas pekerjaan audit internal, objektivitas, independensi, pelatihan pengembangan, dan dukungan manajemen untuk fungsi audit internal dalam meningkatkan proses organisasi.	<p>Hipotesis Penelitian:</p> <ol style="list-style-type: none"> 1). Kompetensi auditor berpengaruh positif terhadap kinerja organisasi. 2). Kualitas pekerjaan audit berpengaruh positif terhadap kinerja organisasi. 3). Objektivitas berpengaruh positif terhadap kinerja organisasi. 4). Independensi berpengaruh positif terhadap kinerja organisasi. 5). Dukungan manajemen berpengaruh positif terhadap kinerja organisasi. 	<p>Variabel Penelitian:</p> <ol style="list-style-type: none"> 1). Kompetensi auditor 2). Kualitas pekerjaan audit 3). Objektivitas 4). Independensi 5). Pelatihan pengembangan 6). Dukungan manajemen 7). Kinerja organisasi <p>Metode penelitian kualitatif</p>	<p>Hasil penelitian menunjukkan bahwa Komponen kualitas audit internal seperti kompetensi, kualitas pekerjaan audit internal, objektivitas, independensi, pelatihan pengembangan, dan dukungan manajemen dalam meningkatkan fungsi audit internal sangat penting untuk meningkatkan proses organisasi. sehingga, penelitian ini menunjukkan bahwa kualitas audit internal mempengaruhi kinerja dan hubungan ini membuka perspektif baru dalam memeriksa kinerja pemerintah daerah di Nigeria.</p>
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THE EFFECT OF WORK EXPERIENCE, INTEGRITY, AND COMPETENCE OF AUDITORS ON AUDIT QUALITY WITH EMOTIONAL INTELLIGENCE AS A MODERATING VARIABLE (Case Study on BPKP South Sulawesi Province)

By

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ABSTRACT

This study aims to analyze the effect of auditor's work experience, integrity and competence of auditors on audit quality at the Office of the Financial and Development Supervisory Agency Representative for South Sulawesi Province. With emotional intelligence as a moderating variable. This study uses moderated regression analysis (MRA) using the SPSS Version 28 application. The results of the analysis show that the variables that have a direct effect on audit quality and fulfill significant assumptions are: Auditor work experience and auditor integrity. while auditor competence has no significant effect on audit quality. Auditor work experience with a p value of $0.032 > 0.05$, meaning that the higher the auditor's work experience (X1), the better the audit quality (Y) produced. Auditor integrity with p value $0.001 < 0.05$, it means that the higher the auditor integrity (X2), the higher the audit quality (Y). auditor competence with p value $0.746 < 0.05$, meaning that auditor competence (X3) has no significant effect on audit quality (Y). The results of the moderating regression analysis for the effect of emotional intelligence (Z) in moderating the relationship between auditor's work experience (X1) on audit quality (Y) showed a probability value of $0.016 < 0.050$. The value indicates that emotional intelligence has a positive and significant effect in moderating the relationship between auditor work experience and audit quality. The results of the regression analysis for the effect of emotional intelligence (Z) in moderating the relationship between auditor integrity (X2) and audit quality (Y) show a probability value of $0.010 < 0.050$. This value indicates that emotional intelligence has a positive and significant effect in moderating the relationship between auditor integrity and audit quality. The results of the regression analysis for the effect of emotional intelligence (Z) in moderating the relationship between auditor competence (X3) on audit quality showed a probability value of $0.010 < 0.050$. The value indicates that emotional intelligence has a significant effect in moderating the relationship between auditor competence and audit quality.

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1. INTRODUCTION

Based on Presidential Regulation Number 192 of 2014, BPKP has the task of carrying out government affairs in the field of state/regional financial supervision and national development. In carrying out these tasks, BPKP carries out two main functions, namely first, the function of directing and coordinating internal supervision. Second, the internal control function. The implementation of these two functions emphasizes effectiveness and efficiency as the basis for achieving goals through an internal process of risk-based monitoring activities,

establishing an effective partnership pattern with stakeholders, and fulfilling compliance with policies and regulations.

Based on the 2020 performance report at the BPKP Representative for South Sulawesi Province. There are 30 indicators of the program being implemented, 24 indicators of the program “very successful”, 5 indicators of the program “not reaching the target” and 1 program “not being able to be implemented”. As in table 1.1 below:

Tabel 1.1
Unsuccessful Program Indicators

NO	Indicator Program	Target	Realization	Category
1	Value of realized state/regional revenue optimization	100%	48,52%	have not reached the target
2	The value of saving state and regional finances	100%	48,79%	have not reached the target
3	Number of District/City Local Governments with MRI 0% Level 3	100%	0%	have not reached the target
4	Percentage of Employees who take part in 86% increase in Competence	100%	86%	have not reached the target
5	Work Unit SPIP Maturity	100%	0%	have not reached the target

The 2020 Performance Report at the BPKP Representative of South Sulawesi Province explained that the realized state/regional revenue optimization value was Rp. 76,597,539.00 from the target of Rp. 158,000,000.00 so that the achievement was 48.52% and the value of saving state and regional finances was Rp. 13 .233,918,445.40 of the target of Rp.27,124,000,000, so the achievement was 48.79%. This indicates that internal control is still weak in the government order and it indicates that it will not close the gap that fraud is still occurring in financial reporting.

Phenomena related to financial reporting errors occurred at PT. Garuda Indonesia (Persero) Tbk announced by the Financial Services Authority (OJK) as of December 31, 2018. In the financial report, Garuda Indonesia Group posted a net profit of USD 809.85 thousand or equivalent to Rp 11.33 billion (assuming an exchange rate of Rp. 14,000 per US dollar). This figure jumped sharply compared to 2017 which suffered a loss of USD 216.5 million. Where the funds should be receivables but recognized as income by PT. Garuda Indonesia (Persero) Tbk. (kemenkeu.go.id)

Coupled with the opinion of the Unqualified audit opinion issued by KAP TanubrataSutantoFahmi Bambang &Rekan (Member of BDO International) on the financial statements. Garuda Indonesia VP Corporate Secretary, M Ikhsan Rosan in Fajar Indonesia Network (FIN). The impact of these problems is certainly very detrimental to various parties, including users of financial statements due to the low audit quality. The decrease in the level of trust of various parties to the auditor regarding the quality of the audit of financial statements has resulted in the imposition of sanctions both on the auditor as an inspection and for PT Garuda Indonesia (Persero) itself. One of the functions of the auditor is to find errors or discrepancies in recording with applicable standards. This is very crucial in reporting the accountability of the company's management performance to interested parties as a result of consideration of the auditor's report (Thesy Bonita Sitorus, 2015). Similar to the role of BPKP as an internal auditor institution that was formed to create good and clean governance, it should be able to carry out its roles and functions for the sake of good governance as regulated in Articles 2 and 3 of the Presidential Regulation of the Republic of Indonesia Number 192 of 2014 concerning Agency Financial and Development Supervision (BPKP).

These thoughts and problems, the researcher assumes that the importance of the quality of the audit produced by the auditor can provide confidence to interested parties on the truth of the audited financial statements. There are several factors that can affect audit quality including work experience, integrity and competence of auditors. In accordance with PERMENPAN No: PER/05/M.PAN/03/2008 concerning Audit of Government Internal Supervisory Apparatus (APIP) states that in general standards of performance audit and investigative audit may include applicable standards with characteristics of organizations and individuals who conducting audit activities must have sufficient experience, have high integrity, be objective, have competence (skills, education, and ongoing training), professional accuracy and compliance with the code of ethics. Auditors who have high experience will differ in viewing and responding to information obtained during the examination and also in providing audit conclusions on the object being examined in the form of giving an opinion. The more experience an auditor has, the more appropriate the consideration of the level of materiality in the company's financial statements will be. In addition, the better the views and responses about the information contained in the financial statements, because the auditors have done a lot of their duties or have examined the financial statements of various types of industries (Novanda, 2012: 28). This is in line with the research of Queena and Rohman (2012), as well as research conducted



by Lehman and Norman (2006) in Mabruhi and Winarna (2010), regarding the effect of experience on the complexity of problems and audit judgment, found that experienced auditors (expertise), will more clearly detail the problems faced compared to inexperienced auditors, which will later affect auditor judgment.

Auditor integrity is also an important factor in supporting audit activities carried out by an auditor. Integrity is a principle that is embedded in the conscience to always be honest, transparent, courageous, and wise in carrying out audit tasks. The attitude of integrity of an auditor can improve the quality of the resulting audit. The higher the attitude of the auditor's integrity, the higher the quality of the audit produced. Even so, the lower the integrity auditor, the lower the quality of the resulting audit. This is in line with the research conducted by Mabruhi and Winarna (2010: 18) that the auditor's integrity, either partially or simultaneously, has a positive effect on the quality of audit results. The same results were also obtained by Queena and Rohman (2012), Fitriani and Yoga (2013), and Pradana (2015). Different research results revealed by Sukriah, Akram, and Biana (2009: 12) that auditor integrity has no significant effect on the quality of audit results. Likewise, research by Harahap (2017: 7) concludes that integrity has no effect on the quality of audit results.

In addition, the competence of auditors also greatly affects audit quality. Sukriah (2009: 6) emphasizes that competence is related to the professional expertise of auditors as a result of formal education, professional examinations and participation in training. This is in line with Government Regulation No. 60 of 2008 article 51 which states that the audit is carried out by officials who meet the competency requirements, which are carried out through participation and graduation of the certification program. While Rai (2011: 63) specifically reveals the competencies that an auditor must have in carrying out a performance audit including personal qualities, general knowledge, and special skills. This is evidenced by research conducted by Effendi (2010) and Badjuri (2012) which concludes that competence has a positive effect on audit quality. Competent people are people with the skills to do work easily, quickly, intuitively and very rarely or never make mistakes. Auditors must undertake sufficient technical training to acquire these skills. Achievement begins with formal education, which is further expanded through audit experience and practice.

Another factor that contributes to producing quality audits is emotional intelligence. According to Wijayanti (2012) emotional intelligence is a capability in managing our responses and emotions when dealing with other people, situations, interaction problems, and stressful conditions, so as to get effective results.

1.2 Problem Formulation

Based on the background, this research tries to answer the following questions.

1. Does Auditor's Work Experience Affect Audit Quality at the BPKP Representative Office of South Sulawesi Province?
2. Does Auditor Integrity affect Audit Quality at the BPKP Representative Office of South Sulawesi Province?
3. Does Auditor Competence affect Audit Quality at the BPKP Representative Office of South Sulawesi Province?
4. Can Emotional Intelligence Moderate the Effect of Auditor's Work Experience on Audit Quality at the BPKP Representative Office of South Sulawesi Province?
5. Can Emotional Intelligence Moderate the Effect of Auditor Integrity on Audit Quality at the BPKP Representative Office of South Sulawesi Province?
6. Can Emotional Intelligence Moderate the Effect of Auditor Competency on Audit Quality at the BPKP Representative Office of South Sulawesi Province?

1.3 Research Objectives

Based on descriptions of various reference sources and research that has been carried out by previous researchers, the purpose of this study is to test and analyze:

1. To find out the Effect of Work Experience on the Audit Quality of BPKP Representatives of South Sulawesi Province.
2. To find out the Effect of Auditor Integrity on the Audit Quality of BPKP Representatives of South Sulawesi Province.
3. To determine the effect of Auditor Competency on the Audit Quality of BPKP Representatives of South Sulawesi Province.
4. To find out Emotional Intelligence in moderating the Effect of Auditor's Work Experience on the Audit Quality of BPKP Representatives of South Sulawesi Province.
5. To find out Emotional Intelligence in moderating the Effect of Auditor Integrity on the Audit Quality of BPKP Representatives of South Sulawesi Province.
6. To find out Emotional Intelligence in moderating the Effect of Auditor Competency on the Audit Quality of BPKP Representatives of South Sulawesi Province.

2. RESEARCH METHOD

This research is a quantitative research. The population in this study are auditors at the Office of the Financial and Development Supervisory Agency (BPKP) Representative of South Sulawesi Province. In this study, not the entire population was taken, given the large number and not necessarily known with certainty. Therefore, in this study used a sample that is part of the number of characteristics possessed by the population.

The sample was selected from the auditors who work in the South Sulawesi Financial and Development Supervisory Agency office, totaling 147 people, represented by 40 auditors as respondents in the office. The sampling technique used accidental technique (Nonprobability sampling) which was selected based on the researcher's considerations. According to Santoso and Tjiptono (2001:89) accidental sampling (convenience sampling) is a sampling procedure that selects a sample of people or units that are most easily found or accessed. The type of data used by the researcher is primary data (primary data) in the form of a questionnaire that is distributed directly to respondents according to the characteristics of the population using a Likert scale. This study uses a questionnaire as an instrument to obtain data from respondents. The measurement of each research instrument uses an ordinal scale (likert). The data that has been collected will be tested by testing the validity and reliability to ensure the quality of the data before being processed further using SPSS Version 28 application software. Before analyzing the regression model that will be used in this study, first test the classical assumptions so that the conclusions obtained are does not create a biased value. The classical assumption test in this study includes multicollinearity test, heteroscedasticity test, and normality test. The research variables consist of; auditor's work experience, auditor integrity and auditor competence which are independent variables. The dependent variable is audit quality, and the moderating variable is emotional intelligence.

Hypothesis testing in this study uses the analysis of the coefficient of determination (R²) and partial testing (t test) both before the interaction and after the interaction. The coefficient of determination aims to determine the best level of accuracy in regression analysis, which is indicated by the magnitude of the coefficient of determination (R²) between 0 (zero) and 1 (one). The coefficient of determination (R²) 0 indicates that the independent variable has absolutely no effect on the dependent variable, if the coefficient of determination is close to one, it can be concluded that the independent variable has an influence on the dependent variable. The t test is done by comparing the t count with the t table. To determine the value of t table is determined with a significance value of 5% with degrees of freedom $df = (n-k-1)$ where n is the number of respondents and k is the number of variables. T test is done by comparing t count with t table. To determine the value of t table is determined with a significance value of 5% with degrees of freedom $df = (n-k-1)$ where n is the number of respondents and k is the number of variables. (Sugiyono, 2013). The criteria for accepting and rejecting the hypothesis are:

1. If t table < t count then Ho is accepted
2. If t count < t table then Ho is rejected.

In addition, the t-test can also be seen from the magnitude of the probability value (P Value) which is compared to 0.5 (significance level = 0.5%). The test criteria used are:

1. If P Value > 0.05 then Ho is accepted.
2. If P Value < 0.05 then Ho is rejected.

3. RESULTS AND DISCUSSION

The value of the determinant coefficient R Square in the test results summary table 3.1 shows a value of 0.736 or 73.60%. These results indicate that the audit quality variable is influenced by the auditor's work experience (X1), auditor integrity (X2), and auditor competence (X3) of 73.60%. The remaining 26.40% is influenced by other variables outside of the independent variables studied in this study a dependen variabel: Y

Tabel 3.1 Results of Multiple Regression Analysis

Mode	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	-1.453	6.964		-.209	.836		
X1	.563	.252	.290	2.233	.032	.447	2.235
X2	.463	.124	.558	3.739	<.001	.339	2.949
X3	.074	.226	.052	.326	.746	.294	3.398
Z	.165	.121	.128	1.372	.179	.869	1.150



Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.858 ^a	.736	.705	2.90160

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	819.725	4	204.931	24.341	<.001 ^b
	Residual	294.675	35	8.419		
	Total	1114.400	39			

Based on the results of the regression test above, a mathematical equation can be arranged as follows.

$$Y = -1453 + 0.563 X1 + 0.463 X2 + 0.074 X3$$

Hypothesis testing in this study was carried out partially by using the t test which can be seen as follows.

1. The effect of auditor's work experience (X1) on audit quality (Y). The auditor's work experience variable (X1) obtained a probability value of 0.032. Because the probability value is less than 5% (0.032 < 0.050), partially the auditor's work experience (X1) has a significant effect on the audit quality variable (Y). Based on the coefficient value of 0.563 is positive, identifying a positive influence. That is, the higher the auditor's (X1). The better the quality of the audit produced. Vice versa, the lower the works experience of the auditor, the lower the audit quality.
2. The effect of auditor integrity (X2) on audit quality (Y). In the auditor integrity variable (X2), the probability value is 0.001. Because the probability value is smaller than 5% (0.001 < 0.050), partially the auditor integrity variable (X2) has a significant effect on the audit quality variable (Y). Based on the coefficient value of 0.463 is positive, identifying a positive effect. This means that the higher the integrity of the auditor (X2), the lower auditor's integrity (X2), the lower quality of the resulting audit (Y).
3. The effect of auditor competence (X3) on audit quality (Y). In the auditor competence variable (X3), the probability value is 0.746. Because the probability value is 0.746. Because the probability value is greater than 5% (0.746 > 0.050), partially the auditor's competence variable (X3) has no significant effect on the audit quality variable (Y). it can be said that the high competence possessed by the auditor does not guarantee an increase in the quality of the resulting audit. It can be seen that most of the auditors at the BPKP Representative of South Sulawesi Province are at S1 level and there are auditors who have educational backgrounds that are not related to auditing activities. However, the Makassar city government managed to achieve an unqualified opinion (WTP) on the financial statements of the 2020 Regional Revenue and Expenditure Budget (APBD).

Table 3.2 Moderation Regression Analysis Results1 (X1.Z1)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8.375	6.913		1.212	.233
	X1	1.213	.217	.626	5.603	<.001
	moderasi1	.315	.125	.282	2.527	.016

Based on the results of the moderating regression test, the auditor's work experience variable (X1) on audit quality after interacting with the emotional intelligence variable (Z), the mathematical equation can be arranged as follows.

$$Y = 8.375 + 0.315 X11.Z1$$

From table 3.2 Results of Moderation Regression Analysis1 (X1.Z1) it is known that the auditor's work experience variable interacting with emotional intelligence (moderation) has a value of 0.016 below the standard value of 0.05 significance. This shows that emotional intelligence moderates the effect of the auditor's work experience on audit quality. The coefficient for the interaction of the auditor's work experience variable and emotional intelligence of 0.315 is positive, which means that the emotional intelligence variable strengthens the effect of the auditor's work experience on audit quality (Y).

Table 3.3 Moderation Regression Analysis Results2 (X2.Z2)

Model	Unstandardized Coefficients	Standardized Coefficients	t	Sig.
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		B	Std. Error	Beta		
1	(Constant)	15.654	4.420		3.542	.001
	X2	.576	.081	.694	7.118	<.001
	Moderasi2	.308	.113	.267	2.735	.010

Based on the results of the moderating regression test of the auditor's integrity variable (X2) on audit quality after interacting with the emotional intelligence variable (Z), the mathematical equation can be arranged as follows.

$$Y = 15,654 + 0.308 X2Z2$$

From the table above, it is known that the auditor's integrity variable interacting with emotional intelligence (moderation) has a value of 0.01 below the standard value of 0.05 significance. This shows that emotional intelligence moderates the effect of auditor integrity on audit quality. The coefficient for the interaction of the auditor integrity variable and emotional intelligence of 0.308 is positive, which means that the emotional intelligence variable strengthens the effect of auditor integrity on audit quality.

Table 3.4 Moderation Regression Analysis Results2 (X3.Z3)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	16.379	6.620		2.474	.018
	X3	.727	.184	.514	3.945	<.001
	Moderasi3	.408	.151	.352	2.700	.010

Based on the results of the moderating regression test of the auditor's competence variable (X3) on audit quality (Y) after interacting with the emotional intelligence variable (Z), the mathematical equation can be arranged as follows.

$$Y = 16,379 + 0.408 X3Z3$$

From table 5.6.1.3, the results of the Moderation Regression Analysis show that the auditor's competence variable interacting with emotional intelligence (moderation) has a value of 0.010 below the standard value of 0.05 significance. This shows that emotional intelligence moderates the effect of auditor competence on audit quality. The coefficient for the interaction of the independence and experience variables of 0.408 is positive, which means that the emotional intelligence variable strengthens the effect of auditor competence on audit quality.

3. DISCUSSION

1. Auditor work experience has a positive effect on audit quality.

The results of hypothesis testing indicate that the proposed hypothesis 1 is accepted. Thus, the hypothesis which states that the work experience of auditors has a positive and significant effect on audit quality can be empirically proven on auditors who work at the Financial and Development Supervisory Agency for South Sulawesi Province. This means that the more audit experience an auditor has, the more audit quality will be followed. Conversely, if an auditor is less experienced in conducting audits, the smaller the level of audit quality produced. The results of this study support the attitude and behavior theory which explains that the auditor will act based on the knowledge he gets. Such skills, competence, professionalism and experience in work are needed in carrying out their duties and responsibilities as an independent and qualified auditor. This attitude and behavior theory helps explain how the attitude of an auditor who is experienced in his field when conducting an audit can affect the performance of the auditor. This is consistent with the opinion of Masrizal (2010) that the work experience of auditors affects audit quality. The higher the level of a person's work experience, the better the work results will be. This can be used as a recommendation that the longer the tenure of an auditor, the more it affects audit quality.

2. Auditor integrity has a positive effect on audit quality.

The results of hypothesis testing indicate that the proposed hypothesis 2 is accepted. Thus the hypothesis which states that auditor integrity has a positive and significant effect on audit quality can be empirically proven on auditors who work at the Financial and Development Supervisory Agency for South Sulawesi Province. This means, an auditor who maintains his integrity will act honestly and decisively in considering the facts, regardless of personal interests. In this case, the auditor is required to act honestly and decisively in disclosing all audit evidence that is in accordance with the actual situation without being influenced by parties that can disturb the auditor's personal integrity. So that the quality of the auditor's work can be trusted by the public in accordance with the highest value order for members of the profession, because basically integrity is one of the guarantees of quality in assessing the work of auditors.



The results of this study support the attitude and behavior theory which assumes that a person's performance and behavior can be influenced by his personal abilities that come from internal strengths. Auditor integrity is part of the ability in an auditor that can affect audit quality. This is consistent with the opinion of Triandis (1971) which states that a person's behavior is determined by attitudes related to what people want to do and consists of beliefs about the consequences of doing behavior, social rules related to what they usually do. Behavior is unlikely to occur if the situation does not allow it. Auditor competence has a negative effect on audit quality.

3. Auditor competence has a negative effect on audit quality.

The results of hypothesis testing indicate that the proposed hypothesis 3 is rejected. Thus the hypothesis which states that auditor competence has a positive effect on audit quality is not appropriate for auditors who work at the Office of the Financial and Development Supervisory Agency Representative for South Sulawesi Province. This means that in carrying out audit tasks, there are 4 people assigned, namely 1 executive auditor (Senior) and 3 young auditors (Junior), this implementing auditor already has adequate competence, while these 3 young auditors have different educational backgrounds, there are from law, engineering and accounting. Before carrying out his duties an auditor must be taken with training and learning so that he is proficient and expert in the field of auditing. However, at the BPKP Representative Office of South Sulawesi Province, the competence of the auditors does not affect the success or failure of the auditors in producing quality audits because it is not enough for each auditor to only have adequate competence, but must be supported by experience and high integrity.

The results of this study contradict the attitude and behavior theory that the expertise of auditors who have knowledge, skills, competence, and professionalism affect the performance of auditors in producing quality audits. This is in line with Roland Mailuhu's (2014) research which found that auditor competence had no significant effect on audit quality. This means that although the auditors have adequate competence in carrying out audits, they are not able to improve the audit quality of the BPKP auditors in South Sulawesi Province. In contrast to the research conducted by Saputra (2012), Christiawan (2002) and Alim et al. (2007) stated that the higher the competence of the auditor, the better the quality of the examination results. but on the other hand, the lower the competence of the auditor, the lower the quality of the examination results.

4. Emotional intelligence strengthens in moderating the effect of the auditor's work experience on audit quality.

The results of the study indicate that emotional intelligence can strengthen the effect of auditors' works experience on the audit quality of auditors who work at the office of the Financial and Development Supervisory Agency for South Sulawesi Province. The results of this study support the attitude and behavior theory used to explain that emotional intelligence is a condition that describes a mood that can be controlled by one in making decisions. A BPKP auditor who has a high level of emotional intelligence will be able to control himself when carrying out his duties and responsibilities such as in conducting audits, reviews, evaluations, monitoring, and other supervisory activities on planning, implementation, and accountability for state/regional revenue accountability and financial expenditure accountability. state/regional and state/regional financial expenditure accountability.

The findings of this study are consistent with the opinion of Gebyhasnanto (2019), entitled the effect of auditor work experience on auditor ethical decision making with emotional intelligence as a moderating variable (Empirical Study of Several South Jakarta Public Accountants). The results show that work experience moderated by emotional intelligence has a significant effect on auditor ethical decision making.

5. Emotional intelligence strengthens in moderating the effect of auditor integrity on audit quality.

The findings of this study indicate that emotional intelligence can strengthen the influence of auditor integrity on the audit quality of auditors working at the Financial and Development Supervisory Agency for South Sulawesi Province.

The results of this study support the attitude and behavior theory which emphasizes the importance of an auditor's attitude of integrity to maintain and gain public trust that the audited financial statements are free from material misstatement and are able to manifest what is believed to be true into reality. Darini (2005) explains that the auditor must be trustworthy, in the sense that the auditor must provide audit quality that is trustworthy, reliable and transparent according to the auditor's standards and code of ethics.

Several previous studies such as Carolita, Rahardjo and Purba (2012) stated that integrity has a positive effect on audit quality, so the higher the integrity of an auditor, the better the audit quality he performs. This means that the relationship between integrity is in line with the implementation of audit quality.

6. Emotional intelligence strengthens in moderating the effect of auditor competence on audit quality.

The findings of this study indicate that emotional intelligence can strengthen the effect of auditor competence on audit quality, although auditor competence has no significant effect on audit quality of auditors working at the Office of the Financial and Development Supervisory Agency for South Sulawesi Province.

The results of this study support the attitude and behavior theory which emphasizes the importance of emotional intelligence as a factor of self-awareness and self-regulation that affects audit quality in making decisions and carrying out auditor duties. Each assignment of the auditor acts as an independent party who is given the responsibility to find and resolve problems that occur in the company being audited. Emotional intelligence also talks about motivation, competence of thought maturity, personal formation with character that has integrity.

4. CONCLUSION

Based on the results of the analysis, it can be concluded that the variables that have a direct influence on audit quality at the Office of the Financial and Development Supervisory Agency (BPKP) Representative of South Sulawesi Province are: Auditor work experience and auditor integrity. Meanwhile, the auditor's competence has no significant effect on audit quality. Auditor's work experience with p value $0.032 > 0.05$ means that the higher the auditor's work experience (X1), the better the audit quality (Y) produced. Auditor integrity with p value $0.001 < 0.05$ means that the higher the auditor integrity (X2), the higher the audit quality (Y). auditor competence with p value $0.746 < 0.05$, meaning that auditor competence (X3) has no significant effect on audit quality (Y). The results of the moderating regression analysis for the effect of emotional intelligence (Z) in moderating the relationship between auditor's work experience (X1) on audit quality (Y) showed a probability value of $0.016 < 0.050$. This value indicates that emotional intelligence has a positive and significant effect in moderating the relationship between auditor work experience and audit quality. The results of the regression analysis of the influence of emotional intelligence (Z) in moderating the relationship between auditor integrity (X2) and audit quality (Y) showed a probability value of $0.010 < 0.050$. This value indicates that emotional intelligence has a positive and significant effect in moderating the relationship between auditor integrity and audit quality. The results of the regression analysis of the influence of emotional intelligence (Z) in moderating the relationship of auditor competence (X3) to audit quality showed a probability value of $0.010 < 0.050$. This value indicates that emotional intelligence has a significant effect in moderating the relationship between auditor competence and audit quality.

This research was conducted inseparable from the existence of several limitations contained in the quality of the research data. These limitations include:

1. It is possible that there are several other variables that have not been included in this study that affect audit quality, such as objectivity accountability, audit tenure, and professional skepticism.
2. The results of this study are an analysis with the object of study limited to the government's internal auditors who work at the Financial and Development Supervisory Agency of South Sulawesi Province, thus allowing different results if research on the same topic is carried out on different objects and professions.

5. SUGESSTIONS

Based on the conclusions of the study, several suggestions are recommended to the next researchers related to the audit quality of the government's internal auditors (Financial and Development Supervisory Agency), namely:

1. Add or consider other variables that can be used to review the factors that affect audit quality.
2. For further researchers to expand the object of research by developing research samples not only to respondents who work as auditors for BPKP Representatives of South Sulawesi Province but to increase the number of sample respondents in other Provincial BPKP offices, thus allowing differences in the results of this study.
3. This study uses an instrument based on a questionnaire distributed to respondents, so that further research can use other research instruments.
4. For further research, you can also try to do this research with different research methods, for example qualitative research methods or mixed methods between qualitative and quantitative.

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