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Diakses pada Tanggal 22 Februari 2018

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LAMPIRAN



UNIVERSITAS PASUNDAN
FAKULTAS EKONOMI DAN BISNIS

PROGRAM STUDI : EKONOMI PEMBANGUNAN (TERAKREDITASI A) MANAJEMEN (TERAKREDITASI A) AKUNTANSI (TERAKREDITASI A)

SURAT KETERANGAN

Nomor : 142 /Unpas.FEB.AK/K.1/V/2018

Program Studi Akuntansi Fakultas Ekonomi & Bisnis Universitas Pasundan Bandung, dengan ini Menerangkan bahwa :

N a m a : **Obby Mustajib**
No. Reg. Pokok : 144020324
Alamat Lengkap : Dusun Manis Rt 02 RW 04, Desa Kaduagung, Sindangagung,
Kab. Kuningan
Telp. -

Judul Usulan Penelitian : **Pengaruh Pengalaman Auditor dan Skeptisme Profesional Auditor Terhadap ketepatan Pemberian Opini Auditor**

Yang bersangkutan telah mengikuti Seminar Usulan Penelitian Program Studi Akuntansi yang diselenggarakan pada tanggal 3 Mei 2018 di Fakultas Ekonomi dan Bisnis Universitas Pasundan, Jl. Tamansari 6-8 Bandung.

Surat keterangan ini diberikan kepada yang bersangkutan untuk dipergunakan sebagaimana mestinya.

Demikian surat keterangan ini, agar yang berkepentingan maklum.

Bandung, 3 Mei 2018
Ketua Program Studi Akuntansi,

R. Muchamad Noch Drs., M.Ak., Ak., C.A.
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KARTU PERKEMBANGAN BIMBINGAN SKRIPSI



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 MULAI BIMBINGAN TGL. :
 SELESAI BIMBINGAN TGL. :

NO.	HARI/TANGGAL	PENJELASAN PERBAIKAN	PARAF
	25 / 02 / 18 / Sabtu	Konsultasi Judul	[Signature]
	03 / 03 / 18 / Sabtu	Revisi Bab I	[Signature]
	08 / 03 / 18 / Kamis	Acc Bab I, dan Revisi Bab II	[Signature]
	15 / 03 / 18 / Kamis	Acc Bab III	[Signature]
	20 / 04 / 18 / Jumat	Revisi Bab III Acc	[Signature]
	20 / 04 / 18 / Jumat	Sup Sup	[Signature]
	02. 05 - 18 / Senin	Revisi perbaikan	[Signature]
	11 / 07 / 18 / Rabu	Revisi Bab IV	[Signature]
	14 / 07 / 18 / Sabtu	Acc Bab IV dan V	[Signature]
	17 / 07 / 18 / Senin	Revisi akhir Pengantar	[Signature]

CATATAN : Kartu ini dibawa pada saat bimbingan dan diserahkan pada saat akan mendaftar sidang beserta kelengkapan persyaratan lain yang diperlukan.
 Batas waktu bimbingan 6 bulan dan apabila melebihi batas waktu tersebut, Saudara diwajibkan untuk menyusun proposal penelitian yang baru.

Bandung, Juli 20 18

Mengetahui
 Ketua/Sek. Program Studi

Pembimbing,

Pembimbing Pendamping

(_____)

(_____)

(_____)

Ketepatan Pemberian Opini Auditor (Y)																				
Pendapat Wajar Tanpa Pengecualian (Unqualified Opinion)			Pendapat Wajar Tanpa Pengecualian Dengan Bahasa Penjelasan (Unqualified Opinion With Explanatory Language)						Pendapat Wajar Dengan Pengecualian (Qualified Opinion)					Pendapat Tidak Wajar (Adverse Opinion)			Pernyataan Tidak Memberikan Pendapat (Disclaimer Opinion)			Total Skor Variabel Y
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
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4	4	4	4	5	5	4	5	5	5	5	4	5	4	5	5	4	5	5	5	92
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4	5	5	5	5	4	5	5	5	4	5	4	5	4	5	5	5	4	5	5	94
5	5	5	5	5	5	5	4	4	4	4	4	4	5	4	4	5	4	5	5	91
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5	3	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	98
4	5	4	5	5	4	5	5	5	4	5	4	5	4	5	5	5	4	5	5	93
4	4	4	5	4	4	4	3	4	4	4	4	4	4	4	4	4	5	4	3	80
5	5	5	4	4	4	4	4	4	5	5	4	4	5	5	5	4	4	5	5	90
254	260	268	267	260	253	253	259	265	253	268	265	269	256	260	257	258	255	263	255	5288

Lampiran 9 Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Skeptisisme Profesional Auditor, Pengalaman Auditor ^b		Enter

a. Dependent Variable: Ketepatan Pemberian Opini Auditor

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.848 ^a	.720	.710	3.994	2.076

a. Predictors: (Constant), Skeptisisme Profesional Auditor, Pengalaman Auditor

b. Dependent Variable: Ketepatan Pemberian Opini Auditor

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2333.573	2	1166.786	73.136	.000 ^b
	Residual	909.360	57	15.954		
	Total	3242.933	59			

a. Dependent Variable: Ketepatan Pemberian Opini Auditor

b. Predictors: (Constant), Skeptisisme Profesional Auditor, Pengalaman Auditor

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
		B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	-29.818	9.997		-2.983	.004					
	Pengalaman Auditor	.607	.270	.295	2.250	.028	.789	.286	.158	.286	3.500
	Skeptisisme Profesional Auditor	1.136	.255	.584	4.451	.000	.833	.508	.312	.286	3.500

a. Dependent Variable: Ketepatan Pemberian Opini Auditor

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions		
				(Constant)	Pengalaman Auditor	Skeptisisme Profesional Auditor
1	1	2.998	1.000	.00	.00	.00
	2	.002	40.633	.97	.05	.11
	3	.000	81.584	.03	.95	.89

a. Dependent Variable: Ketepatan Pemberian Opini Auditor

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	75.34	99.13	88.13	6.289	60
Residual	-10.420	9.216	.000	3.926	60
Std. Predicted Value	-2.034	1.749	.000	1.000	60
Std. Residual	-2.609	2.307	.000	.983	60

a. Dependent Variable: Ketepatan Pemberian Opini Auditor

Lampiran 10 Uji Multikolinieritas

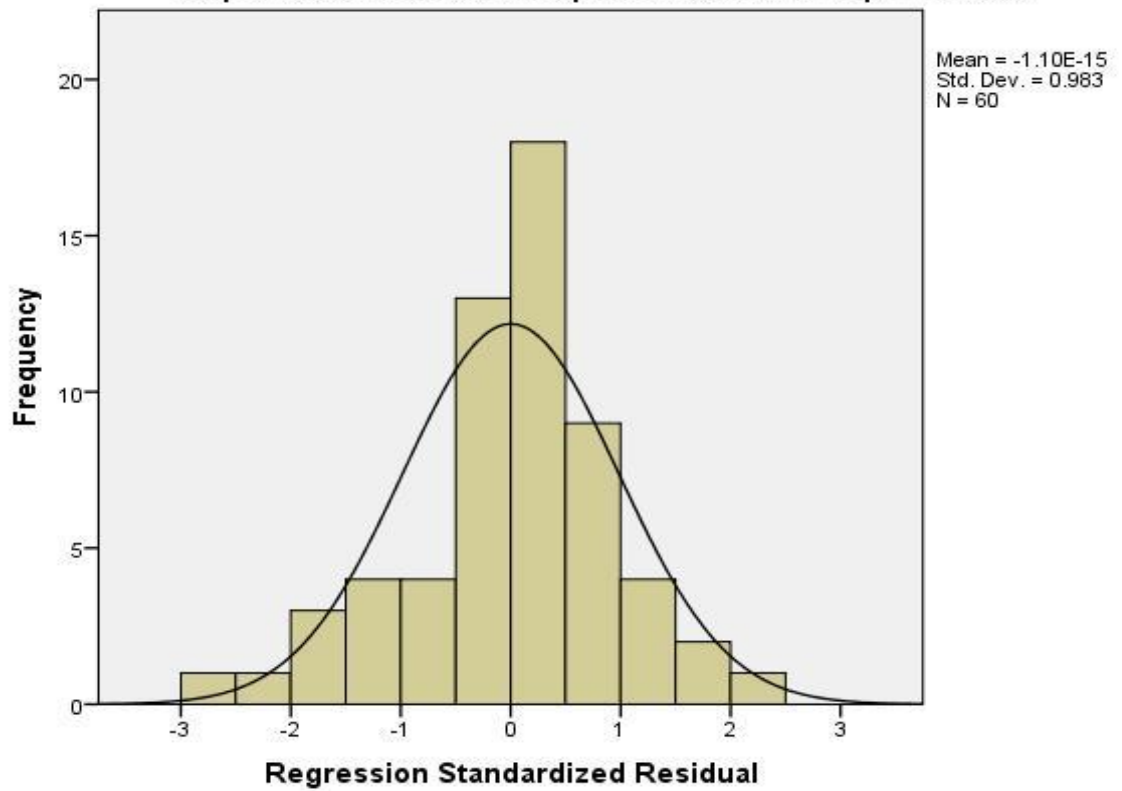
Coefficients^a

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
1 Pengalaman Auditor	.286	3.500
Skeptisisme		
Profesional Auditor	.286	3.500

a. Dependent Variable: Ketepatan Pemberian Opini Auditor

Histogram

Dependent Variable: Ketepatan Pemberian Opini Auditor



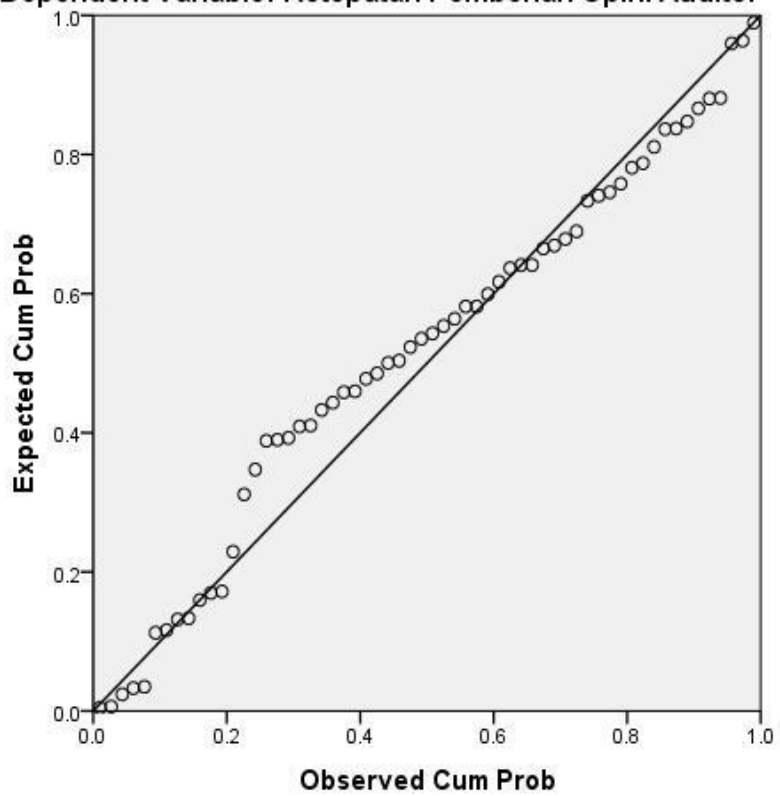
Lampiran 11 Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		60
Normal Parameters ^{a,b}	Mean	.000
	Std. Deviation	3.9259
Most Extreme Differences	Absolute	.136
	Positive	.065
	Negative	-.136
Test Statistic		.136
Asymp. Sig. (2-tailed)		.070 ^c

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.

Normal P-P Plot of Regression Standardized Residual
Dependent Variable: Ketepatan Pemberian Opini Auditor



Lampiran 12 Uji Heteroskedastisitas

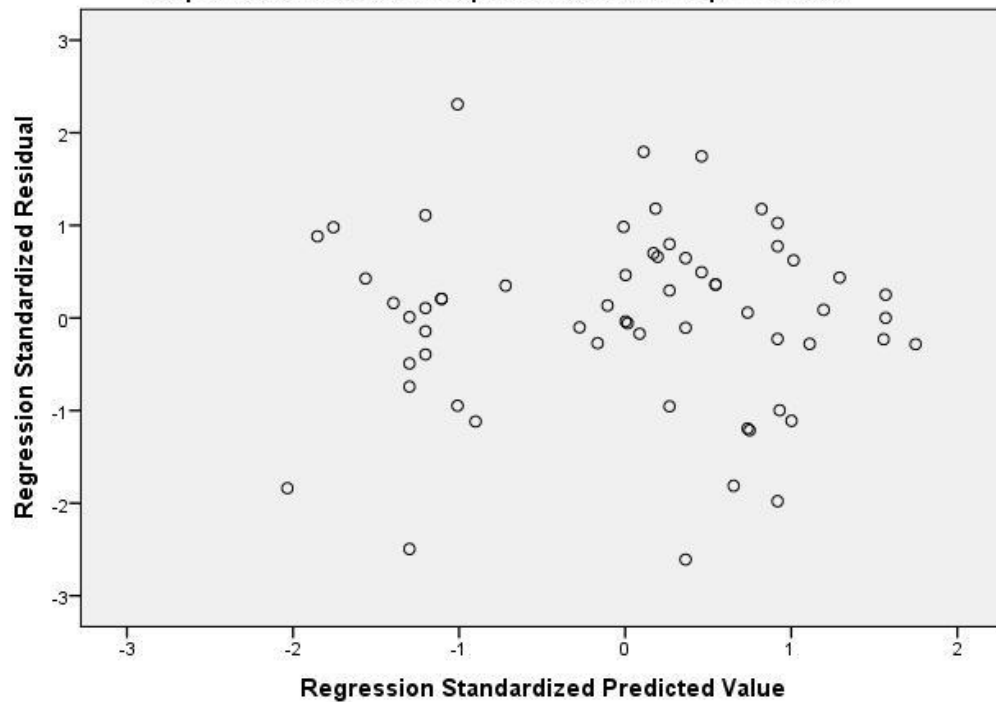
Correlations

			Pengalaman Auditor	Skeptisme Profesional Auditor	Unstandardized Residual
Spearman's rho	Pengalaman Auditor	Correlation Coefficient	1.000	.814**	-.068
		Sig. (2-tailed)	.	.000	.607
		N	60	60	60
	Skeptisme Profesional Auditor	Correlation Coefficient	.814**	1.000	-.025
		Sig. (2-tailed)	.000	.	.847
		N	60	60	60
	Unstandardized Residual	Correlation Coefficient	-.068	-.025	1.000
		Sig. (2-tailed)	.607	.847	.
		N	60	60	60

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

Scatterplot

Dependent Variable: Ketepatan Pemberian Opini Auditor



Lampiran 13 Correlations

Correlations

		Pengalaman Auditor	Ketepatan Pemberian Opini Auditor
Pengalaman Auditor	Pearson Correlation	1	.789**
	Sig. (2-tailed)		.000
	N	60	60
Ketepatan Pemberian Opini Auditor	Pearson Correlation	.789**	1
	Sig. (2-tailed)	.000	
	N	60	60

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

Correlations

		Skeptisisme Profesional Auditor	Ketepatan Pemberian Opini Auditor
Skeptisisme Profesional Auditor	Pearson Correlation	1	.833**
	Sig. (2-tailed)		.000
	N	60	60
Ketepatan Pemberian Opini Auditor	Pearson Correlation	.833**	1
	Sig. (2-tailed)	.000	
	N	60	60

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

Lampiran 14 Uji Validitas
Validitas Pengalaman Auditor

Correlations

	Item_1	Item_2	Item_3	Item_4	Item_5	Item_6	Item_7	Item_8	Item_9	Item_10	Item_11	Item_12	Item_13	Item_14	Item_15	Skor_Total
Item_1	1	.393**	.187	.290**	.236	.221	.258*	-.163	.021	-.293*	.115	-.082	.052	.089	.317**	.363**
Pearson Correlation																
Sig. (2-tailed)																
N	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60
Item_2	.393**	1	.119	.492**	.250	.039	.304*	.038	.190	.288*	.408**	.072	.194	-.053	-.012	.531**
Pearson Correlation																
Sig. (2-tailed)																
N	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60
Item_3	.187	.119	1	.319*	-.185	.198	.337**	.022	.072	.109	.065	.183	.283	-.150	.351**	.429**
Pearson Correlation																
Sig. (2-tailed)																
N	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60
Item_4	.290**	.492**	.319*	1	.123	.308	.325*	.318	.256*	.255*	.369**	-.071	.170	-.078	.116	.605**
Pearson Correlation																
Sig. (2-tailed)																
N	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60
Item_5	.236	.250	-.185	.123	1	.221	.051	.090	.102	.058	.204	.072	-.073	.053	.199	.335**
Pearson Correlation																
Sig. (2-tailed)																
N	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60
Item_6	.070	.054	.157	.349	.089	1	.570**	.204	.027	-.054	-.064	.000	.159	.000	.303*	.474**
Pearson Correlation																
Sig. (2-tailed)																
N	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60
Item_7	.258*	.304*	.337**	.325*	.051	.570**	1	.210	.187	.084	.050	.211	.288	.077	.273	.649**
Pearson Correlation																
Sig. (2-tailed)																
N	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60
Item_8	-.163	.038	.022	.318	.090	.204	.210	1	.122	.185	.282*	-.177	.115	-.073	.021	.334**
Pearson Correlation																
Sig. (2-tailed)																
N	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60
Item_9	.021	.190	.072	.256*	.102	.027	.187	.122	1	.212	.107	-.025	.099	-.028	.199	.363**
Pearson Correlation																
Sig. (2-tailed)																
N	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60
Item_10	-.293*	.288*	.109	.255*	.058	-.054	.084	.185	.212	1	.169	.120	.226	.087	-.103	.366**
Pearson Correlation																
Sig. (2-tailed)																
N	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60
Item_11	.380	.001	.623	.004	.118	.628	.706	.029	.414	.197	.197	.363	.082	.507	.433	.004
Pearson Correlation																
Sig. (2-tailed)																
N	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60
Item_12	-.082	.072	.183	-.071	.072	.000	.211	-.177	-.025	.120	.212	1	.315	.383	.108	.352**
Pearson Correlation																
Sig. (2-tailed)																
N	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60
Item_13	.052	.194	.283*	.170	-.073	.159	.288*	.115	.099	.226	.030	.315*	1	.392**	.375**	.562**
Pearson Correlation																
Sig. (2-tailed)																
N	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60
Item_14	.089	-.053	-.150	-.078	.053	.000	.077	-.073	-.028	.087	.000	.383**	.392**	1	.283*	.328*
Pearson Correlation																
Sig. (2-tailed)																
N	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60
Item_15	.317	-.012	.351**	.116	.199	.303	.273	.021	.199	-.103	.305	.108	.375**	.283	1	.557**
Pearson Correlation																
Sig. (2-tailed)																
N	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60
Skor_Total	.363**	.531**	.429**	.605**	.335**	.474**	.649**	.334**	.363**	.366**	.461**	.562**	.328*	.557**	.557**	1
Pearson Correlation																
Sig. (2-tailed)																
N	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60

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

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

Validitas Skeptisisme Profesional Auditor

Correlations

	Item_1	Item_2	Item_3	Item_4	Item_5	Item_6	Item_7	Item_8	Item_9	Item_10	Item_11	Item_12	Item_13	Item_14	Item_15	Skor_Total
Item_1	Pearson Correlation Sig. (2-tailed) N	.552** .000 60	.216 .097 60	.012 .929 60	.139 .288 60	.339** .008 60	-.062 .638 60	.237 .069 60	-.023 .864 60	-.062 .638 60	-.051 .699 60	.110 .402 60	.000 1.000 60	-.006 .966 60	.011 .931 60	.312 .015 60
Item_2	Pearson Correlation Sig. (2-tailed) N	.552** .000 60	1 .179 60	-.014 .915 60	.190 .146 60	.226 .083 60	-.027 .836 60	.136 .300 60	.014 .918 60	.245 .059 60	-.150 .251 60	.084 .524 60	.042 .752 60	-.041 .757 60	.041 .755 60	.320 .013 60
Item_3	Pearson Correlation Sig. (2-tailed) N	.179 .097 60	1 .172 60	.316** .014 60	.234 .072 60	.033 .805 60	.240 .065 60	.202 .122 60	.279 .031 60	.509** .000 60	.183 .163 60	.205 .116 60	.371** .004 60	.366** .004 60	.253 .051 60	.598** .000 60
Item_4	Pearson Correlation Sig. (2-tailed) N	.179 .097 60	.172 .097 60	.316** .014 60	1 .151 60	.005 .971 60	.371** .003 60	.138 .292 60	.189 .147 60	.025 .847 60	.285** .027 60	-.031 .815 60	.791** .000 60	.459** .000 60	.456** .000 60	.540** .000 60
Item_5	Pearson Correlation Sig. (2-tailed) N	.190 .288 60	.190 .288 60	.234 .072 60	1 .151 60	.072 .249 60	.202 .122 60	.179 .171 60	.440** .000 60	.130 .321 60	.032 .806 60	.200 .125 60	.102 .436 60	.228 .079 60	.161 .218 60	.445** .000 60
Item_6	Pearson Correlation Sig. (2-tailed) N	.226 .083 60	.226 .083 60	.033 .805 60	.005 .971 60	1 .585 60	.321 .122 60	.346** .007 60	.018 .889 60	-.095 .472 60	.202 .122 60	.244 .060 60	-.014 .915 60	.025 .847 60	.242 .063 60	.384** .002 60
Item_7	Pearson Correlation Sig. (2-tailed) N	.226 .083 60	.226 .083 60	.033 .805 60	.005 .971 60	1 .585 60	.321 .122 60	.346** .007 60	.018 .889 60	-.095 .472 60	.202 .122 60	.244 .060 60	-.014 .915 60	.025 .847 60	.242 .063 60	.384** .002 60
Item_8	Pearson Correlation Sig. (2-tailed) N	.339** .008 60	.339** .008 60	.240 .065 60	.240 .065 60	1 .585 60	.500** .000 60	.165 .208 60	.165 .208 60	.132 .313 60	.332** .010 60	.335** .009 60	.231 .075 60	.468** .000 60	.577** .000 60	.625** .000 60
Item_9	Pearson Correlation Sig. (2-tailed) N	.339** .008 60	.339** .008 60	.240 .065 60	.240 .065 60	1 .585 60	.500** .000 60	.165 .208 60	.165 .208 60	.132 .313 60	.332** .010 60	.335** .009 60	.231 .075 60	.468** .000 60	.577** .000 60	.625** .000 60
Item_10	Pearson Correlation Sig. (2-tailed) N	.339** .008 60	.339** .008 60	.240 .065 60	.240 .065 60	1 .585 60	.500** .000 60	.165 .208 60	.165 .208 60	.132 .313 60	.332** .010 60	.335** .009 60	.231 .075 60	.468** .000 60	.577** .000 60	.625** .000 60
Item_11	Pearson Correlation Sig. (2-tailed) N	.339** .008 60	.339** .008 60	.240 .065 60	.240 .065 60	1 .585 60	.500** .000 60	.165 .208 60	.165 .208 60	.132 .313 60	.332** .010 60	.335** .009 60	.231 .075 60	.468** .000 60	.577** .000 60	.625** .000 60
Item_12	Pearson Correlation Sig. (2-tailed) N	.339** .008 60	.339** .008 60	.240 .065 60	.240 .065 60	1 .585 60	.500** .000 60	.165 .208 60	.165 .208 60	.132 .313 60	.332** .010 60	.335** .009 60	.231 .075 60	.468** .000 60	.577** .000 60	.625** .000 60
Item_13	Pearson Correlation Sig. (2-tailed) N	.339** .008 60	.339** .008 60	.240 .065 60	.240 .065 60	1 .585 60	.500** .000 60	.165 .208 60	.165 .208 60	.132 .313 60	.332** .010 60	.335** .009 60	.231 .075 60	.468** .000 60	.577** .000 60	.625** .000 60
Item_14	Pearson Correlation Sig. (2-tailed) N	.339** .008 60	.339** .008 60	.240 .065 60	.240 .065 60	1 .585 60	.500** .000 60	.165 .208 60	.165 .208 60	.132 .313 60	.332** .010 60	.335** .009 60	.231 .075 60	.468** .000 60	.577** .000 60	.625** .000 60
Item_15	Pearson Correlation Sig. (2-tailed) N	.339** .008 60	.339** .008 60	.240 .065 60	.240 .065 60	1 .585 60	.500** .000 60	.165 .208 60	.165 .208 60	.132 .313 60	.332** .010 60	.335** .009 60	.231 .075 60	.468** .000 60	.577** .000 60	.625** .000 60
Skor_Total	Pearson Correlation Sig. (2-tailed) N	.312 .015 60	.312 .015 60	.312 .015 60	.312 .015 60	.312 .015 60	.312 .015 60	.312 .015 60	.312 .015 60	.312 .015 60	.312 .015 60	.312 .015 60	.312 .015 60	.312 .015 60	.312 .015 60	.312 .015 60

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

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

Validitas Ketepatan Pemberian Opini Auditor

	Item_1	Item_2	Item_3	Item_4	Item_5	Item_6	Item_7	Item_8	Item_9	Item_10	Item_11	Item_12	Item_13	Item_14	Item_15	Item_16	Item_17	Item_18	Item_19	Item_20	Skor_total	
Item_1	Pearson Correlation Sig. (2-tailed) N	.561** .000 60	.472** .000 60	.080 .545 60	.073 .580 60	.261** .044 60	-.152 .246 60	-.016 .903 60	.276** .031 60	-.212 .103 60	.112 .396 60	.055 .876 60	.112 .396 60	.248 .056 60	.365** .005 60	.329** .010 60	-.042 .747 60	-.363** .004 60	.316** .014 60	.342** .008 60	.378** .003 60	
Item_2	Pearson Correlation Sig. (2-tailed) N	.561** .000 60	1 .398** 60	.065 .624 60	.046 .727 60	.046 .728 60	-.003 .980 60	-.121 .368 60	.354** .005 60	-.028 .829 60	.016 .904 60	-.005 .970 60	.271** .036 60	.063 .632 60	.289** .026 60	.281** .029 60	-.006 .961 60	-.006 .981 60	.112 .396 60	.243 .061 60	.348** .007 60	.322** .012 60
Item_3	Pearson Correlation Sig. (2-tailed) N	.472** .000 60	1 .398** 60	.375** .003 60	.282** .000 60	.193 .728 60	.111 .980 60	.177 .368 60	.598** .000 60	.006 .829 60	.125 .904 60	.381** .000 60	.125 .396** 60	.063 .632 60	.287** .026 60	.301** .029 60	.160 .961 60	.371** .000 60	.415** .000 60	.287** .000 60	.518** .000 60	.518** .000 60
Item_4	Pearson Correlation Sig. (2-tailed) N	.080 .545 60	.375** .003 60	1 .483** 60	.003 .624 60	.029 .727 60	.140 .980 60	.397 .368 60	.000 .005 60	.964 .829 60	.343 .904 60	.003 .970 60	.003 .396** 60	.002 .632 60	.026 .026 60	.026 .029 60	.004 .961 60	.004 .981 60	.001 .396 60	.026 .061 60	.000 .007 60	.000 .012 60
Item_5	Pearson Correlation Sig. (2-tailed) N	.282** .000 60	.282** .000 60	.483** .000 60	1 .483** 60	.275** .003 60	.492** .006 60	.374** .003 60	.485** .000 60	.006 .829 60	.122 .904 60	.331** .000 60	.246 .970 60	.039 .632 60	.448** .000 60	.395** .000 60	.450** .000 60	.570** .000 60	.262** .000 60	.691** .000 60	.520** .000 60	.668** .000 60
Item_6	Pearson Correlation Sig. (2-tailed) N	.261** .000 60	.193 .728 60	.159 .003 60	.275** .003 60	1 .483** 60	.245 .980 60	.351** .000 60	.419** .000 60	.372** .829 60	.245 .904 60	.187 .970 60	.140 .396** 60	.211 .632 60	.253 .026 60	.270** .029 60	.411** .000 60	.249 .961 60	.418** .000 60	.350** .000 60	.528** .000 60	.528** .000 60
Item_7	Pearson Correlation Sig. (2-tailed) N	.472** .000 60	.398** .000 60	.111 .624 60	.492** .000 60	.467** .000 60	1 .483** 60	.608** .000 60	.330** .000 60	.221 .904 60	.153 .904 60	.306** .000 60	.301** .000 60	.301** .000 60	.270** .000 60	.374** .000 60	.711** .000 60	-.084 .522 60	.513** .000 60	.428** .001 60	.593** .000 60	.593** .000 60
Item_8	Pearson Correlation Sig. (2-tailed) N	.065 .624 60	.375** .003 60	.111 .624 60	.492** .000 60	.467** .000 60	1 .483** 60	.608** .000 60	.330** .000 60	.221 .904 60	.153 .904 60	.306** .000 60	.301** .000 60	.301** .000 60	.270** .000 60	.374** .000 60	.711** .000 60	-.084 .522 60	.513** .000 60	.428** .001 60	.593** .000 60	.593** .000 60
Item_9	Pearson Correlation Sig. (2-tailed) N	.246 .980 60	.398** .000 60	.397 .624 60	.492** .000 60	.467** .000 60	.608** .000 60	1 .483** 60	.608** .000 60	.221 .904 60	.153 .904 60	.306** .000 60	.301** .000 60	.301** .000 60	.270** .000 60	.374** .000 60	.711** .000 60	-.084 .522 60	.513** .000 60	.428** .001 60	.593** .000 60	.593** .000 60
Item_10	Pearson Correlation Sig. (2-tailed) N	.103 .829 60	.398** .000 60	.964 .624 60	.492** .000 60	.467** .000 60	.608** .000 60	.608** .000 60	1 .483** 60	.221 .904 60	.153 .904 60	.306** .000 60	.301** .000 60	.301** .000 60	.270** .000 60	.374** .000 60	.711** .000 60	-.084 .522 60	.513** .000 60	.428** .001 60	.593** .000 60	.593** .000 60
Item_11	Pearson Correlation Sig. (2-tailed) N	.112 .016 60	.125 .438** 60	.125 .438** 60	.331** .000 60	.245 .980 60	.153 .980 60	.388** .000 60	.419** .000 60	.372** .829 60	.245 .904 60	.187 .970 60	.140 .396** 60	.211 .632 60	.253 .026 60	.270** .029 60	.411** .000 60	.249 .961 60	.418** .000 60	.350** .000 60	.528** .000 60	.528** .000 60
Item_12	Pearson Correlation Sig. (2-tailed) N	.396 .904 60	.398** .000 60	.002 .230 60	.000 .624 60	.059 .980 60	.018 .980 60	.002 .980 60	.001 .980 60	.000 .829 60	.000 .904 60	.003 .970 60	.002 .396** 60	.002 .632 60	.000 .026 60	.000 .029 60	.000 .961 60	.000 .981 60	.000 .396 60	.000 .061 60	.000 .007 60	.000 .012 60
Item_13	Pearson Correlation Sig. (2-tailed) N	.112 .016 60	.125 .438** 60	.125 .438** 60	.331** .000 60	.245 .980 60	.153 .980 60	.388** .000 60	.419** .000 60	.372** .829 60	.245 .904 60	.187 .970 60	.140 .396** 60	.211 .632 60	.253 .026 60	.270** .029 60	.411** .000 60	.249 .961 60	.418** .000 60	.350** .000 60	.528** .000 60	.528** .000 60
Item_14	Pearson Correlation Sig. (2-tailed) N	.248 .063 60	.398** .000 60	.157 .448** 60	.448** .000 60	.211 .980 60	.153 .980 60	.388** .000 60	.419** .000 60	.372** .829 60	.245 .904 60	.187 .970 60	.140 .396** 60	.211 .632 60	.253 .026 60	.270** .029 60	.411** .000 60	.249 .961 60	.418** .000 60	.350** .000 60	.528** .000 60	.528** .000 60
Item_15	Pearson Correlation Sig. (2-tailed) N	.355 .289 60	.389** .000 60	.157 .230 60	.395** .000 60	.253 .980 60	.270 .980 60	.489** .000 60	.479** .000 60	.317 .829 60	.287 .904 60	.251 .970 60	.396** .000 60	.487** .000 60	.487** .000 60	.561** .000 60	.509** .000 60	.509** .000 60	.639** .000 60	.725** .000 60	.756** .000 60	.756** .000 60
Item_16	Pearson Correlation Sig. (2-tailed) N	.329** .010 60	.398** .000 60	.301** .029 60	.450** .000 60	.270** .000 60	.374** .000 60	.502** .000 60	.548** .000 60	.548** .000 60	.548** .000 60	.548** .000 60	.548** .000 60	.548** .000 60	.548** .000 60	.548** .000 60	.548** .000 60	.548** .000 60	.548** .000 60	.548** .000 60	.548** .000 60	.548** .000 60
Item_17	Pearson Correlation Sig. (2-tailed) N	-.042 .747 60	-.006 .961 60	-.006 .981 60	.112 .348** 60	.243 .061 60	.348** .000 60	.322** .000 60	.348** .000 60	.348** .000 60	.348** .000 60	.348** .000 60	.348** .000 60	.348** .000 60	.348** .000 60	.348** .000 60	.348** .000 60	.348** .000 60	.348** .000 60	.348** .000 60	.348** .000 60	.348** .000 60
Item_18	Pearson Correlation Sig. (2-tailed) N	.363** .004 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60
Item_19	Pearson Correlation Sig. (2-tailed) N	.316** .014 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60
Item_20	Pearson Correlation Sig. (2-tailed) N	.342** .008 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60	.396** .000 60
Skor_total	Pearson Correlation Sig. (2-tailed) N	.378 .003 60	.322 .012 60	.518 .000 60	.408 .000 60	.668 .000 60	.528 .000 60	.593 .000 60	.656 .000 60	.656** .000 60	.656** .000 60	.656** .000 60	.656** .000 60	.656** .000 60	.656** .000 60	.656** .000 60	.656** .000 60	.656** .000 60	.656** .000 60	.656** .000 60	.656** .000 60	.656** .000 60

** Correlation is significant at the 0.01 level (2-tailed).
* Correlation is significant at the 0.05 level (2-tailed).

Lampiran 15 Uji Reliability

Reliability Pengalaman Auditor

Case Processing Summary

		N	%
Cases	Valid	60	100.0
	Excluded ^a	0	.0
	Total	60	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.715	15

Reliability Skeptisisme Profesional Auditor

Case Processing Summary

		N	%
Cases	Valid	60	100.0
	Excluded ^a	0	.0
	Total	60	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.799	15

Reliability Ketepatan Pemberian Opini Auditor

Case Processing Summary

		N	%
Cases	Valid	60	100.0
	Excluded ^a	0	.0
	Total	60	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.905	20

Lampiran 16 Daftar Riwayat Hidup

DAFTAR RIWAYAT HIDUP

Nama : OBBY MUSTAJIB

NRP : 144020324

Tempat, Tanggal Lahir : Kuningan, 13 Maret 1996

Agama : Islam

Jenis Kelamin : Laki – laki

Alamat : Rt.001/Rw.004, Dusun Manis, Desa Kaduagung,
Kec. Sindangagung, Kab. Kuningan, Jawa Barat

Alamat Email : Obbymustajib@gmail.com

Riwayat Pendidikan : SDN Kaduagung (2002-2008)

MTsN Sindangsari (2008-2011)

SMAN 2 Kuningan (2011-2014)

Universitas Pasundan Bandung (2014-2018)

Riwayat Pendidikan Informal : Pelatihan Brevet A & B

