**Lampiran 1**

**KUESIONER**

**PENGARUH PENGETAHUAN DAN PENGALAMAN AUDITOR**

**TERHADAP PENDETEKSIAN KECURANGAN**

Dengan hormat,

Saya Michelle, sebagai mahasiswa Kwik Kian Gie School of Business sedang mengadakan penelitian untuk skripsi mengenai Pengaruh Pengetahuan dan Pengalaman Auditor terhadap Penilaian Kasus Kecurangan. Saya mengharapkan kesediaan Bapak/Ibu untuk meluangkan waktu untuk mengisi kuesioner penelitian saya. Seluruh identitas dan jawaban dari kuesioner ini bisa saya jamin kerahasiaannya dan hanya digunakan untuk tujuan penelitian saya. Atas kesediaan dan partisipasi Bapak/Ibu, saya ucapkan terima kasih.

1. **Data Responden**

Berilah tanda (**X**) pada pilihan anda di bawah ini.

1. Nama : (Tidak Wajib Diisi)
2. Jenis Kelamin :

* Laki-laki
* Perempuan

1. Usia :

* 20 – 30 Tahun
* 31 – 40 Tahun
* > 40 Tahun

1. Pendidikan Formal :

* S1
* S2
* S3

1. Lama Menjadi Auditor:

* < 5 Tahun
* 6 – 10 Tahun
* > 10 Tahun

1. Jabatan :

* Junior Auditor
* Senior Auditor
* Supervisor
* Manager
* Partner

1. **Petunjuk Pengisian**

Berdasarkan keterangan, berilah tanda silang (√) pada pilihan jawaban yang anda anggap paling sesuai pada tempat yang tersedia!

1. **Seseorang yang menyalahgunakan kewenangan yang dimilikinya dapat dikatakan melakukan kecurangan.**

* Sangat Tidak Setuju
* Tidak Setuju
* Ragu-ragu
* Setuju
* Sangat Setuju

1. **Seorang auditor yang banyak menemukan kerugian dan melakukan penyimpangan dapat dikatakan melakukan kecurangan.**

* Sangat Tidak Setuju
* Tidak Setuju
* Ragu-ragu
* Setuju
* Sangat Setuju

1. **Seorang auditor yang memiliki jabatan lebih tinggi lebih mungkin dalam melakukan kecurangan.**

* Sangat Tidak Setuju
* Tidak Setuju
* Ragu-ragu
* Setuju
* Sangat Setuju

1. **Seseorang yang dengan sengaja melawan hukum dengan maksud memperkaya diri sendiri atau orang lain atau korporasi dengan merugikan pihak lain berarti telah melakukan fraud.**

* Sangat Tidak Setuju
* Tidak Setuju
* Ragu-ragu
* Setuju
* Sangat Setuju

1. **Tingkat pendidikan yang dimiliki seorang auditor akan memiliki pengaruh dalam menganalisa sebuah kasus kecurangan.**

* Sangat Tidak Setuju
* Tidak Setuju
* Ragu-ragu
* Setuju
* Sangat Setuju

1. **Seorang auditor yang mengikuti pelatihan akan memiliki kemampuan yang lebih baik dalam menganalisa sebuah kasus kecurangan.**

* Sangat Tidak Setuju
* Tidak Setuju
* Ragu-ragu
* Setuju
* Sangat Setuju

1. **Seorang auditor yang memiliki keahlian dalam melaksanakan tugas secara cekat, cepat dan tepat akan memiliki kemampuan yang lebih baik dalam menemukan unsur kecurangan.**

* Sangat Tidak Setuju
* Tidak Setuju
* Ragu-ragu
* Setuju
* Sangat Setuju

1. **Seseorang yang sudah lama bekerja sebagai auditor akan memiliki keunggulan dalam mendeteksi kecurangan.**

* Sangat Tidak Setuju
* Tidak Setuju
* Ragu-ragu
* Setuju
* Sangat Setuju

1. **Seorang auditor yang telah menyelesaikan banyak penugasan akan memiliki keunggulan dalam mendeteksi kecurangan.**

* Sangat Tidak Setuju
* Tidak Setuju
* Ragu-ragu
* Setuju
* Sangat Setuju

1. **Auditor yang telah menangani berbagai jenis perusahaan akan memiliki keunggulan dalam mendeteksi kecurangan.**

* Sangat Tidak Setuju
* Tidak Setuju
* Ragu-ragu
* Setuju
* Sangat Setuju

**Lampiran 2**

**Nilai Untuk Jawaban Prakuesioner**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **RESPONDEN** | **SKOR ITEM** | | | **TOTAL SKOR** |
| **1** | **2** | **3** |
| 1 | 4 | 4 | 4 | 12 |
| 2 | 4 | 4 | 4 | 12 |
| 3 | 4 | 4 | 4 | 12 |
| 4 | 4 | 4 | 4 | 12 |
| 5 | 4 | 4 | 4 | 12 |
| 6 | 5 | 4 | 4 | 13 |
| 7 | 4 | 4 | 4 | 12 |
| 8 | 4 | 4 | 4 | 12 |
| 9 | 4 | 4 | 4 | 12 |
| 10 | 4 | 4 | 4 | 12 |
| 11 | 4 | 4 | 4 | 12 |
| 12 | 4 | 4 | 4 | 12 |
| 13 | 4 | 4 | 4 | 12 |
| 14 | 4 | 4 | 4 | 12 |
| 15 | 4 | 4 | 4 | 12 |
| 16 | 5 | 5 | 5 | 15 |
| 17 | 4 | 4 | 4 | 12 |
| 18 | 4 | 4 | 4 | 12 |
| 19 | 4 | 4 | 4 | 12 |
| 20 | 4 | 4 | 4 | 12 |
| 21 | 4 | 4 | 4 | 12 |
| 22 | 4 | 4 | 4 | 12 |
| 23 | 4 | 4 | 4 | 12 |
| 24 | 4 | 4 | 4 | 12 |
| 25 | 4 | 4 | 4 | 12 |
| 26 | 4 | 4 | 4 | 12 |
| 27 | 4 | 4 | 4 | 12 |
| 28 | 4 | 4 | 4 | 12 |
| 29 | 4 | 4 | 4 | 12 |
| 30 | 4 | 4 | 4 | 12 |

1. **Pengetahuan Auditor (X1)**

1. **Pengalaman Auditor (X2)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **RESPONDEN** | **SKOR ITEM** | | | **TOTAL SKOR** |
| **1** | **2** | **3** |
| 1 | 4 | 4 | 5 | 13 |
| 2 | 5 | 3 | 4 | 12 |
| 3 | 4 | 4 | 4 | 12 |
| 4 | 4 | 3 | 4 | 11 |
| 5 | 5 | 4 | 4 | 13 |
| 6 | 5 | 3 | 4 | 12 |
| 7 | 4 | 4 | 4 | 12 |
| 8 | 5 | 5 | 5 | 15 |
| 9 | 4 | 4 | 4 | 12 |
| 10 | 4 | 4 | 4 | 12 |
| 11 | 4 | 4 | 4 | 12 |
| 12 | 4 | 4 | 4 | 12 |
| 13 | 4 | 4 | 4 | 12 |
| 14 | 4 | 4 | 4 | 12 |
| 15 | 4 | 4 | 4 | 12 |
| 16 | 5 | 5 | 5 | 15 |
| 17 | 4 | 5 | 4 | 13 |
| 18 | 4 | 4 | 4 | 12 |
| 19 | 4 | 4 | 4 | 12 |
| 20 | 5 | 5 | 5 | 15 |
| 21 | 4 | 4 | 4 | 12 |
| 22 | 5 | 4 | 4 | 13 |
| 23 | 5 | 5 | 4 | 14 |
| 24 | 4 | 4 | 4 | 12 |
| 25 | 5 | 4 | 5 | 14 |
| 26 | 5 | 5 | 5 | 15 |
| 27 | 4 | 4 | 4 | 12 |
| 28 | 5 | 4 | 4 | 13 |
| 29 | 4 | 4 | 4 | 12 |
| 30 | 5 | 5 | 5 | 15 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **RESPONDEN** | **SKOR ITEM** | | | | **TOTAL SKOR** |
| **1** | **2** | **3** | **4** |
| 1 | 4 | 5 | 4 | 5 | 18 |
| 2 | 5 | 4 | 4 | 4 | 17 |
| 3 | 4 | 4 | 4 | 4 | 16 |
| 4 | 3 | 4 | 4 | 4 | 15 |
| 5 | 4 | 4 | 4 | 4 | 16 |
| 6 | 4 | 5 | 5 | 4 | 18 |
| 7 | 5 | 5 | 5 | 5 | 20 |
| 8 | 4 | 4 | 4 | 4 | 16 |
| 9 | 4 | 4 | 5 | 4 | 17 |
| 10 | 4 | 4 | 4 | 4 | 16 |
| 11 | 4 | 4 | 4 | 4 | 16 |
| 12 | 4 | 4 | 4 | 4 | 16 |
| 13 | 4 | 4 | 3 | 4 | 15 |
| 14 | 4 | 4 | 4 | 4 | 16 |
| 15 | 4 | 4 | 5 | 4 | 17 |
| 16 | 5 | 5 | 4 | 5 | 19 |
| 17 | 4 | 5 | 4 | 4 | 17 |
| 18 | 4 | 4 | 5 | 4 | 17 |
| 19 | 4 | 4 | 3 | 4 | 15 |
| 20 | 4 | 4 | 4 | 4 | 16 |
| 21 | 4 | 5 | 5 | 4 | 18 |
| 22 | 4 | 4 | 4 | 4 | 16 |
| 23 | 4 | 5 | 4 | 4 | 17 |
| 24 | 4 | 4 | 4 | 4 | 16 |
| 25 | 4 | 4 | 4 | 4 | 16 |
| 26 | 5 | 5 | 5 | 5 | 20 |
| 27 | 4 | 4 | 4 | 4 | 16 |
| 28 | 4 | 4 | 4 | 4 | 16 |
| 29 | 4 | 4 | 4 | 4 | 16 |
| 30 | 5 | 5 | 4 | 5 | 19 |

1. **Pendeteksian Kecurangan (Y)**

**Lampiran 3**

**Nilai Untuk Jawaban Kuesioner**

1. **Pengetahuan Auditor (X1)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **RESPONDEN** | **SKOR ITEM** | | | **TOTAL SKOR** |
| **1** | **2** | **3** |
| 1 | 4 | 4 | 4 | 12 |
| 2 | 4 | 4 | 4 | 12 |
| 3 | 4 | 4 | 4 | 12 |
| 4 | 4 | 4 | 4 | 12 |
| 5 | 4 | 4 | 4 | 12 |
| 6 | 4 | 4 | 4 | 12 |
| 7 | 4 | 4 | 4 | 12 |
| 8 | 4 | 4 | 4 | 12 |
| 9 | 4 | 4 | 4 | 12 |
| 10 | 4 | 4 | 4 | 12 |
| 11 | 4 | 4 | 4 | 12 |
| 12 | 4 | 4 | 4 | 12 |
| 13 | 4 | 4 | 4 | 12 |
| 14 | 4 | 4 | 4 | 12 |
| 15 | 4 | 4 | 4 | 12 |
| 16 | 4 | 4 | 4 | 12 |
| 17 | 4 | 4 | 4 | 12 |
| 18 | 4 | 4 | 4 | 12 |
| 19 | 4 | 4 | 4 | 12 |
| 20 | 4 | 4 | 4 | 12 |
| 21 | 4 | 4 | 4 | 12 |
| 22 | 5 | 5 | 5 | 15 |
| 23 | 4 | 4 | 4 | 12 |
| 24 | 4 | 4 | 4 | 12 |
| 25 | 4 | 4 | 4 | 12 |
| 26 | 5 | 5 | 5 | 15 |
| 27 | 5 | 5 | 5 | 15 |
| 28 | 4 | 5 | 4 | 13 |
| 29 | 4 | 5 | 4 | 13 |
| 30 | 3 | 4 | 4 | 11 |
| 31 | 4 | 5 | 4 | 13 |
| 32 | 5 | 5 | 5 | 15 |
| **RESPONDEN** | **SKOR ITEM** | | | **TOTAL SKOR** |
| **1** | **2** | **3** |
| 33 | 4 | 4 | 4 | 12 |
| 34 | 4 | 4 | 4 | 12 |
| 35 | 4 | 4 | 4 | 12 |
| 36 | 4 | 4 | 4 | 12 |
| 37 | 4 | 4 | 3 | 11 |
| 38 | 4 | 5 | 3 | 12 |
| 39 | 4 | 4 | 4 | 12 |
| 40 | 4 | 4 | 4 | 12 |
| 41 | 5 | 5 | 5 | 15 |
| 42 | 4 | 4 | 4 | 12 |
| 43 | 5 | 5 | 4 | 14 |
| 44 | 4 | 4 | 4 | 12 |
| 45 | 4 | 4 | 4 | 12 |
| 46 | 4 | 4 | 4 | 12 |
| 47 | 4 | 4 | 4 | 12 |
| 48 | 5 | 5 | 5 | 15 |
| 49 | 4 | 4 | 4 | 12 |
| 50 | 5 | 4 | 5 | 14 |

1. **Pengalaman Auditor (X2)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **RESPONDEN** | **SKOR ITEM** | | | **TOTAL SKOR** |
| **1** | **2** | **3** |
| 1 | 4 | 4 | 4 | 12 |
| 2 | 3 | 5 | 4 | 12 |
| 3 | 4 | 4 | 4 | 12 |
| 4 | 4 | 4 | 4 | 12 |
| 5 | 4 | 4 | 4 | 12 |
| 6 | 4 | 4 | 4 | 12 |
| 7 | 4 | 4 | 4 | 12 |
| 8 | 4 | 4 | 4 | 12 |
| 9 | 4 | 4 | 4 | 12 |
| 10 | 4 | 4 | 4 | 12 |
| 11 | 4 | 4 | 4 | 12 |
| 12 | 4 | 4 | 4 | 12 |
| 13 | 4 | 4 | 4 | 12 |
| 14 | 4 | 4 | 4 | 12 |
| 15 | 4 | 4 | 4 | 12 |
| 16 | 4 | 3 | 4 | 11 |
| 17 | 4 | 3 | 4 | 11 |
| 18 | 3 | 3 | 4 | 10 |
| 19 | 3 | 3 | 4 | 10 |
| 20 | 3 | 3 | 4 | 10 |
| 21 | 3 | 4 | 4 | 11 |
| 22 | 5 | 5 | 5 | 15 |
| 23 | 4 | 3 | 3 | 10 |
| 24 | 4 | 3 | 4 | 11 |
| 25 | 4 | 4 | 4 | 12 |
| 26 | 4 | 4 | 5 | 13 |
| 27 | 5 | 5 | 5 | 15 |
| 28 | 4 | 4 | 4 | 12 |
| 29 | 3 | 3 | 3 | 9 |
| 30 | 4 | 4 | 4 | 12 |
| 31 | 4 | 4 | 4 | 12 |
| 32 | 5 | 5 | 5 | 15 |
| 33 | 3 | 5 | 4 | 12 |
| 34 | 4 | 4 | 4 | 12 |
| **RESPONDEN** | **SKOR ITEM** | | | **TOTAL SKOR** |
| **1** | **2** | **3** |
| 35 | 3 | 4 | 4 | 11 |
| 36 | 4 | 4 | 4 | 12 |
| 37 | 3 | 4 | 4 | 11 |
| 38 | 3 | 4 | 4 | 11 |
| 39 | 4 | 4 | 4 | 12 |
| 40 | 4 | 4 | 4 | 12 |
| 41 | 5 | 5 | 5 | 15 |
| 42 | 4 | 4 | 4 | 12 |
| 43 | 3 | 4 | 4 | 11 |
| 44 | 4 | 4 | 4 | 12 |
| 45 | 4 | 4 | 4 | 12 |
| 46 | 4 | 4 | 5 | 13 |
| 47 | 4 | 4 | 4 | 12 |
| 48 | 5 | 4 | 5 | 14 |
| 49 | 4 | 4 | 4 | 12 |
| 50 | 4 | 4 | 4 | 12 |

1. **Pendeteksian Kecurangan (Y)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **RESPONDEN** | **SKOR ITEM** | | | | **TOTAL SKOR** |
| **1** | **2** | **3** | **4** |
| 1 | 4 | 5 | 4 | 4 | 17 |
| 2 | 4 | 3 | 4 | 4 | 15 |
| 3 | 4 | 5 | 4 | 4 | 17 |
| 4 | 4 | 5 | 4 | 4 | 17 |
| 5 | 4 | 4 | 4 | 4 | 16 |
| 6 | 4 | 4 | 4 | 4 | 16 |
| 7 | 4 | 5 | 4 | 4 | 17 |
| 8 | 4 | 4 | 4 | 4 | 16 |
| 9 | 4 | 4 | 4 | 4 | 16 |
| 10 | 4 | 5 | 4 | 4 | 17 |
| 11 | 4 | 4 | 4 | 4 | 16 |
| 12 | 4 | 5 | 4 | 4 | 17 |
| 13 | 4 | 5 | 4 | 4 | 17 |
| 14 | 4 | 4 | 4 | 4 | 16 |
| 15 | 4 | 3 | 4 | 4 | 15 |
| 16 | 5 | 4 | 4 | 4 | 17 |
| 17 | 4 | 4 | 4 | 4 | 16 |
| 18 | 3 | 4 | 4 | 4 | 15 |
| 19 | 3 | 4 | 4 | 4 | 15 |
| 20 | 3 | 3 | 4 | 4 | 14 |
| 21 | 3 | 4 | 4 | 4 | 15 |
| 22 | 5 | 4 | 5 | 5 | 19 |
| 23 | 3 | 4 | 3 | 3 | 13 |
| 24 | 4 | 4 | 3 | 3 | 14 |
| 25 | 4 | 4 | 4 | 4 | 16 |
| 26 | 5 | 5 | 5 | 5 | 20 |
| 27 | 5 | 5 | 5 | 5 | 20 |
| 28 | 3 | 3 | 4 | 4 | 14 |
| 29 | 3 | 3 | 5 | 5 | 16 |
| 30 | 3 | 5 | 3 | 3 | 14 |
| 31 | 3 | 5 | 3 | 3 | 14 |
| 32 | 5 | 5 | 5 | 5 | 20 |
| 33 | 3 | 5 | 4 | 4 | 16 |
| 34 | 4 | 4 | 4 | 4 | 16 |
| **RESPONDEN** | **SKOR ITEM** | | | | **TOTAL SKOR** |
| **1** | **2** | **3** | **4** |
| 35 | 3 | 5 | 4 | 5 | 17 |
| 36 | 4 | 5 | 4 | 4 | 17 |
| 37 | 3 | 4 | 4 | 3 | 14 |
| 38 | 3 | 4 | 4 | 3 | 14 |
| 39 | 4 | 5 | 4 | 4 | 17 |
| 40 | 4 | 4 | 4 | 4 | 16 |
| 41 | 5 | 5 | 5 | 5 | 20 |
| 42 | 4 | 4 | 4 | 4 | 16 |
| 43 | 4 | 5 | 3 | 4 | 16 |
| 44 | 4 | 4 | 4 | 4 | 16 |
| 45 | 4 | 4 | 4 | 4 | 16 |
| 46 | 4 | 4 | 5 | 4 | 17 |
| 47 | 4 | 4 | 4 | 4 | 16 |
| 48 | 3 | 5 | 5 | 4 | 17 |
| 49 | 4 | 5 | 4 | 4 | 17 |
| 50 | 4 | 4 | 4 | 4 | 16 |

**Lampiran 4**

**Uji Validitas Untuk Prakuesioner**

1. **Pengetahuan Auditor (X1)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | |
|  | | PNG1 | PNG2 | PNG3 | Total |
| PNG1 | Pearson Correlation | 1 | .695\*\* | .695\*\* | .888\*\* |
| Sig. (2-tailed) |  | .000 | .000 | .000 |
| N | 30 | 30 | 30 | 30 |
| PNG2 | Pearson Correlation | .695\*\* | 1 | 1.000\*\* | .948\*\* |
| Sig. (2-tailed) | .000 |  | .000 | .000 |
| N | 30 | 30 | 30 | 30 |
| PNG3 | Pearson Correlation | .695\*\* | 1.000\*\* | 1 | .948\*\* |
| Sig. (2-tailed) | .000 | .000 |  | .000 |
| N | 30 | 30 | 30 | 30 |
| Total | Pearson Correlation | .888\*\* | .948\*\* | .948\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 |  |
| N | 30 | 30 | 30 | 30 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | |

1. **Pengalaman Auditor (X2)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | |
|  | | PGL1 | PGL2 | PGL3 | Total |
| PGL1 | Pearson Correlation | 1 | .291 | .515\*\* | .742\*\* |
| Sig. (2-tailed) |  | .119 | .004 | .000 |
| N | 30 | 30 | 30 | 30 |
| PGL2 | Pearson Correlation | .291 | 1 | .571\*\* | .805\*\* |
| Sig. (2-tailed) | .119 |  | .001 | .000 |
| N | 30 | 30 | 30 | 30 |
| PGL3 | Pearson Correlation | .515\*\* | .571\*\* | 1 | .848\*\* |
| Sig. (2-tailed) | .004 | .001 |  | .000 |
| N | 30 | 30 | 30 | 30 |
| Total | Pearson Correlation | .742\*\* | .805\*\* | .848\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 |  |
| N | 30 | 30 | 30 | 30 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | |

1. **Pendeteksian Kecurangan (Y)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | |
|  | | PK1 | PK2 | PK3 | PK4 | Total |
| PK1 | Pearson Correlation | 1 | .477\*\* | .200 | .698\*\* | .757\*\* |
| Sig. (2-tailed) |  | .008 | .290 | .000 | .000 |
| N | 30 | 30 | 30 | 30 | 30 |
| PK2 | Pearson Correlation | .477\*\* | 1 | .349 | .683\*\* | .824\*\* |
| Sig. (2-tailed) | .008 |  | .059 | .000 | .000 |
| N | 30 | 30 | 30 | 30 | 30 |
| PK3 | Pearson Correlation | .200 | .349 | 1 | .200 | .631\*\* |
| Sig. (2-tailed) | .290 | .059 |  | .289 | .000 |
| N | 30 | 30 | 30 | 30 | 30 |
| PK4 | Pearson Correlation | .698\*\* | .683\*\* | .200 | 1 | .816\*\* |
| Sig. (2-tailed) | .000 | .000 | .289 |  | .000 |
| N | 30 | 30 | 30 | 30 | 30 |
| Total | Pearson Correlation | .757\*\* | .824\*\* | .631\*\* | .816\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 |  |
| N | 30 | 30 | 30 | 30 | 30 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | |

**Lampiran 5**

**Uji Validitas Untuk Kuesioner**

1. **Pengetahuan Auditor (X1)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | |
|  | | PNG1 | PNG2 | PNG3 | Total |
| PNG1 | Pearson Correlation | 1 | .658\*\* | .763\*\* | .930\*\* |
| Sig. (2-tailed) |  | .000 | .000 | .000 |
| N | 50 | 50 | 50 | 50 |
| PNG2 | Pearson Correlation | .658\*\* | 1 | .457\*\* | .815\*\* |
| Sig. (2-tailed) | .000 |  | .001 | .000 |
| N | 50 | 50 | 50 | 50 |
| PNG3 | Pearson Correlation | .763\*\* | .457\*\* | 1 | .854\*\* |
| Sig. (2-tailed) | .000 | .001 |  | .000 |
| N | 50 | 50 | 50 | 50 |
| Total | Pearson Correlation | .930\*\* | .815\*\* | .854\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 |  |
| N | 50 | 50 | 50 | 50 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | |

1. **Pengalaman Auditor (X2)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | |
|  | | PGL1 | PGL2 | PGL3 | Total |
| PGL1 | Pearson Correlation | 1 | .395\*\* | .579\*\* | .817\*\* |
| Sig. (2-tailed) |  | .005 | .000 | .000 |
| N | 50 | 50 | 50 | 50 |
| PGL2 | Pearson Correlation | .395\*\* | 1 | .570\*\* | .802\*\* |
| Sig. (2-tailed) | .005 |  | .000 | .000 |
| N | 50 | 50 | 50 | 50 |
| PGL3 | Pearson Correlation | .579\*\* | .570\*\* | 1 | .845\*\* |
| Sig. (2-tailed) | .000 | .000 |  | .000 |
| N | 50 | 50 | 50 | 50 |
| Total | Pearson Correlation | .817\*\* | .802\*\* | .845\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 |  |
| N | 50 | 50 | 50 | 50 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | |
|  | | PK1 | PK2 | PK3 | PK4 | Total |
| PK1 | Pearson Correlation | 1 | .225 | .418\*\* | .523\*\* | .776\*\* |
| Sig. (2-tailed) |  | .117 | .003 | .000 | .000 |
| N | 50 | 50 | 50 | 50 | 50 |
| PK2 | Pearson Correlation | .225 | 1 | .006 | .104 | .524\*\* |
| Sig. (2-tailed) | .117 |  | .966 | .471 | .000 |
| N | 50 | 50 | 50 | 50 | 50 |
| PK3 | Pearson Correlation | .418\*\* | .006 | 1 | .771\*\* | .728\*\* |
| Sig. (2-tailed) | .003 | .966 |  | .000 | .000 |
| N | 50 | 50 | 50 | 50 | 50 |
| PK4 | Pearson Correlation | .523\*\* | .104 | .771\*\* | 1 | .809\*\* |
| Sig. (2-tailed) | .000 | .471 | .000 |  | .000 |
| N | 50 | 50 | 50 | 50 | 50 |
| Total | Pearson Correlation | .776\*\* | .524\*\* | .728\*\* | .809\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 |  |
| N | 50 | 50 | 50 | 50 | 50 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | |

1. **Pendeteksian Kecurangan (Y)**

**Lampiran 6**

**Uji Reliabilitas Untuk Prakuesioner**

1. **Pengetahuan Auditor (X1)**

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .898 | 3 |

1. **Pengalaman Auditor (X2)**

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .701 | 3 |

1. **Pendeteksian Kecurangan (Y)**

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .731 | 4 |

**Lampiran 7**

**Uji Reliabilitas Untuk Kuesioner**

1. **Pengetahuan Auditor (X1)**

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .833 | 3 |

1. **Pengalaman Auditor (X2)**

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .744 | 3 |

1. **Pendeteksian Kecurangan (Y)**

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .648 | 4 |

**Lampiran 8**

**Hasil Output SPSS Uji Asumsi Klasik**

1. **Output Hasil Uji Normalitas**

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 50 |
| Normal Parametersa,b | Mean | 0E-7 |
| Std. Deviation | 1.02612708 |
| Most Extreme Differences | Absolute | .177 |
| Positive | .103 |
| Negative | -.177 |
| Kolmogorov-Smirnov Z | | 1.253 |
| Asymp. Sig. (2-tailed) | | .087 |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |

1. **Output Hasil Uji Multikolonieritas**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | 2.262 | 1.792 |  | 1.262 | .213 |  |  |
| Pengetahuan Auditor | .443 | .184 | .296 | 2.406 | .020 | .575 | 1.741 |
| Pengalaman Auditor | .707 | .160 | .544 | 4.424 | .000 | .575 | 1.741 |
| a. Dependent Variable: Pendeteksian Kecurangan | | | | | | | | |

1. **Output Hasil Uji Heteroskedastisitas**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | |
|  | | | Pengetahuan Auditor | Pengalaman Auditor | ABS\_RES |
| Spearman's rho | Pengetahuan Auditor | Correlation Coefficient | 1.000 | .435\*\* | .224 |
| Sig. (2-tailed) | . | .002 | .119 |
| N | 50 | 50 | 50 |
| Pengalaman Auditor | Correlation Coefficient | .435\*\* | 1.000 | -.143 |
| Sig. (2-tailed) | .002 | . | .321 |
| N | 50 | 50 | 50 |
| ABS\_RES | Correlation Coefficient | .224 | -.143 | 1.000 |
| Sig. (2-tailed) | .119 | .321 | . |
| N | 50 | 50 | 50 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | |

1. **Output Hasil Uji Autokorelasi**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .770a | .592 | .575 | 1.048 | 2.115 |
| a. Predictors: (Constant), Pengalaman Auditor, Pengetahuan Auditor | | | | | |
| b. Dependent Variable: Pendeteksian Kecurangan | | | | | |

**Lampiran 9**

**Hasil Output SPSS Uji Hipotesis**

1. **Uji Koefisien Determinasi (R2)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .770a | .592 | .575 | 1.048 |
| a. Predictors: (Constant), Pengalaman Auditor, Pengetahuan Auditor | | | | |
| b. Dependent Variable: Pendeteksian Kecurangan | | | | |

1. **Uji F**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 74.986 | 2 | 37.493 | 34.155 | .000b |
| Residual | 51.594 | 47 | 1.098 |  |  |
| Total | 126.580 | 49 |  |  |  |
| a. Dependent Variable: Pendeteksian Kecurangan | | | | | | |
| b. Predictors: (Constant), Pengalaman Auditor, Pengetahuan Auditor | | | | | | |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 2.262 | 1.792 |  | 1.262 | .213 |
| Pengetahuan Auditor | .443 | .184 | .296 | 2.406 | .020 |
| Pengalaman Auditor | .707 | .160 | .544 | 4.424 | .000 |
| a. Dependent Variable: Pendeteksian Kecurangan | | | | | | |

1. **Uji t**