Lampiran 1: Daftar responden LPND

NO.	NAMA KANTOR	KETERANGAN	REFERENSI
1.	BNPB	Belum ada Inspektorat	PP No. 08/2008
2.	BASARNAS	Belum ada Inspektorat	PP No. 09/2008
3.	BNTKI		PP No. 81/2006
4.	Lembaga Administrasi Negara (LAN)		PP No. 11/2005
5.	Arsip Nasional Republik Indonesia (ANRI)		
6.	Badan Kepegawaian Negara (BKN)		
7.	Perpustakaan Nasional Republik Indonesia (PERPUSNAS)	Belum ada Inspektorat	
8.	Badan Perencanaan Pembangunan Nasional (BAPPENAS)		
9.	Badan Pusat Statistik (BPS)		
10.	Badan Standardisasi Nasional (BSN)		
11.	Badan Pengawas Tenaga Nuklir (BAPETEN)		
12.	Badan Tenaga Nuklir Nasional (BATAN)		
13.	Badan Intelijen Negara (BIN)	Menolak	
14.	Lembaga Sandi Negara (LEMSANEG)		
15.	Badan Koordinasi Keluarga Berencana Nasional (BKKBN)		
16.	Lembaga Penerbangan dan Antariksa Nasional (LAPAN)		
17.	Badan Koordinasi Survei dan Pemetaan Nasional (BAKOSURTANAL)		
18.	Badan Pengawasan Keuangan dan Pembangunan (BPKP)		
19.	Lembaga Ilmu Pengetahuan Indonesia (LIPI)		
20.	Badan Pengkajian dan Penerapan Teknologi (BPPT)		
21.	Badan Koordinasi Penanaman Modal (BKPM)		
22.	Badan Pertanahan Nasional (BPN)		
23.	Badan Pengawasan Obat dan Makanan (BPOM)		
24.	Lembaga Ketahanan Nasional (LEMHANAS)		
25.	Badan Meteorologi, Klimatologi dan Geofisika (BMKG)		

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Lampiran 2: Diagram lintasan model CFA (*t-value*) pada analisis awal
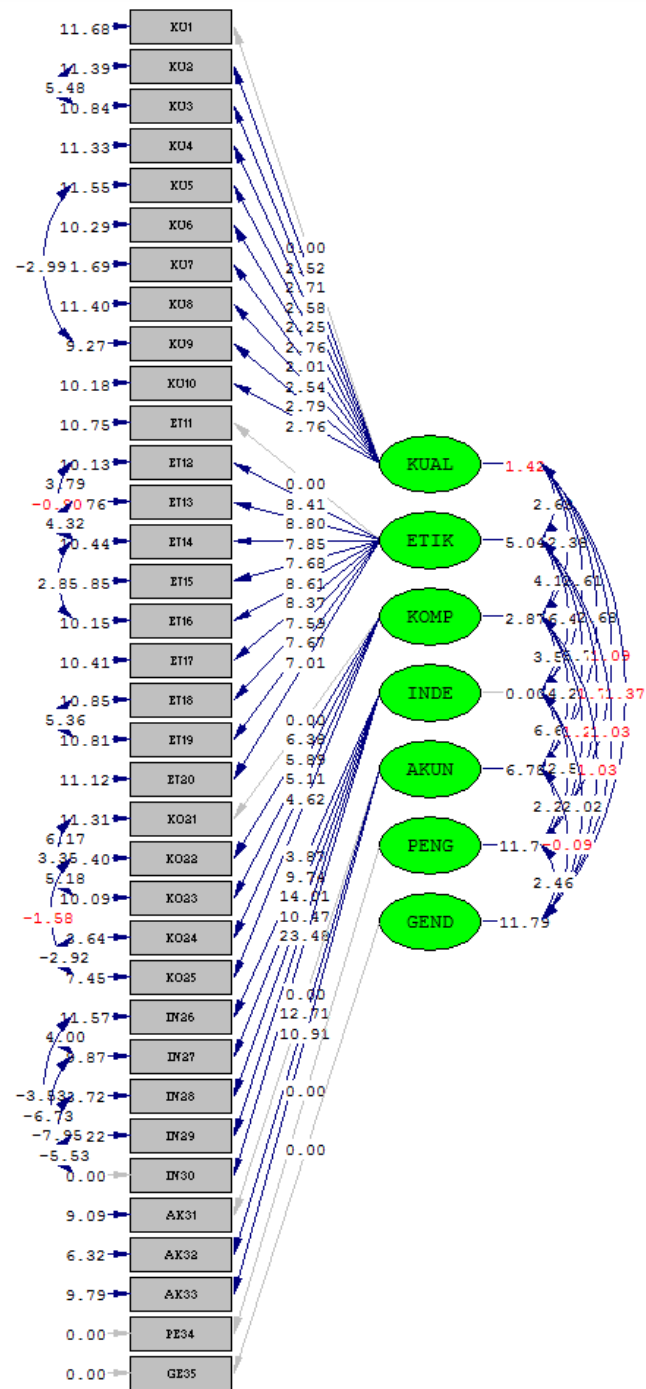
Chi-Square=818.77, df=525, P-value=0.00000, RMSEA=0.045

Lampiran 3: Diagram lintasan model CFA (*standardized*) pada analisis awal

Chi-Square=818.77, df=525, P-value=0.00000, RMSEA=0.045

T Pengaruh faktor..., Oktina Nugraheni, FE UI, 2009.
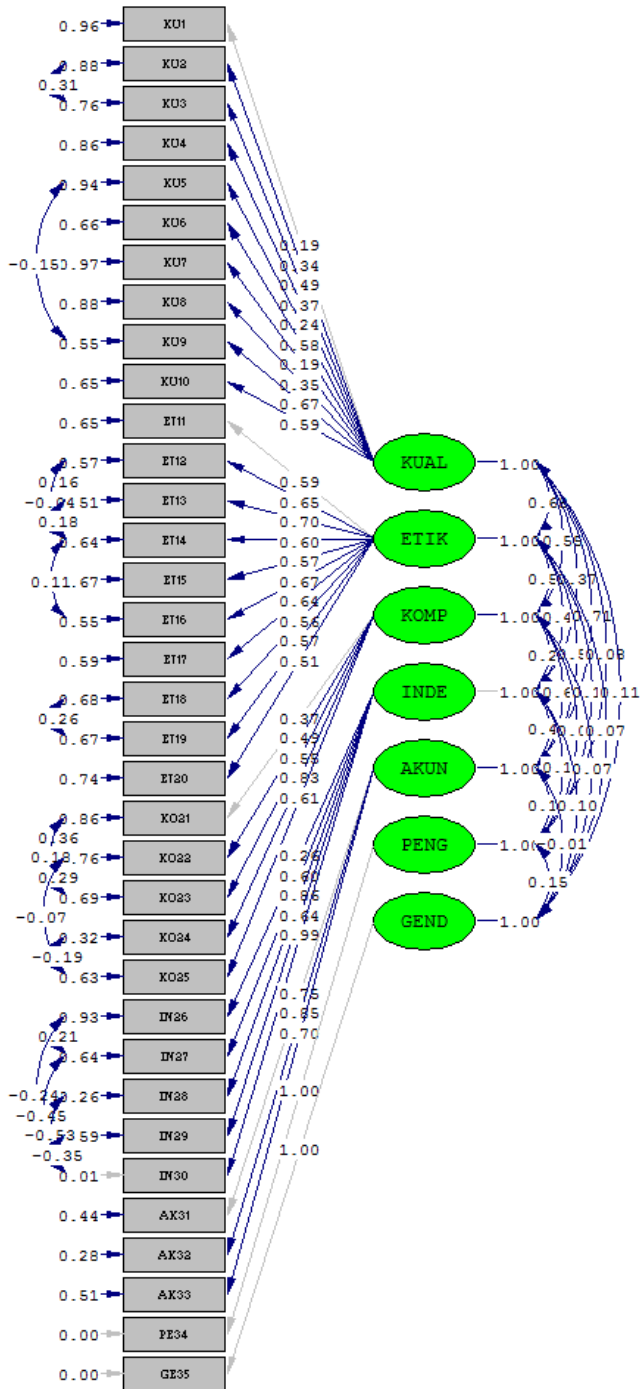
```
                        DATE:  6/18/2009
                             TIME: 20:11


                    L I S R E L  8.72

                             BY

             Karl G. J÷reskog & Dag S÷rbom



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 The following lines were read from file D:\COBA8.7\GABUNG3.PR2:

Raw data from File GABUNG2.psf
Latent Variables: KUAL ETIK KOMP INDE AKUN PENG GEND

Relationships:
KU2=1*KUAL
KU3-KU4=KUAL
KU6=KUAL
KU8-KU10=KUAL
ET11=1*ETIK
ET12-ET20=ETIK
KO21=1*KOMP
KO22-KO25=KOMP
IN27=1*INDE
IN28-IN30=INDE
AK31=1*AKUN
AK32-AK33=AKUN
PE34=1*PENG
GE35=1*GEND
KUAL=ETIK KOMP INDE AKUN PENG
INDE=ETIK
ETIK=PENG GEND
KOMP=PENG GEND
```

```
Set Error Variance of PE34 to 0
Set Error Variance of GE35 to 0
Set Error Covariance between ET13 and ET12 Free
Set Error Covariance between ET14 and ET12 Free
Set Error Covariance between ET14 and ET13 Free
Set Error Covariance between ET19 and ET18 Free
Set Error Covariance between KO22 and KO21 Free
Set Error Covariance between KO25 and KO22 Free
Set Error Covariance between IN30 and IN27 Free
Set Error Covariance between KO23 and KO21 Free
Set Error Covariance between IN28 and IN27 Free
Set Error Covariance between ET16 and ET14 Free
Set Error Covariance between IN29 and IN28 Free
Set Error Covariance between IN30 and IN28 Free
Set Error Covariance between KU3 and KU2 Free
Set Error Covariance between KOMP and ETIK Free

Admissibility check off
Options: SC
Path Diagram
End of Problem

Sample Size =    279



        Covariance Matrix

                KU2        KU3        KU4        KU6        KU8
KU9
             --------   --------   --------   --------   --------   -
-------
     KU2       0.78
     KU3       0.26       0.39
     KU4       0.10       0.12       0.75
     KU6       0.10       0.11       0.11       0.45
     KU8       0.09       0.09       0.09       0.15       0.88
     KU9       0.14       0.16       0.11       0.18       0.16
0.47
     KU10      0.11       0.15       0.17       0.16       0.09
0.23
     ET11      0.12       0.08       0.03       0.10       0.03
0.09
     ET12      0.14       0.14       0.05       0.10       0.08
0.12
     ET13      0.10       0.10       0.03       0.07       0.08
0.13
     ET14      0.08       0.07       0.07       0.07       0.08
0.11
     ET15      0.10       0.09       0.03       0.05       0.02
0.09
```

ET16	0.10	0.09	0.04	0.03	0.08
0.08					
ET17	0.08	0.06	0.11	0.11	0.08
0.15					
ET18	0.06	0.07	0.10	0.07	0.08
0.08					
ET19	0.05	0.10	0.10	0.09	0.09
0.09					
ET20	0.07	0.10	0.05	0.08	0.15
0.07					
KO21	0.08	0.04	0.00	0.11	-0.02
0.09					
KO22	0.12	0.09	0.02	0.02	-0.02
0.13					
KO23	0.07	0.05	0.05	0.04	0.09
0.09					
KO24	0.12	0.09	0.10	0.11	0.01
0.14					
KO25	0.01	0.07	0.06	0.07	0.08
0.06					
IN27	-0.02	0.02	-0.02	0.09	0.26
0.02					
IN28	0.14	0.05	0.05	0.17	0.18
0.11					
IN29	0.14	0.02	0.09	0.11	0.07
0.10					
IN30	0.12	0.07	0.10	0.10	0.15
0.11					
AK31	0.12	0.10	0.12	0.14	0.12
0.13					
AK32	0.16	0.10	0.14	0.20	0.16
0.16					
AK33	0.10	0.10	0.15	0.13	0.09
0.18					
PE34	1.09	0.02	-0.35	0.21	0.66
0.52					
GE35	0.03	0.01	0.02	0.01	-0.02
0.04					

Covariance Matrix

	KU10	ET11	ET12	ET13	ET14
ET15					
	--------	--------	--------	--------	--------	-

KU10	0.58				
ET11	0.16	0.32			
ET12	0.16	0.14	0.33		
ET13	0.16	0.14	0.20	0.32	
ET14	0.14	0.12	0.12	0.20	0.35
ET15	0.11	0.11	0.14	0.13	0.11
0.33					
ET16	0.11	0.11	0.13	0.15	0.17
0.14					

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ET17	0.11	0.11	0.13	0.14	0.16
	0.12				
ET18	0.09	0.08	0.12	0.12	0.11
	0.08				
ET19	0.11	0.09	0.13	0.12	0.10
	0.08				
ET20	0.10	0.12	0.11	0.12	0.11
	0.12				
KO21	0.06	0.07	0.10	0.09	0.02
	0.05				
KO22	0.10	0.10	0.11	0.08	0.04
	0.05				
KO23	0.08	0.09	0.05	0.08	0.05
	0.06				
KO24	0.15	0.13	0.11	0.10	0.07
	0.07				
KO25	0.05	0.09	0.07	0.09	0.07
	0.09				
IN27	0.01	0.02	0.03	0.03	0.04
	0.05				
IN28	0.08	0.11	0.11	0.10	0.08
	0.14				
IN29	0.07	0.07	0.12	0.08	0.07
	0.14				
IN30	0.12	0.11	0.09	0.11	0.13
	0.11				
AK31	0.10	0.10	0.11	0.12	0.09
	0.10				
AK32	0.14	0.07	0.11	0.11	0.08
	0.09				
AK33	0.15	0.05	0.10	0.09	0.05
	0.12				
PE34	-0.21	0.37	0.33	0.40	0.70
	0.16				
GE35	0.03	0.01	0.01	0.01	0.01
	0.00				

Covariance Matrix

	ET16	ET17	ET18	ET19	ET20	KO21
	--------	--------	--------	--------	--------	-------
ET16	0.28					
ET17	0.14	0.34				
ET18	0.11	0.12	0.28			
ET19	0.10	0.11	0.17	0.29		
ET20	0.11	0.11	0.13	0.12	0.44	
KO21	0.06	0.05	0.04	0.09	0.00	0.56
KO22	0.07	0.07	0.04	0.08	0.01	0.28
KO23	0.08	0.07	0.04	0.09	0.06	0.17

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KO24	0.09	0.10	0.07	0.10	0.08
	0.16				
KO25	0.09	0.10	0.10	0.12	0.10
	0.08				
IN27	0.03	0.08	0.00	0.02	0.07
	0.04				
IN28	0.12	0.16	0.07	0.11	0.15
	0.07				
IN29	0.07	0.09	0.08	0.05	0.14
	0.07				
IN30	0.11	0.12	0.12	0.11	0.15
	0.07				
AK31	0.08	0.12	0.09	0.08	0.11
	0.05				
AK32	0.09	0.15	0.09	0.11	0.11
	0.10				
AK33	0.07	0.11	0.09	0.10	0.11
	0.05				
PE34	0.14	0.44	0.03	0.19	0.11
	0.55				
GE35	0.01	0.02	0.00	0.02	0.01
	-0.03				

Covariance Matrix

	KO22	KO23	KO24	KO25	IN27	IN28
	--------	--------	--------	--------	--------	-------
KO22	0.46					
KO23	0.23	0.35				
KO24	0.18	0.18	0.38			
KO25	0.08	0.11	0.11	0.35		
IN27	0.00	0.05	0.00	0.02	1.09	
IN28	0.05	0.11	0.09	0.09	0.59	1.17
IN29	0.02	0.08	0.17	0.03	0.48	0.68
IN30	0.03	0.08	0.10	0.08	0.07	0.22
AK31	0.06	0.09	0.14	0.16	-0.01	0.12
AK32	0.07	0.11	0.15	0.12	0.02	0.16
AK33	0.09	0.15	0.15	0.11	-0.01	0.13
PE34	0.51	0.57	0.24	0.16	0.25	0.78
GE35	0.00	0.01	0.04	-0.03	0.05	0.02

Covariance Matrix

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	IN29	IN30	AK31	AK32	AK33
PE34					
	--------	--------	--------	--------	--------	-------
IN29	1.36				
IN30	0.21	0.41			
AK31	0.08	0.15	0.39		
AK32	0.17	0.19	0.26	0.43	
AK33	0.15	0.13	0.22	0.26	0.46
PE34	0.88	0.71	0.61	0.49	0.58
48.88					
GE35	0.07	0.03	0.00	-0.01	0.00
0.49					

Covariance Matrix

	GE35

GE35	0.22

Number of Iterations = 42

LISREL Estimates (Maximum Likelihood)

Measurement Equations

KU2 = 1.00*KUAL, Errorvar.= 0.68 , R¦ = 0.11
                            (0.060)
                            11.26

KU3 = 1.03*KUAL, Errorvar.= 0.29 , R¦ = 0.23
     (0.20)   (0.027)
      5.08   10.52

KU4 = 0.96*KUAL, Errorvar.= 0.66 , R¦ = 0.10
     (0.28)   (0.058)
      3.43   11.32

KU6 = 1.21*KUAL, Errorvar.= 0.30 , R¦ = 0.29
     (0.28)   (0.030)
      4.26   10.14

KU8 = 1.00*KUAL, Errorvar.= 0.78 , R¦ = 0.096
     (0.30)   (0.069)

```
       3.37                      11.36

 KU9 = 1.45*KUAL, Errorvar.= 0.26  , R¦ = 0.41
      (0.33)                  (0.029)
       4.45                      8.94

KU10 = 1.45*KUAL, Errorvar.= 0.37  , R¦ = 0.32
      (0.34)                  (0.037)
       4.33                      9.82

ET11 = 1.00*ETIK, Errorvar.= 0.20  , R¦ = 0.36
                               (0.019)
                                10.69

ET12 = 1.13*ETIK, Errorvar.= 0.19  , R¦ = 0.43
      (0.13)                  (0.019)
       8.48                     10.04

ET13 = 1.18*ETIK, Errorvar.= 0.16  , R¦ = 0.49
      (0.13)                  (0.017)
       8.91                      9.63

ET14 = 1.08*ETIK, Errorvar.= 0.22  , R¦ = 0.37
      (0.14)                  (0.021)
       7.97                     10.28

ET15 = 0.97*ETIK, Errorvar.= 0.22  , R¦ = 0.32
      (0.13)                  (0.021)
       7.69                     10.85

ET16 = 1.07*ETIK, Errorvar.= 0.15  , R¦ = 0.46
      (0.12)                  (0.015)
       8.72                     10.05

ET17 = 1.10*ETIK, Errorvar.= 0.20  , R¦ = 0.40
      (0.13)                  (0.019)
       8.36                     10.44

ET18 = 0.88*ETIK, Errorvar.= 0.20  , R¦ = 0.31
      (0.12)                  (0.018)
       7.53                     10.87

ET19 = 0.91*ETIK, Errorvar.= 0.20  , R¦ = 0.32
      (0.12)                  (0.018)
       7.69                     10.81

ET20 = 0.99*ETIK, Errorvar.= 0.33  , R¦ = 0.25
      (0.14)                  (0.029)
       6.97                     11.13

KO21 = 1.00*KOMP, Errorvar.= 0.42  , R¦ = 0.25
                               (0.043)
                                9.67
```

```
KO22 = 1.27*KOMP, Errorvar.= 0.23  , R¦ = 0.49
       (0.17)                (0.029)
        7.34                  8.07


KO23 = 1.17*KOMP, Errorvar.= 0.16  , R¦ = 0.54
       (0.18)                (0.021)
        6.47                  7.73


KO24 = 1.09*KOMP, Errorvar.= 0.22  , R¦ = 0.43
       (0.18)                (0.023)
        6.13                  9.32


KO25 = 0.74*KOMP, Errorvar.= 0.28  , R¦ = 0.22
       (0.15)                (0.026)
        5.08                 10.62


IN27 = 1.00*INDE, Errorvar.= 0.77 , R¦ = 0.29
                             (0.13)
                              6.13


IN28 = 1.38*INDE, Errorvar.= 0.55 , R¦ = 0.52
       (0.27)                (0.18)
        5.10                  3.04


IN29 = 0.94*INDE, Errorvar.= 1.08 , R¦ = 0.20
       (0.29)                (0.11)
        3.30                  9.63


IN30 = 0.95*INDE, Errorvar.= 0.13  , R¦ = 0.68
       (0.21)                (0.072)
        4.63                  1.80


AK31 = 1.00*AKUN, Errorvar.= 0.18  , R¦ = 0.54
                             (0.021)
                              8.57

AK32 = 1.23*AKUN, Errorvar.= 0.11  , R¦ = 0.75
       (0.11)                (0.023)
       11.34                  4.68


AK33 = 1.02*AKUN, Errorvar.= 0.24  , R¦ = 0.48
       (0.097)               (0.026)
       10.46                  9.42


PE34 = 1.00*PENG,, R¦ = 1.00


GE35 = 1.00*GEND,, R¦ = 1.00


Error Covariance for KU3 and KU2 = 0.16
                                   (0.031)
                                    5.18


Error Covariance for ET13 and ET12 = 0.050
                                     (0.014)
```

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```
                                              3.66

    Error Covariance for ET14 and ET12 = -0.01
                                           (0.014)
                                            -1.07

    Error Covariance for ET14 and ET13 = 0.058
                                           (0.014)
                                             4.12

    Error Covariance for ET16 and ET14 = 0.033
                                           (0.012)
                                             2.66

    Error Covariance for ET19 and ET18 = 0.076
                                           (0.014)
                                             5.44

    Error Covariance for KO22 and KO21 = 0.097
                                           (0.029)
                                             3.40

    Error Covariance for KO23 and KO21 = 0.00
                                           (0.021)
                                             0.00

    Error Covariance for KO25 and KO22 = -0.05
                                           (0.018)
                                            -2.72

    Error Covariance for IN28 and IN27 = 0.12
                                           (0.12)
                                            0.99
    Error Covariance for IN29 and IN28 = 0.22
                                           (0.081)
                                            2.71
    Error Covariance for IN30 and IN27 = -0.23
                                           (0.077)
                                            -3.00

    Error Covariance for IN30 and IN28 = -0.18
                                           (0.093)
                                            -1.91
```

Structural Equations

```
    KUAL = 0.42*ETIK + 0.052*KOMP + 0.0097*INDE + 0.30*AKUN -
0.0028*PENG, Errorvar.= 0.039 , R¦ = 0.52
           (0.12)      (0.070)      (0.038)       (0.075)
(0.0026)              (0.017)
            3.42         0.75         0.25          4.00         -1.05
2.27
```

```
ETIK = 0.0057*PENG + 0.049*GEND, Errorvar.= 0.11  , R¦ = 0.021
      (0.0032)      (0.047)                (0.022)
       1.80          1.04                   5.10


KOMP = 0.0076*PENG + 0.0074*GEND, Errorvar.= 0.14  , R¦ = 0.021
      (0.0038)      (0.054)                (0.039)
       2.03          0.14                   3.48


INDE = 0.84*ETIK, Errorvar.= 0.23 , R¦ = 0.25
      (0.18)                (0.11)
       4.61                  2.22
```

```
Error Covariance for KOMP and ETIK = 0.065
                                    (0.014)
                                     4.58


        Reduced Form Equations


  KUAL = 0.30*AKUN + 0.00*PENG + 0.021*GEND, Errorvar.= 0.063, R¦
= 0.24
        (0.075)      (0.0028)      (0.022)
         4.00         0.025         0.97


  ETIK = 0.0*AKUN + 0.0057*PENG + 0.049*GEND, Errorvar.= 0.11, R¦
= 0.021
                    (0.0032)      (0.047)
                     1.80          1.04


  KOMP = 0.0*AKUN + 0.0076*PENG + 0.0074*GEND, Errorvar.= 0.14,
R¦ = 0.021
                    (0.0038)      (0.054)
                     2.03          0.14


  INDE = 0.0*AKUN + 0.0048*PENG + 0.041*GEND, Errorvar.= 0.31, R¦
= 0.0053
                    (0.0028)      (0.040)
                     1.72          1.02
```

```
      Covariance Matrix of Independent Variables


          AKUN        PENG        GEND
        --------    --------    --------
AKUN      0.21
         (0.03)
          6.45


PENG      0.48       48.88
         (0.22)      (4.15)
          2.23       11.79


GEND      0.00        0.49        0.22
```

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```
            (0.01)     (0.20)     (0.02)
             0.03       2.46      11.79
```

Covariance Matrix of Latent Variables

```
              KUAL      ETIK      KOMP      INDE      AKUN
PENG
            --------  --------  --------  --------  --------  -
-------
    KUAL      0.08
    ETIK      0.05      0.11
    KOMP      0.04      0.07      0.14
    INDE      0.05      0.09      0.06      0.31
    AKUN      0.06      0.00      0.00      0.00      0.21
    PENG      0.16      0.30      0.38      0.25      0.48
48.88
    GEND      0.00      0.01      0.01      0.01      0.00
0.49
```

Covariance Matrix of Latent Variables

```
              GEND
            --------
    GEND      0.22
```

Goodness of Fit Statistics

```
              Degrees of Freedom = 409
      Minimum Fit Function Chi-Square = 843.53 (P = 0.0)
  Normal Theory Weighted Least Squares Chi-Square = 790.03 (P
= 0.0)
         Estimated Non-centrality Parameter (NCP) = 381.03
       90 Percent Confidence Interval for NCP = (305.30 ;
464.57)

              Minimum Fit Function Value = 3.03
       Population Discrepancy Function Value (F0) = 1.37
      90 Percent Confidence Interval for F0 = (1.10 ; 1.67)
    Root Mean Square Error of Approximation (RMSEA) = 0.058
       90 Percent Confidence Interval for RMSEA = (0.052 ;
0.064)
         P-Value for Test of Close Fit (RMSEA < 0.05) = 0.017

          Expected Cross-Validation Index (ECVI) = 3.47
       90 Percent Confidence Interval for ECVI = (3.20 ; 3.77)
             ECVI for Saturated Model = 3.57
             ECVI for Independence Model = 27.70
  Chi-Square for Independence Model with 465 Degrees of Freedom =
7638.83
                  Independence AIC = 7700.83
                     Model AIC = 964.03
                   Saturated AIC = 992.00
```

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```
                         Independence CAIC = 7844.40
                               Model CAIC = 1366.95
                           Saturated CAIC = 3289.08
                       Normed Fit Index (NFI) = 0.90
                   Non-Normed Fit Index (NNFI) = 0.93
             Parsimony Normed Fit Index (PNFI) = 0.78
                  Comparative Fit Index (CFI) = 0.94
                  Incremental Fit Index (IFI) = 0.94
                    Relative Fit Index (RFI) = 0.87
                            Critical N (CN) = 158.69
               Root Mean Square Residual (RMR) = 0.092
                          Standardized RMR = 0.11
                  Goodness of Fit Index (GFI) = 0.85
          Adjusted Goodness of Fit Index (AGFI) = 0.81
          Parsimony Goodness of Fit Index (PGFI) = 0.70


          The Modification Indices Suggest to Add the
      Path to    from      Decrease in Chi-Square      New Estimate
     KU8       INDE                 13.1                   0.38
     ET19      KOMP                 10.9                   0.32
     KO22      INDE                  9.6                  -0.18
     KO24      KUAL                 22.6                   0.68
     KO25      ETIK                 13.2                   0.53
     IN27      ETIK                 23.8                  -1.90
     IN30      KUAL                 17.1                   0.82
     IN30      ETIK                 23.3                   1.79
     PE34      AKUN                 73.2                 -60.91
     GE35      AKUN                 38.7                  -6.33
     ETIK      KUAL                 27.3                   0.81
     KOMP      KUAL                 15.8                   0.72
     INDE      KUAL                 10.2                   0.77
     ETIK      AKUN                 29.2                   0.26
     KOMP      AKUN                 15.3                   0.21
     INDE      AKUN                 11.7                   0.25
     The Modification Indices Suggest to Add an Error Covariance
      Between     and      Decrease in Chi-Square      New Estimate
     ET16      KU6                  11.9                  -0.05
     KO21      KU6                  15.5                   0.08
     KO22      KU6                  12.3                  -0.06
     KO23      ET12                 13.9                  -0.04
     KO23      KO22                 15.3                   0.11
     IN27      KU8                  19.5                   0.21
     IN29      KO24                 10.8                   0.10
     IN29      IN27                 23.3                   0.50
     IN30      IN29                 23.3                  -0.47
     AK31      KO25                 21.6                   0.07
     AK32      KU6                  10.4                   0.05
     AK32      KO21                  8.1                   0.05
     AK33      KO23                  9.4                   0.05
     GE35      KO24                 11.1                   0.05
     GE35      GE35                 38.7                 -63.32
          Standardized Solution


          LAMBDA-Y
```

	KUAL	ETIK	KOMP	INDE
KU2	0.29	- -	- -	- -
KU3	0.30	- -	- -	- -
KU4	0.27	- -	- -	- -
KU6	0.35	- -	- -	- -
KU8	0.29	- -	- -	- -
KU9	0.42	- -	- -	- -
KU10	0.42	- -	- -	- -
ET11	- -	0.34	- -	- -
ET12	- -	0.38	- -	- -
ET13	- -	0.40	- -	- -
ET14	- -	0.36	- -	- -
ET15	- -	0.33	- -	- -
ET16	- -	0.36	- -	- -
ET17	- -	0.37	- -	- -
ET18	- -	0.30	- -	- -
ET19	- -	0.31	- -	- -
ET20	- -	0.33	- -	- -
KO21	- -	- -	0.37	- -
KO22	- -	- -	0.47	- -
KO23	- -	- -	0.44	- -
KO24	- -	- -	0.41	- -
KO25	- -	- -	0.28	- -
IN27	- -	- -	- -	0.56
IN28	- -	- -	- -	0.77
IN29	- -	- -	- -	0.53
IN30	- -	- -	- -	0.53

LAMBDA-X

	AKUN	PENG	GEND
AK31	0.46	- -	- -
AK32	0.56	- -	- -
AK33	0.47	- -	- -
PE34	- -	6.99	- -
GE35	- -	- -	0.47

BETA

	KUAL	ETIK	KOMP	INDE
KUAL	- -	0.49	0.07	0.02
ETIK	- -	- -	- -	- -
KOMP	- -	- -	- -	- -
INDE	- -	0.50	- -	- -

GAMMA

	AKUN	PENG	GEND

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```
                --------    --------    --------
     KUAL        0.48        -0.07        - -
     ETIK        - -          0.12        0.07
     KOMP        - -          0.14        0.01
     INDE        - -          - -          - -
```

Correlation Matrix of ETA and KSI

```
                KUAL        ETIK        KOMP        INDE        AKUN
PENG
                --------    --------    --------    --------    --------    -
-------
     KUAL        1.00
     ETIK        0.54        1.00
     KOMP        0.34        0.54        1.00
     INDE        0.28        0.50        0.27        1.00
     AKUN        0.48        0.02        0.02        0.01        1.00
     PENG        0.08        0.13        0.14        0.06        0.15
1.00
     GEND        0.04        0.09        0.03        0.04        0.00
0.15
```

Correlation Matrix of ETA and KSI

```
                GEND
                --------
     GEND        1.00
```

PSI

```
                KUAL        ETIK        KOMP        INDE
                --------    --------    --------    --------
     KUAL        0.48
     ETIK        - -          0.98
     KOMP        - -          0.52        0.98
     INDE        - -          - -          - -          0.75
```

Regression Matrix ETA on KSI (Standardized)

```
                AKUN        PENG        GEND
                --------    --------    --------
     KUAL        0.48        0.00        0.03
     ETIK        - -          0.12        0.07
     KOMP        - -          0.14        0.01
     INDE        - -          0.06        0.03
```

Completely Standardized Solution

LAMBDA-Y

```
                KUAL        ETIK        KOMP        INDE
                --------    --------    --------    --------
     KU2         0.33        - -          - -          - -
```

Universitas Indonesia

```
       KU3       0.48         - -            - -            - -
       KU4       0.32         - -            - -            - -
       KU6       0.53         - -            - -            - -
       KU8       0.31         - -            - -            - -
       KU9       0.64         - -            - -            - -
      KU10       0.57         - -            - -            - -
      ET11        - -        0.60            - -            - -
      ET12        - -        0.66            - -            - -
      ET13        - -        0.70            - -            - -
      ET14        - -        0.61            - -            - -
      ET15        - -        0.57            - -            - -
      ET16        - -        0.68            - -            - -
      ET17        - -        0.63            - -            - -
      ET18        - -        0.55            - -            - -
      ET19        - -        0.57            - -            - -
      ET20        - -        0.50            - -            - -
      KO21        - -         - -           0.50            - -
      KO22        - -         - -           0.70            - -
      KO23        - -         - -           0.74            - -
      KO24        - -         - -           0.66            - -
      KO25        - -         - -           0.47            - -
      IN27        - -         - -            - -           0.54
      IN28        - -         - -            - -           0.72
      IN29        - -         - -            - -           0.45
      IN30        - -         - -            - -           0.83


          LAMBDA-X

                  AKUN         PENG           GEND
                --------     --------       --------
      AK31       0.74         - -            - -
      AK32       0.87         - -            - -
      AK33       0.69         - -            - -
      PE34        - -        1.00            - -
      GE35        - -         - -           1.00


          BETA

                  KUAL         ETIK           KOMP           INDE
                --------     --------       --------       --------
      KUAL        - -        0.49           0.07           0.02
      ETIK        - -         - -            - -            - -
      KOMP        - -         - -            - -            - -
      INDE        - -        0.50            - -            - -


          GAMMA

                  AKUN         PENG           GEND
                --------     --------       --------
      KUAL       0.48        -0.07           - -
      ETIK        - -        0.12           0.07
      KOMP        - -        0.14           0.01
      INDE        - -         - -            - -
```

```
         Correlation Matrix of ETA and KSI

               KUAL       ETIK       KOMP       INDE       AKUN
PENG
             --------   --------   --------   --------   --------   -
-------
     KUAL      1.00
     ETIK      0.54       1.00
     KOMP      0.34       0.54       1.00
     INDE      0.28       0.50       0.27       1.00
     AKUN      0.48       0.02       0.02       0.01       1.00
     PENG      0.08       0.13       0.14       0.06       0.15
1.00
     GEND      0.04       0.09       0.03       0.04       0.00
0.15


       Correlation Matrix of ETA and KSI

               GEND
             --------
     GEND      1.00

         PSI

               KUAL       ETIK       KOMP       INDE
             --------   --------   --------   --------
     KUAL      0.48
     ETIK      - -        0.98
     KOMP      - -        0.52       0.98
     INDE      - -        - -        - -        0.75

       THETA-EPS

               KU2        KU3        KU4        KU6        KU8
KU9
             --------   --------   --------   --------   --------   -
-------
     KU2       0.89
     KU3       0.30       0.77
     KU4       - -        - -        0.90
     KU6       - -        - -        - -        0.71
     KU8       - -        - -        - -        - -        0.90
     KU9       - -        - -        - -        - -        - -
0.59
     KU10      - -        - -        - -        - -        - -
- -
     ET11      - -        - -        - -        - -        - -
- -
     ET12      - -        - -        - -        - -        - -
- -
```

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```
        ET13        - -         - -         - -         - -         - -
- -
        ET14        - -         - -         - -         - -         - -
- -
        ET15        - -         - -         - -         - -         - -
- -
        ET16        - -         - -         - -         - -         - -
- -
        ET17        - -         - -         - -         - -         - -
- -
        ET18        - -         - -         - -         - -         - -
- -
        ET19        - -         - -         - -         - -         - -
- -
        ET20        - -         - -         - -         - -         - -
- -
        KO21        - -         - -         - -         - -         - -
- -
        KO22        - -         - -         - -         - -         - -
- -
        KO23        - -         - -         - -         - -         - -
- -
        KO24        - -         - -         - -         - -         - -
- -
        KO25        - -         - -         - -         - -         - -
- -
        IN27        - -         - -         - -         - -         - -
- -
        IN28        - -         - -         - -         - -         - -
- -
        IN29        - -         - -         - -         - -         - -
- -
        IN30        - -         - -         - -         - -         - -
- -


        THETA-EPS

                  KU10        ET11        ET12        ET13        ET14
ET15
                --------    --------    --------    --------    --------    -
-------
        KU10       0.68
        ET11        - -        0.64
        ET12        - -         - -        0.57
        ET13        - -         - -        0.15        0.51
        ET14        - -         - -       -0.04        0.17        0.63
        ET15        - -         - -         - -         - -         - -
0.68
        ET16        - -         - -         - -         - -        0.10
- -
        ET17        - -         - -         - -         - -         - -
- -
        ET18        - -         - -         - -         - -         - -
- -
```

```
        ET19            - -          - -          - -          - -          - -
- -
        ET20            - -          - -          - -          - -          - -
- -
        KO21            - -          - -          - -          - -          - -
- -
        KO22            - -          - -          - -          - -          - -
- -
        KO23            - -          - -          - -          - -          - -
- -
        KO24            - -          - -          - -          - -          - -
- -
        KO25            - -          - -          - -          - -          - -
- -
        IN27            - -          - -          - -          - -          - -
- -
        IN28            - -          - -          - -          - -          - -
- -
        IN29            - -          - -          - -          - -          - -
- -
        IN30            - -          - -          - -          - -          - -
- -

          THETA-EPS

                   ET16         ET17         ET18         ET19         ET20
KO21
                 --------     --------     --------     --------     --------     -
-------
        ET16       0.54
        ET17       - -          0.60
        ET18       - -          - -          0.69
        ET19       - -          - -          0.27         0.68
        ET20       - -          - -          - -          - -          0.75
        KO21       - -          - -          - -          - -          - -
0.75
        KO22       - -          - -          - -          - -          - -
0.19
        KO23       - -          - -          - -          - -          - -
0.00
        KO24       - -          - -          - -          - -          - -
- -
        KO25       - -          - -          - -          - -          - -
- -
        IN27       - -          - -          - -          - -          - -
- -
        IN28       - -          - -          - -          - -          - -
- -
        IN29       - -          - -          - -          - -          - -
- -
        IN30       - -          - -          - -          - -          - -
- -

          THETA-EPS
```

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```
              KO22        KO23        KO24        KO25        IN27
IN28
            --------    --------    --------    --------    --------    -
-------
    KO22      0.51
    KO23       - -        0.46
    KO24       - -         - -        0.57
    KO25     -0.12         - -         - -        0.78
    IN27       - -         - -         - -         - -        0.71
    IN28       - -         - -         - -         - -        0.11
0.48
    IN29       - -         - -         - -         - -         - -
0.17
    IN30       - -         - -         - -         - -       -0.35
-0.26
```

THETA-EPS

```
              IN29        IN30
            --------    --------
    IN29      0.80
    IN30       - -        0.32
```

THETA-DELTA

```
              AK31        AK32        AK33        PE34        GE35
            --------    --------    --------    --------    --------
              0.46        0.25        0.52         - -         - -
```

Regression Matrix ETA on KSI (Standardized)

```
              AKUN        PENG        GEND
            --------    --------    --------
    KUAL      0.48        0.00        0.03
    ETIK       - -        0.12        0.07
    KOMP       - -        0.14        0.01
    INDE       - -        0.06        0.03
```

Time used: 0.749 Seconds

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Lampiran 5: Korelasi Pearson

Correlations

		KU1	KU2	KU3	KU4	KU5	KU6
KU1	Pearson Correlation	1	-.034	.044	.204[**]	.059	.120[*]
	Sig. (2-tailed)		.567	.465	.001	.328	.046
	N	279	279	279	279	279	279
KU2	Pearson Correlation	-.034	1	.477[**]	.141[*]	.001	.175[**]
	Sig. (2-tailed)	.567		.000	.019	.984	.003
	N	279	279	279	279	279	279
KU3	Pearson Correlation	.044	.477[**]	1	.226[**]	-.015	.266[**]
	Sig. (2-tailed)	.465	.000		.000	.809	.000
	N	279	279	279	279	279	279
KU4	Pearson Correlation	.204[**]	.141[*]	.226[**]	1	.146[*]	.192[**]
	Sig. (2-tailed)	.001	.019	.000		.015	.001
	N	279	279	279	279	279	279
KU5	Pearson Correlation	.059	.001	-.015	.146[*]	1	.153[*]
	Sig. (2-tailed)	.328	.984	.809	.015		.011
	N	279	279	279	279	279	279
KU6	Pearson Correlation	.120[*]	.175[**]	.266[**]	.192[**]	.153[*]	1
	Sig. (2-tailed)	.046	.003	.000	.001	.011	

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	N	279	279	279	279	279	279
KU7	Pearson Correlation	.126*	.079	.096	.133*	.076	.133*
	Sig. (2-tailed)	.036	.189	.111	.026	.208	.027
	N	279	279	279	279	279	279
KU8	Pearson Correlation	.073	.115	.164**	.090	.163**	.247**
	Sig. (2-tailed)	.227	.055	.006	.132	.006	.000
	N	279	279	279	279	279	279
KU9	Pearson Correlation	.101	.238**	.369**	.191**	.024	.396**
	Sig. (2-tailed)	.092	.000	.000	.001	.686	.000
	N	279	279	279	279	279	279
KU10	Pearson Correlation	-.006	.163**	.315**	.273**	.143*	.318**
	Sig. (2-tailed)	.927	.006	.000	.000	.017	.000
	N	279	279	279	279	279	279
TTLKU	Pearson Correlation	.418**	.438**	.518**	.526**	.443**	.557**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000
	N	279	279	279	279	279	279

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

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

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Correlations

		KU7	KU8	KU9	KU10	TTLKU
KU1	Pearson Correlation	.126[*]	.073	.101	-.006	.418^{**}
	Sig. (2-tailed)	.036	.227	.092	.927	.000
	N	279	279	279	279	279
KU2	Pearson Correlation	.079	.115	.238^{**}	.163^{**}	.438^{**}
	Sig. (2-tailed)	.189	.055	.000	.006	.000
	N	279	279	279	279	279
KU3	Pearson Correlation	.096	.164^{**}	.369^{**}	.315^{**}	.518^{**}
	Sig. (2-tailed)	.111	.006	.000	.000	.000
	N	279	279	279	279	279
KU4	Pearson Correlation	.133[*]	.090	.191^{**}	.273^{**}	.526^{**}
	Sig. (2-tailed)	.026	.132	.001	.000	.000
	N	279	279	279	279	279
KU5	Pearson Correlation	.076	.163^{**}	.024	.143[*]	.443^{**}
	Sig. (2-tailed)	.208	.006	.686	.017	.000
	N	279	279	279	279	279
KU6	Pearson Correlation	.133[*]	.247^{**}	.396^{**}	.318^{**}	.557^{**}
	Sig. (2-tailed)	.027	.000	.000	.000	.000

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	N	279	279	279	279	279
KU7	Pearson Correlation	1	.084	.087	.060	.426**
	Sig. (2-tailed)		.163	.149	.316	.000
	N	279	279	279	279	279
KU8	Pearson Correlation	.084	1	.257**	.136*	.478**
	Sig. (2-tailed)	.163		.000	.023	.000
	N	279	279	279	279	279
KU9	Pearson Correlation	.087	.257**	1	.438**	.558**
	Sig. (2-tailed)	.149	.000		.000	.000
	N	279	279	279	279	279
KU10	Pearson Correlation	.060	.136*	.438**	1	.520**
	Sig. (2-tailed)	.316	.023	.000		.000
	N	279	279	279	279	279
TTLKU	Pearson Correlation	.426**	.478**	.558**	.520**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	279	279	279	279	279

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

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

Correlations

		ET11	ET12	ET13	ET14	ET15	ET16
ET11	Pearson Correlation	1	.426[**]	.437[**]	.351[**]	.338[**]	.378[**]
	Sig. (2-tailed)		.000	.000	.000	.000	.000
	N	279	279	279	279	279	279
ET12	Pearson Correlation	.426[**]	1	.614[**]	.356[**]	.407[**]	.437[**]
	Sig. (2-tailed)	.000		.000	.000	.000	.000
	N	279	279	279	279	279	279
ET13	Pearson Correlation	.437[**]	.614[**]	1	.607[**]	.405[**]	.510[**]
	Sig. (2-tailed)	.000	.000		.000	.000	.000
	N	279	279	279	279	279	279
ET14	Pearson Correlation	.351[**]	.356[**]	.607[**]	1	.319[**]	.531[**]
	Sig. (2-tailed)	.000	.000	.000		.000	.000
	N	279	279	279	279	279	279
ET15	Pearson Correlation	.338[**]	.407[**]	.405[**]	.319[**]	1	.460[**]
	Sig. (2-tailed)	.000	.000	.000	.000		.000

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	N	279	279	279	279	279	279
ET16	Pearson Correlation	.378**	.437**	.510**	.531**	.460**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	279	279	279	279	279	279
ET17	Pearson Correlation	.349**	.382**	.434**	.463**	.346**	.445**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000
	N	279	279	279	279	279	279
ET18	Pearson Correlation	.263**	.391**	.411**	.339**	.259**	.390**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000
	N	279	279	279	279	279	279
ET19	Pearson Correlation	.287**	.406**	.405**	.313**	.244**	.358**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000
	N	279	279	279	279	279	279
ET20	Pearson Correlation	.323**	.300**	.331**	.281**	.329**	.312**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000
	N	279	279	279	279	279	279
TTLET	Pearson Correlation	.623**	.707**	.773**	.686**	.618**	.717**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000
	N	279	279	279	279	279	279

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

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Correlations

		ET17	ET18	ET19	ET20	TTLET
ET11	Pearson Correlation	.349**	.263**	.287**	.323**	.623**
	Sig. (2-tailed)	.000	.000	.000	.000	.000
	N	279	279	279	279	279
ET12	Pearson Correlation	.382**	.391**	.406**	.300**	.707**
	Sig. (2-tailed)	.000	.000	.000	.000	.000
	N	279	279	279	279	279
ET13	Pearson Correlation	.434**	.411**	.405**	.331**	.773**
	Sig. (2-tailed)	.000	.000	.000	.000	.000
	N	279	279	279	279	279
ET14	Pearson Correlation	.463**	.339**	.313**	.281**	.686**
	Sig. (2-tailed)	.000	.000	.000	.000	.000
	N	279	279	279	279	279
ET15	Pearson Correlation	.346**	.259**	.244**	.329**	.618**
	Sig. (2-tailed)	.000	.000	.000	.000	.000

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	N	279	279	279	279	279
ET16	Pearson Correlation	.445**	.390**	.358**	.312**	.717**
	Sig. (2-tailed)	.000	.000	.000	.000	.000
	N	279	279	279	279	279
ET17	Pearson Correlation	1	.372**	.360**	.275**	.665**
	Sig. (2-tailed)		.000	.000	.000	.000
	N	279	279	279	279	279
ET18	Pearson Correlation	.372**	1	.581**	.356**	.647**
	Sig. (2-tailed)	.000		.000	.000	.000
	N	279	279	279	279	279
ET19	Pearson Correlation	.360**	.581**	1	.327**	.635**
	Sig. (2-tailed)	.000	.000		.000	.000
	N	279	279	279	279	279
ET20	Pearson Correlation	.275**	.356**	.327**	1	.592**
	Sig. (2-tailed)	.000	.000	.000		.000
	N	279	279	279	279	279
TTLET	Pearson Correlation	.665**	.647**	.635**	.592**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	279	279	279	279	279

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

Correlations

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		KO21	KO22	KO23	KO24	KO25	TTLKO
KO21	Pearson Correlation	1	.548**	.385**	.335**	.180**	.726**
	Sig. (2-tailed)		.000	.000	.000	.003	.000
	N	279	279	279	279	279	279
KO22	Pearson Correlation	.548**	1	.566**	.428**	.191**	.788**
	Sig. (2-tailed)	.000		.000	.000	.001	.000
	N	279	279	279	279	279	279
KO23	Pearson Correlation	.385**	.566**	1	.477**	.301**	.760**
	Sig. (2-tailed)	.000	.000		.000	.000	.000
	N	279	279	279	279	279	279
KO24	Pearson Correlation	.335**	.428**	.477**	1	.310**	.711**
	Sig. (2-tailed)	.000	.000	.000		.000	.000
	N	279	279	279	279	279	279
KO25	Pearson Correlation	.180**	.191**	.301**	.310**	1	.538**
	Sig. (2-tailed)	.003	.001	.000	.000		.000
	N	279	279	279	279	279	279
TTLKO	Pearson Correlation	.726**	.788**	.760**	.711**	.538**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	279	279	279	279	279	279

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

Correlations

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		IN26	IN27	IN28	IN29	IN30	TTLIN
IN26	Pearson Correlation	1	.360**	.225**	.155**	-.011	.575**
	Sig. (2-tailed)		.000	.000	.010	.859	.000
	N	279	279	279	279	279	279
IN27	Pearson Correlation	.360**	1	.522**	.395**	.099	.744**
	Sig. (2-tailed)	.000		.000	.000	.099	.000
	N	279	279	279	279	279	279
IN28	Pearson Correlation	.225**	.522**	1	.541**	.316**	.794**
	Sig. (2-tailed)	.000	.000		.000	.000	.000
	N	279	279	279	279	279	279
IN29	Pearson Correlation	.155**	.395**	.541**	1	.284**	.736**
	Sig. (2-tailed)	.010	.000	.000		.000	.000
	N	279	279	279	279	279	279
IN30	Pearson Correlation	-.011	.099	.316**	.284**	1	.410**
	Sig. (2-tailed)	.859	.099	.000	.000		.000
	N	279	279	279	279	279	279
TTLIN	Pearson Correlation	.575**	.744**	.794**	.736**	.410**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	279	279	279	279	279	279

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

Correlations

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		AK31	AK32	AK33	TTLAK
AK31	Pearson Correlation	1	.642**	.510**	.838**
	Sig. (2-tailed)		.000	.000	.000
	N	279	279	279	279
AK32	Pearson Correlation	.642**	1	.591**	.876**
	Sig. (2-tailed)	.000		.000	.000
	N	279	279	279	279
AK33	Pearson Correlation	.510**	.591**	1	.833**
	Sig. (2-tailed)	.000	.000		.000
	N	279	279	279	279
TTLAK	Pearson Correlation	.838**	.876**	.833**	1
	Sig. (2-tailed)	.000	.000	.000	
	N	279	279	279	279

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

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Factor Analysis

KMO and Bartlett's Test

	Kaiser-Meyer-Olkin Measure of Sampling Adequacy.	.848
Bartlett's Test of Sphericity	Approx. Chi-Square	3159.066
	df	528
	Sig.	.000

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	7.860	23.817	23.817	7.860	23.817	23.817
2	2.193	6.645	30.462	2.193	6.645	30.462
3	2.042	6.186	36.648	2.042	6.186	36.648
4	1.859	5.633	42.281	1.859	5.633	42.281
5	1.512	4.582	46.863	1.512	4.582	46.863
6	1.277	3.869	50.732	1.277	3.869	50.732
7	1.170	3.545	54.277	1.170	3.545	54.277
8	1.112	3.369	57.646	1.112	3.369	57.646

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KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.	.848
Approx. Chi-Square	3159.066
df	528

9	1.033	3.129	60.775	1.033	3.129	60.775
10	.959	2.905	63.680			
11	.947	2.869	66.549			
12	.919	2.786	69.335			
13	.838	2.541	71.875			
14	.815	2.469	74.344			
15	.735	2.228	76.572			
16	.656	1.988	78.560			
17	.621	1.881	80.441			
18	.614	1.859	82.300			
19	.555	1.681	83.981			
20	.537	1.628	85.609			
21	.508	1.539	87.149			
22	.495	1.500	88.649			
23	.463	1.404	90.053			

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KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.848
Approx. Chi-Square		3159.066
df		528

24	.434	1.317	91.370				
25	.408	1.235	92.605				
26	.384	1.163	93.768				
27	.360	1.091	94.859				
28	.343	1.039	95.898				
29	.336	1.019	96.917				
30	.306	.927	97.843				
31	.255	.774	98.617				
32	.250	.758	99.375				
33	.206	.625	100.000				

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %

1	4.636	14.048	14.048
2	2.996	9.079	23.127
3	2.517	7.627	30.754
4	2.272	6.885	37.639
5	1.829	5.542	43.181
6	1.611	4.883	48.064
7	1.436	4.351	52.414
8	1.394	4.225	56.639
9	1.365	4.136	60.775

Extraction Method: Principal Component Analysis.

Component Matrix[a]

	Component								
	1	2	3	4	5	6	7	8	9
KU1	.196	-.051	.057	-.288	.362	.182	-.089	.471	-.235
KU2	.389	-.100	.073	.010	-.548	-.123	.181	.170	.231
KU3	.486	-.156	-.007	-.109	-.487	.081	.254	.041	.235
KU4	.318	-.029	.137	-.396	.009	.332	-.068	.174	.403

KU5	.231	.116	.194	.022	.383	.438	.050	-.236	.284
KU6	.493	.121	.278	-.242	-.171	.193	.069	-.039	-.332
KU7	.162	-.021	.262	-.294	.065	-.009	.084	.439	.063
KU8	.316	.280	.036	-.257	.010	.091	.563	-.327	-.234
KU9	.567	-.075	.186	-.101	-.307	.247	-.018	-.070	-.249
KU10	.531	-.084	-.041	-.041	-.302	.384	-.143	-.175	.033
ET11	.564	-.100	-.239	.238	-.097	-.051	-.065	-.081	-.095
ET12	.643	-.090	-.288	.138	-.210	.025	.004	.105	-.091
ET13	.669	-.075	-.409	.121	-.037	.018	-.049	.074	-.204
ET14	.555	.030	-.469	.021	.073	.137	-.060	.089	-.171
ET15	.539	.112	-.251	.156	-.055	-.145	-.306	-.085	.182
ET16	.610	.002	-.393	.183	.131	.029	-.077	.039	.046
ET17	.635	.095	-.159	-.035	.169	.175	-.179	.067	-.145
ET18	.569	-.034	-.288	-.148	.237	.017	.202	.097	.224
ET19	.613	-.111	-.135	-.034	.272	.080	.314	.067	.194
ET20	.498	.200	-.259	-.079	.039	-.225	.104	-.181	.183
KO21	.346	-.299	.350	.453	.109	.057	.156	.247	-.198
KO22	.397	-.413	.324	.546	.048	.094	.072	-.006	.036
KO23	.475	-.220	.380	.379	.205	-.093	.081	-.207	.074
KO24	.582	-.245	.327	.192	-.009	-.056	-.152	.041	.065
KO25	.490	-.132	.032	-.048	.397	-.240	.079	-.133	.004

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	1	2	3	4	5	6	7	8	9
IN26	.038	.503	.124	.190	.000	.374	-.377	-.095	.083
IN27	.147	.717	.145	.320	-.002	.107	.216	-.031	-.072
IN28	.381	.653	.161	.222	.010	-.134	.078	.153	.002
IN29	.312	.556	.200	.192	-.125	-.249	-.077	.347	.109
IN30	.578	.209	-.014	-.130	.076	-.219	.061	.017	.051
AK31	.608	-.054	.169	-.323	.039	-.344	-.182	-.167	-.153
AK32	.654	.032	.346	-.335	.009	-.188	-.123	-.070	-.122
AK33	.569	-.024	.351	-.245	.013	-.138	-.313	-.189	.116

Extraction Method: Principal Component Analysis.

a. 9 components extracted.

Rotated Component Matrix[a]

		Component							
	1	2	3	4	5	6	7	8	9
KU1	.164	.066	.017	-.041	-.225	.107	.692	.040	-.009
KU2	.125	.108	.128	.106	.722	.088	.005	-.118	-.019
KU3	.228	.095	.090	-.036	.713	.191	.009	.069	.130
KU4	.066	.179	-.100	-.055	.329	.109	.376	.518	-.082
KU5	.042	.053	.181	.079	-.135	.043	.012	.704	.152
KU6	.104	.305	.082	.149	.114	.558	.200	.018	.281
KU7	-.089	.149	.037	.071	.190	-.019	.562	.029	.012
KU8	.087	.142	-.076	.144	.063	.209	-.038	.085	.789

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KU9	.231	.247	.193	.018	.244	.601	.072	.028	.124
KU10	.364	.132	.075	-.062	.287	.504	-.103	.275	-.041
ET11	.577	.147	.234	.033	.118	.129	-.161	-.081	-.005
ET12	.649	.080	.167	.053	.281	.198	.011	-.104	.011
ET13	.778	.103	.128	.015	.082	.173	.034	-.116	.047
ET14	.744	.019	-.029	.021	-.025	.152	.100	.009	.067
ET15	.554	.299	.020	.190	.121	-.025	-.201	.087	-.230
ET16	.736	.091	.130	.083	.036	-.032	-.009	.106	-.018
ET17	.592	.229	.075	.125	-.093	.243	.193	.161	.015
ET18	.562	.163	.026	-.022	.191	-.200	.225	.254	.230
ET19	.500	.136	.247	-.021	.194	-.158	.224	.294	.316
ET20	.453	.324	-.108	.169	.176	-.173	-.144	.102	.220
KO21	.100	-.041	.769	.079	.021	.106	.210	-.103	.024
KO22	.134	.019	.831	-.035	.123	.074	-.067	.091	-.070
KO23	.105	.316	.705	.069	.020	-.040	-.133	.164	.091
KO24	.206	.384	.540	.051	.189	.134	.074	.084	-.158
KO25	.315	.451	.270	-.058	-.103	-.205	.082	.090	.232
IN26	.000	-.058	-.097	.460	-.209	.303	-.146	.387	-.269
IN27	.021	-.131	.042	.766	-.085	.113	-.126	.113	.260
IN28	.164	.143	.068	.791	.033	.000	.049	.016	.112
IN29	.089	.172	.038	.758	.178	-.060	.139	-.090	-.150

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IN30	.362	.424	.015	.265	.145	-.055	.115	.042	.185
AK31	.243	.775	.062	-.014	.046	.138	.084	-.094	.099
AK32	.151	.735	.124	.113	.118	.253	.213	.025	.127
AK33	.099	.734	.130	.051	.123	.182	.042	.213	-.098

Component	1	2	3	4	5	9
1	.672	.484	.313	.185	.270	.146
2	-.020	-.006	-.444	.856	-.161	.144
3	-.698	.358	.476	.228	.044	-.007
4	.155	-.419	.641	.336	-.120	-.235
5	.113	.111	.180	-.065	-.705	.164
6	.053	-.506	.015	-.112	-.060	.016
7	-.093	-.319	.165	.026	.321	.836
8	.082	-.303	.045	.221	.188	-.319
9	-.076	.020	-.068	.033	.496	-.275

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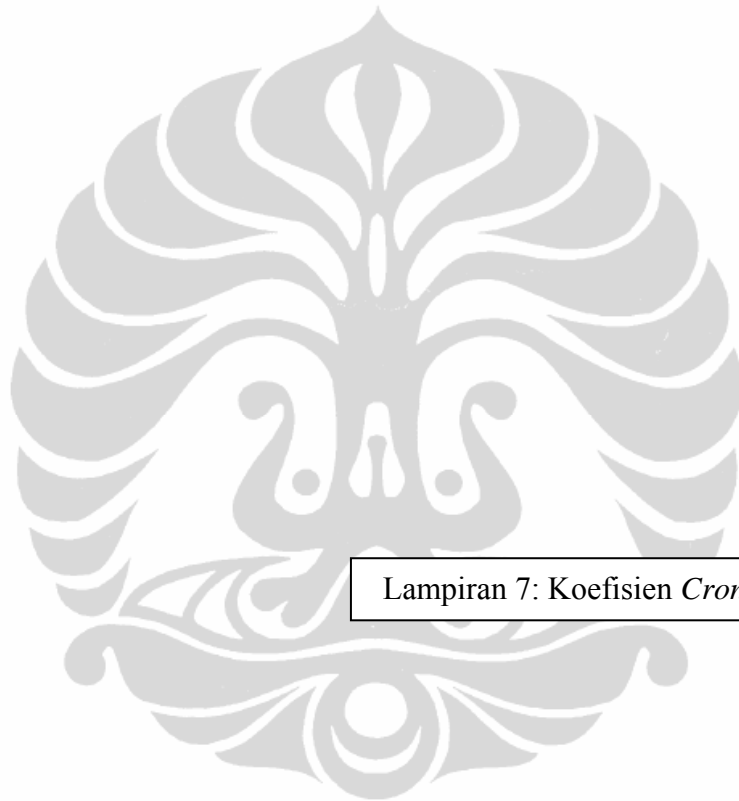
Lampiran 7: Koefisien *Cronbach Alpha*

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.600	.657	10

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
KU1	37.84	15.253	.151	.078	.616
KU2	37.17	15.558	.247	.240	.580
KU3	36.99	15.698	.397	.336	.557
KU4	37.34	14.975	.357	.156	.555
KU5	37.94	14.946	.167	.079	.614
KU6	37.06	15.352	.434	.235	.548
KU7	37.47	15.372	.194	.045	.597
KU8	37.23	15.161	.283	.115	.572
KU9	37.16	15.284	.431	.331	.547
KU10	37.16	15.287	.371	.280	.555

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Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.859	.861	10

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
ET11	39.56	12.111	.519	.289	.849
ET12	39.63	11.681	.618	.463	.841
ET13	39.64	11.461	.701	.576	.834
ET14	39.68	11.701	.589	.469	.844
ET15	39.58	12.086	.511	.306	.850
ET16	39.55	11.853	.639	.442	.840

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Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items			
ET17	39.86	11.847	.565	.338	.846
ET18	39.62	12.115	.553	.413	.847
ET19	39.81	12.149	.538	.399	.848
ET20	39.72	11.920	.460	.233	.856

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.747	.748	5

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
KO21	18.15	3.308	.503	.317	.709
KO22	18.19	3.248	.623	.462	.657
KO23	18.08	3.522	.611	.408	.669

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Reliability Statistics

	Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items		
KO24	18.26	3.597	.531	.299	.695
KO25	18.14	4.121	.312	.129	.767

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.675	.670	5

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
IN26	14.89	8.534	.272	.136	.704
IN27	14.54	7.559	.551	.354	.568
IN28	14.35	7.070	.618	.438	.531
IN29	14.74	7.266	.506	.327	.587
IN30	13.96	10.405	.237	.132	.691

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Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.805	.806	3

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
AK31	8.50	1.409	.645	.438	.742
AK32	8.59	1.286	.708	.505	.674
AK33	8.59	1.343	.608	.378	.781

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Lampiran 8: Uji multikolinieritas

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	ETIK	.705	1.419
	KOMP	.813	1.229
	INDE	.872	1.147
	AKUN	.730	1.371
	PENG	.964	1.037

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Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	ETIK	.705	1.419
	KOMP	.813	1.229
	INDE	.872	1.147
	AKUN	.730	1.371
	PENG	.964	1.037

a. Dependent Variable: KUAL

Collinearity Diagnostics[a]

Model	Dimension	Eigenvalue	Condition Index
1	1	5.588	1.000
	2	.366	3.906
	3	.026	14.563
	4	.010	24.024
	5	.007	28.974
	6	.004	39.896

a. Dependent Variable: KUAL

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Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	ETIK	.705	1.419
	KOMP	.813	1.229
	INDE	.872	1.147
	AKUN	.730	1.371
	PENG	.964	1.037

Coefficients[a]

Model		Correlations			Collinearity Statistics	
		Zero-order	Partial	Part	Tolerance	VIF
1	ETIK	.323	.323	.323	1.000	1.000

a. Dependent Variable: INDE

Collinearity Diagnostics[a]

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions	
				(Constant)	ETIK
1	1	1.996	1.000	.00	.00

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	ETIK	.705	1.419
	KOMP	.813	1.229
	INDE	.872	1.147
	AKUN	.730	1.371
	PENG	.964	1.037
	2	.004	23.268	1.00	1.00

a. Dependent Variable: INDE

Coefficients^a

Model		Correlations			Collinearity Statistics	
		Zero-order	Partial	Part	Tolerance	VIF
1	PENG	.108	.100	.100	.978	1.023
	GEND	.062	.046	.046	.978	1.023

a. Dependent Variable: ETIK

Collinearity Diagnostics^a

Model	Dimension		Variance Proportions

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Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	ETIK	.705	1.419
	KOMP	.813	1.229
	INDE	.872	1.147
	AKUN	.730	1.371
	PENG	.964	1.037

		Eigenvalue	Condition Index	(Constant)	PENG	GEND
1	1	2.510	1.000	.04	.05	.04
	2	.328	2.768	.02	.79	.33
	3	.162	3.933	.94	.16	.63

a. Dependent Variable: ETIK

Coefficients^a

Model		Correlations			Collinearity Statistics	
		Zero-order	Partial	Part	Tolerance	VIF
1	PENG	.134	.132	.132	.978	1.023

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Coefficients^a

Model		Collinearity Statistics				
		Tolerance	VIF			
1	ETIK	.705	1.419			
	KOMP	.813	1.229			
	INDE	.872	1.147			
	AKUN	.730	1.371			
	PENG	.964	1.037			
	GEND	.027	.007	.007	.978	1.023

a. Dependent Variable: KOMP

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions		
				(Constant)	PENG	GEND
1	1	2.510	1.000	.04	.05	.04
	2	.328	2.768	.02	.79	.33
	3	.162	3.933	.94	.16	.63

a. Dependent Variable: KOMP

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Lampiran 9: Uji normalitas data dan heteroskedastis

Histogram
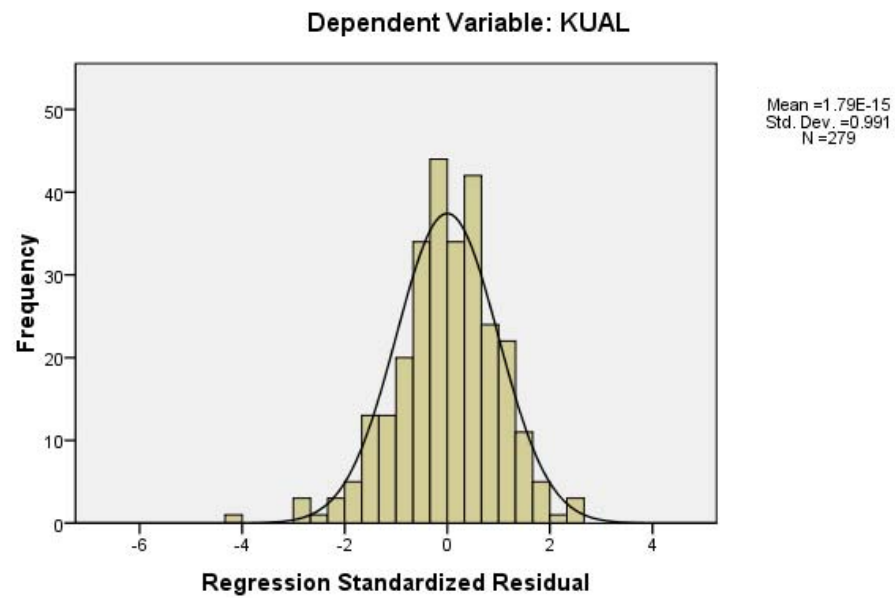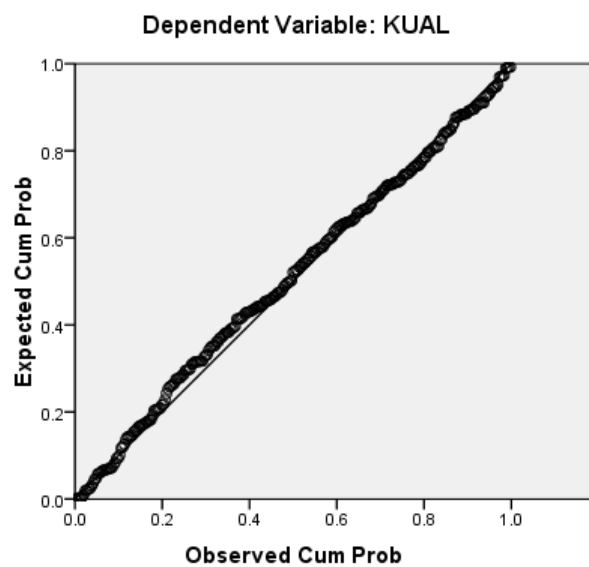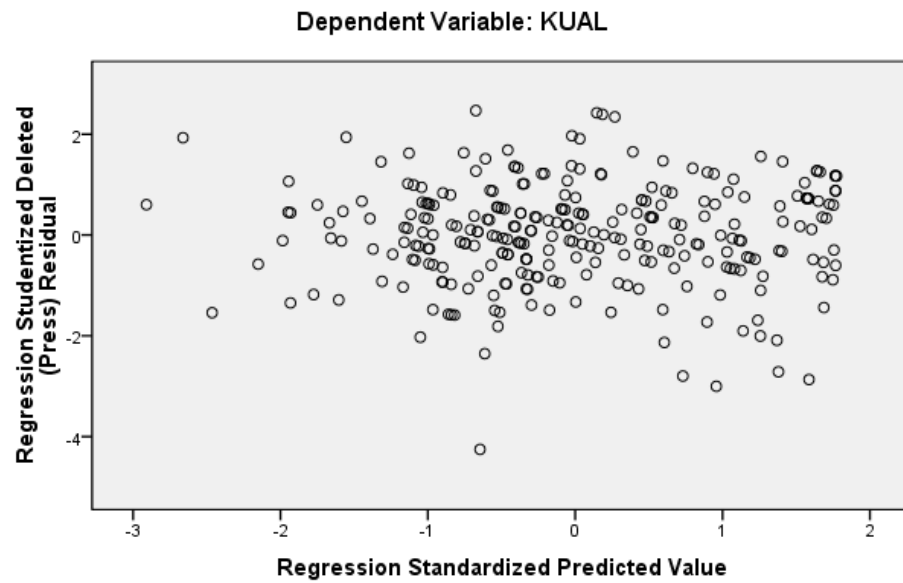
Dependent Variable: KUAL

Mean =1.79E-15
Std. Dev. =0.991
N =279

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: KUAL

T Pengaruh faktor..., Oktina Nugraheni, FE UI, 2009.

Scatterplot

Dependent Variable: KUAL

Histogram

Dependent Variable: INDE

Mean =1.26E-14
Std. Dev. =0.998
N =279

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Normal P-P Plot of Regression Standardized Residual

Dependent Variable: INDE

Scatterplot

Dependent Variable: INDE

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Scatterplot

Dependent Variable: ETIK

Scatterplot
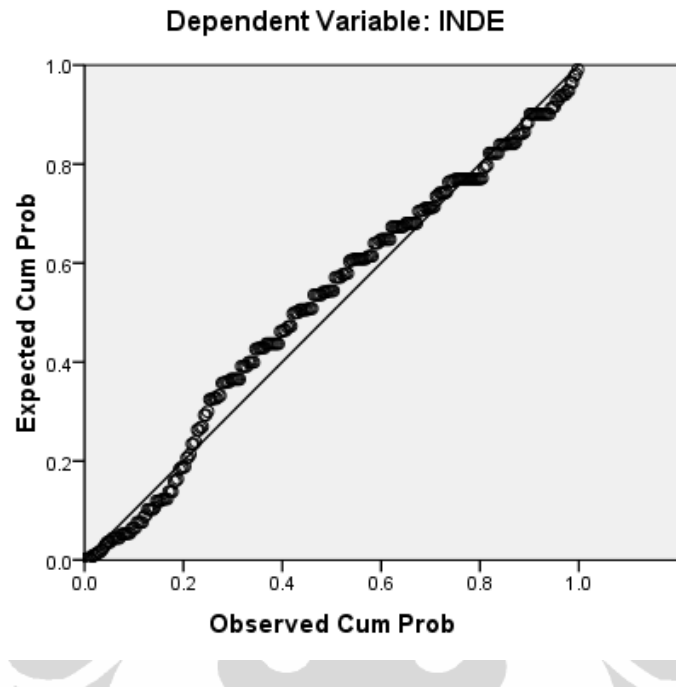
Dependent Variable: KOMP
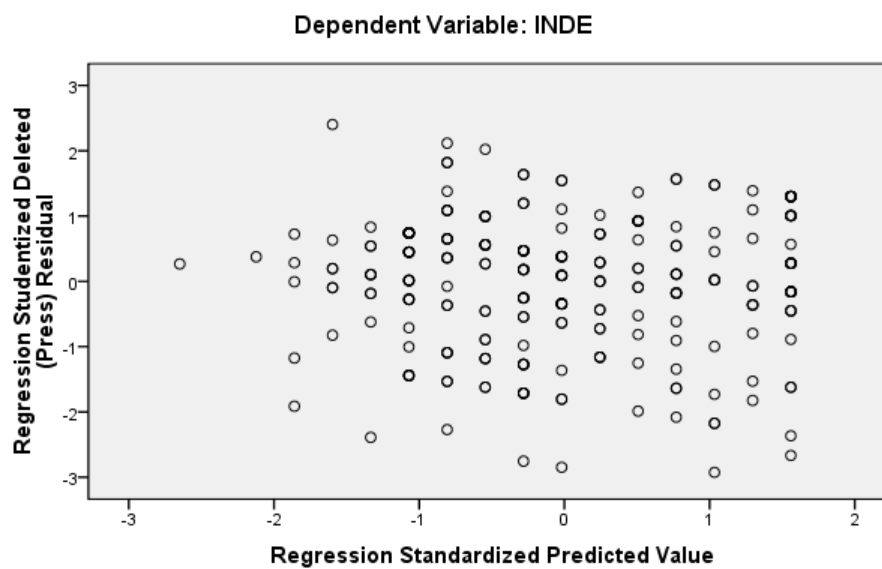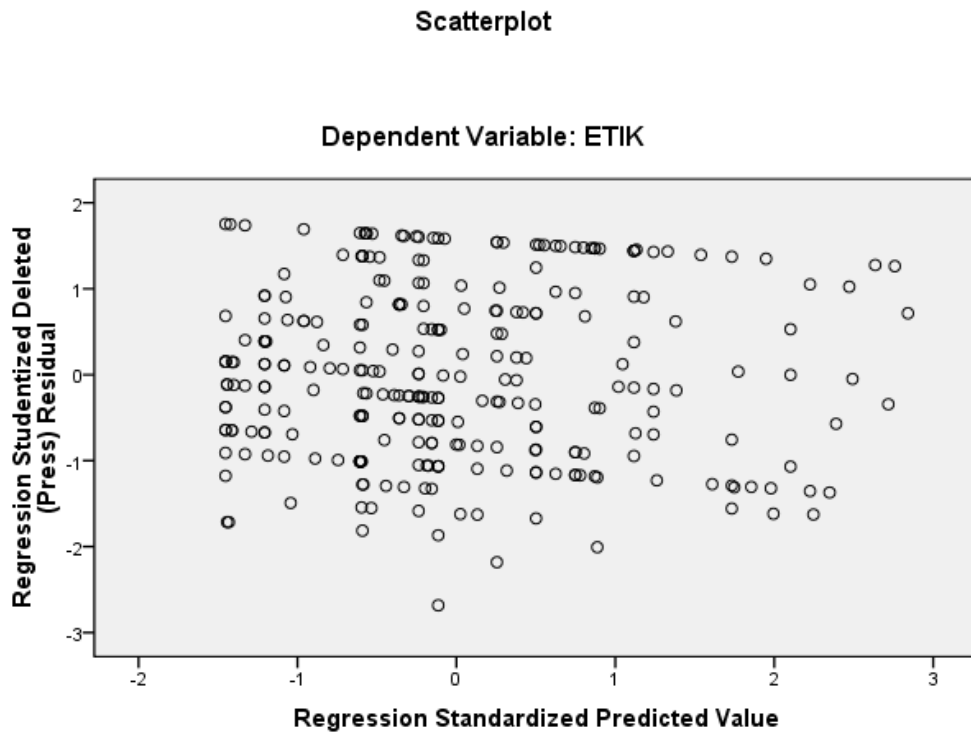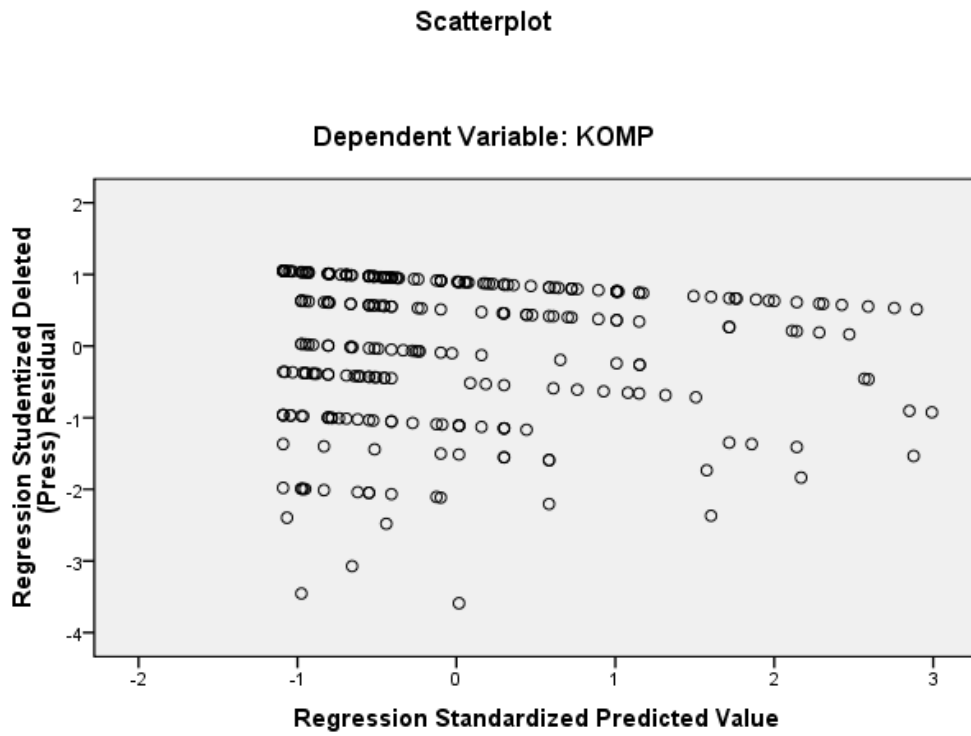
Lampiran 10: Output hasil regresi

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.606[a]	.367	.356	.3412

a. Predictors: (Constant), PENG, ETIK, INDE, KOMP, AKUN

b. Dependent Variable: KUAL

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	18.461	5	3.692	31.720	.000[a]
	Residual	31.776	273	.116		
	Total	50.237	278			

a. Predictors: (Constant), PENG, ETIK, INDE, KOMP, AKUN

b. Dependent Variable: KUAL

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Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.606[a]	.367	.356	.3412

a. Predictors: (Constant), PENG, ETIK, INDE, KOMP, AKUN

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.180	.264		4.477	.000
	ETIK	.288	.064	.258	4.496	.000
	KOMP	.078	.045	.093	1.734	.084
	INDE	.036	.030	.062	1.203	.230
	AKUN	.281	.043	.366	6.495	.000
	PENG	.000	.003	.007	.144	.886

a. Dependent Variable: KUAL

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.323[a]	.105	.101	.6907

a. Predictors: (Constant), ETIK

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Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.606^a	.367	.356	.3412

a. Predictors: (Constant), PENG, ETIK, INDE, KOMP, AKUN

b. Dependent Variable: INDE

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	15.434	1	15.434	32.353	.000^a
	Residual	132.148	277	.477		
	Total	147.582	278			

a. Predictors: (Constant), ETIK

b. Dependent Variable: INDE

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	1.011	.482		2.098	.037
	ETIK	.620	.109	.323	5.688	.000

a. Dependent Variable: INDE

b.

Model Summary^b

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Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.606[a]	.367	.356	.3412

a. Predictors: (Constant), PENG, ETIK, INDE, KOMP, AKUN

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.117[a]	.014	.007	.3789

a. Predictors: (Constant), GEND, PENG

b. Dependent Variable: ETIK

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.552	2	.276	1.923	.148[a]
	Residual	39.634	276	.144		
	Total	40.186	278			

a. Predictors: (Constant), GEND, PENG

b. Dependent Variable: ETIK

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ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.552	2	.276	1.923	.148[a]
	Residual	39.634	276	.144		
	Total	40.186	278			

a. Predictors: (Constant), GEND, PENG

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	4.337	.046		95.291	.000
	PENG	.005	.003	.101	1.669	.096
	GEND	.038	.049	.046	.768	.443

a. Dependent Variable: ETIK

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.135[a]	.018	.011	.5001

a. Predictors: (Constant), GEND, PENG

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Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.135[a]	.018	.011	.5001

a. Predictors: (Constant), GEND, PENG

b. Dependent Variable: KOMP

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.272	2	.636	2.543	.080[a]
	Residual	69.024	276	.250		
	Total	70.296	278			

a. Predictors: (Constant), GEND, PENG

b. Dependent Variable: KOMP

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	4.469	.060		74.401	.000

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.272	2	.636	2.543	.080^a
	Residual	69.024	276	.250		
	Total	70.296	278			

a. Predictors: (Constant), GEND, PENG

	PENG	.010	.004	.133	2.209	.028
	GEND	.008	.065	.007	.120	.905

a. Dependent Variable: KOMP

Lampiran 11: Instrumen

Kepada Yth.

Bpk/Ibu Responden

di Jakarta

Dengan hormat,

Dalam rangka memenuhi tugas belajar kami sebagai mahasiswa S-2 pada jurusan Akuntansi di Fakultas Ekonomi Universitas Indonesia, kami akan mengadakan penelitian ilmiah untuk pembuatan tugas akhir (tesis). Sehubungan dengan hal tersebut, kami mohon partisipasi Bapak/Ibu untuk menjadi responden dalam penelitian kami. Adapun penelitian kami berjudul "Pengaruh Faktor-faktor Personal Auditor Internal Pemerintah terhadap Kualitas Audit".

Semua informasi yang Bapak/ Ibu berikan kepada kami akan diperlakukan dengan sangat hati-hati dan rahasia. Kami menjamin bahwa informasi tersebut semata-mata hanya untuk keperluan akademis, tanpa ada tujuan lainnya. Isian dalam bagian Data Responden kami butuhkan untuk tujuan eksplorasi statistik, sehingga Bapak/ Ibu dapat mengisinya dengan lengkap.

Atas partisipasi dan kerjasamanya, kami mengucapkan terimakasih dan penghargaan yang setinggi-tingginya.

Hormat kami,

Oktina Nugraheni

===

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IDENTITAS RESPONDEN

1. Nama Instansi   :
....

2. Jumlah Auditor   : .... Orang

3. Umur   : .... Tahun

4. Jenis Kelamin   : ( ) Pria   ( ) Wanita

5. Jenjang Pendidikan   : ( ) SLTA/D3   ( ) S1   ( ) S2   ( ) S3

6. Pengalaman sebagai Auditor   : .... Tahun .... Bulan

7. Sertifikasi Auditor   :

   ( ) Anggota Tim   ( ) Ketua Tim   ( ) Pengendali Teknis

   ( ) Pengendali Mutu   ( ) Belum sertifikasi

Mohon berikan tanda silang (X) pada pilihan jawaban yang tersedia sesuai dengan pendapat Bapak/Ibu, dengan keterangan sebagai berikut:

1 = **Sangat Tidak Setuju (STS)**

2 = **Tidak Setuju (TS)**

3 = **Netral (N)**

4 = **Setuju (S)**

5 = **Sangat Setuju (SS)**

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NO	PERNYATAAN	STS	TS	N	S	SS
1.	Atasan Tim Audit yaitu Penanggung Jawab atau Pengendali Mutu atau Pengendali Teknis sering membuat kunjungan ke lokasi audit pada saat audit sedang dilaksanakan.	1	2	3	4	5
2.	Tim Audit yang sedang melaksanakan penugasan audit sudah memiliki sertifikasi auditor.	1	2	3	4	5
3.	Tim Audit yang sedang melaksanakan penugasan audit mempunyai pemahaman tentang standar audit dan standar akuntansi pemerintahan.	1	2	3	4	5
4.	Penanggung Jawab secara aktif terlibat dalam perencanaan audit, proses audit, dan penyelesaian audit.	1	2	3	4	5
5.	Tim Audit yang sedang melaksanakan penugasan audit memahami kesibukan pejabat yang sedang diaudit sehingga hanya menghubungi pejabat tersebut untuk keperluan yang sangat penting saja.	1	2	3	4	5
6.	Tim Audit yang sedang melaksanakan penugasan audit telah memahami tupoksi, program, dan kegiatan obyek yang sedang diaudit.	1	2	3	4	5
7.	Tim Audit yang sedang melaksanakan penugasan audit sering melakukan komunikasi dengan obyek yang sedang diaudit.	1	2	3	4	5
8.	Tim Audit yang sedang melaksanakan penugasan audit tidak terlibat dalam program dan kegiatan yang dilaksanakan oleh obyek yang sedang	1	2	3	4	5

	diaudit.					
9.	Tim Audit yang sedang melaksanakan penugasan audit telah mempelajari dan menilai keandalan sistem pengendalian internal obyek yang sedang diaudit.	1	2	3	4	5
10.	Tim Audit yang sedang melaksanakan penugasan audit memiliki standar etika yang sangat tinggi.	1	2	3	4	5
11.	Dalam melaksanakan penugasan audit, saya selalu mentaati segala peraturan perundang-undangan yang berlaku dan melaksanakan tugas kedinasan dengan penuh pengabdian, kesadaran, dan tanggung jawab.	1	2	3	4	5
12.	Dalam melaksanakan penugasan audit, saya memiliki keahlian yang diperlukan oleh seorang auditor.	1	2	3	4	5
13.	Sebagai seorang auditor, saya memiliki integritas yang tinggi dalam melaksanakan penugasan audit.	1	2	3	4	5
14.	Dalam melaksanakan penugasan audit, saya selalu mempertahankan obyektifitas.	1	2	3	4	5
15.	Dalam melaksanakan penugasan audit, saya selalu menyimpan rahasia jabatan, rahasia negara, dan rahasia obyek yang sedang diaudit, dan hanya mengemukakannya kepada dan atas perintah pejabat yang berwenang.	1	2	3	4	5
16.	Sebagai seorang auditor, saya selalu menjaga sikap independen dalam melaksanakan penugasan	1	2	3	4	5

	audit.					
17.	Saya selalu memanfaatkan dan memberdayakan segala sumber daya yang ada secara inovatif untuk meningkatkan produktifitas kerja dalam rangka penugasan audit.	1	2	3	4	5
18.	Sebagai seorang auditor, saya selalu menggalang kerjasama yang sehat dengan sesama auditor.	1	2	3	4	5
19.	Sebagai seorang auditor, saya selalu menjalin interaksi yang sehat dengan obyek yang sedang diaudit.	1	2	3	4	5
20.	Dalam pelaksanaan audit, saya tidak menerima imbalan atau pemberian apapun di luar ketentuan yang berlaku.	1	2	3	4	5
21.	Saya memiliki pengetahuan tingkat dasar tentang akuntansi dan auditing, termasuk di dalamnya standar akuntansi dan standar audit, untuk melaksanakan penugasan audit.	1	2	3	4	5
22.	Dalam melaksanakan penugasan audit, saya memiliki kemampuan untuk menyelesaikan masalah, termasuk di dalamnya kemampuan untuk menganalisis data-data sebagai bukti audit.	1	2	3	4	5
23.	Sebagai seorang auditor, saya senantiasa mempertahankan profesionalisme, integritas, dan sikap skeptis (tidak mudah percaya) dalam melaksanakan penugasan audit.	1	2	3	4	5
24.	Saya mempunyai kemampuan untuk memahami	1	2	3	4	5

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	tupoksi, program, dan kegiatan obyek yang sedang saya audit.					
25.	Kesempatan untuk mengikuti kegiatan pendidikan dan pelatihan, baik dalam rangka sertifikasi maupun tidak, selama ini dapat membantu meningkatkan kompetensi saya sebagai seorang auditor.	1	2	3	4	5
26.	Pengalaman saya dalam melakukan audit terhadap auditan yang sama, dan berulang-ulang dalam waktu yang terlalu lama dapat menurunkan independensi dalam melakukan audit terhadap auditan tersebut.	1	2	3	4	5
27.	Sebagai seorang auditor, apabila saya terlibat dalam program dan kegiatan obyek yang sedang diaudit, maka dapat menurunkan independensi dalam melakukan audit terhadap auditan tersebut.	1	2	3	4	5
28.	Sebagai seorang auditor, apabila saya mempunyai hubungan keluarga sedarah, ikatan keuangan, dan hubungan usaha dengan auditan, maka dapat menurunkan independensi dalam melakukan audit terhadap auditan tersebut.	1	2	3	4	5
29.	Hadiah, bingkisan, dan souvenir yang saya terima dari auditan, meskipun jumlahnya sedikit, akan menurunkan independensi saya dalam melakukan audit terhadap auditan tersebut.	1	2	3	4	5
30.	Saya senantiasa mempertahankan sikap yang independen atau tidak memihak dalam hal	1	2		4	5

	perencanaan program audit, pelaksanaan pekerjaan verifikasi, dan penyusunan laporan hasil audit.			3		
31.	Saya memiliki motivasi yang kuat dan tinggi untuk menyelesaikan setiap penugasan audit yang diberikan kepada saya.	1	2	3	4	5
32.	Saya memiliki usaha dan daya pikir yang besar yang senantiasa saya curahkan dalam menyelesaikan setiap penugasan audit yang diberikan kepada saya.	1	2	3	4	5
33.	Saya memiliki keyakinan yang besar bahwa penugasan audit yang diberikan kepada saya akan diperiksa dan dinilai secara berjenjang oleh atasan maupun oleh pihak yang berwenang.	1	2	3	4	5

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