BADAN PEMERIKSA KEUANGAN
PERWAKILAN PROVINSI LAMPUNG
Jalan Pangeran Emir M. Noor No. 11B Bandar Lampung Kode Pos 35215
Telepon (0721) 474828 Faksimile (0721) 472872

Bandar Lampung, 11 Januari 2020

Nomor : 8 /S/XVIII.BLP/01/2020
Perihal : Jawaban Permohonan Ijin Penelitian

Kepada
Yth. Dekan Fakultas Ekonomi dan Bisnis
Universitas Darmajaya
di
Bandar Lampung

Sehubungan dengan surat Saudara nomor Izin Penelitian.028/DMJ/DEKAN/BAAK/XII-19 tanggal 16 Desember 2020 perihal Permohonan Izin Penelitian, bersama ini kami sampaikan bahwa kami memberikan persetujuan kepada :

Nama	: A. Nirmalakanthi Proboraras
NPM	:1612120012
Jurusan	: S1 Akuntansi

Untuk melakukan penelitian dengan menggunakan instrumen kuesioner (Angket) di BPK Perwakilan Provinsi Lampung dengan judul skripsi **"Faktor-faktor yang Mempengaruhi Kemampuan Auditor Dalam Mendeteksi Kecurangan (Studi Pada Badan Pemeriksa Keuangan RI Provinsi Lampung)".**

Demikian kami sampaikan, atas perhatiannya kami sampaikan terima kasih.

Kepala Perwakilan,

KEPALA PERWAKILAN

Hari Wibowo
NIP 196810011996031003

urat Keputusan Rektor IBI Darmajaya
K.0440/DMJ/DFEB/BAAK/X-19
1 Oktober 2019
embimbing Penulisan Skripsi
rogram Studi Strata Satu (S1) Akuntansi

JUDUL SKRIPSI DAN DOSEN PEMBIMBING
PROGRAM STUDI STRATA SATU (S1) AKUNTANSI

NAMA	NPM	JUDUL	PEMBIMBING
Widia Astuti	1612120147	Pengaruh Corporate Social Responsibility Disclousure terhadap Keinformatifan Laba dengan Kinerja Lingkungan Sebagai Variabel Moderating	Agus Panjaitan, SE., MM
Rico Meirianto	1612120057	Pengaruh Strategi Bisnis Terhadap Kinerja Perusahaan dengan Manajemen Laba sebagai Intervening	
Septiana Diyah A	1712129002P	Pengaruh Karakteristik Corporate Governance Terhadap Restatement Laporan Keuangan	
Ridha Haning Prastiwi	1612120184	Faktor Faktor Yang Mempengaruhi Pengungkapan Sukarela Yang Berimplikasi Kepada Kualitas Laba	
Putri Fadillah	1612120218	Pengaruh Kinerja Keuangan Terhadap Nilai Perusahaan Dengan Pengungkapan Corporate Social Responsibility Sebagai Variabel Pemoderasi	
Rolandi Sitorus	1612120088	Analisis Pengaruh Underpricing, Karakteristik Perusahaan dan Karakteristik Kepemilikan Saham Terhadap Abnormal Return pada Perusahaan Yang Melakukan IPO (Initial Public Offering) di BEI (Bursa Efek Indonesia)	
Ainaya dhuhri alfat	1612120051	Pengaruh Sistem Informasi Akuntansi, Pengendalian Internal, Dan Motivasi Kerja Terhadap Kinerja Karyawan (Studi Kasus Pada Perusahaan Ritel Di Bandar Lampung)	
Desi rahmawati	1612120065	Pengaruh Karakteristik Perusahaan, Koneksi Politik Dan Tekanan Keuangan Terhadap Penghindaran Pajak	Anik Irawati, SE.,M.S.c
Andini Putri	1612120014	Pengaruh Manajemen Laba dan Perencanaan Pajak Terhadap Nilai Perusahaan di moderasi diversifikasi Dewan Direksi	
Bayu Prasetyo	1612120094	Analisis Akurasi Indikator Teknikal Berbasis Grafik Candlestick Terhadap Pergerakan Harga Saham	
Lukhas Tamaro Sianturi	1612120046	Pengaruh teknologi informasi dan saling ketergantungan dengan karakteristik sistem akuntanis manajemen (SAM) sebagai variabel intervening	
Amanah chella vega nida	1612120110	Pengaruh Penerimaan Sistem Informasi Akuntansi Dengan Pendekatan TAM Rumah Sakit Bandar Lampung	
Licya Fransisca	1612120243	Pengaruh Media Exposure, Tipe Industri, Profitabilitas, Regulator, Size, Leverage Dan Kepemilikan Institusional Terhadap Carbon Emission Disclosure	
Renaldi Wicaksono	1612120175	Deteksi Nilai Perusahaan Indeks LQ45 melalui Eksposure Mekanisme Corporate Govarnance dengan Intelectual Capital di Indonesia	
Vedilla Hasa Renanda	1612120200	Pengaruh Eco-Efficiency Terhadap Nilai Perusahaan Dengan Leverage dan Profitabilitas Sebagai Variabel Moderasi	
Savio Arisanto	1612120038	Pengaruh Kualitas Sistem Informasi Akuntansi, Pengaruh Kualitas Informasi, Dan Persepsi Kegunaan Pada Kepuasan Pengguna Sistem Informasi Akuntansi.	
Nirmalakanthi Proboraras	1612120012	Faktor Faktor Yang Mempengaruhi Kemampuan Auditor Dalam Mendeteksi Kecurangan (Studi Empiris Pada BPK RI Provinsi Lampung)	

Correlation

[DataSet1] D:\DATA SKRIPSI\INPUT KUESIONER.sav

Correlations

		X11	X12	X13	X14	X15	X16
X11	Pearson Correlation	1	,236	,319*	,465**	-,114	,
	Sig. (2-tailed)		,092	,021	,001	,421	
	N	52	52	52	52	52	
X12	Pearson Correlation	,236	1	,374**	,257	,220	-
	Sig. (2-tailed)	,092		,006	,066	,117	
	N	52	52	52	52	52	
X13	Pearson Correlation	,319*	,374**	1	,659**	,026	
	Sig. (2-tailed)	,021	,006		,000	,856	
	N	52	52	52	52	52	
X14	Pearson Correlation	,465**	,257	,659**	1	,110	,5
	Sig. (2-tailed)	,001	,066	,000		,438	
	N	52	52	52	52	52	
X15	Pearson Correlation	-,114	,220	,026	,110	1	-
	Sig. (2-tailed)	,421	,117	,856	,438		
	N	52	52	52	52	52	

	Pearson Correlation	,323*	-,056	,248	,568**	-,130	
X16	Sig. (2-tailed)	,020	,692	,076	,000	,359	
	N	52	52	52	52	52	
	Pearson Correlation	,602**	,620**	,739**	,816**	,335*	,4
Red Flags	Sig. (2-tailed)	,000	,000	,000	,000	,015	
	N	52	52	52	52	52	

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

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

Correlation

[DataSet1] D:\DATA SKRIPSI\INPUT KUESIONER.sav

Correlations

		X21	X22	X23	X24	X25	X
	Pearson Correlation	1	,202	,079	-,101	-,147	
X21	Sig. (2-tailed)		,151	,578	,475	,300	
	N	52	52	52	52	52	
	Pearson Correlation	,202	1	-,122	,173	,260	
X22	Sig. (2-tailed)	,151		,389	,221	,062	
	N	52	52	52	52	52	
	Pearson Correlation	,079	-,122	1	,372**	,206	
X23	Sig. (2-tailed)	,578	,389		,007	,143	
	N	52	52	52	52	52	

	Pearson Correlation	-,101	,173	,372**	1	,587**
X24	Sig. (2-tailed)	,475	,221	,007		,000
	N	52	52	52	52	52
	Pearson Correlation	-,147	,260	,206	,587**	1
X25	Sig. (2-tailed)	,300	,062	,143	,000	
	N	52	52	52	52	52
	Pearson Correlation	-,141	,156	,141	,245	,453**
X26	Sig. (2-tailed)	,317	,269	,317	,080	,001
	N	52	52	52	52	52
	Pearson Correlation	,438**	,307*	,187	-,125	,186
X27	Sig. (2-tailed)	,001	,027	,183	,379	,188
	N	52	52	52	52	52

Correlations

		X21	X22	X23	X24	X25	X
	Pearson Correlation	,421	,158	,099	-,163	,105	
X28	Sig. (2-tailed)	,002	,263	,485	,248	,459	
	N	52	52	52	52	52	
	Pearson Correlation	,278	,511	,509	,590	,735	
Tekanan Waktu	Sig. (2-tailed)	,046	,000	,000	,000	,000	
	N	52	52	52	52	52	

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

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

```
CORRELATIONS
  /VARIABLES=X31 X32 X33 X34 X35 X36 X37 X38 X39 X310 X311 X312 X313 X314 X315
X316 X317 X318 SP
  /PRINT=TWOTAIL NOSIG
  /MISSING=PAIRWISE.
```

Correlations

[DataSet1] D:\DATA SKRIPSI\INPUT KUESIONER.sav

Correlations

		X31	X32	X33	X34	X35
X31	Pearson Correlation	1	,293*	,054	-,048	-,036
	Sig. (2-tailed)		,035	,705	,737	,798
	N	52	52	52	52	52
X32	Pearson Correlation	,293*	1	-,127	,191	,101
	Sig. (2-tailed)	,035		,370	,176	,477

	N	52	52	52	52	52
	Pearson Correlation	,054	-,127	1	-,138	,031
X33	Sig. (2-tailed)	,705	,370		,328	,829
	N	52	52	52	52	52
	Pearson Correlation	-,048	,191	-,138	1	,207
X34	Sig. (2-tailed)	,737	,176	,328		,142
	N	52	52	52	52	52
	Pearson Correlation	-,036	,101	,031	,207	1
X35	Sig. (2-tailed)	,798	,477	,829	,142	
	N	52	52	52	52	52
	Pearson Correlation	,092	-,026	,237	,151	,069
X36	Sig. (2-tailed)	,517	,855	,091	,287	,628
	N	52	52	52	52	52
	Pearson Correlation	,004	-,180	-,075	,278*	,275*
X37	Sig. (2-tailed)	,980	,201	,596	,046	,048
	N	52	52	52	52	52

Correlations

		X310	X311	X312	X313	X314
	Pearson Correlation	,054	-,012*	,034	,259	,148
X31	Sig. (2-tailed)	,702	,931	,813	,064	,296
	N	52	52	52	52	52
X32	Pearson Correlation	,249*	,001	,282	,328	,082
	Sig. (2-tailed)	,075	,995	,043	,018	,563

	N	52	52	52	52	52
	Pearson Correlation	,170	,127	,125	,307	,401
X33	Sig. (2-tailed)	,227	,369	,379	,027	,003
	N	52	52	52	52	52
	Pearson Correlation	-,092	,091	,323	,159	,088
X34	Sig. (2-tailed)	,514	,522	,020	,261	,537
	N	52	52	52	52	52
	Pearson Correlation	,236	,198	-,006	-,015	-,173
X35	Sig. (2-tailed)	,093	,160	,964	,916	,221
	N	52	52	52	52	52
	Pearson Correlation	-,155	,175	,107	,049	,090
X36	Sig. (2-tailed)	,274	,215	,449	,730	,526
	N	52	52	52	52	52
	Pearson Correlation	-,054	,185	,066	-,052*	-,059*
X37	Sig. (2-tailed)	,701	,189	,643	,715	,675
	N	52	52	52	52	52

Correlations

	Pearson Correlation	
X31	Sig. (2-tailed)	
	N	
X32	Pearson Correlation	
	Sig. (2-tailed)	

		N
		Pearson Correlation
X33		Sig. (2-tailed)
		N
		Pearson Correlation
X34		Sig. (2-tailed)
		N
		Pearson Correlation
X35		Sig. (2-tailed)
		N
		Pearson Correlation
X36		Sig. (2-tailed)
		N
		Pearson Correlation
X37		Sig. (2-tailed)
		N

Correlations

		X31	X32	X33	X34	X35
	Pearson Correlation	,033	,189*	-,177	,228	,176
X38	Sig. (2-tailed)	,818	,179	,210	,104	,211
	N	52	52	52	52	52
X39	Pearson Correlation	,050*	-,202	,185	-,024	,274
	Sig. (2-tailed)	,723	,151	,190	,868	,050

	N	52	52	52	52	52
	Pearson Correlation	,054	,249	,170	-,092	,236
X310	Sig. (2-tailed)	,702	,075	,227	,514	,093
	N	52	52	52	52	52
	Pearson Correlation	-,012	,001	,127	,091	,198
X311	Sig. (2-tailed)	,931	,995	,369	,522	,160
	N	52	52	52	52	52
	Pearson Correlation	,034	,282	,125	,323	-,006
X312	Sig. (2-tailed)	,813	,043	,379	,020	,964
	N	52	52	52	52	52
	Pearson Correlation	,259	,328	,307	,159	-,015
X313	Sig. (2-tailed)	,064	,018	,027	,261	,916
	N	52	52	52	52	52
	Pearson Correlation	,148	,082	,401	,088*	-,173*
X314	Sig. (2-tailed)	,296	,563	,003	,537	,221
	N	52	52	52	52	52

Correlations

		X310	X311	X312	X313	X314
	Pearson Correlation	,026	-,006*	,007	-,025	-,146
X38	Sig. (2-tailed)	,855	,967	,961	,861	,302
	N	52	52	52	52	52
X39	Pearson Correlation	,275*	,456	,072	,077	,027
	Sig. (2-tailed)	,048	,001	,613	,587	,849

	N	52	52	52	52	52
	Pearson Correlation	1	,484	,376	,277	,060
X310	Sig. (2-tailed)		,000	,006	,046	,673
	N	52	52	52	52	52
	Pearson Correlation	,484	1	,425	,083	,015
X311	Sig. (2-tailed)	,000		,002	,559	,914
	N	52	52	52	52	52
	Pearson Correlation	,376	,425	1	,400	,323
X312	Sig. (2-tailed)	,006	,002		,003	,019
	N	52	52	52	52	52
	Pearson Correlation	,277	,083	,400	1	,833
X313	Sig. (2-tailed)	,046	,559	,003		,000
	N	52	52	52	52	52
	Pearson Correlation	,060	,015	,323	,833*	1*
X314	Sig. (2-tailed)	,673	,914	,019	,000	
	N	52	52	52	52	52

Correlations

	Pearson Correlation	
X38	Sig. (2-tailed)	
	N	
X39	Pearson Correlation	
	Sig. (2-tailed)	

		N
		Pearson Correlation
X310		Sig. (2-tailed)
		N
		Pearson Correlation
X311		Sig. (2-tailed)
		N
		Pearson Correlation
X312		Sig. (2-tailed)
		N
		Pearson Correlation
X313		Sig. (2-tailed)
		N
		Pearson Correlation
X314		Sig. (2-tailed)
		N

Correlations

		X31	X32	X33	X34	X35
	Pearson Correlation	,035	,024*	,429	,000	-,026
X315	Sig. (2-tailed)	,808	,863	,001	1,000	,852
	N	52	52	52	52	52
X316	Pearson Correlation	,022*	-,033	,093	,252	,144
	Sig. (2-tailed)	,876	,815	,513	,072	,307

	N	52	52	52	52	52
	Pearson Correlation	,078	-,060	,136	,018	-,095
X317	Sig. (2-tailed)	,581	,675	,335	,902	,503
	N	52	52	52	52	52
	Pearson Correlation	,209	-,025	,079	,111	-,076
X318	Sig. (2-tailed)	,138	,862	,578	,432	,591
	N	52	52	52	52	52
	Pearson Correlation	,332	,315	,329	,443	,277
Skeptisme Profesional	Sig. (2-tailed)	,016	,023	,017	,001	,047
	N	52	52	52	52	52

Correlations

		X310	X311	X312	X313	X314
	Pearson Correlation	,093	,026*	,149	,500	,712
X315	Sig. (2-tailed)	,514	,857	,291	,000	,000
	N	52	52	52	52	52
	Pearson Correlation	-,082*	-,017	,120	,026	,217
X316	Sig. (2-tailed)	,565	,904	,395	,855	,122
	N	52	52	52	52	52
	Pearson Correlation	,012	-,039	,053	,194	,247
X317	Sig. (2-tailed)	,933	,784	,709	,168	,078
	N	52	52	52	52	52
X318	Pearson Correlation	-,228	-,063	-,036	,181	,297
	Sig. (2-tailed)	,103	,656	,801	,198	,033

	N	52	52	52	52	52
	Pearson Correlation	,330	,399	,543	,627	,574
Skeptisme Profesional	Sig. (2-tailed)	,017	,003	,000	,000	,000
	N	52	52	52	52	52

Correlations

	Pearson Correlation	
X315	Sig. (2-tailed)	
	N	
	Pearson Correlation	
X316	Sig. (2-tailed)	
	N	
	Pearson Correlation	
X317	Sig. (2-tailed)	
	N	
	Pearson Correlation	
X318	Sig. (2-tailed)	
	N	
	Pearson Correlation	
Skeptisme Profesional	Sig. (2-tailed)	
	N	

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

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

Correlation

[DataSet1] D:\DATA SKRIPSI\INPUT KUESIONER.sav

Correlations

		X41	X42	X43	X44	X45	X4
X41	Pearson Correlation	1	,617**	,179	,237	,105	
	Sig. (2-tailed)		,000	,203	,091	,459	
	N	52	52	52	52	52	
X42	Pearson Correlation	,617**	1	,341*	,096	-,015	
	Sig. (2-tailed)	,000		,013	,497	,918	
	N	52	52	52	52	52	
X43	Pearson Correlation	,179	,341*	1	,191	-,086	
	Sig. (2-tailed)	,203	,013		,176	,542	
	N	52	52	52	52	52	
X44	Pearson Correlation	,237	,096	,191	1	,531**	
	Sig. (2-tailed)	,091	,497	,176		,000	
	N	52	52	52	52	52	
X45	Pearson Correlation	,105	-,015	-,086	,531**	1	
	Sig. (2-tailed)	,459	,918	,542	,000		
	N	52	52	52	52	52	
X46	Pearson Correlation	,039	-,041	-,027	,500**	,816**	

	Sig. (2-tailed)	,785	,773	,851	,000	,000	
	N	52	52	52	52	52	
	Pearson Correlation	,037	,358**	,157	,240	,436**	
X47	Sig. (2-tailed)	,797	,009	,266	,086	,001	
	N	52	52	52	52	52	
Kompetensi	Pearson Correlation	,512**	,552**	,487**	,671**	,663**	

Correlations

		X41	X42	X43	X44	X45	X4
Kompetensi	Sig. (2-tailed)	,000	,000**	,000	,000	,000	
	N	52	52	52	52	52	

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

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

```
CORRELATIONS
  /VARIABLES=X51 X52 X53 X54 X55 X56 X57 X58 X59 X510 INP
  /PRINT=TWOTAIL NOSIG
  /MISSING=PAIRWISE.
```

Correlation

[DataSet1] D:\DATA SKRIPSI\INPUT KUESIONER.sav

Correlations

		X51	X52	X53	X54	X55	X56
X51	Pearson Correlation	1	,272	,429**	,473**	-,138	-,01
	Sig. (2-tailed)		,051	,001	,000	,329	,93
	N	52	52	52	52	52	5
X52	Pearson Correlation	,272	1	,542**	,177	-,036	,10
	Sig. (2-tailed)	,051		,000	,209	,799	,48
	N	52	52	52	52	52	5
X53	Pearson Correlation	,429**	,542**	1	,269	,128	,13
	Sig. (2-tailed)	,001	,000		,054	,367	,34
	N	52	52	52	52	52	5
X54	Pearson Correlation	,473**	,177	,269	1	-,058	-,07
	Sig. (2-tailed)	,000	,209	,054		,681	,58
	N	52	52	52	52	52	5
X55	Pearson Correlation	-,138	-,036	,128	-,058	1	,07
	Sig. (2-tailed)	,329	,799	,367	,681		,61
	N	52	52	52	52	52	5
X56	Pearson Correlation	-,012	,100	,134	-,077	,071	
	Sig. (2-tailed)	,935	,481	,342	,585	,616	
	N	52	52	52	52	52	5
X57	Pearson Correlation	-,056	-,166	,060	,094	,448**	-,08
	Sig. (2-tailed)	,694	,240	,671	,508	,001	,56
	N	52	52	52	52	52	5
X58	Pearson Correlation	,374**	,434**	,488**	,212	,175	,364

Correlations

X51	Pearson Correlation	
	Sig. (2-tailed)	
	N	
X52	Pearson Correlation	
	Sig. (2-tailed)	
	N	
X53	Pearson Correlation	
	Sig. (2-tailed)	
	N	
X54	Pearson Correlation	
	Sig. (2-tailed)	
	N	
X55	Pearson Correlation	
	Sig. (2-tailed)	
	N	
X56	Pearson Correlation	
	Sig. (2-tailed)	
	N	
X57	Pearson Correlation	
	Sig. (2-tailed)	
	N	

X58	Pearson Correlation

Correlations

		X51	X52	X53	X54	X55	X56
X58	Sig. (2-tailed)	,006	,001	,000**	,132**	,214	,00
	N	52	52	52	52	52	5
	Pearson Correlation	-,013	,367	,163	,130	,212	,02
X59	Sig. (2-tailed)	,929	,008	,247**	,360	,132	,87
	N	52	52	52	52	52	5
	Pearson Correlation	,147	,125	,125	-,033	,290	,11
X510	Sig. (2-tailed)	,298**	,379**	,377	,817	,037	,40
	N	52	52	52	52	52	5
	Pearson Correlation	,426	,541	,635	,440	,435	,33
Independensi	Sig. (2-tailed)	,002**	,000	,000	,001	,001	,01
	N	52	52	52	52	52	5

Correlations

X58	Sig. (2-tailed)
	N
	Pearson Correlation
X59	Sig. (2-tailed)
	N
X510	Pearson Correlation

		Sig. (2-tailed)
		N
		Pearson Correlation
Independensi		Sig. (2-tailed)
		N

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

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

Correlations

[DataSet1] D:\DATA SKRIPSI\INPUT KUESIONER.sav

Correlations

		X61	X62	X63	X64	X65
X61	Pearson Correlation	1	,421**	,179	,433**	,686**
	Sig. (2-tailed)		,002	,204	,001	,000
	N	52	52	52	52	52
X62	Pearson Correlation	,421**	1	,299*	,362**	,424**
	Sig. (2-tailed)	,002		,031	,008	,002
	N	52	52	52	52	52
X63	Pearson Correlation	,179	,299*	1	,192	,155
	Sig. (2-tailed)	,204	,031		,172	,272
	N	52	52	52	52	52
X64	Pearson Correlation	,433**	,362**	,192	1	,512**

	Sig. (2-tailed)	,001	,008	,172		,000
	N	52	52	52	52	52
	Pearson Correlation	,686**	,424**	,155	,512**	1
X65	Sig. (2-tailed)	,000	,002	,272	,000	
	N	52	52	52	52	52
	Pearson Correlation	,285*	,350*	,209	,176	,127
X66	Sig. (2-tailed)	,041	,011	,138	,212	,369
	N	52	52	52	52	52
	Pearson Correlation	,350*	,482**	,219	,146	,227
X67	Sig. (2-tailed)	,011	,000	,120	,300	,105
	N	52	52	52	52	52

Correlations

		X61	X62	X63	X64	X65
	Pearson Correlation	,705	,764**	,590	,571**	,659**
Profesionalisme	Sig. (2-tailed)	,000	,000	,000	,000	,000
	N	52	52	52	52	52

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

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

Correlations

[DataSet1] D:\DATA SKRIPSI\INPUT KUESIONER.sav

Correlations

		Y1	Y2	Y3	Y4	Y5	Y6
Y1	Pearson Correlation	1	,291*	,356**	,145	,594**	-,028
	Sig. (2-tailed)		,036	,010	,303	,000	,843
	N	52	52	52	52	52	52
Y2	Pearson Correlation	,291*	1	,668**	-,156	,484**	,110
	Sig. (2-tailed)	,036		,000	,269	,000	,437
	N	52	52	52	52	52	52
Y3	Pearson Correlation	,356**	,668**	1	-,037	,519**	,101
	Sig. (2-tailed)	,010	,000		,795	,000	,475
	N	52	52	52	52	52	52
Y4	Pearson Correlation	,145	-,156	-,037	1	,103	,233
	Sig. (2-tailed)	,303	,269	,795		,469	,096
	N	52	52	52	52	52	52
Y5	Pearson Correlation	,594**	,484**	,519**	,103	1	,206
	Sig. (2-tailed)	,000	,000	,000	,469		,143
	N	52	52	52	52	52	52
Y6	Pearson Correlation	-,028	,110	,101	,233	,206	1
	Sig. (2-tailed)	,843	,437	,475	,096	,143	
	N	52	52	52	52	52	52
Y7	Pearson Correlation	,364**	,527**	,553**	,119	,131	,164
	Sig. (2-tailed)	,008	,000	,000	,400	,356	,246

	N	52	52	52	52	52	52
Y8	Pearson Correlation	,327*	,653**	,513**	-,051	,506**	,118

Correlations

	Pearson Correlation	
Y1	Sig. (2-tailed)	
	N	
	Pearson Correlation	
Y2	Sig. (2-tailed)	
	N	
	Pearson Correlation	
Y3	Sig. (2-tailed)	
	N	
	Pearson Correlation	
Y4	Sig. (2-tailed)	
	N	
	Pearson Correlation	
Y5	Sig. (2-tailed)	
	N	
	Pearson Correlation	
Y6	Sig. (2-tailed)	
	N	
Y7	Pearson Correlation	

		Sig. (2-tailed)
		N
Y8		Pearson Correlation

Correlations

		Y1	Y2	Y3	Y4	Y5	Y6
Y8	Sig. (2-tailed)	,018	,000*	,000**	,718	,000**	,404
	N	52	52	52	52	52	52
	Pearson Correlation	,003	,345	,254	,322	,245	-,063
Y9	Sig. (2-tailed)	,984*	,012	,070**	,020	,080**	,655
	N	52	52	52	52	52	52
	Pearson Correlation	,233	,542	,372	,037	,365	,236
Y10	Sig. (2-tailed)	,096**	,000**	,007	,795	,008**	,092
	N	52	52	52	52	52	52
	Pearson Correlation	,489	,693	,672	,380	,669	,510
Variabel Y	Sig. (2-tailed)	,000	,000	,000	,005	,000	,000
	N	52	52	52	52	52	52

Correlations

Y8		Sig. (2-tailed)
		N
Y9		Pearson Correlation
		Sig. (2-tailed)

		N
		Pearson Correlation
Y10		Sig. (2-tailed)
		N
		Pearson Correlation
Variabel Y		Sig. (2-tailed)
		N

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

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

```
RELIABILITY
  /VARIABLES=X11 X12 X13 X14 X15 X16
  /SCALE('ALL VARIABLES') ALL
  /MODEL=ALPHA.
```

Reliability

[DataSet1] D:\DATA SKRIPSI\INPUT KUESIONER.sav

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	52	100,0
	Excluded[a]	0	,0
	Total	52	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,629	6

```
RELIABILITY
  /VARIABLES=X21 X22 X23 X24 X25 X26 X27 X28
  /SCALE('ALL VARIABLES') ALL
  /MODEL=ALPHA.
```

Reliability

[DataSet1] D:\DATA SKRIPSI\INPUT KUESIONER.sav

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	52	100,0
	Excluded[a]	0	,0
	Total	52	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,610	8

Reliability

[DataSet1] D:\DATA SKRIPSI\INPUT KUESIONER.sav

Scale: ALL VARIABLES

\

Case Processing Summary

		N	%
Cases	Valid	52	100,0
	Excluded[a]	0	,0
	Total	52	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,690	18

RELIABILITY

/VARIABLES=X41 X42 X43 X44 X45 X46 X47

/SCALE('ALL VARIABLES') ALL

/MODEL=ALPHA.

Reliability

[DataSet1] D:\DATA SKRIPSI\INPUT KUESIONER.sav

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	52	100,0
	Excluded[a]	0	,0
	Total	52	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,669	7

Reliability

[DataSet1] D:\DATA SKRIPSI\INPUT KUESIONER.sav

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	52	100,0
	Excluded[a]	0	,0
	Total	52	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,631	10

```
RELIABILITY
  /VARIABLES=X61 X62 X63 X64 X65 X66 X67
  /SCALE('ALL VARIABLES') ALL
  /MODEL=ALPHA.
```

Reliability

[DataSet1] D:\DATA SKRIPSI\INPUT KUESIONER.sav

Scale: ALL VARIABLES

Case Processing Summary

	N	%

Cases	Valid	52	100,0
	Excluded[a]	0	,0
	Total	52	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,736	7

```
RELIABILITY
  /VARIABLES=Y1 Y2 Y3 Y4 Y5 Y6 Y7 Y8 Y9 Y10
  /SCALE('ALL VARIABLES') ALL
  /MODEL=ALPHA.
```

Reliability

[DataSet1] D:\DATA SKRIPSI\INPUT KUESIONER.sav

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	52	100,0
	Excluded[a]	0	,0
	Total	52	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,722	10

```
GET
  FILE='D:\DATA SKRIPSI\input sum.sav'.
DATASET NAME DataSet2 WINDOW=FRONT.
NEW FILE.
DATASET NAME DataSet3 WINDOW=FRONT.
DESCRIPTIVES VARIABLES=RF TW SP KP INP PF Y
  /STATISTICS=MEAN STDDEV MIN MAX.
```

Descriptives

[DataSet3]

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
RED FLAGS	52	3	5	3,82	,356
TEKANAN WAKTU	52	3	4	3,49	,399
SKEPTISME PROFESIONAL	52	3	5	3,89	,261
Kompetensi	52	4	5	4,35	,319
INDEPENDENSI	52	3	5	3,75	,328
PFOFESIONALISME	52	3	5	4,10	,370
Variabel Y	52	3	5	3,90	,335
Valid N (listwise)	52				

Regression

[DataSet2] D:\DATA SKRIPSI\input sum.sav

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method

1	Profesionalisme, Kompetensi, Skeptisme Profesional, Independen, Tekanan Waktu, Red Flags[b]	.	Enter

a. Dependent Variable: Variabel Y

b. All requested variables entered.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,769[a]	,591	,536	2,285

a. Predictors: (Constant), Profesionalisme, Kompetensi, Skeptisme Profesional, Independen, Tekanan Waktu, Red Flags

b. Dependent Variable: Variabel Y

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	338,984	6	56,497	10,821	,000[b]
	Residual	234,939	45	5,221		

Total	573,923	51			

a. Dependent Variable: Variabel Y

b. Predictors: (Constant), Profesionalisme, Kompetensi, Skeptisme Profesional, Independen, Tekanan Waktu, Red Flags

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-5,544	6,614		-,838	,4
	Red Flags	-,514	,210	-,327	-2,447	,0
	Tekanan Waktu	,126	,129	,120	,978	,3
	Skeptisme Profesional	,187	,080	,262	2,334	,0
	Kompetensi	,336	,151	,224	2,223	,0
	Independen	,358	,129	,350	2,768	,0
	Profesionalisme	,558	,147	,431	3,808	,0

a. Dependent Variable: Variabel Y

Residuals Statistics[a]

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	33,12	49,19	38,96	2,578	52
Residual	-6,221	5,200	,000	2,146	52
Std. Predicted Value	-2,265	3,968	,000	1,000	52
Std. Residual	-2,722	2,276	,000	,939	52

a. Dependent Variable: Variabel Y

NPAR TESTS

NPar Tests

[DataSet2] D:\DATA SKRIPSI\input sum.sav

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		52
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	2,14631094
Most Extreme Differences	Absolute	,099
	Positive	,099
	Negative	-,074
Kolmogorov-Smirnov Z		,714
Asymp. Sig. (2-tailed)		,688

a. Test distribution is Normal.

b. Calculated from data.

Regression

[DataSet2] D:\DATA SKRIPSI\input sum.sav

\

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	Profesionalisme, Kompetensi, Skeptisme Profesional, Independen, Tekanan Waktu, Red Flags[b]	.	Enter

a. Dependent Variable: Variabel Y

b. All requested variables entered.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,769[a]	,591	,536	2,285	1,854

a. Predictors: (Constant), Profesionalisme, Kompetensi, Skeptisme Profesional, Independen, Tekanan Waktu, Red Flags

b. Dependent Variable: Variabel Y

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t
		B	Std. Error	Beta	
1	(Constant)	-5,544	6,614		-,838
	Red Flags	-,514	,210	-,327	-2,447
	Tekanan Waktu	,126	,129	,120	,978
	Skeptisme Profesional	,187	,080	,262	2,334
	Kompetensi	,336	,151	,224	2,223
	Independen	,358	,129	,350	2,768
	Profesionalisme	,558	,147	,431	3,808

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	338,984	6	56,497	10,821	,000[b]
	Residual	234,939	45	5,221		
	Total	573,923	51			

a. Dependent Variable: Variabel Y

b. Predictors: (Constant), Profesionalisme, Kompetensi, Skeptisme Profesional, Independen, Tekanan Waktu, Red Flags

Coefficient Correlations[a]

Model			Profesionalisme	Kompetensi	Skeptisme Profesional	In
1	Correlations	Profesionalisme	1,000	-,038	-,203	
		Kompetensi	-,038	1,000	,031	
		Skeptisme Profesional	-,203	,031	1,000	
		Independen	-,132	-,086	-,020	
		Tekanan Waktu	,032	-,135	-,442	
		Red Flags	-,306	-,085	,102	

Covariances	Profesionalisme	,022	-,001	-,002
	Kompetensi	-,001	,023	,000
	Skeptisme Profesional	-,002	,000	,006
	Independen	-,003	-,002	,000
	Tekanan Waktu	,001	-,003	-,005
	Red Flags	-,009	-,003	,002

a. Dependent Variable: Variabel Y

a. Dependent Variable: Variabel Y

Collinearity Diagnostics[a]

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions					
				(Constant)	Red Flags	Tekanan Waktu	Skeptisme Profesional	Kompetensi	Indepe
1	1	6,971	1,000	,00	,00	,00	,00	,00	
	2	,008	28,917	,02	,00	,70	,00	,04	
	3	,007	31,491	,04	,19	,00	,08	,12	
	4	,005	36,708	,00	,04	,00	,07	,23	
	5	,004	43,786	,04	,01	,11	,20	,34	

6	,003	49,873	,02	,74	,03	,06	,03	
7	,002	67,357	,89	,02	,16	,59	,24	

a. Dependent Variable: Variabel Y

Residuals Statistics[a]

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	33,12	49,19	38,96	2,578	52
Residual	-6,221	5,200	,000	2,146	52
Std. Predicted Value	-2,265	3,968	,000	1,000	52
Std. Residual	-2,722	2,276	,000	,939	52

a. Dependent Variable: Variabel Y

Regression

[DataSet2] D:\DATA SKRIPSI\input sum.sav

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	Profesionalisme, Kompetensi, Skeptisme Profesional, Independen, Tekanan Waktu, Red Flags[b]	.	Enter

a. Dependent Variable: ARES

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,195[a]	,038	-,090	1,48848

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3,960	6	,660	,298	,935[b]
	Residual	99,700	45	2,216		
	Total	103,660	51			

a. Predictors: (Constant), Profesionalisme, Kompetensi, Skeptisme Profesional, Independen, Tekanan Waktu, Red Flags

a. Dependent Variable: ARES

b. Predictors: (Constant), Profesionalisme, Kompetensi, Skeptisme Profesional, Independen, Tekanan Waktu, Red Flags

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,425	4,309		,331	,742
	Red Flags	,099	,137	,148	,723	,473
	Tekanan Waktu	-,023	,084	-,052	-,278	,782
	Skeptisme Profesional	-,032	,052	-,105	-,612	,544
	Kompetensi	-,010	,099	-,015	-,099	,922
	Independen	-,013	,084	-,030	-,157	,876
	Profesionalisme	,055	,096	,100	,574	,569

a. Dependent Variable: ARES

REGRESSION

Regression

[DataSet2] D:\DATA SKRIPSI\input sum.sav

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	Profesionalisme, Kompetensi, Skeptisme Profesional, Independen, Tekanan Waktu, Red Flags[b]	.	Enter

a. Dependent Variable: Variabel Y

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,769[a]	,591	,536	2,285

a. Predictors: (Constant), Profesionalisme, Kompetensi, Skeptisme Profesional, Independen, Tekanan Waktu, Red Flags

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	338,984	6	56,497	10,821	,000[b]
	Residual	234,939	45	5,221		
	Total	573,923	51			

a. Dependent Variable: Variabel Y

b. Predictors: (Constant), Profesionalisme, Kompetensi, Skeptisme Profesional, Independen, Tekanan Waktu, Red Flags

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-5,544	6,614		-,838	,406
	Red Flags	-,514	,210	-,327	-2,447	,018
	Tekanan Waktu	,126	,129	,120	,978	,333
	Skeptisme Profesional	,187	,080	,262	2,334	,024
	Kompetensi	,336	,151	,224	2,223	,031
	Independen	,358	,129	,350	2,768	,008
	Profesionalisme	,558	,147	,431	3,808	,000

a. Dependent Variable: Variabel Y