

KUESIONER

Kepada.

Yth. Bapak/Ibu Responden

Bersama ini saya mohon kesediaan Bapak/Ibu untuk mengisi kuesioner dalam rangka penelitian saya yang berjudul: “Pengaruh Implementasi Etika Profesi Dan Kecerdasan Emosional Terhadap Keputusan Yang Diambil Auditor Pada Kantor Akuntan Publik Se Kota Surabaya”.

Kuesioner ini terdiri atas sejumlah pernyataan. Perlu Bapak/Ibu ketahui bahwa keberhasilan penelitian ini sangat tergantung dari partisipasi Bapak/Ibu dalam menjawab kuesioner. Jawaban dari Bapak/Ibu bersifat rahasia dan hanya dipergunakan untuk keperluan akademik. Atas partisipasi dan kerjasamanya, saya mengucapkan terima kasih dan penghargaan yang setinggi-tingginya.

Cara Pengisian Kuesioner

Bapak/Ibu cukup memberikan tanda silang (X) pada pilihan jawaban yang tersedia (rentang angka dari 1 sampai dengan 4) sesuai dengan pendapat Bapak/Ibu. Setiap pernyataan mengharapkan hanya satu jawaban. Setiap angka akan mewakili tingkat kesesuaian dengan pendapat Bapak/Ibu:

1 = Sangat Tidak Setuju (STS)

2 = Tidak Setuju (TS)

3 = Setuju (S)

4 = Sangat Setuju (SS)

Untuk pertanyaan yang tidak ada angka pilihannya, Bapak/Ibu diminta untuk menjawab pertanyaan sesuai dengan kondisi yang dialami pada pekerjaan saat ini.

Hormat Saya,

(Peneliti)

BAGIAN I. IDENTITAS RESPONDEN

- Nama Responden : _____
- Nama KAP : _____
- Usia : (Tahun)
- Jenis Kelamin : Pria Wanita
- Pendidikan Formal : D3 S2
 S1 S3
- Lama Kerja Sebagai Auditor : < 1 tahun 6 – 10 tahun
 1 – 5 Tahun > 10 tahun
- Kedudukan di KAP sebagai : Junior Auditor
 Senior Auditor
 Supervisi Auditor
 Manajer

BAGIAN II. ETIKA PROFESI (X1)

No.	Pernyataan	STS	TS	S	SS
1	Auditor mengutamakan kualitas yang melandasi kepercayaan publik dan patokan bagi akuntan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	Auditor tidak menerima pemberian dalam bentuk apapun selama proses audit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Auditor memberikan bukti yang cukup dan objektif dalam kertas kerja	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	Auditor mengungkapkan semua informasi relevan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	Auditor tidak memihak kepada siapapun	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6	Auditor menghindari pemanfaatan rahasia untuk keuntungan pribadi	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7	Auditor melakukan pengungkapan rahasia yang	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

No.	Pernyataan	STS	TS	S	SS
	diharuskan hukum				
8	Auditor menghormati kerahasiaan informasi klien				
9	Auditor mampu menyesuaikan diri dengan perkembangan teknologi	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10	Auditor selalu mempertanyakan dan mengevaluasi secara kritis bukti audit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11	Auditor memiliki keahlian akuntansi dan auditing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12	Auditor mempunyai tanggung jawab menyusun dan rekomendasi yang lengkap	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13	Auditor menjauhi tingkah laku yang dapat mendiskreditkan profesi akuntan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14	Auditor bersikap profesional terhadap klien yang mempunyai hubungan istimewa	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

BAGIAN III. KECERDASAN EMOSIONAL (X2)

No.	Pernyataan	STS	TS	S	SS
1	Auditor mampu menggunakan seluruh pengetahuan dalam proses audit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	Auditor memiliki kemampuan untuk mendapatkan bukti audit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Auditor selalu bersikap tenang menghadapi klien yang kurang kooperatif	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	Auditor dapat menyelesaikan audit tepat waktu	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	Auditor mendapatkan kesempatan untuk memperoleh promosi	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6	Auditor mendapatkan kesempatan untuk mengikuti pelatihan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7	Auditor mempunyai kemauan untuk selalu mencoba hal baru terkait proses audit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8	Auditor dapat memahami tugas dan kesibukan klien	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9	Auditor dapat melakukan audit sebaik mungkin	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10	Auditor dapat menciptakan suasana nyaman bagi klien	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11	Auditor dapat mengkomunikasikan laporan hasil audit pada klien	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12	Auditor aktif bertukar pengalaman sesama auditor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13	Auditor dapat bekerja sama dengan staf dari entitas yang di audit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14	Auditor mudah mengembangkan topic pembicaraan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

BAGIAN IV. KEPUTUSAN AUDITOR (Y)

No.	Pernyataan	STS	TS	S	SS
1	Auditor mampu menetapkan tujuan audit yang jelas	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	Auditor mampu menyusun rencana tahapan audit konsisten dengan tujuan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Auditor dapat menentukan data-data yang diperlukan dalam kegiatan audit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	Auditor dapat menentukan cara yang dilakukan untuk mendapatkan data yang diperlukan dalam audit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	Auditor dapat melakukan analisis data untuk keperluan audit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6	Auditor dapat menyusun beberapa alternatif kebijakan dalam audit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7	Auditor dapat menjalankan alternatif kebijakan yang telah dibuat	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8	Auditor dapat menentukan kebijakan yang paling efektif dalam proses audit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9	Auditor dapat mencari hubungan beberapa kejadian/data yang relevan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10	Auditor dapat memberikan kesimpulan terhadap beberapa kejadian/data yang relevan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11	Auditor dapat memberikan rekomendasi atas kesimpulan yang diberikan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Resp	Usia	Jkel	Pend	Lama	x1.1	x1.2	x1.3	x1.4	x1.5	x1.6	x1.7	x1.8	x1.9	x1.10	x1.11	x1.12	x1.13	x1.14	Total	X1	x2.1	x2.2	x2.3	x2.4	x2.5	x2.6	x2.7	x2.8
1	C	L	B	B	4	3	3	3	2	1	4	3	3	3	3	3	3	3	41	2,93	3	3	3	2	3	3	3	3
2	B	L	C	D	3	3	3	3	2	1	2	3	2	1	3	3	3	3	35	2,50	3	3	2	1	2	3	2	3
3	C	L	D	B	4	3	3	3	3	4	4	3	4	4	4	4	3	3	49	3,50	4	3	3	3	3	3	3	4
4	C	L	C	C	4	3	3	3	3	3	3	3	3	3	3	4	3	2	43	3,07	4	4	4	4	4	3	3	3
5	C	L	D	D	3	3	2	3	3	3	3	3	3	3	3	3	1	2	38	2,71	3	3	3	3	3	3	3	3
6	C	L	D	D	4	3	3	4	3	4	4	3	4	4	3	4	3	3	49	3,50	3	3	3	3	3	3	3	3
7	C	L	C	C	4	4	3	2	2	3	3	2	3	3	3	4	3	3	42	3,00	4	3	4	4	4	4	4	4
8	C	L	C	B	3	3	3	3	3	3	4	4	4	3	4	4	3	2	46	3,29	4	3	3	3	3	3	3	3
9	C	L	D	D	2	2	3	3	3	3	3	3	3	3	3	4	3	2	40	2,86	2	3	2	1	3	3	3	3
10	C	L	C	D	3	3	3	3	3	3	3	3	3	3	3	3	3	3	42	3,00	3	3	3	3	4	4	3	3
11	C	L	C	C	3	3	3	3	3	2	4	3	3	3	2	2	3	3	40	2,86	2	2	3	2	2	2	2	2
12	C	L	C	C	3	2	2	3	3	2	4	2	3	3	3	2	2	2	36	2,57	2	2	2	2	2	3	2	2
13	B	L	B	B	3	3	2	2	2	2	2	2	3	3	2	3	2	2	33	2,36	3	3	2	2	3	3	3	2
14	C	L	C	D	3	3	3	3	2	3	4	4	4	4	3	2	3	3	44	3,14	3	2	3	3	4	3	3	4
15	C	L	D	B	4	4	3	3	3	3	4	3	3	2	2	4	3	3	44	3,14	4	3	4	4	4	4	3	4
16	C	L	C	C	3	3	3	3	3	3	3	3	3	3	3	3	3	3	42	3,00	2	3	3	3	2	3	3	3
17	C	L	C	B	3	2	2	2	2	3	4	3	3	4	3	2	2	2	37	2,64	2	2	2	2	2	2	2	2
18	C	L	B	B	4	4	3	2	3	3	3	3	3	3	3	4	4	3	45	3,21	4	3	4	4	3	4	3	4
19	C	L	C	D	3	2	3	3	3	4	3	3	3	2	2	2	2	2	37	2,64	2	2	2	2	2	3	2	2

20	B	P	C	D	3	3	2	3	2	3	4	3	3	3	3	2	2	2	38	2,71	4	4	4	3	4	3	3	4
21	C	L	B	B	3	3	2	2	2	2	2	2	2	2	2	1	2	3	30	2,14	3	3	3	3	2	2	2	2
22	C	L	C	C	3	3	2	3	3	3	3	3	3	3	3	3	2	3	40	2,86	3	3	3	3	3	3	3	3
23	C	L	C	D	3	2	3	2	2	3	3	3	3	3	3	3	3	3	39	2,79	3	3	3	2	2	3	3	3
24	C	L	C	C	3	3	3	3	3	3	3	3	3	3	3	4	3	3	43	3,07	2	3	3	3	3	3	3	3
25	C	L	D	D	3	3	3	2	3	3	3	3	3	3	3	3	3	3	41	2,93	3	3	3	2	3	3	3	3
26	C	L	D	C	3	3	2	3	3	3	3	3	3	3	3	3	3	4	42	3,00	3	3	3	3	3	3	3	3
27	C	L	D	C	3	3	3	3	3	3	3	3	3	3	3	3	3	3	42	3,00	3	3	3	3	3	3	3	3
28	B	L	C	C	3	3	3	3	3	3	3	3	3	3	3	3	3	3	42	3,00	3	3	3	3	3	3	3	3
29	C	L	D	D	2	2	2	1	1	1	3	3	3	3	3	2	1	1	28	2,00	3	3	3	1	1	1	3	3
30	C	L	C	C	3	2	2	2	2	1	3	3	3	3	3	3	3	3	36	2,57	3	2	2	2	2	1	3	3
31	C	L	B	B	3	3	3	3	4	3	4	3	3	3	3	3	3	3	44	3,14	3	4	3	3	4	3	3	3

x2.9	x2.10	x2.11	x2.12	x2.13	x2.14	Total	X2	y.1	y.2	y.3	y.4	y.5	y.6	y.7	y.8	y.9	y.10	y.11	Total	Y
3	3	3	3	3	3	41	2,93	3	3	4	3	2	3	3	4	3	3	3	34	3,09
3	3	3	3	3	3	37	2,64	3	3	3	3	2	2	3	3	2	3	3	30	2,73
3	3	4	3	3	3	45	3,21	4	4	4	4	3	3	4	4	3	3	3	39	3,55
3	3	3	3	3	3	47	3,36	3	3	4	3	3	3	4	4	3	4	3	37	3,36
3	3	3	3	3	3	42	3,00	4	4	3	4	3	3	3	4	3	3	3	37	3,36
3	4	3	3	2	3	42	3,00	3	3	3	3	3	3	4	4	4	4	3	37	3,36
3	4	4	4	3	4	53	3,79	3	3	3	4	3	4	4	4	3	4	3	38	3,45
3	1	3	3	2	3	40	2,86	3	3	3	3	3	4	3	4	3	4	3	36	3,27
2	2	3	2	2	3	34	2,43	3	3	3	3	2	3	3	4	2	3	2	31	2,82
3	3	3	3	3	3	44	3,14	3	3	3	4	3	4	3	4	3	3	3	36	3,27
3	2	3	3	3	2	34	2,43	3	3	3	3	3	3	2	4	3	3	2	32	2,91
2	2	2	2	2	2	29	2,07	3	3	3	3	3	3	4	4	3	3	3	35	3,18
2	3	3	3	3	2	37	2,64	3	3	3	4	3	3	3	4	3	2	3	34	3,09
3	2	3	3	3	3	42	3,00	3	3	3	4	3	4	3	4	3	3	3	36	3,27
4	4	4	4	4	3	53	3,79	3	3	4	4	4	4	4	4	4	4	3	41	3,73
2	3	3	3	3	3	39	2,79	2	3	3	3	4	3	3	4	3	3	2	33	3,00
2	2	3	2	2	2	29	2,07	3	3	3	3	3	4	4	3	2	3	3	34	3,09
4	3	4	4	4	4	52	3,71	4	4	4	4	3	4	4	4	3	3	3	40	3,64
2	2	2	2	2	3	30	2,14	3	3	3	3	2	2	3	3	2	2	2	28	2,55
3	3	4	3	4	2	48	3,43	3	3	3	3	3	4	3	4	3	3	3	35	3,18

2	2	3	3	3	2	35	2,50	2	2	2	3	3	3	3	3	2	3	2	28	2,55
2	2	3	1	1	1	34	2,43	3	3	3	2	2	3	3	4	3	3	3	32	2,91
3	3	3	4	4	4	43	3,07	3	3	3	3	3	3	3	4	3	3	3	34	3,09
4	3	3	4	4	4	45	3,21	3	3	3	4	3	3	4	4	3	4	3	37	3,36
3	3	3	3	3	3	41	2,93	3	3	3	3	3	3	3	4	3	3	3	34	3,09
3	3	3	3	4	3	43	3,07	3	3	3	3	3	3	4	4	3	3	3	35	3,18
3	3	3	2	1	3	39	2,79	3	3	3	3	3	3	3	4	3	3	3	34	3,09
3	3	3	3	3	3	42	3,00	3	3	3	3	3	4	3	4	3	3	3	35	3,18
3	3	3	3	3	3	36	2,57	3	3	4	3	3	3	3	3	3	3	3	34	3,09
3	3	3	3	3	3	36	2,57	3	3	3	3	3	3	2	4	2	3	2	31	2,82
4	4	4	4	4	3	49	3,50	3	3	3	3	4	4	4	4	3	4	3	38	3,45

Uji Validitas X1

Correlations

		x1.1	x1.2	x1.3	x1.4	x1.5	x1.6	x1.7	x1.8	x1.9	x1.10	x1.11	x1.12	x1.13	x1.14	Total_scor
x1.1	Pearson Correlation	1	.640**	.351	.266	.186	.267	.274	-.098	.242	.123	.065	.469**	.451*	.385*	.581**
	Sig. (2-tailed)		.000	.053	.148	.316	.146	.136	.601	.190	.511	.727	.008	.011	.033	.001
	N	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31
x1.2	Pearson Correlation	.640**	1	.338	.185	.252	.204	.003	-.035	.035	-.111	-.049	.436*	.428*	.466**	.483**
	Sig. (2-tailed)	.000		.063	.318	.172	.271	.987	.853	.853	.553	.795	.014	.016	.008	.006
	N	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31
x1.3	Pearson Correlation	.351	.338	1	.369*	.398*	.349	.176	.373*	.261	-.037	.153	.515**	.728**	.325	.652**
	Sig. (2-tailed)	.053	.063		.041	.027	.055	.344	.039	.156	.842	.411	.003	.000	.075	.000
	N	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31
x1.4	Pearson Correlation	.266	.185	.369*	1	.634**	.439*	.388*	.310	.330	.066	.135	.278	.269	.293	.618**
	Sig. (2-tailed)	.148	.318	.041		.000	.014	.031	.090	.069	.722	.468	.131	.144	.110	.000
	N	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31
x1.5	Pearson Correlation	.186	.252	.398*	.634**	1	.585**	.247	.160	.212	.058	.108	.403*	.374*	.316	.638**
	Sig. (2-tailed)	.316	.172	.027	.000		.001	.181	.390	.253	.755	.562	.025	.038	.084	.000
	N	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31
x1.6	Pearson Correlation	.267	.204	.349	.439*	.585**	1	.277	.221	.510**	.382*	.182	.347	.192	.141	.660**
	Sig. (2-tailed)	.146	.271	.055	.014	.001		.131	.232	.003	.034	.327	.056	.301	.448	.000
	N	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31
x1.7	Pearson Correlation	.274	.003	.176	.388*	.247	.277	1	.420*	.655**	.547**	.310	.065	.128	-.037	.528**
	Sig. (2-tailed)	.136	.987	.344	.031	.181	.131		.019	.000	.001	.090	.729	.493	.843	.002

	N	31	31	31	31	31	31	31	31	31	31	31	31	31	31	
x1.8	Pearson Correlation	-.098	-.035	.373*	.310	.160	.221	.420*	1	.533**	.241	.447*	.185	.272	.045	.464**
	Sig. (2-tailed)	.601	.853	.039	.090	.390	.232	.019		.002	.191	.012	.320	.139	.812	.009
	N	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31
x1.9	Pearson Correlation	.242	.035	.261	.330	.212	.510**	.655**	.533**	1	.756**	.509**	.369*	.190	-.045	.668**
	Sig. (2-tailed)	.190	.853	.156	.069	.253	.003	.000	.002		.000	.003	.041	.306	.812	.000
	N	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31
x1.10	Pearson Correlation	.123	-.111	-.037	.066	.058	.382*	.547**	.241	.756**	1	.455*	.135	.057	-.030	.440*
	Sig. (2-tailed)	.511	.553	.842	.722	.755	.034	.001	.191	.000		.010	.469	.760	.874	.013
	N	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31
x1.11	Pearson Correlation	.065	-.049	.153	.135	.108	.182	.310	.447*	.509**	.455*	1	.432*	.220	.004	.467**
	Sig. (2-tailed)	.727	.795	.411	.468	.562	.327	.090	.012	.003	.010		.015	.235	.984	.008
	N	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31
x1.12	Pearson Correlation	.469**	.436*	.515**	.278	.403*	.347	.065	.185	.369*	.135	.432*	1	.563**	.204	.690**
	Sig. (2-tailed)	.008	.014	.003	.131	.025	.056	.729	.320	.041	.469	.015		.001	.270	.000
	N	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31
x1.13	Pearson Correlation	.451*	.428*	.728**	.269	.374*	.192	.128	.272	.190	.057	.220	.563**	1	.663**	.688**
	Sig. (2-tailed)	.011	.016	.000	.144	.038	.301	.493	.139	.306	.760	.235	.001		.000	.000
	N	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31
x1.14	Pearson Correlation	.385*	.466**	.325	.293	.316	.141	-.037	.045	-.045	-.030	.004	.204	.663**	1	.471**
	Sig. (2-tailed)	.033	.008	.075	.110	.084	.448	.843	.812	.812	.874	.984	.270	.000		.008
	N	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31
Total_s	Pearson Correlation	.581**	.483**	.652**	.618**	.638**	.660**	.528**	.464**	.668**	.440*	.467**	.690**	.688**	.471**	1

cor	Sig. (2-tailed)	.001	.006	.000	.000	.000	.000	.002	.009	.000	.013	.008	.000	.000	.008	
	N	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31

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

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

Uji Reliabilitas X1

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.841	.845	14

Uji Validitas X2

Correlations

		X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2.8	X2.9	X2.10	X2.11	X2.12	X2.13	X2.14	Total_scor
X2.1	Pearson Correlation	1	.543**	.698**	.582**	.545**	.348	.537**	.646**	.473**	.347	.684**	.414*	.294	.218	.729**
	Sig. (2-tailed)		.002	.000	.001	.002	.055	.002	.000	.007	.056	.000	.020	.109	.238	.000
	N	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31
X2.2	Pearson Correlation	.543**	1	.571**	.364*	.508**	.328	.479**	.317	.361*	.477**	.543**	.342	.351	.149	.623**
	Sig. (2-tailed)	.002		.001	.044	.004	.072	.006	.082	.046	.007	.002	.060	.053	.424	.000
	N	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31
X2.3	Pearson Correlation	.698**	.571**	1	.777**	.575**	.439*	.545**	.707**	.577**	.423*	.664**	.520**	.434*	.296	.827**
	Sig. (2-tailed)	.000	.001		.000	.001	.013	.002	.000	.001	.018	.000	.003	.015	.106	.000
	N	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31
X2.4	Pearson Correlation	.582**	.364*	.777**	1	.670**	.564**	.457**	.484**	.423*	.332	.511**	.374*	.236	.212	.718**
	Sig. (2-tailed)	.001	.044	.000		.000	.001	.010	.006	.018	.068	.003	.038	.201	.252	.000
	N	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31
X2.5	Pearson Correlation	.545**	.508**	.575**	.670**	1	.686**	.578**	.556**	.433*	.366*	.540**	.285	.230	.153	.723**
	Sig. (2-tailed)	.002	.004	.001	.000		.000	.001	.001	.015	.043	.002	.120	.214	.410	.000
	N	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31
X2.6	Pearson Correlation	.348	.328	.439*	.564**	.686**	1	.368*	.401*	.278	.299	.323	.263	.155	.328	.595**
	Sig. (2-tailed)	.055	.072	.013	.001	.000		.041	.025	.130	.102	.077	.153	.404	.072	.000
	N	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31
X2.7	Pearson Correlation	.537**	.479**	.545**	.457**	.578**	.368*	1	.626**	.398*	.525**	.535**	.399*	.222	.477**	.698**

	Sig. (2-tailed)	.002	.006	.002	.010	.001	.041		.000	.027	.002	.002	.026	.230	.007	.000
	N	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31
X2.8	Pearson Correlation	.646**	.317	.707**	.484**	.556**	.401*	.626**	1	.635**	.407*	.758**	.471**	.405*	.422*	.776**
	Sig. (2-tailed)	.000	.082	.000	.006	.001	.025	.000		.000	.023	.000	.008	.024	.018	.000
	N	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31
X2.9	Pearson Correlation	.473**	.361*	.577**	.423*	.433*	.278	.398*	.635**	1	.554**	.595**	.753**	.623**	.601**	.778**
	Sig. (2-tailed)	.007	.046	.001	.018	.015	.130	.027	.000		.001	.000	.000	.000	.000	.000
	N	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31
X2.10	Pearson Correlation	.347	.477**	.423*	.332	.366*	.299	.525**	.407*	.554**	1	.548**	.591**	.480**	.440*	.680**
	Sig. (2-tailed)	.056	.007	.018	.068	.043	.102	.002	.023	.001		.001	.000	.006	.013	.000
	N	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31
X2.11	Pearson Correlation	.684**	.543**	.664**	.511**	.540**	.323	.535**	.758**	.595**	.548**	1	.579**	.513**	.250	.797**
	Sig. (2-tailed)	.000	.002	.000	.003	.002	.077	.002	.000	.000	.001		.001	.003	.174	.000
	N	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31
X2.12	Pearson Correlation	.414*	.342	.520**	.374*	.285	.263	.399*	.471**	.753**	.591**	.579**	1	.846**	.695**	.767**
	Sig. (2-tailed)	.020	.060	.003	.038	.120	.153	.026	.008	.000	.000	.001		.000	.000	.000
	N	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31
X2.13	Pearson Correlation	.294	.351	.434*	.236	.230	.155	.222	.405*	.623**	.480**	.513**	.846**	1	.456*	.642**
	Sig. (2-tailed)	.109	.053	.015	.201	.214	.404	.230	.024	.000	.006	.003	.000		.010	.000
	N	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31
X2.14	Pearson Correlation	.218	.149	.296	.212	.153	.328	.477**	.422*	.601**	.440*	.250	.695**	.456*	1	.574**
	Sig. (2-tailed)	.238	.424	.106	.252	.410	.072	.007	.018	.000	.013	.174	.000	.010		.001

N		31	31	31	31	31	31	31	31	31	31	31	31	31	31	
Total_s	Pearson Correlation	.729**	.623**	.827**	.718**	.723**	.595**	.698**	.776**	.778**	.680**	.797**	.767**	.642**	.574**	1
cor	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.001	
N		31	31	31	31	31	31	31	31	31	31	31	31	31	31	

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

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

Uji Reliabilitas X2

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.918	.924	14

Uji Validitas Y

Correlations

		Y.1	Y.2	Y.3	Y.4	Y.5	Y.6	Y.7	Y.8	Y.9	Y.10	Y.11	Total_scor
Y.1	Pearson Correlation	1	.897**	.512**	.437*	-.150	.106	.238	.254	.185	-.025	.447*	.531**
	Sig. (2-tailed)		.000	.003	.014	.422	.572	.197	.167	.319	.893	.012	.002
	N	31	31	31	31	31	31	31	31	31	31	31	31
Y.2	Pearson Correlation	.897**	1	.547**	.448*	.023	.078	.224	.328	.234	-.057	.321	.552**
	Sig. (2-tailed)	.000		.001	.011	.901	.677	.226	.071	.206	.760	.079	.001
	N	31	31	31	31	31	31	31	31	31	31	31	31
Y.3	Pearson Correlation	.512**	.547**	1	.244	.046	.090	.318	.158	.389*	.168	.359*	.553**
	Sig. (2-tailed)	.003	.001		.186	.805	.628	.082	.395	.031	.368	.047	.001
	N	31	31	31	31	31	31	31	31	31	31	31	31
Y.4	Pearson Correlation	.437*	.448*	.244	1	.318	.331	.295	.224	.264	.088	.250	.591**
	Sig. (2-tailed)	.014	.011	.186		.081	.069	.107	.226	.152	.638	.175	.000
	N	31	31	31	31	31	31	31	31	31	31	31	31
Y.5	Pearson Correlation	-.150	.023	.046	.318	1	.511**	.285	.292	.488**	.414*	.099	.547**
	Sig. (2-tailed)	.422	.901	.805	.081		.003	.120	.111	.005	.021	.595	.001
	N	31	31	31	31	31	31	31	31	31	31	31	31
Y.6	Pearson Correlation	.106	.078	.090	.331	.511**	1	.264	.355	.352	.411*	.368*	.621**
	Sig. (2-tailed)	.572	.677	.628	.069	.003		.152	.050	.052	.022	.042	.000
	N	31	31	31	31	31	31	31	31	31	31	31	31
Y.7	Pearson Correlation	.238	.224	.318	.295	.285	.264	1	.068	.359*	.493**	.528**	.649**
	Sig. (2-tailed)	.197	.226	.082	.107	.120	.152		.715	.048	.005	.002	.000

	N	31	31	31	31	31	31	31	31	31	31	31	31
Y.8	Pearson Correlation	.254	.328	.158	.224	.292	.355	.068	1	.599**	.308	.229	.551**
	Sig. (2-tailed)	.167	.071	.395	.226	.111	.050	.715		.000	.092	.215	.001
	N	31	31	31	31	31	31	31	31	31	31	31	31
Y.9	Pearson Correlation	.185	.234	.389*	.264	.488**	.352	.359*	.599**	1	.465**	.536**	.739**
	Sig. (2-tailed)	.319	.206	.031	.152	.005	.052	.048	.000		.008	.002	.000
	N	31	31	31	31	31	31	31	31	31	31	31	31
Y.10	Pearson Correlation	-.025	-.057	.168	.088	.414*	.411*	.493**	.308	.465**	1	.313	.582**
	Sig. (2-tailed)	.893	.760	.368	.638	.021	.022	.005	.092	.008		.087	.001
	N	31	31	31	31	31	31	31	31	31	31	31	31
Y.11	Pearson Correlation	.447*	.321	.359*	.250	.099	.368*	.528**	.229	.536**	.313	1	.664**
	Sig. (2-tailed)	.012	.079	.047	.175	.595	.042	.002	.215	.002	.087		.000
	N	31	31	31	31	31	31	31	31	31	31	31	31
Total_scor	Pearson Correlation	.531**	.552**	.553**	.591**	.547**	.621**	.649**	.551**	.739**	.582**	.664**	1
	Sig. (2-tailed)	.002	.001	.001	.000	.001	.000	.000	.001	.000	.001	.000	
	N	31	31	31	31	31	31	31	31	31	31	31	31

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

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

Uji Reliabilitas Y

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.817	.823	11

Koefisien Determinan

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.819 ^a	.671	.648	.169	.671	28.557	2	28	.000	1.970

a. Predictors: (Constant), Kecerdasan Emosional, Etika Profesi

b. Dependent Variable: Keputusan Auditor

Uji Hipotesis f

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.622	2	.811	28.557	.000 ^b
	Residual	.795	28	.028		
	Total	2.417	30			

a. Dependent Variable: Keputusan Auditor

b. Predictors: (Constant), Kecerdasan Emosional, Etika Profesi

Analisis Regresi dan Uji Hipotesis t

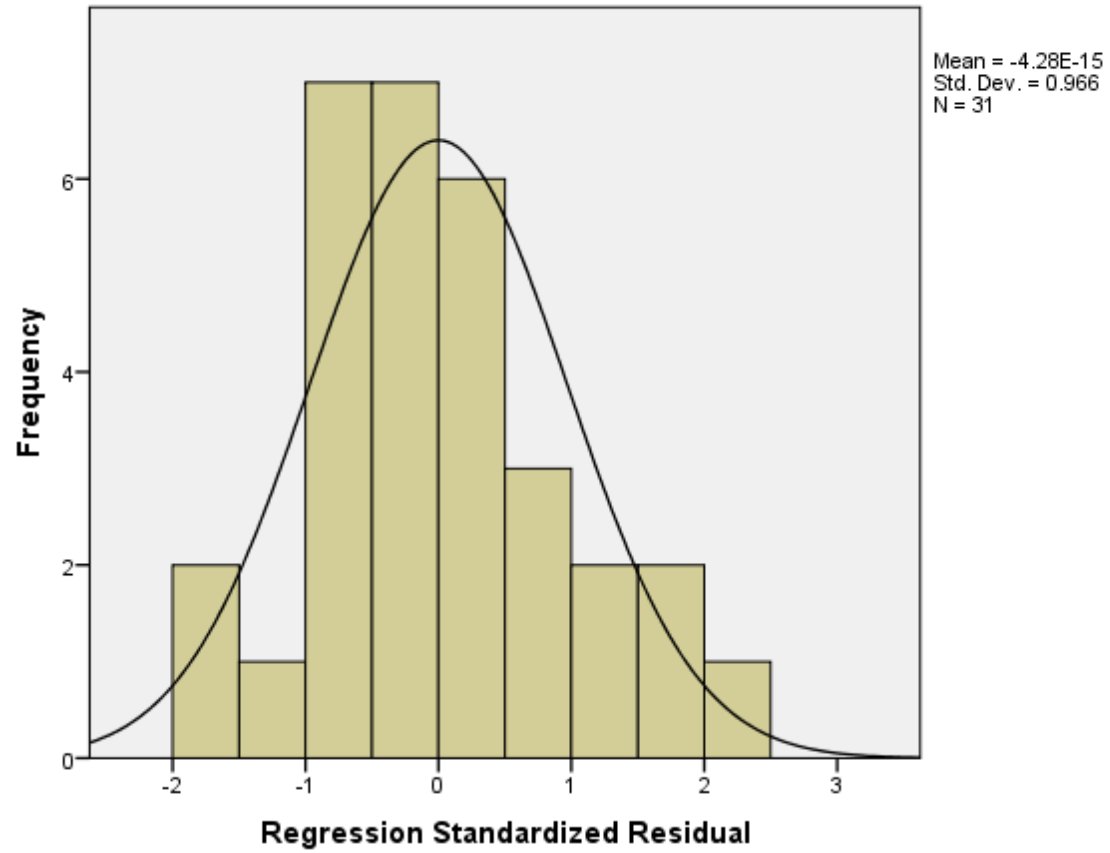
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics		
	B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF	
1	(Constant)	1.355	.266		5.094	.000					
	Etika Profesi	.251	.108	.304	2.329	.027	.643	.403	.252	.692	1.446
	Kecerdasan Emosional	.370	.079	.611	4.685	.000	.779	.663	.508	.692	1.446

a. Dependent Variable: Keputusan Auditor

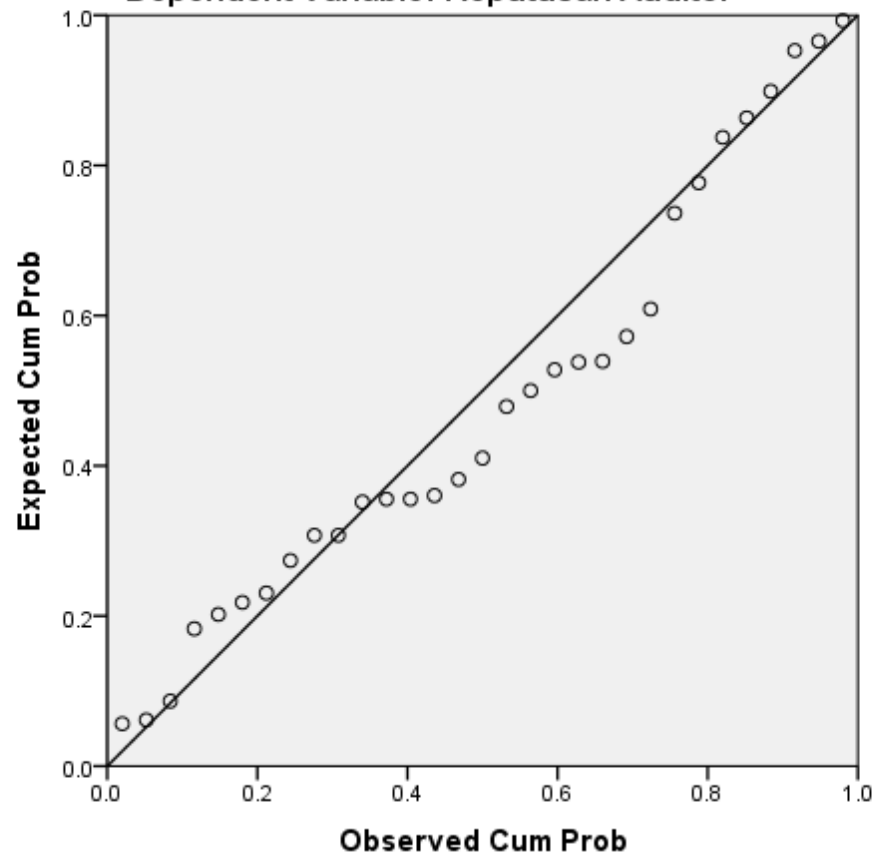
Histogram

Dependent Variable: Keputusan Auditor



Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Keputusan Auditor



Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		31
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	.16279042
	Absolute	.137
Most Extreme Differences	Positive	.137
	Negative	-.078
Kolmogorov-Smirnov Z		.763
Asymp. Sig. (2-tailed)		.606

a. Test distribution is Normal.

b. Calculated from data.

