

HASIL SPSS

DESKRIPTIF

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Profesionalisme	32	57,00	89,00	72,0313	6,26039
Independensi	32	24,00	39,00	32,9688	4,20817
Pengalaman	32	21,00	35,00	29,6563	3,84883
Kompleksitas Tugas	32	13,00	30,00	21,7500	4,73150
Audit Judgment	32	17,00	30,00	22,9375	4,29506
Valid N (listwise)	32				

VALIDITAS DAN RELIABILITAS

Correlations

		Profesionalisme
X1.1	Pearson Correlation	,404*
	Sig. (2-tailed)	,022
	N	32
X1.2	Pearson Correlation	,412*
	Sig. (2-tailed)	,019
	N	32
X1.3	Pearson Correlation	,563**
	Sig. (2-tailed)	,001
	N	32
X1.4	Pearson Correlation	,566**
	Sig. (2-tailed)	,001
	N	32
X1.5	Pearson Correlation	,621**
	Sig. (2-tailed)	,000
	N	32
X1.6	Pearson Correlation	,466**
	Sig. (2-tailed)	,007
	N	32
X1.7	Pearson Correlation	,418*
	Sig. (2-tailed)	,017
	N	32
X1.8	Pearson Correlation	,530**

	Sig. (2-tailed)	,002
	N	32
	Pearson Correlation	,569**
X1.9	Sig. (2-tailed)	,001
	N	32
	Pearson Correlation	,504**
X1.10	Sig. (2-tailed)	,003
	N	32
	Pearson Correlation	,479**
X1.11	Sig. (2-tailed)	,006
	N	32
	Pearson Correlation	,529**
X1.12	Sig. (2-tailed)	,002
	N	32
	Pearson Correlation	,392*
X1.13	Sig. (2-tailed)	,026
	N	32
	Pearson Correlation	,657**
X1.14	Sig. (2-tailed)	,000
	N	32
	Pearson Correlation	,390*
X1.15	Sig. (2-tailed)	,027
	N	32
	Pearson Correlation	,403*
X1.16	Sig. (2-tailed)	,022
	N	32
	Pearson Correlation	,389*
X1.17	Sig. (2-tailed)	,028
	N	32
	Pearson Correlation	,483**
X1.18	Sig. (2-tailed)	,005
	N	32
	Pearson Correlation	1
Profesionalisme	Sig. (2-tailed)	
	N	32

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

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

Reliability Statistics

Cronbach's Alpha	N of Items
,797	18

Correlations

		Independensi
X2.1	Pearson Correlation	,378*
	Sig. (2-tailed)	,033
	N	32
X2.2	Pearson Correlation	,492**
	Sig. (2-tailed)	,004
	N	32
X2.3	Pearson Correlation	,543**
	Sig. (2-tailed)	,001
	N	32
X2.4	Pearson Correlation	,880**
	Sig. (2-tailed)	,000
	N	32
X2.5	Pearson Correlation	,810**
	Sig. (2-tailed)	,000
	N	32
X2.6	Pearson Correlation	,801**
	Sig. (2-tailed)	,000
	N	32
X2.7	Pearson Correlation	,692**
	Sig. (2-tailed)	,000
	N	32
X2.8	Pearson Correlation	,726**
	Sig. (2-tailed)	,000
	N	32
Independensi	Pearson Correlation	1
	Sig. (2-tailed)	
	N	32

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

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

Reliability Statistics

Cronbach's Alpha	N of Items
,828	8

Correlations

		Pengalaman
X3.1	Pearson Correlation	,891**
	Sig. (2-tailed)	,000
	N	32
X3.2	Pearson Correlation	,767**
	Sig. (2-tailed)	,000
	N	32
X3.3	Pearson Correlation	,728**
	Sig. (2-tailed)	,000
	N	32
X3.4	Pearson Correlation	,785**
	Sig. (2-tailed)	,000
	N	32
X3.5	Pearson Correlation	,825**
	Sig. (2-tailed)	,000
	N	32
X3.6	Pearson Correlation	,722**
	Sig. (2-tailed)	,000
	N	32
X3.7	Pearson Correlation	,837**
	Sig. (2-tailed)	,000
	N	32
Pengalaman	Pearson Correlation	1
	Sig. (2-tailed)	
	N	32

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

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

Reliability Statistics

Cronbach's Alpha	N of Items
,902	7

Correlations

		Kompleksitas Tugas
M1	Pearson Correlation	,702**
	Sig. (2-tailed)	,000
	N	32
M2	Pearson Correlation	,839**
	Sig. (2-tailed)	,000
	N	32
M3	Pearson Correlation	,754**
	Sig. (2-tailed)	,000
	N	32
M4	Pearson Correlation	,845**
	Sig. (2-tailed)	,000
	N	32
M5	Pearson Correlation	,743**
	Sig. (2-tailed)	,000
	N	32
M6	Pearson Correlation	,844**
	Sig. (2-tailed)	,000
	N	32
Kompleksitas Tugas	Pearson Correlation	1
	Sig. (2-tailed)	
	N	32

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

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

Reliability Statistics

Cronbach's Alpha	N of Items
,875	6

Correlations

		Audit Judgment
Y1	Pearson Correlation	,657**
	Sig. (2-tailed)	,000
	N	32
Y2	Pearson Correlation	,813**
	Sig. (2-tailed)	,000
	N	32
Y3	Pearson Correlation	,804**
	Sig. (2-tailed)	,000
	N	32
Y4	Pearson Correlation	,794**
	Sig. (2-tailed)	,000
	N	32
Y5	Pearson Correlation	,819**
	Sig. (2-tailed)	,000
	N	32
Y6	Pearson Correlation	,728**
	Sig. (2-tailed)	,000
	N	32
Audit Judgment	Pearson Correlation	1
	Sig. (2-tailed)	
	N	32

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

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

Reliability Statistics

Cronbach's Alpha	N of Items
,862	6

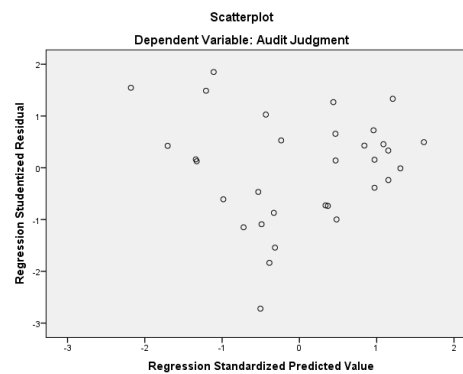
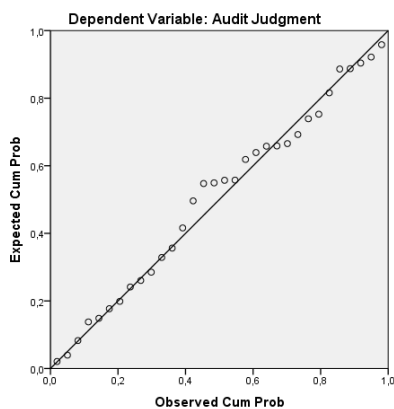
ASUMSI KLASIK

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Profesionalisme	,412	2,425
	Independensi	,380	2,630
	Pengalaman	,367	2,724
	Kompleksitas Tugas	,797	1,255

a. Dependent Variable: Audit Judgment

Normal P-P Plot of Regression Standardized Residual



One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		32
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	1,82024672
	Absolute	,113
Most Extreme Differences	Positive	,045
	Negative	-,113
Kolmogorov-Smirnov Z		,641
Asymp. Sig. (2-tailed)		,806

a. Test distribution is Normal.

b. Calculated from data.

REGRESI BERGANDA

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,897 ^a	,805	,784	1,99786

a. Predictors: (Constant), Pengalaman, Profesionalisme, Independensi

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	460,114	3	153,371	38,425	,000 ^b
	Residual	111,761	28	3,991		
	Total	571,875	31			

a. Dependent Variable: Audit Judgment

b. Predictors: (Constant), Pengalaman, Profesionalisme, Independensi

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-14,343	4,146		-3,459	,002
	Profesionalisme	,171	,082	,249	2,084	,046
	Independensi	,448	,138	,439	3,243	,003
	Pengalaman	,343	,153	,308	2,236	,033

a. Dependent Variable: Audit Judgment

REGRESI MODERASI

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,948 ^a	,898	,869	1,55599

a. Predictors: (Constant), X3_M, Independensi, Profesionalisme, Pengalaman, Kompleksitas Tugas, X2_M, X1_M

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	513,769	7	73,396	30,315	,000 ^b
	Residual	58,106	24	2,421		
	Total	571,875	31			

a. Dependent Variable: Audit Judgment

b. Predictors: (Constant), X3_M, Independensi, Profesionalisme, Pengalaman, Kompleksitas Tugas, X2_M, X1_M

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	45,803	18,156		2,523	,019
	Profesionalisme	-,550	,349	-,802	-1,575	,128
	Independensi	1,520	,496	1,489	3,065	,005
	Pengalaman	-,969	,620	-,869	-1,562	,131
	Kompleksitas Tugas	-2,734	,783	-3,012	-3,491	,002
	X1_M	,031	,014	3,146	2,193	,038
	X2_M	-,048	,026	-2,206	-1,896	,070
	X3_M	,062	,030	2,666	2,088	,048

a. Dependent Variable: Audit Judgment