

**PENGARUH PROFESIONALISME AUDITOR  
DAN KUALITAS AUDIT TERHADAP  
PERTIMBANGAN TINGKAT MATERIALITAS  
STUDI KASUS PADA BADAN PEMERIKSA  
KEUANGAN PERWAKILAN PROVINSI JAWA  
TENGAH**



**SKRIPSI**

Diajukan sebagai salah satu syarat  
untuk menyelesaikan Program Sarjana (S1)  
pada Program Sarjana Fakultas Ekonomika dan Bisnis  
Universitas Diponegoro

Disusun oleh:

**RACHMAD CATUR HARIADY**

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**FAKULTAS EKONOMIKA DAN BISNIS  
UNIVERSITAS DIPONEGORO  
SEMARANG  
2016**

### Correlations

		Y.18
Y.12	Pearson Correlation	,188
	Sig. (2-tailed)	,186
	N	51
Y.13	Pearson Correlation	,524**
	Sig. (2-tailed)	,000
	N	51
Y.14	Pearson Correlation	,306**
	Sig. (2-tailed)	,029
	N	51
Y.15	Pearson Correlation	,287**
	Sig. (2-tailed)	,041
	N	51
Y.16	Pearson Correlation	,351**
	Sig. (2-tailed)	,012
	N	51
Y.17	Pearson Correlation	,521*
	Sig. (2-tailed)	,000
	N	51
Y.18	Pearson Correlation	1**
	Sig. (2-tailed)	
	N	51

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

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

## D-2 UJI REALIBILITAS

### Scale: Profesionalisme Auditor

**Case Processing Summary**

		N	%
Cases	Valid	51	100,0
	Excluded <sup>a</sup>	0	,0
	Total	51	100,0

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

**Reliability Statistics**

Cronbach's Alpha	N of Items
,917	26

### Scale: kualitas audit

**Case Processing Summary**

		N	%
Cases	Valid	51	100,0
	Excluded <sup>a</sup>	0	,0
	Total	51	100,0

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

**Reliability Statistics**

Cronbach's Alpha	N of Items
,770	4

## Scale: materialitas

**Case Processing Summary**

		N	%
Cases	Valid	51	100,0
	Excluded <sup>a</sup>	0	,0
	Total	51	100,0

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

**Reliability Statistics**

Cronbach's Alpha	N of Items
,904	18

## D-3 UJI NORMALITAS

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		51
Normal Parameters <sup>a,b</sup>	Mean	0E-7
	Std. Deviation	6,33997665
	Absolute	,122
Most Extreme Differences	Positive	,091
	Negative	-,122
Kolmogorov-Smirnov Z		,871
Asymp. Sig. (2-tailed)		,434

a. Test distribution is Normal.

b. Calculated from data.

## D-4 UJI MULTIKOLINIERITAS

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	X2, X1 <sup>b</sup>	.	Enter

a. Dependent Variable: Y

b. All requested variables entered.

**Coefficients<sup>a</sup>**

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	X1	,998	1,002
	X2	,998	1,002

a. Dependent Variable: Y

**Collinearity Diagnostics<sup>a</sup>**

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions		
				(Constant)	X1	X2
1	1	2,986	1,000	,00	,00	,00
	2	,011	16,628	,00	,61	,35
	3	,003	30,644	1,00	,39	,65

a. Dependent Variable: Y

**Residuals Statistics<sup>a</sup>**

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	61,88	78,16	68,86	3,950	51
Residual	-25,983	10,872	,000	6,340	51
Std. Predicted Value	-1,768	2,352	,000	1,000	51
Std. Residual	-4,015	1,680	,000	,980	51

a. Dependent Variable: Y

## D-5 UJI HETEROKEDASTISITAS

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	X2, X1 <sup>b</sup>	.	Enter

a. Dependent Variable: Abs\_RES1

b. All requested variables entered.

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,191 <sup>a</sup>	,037	-,003	4,14163

a. Predictors: (Constant), X2, X1

b. Dependent Variable: Abs\_RES1

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	31,316	2	15,658	,913	,408 <sup>b</sup>
	Residual	823,349	48	17,153		
	Total	854,664	50			

a. Dependent Variable: Abs\_RES1

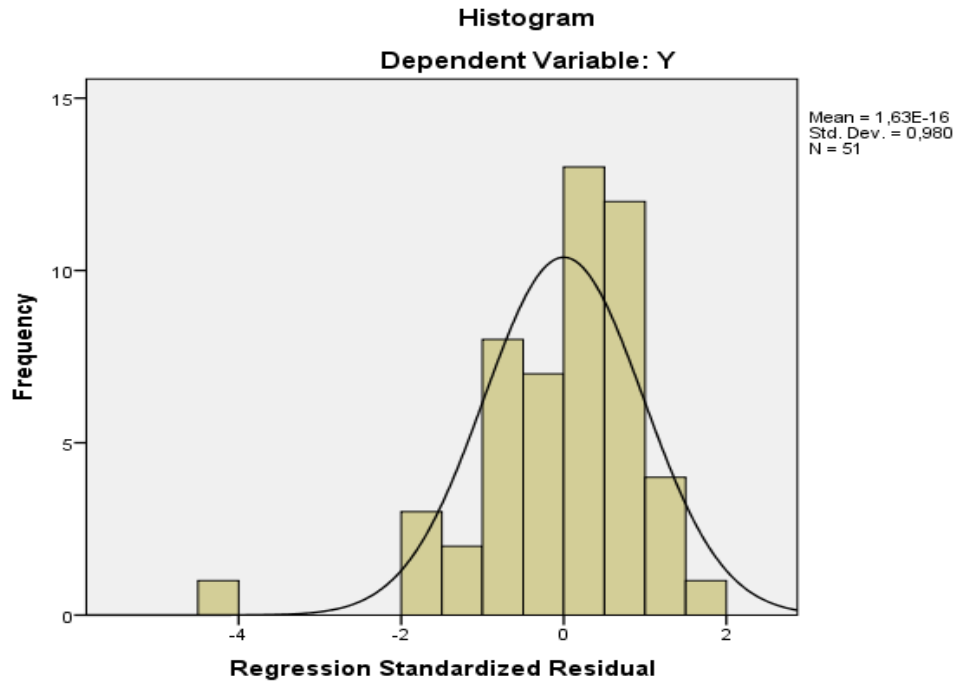
b. Predictors: (Constant), X2, X1

**Coefficients<sup>a</sup>**

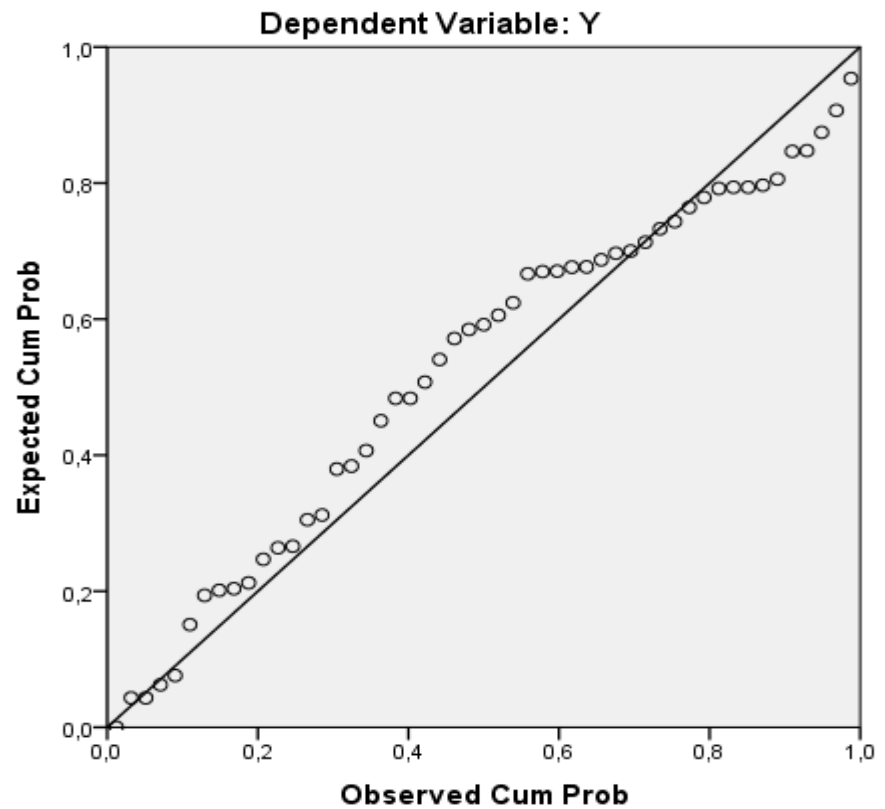
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	15,705	8,354		1,880	,066
	X1	-,061	,054	-,158	-1,116	,270
	X2	-,290	,359	-,115	-,810	,422

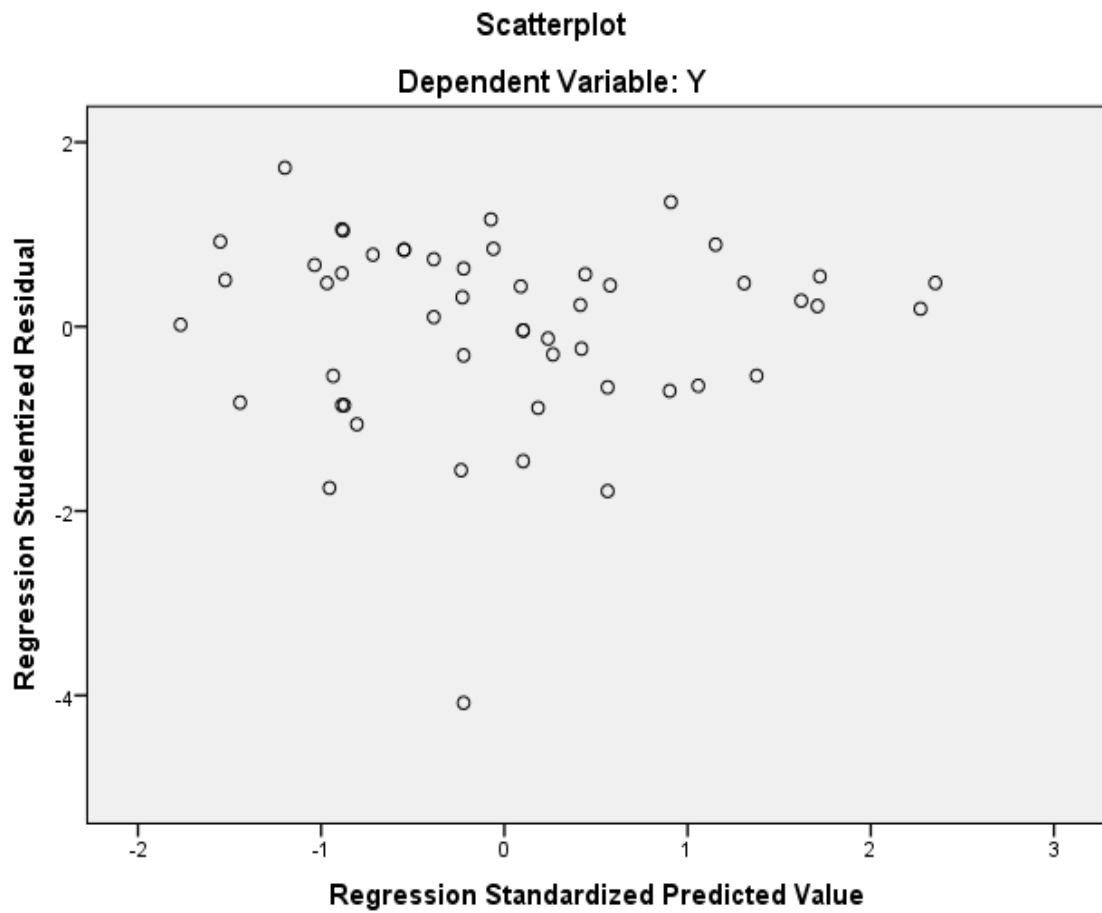
a. Dependent Variable: Abs\_RES1

## Charts



**Normal P-P Plot of Regression Standardized Residual**





## D-6 Uji (t, F, R)

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	X2, X1 <sup>b</sup>	.	Enter

a. Dependent Variable: Y

b. All requested variables entered.



**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,529 <sup>a</sup>	,280	,250	6,471

a. Predictors: (Constant), X2, X1

b. Dependent Variable: Y

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	780,274	2	390,137	9,318	,000 <sup>b</sup>
	Residual	2009,765	48	41,870		
	Total	2790,039	50			

a. Dependent Variable: Y

b. Predictors: (Constant), X2, X1

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	15,727	13,052		1,205	,234
	X1	,321	,085	,464	3,782	,000
	X2	1,258	,560	,275	2,246	,029

a. Dependent Variable: Y

**Residuals Statistics<sup>a</sup>**

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	61,88	78,16	68,86	3,950	51
Residual	-25,983	10,872	,000	6,340	51
Std. Predicted Value	-1,768	2,352	,000	1,000	51
Std. Residual	-4,015	1,680	,000	,980	51

a. Dependent Variable: Y