

UJI VALIDITAS

R Tabel

Tarif Sig : (5% : 0,254) / (1% : 0,330), Responden (62)

Audit Fee (X1)

		Correlations				
		X1.1	X1.2	X1.3	X1.4	Total_X1
X1.1	Pearson Correlation	1	.052	-.003	.291*	.644**
	Sig. (2-tailed)		.693	.983	.023	.000
	N	61	61	61	61	61
X1.2	Pearson Correlation	.052	1	.058	-.170	.406**
	Sig. (2-tailed)	.693		.659	.191	.001
	N	61	61	61	61	61
X1.3	Pearson Correlation	-.003	.058	1	.148	.525**
	Sig. (2-tailed)	.983	.659		.254	.000
	N	61	61	61	61	61
X1.4	Pearson Correlation	.291*	-.170	.148	1	.602**
	Sig. (2-tailed)	.023	.191	.254		.000
	N	61	61	61	61	61
Total_X1	Pearson Correlation	.644**	.406**	.525**	.602**	1
	Sig. (2-tailed)	.000	.001	.000	.000	
	N	61	61	61	61	61

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

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

Self Efficacy (X2)

		Correlations				
		X2.1	X2.2	X2.3	X2.4	Total_X2
X2.1	Pearson Correlation	1	.214	.048	.056	.690**
	Sig. (2-tailed)		.097	.716	.668	.000
	N	61	61	61	61	61
X2.2	Pearson Correlation	.214	1	-.209	-.168	.443**
	Sig. (2-tailed)	.097		.106	.195	.000
	N	61	61	61	61	61
X2.3	Pearson Correlation	.048	-.209	1	-.087	.393**
	Sig. (2-tailed)	.716	.106		.506	.002
	N	61	61	61	61	61
X2.4	Pearson Correlation	.056	-.168	-.087	1	.400**
	Sig. (2-tailed)	.668	.195	.506		.001
	N	61	61	61	61	61
Total_X2	Pearson Correlation	.690**	.443**	.393**	.400**	1
	Sig. (2-tailed)	.000	.000	.002	.001	
	N	61	61	61	61	61

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

Audit Capacity Stress (X3)

		Correlations				
		X3.1	X3.2	X3.3	X3.4	Total_X3
X3.1	Pearson Correlation	1	.113	.130	.099	.706**
	Sig. (2-tailed)		.385	.319	.446	.000
	N	61	61	61	61	61
X3.2	Pearson Correlation	.113	1	.147	.034	.548**

	Sig. (2-tailed)	.385		.257	.795	.000
	N	61	61	61	61	61
X3.3	Pearson Correlation	.130	.147	1	-.176	.497**
	Sig. (2-tailed)	.319	.257		.174	.000
	N	61	61	61	61	61
X3.4	Pearson Correlation	.099	.034	-.176	1	.400**
	Sig. (2-tailed)	.446	.795	.174		.001
	N	61	61	61	61	61
Total_X3	Pearson Correlation	.706**	.548**	.497**	.400**	1
	Sig. (2-tailed)	.000	.000	.000	.001	
	N	61	61	61	61	61

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

Kualitas Audit (Y)

Correlations

		Y1.1	Y1.2	Y1.3	Y1.4	Total_Y1
Y1.1	Pearson Correlation	1	.201	.080	.114	.665**
	Sig. (2-tailed)		.120	.538	.383	.000
	N	61	61	61	61	61
Y1.2	Pearson Correlation	.201	1	.147	-.197	.574**
	Sig. (2-tailed)	.120		.257	.129	.000
	N	61	61	61	61	61
Y1.3	Pearson Correlation	.080	.147	1	-.167	.501**
	Sig. (2-tailed)	.538	.257		.197	.000
	N	61	61	61	61	61
Y1.4	Pearson Correlation	.114	-.197	-.167	1	.346**
	Sig. (2-tailed)	.383	.129	.197		.006
	N	61	61	61	61	61
Total_Y1	Pearson Correlation	.665**	.574**	.501**	.346**	1
	Sig. (2-tailed)	.000	.000	.000	.006	
	N	61	61	61	61	61

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

Due Profesional Care (Z)

Correlations

		Z1.1	Z1.2	Z1.3	Z1.4	Total_Z1
Z1.1	Pearson Correlation	1	.062	.324*	.136	.699**
	Sig. (2-tailed)		.637	.011	.297	.000
	N	61	61	61	61	61
Z1.2	Pearson Correlation	.062	1	.141	-.282*	.445**
	Sig. (2-tailed)	.637		.279	.027	.000
	N	61	61	61	61	61
Z1.3	Pearson Correlation	.324*	.141	1	-.071	.645**
	Sig. (2-tailed)	.011	.279		.587	.000
	N	61	61	61	61	61
Z1.4	Pearson Correlation	.136	-.282*	-.071	1	.358**
	Sig. (2-tailed)	.297	.027	.587		.005
	N	61	61	61	61	61

Total_Z1	Pearson Correlation	.699**	.445**	.645**	.358**	1
	Sig. (2-tailed)	.000	.000	.000	.005	
	N	61	61	61	61	61

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

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

UJI RELIABILITAS

Jika nilai **alpha** > **0,60** dapat diartikan bahwa item tersebut *reliable*

Jika nilai **alpha** < **0,60** dapat diartikan bahwa item tersebut *tidak reliable*

Audit Fee (X1)

Reliability Statistics	
Cronbach's Alpha	N of Items
.677	5

Self Efficacy (X2)

Reliability Statistics	
Cronbach's Alpha	N of Items
.602	5

Audit Capacity Stress (X3)

Reliability Statistics	
Cronbach's Alpha	N of Items
.676	5

Kulitas Audit (Y)

Reliability Statistics	
Cronbach's Alpha	N of Items
.651	5

Due Profesional Care (Z)

Reliability Statistics	
Cronbach's Alpha	N of Items
.665	5

Moderated Regression Analysis (MRA)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.917 ^a	.841	.823	.286

a. Predictors: (Constant), Moderasi 3, Audit Fee, Self Efficacy, Audit Capacity Stress, Moderasi 2, Moderasi 1

b. Dependent Variable: Kualitas Audit

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	23.296	6	3.883	47.486	.000 ^b
	Residual	4.415	54	.082		
	Total	27.711	60			

a. Dependent Variable: Kualitas Audit

b. Predictors: (Constant), Moderasi 3, Audit Fee, Self Efficacy, Audit Capacity Stress, Moderasi 2, Moderasi 1

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8.847	.902		9.812	.000
	Audit Fee	.164	.030	.399	5.447	.000
	Self Efficacy	.482	.060	.569	8.094	.000
	Audit Capacity Stress	.154	.043	.262	3.575	.001
	Moderasi 1	.060	.022	3.375	2.743	.008
	Moderasi 2	-.087	.026	-3.800	-3.364	.001
	Moderasi 3	.049	.020	1.907	2.411	.019

a. Dependent Variable: Kualitas Audit