**Hasil Output**

**Persamaan Regresi 1**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | -2.678 | 4.091 |  | -.655 | .515 |
| Audit Fee | .109 | .068 | .158 | 1.597 | .116 |
| Self Efficacy | .634 | .122 | .505 | 5.199 | .000 |
| Audit Capacity Stess | .371 | .109 | .343 | 3.404 | .001 |
| a. Dependent Variable: Kualitas Audit | | | | | | |

* Di Ketahui nilai signifikansi varibale X1 sebesar 0,116 (>0,05) maka berkesimpulan variable X1 tidak berpengaruh siginifikan terhadap kualitas audit
* Di Ketahui nilai siginifikan variable X2 sebesar 0,000 (<0,05) maka berkesimpulan variable X2 berpengaruh signifikan terhadap kualitas audit
* Di Ketahui nilai siginifikan variable X3 sebesar 0,001 (<0,05) maka berkesimpulan variable X3 berpengaruh signifikan terhadap kualitas audit

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summary** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .695a | .483 | .455 | .82736 |
| a. Predictors: (Constant), Audit Capacity Stess, Self Efficacy, Audit Fee | | | | |

Di Ketahui nilai R Square sebesar 0,483 maka memiliki arti bahwa sumbangan X1,X2,X3 terhadap kualitas Audit sebesar 48,3%.

**Persamaan Regresi 2**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | -1.083 | 4.306 |  | -.251 | .802 |
| Audit Fee | 3.271 | 1.466 | 4.756 | 2.232 | .030 |
| Self Efficacy | -1.462 | 1.525 | -1.163 | -.959 | .342 |
| Audit Capacity Stess | -.696 | 1.614 | -.643 | -.431 | .668 |
| X1M | -.119 | .055 | -5.758 | -2.166 | .035 |
| X2M | .073 | .056 | 2.947 | 1.306 | .197 |
| X3M | .043 | .061 | 1.639 | .712 | .479 |
| a. Dependent Variable: Kualitas Audit | | | | | | |

* Di Ketahui nilai signifikansi varibale interkasi Antara (X1) dengan (M) sebesar 0,035 (>0,05) maka berkesimpulan variable (M) Tidak mampu memoderasi pengaruh X1 Terhadap Kualitas Audit.
* Di Ketahui nilai signifikansi varibale interkasi Antara (X2) dengan (M) sebesar 0,197 (>0,05) maka berkesimpulan variable (M) Tidak mampu memoderasi pengaruh X2 Terhadap Kualitas Audit.
* Di Ketahui nilai signifikansi varibale interkasi Antara (X3) dengan (M) sebesar 0,479 (>0,05) maka berkesimpulan variable (M) Tidak mampu memoderasi pengaruh X3 Terhadap Kualitas Audit.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summary** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .740a | .547 | .497 | .79503 |
| a. Predictors: (Constant), X3M, Audit Fee, Self Efficacy, Audit Capacity Stess, X2M, X1M | | | | |

Di Ketahui Nilai R Square sebesar 0,547 maka memiliki arti bahwa sumbangan pengaruh X1, X2, dan X3 terhadap Kualitas Audit (Y) setelah adanya variable Moderasi (M) sebesar 54,7%.

**Uji Validitas / R Tabel : 0.330**

Audit Fee (X1)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | |
|  | | X1.1 | X1.2 | X1.3 | X1.4 | Total\_X1 |
| X1.1 | Pearson Correlation | 1 | .052 | -.212 | .291\* | .626\*\* |
| Sig. (2-tailed) |  | .693 | .101 | .023 | .000 |
| N | 61 | 61 | 61 | 61 | 61 |
| X1.2 | Pearson Correlation | .052 | 1 | -.093 | -.170 | .386\*\* |
| Sig. (2-tailed) | .693 |  | .474 | .191 | .002 |
| N | 61 | 61 | 61 | 61 | 61 |
| X1.3 | Pearson Correlation | -.212 | -.093 | 1 | -.135 | .302\* |
| Sig. (2-tailed) | .101 | .474 |  | .300 | .018 |
| N | 61 | 61 | 61 | 61 | 61 |
| X1.4 | Pearson Correlation | .291\* | -.170 | -.135 | 1 | .545\*\* |
| Sig. (2-tailed) | .023 | .191 | .300 |  | .000 |
| N | 61 | 61 | 61 | 61 | 61 |
| Total\_X1 | Pearson Correlation | .626\*\* | .386\*\* | .302\* | .545\*\* | 1 |
| Sig. (2-tailed) | .000 | .002 | .018 | .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 | -.233 | -.213 | .056 | .427\*\* |
| Sig. (2-tailed) |  | .071 | .099 | .668 | .001 |
| N | 61 | 61 | 61 | 61 | 61 |
| X2.2 | Pearson Correlation | -.233 | 1 | -.323\* | -.058 | .323\* |
| Sig. (2-tailed) | .071 |  | .011 | .657 | .011 |
| N | 61 | 61 | 61 | 61 | 61 |
| X2.3 | Pearson Correlation | -.213 | -.323\* | 1 | -.261\* | .139 |
| Sig. (2-tailed) | .099 | .011 |  | .042 | .284 |
| N | 61 | 61 | 61 | 61 | 61 |
| X2.4 | Pearson Correlation | .056 | -.058 | -.261\* | 1 | .500\*\* |
| Sig. (2-tailed) | .668 | .657 | .042 |  | .000 |
| N | 61 | 61 | 61 | 61 | 61 |
| Total\_X2 | Pearson Correlation | .427\*\* | .323\* | .139 | .500\*\* | 1 |
| Sig. (2-tailed) | .001 | .011 | .284 | .000 |  |
| N | 61 | 61 | 61 | 61 | 61 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | |

**Audit Capcity Stress (X3)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | |
|  | | X3.1 | X3.2 | X3.3 | X3.4 | Total\_X3 |
| X3.1 | Pearson Correlation | 1 | -.051 | -.051 | .099 | .681\*\* |
| Sig. (2-tailed) |  | .695 | .695 | .446 | .000 |
| N | 61 | 61 | 61 | 61 | 61 |
| X3.2 | Pearson Correlation | -.051 | 1 | .003 | -.136 | .393\*\* |
| Sig. (2-tailed) | .695 |  | .980 | .295 | .002 |
| N | 61 | 61 | 61 | 61 | 61 |
| X3.3 | Pearson Correlation | -.051 | .003 | 1 | -.269\* | .328\*\* |
| Sig. (2-tailed) | .695 | .980 |  | .036 | .010 |
| N | 61 | 61 | 61 | 61 | 61 |
| X3.4 | Pearson Correlation | .099 | -.136 | -.269\* | 1 | .362\*\* |
| Sig. (2-tailed) | .446 | .295 | .036 |  | .004 |
| N | 61 | 61 | 61 | 61 | 61 |
| Total\_X3 | Pearson Correlation | .681\*\* | .393\*\* | .328\*\* | .362\*\* | 1 |
| Sig. (2-tailed) | .000 | .002 | .010 | .004 |  |
| N | 61 | 61 | 61 | 61 | 61 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | |

**Revisi Part 1**

**Uji Validitas / R Tabel : 0.330**

**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). | | | | | | |

**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). | | | | | | |

**X3**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | |
|  | | X3.1 | X3.2 | X3.3 | X3.4 | Total\_X3 |
| X3.1 | Pearson Correlation | 1 | -.051 | -.071 | .099 | .711\*\* |
| Sig. (2-tailed) |  | .695 | .588 | .446 | .000 |
| N | 61 | 61 | 61 | 61 | 61 |
| X3.2 | Pearson Correlation | -.051 | 1 | -.225 | -.136 | .297\* |
| Sig. (2-tailed) | .695 |  | .082 | .295 | .020 |
| N | 61 | 61 | 61 | 61 | 61 |
| X3.3 | Pearson Correlation | -.071 | -.225 | 1 | -.239 | .231 |
| Sig. (2-tailed) | .588 | .082 |  | .064 | .073 |
| N | 61 | 61 | 61 | 61 | 61 |
| X3.4 | Pearson Correlation | .099 | -.136 | -.239 | 1 | .398\*\* |
| Sig. (2-tailed) | .446 | .295 | .064 |  | .001 |
| N | 61 | 61 | 61 | 61 | 61 |
| Total\_X3 | Pearson Correlation | .711\*\* | .297\* | .231 | .398\*\* | 1 |
| Sig. (2-tailed) | .000 | .020 | .073 | .001 |  |
| N | 61 | 61 | 61 | 61 | 61 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | |

**Revisi Part 2**

**Uji Validitas / R Tabel : 0.330**

**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). | | | | | | |

**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). | | | | | | |

**X3**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | |
|  | | X3.1 | X3.2 | X3.3 | X3.4 | Total\_X3 |
| X3.1 | Pearson Correlation | 1 | -.051 | .130 | .099 | .719\*\* |
| Sig. (2-tailed) |  | .695 | .319 | .446 | .000 |
| N | 61 | 61 | 61 | 61 | 61 |
| X3.2 | Pearson Correlation | -.051 | 1 | -.072 | -.136 | .328\*\* |
| Sig. (2-tailed) | .695 |  | .580 | .295 | .010 |
| N | 61 | 61 | 61 | 61 | 61 |
| X3.3 | Pearson Correlation | .130 | -.072 | 1 | -.176 | .458\*\* |
| Sig. (2-tailed) | .319 | .580 |  | .174 | .000 |
| N | 61 | 61 | 61 | 61 | 61 |
| X3.4 | Pearson Correlation | .099 | -.136 | -.176 | 1 | .372\*\* |
| Sig. (2-tailed) | .446 | .295 | .174 |  | .003 |
| N | 61 | 61 | 61 | 61 | 61 |
| Total\_X3 | Pearson Correlation | .719\*\* | .328\*\* | .458\*\* | .372\*\* | 1 |
| Sig. (2-tailed) | .000 | .010 | .000 | .003 |  |
| N | 61 | 61 | 61 | 61 | 61 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | |

**Revisi Part 3**

**Uji Validitas / R Tabel : 0.330**

**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). | | | | | | |

**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). | | | | | | |

**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). | | | | | | |

**Persamaan Regresi 1**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 9.744 | 2.580 |  | 3.777 | .000 |
| Audit Fee | -.024 | .069 | -.042 | -.343 | .733 |
| Self Efficacy | .381 | .120 | .389 | 3.162 | .003 |
| Audit Capacit Stress | .108 | .093 | .141 | 1.161 | .250 |
| a. Dependent Variable: Kualitas Audit | | | | | | |

* Di Ketahui nilai signifikansi varibale X1 sebesar 0,733 (>0,05) maka berkesimpulan variable X1 tidak berpengaruh siginifikan terhadap kualitas audit
* Di Ketahui nilai siginifikan variable X2 sebesar 0,003 (<0,05) maka berkesimpulan variable X2 berpengaruh signifikan terhadap kualitas audit
* Di Ketahui nilai siginifikan variable X3 sebesar 0,250 (>0,05) maka berkesimpulan variable X3 tidak berpengaruh signifikan terhadap kualitas audit

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summary** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .429a | .184 | .141 | .87122 |
| a. Predictors: (Constant), Audit Capacit Stress, Audit Fee, Self Efficacy | | | | |

Di Ketahui nilai R Square sebesar 0,184 maka memiliki arti bahwa sumbangan X1,X2,X3 terhadap kualitas Audit sebesar 18,4%.

**Persamaan Regresi 2**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 10.483 | 2.468 |  | 4.247 | .000 |
| Audit Fee | 1.245 | 1.753 | 2.208 | .710 | .481 |
| Self Efficacy | -3.085 | 1.800 | -3.154 | -1.714 | .092 |
| Audit Capacit Stress | 2.084 | 1.510 | 2.724 | 1.380 | .173 |
| X1M | -.071 | .097 | -2.644 | -.732 | .467 |
| X2M | .188 | .099 | 5.146 | 1.888 | .064 |
| X3M | -.107 | .085 | -2.832 | -1.264 | .212 |
| a. Dependent Variable: Kualitas Audit | | | | | | |

* Di Ketahui nilai signifikansi varibale interkasi Antara (X1) dengan (M) sebesar 0,467 (>0,05) maka berkesimpulan variable (M) Tidak mampu memoderasi pengaruh X1 Terhadap Kualitas Audit.
* Di Ketahui nilai signifikansi varibale interkasi Antara (X2) dengan (M) sebesar 0,212 (>0,05) maka berkesimpulan variable (M) Tidak mampu memoderasi pengaruh X2 Terhadap Kualitas Audit.
* Di Ketahui nilai signifikansi varibale interkasi Antara (X3) dengan (M) sebesar 0,479 (>0,05) maka berkesimpulan variable (M) Tidak mampu memoderasi pengaruh X3 Terhadap Kualitas Audit.