**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 di artikan 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 Summaryb** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .917a | .841 | .823 | .286 |
| a. Predictors: (Constant), Moderasi 3, Audit Fee, Self Efficacy, Audit Capacity Stress, Moderasi 2, Moderasi 1 | | | | |
| b. Dependent Variable: Kualitas Audit | | | | |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 23.296 | 6 | 3.883 | 47.486 | .000b |
| 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 | | | | | | |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| 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 | | | | | | |