**LAMPIRAN I**

**KUESIONER PENELITIAN**

**Petunjuk:**

* Isilah identitas responden dengan data diri Bapak/Ibu/Saudara/i secara lengkap pada tempat yang telah disediakan.
* Isilah kolom yang telah disediakan dengan tanda silang (X) sesuai jawaban Bapak/Ibu/Saudara/i, dengan keterangan kolom sebagai berikut.

1. Sangat Setuju (SS)

2. Setuju (S)

3. Netral (N)

4. Tidak Setuju (TS)

5. Sangat Tidak Setuju (STS).

1. **Identitas Responden**

Nama :.......................................................................(boleh tidak diisi)

Jabatan : 🖵 Pejabat Struktural Eselon 1 🖵 Pejabat Struktural Eselon 2

 🖵 Pejabat Struktural Eselon 3 🖵 Pejabat Struktural Eselon 4

 🖵 Pejabat Fungsional Umum 🖵 Auditor Pelaksana

 🖵 Auditor Pelaksana 🖵 Auditor Pelaksana

 🖵 Auditor Pelaksana Lanjutan 🖵 Auditor Penyelia

 🖵 Auditor/Pengawas Pertama 🖵 Auditor/Pengawas Muda 🖵 Auditor/Pengawas Madya 🖵 Auditor/Pengawas Utama

1. **Efektivitas Fungsi Aparat Pengawas Internal Pemerintah**

| **No.** | **Pernyataan** | **SS** | **S** | **N** | **TS** | **STS** |
| --- | --- | --- | --- | --- | --- | --- |
| 1. | Inspektorat meningkatkan efektivitas manajemen risiko. |  |  |  |  |  |
| 2. | Inspektorat meningkatkan efektivitas proses tata kelola pemerintah. |  |  |  |  |  |
| 3. | Temuan dan rekomendasi audit Inspektorat sejalan serta mendukung tujuan pemerintah yang telah ditetapkan. |  |  |  |  |  |
| 4. | Pengawasan yang dilakukan Inspektorat meningkatkan kepuasan *stakeholder.* |  |  |  |  |  |
| 5. | Inspektorat meningkatkan kinerja organisasi. |  |  |  |  |  |
| 6. | Inspektorat membuat rekomendasi untuk meningkatkan proses dalam organisasi. |  |  |  |  |  |
| 7. | Temuan audit Inspektorat membawa dampak peningkatan terhadap organisasi. |  |  |  |  |  |
| 8. | Aktivitas Inspektorat menambah nilai organisasi. |  |  |  |  |  |

1. **Kompetensi Organisasional**

| **No.** | **Pernyataan** | **SS** | **S** | **N** | **TS** | **STS** |
| --- | --- | --- | --- | --- | --- | --- |
| 1. | Inspektorat memiliki personil berketerampilan profesional, berkualifikasi memadai dan berpengalaman. |  |  |  |  |  |
| 2. | Inspektorat memiliki kombinasi personil yang memiliki keahlian di beberapa bidang untuk mendukung kegiatan audit.  |  |  |  |  |  |
| 3. | Inspektorat memiliki program pelatihan dan pendidikan yang berkelanjutan. |  |  |  |  |  |
| 4. | Inspektorat memberikan kesempatan yang adil bagi setiap auditor untuk mengikuti program pelatihan pengembangan profesional. |  |  |  |  |  |

1. **Independensi Organisasional**

| **No.** | **Pernyataan** | **SS** | **S** | **N** | **TS** | **STS** |
| --- | --- | --- | --- | --- | --- | --- |
| 1. | Inspektorat memiliki kewenangan untuk mengaudit semua instansi pemerintah/organisasi perangkat daerah. |  |  |  |  |  |
| 2. | Inspektorat memiliki keleluasaan untuk mengajukan anggaran dalam perencanaan audit tahunan. |  |  |  |  |  |
| 3. | Inspektorat memiliki keleluasaan mengaudit isu-isu yang seharusnya perlu dilakukan audit. |  |  |  |  |  |
| 4. | Inspektorat memiliki akses yang bebas terhadap informasi dan data pada setiap instansi pemerintah/ organisasi perangkat daerah. |  |  |  |  |  |
| 5. | Inspektorat memiliki saluran komunikasi yang efektif kepada puncak pimpinan (Kepala Daerah). |  |  |  |  |  |

1. **Kepatuhan Terhadap Standar Pelaksanaan Audit**

| **No.** | **Pernyataan** | **SS** | **S** | **N** | **TS** | **STS** |
| --- | --- | --- | --- | --- | --- | --- |
| 1. | Inspektorat mengelola kegiatan audit intern secara efektif untuk memastikan bahwa kegiatan audit intern memberikan nilai tambah bagi audit. |  |  |  |  |  |
| 2. | Inspektorat memberikan kontribusi pada perbaikan tata kelola sektor publik, manajemen risiko, serta pengendalian intern dengan pendekatan yang sistematis dan disiplin. |  |  |  |  |  |
| 3. | Inspektorat mengembangkan dan mendokumentasikan rencana setiap penugasan, termasuk tujuan, ruang lingkup, waktu, dan alokasi sumber daya penugasan. |  |  |  |  |  |
| 4. | Inspektorat mengidentifikasi, menganalisis, mengevaluasi, dan mendokumentasikan informasi yang memadai untuk mencapai tujuan penugasan audit. |  |  |  |  |  |

1. **Implementasi Perencanaan Audit Berbasis Risiko**

| **No.** | **Pernyataan** | **SS** | **S** | **N** | **TS** | **STS** |
| --- | --- | --- | --- | --- | --- | --- |
| 1. | Inspektorat selalu memperhatikan tujuan pemerintah dalam menentukan perencanaan audit tahunannya. |  |  |  |  |  |
| 2. | Inspektorat selalu menyusun, memutakhirkan *audit universe* dan menetapkan area audit dalam perencanaan audit tahunannya. |  |  |  |  |  |
| 3. | Inspektorat selalu mengidentifikasi dan mengukur risiko pada unit instansi/program atau proses bisnis *(auditable unit)* dalam perencanaan audit tahunannya. |  |  |  |  |  |
| 4. | Inspektorat selalu melakukan penyesuaian faktor risiko pada unit/ instansi/ program/ bisnis proses(misalnya; jumlah anggaran, efektivitas pengendalian internal, potensi terjadinya kecurangan, pemangku kepentingan dan sebaran kegiatan) dalam perencanaan audit tahunannya. |  |  |  |  |  |
| 5. | Inspektorat selalu menetapkan prioritas rencana audit tahunannya berdasarkan besarnya risiko pada unit/ instansi/ program/ bisnis proses *(auditable unit).* |  |  |  |  |  |

1. **Implementasi *Quality Assurance and Improvement Program* (**QAIP**)**

| **No.** | **Pernyataan** | **SS** | **S** | **N** | **TS** | **STS** |
| --- | --- | --- | --- | --- | --- | --- |
| 1. | Telaah sejawat selalu dilakukan oleh sejawat yang memiliki kompetensi dan berasal dari luar unit Inspektorat yang ditelaah. |  |  |  |  |  |
| 2. | Telaah sejawat dilakukan secara tidak resiprokal atau tidak saling telaah. |  |  |  |  |  |
| 3. | Telaah sejawat yang dilakukan meliputi penilaian efisiensi dan efektivitas Inspektorat sesuai dengan visi, misi, tugas dan fungsi dan ekspektasi pimpinan organisasi yang paling tinggi. |  |  |  |  |  |
| 4. | Telaah sejawat yang dilakukan meliputi evaluasi terhadap kesesuaian aktivitas Inspektorat terhadap kode etik dan Standar Audit APIP. |  |  |  |  |  |
| 5. | Tim penilai memberikan saran perbaikan kepada Inspektorat dalam rangka pemberian nilai tambah organisasi. |  |  |  |  |  |
| 6. | Saran dan perbaikan yang diberikan oleh tim penilai dijadikan dasar untuk melakukan perbaikan oleh Inspektorat. |  |  |  |  |  |

1. ***Auditee Attributes***

| **No.** | **Pernyataan** | **SS** | **S** | **N** | **TS** | **STS** |
| --- | --- | --- | --- | --- | --- | --- |
| 1. | APIP merasa bahwa *auditee* memahami dan berusaha mencapai tujuan organisasi yang melekat pada unit *auditee* secara efektif. |  |  |  |  |  |
| 2. | APIP merasa bahwa *auditee* memiliki pandangan yang baik terhadap keberadaan Inspektorat. |  |  |  |  |  |
| 3. | APIP merasa bahwa *auditee* kooperatif terhadap Inspektorat. |  |  |  |  |  |

**LAMPIRAN II**

**TABULASI DATA**

| **No** | **Wilayah Kerja APIP** | **Jabatan Responden** | **Variabel** |
| --- | --- | --- | --- |
| **Efektivitas Fungsi APIP****(Y)** | **Kompetensi Organisasional****(X1)** | **Independensi Organisasional****(X2)** | **Kepatuhan Terhadap Standar Pelaksanaan Audit****(X3)** | **Implementasi Perencanaan Audit Berbasis Risiko****(X4)** | **Implementasi QAIP****(X5)** | ***Auditee Attributes*****(X6)** |
| **Indikator** | **Indikator** | **Indikator** | **Indikator** | **Indikator** | **Indikator** | **Indikator** |
| **a** | **b** | **c** | **d** | **e** | **f** | **g** | **h** | **a** | **b** | **c** | **d** | **a** | **b** | **c** | **d** | **e** | **a** | **b** | **c** | **d** | **a** | **b** | **c** | **d** | **e** | **a** | **b** | **c** | **d** | **e** | **f** | **a** | **b** | **c** |
| **1** | **Kabupaten Belu** | **Auditor/Pengawas Pertama** | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| **2** | **Kabupaten Malaka** | **Auditor/Pengawas Pertama** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 3 |
| **3** | **Kabupaten Barito Selatan** | **Pejabat Struktural Eselon 4** | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 5 | 5 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 4 |
| **4** | **Kota Tebing Tinggi** | **Auditor/Pengawas Pertama** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| **5** | **Kota Kupang** | **Auditor/Pengawas Pertama** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 2 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **6** | **Kabupaten Kepulauan Sangihe** | **Pejabat Struktural Eselon 3** | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| **7** | **Kabupaten Ngada** | **Auditor/Pengawas Muda** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 2 | 4 | 4 | 2 | 5 | 2 | 3 | 2 | 2 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 2 | 2 | 3 | 3 | 3 | 3 | 5 | 5 | 5 |
| **8** | **Kabupaten Pasaman** | **Auditor/Pengawas Muda** | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 1 | 4 | 2 | 2 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| **9** | **Kabupaten Demak** | **Pejabat Struktural Eselon 3** | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 |
| **10** | **Kabupaten Lembata** | **Auditor/Pengawas Muda** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 |
| **11** | **Kabupaten Sawahlunto** | **Pejabat Struktural Eselon 3** | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 3 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 2 | 4 | 5 | 5 | 5 | 4 | 4 | 4 |
| **12** | **Kabupaten Boyolali** | **Auditor/Pengawas Muda** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 3 | 4 | 4 |
| **13** | **Kota Bukittinggi** | **Auditor/Pengawas Muda** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 |
| **14** | **Kabupaten Pacitan** | **Pejabat Struktural Eselon 4** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| **15** | **Kabupaten Mojokerto** | **Auditor/Pengawas Madya** | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 3 | 3 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 5 |
| **16** | **Kabupaten Lombok Tengah** | **Auditor/Pengawas Madya** | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| **17** | **Kabupaten Pasuruan** | **Pejabat Struktural Eselon 3** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| **18** | **Kota Tangerang** | **Auditor/Pengawas Muda** | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 3 | 3 | 5 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 3 | 3 |
| **19** | **Kabupaten Badung** | **Auditor/Pengawas Muda** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 |
| **20** | **Kota Pontianak** | **Auditor/Pengawas Pertama** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 |
| **21** | **Kabupaten Sumbawa** | **Auditor/Pengawas Muda** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| **22** | **Kabupaten Banjar** | **Auditor/Pengawas Muda** | 4 | 4 | 4 | 4 | 5 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 |
| **23** | **Kota Bandar Lampung** | **Auditor/Pengawas Pertama** | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 2 | 2 | 4 | 4 | 4 | 5 | 4 | 4 | 4 |
| **24** | **Kabupaten Nagekeo** | **Pejabat Struktural Eselon 4** | 4 | 5 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 2 | 2 | 3 |
| **25** | **Kabupaten Sikka** | **Auditor/Pengawas Muda** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| **26** | **Kota Pasuruan** | **Pejabat Struktural Eselon 4** | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 3 | 4 |
| **27** | **Kota Bogor** | **Auditor/Pengawas Pertama** | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| **28** | **Kabupaten Bima** | **Pejabat Struktural Eselon 3** | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 2 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| **29** | **Kota Samarinda** | **Auditor/Pengawas Muda** | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 3 | 3 | 4 | 4 | 5 | 5 | 3 | 3 | 3 |
| **30** | **Kota Metro** | **Auditor/Pengawas Muda** | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 1 | 3 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 3 | 3 | 4 |
| **31** | **Kabupaten Sukamara** | **Auditor/Pengawas Muda** | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| **32** | **Kabupaten Jeneponto** | **Auditor/Pengawas Muda** | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 |
| **33** | **Kabupaten Tegal** | **Auditor/Pengawas Madya** | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 2 | 3 | 5 | 4 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 5 | 4 | 4 | 3 | 4 | 3 | 3 | 4 |
| **34** | **Kabupaten Pemalang** | **Auditor/Pengawas Pertama** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **35** | **Kabupaten Nganjuk** | **Pejabat Struktural Eselon 4** | 5 | 5 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 2 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 2 | 3 | 5 | 5 | 5 | 4 | 4 | 5 |
| **36** | **Kabupaten Sigi** | **Auditor/Pengawas Muda** | 5 | 5 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| **37** | **Kota Tomohon** | **Pejabat Struktural Eselon 3** | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| **38** | **Kabupaten Pangkajene dan Kepulauan** | **Auditor/Pengawas Muda** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| **39** | **Kota Singkawang** | **Auditor/Pengawas Muda** | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| **40** | **Kabupaten Kapuas Hulu** | **Auditor/Pengawas Muda** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 5 |
| **41** | **Kabupaten Nias Utara** | **Auditor/Pengawas Pertama** | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **42** | **Kabupaten Bolaang Mongondow Utara** | **Pejabat Struktural Eselon 2** | 4 | 4 | 3 | 2 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 1 | 1 | 1 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 2 | 3 |
| **43** | **Kabupaten Kuantan Singingi** | **Auditor/Pengawas Muda** | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 3 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 2 | 3 | 4 | 5 | 5 | 5 | 4 | 4 | 4 |
| **44** | **Kabupaten Barito Timur** | **Auditor/Pengawas Madya** | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 1 | 4 | 4 | 4 | 4 | 4 | 3 | 4 |
| **45** | **Kabupaten Grobogan** | **Auditor/Pengawas Muda** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| **46** | **Kabupaten Sorong** | **Pejabat Struktural Eselon 4** | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 |
| **47** | **Kota Bekasi** | **Auditor/Pengawas Muda** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 |
| **48** | **Kabupaten Rote Ndao** | **Auditor/Pengawas Pertama** | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 2 |
| **49** | **Kabupaten Malang** | **Auditor/Pengawas Pertama** | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 |
| **50** | **Kota Blitar** | **Pejabat Struktural Eselon 4** | 5 | 5 | 5 | 3 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 |
| **51** | **Kabupaten Aceh Selatan** | **Auditor/Pengawas Madya** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 |
| **52** | **Kabupaten Aceh Timur** | **Pejabat Struktural Eselon 4** | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 |
| **53** | **Kabupaten Musi Rawas** | **Auditor/Pengawas Muda** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| **54** | **Kota Ternate** | **Auditor/Pengawas Muda** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| **55** | **Kabupaten Kotawaringin Barat** | **Auditor/Pengawas Pertama** | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 |
| **56** | **Kabupaten Sragen** | **Auditor/Pengawas Madya** | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| **57** | **Kabupaten Labuhanbatu** | **Auditor/Pengawas Madya** | 3 | 3 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 3 |
| **58** | **Kabupaten Banyumas** | **Auditor/Pengawas Muda** | 5 | 5 | 5 | 5 | 5 | 3 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 |
| **59** | **Kabupaten Bengkulu Selatan** | **Auditor/Pengawas Muda** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 |
| **60** | **Kabupaten Gorontalo** | **Auditor/Pengawas Muda** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| **61** | **Kabupaten Banggai Laut** | **Auditor/Pengawas Muda** | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 |
| **62** | **Kabupaten Tabanan** | **Auditor/Pengawas Madya** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 |
| **63** | **Kabupaten Pesawaran** | **Auditor/Pengawas Madya** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 3 | 3 | 3 | 5 | 2 | 5 | 2 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 5 |
| **64** | **Kabupaten Balangan** | **Auditor/Pengawas Muda** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 |
| **65** | **Kabupaten Sukoharjo** | **Auditor/Pengawas Madya** | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| **66** | **Kabupaten Pidie** | **Pejabat Struktural Eselon 4** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 |
| **67** | **Kota Surakarta** | **Pejabat Struktural Eselon 4** | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 3 | 3 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 |
| **68** | **Kabupaten Tanah Laut** | **Auditor/Pengawas Madya** | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| **69** | **Kota Salatiga** | **Auditor/Pengawas Muda** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| **70** | **Kabupaten Dompu** | **Auditor/Pengawas Muda** | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 |
| **71** | **Kabupaten Wonogiri** | **Auditor/Pengawas Muda** | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 |
| **72** | **Kabupaten Halmahera Utara** | **Pejabat Struktural Eselon 3** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| **73** | **Kabupaten Polewali Mandar** | **Auditor/Pengawas Pertama** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 3 | 4 | 3 | 3 | 3 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| **74** | **Kabupaten Banjarnegara** | **Auditor/Pengawas Muda** | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 4 | 4 | 3 | 2 | 2 | 3 |
| **75** | **Kabupaten Kutai Kartanegara** | **Auditor/Pengawas Muda** | 3 | 3 | 2 | 4 | 3 | 4 | 2 | 3 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **76** | **Kabupaten Lahat** | **Auditor/Pengawas Madya** | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 4 | 4 |
| **77** | **Kabupaten Flores Timur** | **Auditor/Pengawas Pertama** | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 |
| **78** | **Kota Makassar** | **Auditor/Pengawas Muda** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| **79** | **Kabupaten Ende** | **Auditor/Pengawas Madya** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 |
| **80** | **Kabupaten Aceh Tenggara** | **Auditor/Pengawas Madya** | 4 | 5 | 4 | 3 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 3 | 3 | 4 | 5 | 5 | 3 | 5 | 5 |
| **81** | **Kabupaten Bone** | **Pejabat Struktural Eselon 4** | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

**KETERANGAN RESPON RESPONDEN**

Sangat Tidak Setuju : 1 (satu)

Tidak Setuju : 2 (dua)

Netral : 3 (tiga)

Setuju : 4 (empat)

Sangat Setuju : 5 (lima)

**LAMPIRAN III**

**HASIL OLAH DATA SPSS**

1. **STATISTIK VARIABEL**
2. **Efektivitas Fungsi APIP**

|  |
| --- |
| **Descriptive Statistics** |
|  | N | Range | Minimum | Maximum | Mean | Std. Deviation | Variance | Skewness | Kurtosis |
| Statistic | Statistic | Statistic | Statistic | Statistic | Statistic | Statistic | Statistic | Std. Error | Statistic | Std. Error |
| Ya | 81 | 2.000 | 3.000 | 5.000 | 4.38272 | .603488 | .364 | -.408 | .267 | -.641 | .529 |
| Yb | 81 | 2.000 | 3.000 | 5.000 | 4.39506 | .605785 | .367 | -.449 | .267 | -.630 | .529 |
| Yc | 81 | 3.000 | 2.000 | 5.000 | 4.32099 | .629030 | .396 | -.678 | .267 | 1.055 | .529 |
| Yd | 81 | 3.000 | 2.000 | 5.000 | 4.11111 | .651920 | .425 | -.391 | .267 | .481 | .529 |
| Ye | 81 | 2.000 | 3.000 | 5.000 | 4.24691 | .623114 | .388 | -.224 | .267 | -.568 | .529 |
| Yf | 81 | 2.000 | 3.000 | 5.000 | 4.28395 | .553050 | .306 | .023 | .267 | -.481 | .529 |
| Yg | 81 | 3.000 | 2.000 | 5.000 | 4.28395 | .693444 | .481 | -.908 | .267 | 1.353 | .529 |
| Yh | 81 | 2.000 | 3.000 | 5.000 | 4.29630 | .641179 | .411 | -.357 | .267 | -.664 | .529 |
| Y | 81 | 2.000 | 3.000 | 5.000 | 4.29012 | .504599 | .255 | -.421 | .267 | -.131 | .529 |
| Valid N (listwise) | 81 |  |  |  |  |  |  |  |  |  |  |

1. **Kompetensi Organisasional**

|  |
| --- |
| **Descriptive Statistics** |
|  | N | Range | Minimum | Maximum | Mean | Std. Deviation | Variance | Skewness | Kurtosis |
| Statistic | Statistic | Statistic | Statistic | Statistic | Statistic | Statistic | Statistic | Std. Error | Statistic | Std. Error |
| X1a | 81 | 3.000 | 2.000 | 5.000 | 4.01235 | .749897 | .562 | -.385 | .267 | -.151 | .529 |
| X1b | 81 | 3.000 | 2.000 | 5.000 | 4.19753 | .678597 | .460 | -.511 | .267 | .258 | .529 |
| X1c | 81 | 3.000 | 2.000 | 5.000 | 4.19753 | .797179 | .635 | -.677 | .267 | -.210 | .529 |
| X1d | 81 | 4.000 | 1.000 | 5.000 | 4.00000 | .866025 | .750 | -.829 | .267 | .908 | .529 |
| X1 | 81 | 2.750 | 2.250 | 5.000 | 4.10185 | .656432 | .431 | -.318 | .267 | -.541 | .529 |
| Valid N (listwise) | 81 |  |  |  |  |  |  |  |  |  |  |

1. **Independensi Organisasional**

|  |
| --- |
| **Descriptive Statistics** |
|  | N | Range | Minimum | Maximum | Mean | Std. Deviation | Variance | Skewness | Kurtosis |
| Statistic | Statistic | Statistic | Statistic | Statistic | Statistic | Statistic | Statistic | Std. Error | Statistic | Std. Error |
| X2a | 81 | 2.000 | 3.000 | 5.000 | 4.44444 | .591608 | .350 | -.523 | .267 | -.623 | .529 |
| X2b | 81 | 4.000 | 1.000 | 5.000 | 3.71605 | .897699 | .806 | -.890 | .267 | .997 | .529 |
| X2c | 81 | 4.000 | 1.000 | 5.000 | 3.96296 | .843274 | .711 | -.570 | .267 | .523 | .529 |
| X2d | 81 | 4.000 | 1.000 | 5.000 | 3.88889 | .908295 | .825 | -.802 | .267 | 1.027 | .529 |
| X2e | 81 | 3.000 | 2.000 | 5.000 | 4.12346 | .748043 | .560 | -.390 | .267 | -.526 | .529 |
| X2 | 81 | 3.200 | 1.800 | 5.000 | 4.02716 | .633840 | .402 | -.415 | .267 | .576 | .529 |
| Valid N (listwise) | 81 |  |  |  |  |  |  |  |  |  |  |

1. **Kepatuhan Terhadap Standar Pelaksanaan Audit**

|  |
| --- |
| **Descriptive Statistics** |
|  | N | Range | Minimum | Maximum | Mean | Std. Deviation | Variance | Skewness | Kurtosis |
| Statistic | Statistic | Statistic | Statistic | Statistic | Statistic | Statistic | Statistic | Std. Error | Statistic | Std. Error |
| X3a | 81 | 2.000 | 3.000 | 5.000 | 4.22222 | .570088 | .325 | -.015 | .267 | -.272 | .529 |
| X3b | 81 | 2.000 | 3.000 | 5.000 | 4.18519 | .654047 | .428 | -.207 | .267 | -.670 | .529 |
| X3c | 81 | 2.000 | 3.000 | 5.000 | 4.20988 | .585578 | .343 | -.065 | .267 | -.314 | .529 |
| X3d | 81 | 2.000 | 3.000 | 5.000 | 4.17284 | .587157 | .345 | -.046 | .267 | -.227 | .529 |
| X3 | 81 | 2.000 | 3.000 | 5.000 | 4.19753 | .547317 | .300 | -.047 | .267 | -.377 | .529 |
| Valid N (listwise) | 81 |  |  |  |  |  |  |  |  |  |  |

1. **Implementasi Perencanaan Audit Berbasis Risiko**

|  |
| --- |
| **Descriptive Statistics** |
|  | N | Range | Minimum | Maximum | Mean | Std. Deviation | Variance | Skewness | Kurtosis |
| Statistic | Statistic | Statistic | Statistic | Statistic | Statistic | Statistic | Statistic | Std. Error | Statistic | Std. Error |
| X4a | 81 | 2.000 | 3.000 | 5.000 | 4.25926 | .586894 | .344 | -.117 | .267 | -.455 | .529 |
| X4b | 81 | 2.000 | 3.000 | 5.000 | 4.16049 | .660621 | .436 | -.184 | .267 | -.696 | .529 |
| X4c | 81 | 3.000 | 2.000 | 5.000 | 4.12346 | .677914 | .460 | -.402 | .267 | .166 | .529 |
| X4d | 81 | 3.000 | 2.000 | 5.000 | 4.12346 | .659218 | .435 | -.404 | .267 | .399 | .529 |
| X4e | 81 | 3.000 | 2.000 | 5.000 | 4.14815 | .709068 | .503 | -.436 | .267 | -.139 | .529 |
| X4 | 81 | 2.400 | 2.600 | 5.000 | 4.16296 | .595072 | .354 | -.332 | .267 | -.211 | .529 |
| Valid N (listwise) | 81 |  |  |  |  |  |  |  |  |  |  |

1. **Implementasi QAIP**

|  |
| --- |
| **Descriptive Statistics** |
|  | N | Range | Minimum | Maximum | Mean | Std. Deviation | Variance | Skewness | Kurtosis |
| Statistic | Statistic | Statistic | Statistic | Statistic | Statistic | Statistic | Statistic | Std. Error | Statistic | Std. Error |
| X5a | 81 | 3.000 | 2.000 | 5.000 | 3.76543 | .794852 | .632 | -.469 | .267 | .017 | .529 |
| X5b | 81 | 4.000 | 1.000 | 5.000 | 3.69136 | .982878 | .966 | -.473 | .267 | -.390 | .529 |
| X5c | 81 | 2.000 | 3.000 | 5.000 | 4.00000 | .632456 | .400 | .000 | .267 | -.421 | .529 |
| X5d | 81 | 2.000 | 3.000 | 5.000 | 4.11111 | .651920 | .425 | -.113 | .267 | -.613 | .529 |
| X5e | 81 | 2.000 | 3.000 | 5.000 | 4.11111 | .670820 | .450 | -.132 | .267 | -.740 | .529 |
| X5f | 81 | 2.000 | 3.000 | 5.000 | 4.14815 | .672888 | .453 | -.184 | .267 | -.765 | .529 |
| X5 | 81 | 2.333 | 2.667 | 5.000 | 3.97119 | .589721 | .348 | -.022 | .267 | -.420 | .529 |
| Valid N (listwise) | 81 |  |  |  |  |  |  |  |  |  |  |

1. ***Auditee Attributes***

|  |
| --- |
| **Descriptive Statistics** |
|  | N | Range | Minimum | Maximum | Mean | Std. Deviation | Variance | Skewness | Kurtosis |
| Statistic | Statistic | Statistic | Statistic | Statistic | Statistic | Statistic | Statistic | Std. Error | Statistic | Std. Error |
| X6a | 81 | 3.000 | 2.000 | 5.000 | 3.86420 | .737446 | .544 | -.162 | .267 | -.318 | .529 |
| X6b | 81 | 3.000 | 2.000 | 5.000 | 3.91358 | .761537 | .580 | -.375 | .267 | -.053 | .529 |
| X6c | 81 | 3.000 | 2.000 | 5.000 | 4.01235 | .661321 | .437 | -.279 | .267 | .215 | .529 |
| X6 | 81 | 2.667 | 2.333 | 5.000 | 3.93004 | .666075 | .444 | -.156 | .267 | -.154 | .529 |
| Valid N (listwise) | 81 |  |  |  |  |  |  |  |  |  |  |

1. **UJI RELIABILITAS**
2. **Efektivitas Fungsi API**

|  |
| --- |
| **Reliability Statistics** |
| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
| .923 | .923 | 8 |

1. **Kompetensi Organisasional**

|  |
| --- |
| **Reliability Statistics** |
| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
| .868 | .872 | 4 |

1. **Independensi Organisasional**

|  |
| --- |
| **Reliability Statistics** |
| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
| .845 | .849 | 5 |

1. **Kepatuhan Terhadap Standar Pelaksanaan Audit**

|  |
| --- |
| **Reliability Statistics** |
| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
| .933 | .934 | 4 |

1. **Implementasi Perencanaan Audit Berbasis Risiko**

|  |
| --- |
| **Reliability Statistics** |
| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
| .943 | .942 | 5 |

1. **Implementasi QAIP**

|  |
| --- |
| **Reliability Statistics** |
| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
| .881 | .899 | 6 |

1. ***Auditee Attributes***

|  |
| --- |
| **Reliability Statistics** |
| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
| .914 | .915 | 3 |

1. **UJI VALIDITAS**
2. **Efektivitas Fungsi APIP**

|  |
| --- |
| **KMO and Bartlett's Test** |
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | .877 |
| Bartlett's Test of Sphericity | Approx. Chi-Square | 444.879 |
| df | 28 |
| Sig. | .000 |

|  |
| --- |
| **Component Matrixa** |
|  | Component |
| 1 |
| Ya | .853 |
| Yb | .790 |
| Yc | .780 |
| Yd | .784 |
| Ye | .825 |
| Yf | .699 |
| Yg | .843 |
| Yh | .867 |
| Extraction Method: Principal Component Analysis. |
| a. 1 components extracted. |

1. **Kompetensi Organisasional**

|  |
| --- |
| **KMO and Bartlett's Test** |
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | .791 |
| Bartlett's Test of Sphericity | Approx. Chi-Square | 160.559 |
| df | 6 |
| Sig. | .000 |

|  |
| --- |
| **Component Matrixa** |
|  | Component |
| 1 |
| X1a | .882 |
| X1b | .844 |
| X1c | .874 |
| X1d | .798 |
| Extraction Method: Principal Component Analysis. |
| a. 1 components extracted. |

1. **Independensi Organisasional**

|  |
| --- |
| **KMO and Bartlett's Test** |
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | .799 |
| Bartlett's Test of Sphericity | Approx. Chi-Square | 192.601 |
| df | 10 |
| Sig. | .000 |

|  |
| --- |
| **Component Matrixa** |
|  | Component |
| 1 |
| X2a | .681 |
| X2b | .650 |
| X2c | .913 |
| X2d | .837 |
| X2e | .862 |
| Extraction Method: Principal Component Analysis. |
| a. 1 components extracted. |

1. **Kepatuhan Terhadap Standar Pelaksanaan Audit**

|  |
| --- |
| **KMO and Bartlett's Test** |
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | .804 |
| Bartlett's Test of Sphericity | Approx. Chi-Square | 285.693 |
| df | 6 |
| Sig. | .000 |

|  |
| --- |
| **Component Matrixa** |
|  | Component |
| 1 |
| X3a | .920 |
| X3b | .893 |
| X3c | .916 |
| X3d | .927 |
| Extraction Method: Principal Component Analysis. |
| a. 1 components extracted. |

1. **Implementasi Perencanaan Audit Berbasis Risiko**

|  |
| --- |
| **KMO and Bartlett's Test** |
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | .876 |
| Bartlett's Test of Sphericity | Approx. Chi-Square | 385.186 |
| df | 10 |
| Sig. | .000 |

|  |
| --- |
| **Component Matrixa** |
|  | Component |
| 1 |
| X4a | .809 |
| X4b | .919 |
| X4c | .902 |
| X4d | .937 |
| X4e | .936 |
| Extraction Method: Principal Component Analysis. |
| a. 1 components extracted. |

1. **Implementasi QAIP**

|  |
| --- |
| **KMO and Bartlett's Test** |
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | .805 |
| Bartlett's Test of Sphericity | Approx. Chi-Square | 386.347 |
| df | 15 |
| Sig. | .000 |

|  |
| --- |
| **Component Matrixa** |
|  | Component |
| 1 |
| X5a | .700 |
| X5b | .634 |
| X5c | .879 |
| X5d | .913 |
| X5e | .871 |
| X5f | .885 |
| Extraction Method: Principal Component Analysis. |
| a. 1 components extracted. |

1. ***Auditee Attributes***

|  |
| --- |
| **KMO and Bartlett's Test** |
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | .733 |
| Bartlett's Test of Sphericity | Approx. Chi-Square | 174.328 |
| df | 3 |
| Sig. | .000 |

|  |
| --- |
| **Component Matrixa** |
|  | Component |
| 1 |
| X6a | .899 |
| X6b | .948 |
| X6c | .926 |
| Extraction Method: Principal Component Analysis. |
| a. 1 components extracted. |

1. **UJI LINEARITAS**

|  |
| --- |
| **Model Summary** |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .822a | .676 | .649 | .298869 |
| a. Predictors: (Constant), X6, X1, X5, X3, X2, X4 |

|  |
| --- |
| **Model Summaryb** |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .934a | .872 | .860 | .188791 |
| a. Predictors: (Constant), DFFIT, X2, X5, X6, X3, X1, X4 |
| b. Dependent Variable: Y |

|  |
| --- |
| **ANOVAa** |
| Model | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 17.768 | 7 | 2.538 | 71.215 | .000b |
| Residual | 2.602 | 73 | .036 |  |  |
| Total | 20.370 | 80 |  |  |  |
| a. Dependent Variable: Y |
| b. Predictors: (Constant), DFFIT, X2, X5, X6, X3, X1, X4 |

1. **UJI NORMALITAS**

|  |
| --- |
| **One-Sample Kolmogorov-Smirnov Test** |
|  | Unstandardized Residual |
| N | 81 |
| Normal Parametersa,b | Mean | .0000000 |
| Std. Deviation | .28744301 |
| Most Extreme Differences | Absolute | .129 |
| Positive | .129 |
| Negative | -.118 |
| Kolmogorov-Smirnov Z | 1.159 |
| Asymp. Sig. (2-tailed) | .136 |
| Monte Carlo Sig. (2-tailed) | Sig. | .129c |
| 99% Confidence Interval | Lower Bound | .120 |
| Upper Bound | .137 |
| a. Test distribution is Normal. |
| b. Calculated from data. |
| c. Based on 10000 sampled tables with starting seed 2000000. |

1. **UJI MULTIKOLINEARITAS**

|  |
| --- |
| **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. | Collinearity Statistics |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | .882 | .285 |  | 3.091 | .003 |  |  |
| X1 | -.080 | .082 | -.104 | -.966 | .337 | .381 | 2.625 |
| X2 | .164 | .082 | .207 | 2.002 | .049 | .412 | 2.428 |
| X3 | .389 | .108 | .422 | 3.607 | .001 | .320 | 3.122 |
| X4 | .111 | .100 | .131 | 1.110 | .270 | .314 | 3.182 |
| X5 | .078 | .076 | .091 | 1.019 | .311 | .553 | 1.809 |
| X6 | .170 | .070 | .224 | 2.435 | .017 | .518 | 1.932 |
| a. Dependent Variable: Y |

1. **UJI AUTOKORELASI**

|  |
| --- |
| **Model Summaryb** |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .822a | .676 | .649 | .298869 | 2.064 |
| a. Predictors: (Constant), X6, X1, X5, X3, X2, X4 |
| b. Dependent Variable: Y |

1. **UJI REGRESI**

|  |
| --- |
| **Model Summaryb** |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .822a | .676 | .649 | .298869 |
| a. Predictors: (Constant), X6, X1, X5, X3, X2, X4 |
| b. Dependent Variable: Y |

|  |
| --- |
| **ANOVAa** |
| Model | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 13.760 | 6 | 2.293 | 25.674 | .000b |
| Residual | 6.610 | 74 | .089 |  |  |
| Total | 20.370 | 80 |  |  |  |
| a. Dependent Variable: Y |
| b. Predictors: (Constant), X6, X1, X5, X3, X2, X4 |

|  |
| --- |
| **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | .882 | .285 |  | 3.091 | .003 |
| X1 | -.080 | .082 | -.104 | -.966 | .337 |
| X2 | .164 | .082 | .207 | 2.002 | .049 |
| X3 | .389 | .108 | .422 | 3.607 | .001 |
| X4 | .111 | .100 | .131 | 1.110 | .270 |
| X5 | .078 | .076 | .091 | 1.019 | .311 |
| X6 | .170 | .070 | .224 | 2.435 | .017 |