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## LAMPIRAN 1- KUESIONER

### KUESIONER PENELITIAN

#### **Hal : Permohonan Pengisian Kuesioner**

Kepada Yth.

Bapak/Ibu Responden

Di Tempat

Dengan Hormat,

Dalam rangka penyusunan tugas akhir (Skripsi) sebagai salah satu syarat untuk mendapatkan gelar sarjana (S1), maka dengan ini saya:

Nama : Muhammad Fitrah Fuady

NIM : 102201010016

Program Studi/Fakultas : Akuntansi/Fakultas Ekonomi dan Bisnis

Asal Universitas : Universitas Islam Indragiri

Bermaksud melakukan penelitian untuk penyusunan skripsi yang berjudul **“PENGARUH GAYA KEPEMIMPINAN, MOTIVASI DAN KOMITMEN ORGANISASI TERHADAP KINERJA AUDITOR PADA KANTOR AKUNTAN PUBLIK (KAP) DI WILAYAH PEKANBARU”**.

Untuk itu, saya mohon kesediaan Bapak/Ibu untuk berpartisipasi dalam penelitian ini dengan mengisi kuesioner terlampir. Kesediaan Bapak/Ibu mengisi kuesioner ini sangat menentukan keberhasilan penelitian yang saya lakukan. Perlu Bapak/Ibu ketahui sesuai dengan etika dalam penelitian, data yang saya peroleh akan dijaga kerahasiaannya dan digunakan semata-mata untuk kepentingan penelitian dan pengembangan ilmu pengetahuan. Setelah itu, kuesioner yang telah diisi tidak mencerminkan posisi Bapak/Ibu/Responden.

Atas kesediaan Bapak/Ibu meluangkan waktu mengisi kuesioner tersebut, saya ucapkan terima kasih.

Hormat saya,

**Muhammad Fitrah Fuady**

## IDENTITAS RESPONDEN

1. Nama Responden : .....
2. Nama Instansi : .....
3. Alamat Instansi : .....  
.....
4. Jenis Kelamin : ☐ Pria ☐ Wanita
5. Umur : ..... Tahun
6. Pendidikan Terakhir : ☐ D3 ☐ S1 ☐ S2 ☐ S3
7. Pengalaman Kerja : ☐ < 1 Tahun  
☐ 2-3 Tahun  
☐ > 3 Tahun

### Petunjuk Pengisian

Berilah tanda centang (✓) pada jawaban yang Bapak/Ibu anggap paling sesuai.

Keterangan:

**SS : Sangat Setuju**

**S : Setuju**

**N : Netral**

**TS : Tidak Setuju**

**STS : Sangat Tidak Setuju**

## DAFTAR PERNYATAAN

### 1. GAYA KEPEMIMPINAN (X<sub>1</sub>)

Berilah tanda (√) pada pernyataan dibawah ini sesuai dengan penilaian Bapak/Ibu.

| NO | Pernyataan                                                                                             | Skala Pengukuran |   |   |    |     |
|----|--------------------------------------------------------------------------------------------------------|------------------|---|---|----|-----|
|    |                                                                                                        | 5                | 4 | 3 | 2  | 1   |
|    |                                                                                                        | SS               | S | N | TS | STS |
| 1  | Hubungan antara atasan dengan bawahan di tempat saya bekerja sangat dekat.                             |                  |   |   |    |     |
| 2  | Adanya saling percaya antara atasan, bawahan dan rekan kerja seprofesi.                                |                  |   |   |    |     |
| 3  | Adanya suasana kekeluargaan di tempat saya bekerja.                                                    |                  |   |   |    |     |
| 4  | Pimpinan di tempat saya bekerja sangat menghargai gagasan bawahan.                                     |                  |   |   |    |     |
| 5  | Komunikasi antara atasan, bawahan, dan rekan sekerja sangat terbuka dan menyenangkan.                  |                  |   |   |    |     |
| 6  | Hubungan antar anggota organisasi di tempat saya bekerja selalu baik dan harmonis.                     |                  |   |   |    |     |
| 7  | Pimpinan di tempat saya bekerja mampu berkomunikasi dengan bawahan secara jelas dan efektif.           |                  |   |   |    |     |
| 8  | Pimpinan di tempat saya bekerja, selalu memberikan arahan dalam mengerjakan tugas yang benar.          |                  |   |   |    |     |
| 9  | Pimpinan di tempat saya bekerja, selalu menekankan pekerjaan dengan memfokuskan pada tujuan dan hasil. |                  |   |   |    |     |

Sumber : Trisnaningsih (2007)

## 2. MOTIVASI (X<sub>2</sub>)

Berilah tanda (√) pada pernyataan dibawah ini sesuai dengan penilaian Bapak/Ibu.

| NO | Pernyataan                                                                                 | Skala Pengukuran |   |   |    |     |
|----|--------------------------------------------------------------------------------------------|------------------|---|---|----|-----|
|    |                                                                                            | 5                | 4 | 3 | 2  | 1   |
|    |                                                                                            | SS               | S | N | TS | STS |
| A  | MOTIVASI AKAN KEBUTUHAN FISIOLOGIS<br>(kebutuhan pangan, sandang, papan)                   |                  |   |   |    |     |
| 1  | Gaji yang diberikan kepada saya, sesuai dengan tanggung jawab yang saya emban.             |                  |   |   |    |     |
| 2  | Sebagai seorang auditor penghasilan saya mampu mencukupi kebutuhan pangan, sandang, papan. |                  |   |   |    |     |
| B  | KEBUTUHAN AKAN KESELAMATAN DAN KEAMANAN                                                    |                  |   |   |    |     |
| 3  | Tempat saya bekerja merupakan lingkungan yang aman                                         |                  |   |   |    |     |
| C  | KEBUTUHAN SOSIAL                                                                           |                  |   |   |    |     |
| 4  | Rekan-rekan yang ada disini memberikan motivasi saya dalam bekerja.                        |                  |   |   |    |     |
| D  | KEBUTUHAN PENGHARGAAN                                                                      |                  |   |   |    |     |
| 5  | Pendapat yang anda kemukakan, didengarkan oleh orang lain dengan baik.                     |                  |   |   |    |     |
| 6  | Pimpinan menghargai pekerjaan saya.                                                        |                  |   |   |    |     |
| 7  | Saya merasa tidak ada tekanan bekerja dari teman-teman yang ada disini.                    |                  |   |   |    |     |
| E  | KEBUTUHAN AKAN AKTUALISASI DIRI                                                            |                  |   |   |    |     |



|    |                                                                                                 |  |  |  |  |  |
|----|-------------------------------------------------------------------------------------------------|--|--|--|--|--|
| 8  | Kompetensi saya dalam bekerja sangat tinggi.                                                    |  |  |  |  |  |
| 9  | Menurut saya, kemampuan saya sebagai auditor sudah cukup.                                       |  |  |  |  |  |
| 10 | Saya bekerja sebagai auditor karena saya yakin saya memiliki kemampuan sebagai seorang auditor. |  |  |  |  |  |

Sumber : Abraham Maslow

### 3. KOMITMEN ORGANISASI (X<sub>3</sub>)

Berilah tanda (√) pada pernyataan dibawah ini sesuai dengan penilaian Bapak/Ibu.

| NO | Pernyataan                                                                                   | Skala Pengukuran |   |   |    |     |
|----|----------------------------------------------------------------------------------------------|------------------|---|---|----|-----|
|    |                                                                                              | 5                | 4 | 3 | 2  | 1   |
|    |                                                                                              | SS               | S | N | TS | STS |
| 1  | Saya merasa ikut memiliki organisasi di tempat saya bekerja.                                 |                  |   |   |    |     |
| 2  | Saya merasa terikat secara emosional dengan organisasi di tempat saya bekerja.               |                  |   |   |    |     |
| 3  | Organisasi di tempat saya bekerja sangat berarti bagi saya.                                  |                  |   |   |    |     |
| 4  | Saya merasa menjadi bagian dari organisasi di tempat saya bekerja.                           |                  |   |   |    |     |
| 5  | Saya merasa masalah organisasi di tempat saya bekerja juga seperti masalah saya.             |                  |   |   |    |     |
| 6  | Saya sulit terikat dengan organisasi lain seperti organisasi di tempat saya bekerja.         |                  |   |   |    |     |
| 7  | Saya mau berusaha di atas batas normal untuk mensukseskan perusahaan di tempat saya bekerja. |                  |   |   |    |     |
| 8  | Saat ini saya tetap tinggal di perusahaan karena komitmen terhadap organisasi.               |                  |   |   |    |     |

|    |                                                                                                        |  |  |  |  |  |
|----|--------------------------------------------------------------------------------------------------------|--|--|--|--|--|
| 9  | Alasan utama saya tetap bekerja di perusahaan ini adalah karena loyalitas terhadap perusahaan.         |  |  |  |  |  |
| 10 | Saya merasa tidak komitmen jika meninggalkan organisasi di tempat saya bekerja.                        |  |  |  |  |  |
| 11 | Saya merasa tidak profesional jika meninggalkan pekerjaan di tempat saya bekerja.                      |  |  |  |  |  |
| 12 | Saya merasa tidak loyalitas terhadap organisasi jika saya memutuskan untuk keluar dari pekerjaan saya. |  |  |  |  |  |

Sumber : Trisnainingsih (2007)

#### 4. Kinerja Auditor (Y)

Berilah tanda (√) pada pernyataan dibawah ini sesuai dengan penilaian Bapak/Ibu.

| NO | Pernyataan                                                                                             | Skala Pengukuran |   |   |    |     |
|----|--------------------------------------------------------------------------------------------------------|------------------|---|---|----|-----|
|    |                                                                                                        | 5                | 4 | 3 | 2  | 1   |
|    |                                                                                                        | SS               | S | N | TS | STS |
| 1  | Semakin tinggi tingkat pendidikan auditor, maka kinerjanya semakin profesional.                        |                  |   |   |    |     |
| 2  | Auditor yang mempunyai pengalaman cukup lama dalam bidangnya, kinerjanya semakin baik dan profesional. |                  |   |   |    |     |
| 3  | Faktor usia sangat mempengaruhi kinerja auditor dalam melaksanakan profesinya.                         |                  |   |   |    |     |
| 4  | Saya sering menghadiri dan berpartisipasi dalam setiap pertemuan para auditor.                         |                  |   |   |    |     |
| 5  | Saya berlangganan dan membaca secara sistematis jurnal auditing dan publikasi lainnya.                 |                  |   |   |    |     |

|    |                                                                                                           |  |  |  |  |  |
|----|-----------------------------------------------------------------------------------------------------------|--|--|--|--|--|
| 6  | Saya akan tetap bekerja sebagai auditor, walaupun gaji saya dipotong untuk keperluan tugas auditor.       |  |  |  |  |  |
| 7  | Pekerjaan yang saya lakukan memotivasi saya untuk berbuat yang terbaik sebagai auditor.                   |  |  |  |  |  |
| 8  | Perlakuan perusahaan memotivasi saya untuk berbuat yang terbaik terhadap organisasi tempat saya bekerja.  |  |  |  |  |  |
| 9  | Gaji yang saya terima memotivasi saya untuk berbuat yang terbaik terhadap organisasi tempat saya bekerja. |  |  |  |  |  |
| 10 | Saya merasa puas dengan bidang pekerjaan saya saat ini.                                                   |  |  |  |  |  |
| 11 | Saya sangat menyukai bidang pekerjaan saya saat ini.                                                      |  |  |  |  |  |
| 12 | Saya lebih menyukai bidang pekerjaan saya dari pada pekerjaan teman lainnya.                              |  |  |  |  |  |

Sumber: Trisnaningsih (2007)

## LAMPIRAN 2- KARAKTERISTIK RESPONDEN

Berikut ini adalah nama-nama KAP yang auditornya dijadikan sampel dalam penelitian.

### Daftar Kantor Akuntan Publik di Pekanbaru

| NO  | NAMA                              | ALAMAT                                                                                                                                           |
|-----|-----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.  | KAP. Boy Febrian                  | Jl. Tiga Dara No. 3A, Kel. Delima Baru, Kec. Binawidya, Pekanbaru<br>Telp : 0813-6546-5981                                                       |
| 2.  | KAP. Eljufri                      | Jl. Mandala No. 71 RT 001 RW 014, Kel. Tangkerang Tengah, Kec. Marpoyan Damai Kota Pekanbaru 28282<br>Telp : (0761) 8410578                      |
| 3.  | KAP. Griselda, Wisnu & Arum (Cab) | Jl. KH. Ahmad Dahlan No.50 A Pekanbaru 28122<br>Telp : (0761) 45200/ 0823-9106-8033                                                              |
| 4.  | KAP. Jojo Sunarjo & Rekan (Cab)   | Jl. Sultan Agung GG. Asoka No.51, Kel. Sukamulia, Kec. Sail Pekanbaru 28000<br>Telp : (0761) 8522998                                             |
| 5.  | KAP. Drs. Katio & Rekan (Cab)     | Jl. Jati No 28B Kamp Baru, Kec Senapelan Kota Pekanbaru<br>Telp : (0761) 28155                                                                   |
| 6.  | KAP. Drs Hardi & Rekan            | Jl. Ikhlas No 1f, Labuh Baru Timur, Kec. Payung Sekaki, Kota Pekanbaru, Riau 28291<br>Telp : (0761) 63879                                        |
| 7.  | KAP. Rama Wendra (Cab)            | Jl. Wolter Mongisidi No. 22B, Sukaramai, Kec. Pekanbaru Kota, Kota Pekanbaru, Riau 28155<br>Telp : (0761) 38354                                  |
| 8.  | KAP. Yaniswar & Rekan (Pusat)     | Gedung Gapensi Riau Lantai I, Jl Jendral Sudirman No.4 Sidomulyo Timur, Kec. Marpoyan Damai, Kota Pekanbaru, Riau 28288<br>Telp : (0761) 7876040 |
| 9.  | KAP. Khairul                      | Jl. D.I Panjaitan No. 2D Pekanbaru 28513<br>Telp : (0761) 45370                                                                                  |
| 10. | KAP. Tantri Kencana               | Jl. Teratai No.18, RT. 002/002, Sukajadi Pekanbaru 28121.<br>Telp : (0761) 20044                                                                 |

Sumber: [www.iapi.or.id](http://www.iapi.or.id) (2023).

### DEMOGRAFI RESPONDEN

| No       | Data                      | Jumlah    | Presentase  |
|----------|---------------------------|-----------|-------------|
| <b>1</b> | <b>Jenis Kelamin</b>      | <b>55</b> | <b>100%</b> |
|          | Laki-Laki                 | 30        | 55%         |
|          | Perempuan                 | 25        | 45%         |
| <b>2</b> | <b>Jenjang Pendidikan</b> | <b>55</b> | <b>100%</b> |
|          | S3                        | 3         | 5%          |
|          | S2                        | 16        | 29%         |
|          | S1                        | 28        | 51%         |
|          | D3                        | 8         | 15%         |
| <b>3</b> | <b>Pengalaman Kerja</b>   | <b>55</b> | <b>100%</b> |
|          | < 1 Tahun                 | 8         | 15%         |
|          | 2-4 Tahun                 | 31        | 56%         |
|          | > 3 Tahun                 | 16        | 29%         |

### LAMPIRAN 3- NILAI TABULASI

| NO        | GAYA KEPEMIMPINAN (X1) |      |      |      |      |      |      |      |      | TOTAL |
|-----------|------------------------|------|------|------|------|------|------|------|------|-------|
| RESPONDEN | X1.1                   | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | X1.8 | X1.9 | (X1)  |
| 1         | 3                      | 3    | 4    | 3    | 4    | 4    | 3    | 4    | 4    | 32    |
| 2         | 4                      | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 36    |
| 3         | 4                      | 5    | 4    | 5    | 5    | 4    | 4    | 4    | 3    | 38    |
| 4         | 4                      | 4    | 4    | 4    | 4    | 4    | 4    | 5    | 5    | 38    |
| 5         | 4                      | 4    | 4    | 4    | 4    | 4    | 4    | 5    | 4    | 37    |
| 6         | 4                      | 3    | 3    | 4    | 3    | 4    | 4    | 3    | 4    | 32    |
| 7         | 4                      | 4    | 4    | 4    | 4    | 4    | 4    | 5    | 4    | 37    |
| 8         | 4                      | 4    | 4    | 4    | 4    | 4    | 4    | 3    | 4    | 35    |
| 9         | 3                      | 3    | 3    | 3    | 3    | 4    | 3    | 3    | 4    | 29    |
| 10        | 4                      | 4    | 4    | 4    | 4    | 5    | 4    | 4    | 5    | 38    |
| 11        | 4                      | 3    | 3    | 4    | 3    | 4    | 3    | 4    | 4    | 32    |
| 12        | 4                      | 4    | 4    | 5    | 4    | 5    | 5    | 4    | 4    | 39    |
| 13        | 3                      | 4    | 4    | 4    | 4    | 4    | 4    | 3    | 4    | 34    |
| 14        | 4                      | 4    | 4    | 4    | 4    | 4    | 4    | 3    | 5    | 36    |
| 15        | 4                      | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 3    | 35    |
| 16        | 4                      | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 36    |
| 17        | 4                      | 4    | 4    | 4    | 3    | 3    | 3    | 2    | 4    | 31    |
| 18        | 4                      | 4    | 4    | 4    | 4    | 5    | 4    | 3    | 5    | 37    |
| 19        | 4                      | 4    | 4    | 4    | 4    | 3    | 4    | 4    | 5    | 36    |
| 20        | 4                      | 3    | 3    | 3    | 4    | 4    | 4    | 3    | 3    | 31    |
| 21        | 3                      | 4    | 4    | 4    | 4    | 3    | 4    | 3    | 4    | 33    |
| 22        | 4                      | 4    | 4    | 4    | 3    | 4    | 3    | 4    | 4    | 34    |
| 23        | 4                      | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 36    |
| 24        | 3                      | 4    | 5    | 4    | 3    | 3    | 3    | 4    | 4    | 33    |
| 25        | 3                      | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 35    |
| 26        | 4                      | 4    | 3    | 3    | 4    | 4    | 4    | 4    | 4    | 34    |
| 27        | 5                      | 5    | 4    | 4    | 4    | 5    | 4    | 5    | 5    | 41    |
| 28        | 4                      | 3    | 5    | 4    | 4    | 4    | 3    | 4    | 3    | 34    |
| 29        | 4                      | 5    | 5    | 4    | 4    | 4    | 4    | 5    | 5    | 40    |
| 30        | 4                      | 3    | 4    | 3    | 5    | 4    | 3    | 3    | 3    | 32    |
| 31        | 4                      | 4    | 4    | 4    | 4    | 3    | 4    | 3    | 4    | 34    |
| 32        | 4                      | 4    | 4    | 4    | 4    | 3    | 3    | 4    | 4    | 34    |
| 33        | 4                      | 4    | 4    | 3    | 3    | 4    | 4    | 4    | 4    | 34    |
| 34        | 4                      | 4    | 5    | 4    | 4    | 4    | 4    | 4    | 4    | 37    |
| 35        | 4                      | 4    | 5    | 5    | 4    | 4    | 5    | 4    | 4    | 39    |

|    |   |   |   |   |   |   |   |   |   |    |
|----|---|---|---|---|---|---|---|---|---|----|
| 36 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 34 |
| 37 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 38 | 3 | 4 | 5 | 4 | 3 | 3 | 3 | 4 | 4 | 33 |
| 39 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 35 |
| 40 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 34 |
| 41 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 41 |
| 42 | 4 | 3 | 5 | 4 | 4 | 4 | 3 | 4 | 3 | 34 |
| 43 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 34 |
| 44 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 37 |
| 45 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 39 |
| 46 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 34 |
| 47 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 48 | 3 | 4 | 5 | 4 | 3 | 3 | 3 | 4 | 4 | 33 |
| 49 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 34 |
| 50 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 5 | 36 |
| 51 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 35 |
| 52 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 53 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 2 | 4 | 31 |
| 54 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 3 | 5 | 37 |
| 55 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 5 | 36 |

| NO        | MOTIVASI (X2) |      |      |      |      |      |      |      |      |       | TOTAL |
|-----------|---------------|------|------|------|------|------|------|------|------|-------|-------|
| RESPONDEN | X2.1          | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | X2.8 | X2.9 | X2.10 | (X2)  |
| 1         | 3             | 3    | 3    | 3    | 3    | 3    | 4    | 3    | 3    | 4     | 32    |
| 2         | 4             | 4    | 4    | 3    | 4    | 4    | 4    | 4    | 4    | 4     | 39    |
| 3         | 3             | 4    | 3    | 3    | 4    | 4    | 4    | 4    | 3    | 4     | 36    |
| 4         | 4             | 3    | 3    | 3    | 4    | 4    | 4    | 3    | 4    | 4     | 36    |
| 5         | 4             | 4    | 4    | 3    | 3    | 3    | 3    | 4    | 3    | 3     | 34    |
| 6         | 4             | 4    | 3    | 3    | 5    | 4    | 4    | 3    | 3    | 4     | 37    |
| 7         | 4             | 4    | 3    | 3    | 4    | 4    | 4    | 3    | 3    | 4     | 36    |
| 8         | 3             | 3    | 3    | 3    | 4    | 3    | 3    | 3    | 4    | 5     | 34    |
| 9         | 4             | 4    | 3    | 2    | 3    | 4    | 4    | 4    | 4    | 4     | 36    |
| 10        | 3             | 3    | 3    | 3    | 4    | 4    | 4    | 4    | 4    | 4     | 36    |
| 11        | 4             | 3    | 3    | 4    | 4    | 4    | 4    | 4    | 3    | 4     | 37    |
| 12        | 5             | 5    | 5    | 4    | 4    | 5    | 5    | 4    | 4    | 5     | 46    |
| 13        | 4             | 4    | 4    | 3    | 4    | 4    | 4    | 4    | 4    | 5     | 40    |
| 14        | 5             | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5     | 50    |
| 15        | 4             | 4    | 4    | 3    | 4    | 4    | 4    | 4    | 4    | 4     | 39    |
| 16        | 5             | 4    | 3    | 4    | 4    | 4    | 5    | 4    | 3    | 5     | 41    |

|    |   |   |   |   |   |   |   |   |   |   |    |
|----|---|---|---|---|---|---|---|---|---|---|----|
| 17 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 18 | 4 | 4 | 3 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 37 |
| 19 | 5 | 4 | 3 | 3 | 4 | 4 | 5 | 4 | 4 | 4 | 40 |
| 20 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 38 |
| 21 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 39 |
| 22 | 4 | 5 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 23 | 5 | 5 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 24 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 39 |
| 25 | 4 | 4 | 4 | 3 | 5 | 4 | 4 | 4 | 4 | 4 | 40 |
| 26 | 4 | 4 | 4 | 2 | 4 | 4 | 5 | 4 | 4 | 4 | 39 |
| 27 | 4 | 4 | 4 | 3 | 5 | 4 | 5 | 4 | 4 | 4 | 41 |
| 28 | 4 | 4 | 4 | 3 | 5 | 5 | 4 | 4 | 5 | 5 | 43 |
| 29 | 5 | 4 | 4 | 3 | 5 | 5 | 4 | 4 | 5 | 5 | 44 |
| 30 | 4 | 3 | 5 | 3 | 4 | 5 | 4 | 4 | 4 | 4 | 40 |
| 31 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 3 | 4 | 4 | 42 |
| 32 | 4 | 5 | 3 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 42 |
| 33 | 5 | 4 | 5 | 3 | 4 | 5 | 4 | 4 | 4 | 4 | 42 |
| 34 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 38 |
| 35 | 4 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 5 | 5 | 37 |
| 36 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 35 |
| 37 | 3 | 2 | 3 | 2 | 4 | 4 | 5 | 3 | 4 | 4 | 34 |
| 38 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 38 |
| 39 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 39 |
| 40 | 4 | 4 | 4 | 2 | 4 | 4 | 5 | 4 | 4 | 4 | 39 |
| 41 | 4 | 4 | 3 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 37 |
| 42 | 4 | 4 | 4 | 3 | 4 | 4 | 5 | 4 | 4 | 4 | 40 |
| 43 | 4 | 4 | 4 | 3 | 5 | 4 | 5 | 4 | 4 | 4 | 41 |
| 44 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 3 | 4 | 41 |
| 45 | 4 | 4 | 5 | 3 | 5 | 4 | 5 | 4 | 4 | 4 | 42 |
| 46 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 42 |
| 47 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 3 | 4 | 41 |
| 48 | 4 | 4 | 5 | 3 | 4 | 4 | 5 | 4 | 4 | 4 | 41 |
| 49 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 37 |
| 50 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 42 |
| 51 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 38 |
| 52 | 4 | 5 | 4 | 4 | 3 | 4 | 5 | 4 | 4 | 4 | 41 |
| 53 | 5 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 38 |
| 54 | 4 | 4 | 5 | 3 | 4 | 4 | 5 | 4 | 4 | 4 | 41 |
| 55 | 4 | 4 | 4 | 2 | 3 | 4 | 5 | 4 | 4 | 5 | 39 |



| NO        | KOMITMEN ORGANISASI (X3) |      |      |      |      |      |      |      |      |       |       |       | TOTAL |
|-----------|--------------------------|------|------|------|------|------|------|------|------|-------|-------|-------|-------|
| RESPONDEN | X3.1                     | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | X3.7 | X3.8 | X3.9 | X3.10 | X3.11 | X3.12 | (X3)  |
| 1         | 4                        | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 4     | 4     | 3     | 39    |
| 2         | 3                        | 3    | 4    | 4    | 4    | 4    | 3    | 3    | 4    | 4     | 3     | 3     | 42    |
| 3         | 5                        | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4     | 3     | 5     | 49    |
| 4         | 4                        | 4    | 4    | 5    | 3    | 3    | 4    | 4    | 4    | 4     | 4     | 4     | 47    |
| 5         | 3                        | 3    | 3    | 3    | 3    | 3    | 3    | 4    | 3    | 3     | 3     | 4     | 38    |
| 6         | 4                        | 5    | 5    | 4    | 5    | 5    | 5    | 5    | 5    | 5     | 5     | 4     | 57    |
| 7         | 3                        | 4    | 3    | 4    | 5    | 5    | 4    | 4    | 4    | 4     | 4     | 4     | 48    |
| 8         | 3                        | 4    | 4    | 4    | 4    | 4    | 3    | 4    | 4    | 4     | 4     | 4     | 46    |
| 9         | 4                        | 5    | 4    | 5    | 4    | 4    | 3    | 4    | 5    | 4     | 5     | 4     | 51    |
| 10        | 5                        | 5    | 5    | 5    | 5    | 5    | 4    | 4    | 4    | 4     | 4     | 4     | 54    |
| 11        | 4                        | 4    | 5    | 4    | 4    | 4    | 4    | 4    | 4    | 4     | 4     | 4     | 49    |
| 12        | 5                        | 5    | 4    | 5    | 4    | 4    | 5    | 4    | 5    | 4     | 4     | 4     | 53    |
| 13        | 4                        | 4    | 4    | 4    | 3    | 3    | 4    | 4    | 4    | 4     | 4     | 4     | 46    |
| 14        | 4                        | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4     | 4     | 4     | 48    |
| 15        | 4                        | 4    | 4    | 4    | 4    | 4    | 3    | 4    | 4    | 4     | 4     | 4     | 47    |
| 16        | 4                        | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4     | 4     | 4     | 48    |
| 17        | 4                        | 4    | 4    | 5    | 5    | 5    | 4    | 4    | 4    | 2     | 4     | 4     | 49    |
| 18        | 4                        | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 3    | 3     | 3     | 4     | 45    |
| 19        | 5                        | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4     | 4     | 4     | 49    |
| 20        | 5                        | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4     | 4     | 4     | 49    |
| 21        | 4                        | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4     | 4     | 4     | 48    |
| 22        | 4                        | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4     | 4     | 4     | 48    |
| 23        | 4                        | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4     | 4     | 3     | 47    |
| 24        | 4                        | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4     | 4     | 4     | 48    |
| 25        | 4                        | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 5    | 4     | 4     | 4     | 49    |
| 26        | 4                        | 4    | 4    | 4    | 4    | 4    | 4    | 3    | 4    | 4     | 4     | 4     | 47    |
| 27        | 4                        | 4    | 4    | 3    | 3    | 3    | 3    | 4    | 3    | 3     | 3     | 3     | 40    |
| 28        | 3                        | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4     | 4     | 4     | 47    |
| 29        | 4                        | 4    | 4    | 4    | 4    | 4    | 4    | 2    | 4    | 4     | 4     | 4     | 46    |
| 30        | 4                        | 3    | 3    | 3    | 2    | 2    | 2    | 4    | 2    | 2     | 3     | 3     | 33    |
| 31        | 4                        | 4    | 4    | 4    | 4    | 4    | 4    | 3    | 4    | 4     | 4     | 4     | 47    |
| 32        | 3                        | 3    | 3    | 3    | 3    | 3    | 3    | 5    | 3    | 3     | 3     | 3     | 38    |
| 33        | 4                        | 4    | 4    | 5    | 5    | 5    | 5    | 4    | 4    | 4     | 5     | 5     | 54    |
| 34        | 5                        | 5    | 5    | 3    | 4    | 4    | 4    | 3    | 4    | 3     | 3     | 3     | 46    |
| 35        | 3                        | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3     | 3     | 3     | 36    |
| 36        | 4                        | 4    | 4    | 4    | 4    | 4    | 3    | 4    | 3    | 3     | 3     | 4     | 44    |
| 37        | 5                        | 5    | 5    | 4    | 4    | 4    | 4    | 4    | 4    | 4     | 5     | 4     | 52    |

|    |   |   |   |   |   |   |   |   |   |   |   |   |    |
|----|---|---|---|---|---|---|---|---|---|---|---|---|----|
| 38 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 47 |
| 39 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 52 |
| 40 | 4 | 4 | 5 | 3 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 51 |
| 41 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 49 |
| 42 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 49 |
| 43 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 44 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 47 |
| 45 | 4 | 3 | 4 | 4 | 5 | 5 | 3 | 4 | 5 | 5 | 5 | 4 | 51 |
| 46 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 3 | 5 | 4 | 5 | 4 | 51 |
| 47 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 38 |
| 48 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 47 |
| 49 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 40 |
| 50 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 4 | 41 |
| 51 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 49 |
| 52 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 58 |
| 53 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 50 |
| 54 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 47 |
| 55 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 35 |

| NO        | KINERJA AUDITOR (Y) |     |     |     |     |     |     |     |     |      |      |      | TOTAL |
|-----------|---------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|-------|
| RESPONDEN | Y.1                 | Y.2 | Y.3 | Y.4 | Y.5 | Y.6 | Y.7 | Y.8 | Y.9 | Y.10 | Y.11 | Y.12 | (Y)   |
| 1         | 4                   | 4   | 4   | 4   | 3   | 3   | 4   | 1   | 3   | 2    | 4    | 4    | 40    |
| 2         | 2                   | 3   | 2   | 2   | 2   | 3   | 3   | 3   | 3   | 2    | 3    | 3    | 31    |
| 3         | 2                   | 2   | 2   | 2   | 2   | 4   | 5   | 5   | 5   | 1    | 4    | 4    | 38    |
| 4         | 3                   | 3   | 4   | 3   | 3   | 3   | 4   | 4   | 4   | 3    | 4    | 4    | 42    |
| 5         | 2                   | 2   | 2   | 2   | 2   | 2   | 3   | 3   | 3   | 3    | 3    | 3    | 30    |
| 6         | 5                   | 4   | 3   | 4   | 1   | 1   | 5   | 4   | 5   | 4    | 4    | 5    | 45    |
| 7         | 3                   | 3   | 3   | 3   | 2   | 3   | 4   | 4   | 4   | 3    | 4    | 3    | 39    |
| 8         | 2                   | 2   | 3   | 3   | 2   | 2   | 4   | 4   | 3   | 2    | 3    | 4    | 34    |
| 9         | 3                   | 2   | 3   | 4   | 3   | 3   | 5   | 1   | 5   | 2    | 3    | 4    | 38    |
| 10        | 4                   | 4   | 4   | 4   | 3   | 2   | 5   | 5   | 3   | 3    | 4    | 5    | 46    |
| 11        | 3                   | 4   | 4   | 5   | 4   | 4   | 5   | 4   | 5   | 3    | 5    | 5    | 51    |
| 12        | 3                   | 4   | 4   | 3   | 3   | 3   | 5   | 4   | 4   | 2    | 4    | 5    | 44    |
| 13        | 4                   | 4   | 3   | 4   | 2   | 4   | 5   | 2   | 3   | 3    | 4    | 4    | 42    |
| 14        | 4                   | 4   | 4   | 4   | 4   | 4   | 5   | 4   | 5   | 3    | 4    | 4    | 49    |
| 15        | 4                   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4    | 4    | 4    | 48    |
| 16        | 4                   | 4   | 3   | 4   | 3   | 3   | 4   | 4   | 4   | 3    | 4    | 5    | 45    |
| 17        | 4                   | 3   | 4   | 2   | 2   | 4   | 5   | 5   | 5   | 4    | 4    | 4    | 46    |
| 18        | 2                   | 3   | 4   | 4   | 3   | 3   | 4   | 2   | 2   | 2    | 3    | 4    | 36    |

|    |   |   |   |   |   |   |   |   |   |   |   |   |    |
|----|---|---|---|---|---|---|---|---|---|---|---|---|----|
| 19 | 2 | 4 | 2 | 3 | 2 | 3 | 4 | 4 | 4 | 3 | 4 | 5 | 40 |
| 20 | 2 | 4 | 2 | 3 | 2 | 3 | 4 | 4 | 4 | 3 | 4 | 5 | 40 |
| 21 | 2 | 3 | 3 | 3 | 2 | 2 | 4 | 4 | 4 | 2 | 4 | 4 | 37 |
| 22 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 5 | 48 |
| 23 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 47 |
| 24 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 25 | 2 | 3 | 3 | 4 | 2 | 3 | 4 | 5 | 4 | 2 | 5 | 5 | 42 |
| 26 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 49 |
| 27 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 42 |
| 28 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 38 |
| 29 | 3 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 45 |
| 30 | 4 | 4 | 4 | 3 | 4 | 4 | 5 | 4 | 3 | 2 | 3 | 4 | 44 |
| 31 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 46 |
| 32 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 36 |
| 33 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 53 |
| 34 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 35 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 36 |
| 36 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 4 | 3 | 36 |
| 37 | 3 | 5 | 3 | 4 | 2 | 3 | 5 | 5 | 5 | 3 | 5 | 5 | 48 |
| 38 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 58 |
| 39 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 53 |
| 40 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 5 | 50 |
| 41 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 42 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 47 |
| 43 | 3 | 3 | 3 | 4 | 3 | 3 | 5 | 4 | 4 | 3 | 3 | 4 | 42 |
| 44 | 3 | 3 | 3 | 3 | 2 | 3 | 4 | 4 | 4 | 2 | 4 | 4 | 39 |
| 45 | 3 | 4 | 3 | 4 | 5 | 3 | 5 | 4 | 4 | 3 | 3 | 4 | 45 |
| 46 | 4 | 5 | 3 | 5 | 3 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 53 |
| 47 | 4 | 4 | 3 | 4 | 3 | 3 | 5 | 4 | 4 | 4 | 4 | 4 | 46 |
| 48 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 39 |
| 49 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 37 |
| 50 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 35 |
| 51 | 4 | 4 | 3 | 4 | 2 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 46 |
| 52 | 4 | 4 | 3 | 3 | 2 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 39 |
| 53 | 4 | 4 | 4 | 4 | 3 | 3 | 5 | 3 | 4 | 3 | 5 | 4 | 46 |
| 54 | 4 | 4 | 4 | 4 | 2 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 41 |
| 55 | 3 | 3 | 3 | 3 | 2 | 2 | 4 | 4 | 4 | 2 | 3 | 3 | 36 |

#### LAMPIRAN 4- HASIL OUTPUT SPSS

##### STATISTIK DESKRIPTIF

| Descriptive Statistics |           |           |           |           |            |                |
|------------------------|-----------|-----------|-----------|-----------|------------|----------------|
|                        | N         | Minimum   | Maximum   | Mean      |            | Std. Deviation |
|                        | Statistic | Statistic | Statistic | Statistic | Std. Error | Statistic      |
| GayaKepemimpinan       | 55        | 29        | 41        | 35.16     | .345       | 2.559          |
| Motivasi               | 55        | 32        | 50        | 39.20     | .417       | 3.094          |
| KomitmenOrganisasi     | 55        | 33        | 58        | 46.80     | .702       | 5.205          |
| KinerjaAuditor         | 55        | 30        | 58        | 43.04     | .803       | 5.953          |
| Valid N (listwise)     | 55        |           |           |           |            |                |

## UJI KUALITAS DATA

### Hasil Uji Validitas Gaya Kepemimpinan (X<sub>1</sub>)

|                                                              |                     | X1.1   | X1.2   | X1.3   | X1.4   | X1.5   | X1.6   | X1.7   | X1.8   | X1.9   | TX1    |
|--------------------------------------------------------------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| X1.1                                                         | Pearson Correlation | 1      | .351** | .045   | .132   | .214   | .374** | .259*  | .363** | .186   | .522** |
|                                                              | Sig. (2-tailed)     |        | .006   | .734   | .316   | .101   | .003   | .046   | .004   | .173   | .000   |
|                                                              | N                   | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 55     | 55     |
| X1.2                                                         | Pearson Correlation | .351** | 1      | .329*  | .426** | .251   | .186   | .431** | .427** | .437** | .694** |
|                                                              | Sig. (2-tailed)     | .006   |        | .010   | .001   | .053   | .156   | .001   | .001   | .001   | .000   |
|                                                              | N                   | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 55     | 55     |
| X1.3                                                         | Pearson Correlation | .045   | .329*  | 1      | .454** | .122   | -.098  | .073   | .334** | -.017  | .354** |
|                                                              | Sig. (2-tailed)     | .734   | .010   |        | .000   | .355   | .457   | .579   | .009   | .899   | .008   |
|                                                              | N                   | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 55     | 55     |
| X1.4                                                         | Pearson Correlation | .132   | .426** | .454** | 1      | .318*  | .186   | .431** | .232   | .090   | .554** |
|                                                              | Sig. (2-tailed)     | .316   | .001   | .000   |        | .013   | .156   | .001   | .074   | .515   | .000   |
|                                                              | N                   | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 55     | 55     |
| X1.5                                                         | Pearson Correlation | .214   | .251   | .122   | .318*  | 1      | .400** | .512** | .274*  | -.080  | .488** |
|                                                              | Sig. (2-tailed)     | .101   | .053   | .355   | .013   |        | .002   | .000   | .034   | .563   | .000   |
|                                                              | N                   | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 55     | 55     |
| X1.6                                                         | Pearson Correlation | .374** | .186   | -.098  | .186   | .400** | 1      | .437** | .334** | .197   | .532** |
|                                                              | Sig. (2-tailed)     | .003   | .156   | .457   | .156   | .002   |        | .000   | .009   | .149   | .000   |
|                                                              | N                   | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 55     | 55     |
| X1.7                                                         | Pearson Correlation | .259*  | .431** | .073   | .431** | .512** | .437** | 1      | .252   | .235   | .664** |
|                                                              | Sig. (2-tailed)     | .046   | .001   | .579   | .001   | .000   | .000   |        | .052   | .085   | .000   |
|                                                              | N                   | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 55     | 55     |
| X1.8                                                         | Pearson Correlation | .363** | .427** | .334** | .232   | .274*  | .334** | .252   | 1      | .134   | .607** |
|                                                              | Sig. (2-tailed)     | .004   | .001   | .009   | .074   | .034   | .009   | .052   |        | .331   | .000   |
|                                                              | N                   | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 55     | 55     |
| X1.9                                                         | Pearson Correlation | .186   | .437** | -.017  | .090   | -.080  | .197   | .235   | .134   | 1      | .459** |
|                                                              | Sig. (2-tailed)     | .173   | .001   | .899   | .515   | .563   | .149   | .085   | .331   |        | .000   |
|                                                              | N                   | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     |
| TX1                                                          | Pearson Correlation | .522** | .694** | .354** | .554** | .488** | .532** | .664** | .607** | .459** | 1      |
|                                                              | Sig. (2-tailed)     | .000   | .000   | .008   | .000   | .000   | .000   | .000   | .000   | .000   |        |
|                                                              | N                   | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     |
| **. Correlation is significant at the 0.01 level (2-tailed). |                     |        |        |        |        |        |        |        |        |        |        |
| *. Correlation is significant at the 0.05 level (2-tailed).  |                     |        |        |        |        |        |        |        |        |        |        |

### Hasil Uji Validitas Motivasi (X<sub>2</sub>)

|                                                              |                     | X2.1   | X2.2   | X2.3   | X2.4   | X2.5   | X2.6   | X2.7   | X2.8   | X2.9   | X2.10  | TX2    |
|--------------------------------------------------------------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| X2.1                                                         | Pearson Correlation | 1      | .519** | .380** | .230   | .177   | .398** | .180   | .261*  | .206   | .228   | .657** |
|                                                              | Sig. (2-tailed)     |        | .000   | .003   | .077   | .176   | .002   | .169   | .044   | .132   | .094   | .000   |
|                                                              | N                   | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 55     | 55     | 55     |
| X2.2                                                         | Pearson Correlation | .519** | 1      | .317*  | .333** | .053   | .238   | .250   | .450** | .050   | .011   | .617** |
|                                                              | Sig. (2-tailed)     | .000   |        | .014   | .009   | .685   | .067   | .054   | .000   | .719   | .938   | .000   |
|                                                              | N                   | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 55     | 55     | 55     |
| X2.3                                                         | Pearson Correlation | .380** | .317*  | 1      | .335** | .152   | .436** | .317*  | .366** | .246   | .041   | .655** |
|                                                              | Sig. (2-tailed)     | .003   | .014   |        | .009   | .246   | .001   | .014   | .004   | .070   | .769   | .000   |
|                                                              | N                   | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 55     | 55     | 55     |
| X2.4                                                         | Pearson Correlation | .230   | .333** | .335** | 1      | .093   | .089   | .096   | .164   | -.075  | .131   | .469** |
|                                                              | Sig. (2-tailed)     | .077   | .009   | .009   |        | .482   | .497   | .466   | .210   | .588   | .339   | .000   |
|                                                              | N                   | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 55     | 55     | 55     |
| X2.5                                                         | Pearson Correlation | .177   | .053   | .152   | .093   | 1      | .412** | .143   | .179   | .271*  | .248   | .464** |
|                                                              | Sig. (2-tailed)     | .176   | .685   | .246   | .482   |        | .001   | .276   | .171   | .045   | .068   | .000   |
|                                                              | N                   | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 55     | 55     | 55     |
| X2.6                                                         | Pearson Correlation | .398** | .238   | .436** | .089   | .412** | 1      | .271*  | .383** | .386** | .264   | .683** |
|                                                              | Sig. (2-tailed)     | .002   | .067   | .001   | .497   | .001   |        | .036   | .003   | .004   | .052   | .000   |
|                                                              | N                   | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 55     | 55     | 55     |
| X2.7                                                         | Pearson Correlation | .180   | .250   | .317*  | .096   | .143   | .271*  | 1      | .362** | .164   | .067   | .513** |
|                                                              | Sig. (2-tailed)     | .169   | .054   | .014   | .466   | .276   | .036   |        | .004   | .232   | .627   | .000   |
|                                                              | N                   | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 55     | 55     | 55     |
| X2.8                                                         | Pearson Correlation | .261*  | .450** | .366** | .164   | .179   | .383** | .362** | 1      | .295*  | .061   | .605** |
|                                                              | Sig. (2-tailed)     | .044   | .000   | .004   | .210   | .171   | .003   | .004   |        | .029   | .656   | .000   |
|                                                              | N                   | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 60     | 55     | 55     | 55     |
| X2.9                                                         | Pearson Correlation | .206   | .050   | .246   | -.075  | .271*  | .386** | .164   | .295*  | 1      | .418** | .485** |
|                                                              | Sig. (2-tailed)     | .132   | .719   | .070   | .588   | .045   | .004   | .232   | .029   |        | .001   | .000   |
|                                                              | N                   | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     |
| X2.10                                                        | Pearson Correlation | .228   | .011   | .041   | .131   | .248   | .264   | .067   | .061   | .418** | 1      | .391** |
|                                                              | Sig. (2-tailed)     | .094   | .938   | .769   | .339   | .068   | .052   | .627   | .656   | .001   |        | .003   |
|                                                              | N                   | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     |
| TX2                                                          | Pearson Correlation | .657** | .617** | .655** | .469** | .464** | .683** | .513** | .605** | .485** | .391** | 1      |
|                                                              | Sig. (2-tailed)     | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .003   |        |
|                                                              | N                   | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     |
| **. Correlation is significant at the 0.01 level (2-tailed). |                     |        |        |        |        |        |        |        |        |        |        |        |
| *. Correlation is significant at the 0.05 level (2-tailed).  |                     |        |        |        |        |        |        |        |        |        |        |        |

### Hasil Uji Validitas Komitmen Organisasi (X<sub>3</sub>)

|       |                     | X3.1   | X3.2   | X3.3   | X3.4   | X3.5   | X3.6   | X3.7   | X3.8 | X3.9   | X3.10  | X3.11  | X3.12  | TX3    |
|-------|---------------------|--------|--------|--------|--------|--------|--------|--------|------|--------|--------|--------|--------|--------|
| X3.1  | Pearson Correlation | 1      | .612** | .514** | .333*  | .246   | .241   | .412** | .110 | .263   | .157   | .215   | .249   | .500** |
|       | Sig. (2-tailed)     |        | .000   | .000   | .013   | .071   | .077   | .002   | .425 | .053   | .253   | .116   | .067   | .000   |
|       | N                   | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55   | 55     | 55     | 55     | 55     | 55     |
| X3.2  | Pearson Correlation | .612** | 1      | .702** | .574** | .509** | .501** | .596** | .198 | .545** | .340*  | .456** | .406** | .749** |
|       | Sig. (2-tailed)     | .000   |        | .000   | .000   | .000   | .000   | .000   | .148 | .000   | .011   | .000   | .002   | .000   |
|       | N                   | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55   | 55     | 55     | 55     | 55     | 55     |
| X3.3  | Pearson Correlation | .514** | .702** | 1      | .484** | .625** | .658** | .666** | .155 | .564** | .468** | .471** | .360** | .782** |
|       | Sig. (2-tailed)     | .000   | .000   |        | .000   | .000   | .000   | .000   | .259 | .000   | .000   | .000   | .007   | .000   |
|       | N                   | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55   | 55     | 55     | 55     | 55     | 55     |
| X3.4  | Pearson Correlation | .333*  | .574** | .484** | 1      | .647** | .593** | .538** | .178 | .643** | .428** | .504** | .581** | .759** |
|       | Sig. (2-tailed)     | .013   | .000   | .000   |        | .000   | .000   | .000   | .192 | .000   | .001   | .000   | .000   | .000   |
|       | N                   | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55   | 55     | 55     | 55     | 55     | 55     |
| X3.5  | Pearson Correlation | .246   | .509** | .625** | .647** | 1      | .942** | .632** | .150 | .660** | .516** | .539** | .513** | .827** |
|       | Sig. (2-tailed)     | .071   | .000   | .000   | .000   |        | .000   | .000   | .275 | .000   | .000   | .000   | .000   | .000   |
|       | N                   | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55   | 55     | 55     | 55     | 55     | 55     |
| X3.6  | Pearson Correlation | .241   | .501** | .658** | .593** | .942** | 1      | .713** | .122 | .696** | .528** | .623** | .512** | .847** |
|       | Sig. (2-tailed)     | .077   | .000   | .000   | .000   | .000   |        | .000   | .373 | .000   | .000   | .000   | .000   | .000   |
|       | N                   | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55   | 55     | 55     | 55     | 55     | 55     |
| X3.7  | Pearson Correlation | .412** | .596** | .666** | .538** | .632** | .713** | 1      | .144 | .639** | .526** | .574** | .557** | .827** |
|       | Sig. (2-tailed)     | .002   | .000   | .000   | .000   | .000   | .000   |        | .294 | .000   | .000   | .000   | .000   | .000   |
|       | N                   | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55   | 55     | 55     | 55     | 55     | 55     |
| X3.8  | Pearson Correlation | .110   | .198   | .155   | .178   | .150   | .122   | .144   | 1    | .060   | .057   | .127   | .201   | .279*  |
|       | Sig. (2-tailed)     | .425   | .148   | .259   | .192   | .275   | .373   | .294   |      | .664   | .678   | .354   | .140   | .039   |
|       | N                   | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55   | 55     | 55     | 55     | 55     | 55     |
| X3.9  | Pearson Correlation | .263   | .545** | .564** | .643** | .660** | .696** | .639** | .060 | 1      | .763** | .727** | .494** | .831** |
|       | Sig. (2-tailed)     | .053   | .000   | .000   | .000   | .000   | .000   | .000   | .664 |        | .000   | .000   | .000   | .000   |
|       | N                   | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55   | 55     | 55     | 55     | 55     | 55     |
| X3.10 | Pearson Correlation | .157   | .340*  | .468** | .428** | .516** | .528** | .526** | .057 | .763** | 1      | .686** | .484** | .698** |
|       | Sig. (2-tailed)     | .253   | .011   | .000   | .001   | .000   | .000   | .000   | .678 | .000   |        | .000   | .000   | .000   |
|       | N                   | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55   | 55     | 55     | 55     | 55     | 55     |
| X3.11 | Pearson Correlation | .215   | .456** | .471** | .504** | .539** | .623** | .574** | .127 | .727** | .686** | 1      | .510** | .755** |
|       | Sig. (2-tailed)     | .116   | .000   | .000   | .000   | .000   | .000   | .000   | .354 | .000   | .000   |        | .000   | .000   |
|       | N                   | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55   | 55     | 55     | 55     | 55     | 55     |
| X3.12 | Pearson Correlation | .249   | .406** | .360** | .581** | .513** | .512** | .557** | .201 | .494** | .484** | .510** | 1      | .679** |
|       | Sig. (2-tailed)     | .067   | .002   | .007   | .000   | .000   | .000   | .000   | .140 | .000   | .000   | .000   |        | .000   |

|                                                              |                     |        |        |        |        |        |        |        |       |        |        |        |        |    |
|--------------------------------------------------------------|---------------------|--------|--------|--------|--------|--------|--------|--------|-------|--------|--------|--------|--------|----|
|                                                              | N                   | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55    | 55     | 55     | 55     | 55     | 55 |
| TX3                                                          | Pearson Correlation | .500** | .749** | .782** | .759** | .827** | .847** | .827** | .279* | .831** | .698** | .755** | .679** | 1  |
|                                                              | Sig. (2-tailed)     | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .039  | .000   | .000   | .000   | .000   |    |
|                                                              | N                   | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55    | 55     | 55     | 55     | 55     | 55 |
| **. Correlation is significant at the 0.01 level (2-tailed). |                     |        |        |        |        |        |        |        |       |        |        |        |        |    |
| *. Correlation is significant at the 0.05 level (2-tailed).  |                     |        |        |        |        |        |        |        |       |        |        |        |        |    |



### Hasil Uji Validitas Kinerja Auditor (Y)

|     |                     | Y1     | Y2     | Y3     | Y4     | Y5     | Y6     | Y7     | Y8     | Y9     | Y10    | Y11    | Y12    | TY     |
|-----|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Y1  | Pearson Correlation | 1      | .682** | .670** | .552** | .442** | .382** | .273*  | .148   | .299*  | .661** | .288*  | .177   | .728** |
|     | Sig. (2-tailed)     |        | .000   | .000   | .000   | .001   | .004   | .044   | .281   | .027   | .000   | .033   | .196   | .000   |
|     | N                   | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     |
| Y2  | Pearson Correlation | .682** | 1      | .513** | .652** | .416** | .436** | .310*  | .330*  | .299*  | .603** | .537** | .469** | .801** |
|     | Sig. (2-tailed)     | .000   |        | .000   | .000   | .002   | .001   | .021   | .014   | .027   | .000   | .000   | .000   | .000   |
|     | N                   | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     |
| Y3  | Pearson Correlation | .670** | .513** | 1      | .605** | .639** | .448** | .243   | .095   | .163   | .441** | .335*  | .265   | .707** |
|     | Sig. (2-tailed)     | .000   | .000   |        | .000   | .000   | .001   | .074   | .488   | .235   | .001   | .012   | .050   | .000   |
|     | N                   | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     |
| Y4  | Pearson Correlation | .552** | .652** | .605** | 1      | .503** | .365** | .376** | .089   | .320*  | .461** | .510** | .451** | .752** |
|     | Sig. (2-tailed)     | .000   | .000   | .000   |        | .000   | .006   | .005   | .518   | .017   | .000   | .000   | .001   | .000   |
|     | N                   | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     |
| Y5  | Pearson Correlation | .442** | .416** | .639** | .503** | 1      | .509** | .219   | .025   | .130   | .324*  | .158   | .172   | .606** |
|     | Sig. (2-tailed)     | .001   | .002   | .000   | .000   |        | .000   | .108   | .854   | .346   | .016   | .250   | .210   | .000   |
|     | N                   | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     |
| Y6  | Pearson Correlation | .382** | .436** | .448** | .365** | .509** | 1      | .146   | .168   | .288*  | .402** | .328*  | .085   | .593** |
|     | Sig. (2-tailed)     | .004   | .001   | .001   | .006   | .000   |        | .287   | .220   | .033   | .002   | .014   | .538   | .000   |
|     | N                   | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     |
| Y7  | Pearson Correlation | .273*  | .310*  | .243   | .376** | .219   | .146   | 1      | .276*  | .513** | .118   | .489** | .600** | .564** |
|     | Sig. (2-tailed)     | .044   | .021   | .074   | .005   | .108   | .287   |        | .042   | .000   | .392   | .000   | .000   | .000   |
|     | N                   | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     |
| Y8  | Pearson Correlation | .148   | .330*  | .095   | .089   | .025   | .168   | .276*  | 1      | .506** | .333*  | .443** | .366** | .485** |
|     | Sig. (2-tailed)     | .281   | .014   | .488   | .518   | .854   | .220   | .042   |        | .000   | .013   | .001   | .006   | .000   |
|     | N                   | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     |
| Y9  | Pearson Correlation | .299*  | .299*  | .163   | .320*  | .130   | .288*  | .513** | .506** | 1      | .361** | .565** | .377** | .604** |
|     | Sig. (2-tailed)     | .027   | .027   | .235   | .017   | .346   | .033   | .000   | .000   |        | .007   | .000   | .005   | .000   |
|     | N                   | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     |
| Y10 | Pearson Correlation | .661** | .603** | .441** | .461** | .324*  | .402** | .118   | .333*  | .361** | 1      | .341*  | .137   | .677** |
|     | Sig. (2-tailed)     | .000   | .000   | .001   | .000   | .016   | .002   | .392   | .013   | .007   |        | .011   | .317   | .000   |
|     | N                   | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     |
| Y11 | Pearson Correlation | .288*  | .537** | .335*  | .510** | .158   | .328*  | .489** | .443** | .565** | .341*  | 1      | .620** | .696** |
|     | Sig. (2-tailed)     | .033   | .000   | .012   | .000   | .250   | .014   | .000   | .001   | .000   | .011   |        | .000   | .000   |
|     | N                   | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     |
| Y12 | Pearson Correlation | .177   | .469** | .265   | .451** | .172   | .085   | .600** | .366** | .377** | .137   | .620** | 1      | .581** |
|     | Sig. (2-tailed)     | .196   | .000   | .050   | .001   | .210   | .538   | .000   | .006   | .005   | .317   | .000   |        | .000   |

|                                                              |                     |        |        |        |        |        |        |        |        |        |        |        |        |    |
|--------------------------------------------------------------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|----|
|                                                              | N                   | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55 |
| TY                                                           | Pearson Correlation | .728** | .801** | .707** | .752** | .606** | .593** | .564** | .485** | .604** | .677** | .696** | .581** | 1  |
|                                                              | Sig. (2-tailed)     | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   |    |
|                                                              | N                   | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55     | 55 |
| **. Correlation is significant at the 0.01 level (2-tailed). |                     |        |        |        |        |        |        |        |        |        |        |        |        |    |
| *. Correlation is significant at the 0.05 level (2-tailed).  |                     |        |        |        |        |        |        |        |        |        |        |        |        |    |

## **HASIL UJI RELIABILITAS**

### **Variabel Gaya Kepemimpinan**

| <b>Reliability Statistics</b> |            |
|-------------------------------|------------|
| Cronbach's<br>Alpha           | N of Items |
| .691                          | 9          |

### **Variabel Motivasi**

| <b>Reliability Statistics</b> |            |
|-------------------------------|------------|
| Cronbach's<br>Alpha           | N of Items |
| .737                          | 10         |

### **Variabel Komitmen Organisasi**

| <b>Reliability Statistics</b> |            |
|-------------------------------|------------|
| Cronbach's<br>Alpha           | N of Items |
| .914                          | 12         |

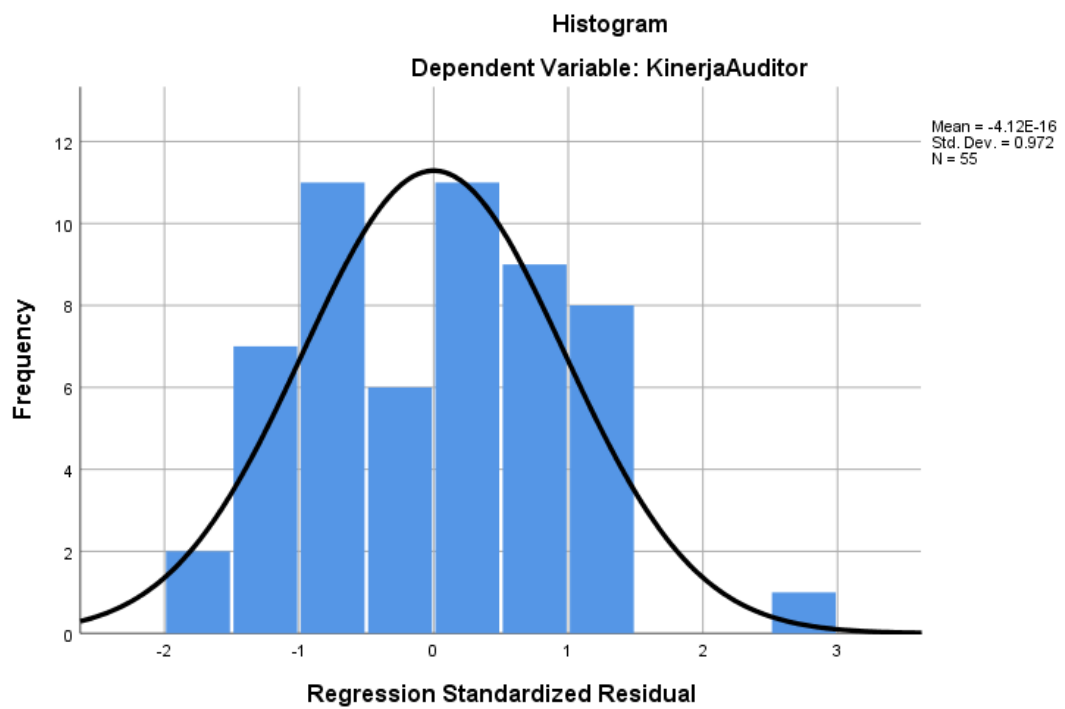
### **Variabel Kinerja Auditor**

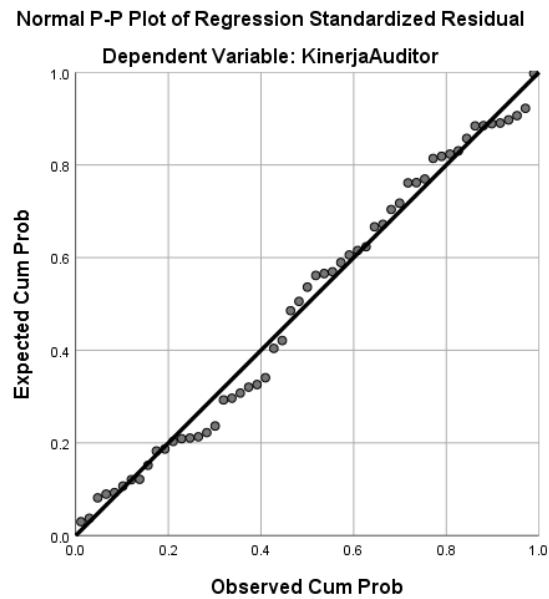
| <b>Reliability Statistics</b> |            |
|-------------------------------|------------|
| Cronbach's<br>Alpha           | N of Items |
| .872                          | 12         |

## HASIL Uji ASUMSI KLASIK

### UJI NORMALITAS

| One-Sample Kolmogorov-Smirnov Test                 |                |                         |
|----------------------------------------------------|----------------|-------------------------|
|                                                    |                | Unstandardized Residual |
| N                                                  |                | 55                      |
| Normal Parameters <sup>a,b</sup>                   | Mean           | .0000000                |
|                                                    | Std. Deviation | 5.13391646              |
| Most Extreme Differences                           | Absolute       | .082                    |
|                                                    | Positive       | .082                    |
|                                                    | Negative       | -.059                   |
| Test Statistic                                     |                | .082                    |
| Asymp. Sig. (2-tailed)                             |                | .200 <sup>c,d</sup>     |
| a. Test distribution is Normal.                    |                |                         |
| b. Calculated from data.                           |                |                         |
| c. Lilliefors Significance Correction.             |                |                         |
| d. This is a lower bound of the true significance. |                |                         |

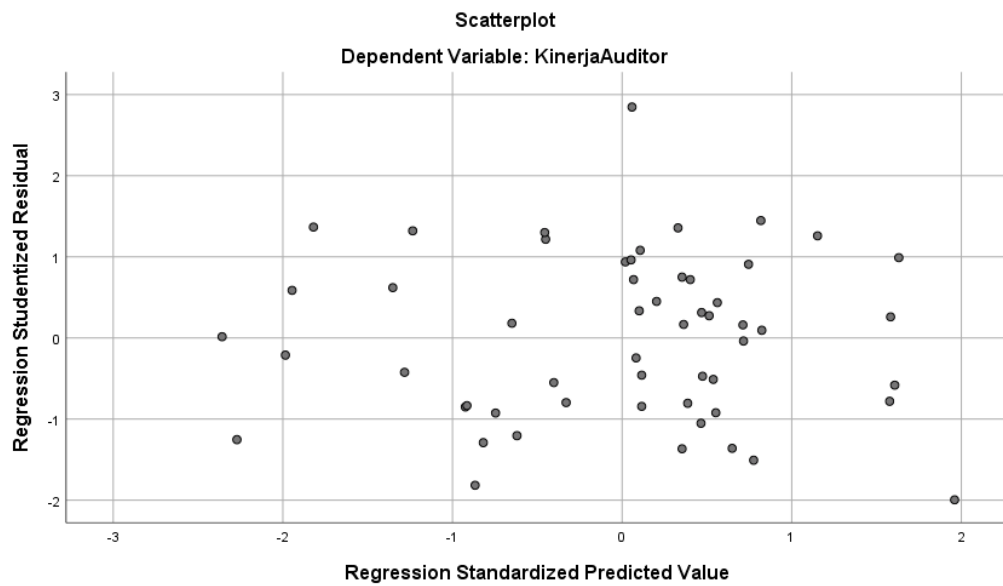




### UJI MULTIKOLONIERITAS

| Coefficients <sup>a</sup>             |                    |                             |            |                           |       |      |                         |       |
|---------------------------------------|--------------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
| Model                                 |                    | Unstandardized Coefficients |            | Standardized Coefficients | T     | Sig. | Collinearity Statistics |       |
|                                       |                    | B                           | Std. Error | Beta                      |       |      | Tolerance               | VIF   |
| 1                                     | (Constant)         | 13.741                      | 14.129     |                           | .973  | .335 |                         |       |
|                                       | GayaKepemimpinan   | -.263                       | .286       | -.113                     | -.919 | .362 | .963                    | 1.038 |
|                                       | Motivasi           | .279                        | .139       | .242                      | 2.004 | .049 | .960                    | 1.041 |
|                                       | KomitmenOrganisasi | .481                        | .140       | .421                      | 3.442 | .001 | .975                    | 1.026 |
| a. Dependent Variable: KinerjaAuditor |                    |                             |            |                           |       |      |                         |       |

## UJI HETEROKEDASTISITAS



## HASIL UJI HIPOTESA

## HASIL UJI REGRESI BERGANDA

| Coefficients <sup>a</sup>             |                    |                             |            |                           |       |      |                         |       |
|---------------------------------------|--------------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
| Model                                 |                    | Unstandardized Coefficients |            | Standardized Coefficients | T     | Sig. | Collinearity Statistics |       |
|                                       |                    | B                           | Std. Error | Beta                      |       |      | Tolerance               | VIF   |
| 1                                     | (Constant)         | 13.741                      | 14.129     |                           | .973  | .335 |                         |       |
|                                       | GayaKepemimpinan   | -.263                       | .286       | -.113                     | -.919 | .362 | .963                    | 1.038 |
|                                       | Motivasi           | .279                        | .139       | .242                      | 2.004 | .049 | .960                    | 1.041 |
|                                       | KomitmenOrganisasi | .481                        | .140       | .421                      | 3.442 | .001 | .975                    | 1.026 |
| a. Dependent Variable: KinerjaAuditor |                    |                             |            |                           |       |      |                         |       |

### HASIL Uji Parsial (Uji-T)

| Coefficients <sup>a</sup>             |                    |                             |            |                           |       |      |                         |       |
|---------------------------------------|--------------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
| Model                                 |                    | Unstandardized Coefficients |            | Standardized Coefficients | T     | Sig. | Collinearity Statistics |       |
|                                       |                    | B                           | Std. Error | Beta                      |       |      | Tolerance               | VIF   |
| 1                                     | (Constant)         | 13.741                      | 14.129     |                           | .973  | .335 |                         |       |
|                                       | GayaKepemimpinan   | -.263                       | .286       | -.113                     | -.919 | .362 | .963                    | 1.038 |
|                                       | Motivasi           | .279                        | .139       | .242                      | 2.004 | .049 | .960                    | 1.041 |
|                                       | KomitmenOrganisasi | .481                        | .140       | .421                      | 3.442 | .001 | .975                    | 1.026 |
| a. Dependent Variable: KinerjaAuditor |                    |                             |            |                           |       |      |                         |       |

### HASIL Uji Simultan (Uji-F)

| ANOVA <sup>a</sup>                                                        |            |                |    |             |       |                   |
|---------------------------------------------------------------------------|------------|----------------|----|-------------|-------|-------------------|
| Model                                                                     |            | Sum of Squares | df | Mean Square | F     | Sig.              |
| 1                                                                         | Regression | 490.644        | 3  | 163.548     | 5.860 | .002 <sup>b</sup> |
|                                                                           | Residual   | 1423.283       | 51 | 27.908      |       |                   |
|                                                                           | Total      | 1913.927       | 54 |             |       |                   |
| a. Dependent Variable: KinerjaAuditor                                     |            |                |    |             |       |                   |
| b. Predictors: (Constant), KomitmenOrganisasi, GayaKepemimpinan, Motivasi |            |                |    |             |       |                   |

### HASIL Uji Koefisien Determinasi (R<sup>2</sup>)

| Model Summary <sup>b</sup>                                                |                   |          |                   |                            |
|---------------------------------------------------------------------------|-------------------|----------|-------------------|----------------------------|
| Model                                                                     | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1                                                                         | .506 <sup>a</sup> | .256     | .213              | 5.283                      |
| a. Predictors: (Constant), KomitmenOrganisasi, GayaKepemimpinan, Motivasi |                   |          |                   |                            |
| b. Dependent Variable: KinerjaAuditor                                     |                   |          |                   |                            |

Tabel r untuk df = 1 - 50

| df = (N-2) | Tingkat signifikansi untuk uji satu arah |        |        |        |        |
|------------|------------------------------------------|--------|--------|--------|--------|
|            | 0.05                                     | 0.025  | 0.01   | 0.005  | 0.0005 |
|            | Tingkat signifikansi untuk uji dua arah  |        |        |        |        |
|            | 0.1                                      | 0.05   | 0.02   | 0.01   | 0.001  |
| 1          | 0.9877                                   | 0.9969 | 0.9995 | 0.9999 | 1.0000 |
| 2          | 0.9000                                   | 0.9500 | 0.9800 | 0.9900 | 0.9990 |
| 3          | 0.8054                                   | 0.8783 | 0.9343 | 0.9587 | 0.9911 |
| 4          | 0.7293                                   | 0.8114 | 0.8822 | 0.9172 | 0.9741 |
| 5          | 0.6694                                   | 0.7545 | 0.8329 | 0.8745 | 0.9509 |
| 6          | 0.6215                                   | 0.7067 | 0.7887 | 0.8343 | 0.9249 |
| 7          | 0.5822                                   | 0.6664 | 0.7498 | 0.7977 | 0.8983 |
| 8          | 0.5494                                   | 0.6319 | 0.7155 | 0.7646 | 0.8721 |
| 9          | 0.5214                                   | 0.6021 | 0.6851 | 0.7348 | 0.8470 |
| 10         | 0.4973                                   | 0.5760 | 0.6581 | 0.7079 | 0.8233 |
| 11         | 0.4762                                   | 0.5529 | 0.6339 | 0.6835 | 0.8010 |
| 12         | 0.4575                                   | 0.5324 | 0.6120 | 0.6614 | 0.7800 |
| 13         | 0.4409                                   | 0.5140 | 0.5923 | 0.6411 | 0.7604 |
| 14         | 0.4259                                   | 0.4973 | 0.5742 | 0.6226 | 0.7419 |
| 15         | 0.4124                                   | 0.4821 | 0.5577 | 0.6055 | 0.7247 |
| 16         | 0.4000                                   | 0.4683 | 0.5425 | 0.5897 | 0.7084 |
| 17         | 0.3887                                   | 0.4555 | 0.5285 | 0.5751 | 0.6932 |
| 18         | 0.3783                                   | 0.4438 | 0.5155 | 0.5614 | 0.6788 |
| 19         | 0.3687                                   | 0.4329 | 0.5034 | 0.5487 | 0.6652 |
| 20         | 0.3598                                   | 0.4227 | 0.4921 | 0.5368 | 0.6524 |
| 21         | 0.3515                                   | 0.4132 | 0.4815 | 0.5256 | 0.6402 |
| 22         | 0.3438                                   | 0.4044 | 0.4716 | 0.5151 | 0.6287 |
| 23         | 0.3365                                   | 0.3961 | 0.4622 | 0.5052 | 0.6178 |
| 24         | 0.3297                                   | 0.3882 | 0.4534 | 0.4958 | 0.6074 |
| 25         | 0.3233                                   | 0.3809 | 0.4451 | 0.4869 | 0.5974 |
| 26         | 0.3172                                   | 0.3739 | 0.4372 | 0.4785 | 0.5880 |
| 27         | 0.3115                                   | 0.3673 | 0.4297 | 0.4705 | 0.5790 |
| 28         | 0.3061                                   | 0.3610 | 0.4226 | 0.4629 | 0.5703 |
| 29         | 0.3009                                   | 0.3550 | 0.4158 | 0.4556 | 0.5620 |
| 30         | 0.2960                                   | 0.3494 | 0.4093 | 0.4487 | 0.5541 |
| 31         | 0.2913                                   | 0.3440 | 0.4032 | 0.4421 | 0.5465 |
| 32         | 0.2869                                   | 0.3388 | 0.3972 | 0.4357 | 0.5392 |
| 33         | 0.2826                                   | 0.3338 | 0.3916 | 0.4296 | 0.5322 |
| 34         | 0.2785                                   | 0.3291 | 0.3862 | 0.4238 | 0.5254 |
| 35         | 0.2746                                   | 0.3246 | 0.3810 | 0.4182 | 0.5189 |
| 36         | 0.2709                                   | 0.3202 | 0.3760 | 0.4128 | 0.5126 |
| 37         | 0.2673                                   | 0.3160 | 0.3712 | 0.4076 | 0.5066 |
| 38         | 0.2638                                   | 0.3120 | 0.3665 | 0.4026 | 0.5007 |
| 39         | 0.2605                                   | 0.3081 | 0.3621 | 0.3978 | 0.4950 |
| 40         | 0.2573                                   | 0.3044 | 0.3578 | 0.3932 | 0.4896 |
| 41         | 0.2542                                   | 0.3008 | 0.3536 | 0.3887 | 0.4843 |
| 42         | 0.2512                                   | 0.2973 | 0.3496 | 0.3843 | 0.4791 |
| 43         | 0.2483                                   | 0.2940 | 0.3457 | 0.3801 | 0.4742 |
| 44         | 0.2455                                   | 0.2907 | 0.3420 | 0.3761 | 0.4694 |
| 45         | 0.2429                                   | 0.2876 | 0.3384 | 0.3721 | 0.4647 |
| 46         | 0.2403                                   | 0.2845 | 0.3348 | 0.3683 | 0.4601 |
| 47         | 0.2377                                   | 0.2816 | 0.3314 | 0.3646 | 0.4557 |
| 48         | 0.2353                                   | 0.2787 | 0.3281 | 0.3610 | 0.4514 |
| 49         | 0.2329                                   | 0.2759 | 0.3249 | 0.3575 | 0.4473 |
| 50         | 0.2306                                   | 0.2732 | 0.3218 | 0.3542 | 0.4432 |



**Titik Persentase Distribusi F untuk Probabilita = 0,05**

| df untuk penyebut (N2) | df untuk pembilang (N1) |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
|------------------------|-------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
|                        | 1                       | 2     | 3     | 4     | 5     | 6     | 7     | 8     | 9     | 10    | 11    | 12    | 13    | 14    | 15    |
| 1                      | 161                     | 199   | 216   | 225   | 230   | 234   | 237   | 239   | 241   | 242   | 243   | 244   | 245   | 245   | 246   |
| 2                      | 18.51                   | 19.00 | 19.16 | 19.25 | 19.30 | 19.33 | 19.35 | 19.37 | 19.38 | 19.40 | 19.40 | 19.41 | 19.42 | 19.42 | 19.43 |
| 3                      | 10.13                   | 9.55  | 9.28  | 9.12  | 9.01  | 8.94  | 8.89  | 8.85  | 8.81  | 8.79  | 8.76  | 8.74  | 8.73  | 8.71  | 8.70  |
| 4                      | 7.71                    | 6.94  | 6.59  | 6.39  | 6.26  | 6.16  | 6.09  | 6.04  | 6.00  | 5.96  | 5.94  | 5.91  | 5.89  | 5.87  | 5.86  |
| 5                      | 6.61                    | 5.79  | 5.41  | 5.19  | 5.05  | 4.95  | 4.88  | 4.82  | 4.77  | 4.74  | 4.70  | 4.68  | 4.66  | 4.64  | 4.62  |
| 6                      | 5.99                    | 5.14  | 4.76  | 4.53  | 4.39  | 4.28  | 4.21  | 4.15  | 4.10  | 4.06  | 4.03  | 4.00  | 3.98  | 3.96  | 3.94  |
| 7                      | 5.59                    | 4.74  | 4.35  | 4.12  | 3.97  | 3.87  | 3.79  | 3.73  | 3.68  | 3.64  | 3.60  | 3.57  | 3.55  | 3.53  | 3.51  |
| 8                      | 5.32                    | 4.46  | 4.07  | 3.84  | 3.69  | 3.58  | 3.50  | 3.44  | 3.39  | 3.35  | 3.31  | 3.28  | 3.26  | 3.24  | 3.22  |
| 9                      | 5.12                    | 4.26  | 3.86  | 3.63  | 3.48  | 3.37  | 3.29  | 3.23  | 3.18  | 3.14  | 3.10  | 3.07  | 3.05  | 3.03  | 3.01  |
| 10                     | 4.96                    | 4.10  | 3.71  | 3.48  | 3.33  | 3.22  | 3.14  | 3.07  | 3.02  | 2.98  | 2.94  | 2.91  | 2.89  | 2.86  | 2.85  |
| 11                     | 4.84                    | 3.98  | 3.59  | 3.36  | 3.20  | 3.09  | 3.01  | 2.95  | 2.90  | 2.85  | 2.82  | 2.79  | 2.76  | 2.74  | 2.72  |
| 12                     | 4.75                    | 3.89  | 3.49  | 3.26  | 3.11  | 3.00  | 2.91  | 2.85  | 2.80  | 2.75  | 2.72  | 2.69  | 2.66  | 2.64  | 2.62  |
| 13                     | 4.67                    | 3.81  | 3.41  | 3.18  | 3.03  | 2.92  | 2.83  | 2.77  | 2.71  | 2.67  | 2.63  | 2.60  | 2.58  | 2.55  | 2.53  |
| 14                     | 4.60                    | 3.74  | 3.34  | 3.11  | 2.96  | 2.85  | 2.76  | 2.70  | 2.65  | 2.60  | 2.57  | 2.53  | 2.51  | 2.48  | 2.46  |
| 15                     | 4.54                    | 3.68  | 3.29  | 3.06  | 2.90  | 2.79  | 2.71  | 2.64  | 2.59  | 2.54  | 2.51  | 2.48  | 2.45  | 2.42  | 2.40  |
| 16                     | 4.49                    | 3.63  | 3.24  | 3.01  | 2.85  | 2.74  | 2.66  | 2.59  | 2.54  | 2.49  | 2.46  | 2.42  | 2.40  | 2.37  | 2.35  |
| 17                     | 4.45                    | 3.59  | 3.20  | 2.96  | 2.81  | 2.70  | 2.61  | 2.55  | 2.49  | 2.45  | 2.41  | 2.38  | 2.35  | 2.33  | 2.31  |
| 18                     | 4.41                    | 3.55  | 3.16  | 2.93  | 2.77  | 2.66  | 2.58  | 2.51  | 2.46  | 2.41  | 2.37  | 2.34  | 2.31  | 2.29  | 2.27  |
| 19                     | 4.38                    | 3.52  | 3.13  | 2.90  | 2.74  | 2.63  | 2.54  | 2.48  | 2.42  | 2.38  | 2.34  | 2.31  | 2.28  | 2.26  | 2.23  |
| 20                     | 4.35                    | 3.49  | 3.10  | 2.87  | 2.71  | 2.60  | 2.51  | 2.45  | 2.39  | 2.35  | 2.31  | 2.28  | 2.25  | 2.22  | 2.20  |
| 21                     | 4.32                    | 3.47  | 3.07  | 2.84  | 2.68  | 2.57  | 2.49  | 2.42  | 2.37  | 2.32  | 2.28  | 2.25  | 2.22  | 2.20  | 2.18  |
| 22                     | 4.30                    | 3.44  | 3.05  | 2.82  | 2.66  | 2.55  | 2.46  | 2.40  | 2.34  | 2.30  | 2.26  | 2.23  | 2.20  | 2.17  | 2.15  |
| 23                     | 4.28                    | 3.42  | 3.03  | 2.80  | 2.64  | 2.53  | 2.44  | 2.37  | 2.32  | 2.27  | 2.24  | 2.20  | 2.18  | 2.15  | 2.13  |
| 24                     | 4.26                    | 3.40  | 3.01  | 2.78  | 2.62  | 2.51  | 2.42  | 2.36  | 2.30  | 2.25  | 2.22  | 2.18  | 2.15  | 2.13  | 2.11  |
| 25                     | 4.24                    | 3.39  | 2.99  | 2.76  | 2.60  | 2.49  | 2.40  | 2.34  | 2.28  | 2.24  | 2.20  | 2.16  | 2.14  | 2.11  | 2.09  |
| 26                     | 4.23                    | 3.37  | 2.98  | 2.74  | 2.59  | 2.47  | 2.39  | 2.32  | 2.27  | 2.22  | 2.18  | 2.15  | 2.12  | 2.09  | 2.07  |
| 27                     | 4.21                    | 3.35  | 2.96  | 2.73  | 2.57  | 2.46  | 2.37  | 2.31  | 2.25  | 2.20  | 2.17  | 2.13  | 2.10  | 2.08  | 2.06  |
| 28                     | 4.20                    | 3.34  | 2.95  | 2.71  | 2.56  | 2.45  | 2.36  | 2.29  | 2.24  | 2.19  | 2.15  | 2.12  | 2.09  | 2.06  | 2.04  |
| 29                     | 4.18                    | 3.33  | 2.93  | 2.70  | 2.55  | 2.43  | 2.35  | 2.28  | 2.22  | 2.18  | 2.14  | 2.10  | 2.08  | 2.05  | 2.03  |
| 30                     | 4.17                    | 3.32  | 2.92  | 2.69  | 2.53  | 2.42  | 2.33  | 2.27  | 2.21  | 2.16  | 2.13  | 2.09  | 2.06  | 2.04  | 2.01  |
| 31                     | 4.16                    | 3.30  | 2.91  | 2.68  | 2.52  | 2.41  | 2.32  | 2.25  | 2.20  | 2.15  | 2.11  | 2.08  | 2.05  | 2.03  | 2.00  |
| 32                     | 4.15                    | 3.29  | 2.90  | 2.67  | 2.51  | 2.40  | 2.31  | 2.24  | 2.19  | 2.14  | 2.10  | 2.07  | 2.04  | 2.01  | 1.99  |
| 33                     | 4.14                    | 3.28  | 2.89  | 2.66  | 2.50  | 2.39  | 2.30  | 2.23  | 2.18  | 2.13  | 2.09  | 2.06  | 2.03  | 2.00  | 1.98  |
| 34                     | 4.13                    | 3.28  | 2.88  | 2.65  | 2.49  | 2.38  | 2.29  | 2.23  | 2.17  | 2.12  | 2.08  | 2.05  | 2.02  | 1.99  | 1.97  |
| 35                     | 4.12                    | 3.27  | 2.87  | 2.64  | 2.49  | 2.37  | 2.29  | 2.22  | 2.16  | 2.11  | 2.07  | 2.04  | 2.01  | 1.99  | 1.96  |
| 36                     | 4.11                    | 3.26  | 2.87  | 2.63  | 2.48  | 2.36  | 2.28  | 2.21  | 2.15  | 2.11  | 2.07  | 2.03  | 2.00  | 1.98  | 1.95  |
| 37                     | 4.11                    | 3.25  | 2.86  | 2.63  | 2.47  | 2.36  | 2.27  | 2.20  | 2.14  | 2.10  | 2.06  | 2.02  | 2.00  | 1.97  | 1.95  |
| 38                     | 4.10                    | 3.24  | 2.85  | 2.62  | 2.46  | 2.35  | 2.26  | 2.19  | 2.14  | 2.09  | 2.05  | 2.02  | 1.99  | 1.96  | 1.94  |
| 39                     | 4.09                    | 3.24  | 2.85  | 2.61  | 2.46  | 2.34  | 2.26  | 2.19  | 2.13  | 2.08  | 2.04  | 2.01  | 1.98  | 1.95  | 1.93  |
| 40                     | 4.08                    | 3.23  | 2.84  | 2.61  | 2.45  | 2.34  | 2.25  | 2.18  | 2.12  | 2.08  | 2.04  | 2.00  | 1.97  | 1.95  | 1.92  |
| 41                     | 4.08                    | 3.23  | 2.83  | 2.60  | 2.44  | 2.33  | 2.24  | 2.17  | 2.12  | 2.07  | 2.03  | 2.00  | 1.97  | 1.94  | 1.92  |
| 42                     | 4.07                    | 3.22  | 2.83  | 2.59  | 2.44  | 2.32  | 2.24  | 2.17  | 2.11  | 2.06  | 2.03  | 1.99  | 1.96  | 1.94  | 1.91  |
| 43                     | 4.07                    | 3.21  | 2.82  | 2.59  | 2.43  | 2.32  | 2.23  | 2.16  | 2.11  | 2.06  | 2.02  | 1.99  | 1.96  | 1.93  | 1.91  |
| 44                     | 4.06                    | 3.21  | 2.82  | 2.58  | 2.43  | 2.31  | 2.23  | 2.16  | 2.10  | 2.05  | 2.01  | 1.98  | 1.95  | 1.92  | 1.90  |
| 45                     | 4.06                    | 3.20  | 2.81  | 2.58  | 2.42  | 2.31  | 2.22  | 2.15  | 2.10  | 2.05  | 2.01  | 1.97  | 1.94  | 1.92  | 1.89  |

## T Tabel untuk Alpha $\alpha$ 5% t

| df | 0,05  | 0,025  |
|----|-------|--------|
| 1  | 6.314 | 12.706 |
| 2  | 2.920 | 4.303  |
| 3  | 2.353 | 3.182  |
| 4  | 2.132 | 2.776  |
| 5  | 2.015 | 2.571  |
| 6  | 1.943 | 2.447  |
| 7  | 1.895 | 2.365  |
| 8  | 1.860 | 2.306  |
| 9  | 1.833 | 2.262  |
| 10 | 1.812 | 2.228  |
| 11 | 1.796 | 2.201  |
| 12 | 1.782 | 2.179  |
| 13 | 1.771 | 2.160  |
| 14 | 1.761 | 2.145  |
| 15 | 1.753 | 2.131  |
| 16 | 1.746 | 2.120  |
| 17 | 1.740 | 2.110  |
| 18 | 1.734 | 2.101  |
| 19 | 1.729 | 2.093  |
| 20 | 1.725 | 2.086  |
| 21 | 1.721 | 2.080  |
| 22 | 1.717 | 2.074  |
| 23 | 1.714 | 2.069  |
| 24 | 1.711 | 2.064  |
| 25 | 1.708 | 2.060  |
| 26 | 1.706 | 2.056  |
| 27 | 1.703 | 2.052  |
| 28 | 1.701 | 2.048  |
| 29 | 1.699 | 2.045  |
| 30 | 1.697 | 2.042  |
| 31 | 1.696 | 2.040  |
| 32 | 1.694 | 2.037  |
| 33 | 1.692 | 2.035  |
| 34 | 1.691 | 2.032  |
| 35 | 1.690 | 2.030  |
| 36 | 1.688 | 2.028  |
| 37 | 1.687 | 2.026  |
| 38 | 1.686 | 2.024  |
| 39 | 1.685 | 2.023  |
| 40 | 1.684 | 2.021  |
| 41 | 1.683 | 2.020  |
| 42 | 1.682 | 2.018  |
| 43 | 1.681 | 2.017  |
| 44 | 1.680 | 2.015  |
| 45 | 1.679 | 2.014  |
| 46 | 1.679 | 2.014  |
| 47 | 1.678 | 2.013  |
| 48 | 1.677 | 2.012  |
| 49 | 1.677 | 2.011  |
| 50 | 1.676 | 2.010  |
| 51 | 1.675 | 2.008  |
| 52 | 1.675 | 2.007  |

| df  | 0,05  | 0,025 |
|-----|-------|-------|
| 53  | 1.674 | 2.006 |
| 54  | 1.674 | 2.005 |
| 55  | 1.673 | 2.004 |
| 56  | 1.673 | 2.003 |
| 57  | 1.672 | 2.002 |
| 58  | 1.672 | 2.002 |
| 59  | 1.671 | 2.001 |
| 60  | 1.671 | 2.000 |
| 61  | 1.670 | 2.000 |
| 62  | 1.670 | 1.999 |
| 63  | 1.669 | 1.998 |
| 64  | 1.669 | 1.998 |
| 65  | 1.669 | 1.997 |
| 66  | 1.668 | 1.997 |
| 67  | 1.668 | 1.996 |
| 68  | 1.668 | 1.995 |
| 69  | 1.667 | 1.995 |
| 70  | 1.667 | 1.994 |
| 71  | 1.667 | 1.995 |
| 72  | 1.666 | 1.993 |
| 73  | 1.666 | 1.993 |
| 74  | 1.666 | 1.993 |
| 75  | 1.665 | 1.992 |
| 76  | 1.665 | 1.992 |
| 77  | 1.665 | 1.991 |
| 78  | 1.665 | 1.991 |
| 79  | 1.664 | 1.990 |
| 80  | 1.664 | 1.990 |
| 81  | 1.664 | 1.990 |
| 82  | 1.664 | 1.989 |
| 83  | 1.663 | 1.989 |
| 84  | 1.663 | 1.989 |
| 85  | 1.663 | 1.988 |
| 86  | 1.663 | 1.988 |
| 87  | 1.663 | 1.988 |
| 88  | 1.662 | 1.987 |
| 89  | 1.662 | 1.987 |
| 90  | 1.662 | 1.987 |
| 91  | 1.662 | 1.986 |
| 92  | 1.662 | 1.986 |
| 93  | 1.661 | 1.986 |
| 94  | 1.661 | 1.986 |
| 95  | 1.661 | 1.985 |
| 96  | 1.661 | 1.985 |
| 97  | 1.661 | 1.985 |
| 98  | 1.661 | 1.984 |
| 99  | 1.660 | 1.984 |
| 100 | 1.660 | 1.984 |
| 101 | 1.660 | 1.984 |
| 102 | 1.660 | 1.983 |
| 103 | 1.660 | 1.983 |
| 104 | 1.660 | 1.983 |

| df  | 0,05  | 0,025 |
|-----|-------|-------|
| 105 | 1.659 | 1.983 |
| 106 | 1.659 | 1.983 |
| 107 | 1.659 | 1.982 |
| 108 | 1.659 | 1.982 |
| 109 | 1.659 | 1.982 |
| 110 | 1.659 | 1.982 |
| 111 | 1.659 | 1.982 |
| 112 | 1.659 | 1.981 |
| 113 | 1.658 | 1.981 |
| 114 | 1.658 | 1.981 |
| 115 | 1.658 | 1.981 |
| 116 | 1.658 | 1.981 |
| 117 | 1.658 | 1.980 |
| 118 | 1.658 | 1.980 |
| 119 | 1.658 | 1.980 |
| 120 | 1.658 | 1.980 |
| 121 | 1.658 | 1.980 |
| 122 | 1.657 | 1.980 |
| 123 | 1.657 | 1.979 |
| 124 | 1.657 | 1.979 |
| 125 | 1.657 | 1.979 |
| 126 | 1.657 | 1.979 |
| 127 | 1.657 | 1.979 |
| 128 | 1.657 | 1.979 |
| 129 | 1.657 | 1.979 |
| 130 | 1.657 | 1.978 |
| 131 | 1.657 | 1.978 |
| 132 | 1.656 | 1.978 |
| 133 | 1.656 | 1.978 |
| 134 | 1.656 | 1.978 |
| 135 | 1.656 | 1.978 |
| 136 | 1.656 | 1.978 |
| 137 | 1.656 | 1.977 |
| 138 | 1.656 | 1.977 |
| 139 | 1.656 | 1.977 |
| 140 | 1.656 | 1.977 |
| 141 | 1.656 | 1.977 |
| 142 | 1.656 | 1.977 |
| 143 | 1.656 | 1.977 |
| 144 | 1.656 | 1.977 |
| 145 | 1.655 | 1.976 |
| 146 | 1.655 | 1.976 |
| 147 | 1.655 | 1.976 |
| 148 | 1.655 | 1.976 |
| 149 | 1.655 | 1.976 |
| 150 | 1.655 | 1.976 |
| 151 | 1.655 | 1.976 |
| 152 | 1.655 | 1.976 |
| 153 | 1.655 | 1.976 |
| 154 | 1.655 | 1.975 |
| 155 | 1.655 | 1.975 |
| 156 | 1.655 | 1.975 |

| df  | 0,05  | 0,025 |
|-----|-------|-------|
| 157 | 1.655 | 1.975 |
| 158 | 1.655 | 1.975 |
| 159 | 1.654 | 1.975 |
| 160 | 1.654 | 1.975 |
| 161 | 1.654 | 1.975 |
| 162 | 1.654 | 1.975 |
| 163 | 1.654 | 1.975 |
| 164 | 1.654 | 1.975 |
| 165 | 1.654 | 1.974 |
| 166 | 1.654 | 1.974 |
| 167 | 1.654 | 1.974 |
| 168 | 1.654 | 1.974 |
| 169 | 1.654 | 1.974 |
| 170 | 1.654 | 1.974 |
| 171 | 1.654 | 1.974 |
| 172 | 1.654 | 1.974 |
| 173 | 1.654 | 1.974 |
| 174 | 1.654 | 1.974 |
| 175 | 1.654 | 1.974 |
| 176 | 1.654 | 1.974 |
| 177 | 1.654 | 1.973 |
| 178 | 1.653 | 1.973 |
| 179 | 1.653 | 1.973 |
| 180 | 1.653 | 1.973 |
| 181 | 1.653 | 1.973 |
| 182 | 1.653 | 1.973 |
| 183 | 1.654 | 1.973 |
| 184 | 1.653 | 1.973 |
| 185 | 1.653 | 1.973 |
| 186 | 1.653 | 1.973 |
| 187 | 1.653 | 1.973 |
| 188 | 1.653 | 1.973 |
| 189 | 1.654 | 1.973 |
| 190 | 1.653 | 1.973 |
| 191 | 1.653 | 1.972 |
| 192 | 1.653 | 1.972 |
| 193 | 1.653 | 1.972 |
| 194 | 1.653 | 1.972 |
| 195 | 1.654 | 1.972 |
| 196 | 1.653 | 1.972 |
| 197 | 1.653 | 1.972 |
| 198 | 1.653 | 1.972 |
| 199 | 1.653 | 1.972 |
| 200 | 1.653 | 1.972 |

## DOKUMENTASI PENELITIAN





