Lampiran 2. Tabulasi Data

TABULASI DATA

No	X1						X2						X3						Y					
	1	2	3	4	5	Σ	1	2	3	4	5	Σ	1	2	3	4	5	Σ	1	2	3	4	5	Σ
1	4	4	4	4	4	20	4	4	4	4	4	20	4	4	4	4	4	20	4	4	4	4	4	20
2	4	4	4	4	4	20	4	4	4	4	4	20	4	4	4	4	3	19	4	4	4	4	4	20
3	4	4	4	4	4	20	4	4	4	5	4	21	4	4	4	4	4	20	4	4	5	4	4	21
4	4	3	4	4	4	19	4	4	4	3	4	19	4	4	4	4	4	20	4	4	5	4	5	22
5	4	4	4	3	4	19	4	3	4	3	4	18	4	4	4	4	3	19	4	4	4	4	5	21
6	3	3	3	3	3	15	3	3	5	3	3	17	3	3	4	4	3	17	3	3	4	3	5	18
7	4	5	5	4	5	23	5	4	5	5	5	24	5	4	5	4	5	23	5	4	4	5	5	23
8	5	5	5	4	5	24	5	3	3	4	3	18	5	5	3	4	3	20	4	3	3	3	3	16
9	5	5	5	5	5	25	5	5	5	5	5	25	5	5	5	5	5	25	5	5	5	5	5	25
10	5	4	5	4	4	22	5	4	4	3	4	20	4	4	3	4	4	19	4	4	4	4	3	19
11	5	4	5	4	5	23	5	3	3	3	3	17	3	3	3	3	3	15	3	3	4	3	3	16
12	4	5	5	4	4	22	5	4	4	4	4	21	4	4	4	4	4	20	4	4	4	5	4	21
13	5	5	4	5	5	24	5	4	5	3	4	21	5	4	4	5	3	21	4	3	4	3	5	19
14	5	4	5	5	5	24	5	5	4	4	4	22	5	5	4	5	5	24	5	5	4	5	4	23
15	5	4	5	5	5	24	5	5	5	5	5	25	4	5	5	4	5	23	4	5	5	5	5	24
16	4	4	5	4	4	21	5	4	4	4	4	21	4	4	4	4	4	20	4	4	4	4	4	20
17	5	4	4	4	5	22	4	3	4	4	5	20	4	4	4	4	5	21	4	4	4	4	4	20
18	4	4	4	4	5	21	4	4	4	4	4	20	4	4	4	4	4	20	4	5	5	4	4	22
19	5	5	5	5	5	25	5	5	4	4	4	22	5	4	4	4	5	22	5	5	4	5	4	23
20	5	5	4	4	5	23	5	5	5	5	4	24	4	5	5	4	4	22	4	4	4	5	5	22
21	5	5	5	5	5	25	5	4	5	4	4	22	5	4	5	5	4	23	4	5	4	4	4	21
22	5	4	5	5	4	23	4	4	4	4	4	20	4	4	4	4	4	20	4	4	4	4	4	20
23	4	4	5	5	5	23	5	4	4	3	4	20	4	4	3	4	4	19	3	3	4	4	4	18
24	5	5	5	4	4	23	5	5	5	5	5	25	5	5	5	5	5	25	5	5	5	5	5	25
25	4	5	5	4	4	22	5	5	5	5	5	25	5	5	4	4	4	22	4	5	5	5	5	24
26	5	4	5	5	5	24	5	4	4	3	4	20	4	4	4	4	4	20	4	4	4	4	4	20
27	5	5	5	5	5	25	5	5	5	5	5	25	4	4	4	4	5	21	5	5	5	4	4	23
28	4	4	5	4	4	21	4	5	4	5	5	23	5	5	5	5	5	25	4	4	5	5	4	22
29	5	5	5	4	5	24	5	5	5	5	4	24	4	4	4	5	5	22	5	5	4	4	4	22
30	5	5	5	4	4	23	4	4	3	3	4	18	4	4	3	4	3	18	3	4	4	5	4	20
31	4	5	4	5	5	23	5	5	5	5	5	25	5	5	5	5	5	25	5	5	4	5	5	24
32	4	4	4	4	4	20	4	4	3	4	4	19	4	4	4	4	4	20	4	4	4	4	4	20
33	3	3	3	3	3	15	3	3	3	3	3	15	3	3	3	3	3	15	3	3	3	3	3	15
34	4	4	4	4	4	20	4	4	4	5	5	22	5	4	4	4	5	22	4	5	4	4	4	21
35	4	4	4	5	3	20	4	4	4	3	4	19	3	4	4	4	4	19	5	5	3	4	4	21
36	4	5	5	5	5	24	5	4	4	5	4	22	4	5	5	4	4	22	5	5	5	5	5	25
37	5	5	5	5	4	24	4	4	5	5	5	23	4	5	5	5	4	23	4	4	5	5	5	23
38	4	4	5	5	4	22	4	5	5	4	4	22	4	4	4	4	4	20	4	4	4	4	4	20
39	4	4	5	5	5	23	4	4	5	4	4	21	4	4	4	4	4	20	4	4	5	5	4	22
40	5	5	5	5	5	25	5	5	4	5	5	24	4	4	4	4	4	20	4	5	5	5	4	23
41	5	4	4	4	5	22	4	5	5	4	4	22	4	4	5	4	5	22	4	5	4	4	4	21
42	4	5	4	5	5	23	4	4	4	4	4	20	4	4	4	4	5	21	5	4	5	4	5	23

Lampiran 3. Hasil Olahan SPSS
Uji Deskriptif
Frequency Table

X1.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3.00	2	4.8	4.8	4.8
	4.00	20	47.6	47.6	52.4
	5.00	20	47.6	47.6	100.0
	Total	42	100.0	100.0	

X1.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3.00	3	7.1	7.1	7.1
	4.00	21	50.0	50.0	57.1
	5.00	18	42.9	42.9	100.0
	Total	42	100.0	100.0	

X1.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3.00	2	4.8	4.8	4.8
	4.00	15	35.7	35.7	40.5
	5.00	25	59.5	59.5	100.0
	Total	42	100.0	100.0	

X1.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3.00	3	7.1	7.1	7.1
	4.00	21	50.0	50.0	57.1
	5.00	18	42.9	42.9	100.0
	Total	42	100.0	100.0	

X1.5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3.00	3	7.1	7.1	7.1
	4.00	17	40.5	40.5	47.6
	5.00	22	52.4	52.4	100.0
	Total	42	100.0	100.0	

X2.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3.00	2	4.8	4.8	4.8
	4.00	18	42.9	42.9	47.6
	5.00	22	52.4	52.4	100.0
	Total	42	100.0	100.0	

X2.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3.00	6	14.3	14.3	14.3
	4.00	22	52.4	52.4	66.7
	5.00	14	33.3	33.3	100.0
	Total	42	100.0	100.0	

X2.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3.00	5	11.9	11.9	11.9
	4.00	21	50.0	50.0	61.9
	5.00	16	38.1	38.1	100.0
	Total	42	100.0	100.0	

X2.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3.00	11	26.2	26.2	26.2
	4.00	16	38.1	38.1	64.3
	5.00	15	35.7	35.7	100.0
	Total	42	100.0	100.0	

X2.5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3.00	4	9.5	9.5	9.5
	4.00	26	61.9	61.9	71.4
	5.00	12	28.6	28.6	100.0
	Total	42	100.0	100.0	

X3.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3.00	4	9.5	9.5	9.5
	4.00	26	61.9	61.9	71.4
	5.00	12	28.6	28.6	100.0
	Total	42	100.0	100.0	

X3.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3.00	3	7.1	7.1	7.1
	4.00	28	66.7	66.7	73.8
	5.00	11	26.2	26.2	100.0
	Total	42	100.0	100.0	

X3.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3.00	6	14.3	14.3	14.3
	4.00	25	59.5	59.5	73.8
	5.00	11	26.2	26.2	100.0
	Total	42	100.0	100.0	

X3.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3.00	2	4.8	4.8	4.8
	4.00	31	73.8	73.8	78.6
	5.00	9	21.4	21.4	100.0
	Total	42	100.0	100.0	

X3.5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3.00	8	19.0	19.0	19.0
	4.00	20	47.6	47.6	66.7
	5.00	14	33.3	33.3	100.0
	Total	42	100.0	100.0	

Y.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3.00	5	11.9	11.9	11.9
	4.00	26	61.9	61.9	73.8
	5.00	11	26.2	26.2	100.0
	Total	42	100.0	100.0	

Y.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3.00	6	14.3	14.3	14.3
	4.00	21	50.0	50.0	64.3
	5.00	15	35.7	35.7	100.0
	Total	42	100.0	100.0	

Y.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3.00	3	7.1	7.1	7.1
	4.00	24	57.1	57.1	64.3
	5.00	15	35.7	35.7	100.0
	Total	42	100.0	100.0	

Y.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3.00	5	11.9	11.9	11.9
	4.00	21	50.0	50.0	61.9
	5.00	16	38.1	38.1	100.0
	Total	42	100.0	100.0	

Y.5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3.00	4	9.5	9.5	9.5
	4.00	24	57.1	57.1	66.7
	5.00	14	33.3	33.3	100.0
	Total	42	100.0	100.0	

Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1.1	42	3.00	5.00	4.4286	.59028
X1.2	42	3.00	5.00	4.3571	.61768
X1.3	42	3.00	5.00	4.5476	.59274
X1.4	42	3.00	5.00	4.3571	.61768
X1.5	42	3.00	5.00	4.4524	.63255
X2.1	42	3.00	5.00	4.4762	.59420
X2.2	42	3.00	5.00	4.1905	.67130
X2.3	42	3.00	5.00	4.2619	.66478
X2.4	42	3.00	5.00	4.0952	.79048
X2.5	42	3.00	5.00	4.1905	.59420
X3.1	42	3.00	5.00	4.1905	.59420
X3.2	42	3.00	5.00	4.1905	.55163
X3.3	42	3.00	5.00	4.1190	.63255
X3.4	42	3.00	5.00	4.1667	.48973
X3.5	42	3.00	5.00	4.1429	.71811
Y.1	42	3.00	5.00	4.1429	.60773
Y.2	42	3.00	5.00	4.2143	.68202
Y.3	42	3.00	5.00	4.2857	.59615
Y.4	42	3.00	5.00	4.2619	.66478
Y.5	42	3.00	5.00	4.2381	.61721
Valid N (listwise)	42				

Uji Validitas
Correlations

Correlations

		X1.1	X1.2	X1.3	X1.4	X1.5	X1
X1.1	Pearson Correlation	1	.506**	.568**	.440**	.579**	.794**
	Sig. (2-tailed)		.001	.000	.004	.000	.000
	N	42	42	42	42	42	42
X1.2	Pearson Correlation	.506**	1	.519**	.425**	.513**	.766**
	Sig. (2-tailed)	.001		.000	.005	.001	.000
	N	42	42	42	42	42	42
X1.3	Pearson Correlation	.568**	.519**	1	.519**	.429**	.778**
	Sig. (2-tailed)	.000	.000		.000	.005	.000
	N	42	42	42	42	42	42
X1.4	Pearson Correlation	.440**	.425**	.519**	1	.513**	.749**
	Sig. (2-tailed)	.004	.005	.000		.001	.000
	N	42	42	42	42	42	42
X1.5	Pearson Correlation	.579**	.513**	.429**	.513**	1	.788**
	Sig. (2-tailed)	.000	.001	.005	.001		.000
	N	42	42	42	42	42	42
X1	Pearson Correlation	.794**	.766**	.778**	.749**	.788**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	42	42	42	42	42	42

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

Correlations

Correlations

		X2.1	X2.2	X2.3	X2.4	X2.5	X2
X2.1	Pearson Correlation	1	.440**	.232	.317*	.289	.581**
	Sig. (2-tailed)		.004	.139	.041	.063	.000
	N	42	42	42	42	42	42
X2.2	Pearson Correlation	.440**	1	.541**	.608**	.579**	.839**
	Sig. (2-tailed)	.004		.000	.000	.000	.000
	N	42	42	42	42	42	42
X2.3	Pearson Correlation	.232	.541**	1	.462**	.488**	.722**
	Sig. (2-tailed)	.139	.000		.002	.001	.000
	N	42	42	42	42	42	42
X2.4	Pearson Correlation	.317*	.608**	.462**	1	.687**	.833**
	Sig. (2-tailed)	.041	.000	.002		.000	.000
	N	42	42	42	42	42	42
X2.5	Pearson Correlation	.289	.579**	.488**	.687**	1	.802**
	Sig. (2-tailed)	.063	.000	.001	.000		.000
	N	42	42	42	42	42	42
X2	Pearson Correlation	.581**	.839**	.722**	.833**	.802**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	42	42	42	42	42	42

**. Correlation is significant at the 0.01 level (2-tailed).
*. Correlation is significant at the 0.05 level (2-tailed).

Correlations

Correlations

		X3.1	X3.2	X3.3	X3.4	X3.5	X3
X3.1	Pearson Correlation	1	.631**	.392*	.643**	.449**	.781**
	Sig. (2-tailed)		.000	.010	.000	.003	.000
	N	42	42	42	42	42	42
X3.2	Pearson Correlation	.631**	1	.563**	.602**	.422**	.804**
	Sig. (2-tailed)	.000		.000	.000	.005	.000
	N	42	42	42	42	42	42
X3.3	Pearson Correlation	.392*	.563**	1	.564**	.552**	.790**
	Sig. (2-tailed)	.010	.000		.000	.000	.000
	N	42	42	42	42	42	42
X3.4	Pearson Correlation	.643**	.602**	.564**	1	.416**	.795**
	Sig. (2-tailed)	.000	.000	.000		.006	.000
	N	42	42	42	42	42	42
X3.5	Pearson Correlation	.449**	.422**	.552**	.416**	1	.757**
	Sig. (2-tailed)	.003	.005	.000	.006		.000
	N	42	42	42	42	42	42
X3	Pearson Correlation	.781**	.804**	.790**	.795**	.757**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	42	42	42	42	42	42

**. Correlation is significant at the 0.01 level (2-tailed).
*. Correlation is significant at the 0.05 level (2-tailed).

Correlations

Correlations

		Y.1	Y.2	Y.3	Y.4	Y.5	Y
Y.1	Pearson Correlation	1	.689**	.221	.448**	.362*	.732**
	Sig. (2-tailed)		.000	.159	.003	.018	.000
	N	42	42	42	42	42	42
Y.2	Pearson Correlation	.689**	1	.386*	.626**	.281	.813**
	Sig. (2-tailed)	.000		.012	.000	.071	.000
	N	42	42	42	42	42	42
Y.3	Pearson Correlation	.221	.386*	1	.484**	.473**	.680**
	Sig. (2-tailed)	.159	.012		.001	.002	.000
	N	42	42	42	42	42	42
Y.4	Pearson Correlation	.448**	.626**	.484**	1	.439**	.814**
	Sig. (2-tailed)	.003	.000	.001		.004	.000
	N	42	42	42	42	42	42
Y.5	Pearson Correlation	.362*	.281	.473**	.439**	1	.678**
	Sig. (2-tailed)	.018	.071	.002	.004		.000
	N	42	42	42	42	42	42
Y	Pearson Correlation	.732**	.813**	.680**	.814**	.678**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	42	42	42	42	42	42

**. Correlation is significant at the 0.01 level (2-tailed).
*. Correlation is significant at the 0.05 level (2-tailed).

Uji Reliabilitas
Reliability
Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	42	100.0
	Excluded[a]	0	.0
	Total	42	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.833	5

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X1.1	17.7143	3.721	.667	.791
X1.2	17.7857	3.733	.617	.804
X1.3	17.5952	3.759	.643	.797
X1.4	17.7857	3.782	.593	.811
X1.5	17.6905	3.634	.645	.797

Reliability
Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	42	100.0
	Excluded[a]	0	.0
	Total	42	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.813	5

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X2.1	16.7381	4.979	.391	.832
X2.2	17.0238	3.975	.725	.739
X2.3	16.9524	4.388	.552	.792
X2.4	17.1190	3.668	.685	.752
X2.5	17.0238	4.316	.688	.756

Reliability
Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	42	100.0
	Excluded[a]	0	.0
	Total	42	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.836	5

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X3.1	16.6190	3.656	.645	.801
X3.2	16.6190	3.705	.690	.790
X3.3	16.6905	3.536	.647	.801
X3.4	16.6429	3.894	.694	.795
X3.5	16.6667	3.447	.567	.832

Reliability
Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	42	100.0
	Excluded[a]	0	.0
	Total	42	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.800	5

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Y.1	17.0000	3.854	.572	.765
Y.2	16.9286	3.434	.669	.732
Y.3	16.8571	4.028	.504	.785
Y.4	16.8810	3.473	.675	.730
Y.5	16.9048	3.991	.494	.788

Uji Asumsi Klasik
Uji Normalitas

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Y
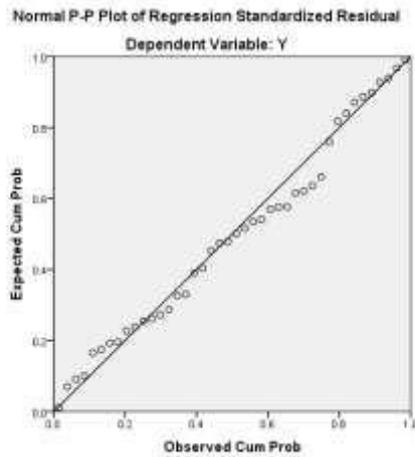
NPar Tests

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		42
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	1.28738984
Most Extreme Differences	Absolute	.097
	Positive	.097
	Negative	-.061
Test Statistic		.097
Asymp. Sig. (2-tailed)		.200[c,d]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.

Uji Multikolinearitas

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	4.086	.793		5.152	.000		
	X1	.472	.157	.442	3.006	.005	.624	1.602
	X2	.511	.163	.546	3.147	.000	.559	1.856
	X3	.475	.155	.471	3.064	.003	.598	1.352

a. Dependent Variable: Y

Uji Heteroskedastisitas

Scatterplot
Dependent Variable: Y
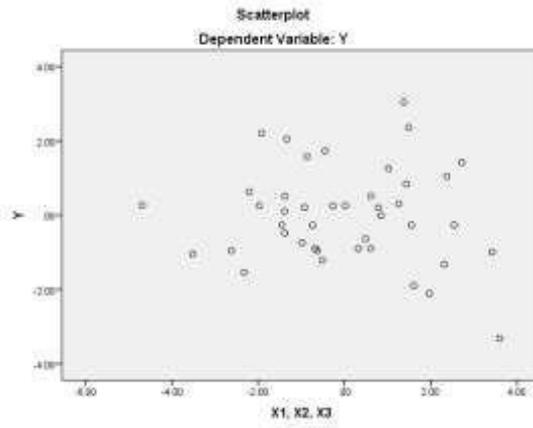
Uji Regresi Linear Berganda
Regression

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	X3, X1, X2[b]	.	Enter

a. Dependent Variable: Y
b. All requested variables entered.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.839[a]	.703	.680	1.33724	1.810

a. Predictors: (Constant), X3, X1, X2
b. Dependent Variable: Y

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	161.191	3	53.730	30.047	.000[b]
	Residual	67.952	38	1.788		
	Total	229.143	41			

a. Dependent Variable: Y
b. Predictors: (Constant), X3, X1, X2

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.086	.793		5.152	.000
	X1	.472	.157	.442	3.006	.005
	X2	.511	.163	.546	3.147	.000
	X3	.475	.155	.471	3.064	.003

a. Dependent Variable: Y

Lampiran 3 Dokumentasi Penelitiannn

Gamba 1 Foto dokumentasi di Kantor Akuntan Publik Agus Ubaidillah dan Rekan (TGS AU Partners)

Gambar 2 foto dokumentasi di Kantor Akuntan Publik Drs Suprihadi& Rekan

Gambar 3 foto dokumentasi di KAP Doli Bambang sulistiyanto,Dadang dan Ali

Gambar 4 foto dokumentasi di Kap Hari Purnomo dan Jaswadi

Gambar 5 foto dokumentasi di KAP Hendro Syukron Edi

Gambar 5 foto dokumentasi di KAP Moh Wildan dan Adi Dermawan