LAMPIRAN

Lampiran 1 : Daftar Pertanyaan

DAFTAR PERTANYAAN

Berikan tanda silang sesuai dengan kondisi Bapak/Ibu/Saudara :

IDENTITAS RESPONDEN
Nama KAP   :
Umur Responden   :
Jenis Kelamin   : ( ) Pria ( ) Wanita
Jenjang Pendidikan   : ( ) D3 ( ) S1 ( ) S2 ( ) S3
Lama Saudara bekerja di KAP ini .... tahun

Petunjuk Pengisian :
Di bawah ini ada beberapa pernyataan mengenai pekerjaan di lingkungan Bapak/Ibu/Saudara. Tidak ada jawaban benar/salah, sehingga dimohon Bapak/Ibu/Saudara mengisi dengan keadaan keyakinan Bapak/Ibu/Saudara mengenai Tekanan waktu, Locus of Control, Tindakan Supervisi, Etika Profesi dan Tindakan Penghentian Prematur Atas Prosedur Audit. Jawaban yang Bapak/Ibu/Saudara berikan akan dijamin kerahasiaannya oleh peneliti dan hanya digunakan untuk kepentingan penelitian.

Berikan Tanda Silang (X) pada :
Angka (1) Jika Anda Sangat Tidak Setuju
Angka (2) Jika Anda Tidak Setuju
Angka (3) Jika Anda Netral
Angka (4) Jika Anda Setuju
Angka (5) Jika Anda Sangat Setuju

A. Tekanan Waktu

PERNYATAAN	STS (1)	TS (2)	N (3)	S (4)	SS (5)
1. Anda merasa anggaran waktu Anda dalam melakukan audit kurang.					
2. periode bersamaan, Anda mengaudit beberapa perusahaan.					
3. Anda melanggar anggaran waktu yang telah					

	PERNYATAAN				
	direncanakan dalam melakukan audit.				
4.	Anda lembur dalam audit.				
5.	Anda menyediakan waktu cadangan untuk hal-hal yang tidak terduga dalam melakukan audit.				

B. LOCUS OF CONTROL

	PERNYATAAN	STS (1)	TS (2)	N (3)	S (4)	SS (5)
1	Apa yang terjadi pada diri saya adalah hasil kerja saya sendiri					
2	Kadang-kadang saya merasa bahwa saya tidak mempunyai kontrol atas arah hidup saya					
3	Alasan utama saya tetap bekerja di perusahaan adalah apabila keluar akan memerlukan pengorbanan diri sendiri yang harus dipertimbangkan					
4	Ada konsekuensi negatif bila meninggalkan perusahaan, bahkan bila saya menginginkan keluar					
5	Saya ingin tetap tinggal di perusahaan saya adalah merupakan kebutuhan					
6	Saya mau berusaha di atas batas normal untuk mensukseskan perusahaan					
7	Organisasi tempat saya bekerja sangat berarti bagi saya					
8	Saya mudah menjadi terikat dengan organisasi tempat saya bekerja					
9	Saya berkeinginan memberikan langsung segala upaya yang ada untuk membantu perusahaan menjadi sukses					
10	Kepedulian saya terhadap masa depan perusahaan tempat saya bekerja sangat besar					
11	Bagi saya perusahaan adalah tempat tetap terbaik dari semua kemungkinan perusahaan yang dipilih untuk bekerja					
12	Saya menerima hampir setiap jenis pekerjaan agar tetap bekerja pada perusahaan ini					

C. Tindakan Supervisi

PERNYATAAN	STS	TS	N	S	SS

	(1)	(2)	(3)	(4)	(6)
1. Adanya saling percaya antara atasan, bawahan dan rekan kerja seprofesi					
2. Pimpinan di tempat kerja saya bekerja sangat menghargai gagasan bawahannya.					
3. Pimpinan di tempat saya bekerja selalu menekankan pekerjaan dengan memfokuskan pada tujuan dan hasil.					
4. Pimpinan di tempat saya bekerja mampu berkomunikasi dengan bawahan secara jelas.					
5. Komunikasi antara atasan, bawahan dan rekan sekerja sangat terbuka dan menyenangkan					
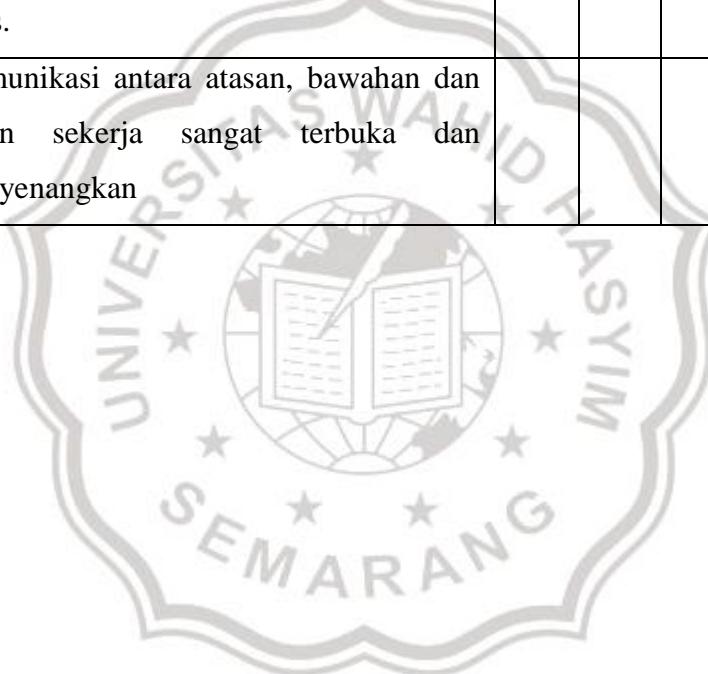
6. Saya selalu memilah-milah suatu pekerjaan mana yang perlu didahulukan supaya dapat diselesaikan seluruhnya.					
7. Organisasi kami selalu mendorong kami agar membantu mengawasi masalah masyarakat dan lingkungan tempat kami bekerja.					
8. Organisasi selalu mendorong kami untuk mampu menerima tugas dan tanggungjawab serta dapat dipercaya.					
9. akuntan publik dalam menjalankan tugasnya harus mempertahankan integritas, obyektivitas dan independensi.					
10. Akuntan publik senantiasa menjelaskan peran dan tanggungjawabnya dalam pelaksanaan pemeriksaan dan kedisiplinan dalam melengkapi pekerjaan juga pelaporan					

D. Etika Profesi

PERNYATAAN	STS (1)	TS (2)	N (3)	S (4)	SS (6)
1. Saya harus mempertahankan nama baik profesi dengan menjujung tinggi etika profesi					
2. Dalam menjalankan tugas profesional, saya harus berpedoman pada etika profesi atau kode etik auditor agar dapat bertugas secara bertanggung jawab					

3. Setiap auditor mempunyai kesadaran tanggung jawab yang tinggi dan mengemban ilmu dan pengabdiannya bagi kemajuan Negara dan bangsa serta kesejahteraan dan kebagaiaan masyarakat					
4. Saya harus selalu menjaga kewibawaan instansi untuk meningkatkan kerja sama antar instansi dan lembaga lain.					
5. Auditor tidak dibenarkan secara sengaja menyajikan fakta yang salah					
6. Dalam mengemban kehormatan tugas pemeriksa, auditor menegakkan kemerdekaan dan kebebasan diri pribadi, serta menolak setiap bentuk dan macam usaha atau pengaruh mengurangi obyektivitas dan kebenaran laporan					
7. Saya harus melaksanakan tugas dengan kehati – hatian secara tepat dan cermat.					
8. Auditor mempunyai kewajiban untuk memastikan bahwa orang – orang yang diminta nasihat dan bantuannya menghormati prinsip kerahasiaan					
9. Auditor menjauhkan diri dari pengungkapan informasi rahasia yang diperoleh dari jabatannya kecuali ada otorisasi atau secara hukum dia harus melakukannya					
10. Saya mengetahui dengan jelas filosofi, tujuan umum, serta prinsip-prinsip etika profesi					

E. Tindakan Penghentian Prematur Atas Prosedur Audit

Penghentian prematur atas prosedur audit (diartikan sebagai tindakan penghentian terhadap prosedur audit yang disyaratkan, tidak melakukan pekerjaan secara lengkap dan mengabaikan prosedur audit) menurut saya dapat diatasi dengan cara (pilih salah satu yang menurut Anda paling efektif):

a) Supervisi yang ketat terhadap staf auditor (terutama yang berpengalaman kurang dari dua tahun).

b) Supervisi yang ketat terhadap semua auditor

c) Kelonggaran yang lebih terhadap judgement atau pertimbangan professional bagi semua staf auditor.

d) Kelonggaran yang lebih terhadap judgement atau pertimbangan profesional bagi level staf auditor.

e) Mengurangi penekanan yang berlebihan pada anggaran waktu (time budget)

f) Meningkatkan variasi penugasan kerja

g) Meningkatkan komunikasi di dalam tim audit

h) Modifikasi dalam in-house training, berikan keterangan

_____

i) Lainnya, sebutkan _____

B. Petunjuk: Berilah ranking prosedur audit berikut yang menurut Anda memungkinkan untuk ditinggalkan apabila dalam melaksanakan audit Anda

memperoleh tekanan waktu penyelesaian audit. Ranking secara urut dari 1 sampai

dengan 5.

Ranking 1 menunjukkan paling sering ditinggalkan

Ranking 5 menunjukkan paling jarang ditinggalkan

Prosedur Audit	Ranking
Pemahaman bisnis klien	
Pertimbangan pengendalian intern klien	
Pengujian substantive	
Pertimbangan internal auditor	
Prosedur analitis	
Konfirmasi	
Melaksanakan uji kepatuhan terhadap pengendalian atas transaksi dalam aplikasi sistem on-line	
Mengurangi jumlah sampel	
Pemeriksaan fisik	
Menggunakan representasi manajemen	

Lampiran 2 : Tabulasi Hasil Jawaban Respondensi

Tabulasi Hasil Jawaban Responden

Tindakan Penghentian Atas Prosedur Audit										
y1.1	y1.2	y1.3	y1.4	y1.5	y1.6	y1.7	y1.8	y1.9	y1.10	y1
5	5	5	5	5	5	5	5	5	5	50
5	5	5	5	5	5	5	5	5	5	50
4	4	5	4	4	4	4	4	4	3	40
5	5	5	5	5	5	5	4	4	4	47
4	5	5	4	5	4	5	5	5	5	47
4	4	4	3	4	3	4	3	2	2	33
5	5	5	5	5	5	5	5	5	5	50
5	5	4	4	5	5	5	4	5	5	47
4	4	4	4	4	4	4	4	4	4	40
4	5	5	5	5	5	5	4	4	5	47
5	4	4	5	5	5	4	5	5	5	47
3	3	2	3	4	4	3	4	4	3	33
5	4	4	4	4	4	5	4	5	4	43
4	4	4	4	4	5	5	5	4	4	43
3	3	4	4	2	2	2	4	3	3	30
4	4	5	5	5	4	4	4	4	4	43
5	3	4	4	5	5	5	3	5	4	43
3	4	3	5	3	3	4	4	4	4	37
4	4	5	4	4	4	4	4	5	5	43
4	4	4	5	4	5	4	4	4	5	43
5	5	5	4	5	4	5	5	5	4	47
4	4	4	4	4	4	4	4	4	4	40
3	3	3	3	4	5	5	5	5	4	40
4	4	4	4	4	5	4	4	2	5	40
4	5	5	5	3	3	5	4	2	4	40
4	4	5	4	4	5	4	4	4	5	43
4	3	4	4	4	3	2	3	2	4	33
5	5	4	4	5	5	4	5	5	5	47
5	4	5	5	4	5	5	5	4	5	47
5	4	4	5	4	4	3	4	2	5	40
4	5	5	5	5	4	4	5	5	5	47

5	3	4	5	4	5	4	4	4	5	43
4	4	3	4	4	3	3	2	3	3	33
3	4	3	3	3	4	3	3	3	4	33
4	3	3	4	3	4	4	4	4	4	37
2	4	4	4	3	3	4	4	4	5	37
4	4	4	4	4	4	4	3	3	3	37
3	4	4	3	4	4	4	4	4	3	37
4	4	4	4	4	4	5	5	5	4	43
5	4	5	5	5	5	4	5	4	5	47
5	3	4	5	4	5	4	4	4	5	43
4	4	3	4	4	3	3	2	3	3	33
3	4	3	3	3	4	3	3	3	4	33

Tekanan Waktu					
x1.1	x1.2	x1.3	x2.4	x1.5	x1
5	5	5	4	4	23
5	5	5	5	4	24
4	5	5	4	5	23
4	5	4	5	5	23
4	5	5	4	5	23
1	2	2	1	2	8
5	5	5	5	4	24
4	4	4	5	4	21
2	3	4	4	2	15
3	3	3	5	3	17
3	4	4	5	2	18
2	2	2	2	3	11
4	5	5	5	4	23
4	5	5	5	5	24
2	3	2	3	2	12
3	3	3	3	3	15
3	4	4	3	4	18
2	2	2	4	2	12
4	4	4	4	4	20
4	4	4	4	4	20
5	4	5	5	5	24

5	3	3	3	3	17
3	4	4	3	4	18
2	4	4	4	3	17
3	4	2	2	4	15
4	4	3	3	4	18
4	2	2	4	2	14
2	3	2	5	4	16
4	3	4	4	2	17
3	2	2	2	3	12
4	3	2	4	4	17
4	4	5	5	5	23
4	2	2	2	2	12
3	3	3	4	3	16
2	2	2	3	4	13
4	3	4	2	2	15
3	3	3	2	2	13
3	2	3	2	2	12
4	3	3	3	4	17
5	5	5	5	5	25
4	4	5	5	5	23
4	2	2	2	2	12
3	3	3	4	3	16

Locus of control												
x2.1	x2.2	x2.3	x2.4	x2.5	x2.6	x2.7	x2.8	x2.9	x2.10	x2.11	x2.12	x2
5	5	5	4	4	5	5	4	5	4	5	5	56
5	5	5	5	4	4	4	5	4	5	5	5	56
4	5	5	4	5	5	4	5	4	5	5	5	56
4	5	4	5	5	5	4	5	4	5	5	5	56
4	5	5	4	5	5	4	5	4	5	5	5	56
1	2	2	1	2	2	2	1	1	2	2	2	20
5	5	5	5	4	4	4	3	5	4	5	4	53
4	4	4	5	4	4	5	5	4	5	4	5	53
2	3	4	4	2	2	2	2	2	3	3	3	32
3	3	3	5	3	4	4	4	3	4	4	4	44

3	4	4	5	2	4	4	3	3	4	4	4	44
2	2	2	2	3	3	3	2	2	2	2	4	29
4	5	5	5	4	5	5	4	4	5	5	5	56
4	5	5	5	5	4	4	5	4	5	5	5	56
2	3	2	3	2	3	4	2	2	3	3	3	32
3	3	3	3	3	4	4	4	3	4	3	4	41
3	4	4	3	4	4	3	4	3	4	4	4	44
2	2	2	4	2	2	3	2	2	2	3	3	29
4	4	4	4	4	4	4	4	4	4	4	4	48
4	4	4	4	4	4	4	4	4	4	4	4	48
5	4	5	5	5	5	4	4	5	4	5	5	56
5	3	3	3	3	3	3	4	5	3	3	3	41
3	4	4	3	4	3	4	2	3	4	4	3	41
2	4	4	4	3	4	5	3	2	4	4	5	44
3	4	2	2	4	4	4	4	3	4	3	4	41
4	4	3	3	4	3	4	2	4	3	3	4	41
4	2	2	4	2	2	2	3	4	2	2	3	32
2	3	2	5	4	4	3	4	4	3	4	3	41
4	3	4	4	2	3	4	3	4	3	4	3	41
3	2	2	2	3	3	2	2	3	2	2	3	29
4	3	2	4	4	4	4	2	4	3	4	3	41
4	4	5	5	5	5	4	5	5	4	5	5	56
4	2	2	2	2	3	2	2	3	2	2	3	29
3	3	3	4	3	4	4	3	3	4	3	4	41
2	2	2	3	4	4	4	4	4	4	4	4	41
4	3	4	2	2	4	4	4	4	3	4	3	41
3	3	3	2	2	3	2	3	3	3	3	2	32
3	2	3	2	2	2	2	3	3	2	3	2	29
4	3	3	3	4	5	4	3	4	4	3	4	44
5	5	5	5	5	5	5	5	5	5	5	5	60
4	4	5	5	5	5	4	5	5	4	5	5	56
4	2	2	2	2	3	2	2	3	2	2	3	29
3	3	3	4	3	4	4	3	3	4	3	4	41

Tindakan Supervisi										
x3.1	x3.2	x3.3	x3.4	x3.5	x3.6	x3.7	x3.8	x3.9	x3.10	x3
4	4	4	3	3	3	4	4	3	4	36
4	5	3	3	3	3	4	4	4	3	36
2	2	3	2	2	3	3	2	2	3	24
3	4	3	4	4	4	4	3	3	4	36
4	4	4	3	4	3	4	3	4	3	36
3	4	3	3	3	4	4	3	3	4	34
5	5	5	5	5	5	5	5	5	5	50
4	3	3	3	4	4	2	4	4	3	34
4	3	3	3	3	3	4	4	3	4	34
4	4	4	4	3	3	4	3	3	4	36
4	4	3	4	4	3	4	3	3	4	36
2	3	4	2	2	2	2	2	2	3	24
2	3	2	3	3	2	3	3	2	3	26
2	2	3	3	3	3	3	2	3	2	26
4	4	2	2	3	2	2	2	2	3	26
4	4	4	4	3	3	4	3	3	4	36
4	4	4	4	2	4	4	3	4	3	36
2	2	2	2	2	2	4	3	2	3	24
4	4	2	2	2	2	2	3	3	2	26
3	3	4	3	4	4	4	4	4	3	36
4	4	4	4	2	2	4	3	3	4	34
4	4	4	4	2	3	3	3	4	3	34
4	4	4	4	3	3	3	4	3	4	36
3	3	3	3	3	4	5	5	3	4	36
4	4	3	3	4	4	4	3	4	3	36
4	5	5	4	5	5	5	4	5	4	46
4	2	2	2	2	2	2	3	2	3	24
4	4	4	4	4	4	4	4	4	4	40
4	3	3	3	3	4	4	5	4	3	36
3	2	3	2	2	3	2	2	2	3	24
3	3	3	4	3	4	4	3	3	4	34
3	4	4	4	4	3	3	2	4	3	34
3	3	2	3	2	2	2	4	2	3	26
2	3	3	3	3	3	2	2	2	3	26

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3	3	3	3	2	2	2	3	3	2	26
4	2	4	2	2	2	2	3	2	3	26
3	3	2	3	3	2	3	2	3	2	26
3	4	3	3	4	4	4	2	4	3	34
5	4	4	2	4	3	4	3	3	4	36
5	5	3	3	3	4	4	5	4	4	40
3	4	4	4	4	3	3	2	4	3	34
3	3	2	3	2	2	2	4	2	3	26
2	3	3	3	3	3	2	2	2	3	26

Etika Profesi										
x4.1	x4.2	x4.3	x4.4	x4.5	x4.6	x4.7	x4.8	x4.9	x4.10	x4
5	5	5	5	5	5	5	5	5	5	50
5	5	5	5	5	5	5	5	5	5	50
3	2	3	3	3	3	2	3	3	2	27
4	4	4	4	4	4	2	4	4	3	37
4	3	4	4	4	4	3	3	4	4	37
2	2	1	2	2	2	2	2	1	1	17
3	3	4	4	4	4	4	3	4	4	37
4	4	3	2	2	2	2	4	3	1	27
3	2	3	3	3	3	3	3	3	3	29
4	4	4	4	4	3	5	4	4	4	40
4	3	4	4	4	4	5	4	4	4	40
3	2	3	3	3	3	2	2	3	3	27
4	4	4	4	4	4	4	4	4	4	40
4	4	4	4	4	4	4	4	4	4	40
2	3	3	3	3	3	2	3	2	3	27
4	4	4	4	4	4	4	4	4	4	40
4	4	4	4	4	4	4	4	4	4	40
2	1	1	2	2	2	2	1	1	3	17
4	3	4	4	4	4	3	3	4	4	37
5	4	4	3	3	3	4	4	4	3	37
5	5	5	5	5	5	5	5	5	5	50
4	2	5	4	4	4	5	4	4	4	40
5	4	3	4	5	4	3	4	4	4	40
5	4	4	4	4	4	3	4	4	4	40

4	3	4	4	4	4	5	4	4	4	40
4	2	5	4	4	4	3	3	4	4	37
4	4	4	4	3	3	4	4	4	3	37
5	5	5	5	5	5	5	5	5	5	50
5	5	5	5	5	5	5	5	5	5	50
4	4	4	4	4	5	5	4	4	5	43
5	5	5	5	5	5	5	5	5	5	50
4	5	4	4	4	4	4	5	4	5	43
3	2	3	3	3	3	2	2	3	3	27
3	3	3	2	3	3	2	3	3	2	27
4	4	4	4	4	4	4	4	4	4	40
4	4	4	4	4	4	4	4	4	4	40
5	3	5	3	4	4	4	4	4	4	40
3	3	4	3	3	3	4	3	4	3	33
3	4	4	4	4	3	4	4	4	3	37
4	3	5	4	5	5	4	4	4	5	43
4	5	4	4	4	4	5	5	4	4	43
3	2	3	3	3	3	2	2	3	3	27
3	3	3	2	3	3	2	3	3	2	27

Lampiran 3 : Output Statistik Deskriptif

Analisis Deskriptif

	N	Range	Minimum	Maximum	Mean	Std. Deviation
Tekanan Waktu	43	17.00	8.00	25.00	17.5814	4.53154
Locus of control	43	40.00	20.00	60.00	43.1628	10.31626
Tindakan supervisi	43	26.00	24.00	50.00	32.3721	6.20684
Etika Profesi	43	33.00	17.00	50.00	37.2093	8.38524
Tindakan Penghentian atas Prosedur Audit	43	20.00	30.00	50.00	41.3023	5.55293
Valid N (listwise)	43					

Lampiran 4   : Output Uji Validitas

Correlations

		x1.1	x1.2	x1.3	x1.4	x1.5
x1.1	Pearson Correlation	1	.554**	.584**	.400**	.467**
	Sig. (2-tailed)		.000	.000	.008	.002
	N	43	43	43	43	43
x1.2	Pearson Correlation	.554**	1	.849**	.634**	.734**
	Sig. (2-tailed)	.000		.000	.000	.000
	N	43	43	43	43	43
x1.3	Pearson Correlation	.584**	.849**	1	.628**	.592**
	Sig. (2-tailed)	.000	.000		.000	.000
	N	43	43	43	43	43
x1.4	Pearson Correlation	.400**	.634**	.628**	1	.541**
	Sig. (2-tailed)	.008	.000	.000		.000
	N	43	43	43	43	43
x1.5	Pearson Correlation	.467**	.734**	.592**	.541**	1
	Sig. (2-tailed)	.002	.000	.000	.000	
	N	43	43	43	43	43

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

Correlations

		x2.1	x2.2	x2.3	x2.4	x2.5	x2.6	x2.7	x2.8	x2.9	x2.10	x2.11	x2.12
x2.1	Pearson Correlation	1	.554**	.584**	.400**	.467**	.495**	.352*	.512**	.847**	.407**	.500**	.450**
	Sig. (2-tailed)		.000	.000	.008	.002	.001	.021	.000	.000	.007	.001	.002
	N	43	43	43	43	43	43	43	43	43	43	43	43
x2.2	Pearson Correlation	.554**	1	.849**	.634**	.734**	.712**	.702**	.667**	.534**	.862**	.851**	.766**
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	43	43	43	43	43	43	43	43	43	43	43	43
x2.3	Pearson Correlation	.584**	.849**	1	.628**	.592**	.625**	.571**	.660**	.568**	.741**	.851**	.695**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000

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	N	43	43	43	43	43	43	43	43	43	43	43	43
x2.4	Pearson Correlation	.400**	.634**	.628**	1	.541**	.553**	.589**	.593**	.535**	.659**	.752**	.672**
	Sig. (2-tailed)	.008	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000
	N	43	43	43	43	43	43	43	43	43	43	43	43
x2.5	Pearson Correlation	.467**	.734**	.592**	.541*	1	.788*	.587*	.696*	.648*	.746*	.743*	.776*
	Sig. (2-tailed)	.002	.000	.000	.000		.000	.000	.000	.000	.000	.000	.000
	N	43	43	43	43	43	43	43	43	43	43	43	43
x2.6	Pearson Correlation	.495**	.712**	.625**	.553*	.788*	1	.740*	.737*	.628*	.803*	.761*	.818*
	Sig. (2-tailed)	.001	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000
	N	43	43	43	43	43	43	43	43	43	43	43	43
x2.7	Pearson Correlation	.352*	.702**	.571**	.589*	.587*	.740*	1	.543*	.443*	.786*	.711*	.759*
	Sig. (2-tailed)	.021	.000	.000	.000	.000	.000		.000	.003	.000	.000	.000
	N	43	43	43	43	43	43	43	43	43	43	43	43
x2.8	Pearson Correlation	.512**	.667**	.660**	.593*	.696*	.737*	.543*	1	.667*	.781*	.755*	.725*
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000		.000	.000	.000	.000
	N	43	43	43	43	43	43	43	43	43	43	43	43
x2.9	Pearson Correlation	.847**	.534**	.568**	.535*	.648*	.628*	.443*	.667*	1	.470*	.650*	.498*
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.003	.000		.001	.000	.001
	N	43	43	43	43	43	43	43	43	43	43	43	43
x2.10	Pearson Correlation	.407**	.862**	.741**	.659*	.746*	.803*	.786*	.781*	.470*	1	.811*	.823*
	Sig. (2-tailed)	.007	.000	.000	.000	.000	.000	.000	.000	.001		.000	.000
	N	43	43	43	43	43	43	43	43	43	43	43	43
x2.11	Pearson Correlation	.500**	.851**	.851**	.752*	.743*	.761*	.711*	.755*	.650*	.811*	1	.720*

	Sig. (2-tailed)	.001	.000	.000	.000	.000	.000	.000	.000	.000	.000		.000
	N	43	43	43	43	43	43	43	43	43	43	43	43
x2.12	Pearson Correlation	.450**	.766**	.695**	.672*	.776*	.818*	.759*	.725*	.498*	.823*	.720*	1
	Sig. (2-tailed)	.002	.000	.000	.000	.000	.000	.000	.000	.001	.000	.000	
	N	43	43	43	43	43	43	43	43	43	43	43	43

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

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

Correlations

		x3.1	x3.2	x3.3	x3.4	x3.5	x3.6	x3.7	x3.8	x3.9	x3.10
x3.1	Pearson Correlation	1	.610**	.379*	.265	.292	.297	.369*	.541**	.533**	.466**
	Sig. (2-tailed)		.000	.012	.086	.058	.053	.015	.000	.000	.002
	N	43	43	43	43	43	43	43	43	43	43
x3.2	Pearson Correlation	.610**	1	.463**	.578**	.544**	.450**	.522**	.319*	.683**	.481**
	Sig. (2-tailed)	.000		.002	.000	.000	.002	.000	.037	.000	.001
	N	43	43	43	43	43	43	43	43	43	43
x3.3	Pearson Correlation	.379*	.463**	1	.543**	.450**	.502**	.462**	.164	.586**	.504**
	Sig. (2-tailed)	.012	.002		.000	.002	.001	.002	.294	.000	.001
	N	43	43	43	43	43	43	43	43	43	43
x3.4	Pearson Correlation	.265	.578**	.543**	1	.484**	.512**	.509**	.267	.606**	.511**
	Sig. (2-tailed)	.086	.000	.000		.001	.000	.000	.083	.000	.000
	N	43	43	43	43	43	43	43	43	43	43
x3.5	Pearson Correlation	.292	.544**	.450**	.484**	1	.687**	.545**	.197	.677**	.421**
	Sig. (2-tailed)	.058	.000	.002	.001		.000	.000	.205	.000	.005
	N	43	43	43	43	43	43	43	43	43	43
x3.6	Pearson Correlation	.297	.450**	.502**	.512**	.687**	1	.671**	.426**	.735**	.521**
	Sig. (2-tailed)	.053	.002	.001	.000	.000		.000	.004	.000	.000
	N	43	43	43	43	43	43	43	43	43	43

x3.7	Pearson Correlation	.369*	.522**	.462**	.509**	.545**	.671**	1	.471**	.626**	.648**
	Sig. (2-tailed)	.015	.000	.002	.000	.000	.000		.001	.000	.000
	N	43	43	43	43	43	43	43	43	43	43
x3.8	Pearson Correlation	.541**	.319*	.164	.267	.197	.426**	.471**	1	.416**	.493**
	Sig. (2-tailed)	.000	.037	.294	.083	.205	.004	.001		.006	.001
	N	43	43	43	43	43	43	43	43	43	43
x3.9	Pearson Correlation	.533**	.683**	.586**	.606**	.677**	.735**	.626**	.416**	1	.261
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.006		.091
	N	43	43	43	43	43	43	43	43	43	43
x3.10	Pearson Correlation	.466**	.481**	.504**	.511**	.421**	.521**	.648**	.493**	.261	1
	Sig. (2-tailed)	.002	.001	.001	.000	.005	.000	.000	.001	.091	
	N	43	43	43	43	43	43	43	43	43	43

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

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

Correlations

		x4.1	x4.2	x4.3	x4.4	x4.5	x4.6	x4.7	x4.8	x4.9	x4.10
x4.1	Pearson Correlation	1	.717**	.769**	.713**	.755**	.732**	.640**	.808**	.852**	.666**
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	43	43	43	43	43	43	43	43	43	43
x4.2	Pearson Correlation	.717**	1	.586**	.677**	.648**	.609**	.628**	.902**	.738**	.549**
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000	.000	.000	.000
	N	43	43	43	43	43	43	43	43	43	43
x4.3	Pearson Correlation	.769**	.586**	1	.800**	.813**	.820**	.740**	.766**	.922**	.755**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000	.000	.000	.000
	N	43	43	43	43	43	43	43	43	43	43
x4.4	Pearson Correlation	.713**	.677**	.800**	1	.907**	.871**	.771**	.748**	.865**	.872**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000	.000	.000	.000
	N	43	43	43	43	43	43	43	43	43	43

x4.5	Pearson Correlation	.755**	.648**	.813**	.907**	1	.934**	.709**	.750**	.859**	.882**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.000	.000	.000
	N	43	43	43	43	43	43	43	43	43	43
x4.6	Pearson Correlation	.732**	.609**	.820**	.871**	.934**	1	.703**	.718**	.829**	.902**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	.000	.000	.000
	N	43	43	43	43	43	43	43	43	43	43
x4.7	Pearson Correlation	.640**	.628**	.740**	.771**	.709**	.703**	1	.773**	.766**	.769**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000		.000	.000	.000
	N	43	43	43	43	43	43	43	43	43	43
x4.8	Pearson Correlation	.808**	.902**	.766**	.748**	.750**	.718**	.773**	1	.826**	.635**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000		.000	.000
	N	43	43	43	43	43	43	43	43	43	43
x4.9	Pearson Correlation	.852**	.738**	.922**	.865**	.859**	.829**	.766**	.826**	1	.760**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000		.000
	N	43	43	43	43	43	43	43	43	43	43
x4.10	Pearson Correlation	.666**	.549**	.755**	.872**	.882**	.902**	.769**	.635**	.760**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	
	N	43	43	43	43	43	43	43	43	43	43

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

Correlations

		y1.1	y1.2	y1.3	y1.4	y1.5	y1.6	y1.7	y1.8	y1.9	y1.10
y1.1	Pearson Correlation	1	.303*	.483**	.567**	.669**	.564**	.423**	.292	.293	.402**
	Sig. (2-tailed)		.049	.001	.000	.000	.000	.005	.057	.057	.008
	N	43	43	43	43	43	43	43	43	43	43
y1.2	Pearson Correlation	.303*	1	.579**	.328*	.507**	.194	.504**	.347*	.261	.320*
	Sig. (2-tailed)	.049		.000	.032	.001	.213	.001	.023	.091	.036
	N	43	43	43	43	43	43	43	43	43	43

y1.3	Pearson Correlation	.483**	.579**	1	.567**	.504**	.296	.497**	.485**	.261	.440**
	Sig. (2-tailed)	.001	.000		.000	.001	.054	.001	.001	.091	.003
	N	43	43	43	43	43	43	43	43	43	43
y1.4	Pearson Correlation	.567**	.328*	.567**	1	.356*	.299	.289	.362*	.159	.586**
	Sig. (2-tailed)	.000	.032	.000		.019	.051	.060	.017	.307	.000
	N	43	43	43	43	43	43	43	43	43	43
y1.5	Pearson Correlation	.669**	.507**	.504**	.356*	1	.628**	.518**	.385*	.535**	.379*
	Sig. (2-tailed)	.000	.001	.001	.019		.000	.000	.011	.000	.012
	N	43	43	43	43	43	43	43	43	43	43
y1.6	Pearson Correlation	.564**	.194	.296	.299	.628**	1	.575**	.496**	.499**	.617**
	Sig. (2-tailed)	.000	.213	.054	.051	.000		.000	.001	.001	.000
	N	43	43	43	43	43	43	43	43	43	43
y1.7	Pearson Correlation	.423**	.504**	.497**	.289	.518**	.575**	1	.567**	.601**	.351*
	Sig. (2-tailed)	.005	.001	.001	.060	.000	.000		.000	.000	.021
	N	43	43	43	43	43	43	43	43	43	43
y1.8	Pearson Correlation	.292	.347*	.485**	.362*	.385*	.496**	.567**	1	.616**	.562**
	Sig. (2-tailed)	.057	.023	.001	.017	.011	.001	.000		.000	.000
	N	43	43	43	43	43	43	43	43	43	43
y1.9	Pearson Correlation	.293	.261	.261	.159	.535**	.499**	.601**	.616**	1	.405**
	Sig. (2-tailed)	.057	.091	.091	.307	.000	.001	.000	.000		.007
	N	43	43	43	43	43	43	43	43	43	43
y1.10	Pearson Correlation	.402**	.320*	.440**	.586**	.379*	.617**	.351*	.562**	.405**	1
	Sig. (2-tailed)	.008	.036	.003	.000	.012	.000	.021	.000	.007	
	N	43	43	43	43	43	43	43	43	43	43

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

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

Lampiran 5   : Output Uji Reliabel

X1 : Tekanan Waktu

Case Processing Summary

		N	%
Cases	Valid	43	100.0
	Excluded[a]	0	.0
	Total	43	100.0

a. Listwise deletion based on all variables in the

procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.881	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	14.0930	14.991	.579	.885
x1.2	14.0930	12.896	.861	.822
x1.3	14.0930	12.515	.811	.832
x1.4	13.9070	13.563	.651	.873
x1.5	14.1395	13.694	.694	.861

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
17.5814	20.535	4.53154	5

X2 : *Locus Of Control*

Case Processing Summary

		N	%
Cases	Valid	43	100.0
	Excluded[a]	0	.0
	Total	43	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.957	12

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	39.6744	93.701	.599	.959
x2.2	39.6744	88.082	.870	.951
x2.3	39.6744	87.463	.810	.953
x2.4	39.4884	89.303	.713	.956
x2.5	39.7209	88.682	.800	.953
x2.6	39.3953	90.388	.841	.952
x2.7	39.5349	92.445	.737	.955
x2.8	39.7209	87.920	.805	.953
x2.9	39.6047	92.102	.708	.956
x2.10	39.5581	88.919	.872	.951
x2.11	39.4419	87.919	.902	.950
x2.12	39.3023	90.359	.849	.952

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
43.1628	106.425	10.31626	12

X3 : Tindakan Supervisi

Case Processing Summary

		N	%
Cases	Valid	43	100.0
	Excluded^a	0	.0
	Total	43	100.0

a. Listwise deletion based on all variables in the

procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.902	10

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	28.9302	32.352	.561	.898
x3.2	28.8837	31.058	.706	.888
x3.3	29.1163	32.248	.603	.895
x3.4	29.2326	32.278	.642	.893
x3.5	29.3256	31.415	.650	.892
x3.6	29.2791	30.682	.737	.886
x3.7	29.0465	29.807	.735	.886
x3.8	29.2093	32.550	.486	.904
x3.9	29.2558	30.052	.799	.882
x3.10	29.0698	33.019	.652	.893

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
32.37	38.525	6.207	10

X4 : Etika Profesi

Case Processing Summary

		N	%
Cases	Valid	43	100.0
	Excluded^a	0	.0
	Total	43	100.0

a. Listwise deletion based on all variables in the

procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.968	10

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
x4.1	33.3488	58.661	.827	.965
x4.2	33.7209	57.016	.746	.969
x4.3	33.3488	57.090	.868	.963
x4.4	33.5116	57.732	.906	.962
x4.5	33.4186	58.106	.907	.962
x4.6	33.4651	58.112	.888	.963
x4.7	33.5814	55.106	.809	.967
x4.8	33.5116	56.732	.871	.963
x4.9	33.4419	56.919	.932	.961
x4.10	33.5349	56.112	.842	.964

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
37.21	70.312	8.385	10

Y1 : Tindakan Pemberhentian atas Prosedur Audit

Case Processing Summary

		N	%
Cases	Valid	43	100.0
	Excluded[a]	0	.0
	Total	43	100.0

a. Listwise deletion based on all variables in the

procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.886	10

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
y1.1	37.1628	25.425	.616	.876
y1.2	37.2326	26.849	.510	.883
y1.3	37.1628	25.330	.630	.875
y1.4	37.0698	26.590	.535	.881
y1.5	37.1628	24.997	.712	.869
y1.6	37.0930	24.848	.667	.872
y1.7	37.1860	24.536	.690	.870
y1.8	37.2326	24.945	.658	.873
y1.9	37.3488	24.375	.572	.881
y1.10	37.0698	25.019	.635	.874

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
41.30	30.835	5.553	10

Lampiran 6 : Output Uji Normalitas(*One –Sample Kolmogorov-Smirnov Test)*

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		43
Normal Parameters [a,b]	Mean	.0000000
	Std. Deviation	2.47365496
Most Extreme Differences	Absolute	.072
	Positive	.072
	Negative	-.062
Kolmogorov-Smirnov Z		.474
Asymp. Sig. (2-tailed)		.978

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 7   : Output Uji Normalitas P-Plot

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Y
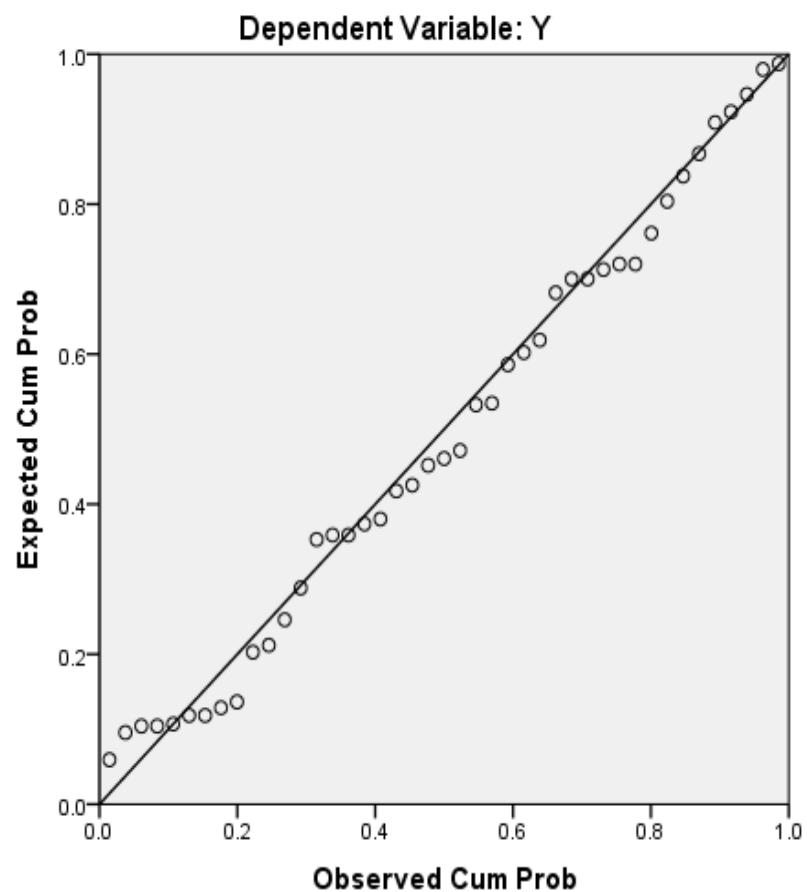
Lampiran 8   : Output Uji Multikolonieritas

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	13.005	2.535		5.13	0		
Tekanan Waktu	0.479	0.396	0.391	1.21	0.234	0.05	20.189
Locus Of Control	0.034	0.173	0.062	0.194	0.847	0.05	20.004
Tindakan Supervisi	0.333	0.074	0.373	4.48	0	0.746	1.341
Etika Profesi	-0.205	0.058	0.31	3.567	0.001	0.682	1.466

a. Dependent Variable: Tindakan Penghentian atas Prosedur Audit

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Lampiran 9 : Output Uji Heteroskedasitisitas (*scatterplot*)

Scatterplot

Dependent Variable: Y
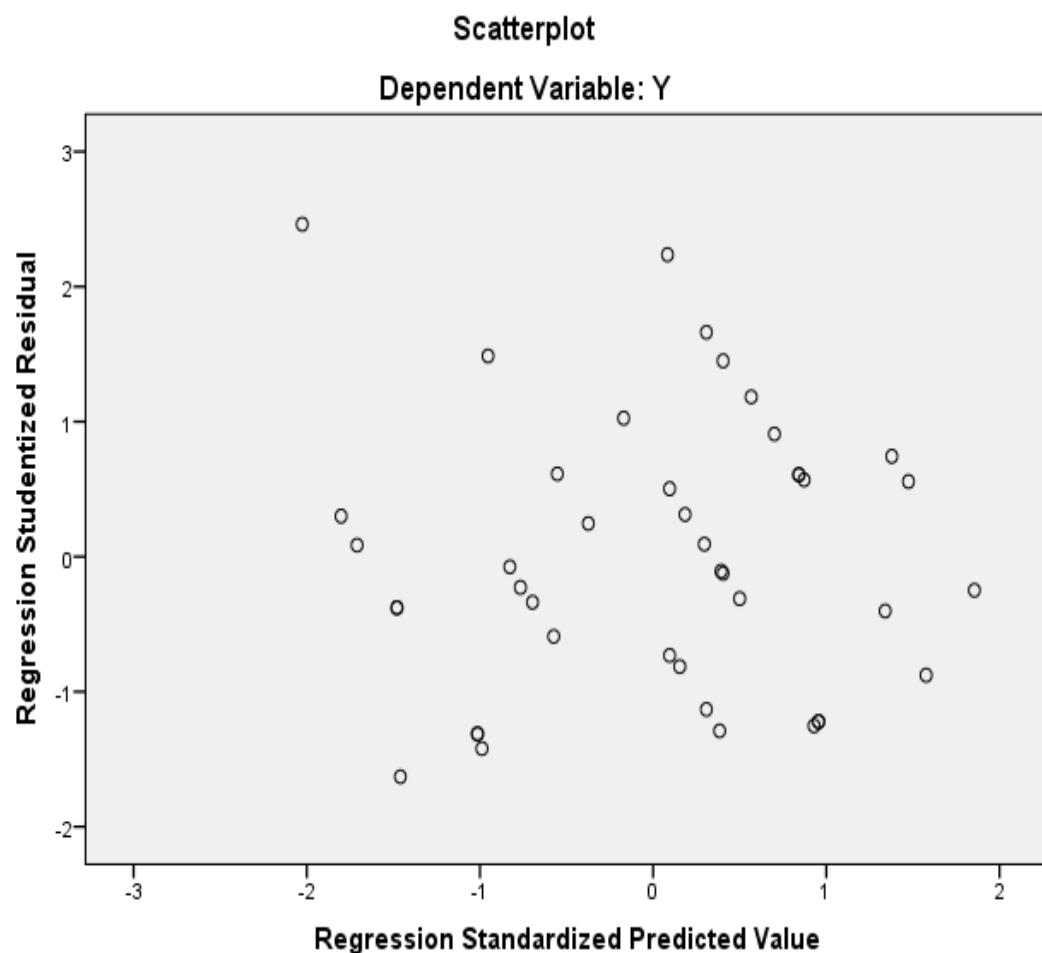
Lampiran 10 : Output Uji Analisis Regresi Linier Berganda

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	13.005	2.535		5.13	0
Tekanan Waktu	0.479	0.396	0.391	1.21	0.234
Locus Of Control	0.034	0.173	0.062	0.194	0.847
Tindakan Supervisi	0.333	0.074	0.373	4.48	0
Etika Profesi	-0.205	0.058	0.31	3.567	0.001

a. Dependent Variable: Tindakan Penghentian atas Prosedur Audit

Lampiran 11 : Output Uji Hasil Uji F Statistik

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1041.128	4	260.282	38.949	.000[b]
	Residual	253.942	38	6.683		
	Total	1295.070	42			

a. Dependent Variable: Tindakan penghentian atas Prosedur Audit

b. Predictors: (Constant), Tekanan Waktu, Locus Of control, Tindakan Supervisi, Etika Profesi

Lampiran 12 : Output Uji *Adjust R Square*

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.897[a]	.804	.783	2.58509	1.116

a. Predictors: (Constant), Tekanan wakti, locus of control, tindakan supervisi, etika profesi

b. Dependent Variable: Tindakan penghentian atas prosedur audit

Lampiran 13 : Daftar KAP

NO	KAP	ALAMAT	TELP	E-MAIL	IZIN USAHA
1	KAP KUMALAH ADI DAN SUGENG PAMUDJI	Jl. Bukit Agung Blok AA No.1 - 2 Perumahan Pondok Bukit Agung Semarang 50269	Telp : (024) 70798706 Fax : (024) 7499850	sugeng.pamudji @yahoo.com	Nomor : KEP-672/KM.17/1998 (8 September 1998)
2	KAP DARSONO & BUDI CAHYO SANTOSO	Jl. Mugas Dalam No.65 Semarang 50243	Telp : (024) 8417530 Fax : (024) 8418124	kap_darsono_bu di@yahoo.com	Nomor : KEP-053/KM.17/1999 (2 Februari 1999)
3	KAP TARMIZI ACHMAD	Jl. Dewi Sartika Raya No.7 Perumahan UNDIP Sukorejo Semarang 50221	Telp : (024) 86457602, 8413907 Fax : (024) 86457602	t_achmad@yah oo.com.au	Nomor : KEP-091/KM.6/2004 (4 Maret 2004)
4	KAP SODIKIN DAN HERIJANTO	Gedung Dharmaputr a Lantai 1 Jl. Pamularsih Raya No.16	Telp : (024) 7601329 Fax : (024) 7601329	_	Nomor : 53/KM.1/2009 (20 Januari 2009)
5	5. KAP TRI WIBOWO DAN REKAN	Jl. MT. Haryono No.548 Semarang 50124	Telp : (024) 3547668, 70666654 Fax : (024) 3511253	_	Nomor : KEP-324/KM.17/1999 (24 Agustus 1999)
6	6. KAP HELIANTO NO & REKAN (CAB)	Jl. Tegalsari Barat V No.24 Semarang 50251	Telp : (024) 70524666, 8505830 Fax : (024) 8505830	-	Nomor : 785/KM.1/2010 (28 Juli 2010)
7	KAP BENNY, TONY, FRANS & DANIEL (CAB)	Jl. Puri Anjasmoro Blok DD I/3 Semarang 50144	Telp : (024) 7606011 Fax : (024) 7624491	btfd_semarang @yahoo.com	Nomor : 248/KM.1/2011 (25 April 2011)