

Lampiran 2: Data kuisisioner

No	K1	K2	K3	K4	K5	K6	K7	K8	K9	K10	K11	KINERJA
1	4	2	4	4	2	2	2	4	2	4	5	35
2	4	3	4	2	2	4	3	4	3	3	4	36
3	5	3	4	4	2	3	3	4	3	4	4	39
4	5	1	5	4	1	2	3	4	1	2	5	33
5	4	3	4	4	2	4	4	4	3	4	4	40
6	4	4	4	3	2	2	4	4	4	3	4	38
7	4	4	4	4	4	4	4	4	4	4	4	44
8	4	4	4	3	2	3	4	3	4	3	3	37
9	4	4	3	3	3	3	3	3	4	3	3	36
10	4	4	4	3	2	3	4	4	4	3	4	39
11	4	4	4	3	2	1	4	4	4	4	3	37
12	4	2	4	4	2	1	3	4	2	4	4	34
13	4	4	3	5	3	4	4	5	4	4	5	45
14	4	5	3	4	3	1	3	3	5	3	3	37
15	4	3	4	4	4	3	4	4	3	4	4	41
16	4	2	3	4	3	2	4	4	2	4	4	36
17	4	2	4	4	2	4	4	4	2	3	4	37
18	4	1	4	1	2	1	3	4	1	4	4	29
19	4	2	5	1	5	1	4	4	2	4	4	36
20	4	2	5	2	5	1	4	4	2	4	4	37
21	4	4	3	4	5	3	5	4	4	4	4	44
22	4	3	4	3	4	3	4	4	3	3	4	39
23	4	4	4	4	5	2	5	4	4	4	5	45
24	4	4	3	4	4	3	4	3	4	4	4	41
25	4	4	3	3	4	3	4	3	4	4	3	39
26	4	4	4	3	5	5	5	5	4	3	4	46
27	4	3	5	4	5	5	5	4	3	3	5	46
28	5	5	5	5	4	4	5	4	5	4	4	50
29	5	5	4	4	3	4	5	3	5	5	5	48
30	5	5	5	4	4	4	5	5	5	4	5	51
31	5	4	4	3	5	3	4	4	4	4	4	44
32	4	4	4	2	5	4	4	5	4	4	5	45
33	5	5	4	2	5	2	5	5	5	4	5	47
34	5	5	4	5	5	3	5	4	5	4	3	48
35	4	2	3	4	5	2	4	3	2	3	4	36
36	4	4	3	4	4	3	4	5	4	4	4	43
37	4	4	3	3	4	3	4	3	4	3	3	38
38	4	4	4	3	4	3	4	4	4	3	4	41
39	4	4	4	3	4	1	4	4	4	4	4	40

40	4	2	4	4	4	1	4	4	2	4	4	37
41	4	4	3	5	5	4	5	5	4	4	5	48

No	KOM1	KOM2	KOM3	KOM4	KOM5	KOM6	KOM7	KOM8	KOM9	KOM10	KOMPETENSI
1	5	5	5	4	5	4	5	2	4	2	41
2	5	5	5	5	5	5	5	2	5	4	46
3	4	5	5	4	5	5	5	4	4	4	45
4	5	5	5	5	5	5	5	5	5	5	50
5	5	5	5	4	5	5	5	4	5	4	47
6	4	4	4	4	4	3	3	3	3	3	35
7	4	4	4	4	4	4	4	4	4	4	40
8	4	4	4	4	4	4	4	3	3	3	37
9	4	4	4	4	4	4	4	3	3	3	37
10	4	4	4	4	4	3	3	3	3	3	35
11	4	4	4	4	4	4	4	3	4	3	38
12	4	4	4	4	4	4	4	3	4	4	39
13	5	5	5	5	4	5	4	3	5	4	45
14	4	4	4	4	4	4	4	3	4	3	38
15	4	4	4	4	4	4	4	4	4	4	40
16	5	5	5	4	4	4	4	4	4	3	42
17	4	4	4	4	4	4	4	4	4	4	40
18	4	4	4	4	4	5	3	4	4	4	40
19	5	4	4	4	5	4	4	4	5	4	43
20	5	5	5	4	4	4	4	4	4	4	43
21	5	5	5	4	4	5	4	3	4	3	42
22	4	4	4	4	3	3	4	3	4	4	37
23	4	5	4	5	4	3	4	3	4	5	41
24	5	5	5	5	5	5	5	3	4	4	46

25	5	5	5	4	4	5	5	4	5	4	46
26	4	5	4	4	5	4	3	1	5	2	37
27	5	4	4	4	5	4	5	4	2	4	41
28	5	5	5	5	4	4	4	5	5	5	47
29	5	5	4	4	5	4	4	4	5	2	42
30	5	5	4	5	5	5	5	4	4	2	44
31	5	5	4	4	4	4	4	4	4	2	40
32	4	4	4	4	4	4	4	5	3	3	39
33	5	5	4	4	4	4	4	4	4	2	40
34	4	4	4	4	4	4	4	4	4	4	40
35	5	4	4	4	5	5	4	3	4	5	43
36	4	4	4	4	4	4	4	4	4	4	40
37	5	5	5	5	5	5	5	2	5	4	46
38	4	5	5	4	5	5	5	4	4	4	45
39	5	5	5	5	5	5	5	5	5	5	50
40	5	5	5	4	5	5	5	4	5	4	47
41	4	4	4	4	4	3	3	3	3	3	35

No	SIA1	SIA2	SIA3	SIA4	SIA5	SIA6	SIA7	SIA8	SIA9	SIA10	SIA11	SIA12	SIA13	SIA14	SIA15	SIA16	SIA
1	4	5	4	5	4	4	4	4	4	2	4	4	4	4	4	4	64
2	4	4	4	3	3	4	4	4	3	3	3	4	4	4	3	4	58
3	5	5	5	4	5	4	5	5	5	3	4	5	4	4	3	4	70
4	5	5	5	4	5	5	5	5	5	1	4	4	4	4	4	4	69
5	5	4	5	3	4	4	4	4	4	3	3	5	5	3	3	3	62
6	3	3	3	3	3	3	3	3	2	3	2	4	2	3	3	3	46
7	4	4	4	4	4	4	4	4	3	4	4	4	3	4	4	4	62
8	4	4	4	3	3	3	3	4	3	3	3	3	3	2	3	4	52
9	4	4	4	2	3	3	3	4	4	3	3	3	3	2	3	4	52
10	3	3	3	2	3	3	3	3	3	2	3	3	4	2	3	3	46
11	4	4	4	3	3	4	4	4	2	3	2	4	4	3	2	4	54
12	4	4	4	4	4	4	4	4	2	2	2	4	4	4	2	4	56
13	4	4	4	5	4	3	2	4	4	4	5	3	3	5	4	4	62
14	3	4	3	3	3	3	3	4	2	3	2	4	4	4	4	4	53
15	4	4	2	3	4	4	4	4	4	3	4	3	4	4	2	2	55
16	4	4	4	3	4	3	4	4	4	4	3	4	3	4	4	4	60
17	4	4	4	3	4	4	4	4	4	4	2	4	4	4	4	4	61
18	4	5	4	5	4	4	3	3	4	1	3	4	4	3	4	3	58
19	4	5	4	5	4	3	4	4	4	1	4	5	3	4	3	3	60
20	5	4	3	5	4	3	3	4	4	1	4	4	4	4	2	4	58
21	4	4	4	4	4	4	4	4	4	3	4	4	3	4	4	4	62
22	4	4	5	5	3	4	4	4	3	3	3	4	4	3	4	3	60
23	4	5	4	4	3	4	4	5	4	3	2	3	3	2	4	5	59

24	5	5	4	5	4	3	4	4	2	2	2	4	3	4	3	4	58
25	4	4	4	5	5	4	4	4	5	3	5	4	4	4	3	4	66
26	1	5	5	5	2	2	4	4	3	5	2	2	1	3	2	1	47
27	4	4	4	5	4	3	5	4	3	4	3	5	4	4	2	3	61
28	5	5	4	4	5	5	5	4	5	5	4	4	4	4	4	4	71
29	4	5	5	5	4	5	5	5	4	5	5	5	5	5	5	5	77
30	4	5	5	5	4	5	4	5	5	4	4	4	3	4	4	4	69
31	5	5	5	5	4	4	4	4	4	4	5	5	4	4	4	4	70
32	3	4	4	4	4	4	5	4	4	2	4	4	4	4	4	4	62
33	5	5	5	5	4	4	4	4	4	4	5	5	4	4	4	4	70
34	4	4	4	5	5	5	4	4	4	4	5	4	5	4	5	4	70
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36	4	4	4	3	4	4	4	5	5	5	4	4	5	5	5	4	69
37	4	4	4	4	4	3	5	4	3	4	3	5	4	4	2	3	60
38	5	5	4	4	5	5	5	4	5	5	4	4	4	4	4	4	71
39	4	5	5	4	4	5	5	5	4	5	5	5	5	5	5	5	76
40	4	5	5	5	4	5	4	5	5	4	4	4	3	4	4	4	69
41	5	5	5	5	4	4	4	4	4	4	5	5	4	4	4	4	70

KOM10	Pearson Correlation	0.039	-0.049	0.319*	0.383*	0.064	0.259	0.276	0.326*	0.253	1	0.519**
	Sig. (2-tailed)	0.808	0.763	0.042	0.014	0.693	0.101	0.081	0.038	0.11		0.001
	N	41	41	41	41	41	41	41	41	41	41	41
TOTAL_KOM PETENSI	Pearson Correlation	0.693**	0.687**	0.780**	0.600**	0.597**	0.782**	0.772**	0.384*	0.680**	0.519**	1
	Sig. (2-tailed)	0	0	0	0	0	0	0	0.013	0	0.001	
	N	41	41	41	41	41	41	41	41	41	41	41
**. Correlation is significant at the 0.01 level (2-tailed).												
*. Correlation is significant at the 0.05 level (2-tailed).												

SIA15	Pearson Correlation	0.179	0.303	0.329*	0.146	0.310*	0.563*	0.097	0.308	0.465*	0.328*	0.495*	0.196	0.313*	0.374*	1	0.573*	0.637**
	Sig. (2-tailed)	0.262	0.054	0.036	0.362	0.048	0	0.548	0.05	0.002	0.036	0.001	0.218	0.046	0.016		0	0
	N	41	41	41	41	41	41	41	41	41	41	41	41	41	41	41	41	41
SIA16	Pearson Correlation	0.509**	0.187	0.143	-0.02	0.335*	0.447*	0.081	0.360*	0.283	0.061	0.323*	0.301	0.339*	0.334*	0.573*	1	0.532**
	Sig. (2-tailed)	0.001	0.243	0.373	0.904	0.032	0.003	0.615	0.021	0.073	0.703	0.04	0.056	0.03	0.033	0		0
	N	41	41	41	41	41	41	41	41	41	41	41	41	41	41	41	41	41
TOTAL_SIA	Pearson Correlation	0.564**	0.605*	0.576*	0.477*	0.727*	0.768*	0.581*	0.606*	0.660*	0.417*	0.749*	0.608*	0.549*	0.637*	0.637*	0.532*	1
	Sig. (2-tailed)	0	0	0	0.002	0	0	0	0	0	0.007	0	0	0	0	0	0	
	N	41	41	41	41	41	41	41	41	41	41	41	41	41	41	41	41	41

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

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

Lampiran 4 : Hasil Uji Reliabilitas

Hasil Reliabilitas Kinerja

Reliability Statistics	
Cronbach's Alpha	N of Items
0.734	11

Hasil Reliabilitas Kompetensi

Reliability Statistics	
Cronbach's Alpha	N of Items
0.817	10

Hasil Reliabilitas Pemahaman SIA

Reliability Statistics	
Cronbach's Alpha	N of Items
0.875	16

Lampiran 5: Uji Penelitian

Hasil Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
TOTAL_KINERJA	41	29	51	40.54	5.085
TOTAL_KOMPETENSI	41	35	50	41.68	3.965
TOTAL_SIA	41	46	77	61.83	7.713
Valid N (listwise)	41				

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
	N	41
Normal Parameters ^{a,b}	Mean	0.0000000
	Std. Deviation	4.33285572
Most	Absolute	0.103

Extreme Differences	Positive	0.103
	Negative	-0.077
	Kolmogorov-Smirnov Z	0.663
	Asymp. Sig. (2-tailed)	0.772
a. Test distribution is Normal.		
b. Calculated from data.		

Uji Multikolinearitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients				Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF	
1	(Constant)	31.257	10.407		3.003	0.005			
	TOTAL_KOMPETENSI	-0.522	0.291	-0.317	-1.796	0.08	0.689	1.451	
	TOTAL_SIA	0.436	0.149	0.515	2.92	0.006	0.689	1.451	
a. Dependent Variable: TOTAL_KINERJA									

Uji Heteroskedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	1.034	4.424		0.234	0.816
	TOTAL_KOMPETENSI	0.124	0.124	0.193	1.004	0.322
	TOTAL_SIA	0.044	0.064	-0.124	-0.697	0.490
a. Dependent Variable: ABS_RES						

Lampiran 6: Uji Analisis Regresi Berganda
 Hasil uji R²

Uji R²

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.523 ^a	0.274	0.236	4.445
a. Predictors: (Constant), TOTAL_SIA, TOTAL_KOMPETENSI				

Hasil Uji T

Uji T

Coefficients ^a							
Model		Unstandardized Coefficients		Standardized Coefficients	t		Sig.
		B	Std. Error	Beta			
1	(Constant)	36.442	7.643		4.768	0.000	
	TOTAL_KOMPETENSI	0.515	0.213	0.402	2.412	0.021	
	TOTAL_SIA	0.413	0.110	0.672	3.767	0.001	
a. Dependent Variable: TOTAL_KINERJA							

UJI F

ANOVA ^b						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	283.250	2	141.625	7.167	0.002 ^a
	Residual	750.946	38	19.762		
	Total	1034.195	40			
a. Predictors: (Constant), TOTAL_SIA, TOTAL_KOMPETENSI						
b. Dependent Variable: TOTAL_KINERJA						

Perpustakaan Universitas Muhammadiyah Yogyakarta menyatakan bahwa Skripsi atas:

Nama : Septa Esthu Rahmaningtyas
NIM : 20150420228
Prodi : Akuntansi
Judul : PENGARUH KOMPETENSI DAN PEMAHAMAN SISTEM INFORMASI AKUNTANSI TERHADAP KINERJA AUDITOR
Dosen Pembimbing : Dyah Ekaari Sekar Jatiningsih, Dr., SE, M.Sc., QIA

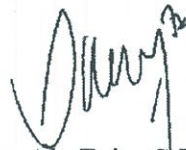
**Telah dilakukan tes Turnitin filter 1%, dengan indeks similaritasnya sebesar 15%.
Semoga surat keterangan ini dapat digunakan sebagaimana mestinya.**

Mengetahui
Ka. Ur. Pengelolaan



Laela Niswatin, S.I.Pust

Yogyakarta, 01-07-2019
yang melaksanakan pengecekan



Ikram Al- Zein, S.Kom.I