

KUESIONER PENELITIAN

Responden yang terhormat,

Sehubungan dengan penyelesaian tugas akhir skripsi untuk memenuhi persyaratan gelar sarjana Strata-1 (S-1) pada Program Studi Akuntansi Fakultas Ekonomi Dan Bisnis Universitas Muslim Indonesia, maka peneliti mengadakan penelitian dengan judul “Pengaruh Profesionalisme, Kecerdasan Emosional Dan Pengalaman Kerja Terhadap Kualitas Audit Pada Kantor Inspektorat Provinsi Sulawesi Selatan”

Saya yang bertanda tangan di bawah ini:

Nama : M. Fadhil Pratama Ishak

STB : 023 2019 0072

Program Studi/Jurusan : Fakultas Ekonomi dan bisnis / Akuntansi

Dengan ini memohon kesediaan saudara/i untuk mengisi kuesioner ini dan memberikan informasi pada masing-masing pertanyaan berikut ini dengan sebenar-benarnya dan jujur sesuai dengan petunjuk pengisian. Data yang Anda berikan hanya akan digunakan untuk kepentingan karya tulis ilmiah/skripsi tersebut. Atas perhatian dan kerjasamanya dalam pengisian kuesioner ini saya ucapkan terima kasih.

Peneliti,

M. Fadhil Pratama Ishak
CP: 081242515773

IDENTITAS RESPONDEN

Untuk keperluan keabsahan data penelitian ini, saya mengharapkan kepada bapak/Ibu/Sdr/i untuk mengisi data- data berikut:

- | | | | | |
|--|---|---|-----------------------------|-----------|
| 1. Nama Responden | : | | | |
| 2. Umur | : | Tahun | | |
| 3. Jenis Kelamin | : | <input type="checkbox"/> Laki-Laki | <input type="checkbox"/> | Perempuan |
| 4. Pendidikan Formal | : | <input type="checkbox"/> D3 | <input type="checkbox"/> D4 | S1 |
| | | <input type="checkbox"/> S2 | <input type="checkbox"/> S3 | |
| | | | | |
| 5. Lama Masa Kerja | : | <input type="checkbox"/> < 3 tahun | <input type="checkbox"/> | 3-5 tahun |
| | | <input type="checkbox"/> 5-10 tahun | <input type="checkbox"/> | >20 tahun |
| 6. Kedudukan di Inspektorat Kota Makassar | : | <input type="checkbox"/> Auditor Junior | <input type="checkbox"/> | Partner |
| | | <input type="checkbox"/> Auditor Senior | <input type="checkbox"/> | Manajer |
| | | <input type="checkbox"/> Supervisi | | |

A. TANGGAPAN RESPONDEN

Bapak/Ibu/Sdr/i dimohon untuk memberikan tanggapan yang sesuai atas pertanyaan - pertanyaan berikut dengan memilih skor yang tersedia dengan cara memberi tanda (√). Jika menurut Bapak/Ibu/Sdr/i tidak ada jawaban yang tepat, maka jawaban dapat diberikan pada pilihan yang paling mendekati.:

STS : Sangat Tidak Setuju (STS)

TS : Tidak Setuju (TS)

KS : Kurang Setuju (KS)

S : Setuju (S)

SS : Sangat Setuju (SS)

KUESIONER PROFESIONALISME

| No. | PERNYATAAN | NILAI | | | | |
|--|--|-------|----|----|---|----|
| | | STS | TS | KS | S | SS |
| Bagaimana Pendapat Bapak/Ibu mengenai pernyataan berikut ini: | | | | | | |
| I. Indikator: Dedikasi | | | | | | |
| 1 | Sebagai seorang auditor, saya melaksanakan tugas pemeriksaan sesuai dengan pengetahuan yang saya miliki. | | | | | |
| II. Indikator: Kewajiban Sosial | | | | | | |
| 2 | Sebagai seorang auditor, saya tidak pernah melakukan penarikan diri dari tugas yang diberikan. | | | | | |
| III. Indikator: Permintaan atau Tuntutan | | | | | | |
| 3 | Saya menerima beberapa permintaan untuk melakukan suatu pekerjaan yang saling bertentangan satu sama lain. | | | | | |
| IV. Indikator: Kemandirian | | | | | | |
| 4 | Sebagai seorang auditor, saya mampu bertanggung jawab atas hasil kerja (output) yang saya keluarkan. | | | | | |
| V. Indikator: Keyakinan Terhadap Peraturan Profesi | | | | | | |
| 5 | Sebagai seorang auditor, saya menyelesaikan tugas dengan mematuhi standar profesi yang telah ditetapkan. | | | | | |
| VI. Indikator: Hubungan Sesama Profesi | | | | | | |
| 6 | Sebagai seorang auditor, antara saya dan auditor eksternal lainnya sering melakukan tukar pendapat. | | | | | |

Sumber: Nugrahini (2018)

KUESIONER KECERDASAN EMOSIONAL

| No. | PERNYATAAN | NILAI | | | | |
|--|--|-------|----|----|---|----|
| | | STS | TS | KS | S | SS |
| Bagaimana Pendapat Bapak/Ibu mengenai pernyataan berikut ini: | | | | | | |
| J. Indikator: Kesadaran Diri | | | | | | |
| 1 | Auditor harus mengetahui batas kemampuan auditor dalam menjalankan tugasnya. | | | | | |
| II. Indikator: Pengaturan Diri | | | | | | |
| 2 | Dalam melaksanakan tugasnya seorang auditor harus mampu mengendalikan emosi dirinya sendiri. | | | | | |
| III. Indikator: Motivasi | | | | | | |
| 3 | Auditor harus selalu optimis dalam menyelesaikan tugasnya mencapai kesuksesan. | | | | | |
| IV. Indikator: <i>Empaty</i> | | | | | | |
| 4 | Auditor mampu menciptakan suasana nyaman bagi klien dalam melakukan proses audit. | | | | | |
| V. Indikator: Keterampilan Sosial | | | | | | |
| 5 | Auditor harus mampu membangun interaksi yang baik dengan klien serta karyawan yang lain. | | | | | |

Sumber: Skripsi Murni, (2021) & Hajrianti, (2018)

KUESIONER PENGALAMAN KERJA

| No. | PERNYATAAN | NILAI | | | | |
|--|---|-------|----|----|---|----|
| | | STS | TS | KS | S | SS |
| Bagaimana Pendapat Bapak/Ibu mengenai pernyataan berikut ini: | | | | | | |
| I. Indikator: Lama Waktu | | | | | | |
| 1 | Semakin lama menjadi auditor, semakin mengerti bagaimana menghadapi entitas/obyek pemeriksaan dalam memperoleh informasi yang dibutuhkan. | | | | | |
| II. Indikator: Tingkat Pengetahuan | | | | | | |
| 2 | Sebagai seorang auditor, tingkat pengetahuan sangat diperlukan untuk menjalankan tugas dan tanggung jawab. | | | | | |
| III. Indikator: Penguasaan Pekerjaan | | | | | | |
| 3 | Sebagai seorang auditor, ketika melakukan sebuah pekerjaan, harusnya sebagai auditor harus menguasai dan mengenal jenis pekerjaan tersebut. | | | | | |

Sumber: Amrulloh (2013)

KUESIONER KUALITAS AUDIT

| No | PERNYATAAN | NILAI | | | | |
|--|--|-------|----|----|---|----|
| | | STS | TS | KS | S | SS |
| Bagaimana Pendapat Bapak/Ibu mengenai pernyataan berikut ini: | | | | | | |
| I. Indikator: Kesesuaian Pemeriksaan dengan Standar Audit | | | | | | |
| 1 | Saat menerima penugasan, auditor menetapkan sasaran, ruang lingkup, metodologi pemeriksaan. | | | | | |
| 2 | Dalam semua pekerjaan saya harus direview oleh atasan secara berjenjang sebelum laporan hasil audit dibuat. | | | | | |
| 3 | Auditor menatausahakan dokumen audit dalam bentuk kertas kerja audit dan disimpan dengan baik agar dapat secara efektif diambil, dirujuk dan dianalisis. | | | | | |
| II. Indikator: Kualitas Laporan Hasil Audit | | | | | | |
| 4 | Laporan harus mengemukakan penjelasan tanggapan pejabat/pihak obyek audit tentang hasil audit. | | | | | |
| 5 | Kemampuan terhadap sistem informasi akuntansi klien dapat menjadikan pelaporan audit saya menjadi lebih baik. | | | | | |

Sumber : Sukriah, Skripsi (2009) & Nugraha Agung Eka. (2012)

Tabulasi Data

| No | Profesionalisme | | | | | | | | Kecerdasan Emosional | | | | | | | |
|----|-----------------|------|------|------|------|------|-----|-------|----------------------|------|------|------|------|-----|-----|--|
| | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | TX1 | MX1 | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | TX2 | MX2 | |
| 1 | 3 | 3 | 4 | 4 | 4 | 3 | 21 | 3.5 | 4 | 4 | 4 | 4 | 4 | 20 | 4 | |
| 2 | 4 | 4 | 4 | 5 | 5 | 4 | 26 | 4.333 | 3 | 3 | 4 | 4 | 3 | 17 | 3.4 | |
| 3 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 | 3 | 3 | 4 | 4 | 4 | 18 | 3.6 | |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 | 4 | 4 | 4 | 4 | 5 | 21 | 4.2 | |
| 5 | 3 | 3 | 3 | 4 | 4 | 4 | 21 | 3.5 | 3 | 3 | 3 | 3 | 3 | 15 | 3 | |
| 6 | 3 | 3 | 4 | 4 | 4 | 4 | 22 | 3.667 | 3 | 3 | 4 | 4 | 4 | 18 | 3.6 | |
| 7 | 4 | 3 | 4 | 3 | 3 | 3 | 20 | 3.333 | 3 | 3 | 4 | 4 | 4 | 18 | 3.6 | |
| 8 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 | 5 | 5 | 5 | 5 | 3 | 23 | 4.6 | |
| 9 | 3 | 4 | 4 | 4 | 4 | 4 | 23 | 3.833 | 3 | 3 | 3 | 3 | 5 | 17 | 3.4 | |
| 10 | 5 | 5 | 4 | 4 | 4 | 4 | 26 | 4.333 | 4 | 4 | 4 | 4 | 4 | 20 | 4 | |
| 11 | 3 | 3 | 4 | 4 | 4 | 4 | 22 | 3.667 | 3 | 4 | 4 | 4 | 4 | 19 | 3.8 | |
| 12 | 4 | 4 | 4 | 4 | 4 | 3 | 23 | 3.833 | 4 | 4 | 4 | 4 | 4 | 20 | 4 | |
| 13 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 | 4 | 4 | 4 | 3 | 3 | 18 | 3.6 | |
| 14 | 4 | 3 | 3 | 3 | 3 | 3 | 19 | 3.167 | 4 | 4 | 4 | 3 | 4 | 19 | 3.8 | |
| 15 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 | 4 | 4 | 3 | 3 | 3 | 17 | 3.4 | |
| 16 | 4 | 4 | 4 | 4 | 4 | 5 | 25 | 4.167 | 3 | 4 | 4 | 4 | 4 | 19 | 3.8 | |
| 17 | 4 | 3 | 3 | 3 | 3 | 3 | 19 | 3.167 | 3 | 3 | 4 | 4 | 4 | 18 | 3.6 | |
| 18 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 | 3 | 3 | 4 | 4 | 4 | 18 | 3.6 | |
| 19 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 | 3 | 4 | 4 | 4 | 4 | 19 | 3.8 | |
| 20 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 | 3 | 3 | 3 | 3 | 3 | 15 | 3 | |
| 21 | 5 | 5 | 5 | 4 | 4 | 4 | 27 | 4.5 | 4 | 4 | 5 | 5 | 5 | 23 | 4.6 | |
| 22 | 4 | 4 | 4 | 4 | 3 | 3 | 22 | 3.667 | 4 | 5 | 5 | 5 | 4 | 23 | 4.6 | |
| 23 | 3 | 3 | 4 | 4 | 4 | 4 | 22 | 3.667 | 3 | 3 | 3 | 4 | 4 | 17 | 3.4 | |
| 24 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 | 4 | 4 | 4 | 4 | 5 | 21 | 4.2 | |
| 25 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 | 4 | 4 | 4 | 4 | 5 | 21 | 4.2 | |
| 26 | 5 | 5 | 5 | 5 | 4 | 4 | 28 | 4.667 | 4 | 4 | 4 | 4 | 4 | 20 | 4 | |

| | | | | | | | | | | | | | | | |
|----|---|---|---|---|---|---|----|-------|---|---|---|---|---|----|-----|
| 27 | 4 | 4 | 4 | 4 | 3 | 3 | 22 | 3.667 | 4 | 4 | 4 | 4 | 4 | 20 | 4 |
| 28 | 4 | 4 | 4 | 4 | 4 | 3 | 23 | 3.833 | 3 | 4 | 4 | 4 | 4 | 19 | 3.8 |
| 29 | 4 | 4 | 4 | 4 | 4 | 5 | 25 | 4.167 | 3 | 4 | 4 | 4 | 4 | 19 | 3.8 |
| 30 | 3 | 3 | 3 | 3 | 3 | 4 | 19 | 3.167 | 3 | 3 | 4 | 4 | 4 | 18 | 3.6 |
| 31 | 4 | 4 | 4 | 4 | 4 | 5 | 25 | 4.167 | 3 | 4 | 4 | 4 | 4 | 19 | 3.8 |
| 32 | 5 | 5 | 5 | 4 | 4 | 4 | 27 | 4.5 | 4 | 4 | 5 | 5 | 5 | 23 | 4.6 |
| 33 | 3 | 4 | 4 | 4 | 4 | 4 | 23 | 3.833 | 3 | 4 | 4 | 4 | 4 | 19 | 3.8 |
| 34 | 3 | 3 | 4 | 4 | 4 | 4 | 22 | 3.667 | 4 | 4 | 4 | 4 | 4 | 20 | 4 |
| 35 | 4 | 4 | 4 | 5 | 4 | 5 | 26 | 4.333 | 3 | 4 | 4 | 4 | 4 | 19 | 3.8 |
| 36 | 4 | 4 | 3 | 3 | 3 | 4 | 21 | 3.5 | 3 | 3 | 4 | 4 | 4 | 18 | 3.6 |
| 37 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 | 4 | 4 | 4 | 4 | 5 | 21 | 4.2 |
| 38 | 3 | 3 | 4 | 4 | 4 | 4 | 22 | 3.667 | 3 | 4 | 4 | 4 | 4 | 19 | 3.8 |
| 39 | 4 | 4 | 4 | 3 | 4 | 4 | 23 | 3.833 | 4 | 4 | 4 | 4 | 4 | 20 | 4 |
| 40 | 3 | 3 | 4 | 4 | 4 | 4 | 22 | 3.667 | 3 | 3 | 3 | 4 | 4 | 17 | 3.4 |

| Pengalaman Kerja | | | | | Kualitas Audit | | | | | | | |
|------------------|------|------|-----|-------|----------------|----|----|----|----|----|-----|--|
| X3.1 | X3.2 | X3.3 | TX3 | MX3 | Y1 | Y2 | Y3 | Y4 | Y5 | TY | MY | |
| 3 | 3 | 3 | 9 | 3 | 4 | 3 | 3 | 3 | 3 | 16 | 3.2 | |
| 3 | 3 | 3 | 9 | 3 | 4 | 4 | 3 | 3 | 3 | 17 | 3.4 | |
| 3 | 4 | 5 | 12 | 4 | 3 | 3 | 3 | 3 | 4 | 16 | 3.2 | |
| 3 | 3 | 4 | 10 | 3.333 | 3 | 3 | 3 | 3 | 4 | 16 | 3.2 | |
| 4 | 4 | 4 | 12 | 4 | 3 | 3 | 3 | 4 | 4 | 17 | 3.4 | |
| 3 | 3 | 4 | 10 | 3.333 | 3 | 3 | 3 | 3 | 3 | 15 | 3 | |
| 4 | 4 | 4 | 12 | 4 | 3 | 3 | 3 | 3 | 4 | 16 | 3.2 | |
| 3 | 4 | 4 | 11 | 3.667 | 3 | 3 | 4 | 5 | 5 | 20 | 4 | |
| 3 | 4 | 4 | 11 | 3.667 | 3 | 3 | 4 | 4 | 4 | 18 | 3.6 | |
| 3 | 3 | 4 | 10 | 3.333 | 3 | 3 | 4 | 4 | 4 | 18 | 3.6 | |
| 3 | 3 | 3 | 9 | 3 | 3 | 3 | 3 | 3 | 3 | 15 | 3 | |
| 3 | 4 | 4 | 11 | 3.667 | 3 | 3 | 3 | 4 | 4 | 17 | 3.4 | |
| 4 | 4 | 4 | 12 | 4 | 3 | 4 | 4 | 4 | 4 | 19 | 3.8 | |
| 4 | 4 | 4 | 12 | 4 | 3 | 3 | 3 | 3 | 4 | 16 | 3.2 | |

| | | | | | | | | | | | |
|---|---|---|----|-------|---|---|---|---|---|----|-----|
| 4 | 4 | 5 | 13 | 4.333 | 3 | 3 | 3 | 3 | 3 | 15 | 3 |
| 3 | 3 | 4 | 10 | 3.333 | 3 | 4 | 4 | 4 | 5 | 20 | 4 |
| 3 | 3 | 3 | 9 | 3 | 3 | 3 | 3 | 3 | 3 | 15 | 3 |
| 3 | 4 | 4 | 11 | 3.667 | 3 | 4 | 4 | 4 | 4 | 19 | 3.8 |
| 3 | 4 | 4 | 11 | 3.667 | 4 | 4 | 4 | 4 | 4 | 20 | 4 |
| 3 | 3 | 4 | 10 | 3.333 | 3 | 3 | 3 | 3 | 4 | 16 | 3.2 |
| 4 | 4 | 4 | 12 | 4 | 3 | 3 | 4 | 5 | 5 | 20 | 4 |
| 4 | 4 | 4 | 12 | 4 | 3 | 4 | 4 | 4 | 4 | 19 | 3.8 |
| 3 | 3 | 3 | 9 | 3 | 2 | 2 | 3 | 3 | 3 | 13 | 2.6 |
| 3 | 4 | 4 | 11 | 3.667 | 3 | 3 | 3 | 3 | 4 | 16 | 3.2 |
| 4 | 4 | 4 | 12 | 4 | 3 | 3 | 4 | 4 | 4 | 18 | 3.6 |
| 4 | 4 | 5 | 13 | 4.333 | 4 | 4 | 4 | 4 | 3 | 19 | 3.8 |
| 3 | 4 | 4 | 11 | 3.667 | 3 | 3 | 4 | 5 | 5 | 20 | 4 |
| 3 | 4 | 5 | 12 | 4 | 3 | 4 | 4 | 4 | 4 | 19 | 3.8 |
| 3 | 3 | 4 | 10 | 3.333 | 3 | 3 | 4 | 5 | 5 | 20 | 4 |
| 3 | 3 | 3 | 9 | 3 | 3 | 3 | 3 | 3 | 3 | 15 | 3 |
| 3 | 3 | 4 | 10 | 3.333 | 4 | 4 | 4 | 4 | 4 | 20 | 4 |
| 3 | 4 | 5 | 12 | 4 | 4 | 4 | 4 | 4 | 4 | 20 | 4 |
| 3 | 3 | 4 | 10 | 3.333 | 3 | 3 | 4 | 4 | 4 | 18 | 3.6 |
| 3 | 3 | 3 | 9 | 3 | 4 | 3 | 3 | 3 | 3 | 16 | 3.2 |
| 3 | 4 | 4 | 11 | 3.667 | 4 | 3 | 3 | 4 | 4 | 18 | 3.6 |
| 3 | 3 | 3 | 9 | 3 | 3 | 3 | 3 | 3 | 3 | 15 | 3 |
| 3 | 4 | 4 | 11 | 3.667 | 3 | 3 | 3 | 4 | 5 | 18 | 3.6 |
| 3 | 3 | 3 | 9 | 3 | 3 | 3 | 3 | 3 | 3 | 15 | 3 |
| 3 | 4 | 4 | 11 | 3.667 | 3 | 3 | 3 | 4 | 4 | 17 | 3.4 |
| 3 | 3 | 3 | 9 | 3 | 2 | 2 | 3 | 3 | 3 | 13 | 2.6 |

Descriptives

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|----------------------|----|---------|---------|--------|----------------|
| Profesionalisme | 40 | 3.17 | 4.67 | 3.8750 | .35955 |
| Kecerdasan Emosional | 40 | 3.00 | 4.60 | 3.8250 | .38746 |
| Pengalaman Kerja | 40 | 3.00 | 4.33 | 3.5500 | .41722 |
| Kualitas Audit | 40 | 2.60 | 4.00 | 3.4500 | .40950 |
| Valid N (listwise) | 40 | | | | |

Statistics

| | | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | Profesionalisme |
|--------|---------|------|------|------|------|------|------|-----------------|
| N | Valid | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| | Missing | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mean | | 3.83 | 3.80 | 3.95 | 3.93 | 3.85 | 3.90 | 3.8750 |
| Median | | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 3.9167 |
| Sum | | 153 | 152 | 158 | 157 | 154 | 156 | 155.00 |

Frequencies

X1.1

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | 3 | 11 | 27.5 | 27.5 | 27.5 |
| | 4 | 25 | 62.5 | 62.5 | 90.0 |
| | 5 | 4 | 10.0 | 10.0 | 100.0 |
| | Total | 40 | 100.0 | 100.0 | |

X1.2

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | 3 | 12 | 30.0 | 30.0 | 30.0 |
| | 4 | 24 | 60.0 | 60.0 | 90.0 |
| | 5 | 4 | 10.0 | 10.0 | 100.0 |
| | Total | 40 | 100.0 | 100.0 | |

X1.3

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---|-----------|---------|---------------|--------------------|
| Valid | 3 | 5 | 12.5 | 12.5 | 12.5 |
| | 4 | 32 | 80.0 | 80.0 | 92.5 |
| | 5 | 3 | 7.5 | 7.5 | 100.0 |

| | | | | |
|-------|----|-------|-------|--|
| Total | 40 | 100.0 | 100.0 | |
|-------|----|-------|-------|--|

X1.4

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---|-----------|---------|---------------|--------------------|
| Valid | 3 | 6 | 15.0 | 15.0 | 15.0 |
| | 4 | 31 | 77.5 | 77.5 | 92.5 |
| | 5 | 3 | 7.5 | 7.5 | 100.0 |
| Total | | 40 | 100.0 | 100.0 | |

X1.5

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---|-----------|---------|---------------|--------------------|
| Valid | 3 | 7 | 17.5 | 17.5 | 17.5 |
| | 4 | 32 | 80.0 | 80.0 | 97.5 |
| | 5 | 1 | 2.5 | 2.5 | 100.0 |
| Total | | 40 | 100.0 | 100.0 | |

X1.6

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---|-----------|---------|---------------|--------------------|
| Valid | 3 | 8 | 20.0 | 20.0 | 20.0 |
| | 4 | 28 | 70.0 | 70.0 | 90.0 |
| | 5 | 4 | 10.0 | 10.0 | 100.0 |
| Total | | 40 | 100.0 | 100.0 | |

Statistics

| | | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | Kecerdasan Emosional |
|--------|---------|------|------|------|------|------|----------------------|
| N | Valid | 40 | 40 | 40 | 40 | 40 | 40 |
| | Missing | 0 | 0 | 0 | 0 | 0 | 0 |
| Mean | | 3.48 | 3.73 | 3.95 | 3.95 | 4.03 | 3.8250 |
| Median | | 3.00 | 4.00 | 4.00 | 4.00 | 4.00 | 3.8000 |
| Sum | | 139 | 149 | 158 | 158 | 161 | 153.00 |

X2.1

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---|-----------|---------|---------------|--------------------|
| Valid | 3 | 22 | 55.0 | 55.0 | 55.0 |
| | 4 | 17 | 42.5 | 42.5 | 97.5 |
| | 5 | 1 | 2.5 | 2.5 | 100.0 |

| | | | | |
|-------|----|-------|-------|--|
| Total | 40 | 100.0 | 100.0 | |
|-------|----|-------|-------|--|

X2.2

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---|-----------|---------|---------------|--------------------|
| Valid | 3 | 13 | 32.5 | 32.5 | 32.5 |
| | 4 | 25 | 62.5 | 62.5 | 95.0 |
| | 5 | 2 | 5.0 | 5.0 | 100.0 |
| Total | | 40 | 100.0 | 100.0 | |

X2.3

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---|-----------|---------|---------------|--------------------|
| Valid | 3 | 6 | 15.0 | 15.0 | 15.0 |
| | 4 | 30 | 75.0 | 75.0 | 90.0 |
| | 5 | 4 | 10.0 | 10.0 | 100.0 |
| Total | | 40 | 100.0 | 100.0 | |

X2.4

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---|-----------|---------|---------------|--------------------|
| Valid | 3 | 6 | 15.0 | 15.0 | 15.0 |
| | 4 | 30 | 75.0 | 75.0 | 90.0 |
| | 5 | 4 | 10.0 | 10.0 | 100.0 |
| Total | | 40 | 100.0 | 100.0 | |

X2.5

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---|-----------|---------|---------------|--------------------|
| Valid | 3 | 6 | 15.0 | 15.0 | 15.0 |
| | 4 | 27 | 67.5 | 67.5 | 82.5 |
| | 5 | 7 | 17.5 | 17.5 | 100.0 |
| Total | | 40 | 100.0 | 100.0 | |

Statistics

| | | X3.1 | X3.2 | X3.3 | Pengalaman Kerja |
|--------|---------|------|------|------|------------------|
| N | Valid | 40 | 40 | 40 | 40 |
| | Missing | 0 | 0 | 0 | 0 |
| Mean | | 3.23 | 3.55 | 3.88 | 3.5500 |
| Median | | 3.00 | 4.00 | 4.00 | 3.6667 |
| Sum | | 129 | 142 | 155 | 142.00 |

X3.1

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | 3 | 31 | 77.5 | 77.5 | 77.5 |
| | 4 | 9 | 22.5 | 22.5 | 100.0 |
| | Total | 40 | 100.0 | 100.0 | |

X3.2

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | 3 | 18 | 45.0 | 45.0 | 45.0 |
| | 4 | 22 | 55.0 | 55.0 | 100.0 |
| | Total | 40 | 100.0 | 100.0 | |

X3.3

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | 3 | 10 | 25.0 | 25.0 | 25.0 |
| | 4 | 25 | 62.5 | 62.5 | 87.5 |
| | 5 | 5 | 12.5 | 12.5 | 100.0 |
| | Total | 40 | 100.0 | 100.0 | |

Statistics

| | | Y1 | Y2 | Y3 | Y4 | Y5 | Kualitas Audit |
|--------|---------|------|------|------|------|------|----------------|
| N | Valid | 40 | 40 | 40 | 40 | 40 | 40 |
| | Missing | 0 | 0 | 0 | 0 | 0 | 0 |
| Mean | | 3.15 | 3.20 | 3.43 | 3.65 | 3.83 | 3.4500 |
| Median | | 3.00 | 3.00 | 3.00 | 4.00 | 4.00 | 3.4000 |
| Sum | | 126 | 128 | 137 | 146 | 153 | 138.00 |

Y1

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | 2 | 2 | 5.0 | 5.0 | 5.0 |
| | 3 | 30 | 75.0 | 75.0 | 80.0 |
| | 4 | 8 | 20.0 | 20.0 | 100.0 |
| | Total | 40 | 100.0 | 100.0 | |

Y2

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | 2 | 2 | 5.0 | 5.0 | 5.0 |
| | 3 | 28 | 70.0 | 70.0 | 75.0 |
| | 4 | 10 | 25.0 | 25.0 | 100.0 |
| | Total | 40 | 100.0 | 100.0 | |

Y3

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | 3 | 23 | 57.5 | 57.5 | 57.5 |
| | 4 | 17 | 42.5 | 42.5 | 100.0 |
| | Total | 40 | 100.0 | 100.0 | |

Y4

| | | Frequency | Percent | Valid Percent |
|-------|-------|-----------|---------|---------------|
| Valid | 3 | 18 | 45.0 | 45.0 |
| | 4 | 18 | 45.0 | 45.0 |
| | 5 | 4 | 10.0 | 10.0 |
| | Total | 40 | 100.0 | 100.0 |

Correlations

| | | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | Profesionalisme |
|-----------------|---------------------|--------|--------|--------|--------|--------|--------|-----------------|
| X1.1 | Pearson Correlation | 1 | .824** | .446** | .134 | -.005 | .024 | .635** |
| | Sig. (2-tailed) | | .000 | .004 | .409 | .975 | .884 | .000 |
| | N | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| X1.2 | Pearson Correlation | .824** | 1 | .619** | .391* | .277 | .248 | .841** |
| | Sig. (2-tailed) | .000 | | .000 | .013 | .084 | .123 | .000 |
| | N | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| X1.3 | Pearson Correlation | .446** | .619** | 1 | .583** | .494** | .188 | .779** |
| | Sig. (2-tailed) | .004 | .000 | | .000 | .001 | .245 | .000 |
| | N | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| X1.4 | Pearson Correlation | .134 | .391* | .583** | 1 | .703** | .367* | .720** |
| | Sig. (2-tailed) | .409 | .013 | .000 | | .000 | .020 | .000 |
| | N | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| X1.5 | Pearson Correlation | -.005 | .277 | .494** | .703** | 1 | .485** | .655** |
| | Sig. (2-tailed) | .975 | .084 | .001 | .000 | | .002 | .000 |
| | N | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| X1.6 | Pearson Correlation | .024 | .248 | .188 | .367* | .485** | 1 | .545** |
| | Sig. (2-tailed) | .884 | .123 | .245 | .020 | .002 | | .000 |
| | N | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| Profesionalisme | Pearson Correlation | .635** | .841** | .779** | .720** | .655** | .545** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 40 | 40 | 40 | 40 | 40 | 40 | 40 |

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

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

Y5

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | 3 | 13 | 32.5 | 32.5 | 32.5 |
| | 4 | 21 | 52.5 | 52.5 | 85.0 |
| | 5 | 6 | 15.0 | 15.0 | 100.0 |
| | Total | 40 | 100.0 | 100.0 | |

Correlations

Correlations

| | | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | Kecerdasan Emosional |
|------|---------------------|--------|--------|--------|--------|------|----------------------|
| X2.1 | Pearson Correlation | 1 | .687** | .455** | .271 | .122 | .708** |
| | Sig. (2-tailed) | | .000 | .003 | .091 | .452 | .000 |
| | N | 40 | 40 | 40 | 40 | 40 | 40 |
| X2.2 | Pearson Correlation | .687** | 1 | .592** | .409** | .102 | .773** |
| | Sig. (2-tailed) | .000 | | .000 | .009 | .530 | .000 |
| | N | 40 | 40 | 40 | 40 | 40 | 40 |

Correlations

| | | X3.1 | X3.2 | X3.3 | Pengalaman Kerja |
|----------------------|---------------------|--------|--------|--------|------------------|
| X3.1 | Pearson Correlation | 1 | .487** | .312* | .685** |
| | Sig. (2-tailed) | | .001 | .050 | .000 |
| | N | 40 | 40 | 40 | 40 |
| X3.2 | Pearson Correlation | .487** | 1 | .650** | .882** |
| | Sig. (2-tailed) | .001 | | .000 | .000 |
| | N | 40 | 40 | 40 | 40 |
| X3.3 | Pearson Correlation | .312* | .650** | 1 | .852** |
| | Sig. (2-tailed) | .050 | .000 | | .000 |
| | N | 40 | 40 | 40 | 40 |
| Kecerdasan Emosional | Pearson Correlation | .685** | .882** | .852** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | |
| | N | 40 | 40 | 40 | 40 |

**.

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

**.

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

Correlations

| | | Y1 | Y2 | Y3 | Y4 | Y5 | Kualitas Audit |
|----------------|---------------------|--------|--------|--------|--------|--------|----------------|
| Y1 | Pearson Correlation | 1 | .596** | .154 | .088 | -.075 | .428** |
| | Sig. (2-tailed) | | .000 | .344 | .588 | .647 | .006 |
| | N | 40 | 40 | 40 | 40 | 40 | 40 |
| Y2 | Pearson Correlation | .596** | 1 | .555** | .285 | .177 | .679** |
| | Sig. (2-tailed) | .000 | | .000 | .075 | .276 | .000 |
| | N | 40 | 40 | 40 | 40 | 40 | 40 |
| Y3 | Pearson Correlation | .154 | .555** | 1 | .770** | .529** | .844** |
| | Sig. (2-tailed) | .344 | .000 | | .000 | .000 | .000 |
| | N | 40 | 40 | 40 | 40 | 40 | 40 |
| Y4 | Pearson Correlation | .088 | .285 | .770** | 1 | .777** | .861** |
| | Sig. (2-tailed) | .588 | .075 | .000 | | .000 | .000 |
| | N | 40 | 40 | 40 | 40 | 40 | 40 |
| Y5 | Pearson Correlation | -.075 | .177 | .529** | .777** | 1 | .737** |
| | Sig. (2-tailed) | .647 | .276 | .000 | .000 | | .000 |
| | N | 40 | 40 | 40 | 40 | 40 | 40 |
| Kualitas Audit | Pearson Correlation | .428** | .679** | .844** | .861** | .737** | 1 |
| | Sig. (2-tailed) | .006 | .000 | .000 | .000 | .000 | |
| | N | 40 | 40 | 40 | 40 | 40 | 40 |

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

Reliability

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .780 | 6 |

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .766 | 5 |

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .733 | 3 |

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .760 | 5 |

Regression

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .704 ^a | .496 | .454 | .30250 |

a. Predictors: (Constant), Pengalaman Kerja, Kecerdasan Emosional, Profesionalisme

b. Dependent Variable: Kualitas Audit

ANOVA^a

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|--------|-------------------|
| 1 | Regression | 3.246 | 3 | 1.082 | 11.824 | .000 ^b |
| | Residual | 3.294 | 36 | .092 | | |
| | Total | 6.540 | 39 | | | |

a. Dependent Variable: Kualitas Audit

b. Predictors: (Constant), Pengalaman Kerja, Kecerdasan Emosional, Profesionalisme

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|----------------------|-----------------------------|------------|---------------------------|-------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | -.406 | .651 | | -.624 | .536 |
| | Profesionalisme | .458 | .148 | .402 | 3.089 | .004 |
| | Kecerdasan Emosional | .303 | .134 | .287 | 2.265 | .030 |
| | Pengalaman Kerja | .260 | .124 | .264 | 2.089 | .044 |

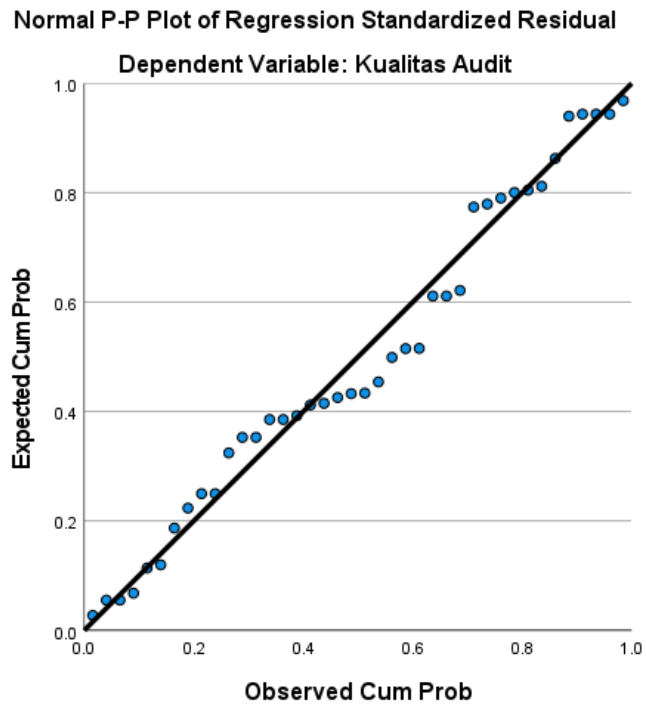
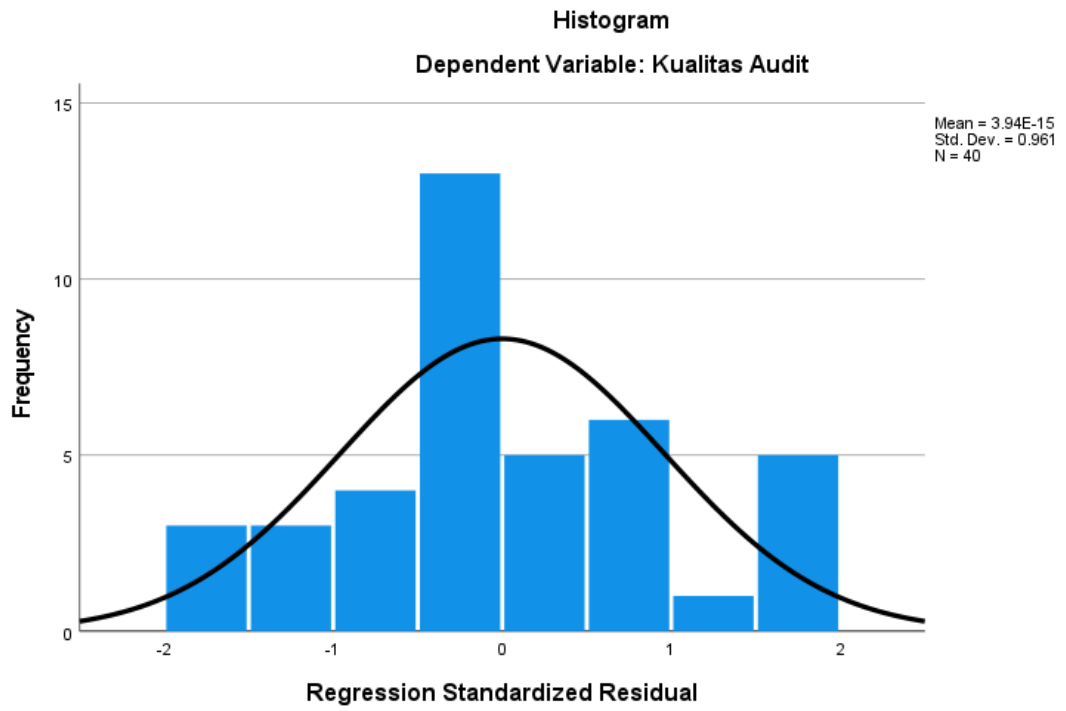
a. Dependent Variable: Kualitas Audit

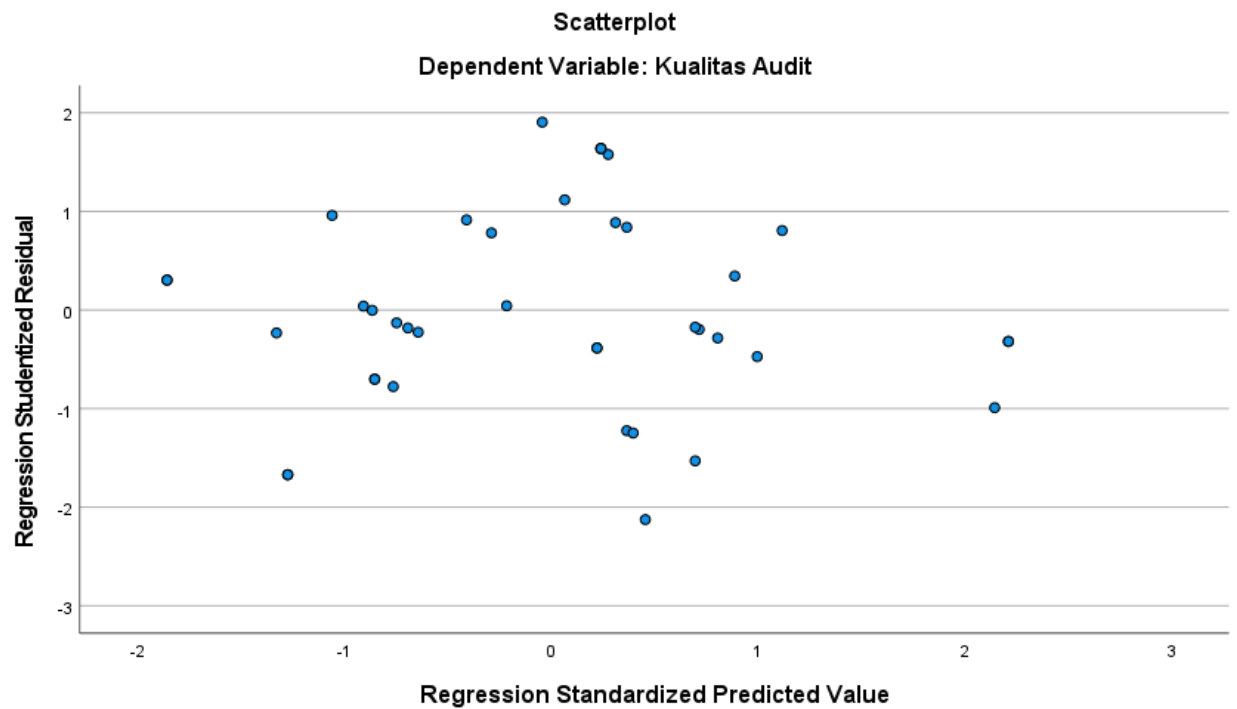
Coefficients^a

| Model | | Collinearity Statistics | |
|-------|----------------------|-------------------------|-------|
| | | Tolerance | VIF |
| 1 | Profesionalisme | .826 | 1.211 |
| | Kecerdasan Emosional | .872 | 1.147 |
| | Pengalaman Kerja | .873 | 1.146 |

a. Dependent Variable: Kualitas Audit

Chart





NPar Tests

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual | |
|--|-------------------------|-------------------------|------|
| N | | 40 | |
| Normal Parameters ^{a,b} | Mean | .0000000 | |
| | Std. Deviation | .29063159 | |
| Most Extreme Differences | Absolute | .109 | |
| | Positive | .109 | |
| | Negative | -.083 | |
| Test Statistic | | .109 | |
| Asymp. Sig. (2-tailed) ^c | | .200 ^d | |
| Monte Carlo Sig. (2-tailed) ^e | Sig. | .263 | |
| | 99% Confidence Interval | Lower Bound | .251 |
| | | Upper Bound | .274 |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

e. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 624387341.



**PEMERINTAH PROVINSI SULAWESI SELATAN
INSPEKTORAT PROVINSI**

Jl. Andi Pangerang Pettarani No.100 Telp. (0411) - 453137 Makassar, Kode Pos 90222

Makassar, 28 Februari 2023

| | | |
|----------|-----------------------------------|-----------------------------|
| Nomor | : 800.2 / 1168 / A.3/Itprov | Kepada, |
| Lampiran | : -- | Yth. Dekan Fakultas Ekonomi |
| Perihal | : Persetujuan Izin Penelitian | dan Bisnis UMI |
| | a.n M.Fadhil Pratama Ishak | di - |
| | No.02320190072 | Tempat |

Memperhatikan Surat Nomor : 10329/S.01/PTSP/2023 tanggal 23 Februari 2023 perihal Izin Penelitian, maka dengan ini disampaikan bahwa pada prinsipnya dapat memberikan kesempatan kepada :

| | |
|--------------------|--|
| Nama | : M.Fadhil Pratama Ishak |
| No.Pokok | : 02320190072 |
| Fakultas / Jurusan | : Ekonomi dan Bisnis / Ilmu Akuntansi |
| Pekerjaan/Lembaga | : Mahasiswa |
| Perguruan Tinggi | : UNIVERSITAS MUSLIM INDONESIA |
| Judul Penelitian | : "PENGARUH PROFESIONALISME , KECERDASAN EMOSIONAL DAN PENGALAMAN KERJA TERHADAP KUALITAS AUDIT PADA KANTOR INSPEKTORAT SULAWESI SELATAN " |

Untuk mengadakan penelitian pada Kantor Inspektorat Daerah Provinsi Sulawesi Selatan dengan tetap memperhatikan ketentuan yang berlaku, yaitu :

1. Penelitian dinyatakan berlangsung bila dalam proses pengambilan data :
 - a. Melapor pada saat melakukan pengambilan data
 - b. Melapor pada saat selesai
2. Penelitian dinyatakan tidak berlangsung bila tidak melakukan point (1).

Demikian disampaikan, atas perhatiannya diucapkan terima kasih.



AHEL RANTE, SH., M.Si., CFA

Pangkat : Pembina Tk I /IV b
NIP. 19701113 199803 1 005

Tembusan :

1. Kepala DPMPSTSP Prov. SulSel di Makassar;
2. Yang bersangkutan di tempat;
3. Pertinggal.