

Lampiran 2 SPSS Output

Data Responden

jenis_kelamin

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	laki-laki	30	62.5	62.5	62.5
	perempuan	18	37.5	37.5	100.0
	Total	48	100.0	100.0	

pengalaman_pekerjaan

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	<1tahun	5	10.4	10.4	10.4
	<5tahun	38	79.2	79.2	89.6
	>5tahun	5	10.4	10.4	100.0
	Total	48	100.0	100.0	

jenjang_pendidikan

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	S1	42	87.5	87.5	87.5
	S2	6	12.5	12.5	100.0
	Total	48	100.0	100.0	

jabatan

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	junior_audit	28	58.3	58.3	58.3
	senior_audit	19	39.6	39.6	97.9
	Partner	1	2.1	2.1	100.0
	Total	48	100.0	100.0	

Hasil Uji Analisis Statistik Deskriptif

Descriptive Statistics

	N	Range	Minimum	Maximum	Sum	Mean	Std. Error	Std. Deviation	Variance
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic
Fee audit	48	12.00	18.00	30.00	1207.00	25.14	.34	2.41	5.82
Indepedensi	48	7.00	35.00	42.00	1877.00	39.10	.32	2.26	5.11
Kompetensi	48	10.00	38.00	48.00	2107.00	43.89	.47	3.30	10.90
audit tenure	48	8.00	32.00	40.00	1746.00	36.37	.42	2.94	8.66
ukuran perusahaan	48	4.00	3.00	7.00	246.00	5.12	.20	1.40	1.98
kualitas audit	48	11.00	34.00	45.00	1882.00	39.20	.52	3.64	13.27
Valid (listwise)	N48								

Sumber: Output SPSS 24.0 (data diolah, 2021)

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	ukuran perusahaan, audit tenure, Fee audit, indepedensi, kompetensi ^b		Enter

a. Dependent Variable: kualitas audit

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.514 ^a	.264	.176	3.30705

a. Predictors: (Constant), ukuran perusahaan, audit tenure, Fee audit, indepedensi, kompetensi

b. Dependent Variable: kualitas audit

ANOVA^a

Model	Sum of Squares	Df	Mean Square	F	Sig.
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1	Regression	164.579	5	32.916	3.010	.021 ^b
	Residual	459.338	42	10.937		
	Total	623.917	47			

a. Dependent Variable: kualitas audit

b. Predictors: (Constant), ukuran perusahaan, audit tenure, Fee audit, independensi, kompetensi

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.648	12.450		.052	.959		
	Fee audit	.175	.201	.116	.874	.387	.992	1.008
	independensi	.575	.221	.357	2.603	.013	.933	1.071
	Kompetensi	.242	.152	.219	1.587	.120	.918	1.090
	audit tenure	.113	.166	.092	.685	.497	.980	1.020
	ukuran perusahaan	-.597	.345	-.231	-1.730	.091	.984	1.016

a. Dependent Variable: kualitas audit

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	35.1721	42.6339	39.2083	1.87128	48
Std. Predicted Value	-2.157	1.831	.000	1.000	48
Standard Error of Predicted Value	.698	1.649	1.145	.238	48
Adjusted Predicted Value	34.8214	43.0080	39.1857	1.95283	48
Residual	-5.48889	5.98802	.00000	3.12620	48
Std. Residual	-1.660	1.811	.000	.945	48
Stud. Residual	-1.698	2.077	.003	1.011	48
Deleted Residual	-5.74468	7.88030	.02259	3.58059	48
Stud. Deleted Residual	-1.738	2.167	.009	1.025	48
Mahal. Distance	1.114	10.704	4.896	2.424	48
Cook's Distance	.000	.227	.025	.037	48
Centered Leverage Value	.024	.228	.104	.052	48

a. Dependent Variable: kualitas audit

One-Sample Kolmogorov-Smirnov Test

Unstandardized

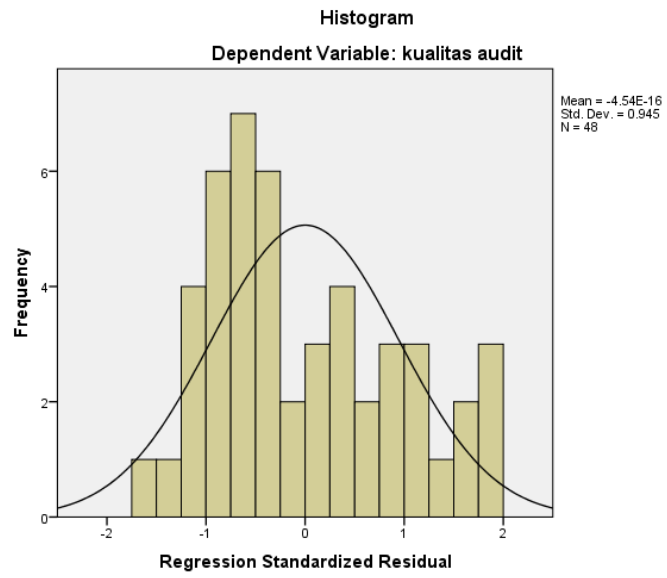
Residual

N	48	
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	3.12620260
Most Extreme Differences	Absolute	.148
	Positive	.148
	Negative	-.068
Test Statistic	.148	
Asymp. Sig. (2-tailed)	.010 ^c	

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.



Normal P-P Plot of Regression Standardized Residual

