LAMPIRAN
Lampiran 1. Surat Keterangan Telah Melakukan Penelitian

Mahsun Nurdiono Kukuh & Partners
Registered Public Accountants

Jakarta, 28 Mei 2019
No. : 015 /SKP/LC/MNK&D/P/H0/V/2019
Perihal : Surat Keterangan Penelitian

Kepada Yth:
Dr. Endah Saptutyningsih, M.Si
Wakil Dekan
Fakultas Ekonomi
Universitas Muhammadiyah Yogyakarta

SURAT KETERANGAN PENELITIAN

Saya yang bertanda tangan di bawah ini:
Nama : Prasetyaningrum Pancawati
Jabatan : Office Manager

Dengan ini menerangkan bahwa:
Nama : Defya Herfysdie
NIM : 20150420159
Jurusan : Akuntansi


Dengan demikian surat keterangan ini disampaikan untuk digunakan dengan semestinya, atas perhatian dan kerjasamanya, kami ucapkan terima kasih.

Hormat kami,
Kantor Akuntan Publik
Mahnun Nurdiono Kukuh & Partners

Prasetyaningrum Pancawati
Office Manager

Pondok Indah Office Tower 1 Lantai 12A Suite 1304-09, Jl. Sultan Iskandar Muda Bar, K. V-VA, Jakarta, Indonesia 13310
Telp: +62 21 789 7428/29
AUDIT—TAXATION—BUSINESS ADVISORY—LEARNING CENTER
SURAT KETERANGAN PENELITIAN

Yang bertanda tangan dibawah ini, saya selaku mahasiswa/i yang beridentitas:

Nama : DEFYA HERFYADIE
NIM : 20150420159
Jurusan : Akuntansi
Fakultas : Ekonomi dan Bisnis
Perguruan Tinggi : Universitas Muhammadiyah Yogyakarta

Menerangkan bahwa telah melakukan penelitian dengan menyebar kuesioner di KAP Indarto Waluyo dalam rangka penyusunan skripsi dengan judul:

"PENGARUH SKEPTISME PROFESIONAL, PENGALAMAN KERJA, KODE ETIK, KEAHlian AUDIT, DAN INDEPENDENSI TERHADAP KETEPATAN PEMBERIAN OPINI AUDIT"

Demikian surat keterangan penelitian ini dibuat, semoga dapat digunakan sebagaimana mestinya.

Yogyakarta, Juni 2019

[Signature]
Ghik Arvani, A.Md
Office Manajer
KANTOR AKUNTAN PUBLIK
KUMALAHADI, KUNCARA, SUGENG PAMUDJI & REKAN
Kantor Pusat
Jl. Kranji No. 90 Serang Baru, Muda
Sariharjo, Ngaglik, Sleman, Yogyakarta
Telp/Fax. (0274) 4463648

SURAT KETERANGAN

Yang bertanda tangan di bawah ini menerangkan bahwa:

Nama : Defya Herfyadie
NIM/NIRM : 20150420159
Program Studi : S1-Akuntansi
Universitas/Instansi : Universitas Muhammadiyah Yogyakarta

Yang bersangkutan telah melakukan penelitian untuk penyusunan Tugas Akhir Skripsi ke KAP Kumalahadi, Kuncara, Sugeng Pamudji & Rekan dengan tema “Opini Audit”

Demikian Surat Keterangan ini dibuat dan untuk digunakan sebagaimana perlu nya.

Yogyakarta, 24 Mei 2019
Management Service

(Nia Juliarti, SS.)
SURAT KETERANGAN
No. 066/KAP/HDN/V/2019

Yang bertanda tangan dibawah ini, mewakili:

Nama : Drs. HADIONO
Jabatan : Pimpinan Kantor Akuntan Publik Drs. Hadiono
Alamat : Jl. Kusbini No. 27 Yogyakarta

Dengan ini menerangkan bahwa mahasiswa dengan identitas:

Nama : Defya Herfyadie
NIM : 20150420159
Program Studi : Akuntansi / Fakultas Ekonomi dan Bisnis
Universitas : Universitas Muhammadiyah Yogyakarta

Benar-benar melakukan penelitian di KAP Drs. Hadiono dengan skripsi berjudul “Pengaruh Skeptisme Profesional, Pengalaman Kerja, Kode Ethis, Keshlaim Audit dan Independensi terhadap Ketepatan Pemberian Opini Audit”.

Demikian surat keterangan ini dibuat untuk dapat dipergunakan sebagaimana mestinya.

Yogyakarta, 29 Mei 2019
Kantor Akuntan Publik “ DRS. HADIONO “
NIK: KAP 98.2.0258

Rininta Radityasari, SE., AK., CA., CPA.
SURAT KETERANGAN

Nomor: 209/KAP/HS/YGY/V1/2019
Perihal: Surat Keterangan

Yang bertanda tangan dibawah adalah Manajer Audit KAP Drs. Henry & Sugeng menerangkan bahwa:

Nama : Defya Herfyadie
NIK : 20150420159
Prodi : Akuntansi
Fakultas : Ekonomi dan Bisnis
Universitas : Universitas Muhammadiyah Yogyakarta

Adalah benar telah mengirimkan Kuesioner untuk penelitian dalam rangka menyusun skripsi dengan judul "Pengaruh Skeptisme Profesional, Pengalaman Kerja, Kode Etik, Keahlian Audit, dan Independensi Terhadap Ketepatan Pemberian Opini Audit"

Demikian Surat Keterangan ini dibuat dan untuk digunakan sebagaimana mestinya.

Yogyakarta, 19 Juni 2019
KAP Drs. Henry & Sugeng

[Signature]

Putri Dwi Jayanti, S.E., Ak.
Manajer Audit

Kantor Pusat : Jl. Gajah Mada 22 Telp. (0274) 514883 Fax. (0274) 514883 Yogyakarta 55112
Kantor Cabang : Jl. Marunggai Kebonsari Kecamatan No. 45 Blok B-10 Kebonsari Jimbarang Surabaya 60233
Telp. (031) 829 7513, 70418434 Fax. (031) 829 7513
LAMPIRAN
KUESIONER
Permohonan Pengisian Kuesioner

Kepada Yth:

Bapak/Ibu/Saudara(i)

Di Tempat

Dengan hormat,

Sehubungan dengan kegiatan penelitian untuk penyusunan tugas akhir skripsi yang bertemakan “Opini Audit” yang merupakan salah satu persyaratan untuk memperoleh gelar Sarjana Ekonomi dari Program Studi Akuntansi Universitas Muhammadiyah Yogyakarta, maka dengan ini saya:

Nama : Defya Herfyadie

NIM : 20150420159

Program Studi : Akuntansi


- Dimohon keusioner diisi dengan lengkap dikarenakan kalau item tidak terisi maka asumsi jawaban responden “Ragu-ragu”.

Dengan demikian, peneliti sangat mengharapkan kejujuran Bapak/Ibu dalam pengisian kuesioner, atas kesediaan waktu dan bantuannya diucapkan banyak terimakasih.

Yogyakarta, ..................2019

Hormat saya,

Defya Herfyadie
IDENTITAS RESPONDEN

1. Nama : .............................................................. (boleh tidak diisi)
2. Nama KAP : .............................................................. (boleh tidak diisi)
3. Umur : ...........tahun
4. Jenis Kelamin :
   □ Laki-laki         □ Perempuan
5. Jabatan / Golongan :
   □ Junior Auditor   □ Senior Auditor   □ Lain-lain
6. Pendidikan Terkahir :
   □ S3               □ S2
   □ S1               □ D3/D4
7. Masa Kerja Bapak/Ibu di KAP :
   □ 1 – 5 Tahun      □ 6 – 10 Tahun
   □ 11 – 15 Tahun    □ > 15 Tahun
**KUESIONER**

Mohon dengan hormat, bantuan, dan kesediaan Bapak/Ibu untuk men jawab seluruh pernyataan dalam kuesioner ini. Berikan tanda (✓) pernyataan berikut yang sesuai dengan keadaan yang sesungguhnya pada kolom yang tersedia. Pilihan jawaban:

1. Untuk sangat tidak setuju (STS)
2. Untuk tidak setuju (TS)
3. Untuk netral (N)
4. Untuk setuju (S)
5. Untuk sangat setuju (SS)

**Bagian 1 : Aspek Opini Audit**

<table>
<thead>
<tr>
<th>No</th>
<th>Pernyataan</th>
<th>STS</th>
<th>TS</th>
<th>N</th>
<th>S</th>
<th>SS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Saya selalu memberikan respon yang benar dari setiap pekerjaan audit</td>
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<tr>
<td>2</td>
<td>Saya memiliki keterampilan dan pengetahuan yang berasal dari pelatihan dan pengalaman</td>
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<tr>
<td>3</td>
<td>Memiliki pengalaman merupakan hal yang penting dalam memberikan opini audit</td>
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<tr>
<td>4</td>
<td>Saya mematuhi etika profesional</td>
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<td>Memiliki keahlian merupakan hal yang penting dalam memberikan opini audit</td>
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<tr>
<td>6</td>
<td>Saya tidak mudah dikendalikan oleh pihak lain selama melakukan audit</td>
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</tr>
<tr>
<td>7</td>
<td>Opini audit harus sesuai dengan bukti dan temuan audit yang ada</td>
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<tr>
<td>8</td>
<td>Bukti yang cukup dan kompeten sehingga tepat dalam memberikan opini audit</td>
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<tr>
<td>9</td>
<td>Kesalahan yang material dapat mempengaruhi jenis opini yang akan diberikan auditor</td>
<td></td>
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</table>
Bagian 2 : Aspek Kepercayaan Auditor

<table>
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<tr>
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<th>N</th>
<th>S</th>
<th>SS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Saya tekun dan hati-hati dalam melakukan audit</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Saya tidak percaya begitu saja dengan bukti-bukti audit yang disediakan auditee</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>3</td>
<td>Saya mempertanyakan bukti audit yang keabsahannya meragukan</td>
<td></td>
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<tr>
<td>4</td>
<td>Saya melakukan evaluasi terhadap bukti audit</td>
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<tr>
<td>5</td>
<td>Saya mengumpulkan bukti audit yang cukup dan detail</td>
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</tr>
<tr>
<td>6</td>
<td>Saya percaya dengan bukti-bukti yang disediakan auditee</td>
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</tr>
<tr>
<td>7</td>
<td>Saya meminta bukti tambahan kepada auditee apabila saya merasa bukti yang saya dapat belum cukup meyakinkan</td>
<td></td>
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</table>

Bagian 3 : Aspek Pengalaman Auditor

<table>
<thead>
<tr>
<th>No</th>
<th>Pernyataan</th>
<th>STS</th>
<th>TS</th>
<th>N</th>
<th>S</th>
<th>SS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Semakin lama menjadi seorang auditor, maka akan semakin memahami bagaimana cara menghadapi suatu obyek pemeriksaan dalam memperoleh data dan informasi yang diperlukan</td>
<td></td>
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<tr>
<td>2</td>
<td>Semakin lama bekerja menjadi auditor, semakin dapat mengetahui informasi yang relevan untuk dijadikan pertimbangan dalam membuat keputusan</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>3</td>
<td>Semakin lama menjadi seorang auditor, maka semakin mudah mencari penyebab munculnya kesalahan dan dapat memberikan saran atau rekomendasi menghilangkan atau memperkecil penyebab tersebut</td>
<td></td>
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<tr>
<td>4</td>
<td>Banyaknya tugas yang dihadapi dapat memberikan kesempatan untuk belajar dari keberhasilan dan kegagalan yang</td>
<td></td>
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</tbody>
</table>
Semakin sering auditor melakukan penugasan, semakin banyak pengalaman yang dimiliki auditor

Saya semakin handal dalam melakukan audit seiring dengan banyaknya tugas (audit) yang telah dikerjakan

---

### Bagian 4 : Aspek Kepatuhan Auditor

<table>
<thead>
<tr>
<th>No</th>
<th>Pernyataan</th>
<th>STS</th>
<th>TS</th>
<th>N</th>
<th>S</th>
<th>SS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Saya berusaha untuk profesional dalam melakukan tugas</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>2</td>
<td>Saya melakukan tindakan yang konsisten sesuai dengan nilai dan keyakinan atas perilaku orang lain yang tidak etis, meskipun ada resiko yang signifikan untuk diri sendiri dan pekerjaan</td>
<td></td>
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<tr>
<td>3</td>
<td>Saya melakukan penilaian secara objektif dalam auditing</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>4</td>
<td>Saya tidak menerima pekerjaan (audit) oleh orang-orang terdekat/kenal baik dengan saya</td>
<td></td>
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<tr>
<td>5</td>
<td>Saya memberikan informasi sesuai dengan fakta atau keadaan sebenarnya yang terjadi pada objek yang diperiksa</td>
<td></td>
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<tr>
<td>6</td>
<td>Saya bertanggung jawab terhadap pekerjaan yang saya lakukan</td>
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<tr>
<td>7</td>
<td>Saya menghormati dan menjaga kerahasiaan informasi yang diperoleh selama melakukan audit, kecuali ada persetujuan, hak atau kewajiban professional/hukum untuk mengungkapkannya</td>
<td></td>
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</tbody>
</table>

### Bagian 5 : Aspek Kemampuan Auditor

<table>
<thead>
<tr>
<th>No</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>Saya memahami standar pemeriksaan</td>
<td></td>
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</tr>
</tbody>
</table>
yang berlaku dalam melakukan audit laporan keuangan

2 Saya memiliki pengetahuan yang memadai dalam bidang audit

3 Saya memiliki pengetahuan tentang lingkungan entitas

4 Saya memiliki keterampilan berkomunikasi secara efektif

5 Saya memiliki berbagai kemampuan terutama keahlian bahasa yang baik, benar, efisien, dan cermat dalam menyampaikan hasil audit dengan jelas

6 Saya memiliki kemahiran professional dan kemampuan dalam melaksanakan tugas sebagai auditor

7 Saya memiliki keterampilan dan pengetahuan yang berasal dari pelatihan dan pengalaman

Bagian 6 : Aspek Kebebasan Auditor

<table>
<thead>
<tr>
<th>No</th>
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<tbody>
<tr>
<td>1</td>
<td>Saya sulit untuk menolak permintaan dari auditee karena yang bersangkutan kenalan baik</td>
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<td></td>
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<tr>
<td>2</td>
<td>Saya berupaya tetap bersikap independen dalam melakukan audit walaupun telah lama menjalin hubungan dengan klien</td>
<td></td>
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<tr>
<td>3</td>
<td>Dalam proses audit saya tidak mengabaikan kode etik independensi</td>
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<tr>
<td>4</td>
<td>Sikap independensi merupakan ukuran profesionalisme seorang auditor</td>
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<tr>
<td>5</td>
<td>KAP mengikuti standar ketentuan IAPI tentang independensi profesional auditor</td>
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<td>6</td>
<td>Saya bebas dari tekanan auditee</td>
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<td>7</td>
<td>Saya bebas dari kepentingan pribadi maupun pihak lain untuk membatasi segala</td>
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<tr>
<td>8 Saya bebas dari campur tangan pihak luar dalam melakukan prosedur audit</td>
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<tr>
<td>9 Saya diberikan kebebasan dalam mengaudit</td>
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</tbody>
</table>
LAMPIRAN JAWABAN RESPONDEN
### KETEPATAN PEMBERIAN OPINI AUDITOR (Y)

<table>
<thead>
<tr>
<th>No</th>
<th>KPO A1</th>
<th>KPO A2</th>
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*. Correlation is significant at the 0.05 level (2-tailed).
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*. Correlation is significant at the 0.05 level (2-tailed).
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**. Correlation is significant at the 0.01 level (2-tailed).
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N: 34, 34, 34, 34, 34, 34, 34
**. Correlation is significant at the 0.01 level (2-tailed).

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**KE7**

| Pearson Correlation | .481** | .612** | .672    | .494** | .589** | .714** | 1      | .780**         |
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**KODE ETIK**

<p>| Pearson Correlation | .762** | .903** | .891**  | .802** | .811** | .871** | .780** | 1              |
| Sig. (2-tailed)     | .000    | .000    | .000    | .000    | .000    | .000    | .000   |                |
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**. Correlation is significant at the 0.01 level (2-tailed).
Correlation is significant at the 0.05 level (2-tailed).

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

*. Correlation is significant at the 0.05 level (2-tailed).
3. Hasil Uji Reliabilitas

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**Reliability Statistics**

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4. **Hasil Uji Asumsi Klasik**

   a. **Uji Normalitas**

   **One-Sample Kolmogorov-Smirnov Test**

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   a. Test distribution is Normal.
   b. Calculated from data.

   b. **Uji Multikolinearitas**

   **Coefficients$^a$**

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   $^a$ Test distribution is Normal.
a. Dependent Variable: KETEPATAN PEMBERIAN OPINI AUDIT

c. Uji Heteroskedastisitas

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a. Dependent Variable: ABS_RES
5. Hasil Uji Hipotesis

a. Uji Nilai F

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*a. Predictors: (Constant), INDEPENDENSI, SKEPTISME PROFESIONAL, PENGALAMAN KERJA, KODE ETIK, KEAHLIAN AUDIT

b. Uji Koefisien Determinasi

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*a. Predictors: (Constant), INDEPENDENSI, SKEPTISME PROFESIONAL, PENGALAMAN KERJA, KODE ETIK, KEAHLIAN AUDIT

b. Dependent Variable: KETEPATAN PEMBERIAN OPINI AUDIT

c. Uji Nilai T

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a. Dependent Variable: KETEPATAN PEMBERIAN OPINI AUDIT
Perpustakaan Universitas Muhammadiyah Yogyakarta menyatakan bahwa Skripsi atas:
Nama : DEFYA HERFYADIE
NIK : 20150420159
Prodi : Akuntansi
Judul : PENGARUH SKEPTISME PROFESIONAL, PENGALAMAN KERJA, KODE ETIK, KEAHlian AUDIT DAN INDEPENDENSI TERHADAP KETEPATAN PEMBERIAN OPINI AUDIT
(Studi pada Kantor Akuntan Publik di Provinsi Daerah Istimewa Yogyakarta)
Dosen Pembimbing : Dr. Dyah Ekaari Sckar Jatiningsih, SE, M.Sc, QIA., Ak., CA.
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