**Lampiran 1**

**Pengujian Validitas Variabel Tekanan Waktu**

**Factor Analysis**

| **KMO and Bartlett's Test** | | |
| --- | --- | --- |
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | | .870 |
| Bartlett's Test of Sphericity | Approx. Chi-Square | 202.918 |
| Df | 10 |
| Sig. | .000 |

| **Rotated Component Matrixa** | | |
| --- | --- | --- |
|  | Component | |
|  | 1 | 2 |
| Tekanan1 | .852 | .388 |
| Tekanan2 | .853 | .360 |
| Tekanan3 | .331 | .941 |
| Tekanan4 | .839 | .316 |
| Tekanan5 | .911 | .236 |
| Extraction Method: Principal Component Analysis.  Rotation Method: Varimax with Kaiser Normalization. | | |
| a. Rotation converged in 3 iterations. | | |

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**Pengujian Validitas Variabel Risiko Audit**

**Factor Analysis**

| **KMO and Bartlett's Test** | | |
| --- | --- | --- |
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | | .602 |
| Bartlett's Test of Sphericity | Approx. Chi-Square | 20.321 |
| Df | 3 |
| Sig. | .000 |

| **Rotated Component Matrixa** | | |
| --- | --- | --- |
|  | Component | |
|  | 1 | 2 |
| Resiko1 | .791 | .318 |
| Resiko2 | .901 | .040 |
| Resiko3 | .161 | .975 |
| Extraction Method: Principal Component Analysis.  Rotation Method: Varimax with Kaiser Normalization. | | |
| a. Rotation converged in 3 iterations. | | |

**Pengujian Validitas Variabel Materialitas**

**Factor Analysis**

| **KMO and Bartlett's Test** | | |
| --- | --- | --- |
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | | .732 |
| Bartlett's Test of Sphericity | Approx. Chi-Square | 65.750 |
| df | 3 |
| Sig. | .000 |

| **Rotated Component Matrixa** | | |
| --- | --- | --- |
|  | Component | |
|  | 1 | 2 |
| Materialitas1 | .382 | .924 |
| Materialitas2 | .847 | .364 |
| Materialitas3 | .862 | .343 |
| Extraction Method: Principal Component Analysis.  Rotation Method: Varimax with Kaiser Normalization. | | |
| a. Rotation converged in 3 iterations. | | |

**Pengujian Validitas Variabel Prosedur Review & Kontrol Kualitas oleh KAP (sebelum valid)**

**Factor Analysis**

| **KMO and Bartlett's Test** | | |
| --- | --- | --- |
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | | .648 |
| Bartlett's Test of Sphericity | Approx. Chi-Square | 43.257 |
| df | 10 |
| Sig. | .000 |

| **Rotated Component Matrixa** | | |
| --- | --- | --- |
|  | Component | |
|  | 1 | 2 |
| Prosedur1 | -.004 | .943 |
| Prosedur2 | .494 | .577 |
| Prosedur3 | .830 | -.015 |
| Prosedur4 | .783 | .143 |
| Prosedur5 | .669 | .188 |
| Extraction Method: Principal Component Analysis.  Rotation Method: Varimax with Kaiser Normalization. | | |
| a. Rotation converged in 3 iterations. | | |

**Pengujian Validitas Variabel Prosedur Review & Kontrol Kualitas oleh KAP (valid)**

**Factor Analysis**

| **KMO and Bartlett's Test** | | |
| --- | --- | --- |
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | | .661 |
| Bartlett's Test of Sphericity | Approx. Chi-Square | 25.827 |
| df | 6 |
| Sig. | .000 |

| **Rotated Component Matrixa** | | |
| --- | --- | --- |
|  | Component | |
|  | 1 | 2 |
| Prosedur1 | .060 | .969 |
| Prosedur3 | .822 | -.112 |
| Prosedur4 | .795 | .093 |
| Prosedur5 | .713 | .331 |
| Extraction Method: Principal Component Analysis.  Rotation Method: Varimax with Kaiser Normalization. | | |
| a. Rotation converged in 3 iterations. | | |

**Pengujian Validitas Variabel Penghentian Prematur Atas Prosedur Audit (sebelum valid)**

**Factor Analysis**

| **KMO and Bartlett's Test** | | |
| --- | --- | --- |
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | | .918 |
| Bartlett's Test of Sphericity | Approx. Chi-Square | 419.006 |
| df | 45 |
| Sig. | .000 |

| **Rotated Component Matrixa** | | |
| --- | --- | --- |
|  | Component | |
|  | 1 | 2 |
| Penghentian1 | .711 | .520 |
| Penghentian2 | .820 | .365 |
| Penghentian3 | .872 | .254 |
| Penghentian4 | .712 | .381 |
| Penghentian5 | .561 | .644 |
| Penghentian6 | .682 | .561 |
| Penghentian7 | .613 | .577 |
| Penghentian8 | .512 | .693 |
| Penghentian9 | .217 | .902 |
| Penghentian10 | .532 | .723 |
| Extraction Method: Principal Component Analysis.  Rotation Method: Varimax with Kaiser Normalization. | | |
| a. Rotation converged in 3 iterations. | | |

**Pengujian Validitas Variabel Penghentian Prematur Atas Prosedur Audit (valid)**

**Factor Analysis**

| **KMO and Bartlett's Test** | | |
| --- | --- | --- |
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | | .775 |
| Bartlett's Test of Sphericity | Approx. Chi-Square | 92.512 |
| df | 6 |
| Sig. | .000 |

| **Rotated Component Matrixa** | | |
| --- | --- | --- |
|  | Component | |
|  | 1 | 2 |
| Penghentian2 | .840 | .332 |
| Penghentian3 | .890 | .247 |
| Penghentian4 | .784 | .245 |
| Penghentian9 | .304 | .952 |
| Extraction Method: Principal Component Analysis.  Rotation Method: Varimax with Kaiser Normalization. | | |
| a. Rotation converged in 3 iterations. | | |

**Lampiran 2**

**Pengujian Reliabilitas Variabel Tekanan Waktu**

**Reliability**

**Scale: ALL VARIABLES**

| **Case Processing Summary** | | | |
| --- | --- | --- | --- |
|  |  | N | % |
| Cases | Valid | 50 | 100.0 |
| Excludeda | 0 | .0 |
| Total | 50 | 100.0 |
| a. Listwise deletion based on all variables in the procedure. | | | |

| **Reliability Statistics** | |
| --- | --- |
| Cronbach's Alpha | N of Items |
| .928 | 5 |

**Pengujian Reliabilitas Variabel Resiko Audit**

**Reliability**

**Scale: ALL VARIABLES**

| **Case Processing Summary** | | | |
| --- | --- | --- | --- |
|  |  | N | % |
| Cases | Valid | 50 | 100.0 |
| Excludeda | 0 | .0 |
| Total | 50 | 100.0 |
| a. Listwise deletion based on all variables in the procedure. | | | |

| **Reliability Statistics** | |
| --- | --- |
| Cronbach's Alpha | N of Items |
| .633 | 3 |

**Pengujian Reliabilitas Variabel Materialitas**

**Reliability**

**Scale: ALL VARIABLES**

| **Case Processing Summary** | | | |
| --- | --- | --- | --- |
|  |  | N | % |
| Cases | Valid | 50 | 100.0 |
| Excludeda | 0 | .0 |
| Total | 50 | 100.0 |
| a. Listwise deletion based on all variables in the procedure. | | | |

| **Reliability Statistics** | |
| --- | --- |
| Cronbach's Alpha | N of Items |
| .859 | 3 |

**Pengujian Reliabilitas Variabel Prosedur Review & Kontrol Kualitas oleh KAP**

**Reliability**

**Scale: ALL VARIABLES**

| **Case Processing Summary** | | | |
| --- | --- | --- | --- |
|  |  | N | % |
| Cases | Valid | 50 | 100.0 |
| Excludeda | 0 | .0 |
| Total | 50 | 100.0 |
| a. Listwise deletion based on all variables in the procedure. | | | |

| **Reliability Statistics** | |
| --- | --- |
| Cronbach's Alpha | N of Items |
| .603 | 4 |

**Pengujian Reliabilitas Variabel Penghentian Prematur Atas Prosedur Audit**

**Reliability**

**Scale: ALL VARIABLES**

| **Case Processing Summary** | | | |
| --- | --- | --- | --- |
|  |  | N | % |
| Cases | Valid | 50 | 100.0 |
| Excludeda | 0 | .0 |
| Total | 50 | 100.0 |
| a. Listwise deletion based on all variables in the procedure. | | | |

| **Reliability Statistics** | |
| --- | --- |
| Cronbach's Alpha | N of Items |
| .851 | 4 |

**Lampiran 3**

**Pengujian Statistik Deskriptif Variabel Penelitan**

**Descriptives**

| **Descriptive Statistics** | | | | | |
| --- | --- | --- | --- | --- | --- |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| TekananX1 | 50 | 5 | 25 | 14.34 | 6.060 |
| ResikoX2 | 50 | 8 | 15 | 11.54 | 2.215 |
| MaterialistisX3 | 50 | 4 | 15 | 9.28 | 3.195 |
| ProsedurX4 | 50 | 13 | 20 | 16.40 | 1.959 |
| PenghentianY | 50 | 5 | 18 | 10.44 | 3.759 |
| Valid N (listwise) | 50 |  |  |  |  |

**Lampiran 4**

**Pengujian Normalitas (sebelum Normal)**

**NPar Tests**

| **One-Sample Kolmogorov-Smirnov Test** | | | | | | |
| --- | --- | --- | --- | --- | --- | --- |
|  |  | TekananX1 | ResikoX2 | MaterialistisX3 | ProsedurX4 | PenghentianY |
| N | | 50 | 50 | 50 | 50 | 50 |
| Normal Parametersa | Mean | 14.34 | 11.54 | 9.28 | 16.40 | 10.44 |
| Std. Deviation | 6.060 | 2.215 | 3.195 | 1.959 | 3.759 |
| Most Extreme Differences | Absolute | .250 | .127 | .145 | .163 | .162 |
| Positive | .172 | .117 | .142 | .163 | .162 |
| Negative | -.250 | -.127 | -.145 | -.148 | -.107 |
| Kolmogorov-Smirnov Z | | 1.765 | .895 | 1.024 | 1.150 | 1.145 |
| Asymp. Sig. (2-tailed) | | .004 | .399 | .245 | .142 | .146 |
| a. Test distribution is Normal. | |  |  |  |  |  |
|  |  |  |  |  |  |  |

**Sesudah terjadinya Normalitas**

| **One-Sample Kolmogorov-Smirnov Test** | | |
| --- | --- | --- |
|  |  | Unstandardized Residual |
| N | | 50 |
| Normal Parametersa | Mean | .0000000 |
| Std. Deviation | 2.43859522 |
| Most Extreme Differences | Absolute | .111 |
| Positive | .111 |
| Negative | -.059 |
| Kolmogorov-Smirnov Z | | .786 |
| Asymp. Sig. (2-tailed) | | .567 |
| a. Test distribution is Normal. | |  |
|  |  |  |

**Lampiran 5**

**Pengujian Asumsi Klasik**

**Regression**

| **Coefficientsa** | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | 7.550 | 3.950 |  | 1.911 | .062 |  |  |
| TekananX1 | .253 | .067 | .408 | 3.804 | .000 | .812 | 1.231 |
| ResikoX2 | -.089 | .168 | -.053 | -.530 | .599 | .951 | 1.052 |
| MaterialistisX3 | .573 | .125 | .487 | 4.569 | .000 | .824 | 1.213 |
| ProsedurX4 | -.306 | .189 | -.160 | -1.621 | .112 | .963 | 1.038 |
| a. Dependent Variable: PenghentianY | | | |  |  |  |  |  |

**Lampiran 6**

**Pengujian Hipotesis**

**Regression**

| **Variables Entered/Removedb** | | | |
| --- | --- | --- | --- |
| Model | Variables Entered | Variables Removed | Method |
| 1 | ProsedurX4, MaterialistisX3, ResikoX2, TekananX1a | . | Enter |
| a. All requested variables entered. | | |  |
| b. Dependent Variable: PenghentianY | | | |

| **Model Summaryb** | | | | |
| --- | --- | --- | --- | --- |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .761a | .579 | .542 | 2.545 |
| a. Predictors: (Constant), ProsedurX4, MaterialistisX3, ResikoX2, TekananX1 | | | | |
| b. Dependent Variable: PenghentianY | | | |  |

| **ANOVAb** | | | | | | |
| --- | --- | --- | --- | --- | --- | --- |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 400.929 | 4 | 100.232 | 15.479 | .000a |
| Residual | 291.391 | 45 | 6.475 |  |  |
| Total | 692.320 | 49 |  |  |  |
| a. Predictors: (Constant), ProsedurX4, MaterialistisX3, ResikoX2, TekananX1 | | | | | | |
| b. Dependent Variable: PenghentianY | | | |  |  |  |

| **Coefficientsa** | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | 7.550 | 3.950 |  | 1.911 | .062 |  |  |
| TekananX1 | .253 | .067 | .408 | 3.804 | .000 | .812 | 1.231 |
| ResikoX2 | -.089 | .168 | -.053 | -.530 | .599 | .951 | 1.052 |
| MaterialistisX3 | .573 | .125 | .487 | 4.569 | .000 | .824 | 1.213 |
| ProsedurX4 | -.306 | .189 | -.160 | -1.621 | .112 | .963 | 1.038 |
| a. Dependent Variable: PenghentianY | | | |  |  |  |  |  |

**Lampiran 7**

**Demografis Responden**

**Frequencies**

**Statistics**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | a | b | c | d | e | f | g |
| N | Valid | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| Missing | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

**Gender**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 0 | 35 | 70.0 | 70.0 | 70.0 |
| 1 | 15 | 30.0 | 30.0 | 100.0 |
| Total | 50 | 100.0 | 100.0 |  |

**Umur**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 19 - 25 Tahun | 40 | 80.0 | 80.0 | 80.0 |
| 26 - 30 Tahun | 1 | 2.0 | 2.0 | 82.0 |
| 31 - 35 Tahun | 4 | 8.0 | 8.0 | 90.0 |
| 36 - 40 Tahun | 3 | 6.0 | 6.0 | 96.0 |
| 41 - 45 Tahun | 2 | 4.0 | 4.0 | 100.0 |
| Total | 50 | 100.0 | 100.0 |  |

**Pendidikan**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | SMU / Sederajat | 3 | 6.0 | 6.0 | 6.0 |
| D3 / Diploma | 0 | 0 | 0 | 0 |
| S1 | 47 | 94.0 | 94.0 | 100.0 |
| Total | 50 | 100.0 | 100.0 |  |

**Pendapatan**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 1 | 49 | 98.0 | 98.0 | 98.0 |
| 2 | 1 | 2.0 | 2.0 | 100.0 |
| Total | 50 | 100.0 | 100.0 |  |

**1**

**Jabatan**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 1 | 19 | 38.0 | 38.0 | 38.0 |
| 2 | 31 | 62.0 | 62.0 | 100.0 |
| Total | 50 | 100.0 | 100.0 |  |

**Lama menjadi auditor**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 1 | 9 | 18.0 | 18.0 | 18.0 |
| 2 | 19 | 38.0 | 38.0 | 56.0 |
| 3 | 22 | 44.0 | 44.0 | 100.0 |
| Total | 50 | 100.0 | 100.0 |  |

**Lama menjadi auditor**

**Lokasi Penelitian**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | Padang | 31 | 62.0 | 62.0 | 62.0 |
| Pekanbaru | 19 | 38.0 | 38.0 | 100.0 |
| Total | 50 | 100.0 | 100.0 |  |