THE INFLUENCE OF COMPETENCE AND INDEPENDENCE ON AUDIT JUDGMENT

(The Research on Accountant Public Firm in Bandung Region are Listed in BPK-RI)

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ABSTRACT

Many cases of audit failure involving public accountants themselves make people hesitant to use public accountant services. The audit judgment can be influenced by several factors including the competence and independence of auditors. There are still many auditors who are less experienced in auditing and others that do not fit the SPAP so as to make the audit judgment generated is not maximal. The purpose of this research is to know the magnitude of the influence of competence to audit judgment and to know the magnitude of independent influence on audit judgment.

The research method used is descriptive and verificative. The unit of analysis in this study is the Accountant Public Firm in Bandung Region are Listed in BPK RI. The inference method used is the purposive sampling method that is where the sample is used as the same research with the research population is 10 Accountant Public Firm with a total of 23 auditors. Statistical test using correlation analyst is used to know the influence of competence and independence of auditor to audit jugment, analysis of Partial Least Square (PLS) while T Test is used to test the hypothesis. The results of this research indicate (1) the competence of the effect on Audit Judgment, (2) the independence of the effect on Audit Judgment.

Keywords: Competence, Independence, Audit Judgment.

I. INTRODUCTION

1.1 Background Research

The process of auditing the financial statements performed by the auditor through four main stages: planning, understanding, testing the structure of internal control as well as the publication of the audit report (Mulyadi, 2013:28). In the report of the audit, an auditor should consider several issues, namely competence and independence in order to obtain a judgment (William c. Boynton, 2015:20). An auditor in the audit process giving opinion with judgment also based on events of the past, present and future (Jamilah et al, 2007). Judgment made the auditor is an auditor of subjective considerations and perceptions of individuals depends very much about a situation (Lopa, 2014). Therefore, it is important to gain an understanding of the behavior of auditor in the audit process information to make a judgement (Liburd, 2015).

Competencies include capabilities, expertise and experience in understanding the criteria and in determining the amount of material evidence to support the conclusions that will be drawn (Siti Kurnia Rahayu and Ely Suhayati, 2010:2). The auditor's skills as a person with extensive knowledge, education and experience coupled with its own audit (Artha, 2014). An auditor who

has high expertise will be able to face the task of auditing, process relevant information and analyze audit evidence so that it can support the giving of judgment which is accurate to determine the quality of audit results and also opinions will be expressed by the auditor (Tantra, 2013).

In addition, the competence factor used is the independence. Independence is an important factor for an auditor to make judgement. Independence in audit means an impartial perspective in the implementation of the testing, evaluation of inspection results, and preparation of audit report (Arens, Elder, Beasley and 2008:111). Auditors are not allowed to take sides in the interest of anyone. Given the importance of the audit judgement to produce the precision of the giving of opinions on financial statements, therefore the author doing research with the title: "The Influence of Competence and Independence on Audit Judgment in Bandung area listed in BPK-RI".

1.2 Problem Idetification

Based on the description of the background of the above, the authors are able to identify some of the principal problems are as follows:

1. Existence of an auditors BPK fail to do an examination of the financial statements of Bank Century. Audit results BPK about Century considered misleading because an audit investigation BPK which has not been officially set a calculation of the estimated cost of the handling of the Century as a whole. Inaccuracy opinion given by public accounting since many material mistakes found by auditors at the time of the examination of the financial statements. So, the auditor is difficult to find evidence of real and hard to publish the kind of opinion on Bank Century.
2. The existence of a case on the auditor BPK RI Representative of West Java team Safely Corruption Commission (KPK) captures the BPK Auditors official Representatives and Government officials in West Java town of Bekasi. Both caught the hand is doing the action of the bribe. From the location, obtained evidence black bag contains more than Rp250 million. The money was allegedly to secure the financial report of the Government of Bekasi year 2013 in order to get reasonable value without exception. This shows that the independence of the auditor, the BPK is still weak, because the auditor can still be influenced by the auditees.
3. The existence of an accountant public firm (KAP) in Bandung, namely public accountant RR audit the same client within 7 consecutive years. The same client is PT. P. KAP RR it has clearly breached the code of conduct because the audit the same client within 7 years, so the KAP's performance in providing questionable opinions.

1.3 Formulation of The Problem

1. How big is the influence of competence on audit judgement in accounting public firm in Bandung are listed in BPK RI.
2. How big is the influence the independence on audit judgement in accounting public firm in Bandung are listed in BPK RI.

1.4 The Intent and Purposes of The Research

1.4.1 Research Intent

As for the intent of this research is to know or no influence of the competence and independence on audit judgement.

1.4.2 Research Purposes

The purpose of this study is as follows:

1. To know the great influence of competence on audit judgement accounting public firm in Bandung are listed in BPK RI..
2. To know the great influence the independence on audit judgement in accounting public firm in Bandung are listed in BPK RI.

1.5 Usefulness Research

1.5.1 Practical Research

1. For Accountant Public Firm (KAP)
   With this research is expected to be used as input and consideration in contributing in improving the audit judgement.
2. For Auditors
   Give information on understanding competence, Independence, and audit judgement, so in practice can further enhance the competence and independence in improving of the audit judgement that would later impact the accountant public firm such.

1.5.2 Academic Research

1. For Development of Science
   This research as a means to gain knowledge and insight in the application of the theories which are obtained on the lectures bench with the actual state of the occur in the field.
2. For Other Researhers
   This research can serve as reference material for the research of others who want to review in the same field. So give convenience for other researcher in compare other researchers with previous research.

II. REVIEW OF THE LITERATURE, FRAMEWORK OF THOUGHT AND HYPOTHESIS

2.1 Review of The Literature

2.1.1 Competence

2.1.1.1 The Defines of Competence

According to Siti kurnia Rahayu and Ely Suhayati (2010:2) defines competence as follows:

> "Competence means that the auditor must have capability, expert and experienced in understanding the criteria and in determining the amount of evidence needed to support a conclusion to be taken".

According to Amin Widjaja Tunggal (2013:429) defines competence as follows:

> "Competence is the knowledge and skills required to accomplish tasks that determine individual work".

According to Sukrisno Agoes (2013:163) defines competence as follow:

> "Skill, ability, authority and the assignment. Thus competence be defined as the assignment of and capabilities that owned in the conduct of his profession, thereby fostering the public's trust. In the practice of auditing competence is an important thing that must be owned by the auditor in audit work so as to produce a good quality ".

2.1.1.2 Indicators of Competence

As for indicators of competence according to Siti kurnia Rahayu and Ely Suhayati (2010:2) is as follows:

1. The ability, the capacity of the individual to perform the various tasks within a job. Robbin further stated that the ability (ability) is a current assessment of what can be done someone (Robbin, 2007:57).
2. Experience, knowledge or expertise gained from direct observation or participation in an event and a real activity (Hardianto, 2006:34).
3. Training, Auditors who received training and feedback on fraud detection indicates the level of the skeptics and the knowledge of the higher keurangan and was able to detect the fraud better than the audit does not accept the treatment (Carpenter et al. 2005).
4. Knowledge, measured of how high a person's education auditor because auditor thus will have more and more knowledge (views) of the field of investments so as to find out various issues in depth, In addition the auditor will be easier in keeping track of an increasingly complex (Hardianto, 2006:35).

2.1.2 Independence

2.1.2.1 The Defines Independence

According to Islahuzzaman (2012:179) defines independence as follows:

> "Free from influence, not controlled by the other party, does not depend on the other party. An independent auditor is an auditor who is not affected by the various forces that come from outside auditors themselves in considering the fact that she had met in the audit ".

According to Amrizal Sutan (2013:39) defines independence as follows:

> "This is more independent Attitude to approach the judicial ketidakmemihakan to recognize a duty of fairness not only to the management and owners of the company, but also on the creditors and other parties who may rely upon the report of an accountant public ".

According to Sukrisno Agoes (2012:45) defines independence as follows:

> "Independence in carrying out its duties the members of the public accountant should always maintain the mental attitude of independent, impartial to anyone in delivering professional services as set forth in a public accountant professional standards set by bonds of Indonesia's public Accountant (IAPI). The independent mental attitude must include independent in fact (In fact) as well as in appearance (in appearance) ".

2.1.2.2 Indicators of Independence

As for indicators of independence according to Sukrisno Agoes (2012:46) is as follows:

1. Long Relationship with Clients
   In Indonesia, the issue of tenure or the audit work the auditor with the client is set up in the Finance Minister's decision No. 423/KMK. 06/2002 regarding the services of public accounting. The Minister's decision limiting auditor's working period of not longer than 3 years for the same client, while for accountant public firm (KAP) can be up to 5 years.
2. Pressure from Client
   Each auditor must maintain integrity and objectivity in carrying out his duties by acting honest, firm, without the pretension so she can act fairly, without being influenced by pressure or demand a certain party to meet the interests of the his personality.

2.1.3 Audit Judgment

2.1.3.1 The Defines Audit Judgment

According to Islahuzzaman (2012:202) defines audit judgment as follows:

> "The Judgement is the use of statistical methods rather than professional considerations in selecting the elements of the sample for testing the audit".

According to Mayangsari, Sekar and Puspa Wandanarum (2013:20) defines audit judgment as follows:

> "The auditor's perspective in response to information related to the responsibilities and risks of auditing that will be faced by auditors with respect to any judgment he made".

2.1.3.2 Indicators of Audit Judgment

As for indicators of audit judgment according to Mayangsari, Sekar and Puspa Wandanarum (2013:21):

1. Determination of The Level of Materiality

   Materilitas provide an important consideration in determining the types of audit reports where appropriate for publication in a certain condition. In concept, the level of materilitas effect directly against this type of opinion is published. At different levels of materiality given followed by the influence that can be incurred against the decisions made by users of financial statements, type of audit opinion issued by an auditor will be very different. Its implementation, is a judgement which is quite difficult to decide some actual materiality in a given situation. In planning an auditor should consider materiality at two levels, namely the level of financial reports and the level of account balances. Ideally, determining at the beginning of the combined number of audit of financial report-food that is considered material. This assignment does not have to be quantification, but it is usually the case. The above is generally called consideration of materiality as it uses professional judgment and elements can still be changed if all audits will be done found new developments.

2. The Level of Audit Risk

   An auditor in carrying out auditing tasks faced at the risk of facing an audit in connection with the judgment that he has set. In planning the audit, the auditor should use the reasoning in determining audit risk levels low enough and the consideration of the level of materiality with a way that is expected, in the innate limitations in the audit process, can provide sufficient audit evidence to reach adequate confidence that the financial statements are free of material-food. The auditor's judgment about materiality and audit risk along with other things, necessary in determining the nature, time, and scope of audit procedures as well as in evaluating the results of the procedure. Audit risk consists of default risk (inherent risk), control risk, and detection risk. The ways used by the auditor to consider the components and combinations involving professional judgement of the auditor and the audit approach depends on which he did. The auditor also use professional judgment in determining the risk control for a definitive assertions about related an account balance or transaction class. Determination of risk control based on sufficient or whether the evidence supports the effectiveness of auditing controls in preventing and detecting wrong-definitive assertions about in the financial statements. Further, in particular mentioned that the risk controls, auditors must understand the internal controls and implement appropriate control testing. However, professional judgement is required to interpret, implement, or expand a similar tool that applies the General to fit the circumstances.

3. Audit Regarding The Going Concern
   Auditor sued not only see things that exist in the financial statements but also be aware of potential things that could interfere with survival (going concern) of a company.

2.2 Framework of Thought

The framework of thought is the essence of the theory have been developed and underlying the formulation of hypotheses. The theory has been developed in order to give answers to the problem-solving approach that States the relationship between variable based on a theoretical discussion. Based on a review of the literature as well as earlier research, then this study describes auditing judgment influenced by competence and independence.

2.3 Hypothesis

Based on the framework of thought which has been described above, and according to the theory of support then the author makes the following hypothesis:
H_1: The competence of the effect on Audit Judgment.
H_2: The independence of the effect on Audit Judgment.

III. RESEARCH METHODS

3.1 The Research Method used

The research method is used by researchers in collecting data for his research. This research method using the methods of descriptive and quantitative approach with verifikatif.

3.2 Operasionalisasi Variable

Operasionalisasi variable is required to determine the type, scale and indicator of the corresponding variables in the research, so the hypothesis testing with statistical tools can be done correctly in accordance with the title of research about the influence of the competence and independence on audit judgment (the research on accountant public firm (KAP) in Bandung Region are listed in BPK-RI). Then the operasionalisasi variable research can be presented in table 3.1.

3.3 Data Sources and Data Collection Techniques

3.3.1 Data Sources

The source of the data used in the research on the influence of researchers the competence and independence on audit judgment is primary data.

3.3.2 Data Collection Techniques

Data collection techniques used in this study in two ways, namely the study of the field research and the study of librarianship. Primary data collection was done by means of:

1. **Field Research**
   a. interview, two meetings for exchanging information and ideas through the faqs, so can dikontruksikan meaning in a given topic.
   b. observation, is a complex process, a process which is composed of a variety of biological and psychological processes. The two are among the most important are the processes of observation and memory.
   c. the questionnaires, data collection techniques performed by giving a set of questions or written statement to the respondent and then dijawabnya. The questionnaire used was a closed questionnaire has been given a score, where the data will be calculated

statistically. The questionnaire contained a list of questions presented to the respondent that deals in this research.

2. **Library Research**

   The study of librarianship is done in this study to obtain data that is the theory as a comparison with the research data obtained. Research conducted by way of reading books relating to existing problems as well as the writings or journals related to issues that will be examined by the author.

3.4 Population, Sample as well as Time and Place of Research

3.4.1 Population

The population in this study are all Auditors working in accountant public firm in Bandung Region are listed in BPK-RI. The respondents in this study was an auditor of the existing partners in the KAP that as much as 23 auditors partner from 10 KAP.

3.4.2 Sample

Technical sampling used the author in this research is purposive sampling. Researchers use entire populations, namely 10 public accountant in Bandung listed in BPK-RI for sample of research itself. The respondents in this study was an auditor partners in the KAP as much as 23 people partner.

3.4.3 Time and Place of Research

This research was conducted in 10 accountant public firm in Bandung Region are listed in BPK-RI. The Research conducted case study on accountant public firm in Bandung region with the time research at February 2017 – finish.

3.5 Testing Methods of Data

3.5.1 Test Validity

Validity can be defined as a characteristic of the size associated with the measurement of the level of a tool test (questionnaire) in measuring correctly what it wants researchers to quantify.

3.5.2 Test Reliability

Reliability test done to test the reliability and trustworthiness of data disclosure tool.

3.6 Method of Data Analysis

3.6.1 Design of Data Analysis

Based on the purpose of the research, then the method used in this research is descriptive method and the verifikatif method. In the implementation of, this research using research tools or types of descriptive and verifikatif are implemented through data collection in the field.

3.6.2 Hypothesis Testing

Research to test the hypothesis, then the hypothesis of statistical test is done as follows:

H01 ; $\gamma 1.1 = 0$, Competence does not have an effect on Audit Judgment.
H01 ; $\gamma 1.1 \neq 0$, Competence of the effect on Audit Judgment.
H02 ; $\gamma 2.1 = 0$, Independence does not have an effect on Audit Judgment.
H02 ; $\gamma 2.1 \neq 0$, Independence of the effect on Audit Judgment.

IV. THE RESULTS OF THE RESEARCH AND THE DISCUSSION

4.1 Research Result

4.1.1 Descriptive Analysis

4.1.1.1 The Response of Responden about the Competence

Based on table 4.13 gives information on the results of the recapitulation of the responses of the respondents against the 4 indicators of competence. On the table, it can be seen that the percentage value score of 4 amounted 62.38% indicator and categorised "good enough" is in the interval the percentage score between "52,01%-68.00%". Based on the percentage score is obtained, it can be concluded that the auditors who worked on the KAP in Bandung has a fairly good competence.

4.1.1.2 The Response of Responden about the Independence

Based on table 4.16 gives information on the results of the recapitulation of the responses of the respondents against the independence of the two indicators. On the table, it can be seen that the value of a percentage score obtained from the two indicators is of 63.57% and categorised "good enough" is in the interval the percentage score between "52,01%-68.00%". Based on the percentage score is obtained, it can be concluded that the auditors who worked on the KAP in Bandung has a fairly good independence stance.

4.1.1.3 The Response of Responden about the Audit Judgment

Based on table 4.20 to provide information about the results of the recapitulation of the responses of the respondents against 3 indicators of the audit judgement. On the table, it can be seen that the value of a percentage score of 3 indicators are of 63.81% and categorised "good enough" is in the interval the percentage score between "52,01%-68.00%". Based on the percentage score is obtained, it can be concluded that the auditors who worked on the KAP in Bandung has a fairly good audit judgment.

4.1.2 Verifikatif Analysis

4.1.2.1 Testing a Model of The Measurement (Outer Model)

1. Test Validity

a. Convergent Validity

Based on table 4.21, can be explained about the value of outer loading for each indicator of competence, Independence and Audit Judgment value ≥ 0.6 which means that all the indicators stated to have validity is good in explaining the variable latennya.

And if viewed from the value of the communality values AVE and above any latent variable exceeds the limits specified i.e. ≥ 0.5 (Uce Indahyanti, 2013) which means all the latent variables have validity.

b. Discriminant Validity

Based on table 4.23, seen the value of cross correlation of loading any invalid constructs latent for a corresponding indicator is higher than other invalid constructs, so that it can be concluded that the indicators used to measure the latent variables have been eligible.

Based on table 4.24, seen that the value of the root of the AVE each variable higher than the correlation between latent variables values.

Based on the above description, the size of the cross comparison or factor loadings AVE with correlation variable latennya has been qualified, so it can be concluded that the terms of the discriminant validity on variables have been met.

2. **Test Reliability**
   Based on table 4.25, Composite Reliability (CR) any latent variables exceed 0.7 (Uce Indahyanti, 2013) so that the model is revealed to have a high reliability.
3. **Evaluation Fit Test of Combination Model (The Entire Model)**
   Based on table 4.26, note that the value of Goodness of Fit (GoF) obtained from the results of the multiplication of the values of communality and R-square of 0.5401. GoF values of 0.7349 according to Uce Indahyanti (2013) are categorized as strong or tall, so it can be concluded that the test results match the model goodness of fit is already classified as high.

4.1.2.2 Measurement of Structural Models (Inner Model)

Based on table 4.27, retrieved the value of the coefficient of Y to X_1 structural line of 0.326 and structural path coefficient X_2 to Y of 0.495.

Based on table 4.28, Competencies contribute to the influence of 22.2% audit judgement, while Independence contributed to the influence of 36% audit judgement. So the total effect is given both of 58.2%.

4.1.2.3 Hypothesis Testing

1. **Hypothesis Testing of The First Influence Competence on Audit Judgment**
   The value of t_{hitung} is in the rejection of Ho (3,498 > 2,080) so that in accordance with the criteria of testing a hypothesis is rejected Ho and receiving Ha, meaning influential competence significantly to audit judgement.
2. **Hypothesis Testing of The First Influence Independence on Audit Judgment**
   The value of t_{hitung} is in the rejection of Ho (5,498 > 2,080) so that in accordance with the criteria of testing a hypothesis is rejected Ho and receiving Ha, it means the independence of the audit judgement significant effect.

4.2 Discussion

4.2.1 The Influence of Competence on Audit Judgment

In hypothesis testing can be seen that the value of $t_{statistik}$ is greater than t_{kritis} 3.498 (2.080) which shows that the model set up by hypothesis 1. This means that the effect on audit judgement competency partners Auditors amounted to 21 people in 9 accountant public firm (KAP) in Bandung Region are listed in BPK-RI.

This is according to what researchers find in the field through indicators of ability with 59.25% percentages can be interpreted in good enought, and there is still a gap of 40.48%.

Based on the results of the research field, the competence (X_1) effect of 22.2% on audit judgement (Y) with the value of the correlation of 0.680 which means competence gives a strong influence towards the positive direction of the audit judgement on partner Auditors that as much as 21 people in 9 accountant public firm (KAP) in Bandung Region are listed in BPK-RI.

The results of the descriptive analysis that has been done that proves competency percentage responses respondents of 62.38% and included in the category quite nicely which means competence is still not good.

4.2.2 The Influence of Independence on Audit Judgment

In hypothesis testing can be seen that the value of the $t_{statistik}$ of 5.498 is greater than t_{kritis} (2.080) which shows that the model set up by hypothesis 1 effect. It means the independence of the effect on audit judgment on partner auditor amounted to 21 people in 9 accountant public firm (KAP) in Bandung Region are listed in BPK-RI.

This is according to what researchers find in the field through the old indicator's relationship with client 62.86% can be interpreted in good enought, and there is still a gap of 37.14%.

Based on the results of the research field, the independence of the (X_2) effect of 36% on audit judgement (Y) with the value of the correlation of 0.728 meaning independence provide a strong influence towards the positive direction of the audit judgement on partner Auditors that as much as 21 people in 9 accountant public firm (KAP) in Bandung Region are listed in BPK-RI.

The results of the descriptive analysis that has been done to prove that the independence of the percentage responses respondents of 63.57% and included good enought but still found some weaknesses of charge indicators will mean independence has not been good.

V. CONCLUSIONS AND SUGGESTIONS

5.1 Conclusions

Based on the results of research and discussion has been done regarding the influence of the competence and independence on audit judgement, then the conclusion to be drawn as follows:

1. The competence on audit judgement influential partners Auditors amounted to 21 people in 9 accountant public firm (KAP) in Bandung Region are listed in BPK-RI, which means the better the competency, it will increase the audit judgment. But in its implementation is still not optimal because it has some problems such as the lack of ability of Auditors still in audit so that audit results affect judgment.
2. The independence on audit judgement influential partners Auditors amounted to 21 people in 9 accountant public firm (KAP) in Bandung Region are listed in BPK-RI, which means the better the independence it will increase audit judgment. But in its implementation is still not optimal because it has some problems such as still infringement auditor in conducting the audit, one of which, namely the auditor has a long relationship with the client exceeds the maximum specified.

5.2 Suggestions

5.2.1 Operational Advice

1. To improve the competence should oblige to the KAP of the auditor to attend education and training (TRAINING) the understanding of the implementation guidelines and SPAP, a new auditor in order to better understand and can run a job well done. Because education does not guarantee the auditor has the ability of professional, then the auditor should follow a lot of training.
2. To increase the independence should the KAP doing the rotation of auditors as required. Since when has a long relationship with clients and close then it will make an auditor is not independent especially experiencing pressure from clients who more often because of the relationship. If an auditor is not independent and he is easily controlled and can generate audits that are not in accordance with the conditions, so that the entity or public interest less use of their contributions. Thus an auditor independence of attitude required.

5.2.2 Academic Advice

1. For The Development of Science
   This research is expected to provide additional knowledge, as a source of information and as a thought-provoking contributions in developing disciplines financial accounting, as well as contribute to the development of research in particular regarding The competence, independence and audit judgment as input and additional references for those readers especially in financial accounting and auditing.
2. For The Next Research
   It is recommended to researchers subsequent to conducting research with the same topic, by adding an indicator not used in this study as pressure obedience, gender, experience, ethics, knowledge, scepticism, complexities tasks and others so that the retrieved a stronger influence of contributions between the influence of the competence and independence of the Audit against the Judgement. Researchers can then use the same research methods i.e. SEM PLS, but with the unit of analysis, the sample population, and used differently in order to obtained conclusions that support and strengthen the theory and concepts that have been built before both by researchers as well as researchers.

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ATTACHMENT

Tabel 3.1
Variable Operationalitation

Variable	Variable Idea	Indicators	Scala	Questionnaires Number
Competence (Variable X_1)	Competence means that the auditor must have capability, expert and experienced in understanding the criteria and in determining the amount of evidence needed to support a conclusion that will be drawn. Siti Kurnia Rahayu dan Ely Suhayati (2010:2)	1. Ability	Ordinal	1-2
		2. Experience	Ordinal	3-4
		3. Training	Ordinar	5-6
		4. Knowledge Siti Kurnia Rahayu dan Ely Suhayati (2010:2)	Ordinal	7-8
Independence (Variable X_2)	Independence in carrying out its duties the members of the public accountant should always maintain the mental	1. Long Relationship with Client	Ordinal	9-10

	attitude of independent, impartial to anyone in delivering professional services as set forth in a public accountant professional standards set by bonds of Indonesia's public Accountant (IAPI). The independent mental attitude must include independent in fact (In fact) as well as in appearance (in appearance) . Sukrisno Agoes (2012:45)	2. Pressure from Client Sukrisno Agoes (2012:45)	Ordinal	11-12
Audit Judgment (Variable Y)	The auditor's perspective in response to information related to the responsibilities and risks of auditing that will be faced by auditors in connection with the judgment that he made. Puspa (2013:20)	1. Determination of The Level of Materiality	Ordinal	13-14
		2. The Level Audit Risk	Ordinal	15-16
		3. Audit Going Concern Puspa (2013:21)	Ordinal	17-18

Tabel 4.13
Percentage Score Answers of Respondents Regarding The Variable of Competence

No	Indicators	Actual Scor	Ideal Skor	% Actual Score	Criteria
1.	Ability	135	210	59,52%	Good Enought
2.	Experience	125	210	64,29%	Good Enought
3.	Training	133	210	63,33%	Good Enought
4.	Knowledge	131	210	62,38%	Good Enought
	Total	**524**	**840**	**62,38%**	**Good Enought**

Tabel 4.16
Percentage Score Answers of Respondents Regarding The Variable of Independence

No	Indikator	Skor Aktual	Skor Ideal	% Skor Aktual	Kriteria
1.	Long Relationship with Client	132	210	62,86%	Good Enought
2.	Pressure from client	135	210	64,29%	Good Enought
	Total	**267**	**420**	**63,57%**	**Cukup Baik**

Tabel 4.20
Percentage Score Answers of Respondents Regarding The Variable of Audit Judgment

No	Indikator	Skor Aktual	Skor Ideal	% Skor Aktual	Kriteria
1.	Determination of The Level of Materiality	128	210	60,95%	Good Enought
2.	The Level Audit Risk	138	210	65,71%	Good Enought
3.	Audit Going Concern	136	210	64,76%	Good Enought
	Total	**402**	**630**	**63,81%**	**Cukup Baik**

Result SPSS and SemPLS 2.0

Outer Loading

	X1	X2	Y
x1.1	0,946776		
x1.2	0,899052		
x1.3	0,849786		
x1.4	0,924142		
x2.1		0,922196	
x2.2		0,903018	
y1			0,962106
y2			0,949341
y3			0,977806

AVE

	AVE
X1	0,820
X2	0,833
Y	0,928

Outer Model T-Statistic

	X1	X2	Y
x1.1	143,576		
x1.2	48,070		
x1.3	27,500		
x1.4	79,108		
x2.1		82,856	
x2.2		42,752	
y1			194,407
y2			97,409
y3			282,841

Cross Loading

	X1	X2	Y
x1.1	0,946776	0,717639	0,756668
x1.2	0,899052	0,765054	0,597292
x1.3	0,849786	0,464172	0,510517
x1.4	0,924142	0,600432	0,549469
x2.1	0,630526	0,922196	0,69786
x2.2	0,675443	0,903018	0,62821
y1	0,693026	0,722292	0,962106
y2	0,570203	0,619926	0,949341
y3	0,688313	0,749671	0,977806

Latent Variable Correlation

	X1	X2	Y
X1	1		
X2	0,713829	1	
Y	0,679655	0,728131	1

R Square

	R Square
X1	
X2	
Y	0,582

Composite Reliability

	Composite Reliability
X1	0,94797
X2	0,90885
Y	0,974664

Total Effects (Mean, STDEV, T-Values)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	Standard Error (STERR)	T Statistics (|O/STERR|)
X1 -> Y	0,326016	0,325564	0,093212	0,093212	3,497592
X2 -> Y	0,495411	0,50064	0,090099	0,090099	5,498487

Test Result Output

Correlations

		P1	P2	P3	P4	P5	P6	P7	P8	X1
P1	Pearson Correlation	1	,964**	,601**	,824**	,791**	,449*	,807**	,806**	,914**
	Sig. (2-tailed)		,000	,004	,000	,000	,041	,000	,000	,000
	N	21	21	21	21	21	21	21	21	21
P2	Pearson Correlation	,964**	1	,615**	,790**	,833**	,485*	,839**	,769**	,923**
	Sig. (2-tailed)	,000		,003	,000	,000	,026	,000	,000	,000
	N	21	21	21	21	21	21	21	21	21
P3	Pearson Correlation	,601**	,615**	1	,534*	,745**	,621**	,647**	,423	,784**
	Sig. (2-tailed)	,004	,003		,013	,000	,003	,002	,056	,000
	N	21	21	21	21	21	21	21	21	21
P4	Pearson Correlation	,824**	,790**	,534*	1	,657**	,339	,716**	,481*	,793**

	Sig. (2-tailed)	,000	,000	,013		,001	,133	,000	,027	,000
	N	21	21	21	21	21	21	21	21	21
P5	Pearson Correlation	,791**	,833**	,745**	,657**	1	,697**	,759**	,697**	,919**
	Sig. (2-tailed)	,000	,000	,000	,001		,000	,000	,000	,000
	N	21	21	21	21	21	21	21	21	21
P6	Pearson Correlation	,449*	,485*	,621**	,339	,697**	1	,590**	,525*	,718**
	Sig. (2-tailed)	,041	,026	,003	,133	,000		,005	,014	,000
	N	21	21	21	21	21	21	21	21	21
P7	Pearson Correlation	,807**	,839**	,647**	,716**	,759**	,590**	1	,694**	,897**
	Sig. (2-tailed)	,000	,000	,002	,000	,000	,005		,000	,000
	N	21	21	21	21	21	21	21	21	21
P8	Pearson Correlation	,806**	,769**	,423	,481*	,697**	,525*	,694**	1	,784**
	Sig. (2-tailed)	,000	,000	,056	,027	,000	,014	,000		,000
	N	21	21	21	21	21	21	21	21	21
X1	Pearson Correlation	,914**	,923**	,784**	,793**	,919**	,718**	,897**	,784**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000	,000	
	N	21	21	21	21	21	21	21	21	21

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

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

Correlations

		P9	P10	P11	P12	X2
P9	Pearson Correlation	1	,813**	,596**	,637**	,841**
	Sig. (2-tailed)		,000	,004	,002	,000
	N	21	21	21	21	21
P10	Pearson Correlation	,813**	1	,593**	,659**	,862**
	Sig. (2-tailed)	,000		,005	,001	,000
	N	21	21	21	21	21
P11	Pearson Correlation	,596**	,593**	1	,939**	,896**
	Sig. (2-tailed)	,004	,005		,000	,000
	N	21	21	21	21	21
P12	Pearson Correlation	,637**	,659**	,939**	1	,930**
	Sig. (2-tailed)	,002	,001	,000		,000

	N	21	21	21	21	21
	Pearson Correlation	,841**	,862**	,896**	,930**	1
X2	Sig. (2-tailed)	,000	,000	,000	,000	
	N	21	21	21	21	21

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

Correlations

		P13	P14	P15	P16	P17	P18	Y
P13	Pearson Correlation	1	,850**	,663**	,793**	,746**	,813**	,873**
	Sig. (2-tailed)		,000	,001	,000	,000	,000	,000
	N	21	21	21	21	21	21	21
P14	Pearson Correlation	,850**	1	,763**	,913**	,872**	,925**	,960**
	Sig. (2-tailed)	,000		,000	,000	,000	,000	,000
	N	21	21	21	21	21	21	21
P15	Pearson Correlation	,663**	,763**	1	,874**	,861**	,765**	,887**
	Sig. (2-tailed)	,001	,000		,000	,000	,000	,000
	N	21	21	21	21	21	21	21
P16	Pearson Correlation	,793**	,913**	,874**	1	,885**	,853**	,962**
	Sig. (2-tailed)	,000	,000	,000		,000	,000	,000
	N	21	21	21	21	21	21	21
P17	Pearson Correlation	,746**	,872**	,861**	,885**	1	,845**	,934**
	Sig. (2-tailed)	,000	,000	,000	,000		,000	,000
	N	21	21	21	21	21	21	21
P18	Pearson Correlation	,813**	,925**	,765**	,853**	,845**	1	,936**
	Sig. (2-tailed)	,000	,000	,000	,000	,000		,000
	N	21	21	21	21	21	21	21
Y	Pearson Correlation	,873**	,960**	,887**	,962**	,934**	,936**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	
	N	21	21	21	21	21	21	21

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

Output Reliability Testing Result

Reliability X_1

Reliability Statistics

Cronbach's Alpha	N of Items
.909	9

Reliability X_2

Reliability Statistics

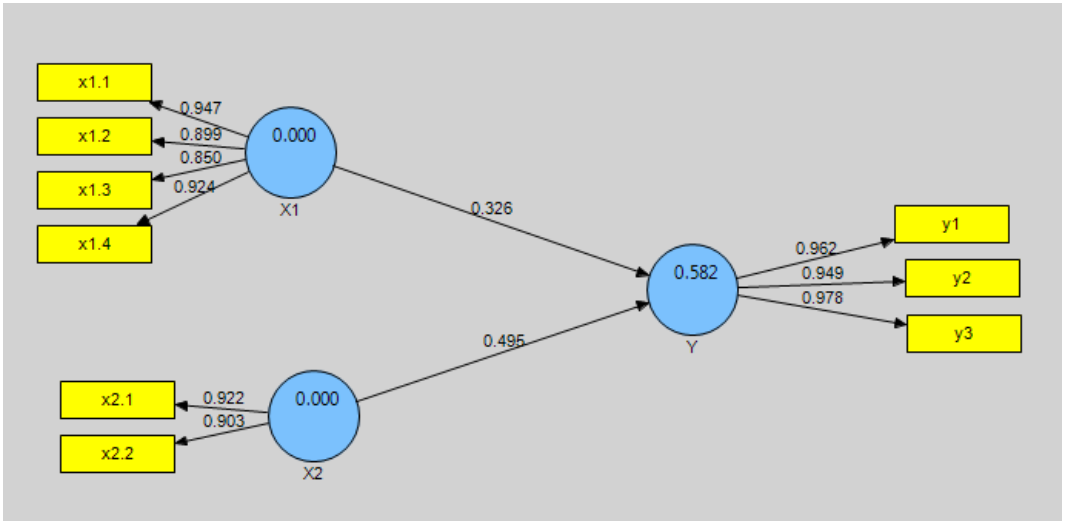
Cronbach's Alpha	N of Items
.800	5

Reliability Y

Reliability Statistics

Cronbach's Alpha	N of Items
.984	7

Path Coefficient



Nilai t Statistic

