1. Fill in your personal information in the designated section.
2. Answer each question by selecting the option that best reflects your condition by marking (√) for the statements below.

SS (Strongly Agree)

S (Agree)

N (Neutral)

TS (Disagree)

STS (Strongly Disagree)

**RESPONDENT INFORMATION**Name:  
Audit Firm Name (KAP):  
Gender: Male/Female  
Age:   
Last Education Level: High School / Diploma (D3) / Bachelor's (S1) / Master's (S2)  
Work Experience: <1 year / 1–3 years / 3–5 years / >5 years  
Position: Junior Auditor / Senior Auditor / Manager

1. **STATEMENTS FOR INDEPENDENCE VARIABLE (X1)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **NO.** | **STATEMENTS** | **ANSWER** | | | | |
| **STS** | **TS** | **N** | **S** | **SS** |
| 1 | Auditors must be able to identify discrepancies between actual conditions in the field and reported findings as a form of their independence within the team. |  |  |  |  |  |
| 2 | Auditors must be honest and impartial in formulating and expressing their opinions. |  |  |  |  |  |
| 3 | Auditors must consider the facts they use as the basis for their opinions. |  |  |  |  |  |
| 4 | Auditors must set aside familial or special relationships with clients during audits to maintain independence in appearance. |  |  |  |  |  |
| 5 | Auditors must avoid excessive personal relationships with clients to ensure the integrity of their independent appearance during audits. |  |  |  |  |  |
| 6 | Audit program planning must be free from leadership intervention regarding procedures established by the auditor. |  |  |  |  |  |
| 7 | Auditing activities must be free from personal interests or third-party influence to limit inspection activities. |  |  |  |  |  |
| 8 | Audit reporting must be free from ambiguous language or terms that lead to multiple interpretations. |  |  |  |  |  |
| 9 | Audit reporting must not be influenced by external obligations that alter the reported facts. |  |  |  |  |  |
| 10 | Following the applicable legal requirements and regulations that govern auditor independence, both globally and at the national or local level. |  |  |  |  |  |

1. **STATEMENTS FOR OBJECTIVITY VARIABLE (X2)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **NO.** | **STATEMENTS** | **ANSWER** | | | | |
| **STS** | **TS** | **N** | **S** | **SS** |
| 1 | As an auditor, I must not take sides with any party. |  |  |  |  |  |
| 2 | As an auditor, I must act fairly, honestly, responsibly, and objectively while conducting audits. |  |  |  |  |  |
| 3 | As an auditor, I must disclose audit conditions based on facts. |  |  |  |  |  |
| 4 | As an auditor, I must remain free from the subjective views of interested parties and maintain trustworthiness. |  |  |  |  |  |
| 5 | As an auditor, I must act fairly and resist pressure from certain interested parties regarding audit results. |  |  |  |  |  |
| 6 | As an auditor, I must not simultaneously serve as a member of a tender or operational committee for the audited entity. |  |  |  |  |  |
| 7 | As an auditor, I must not perform my duties with the sole intent of finding others' faults. |  |  |  |  |  |
| 8 | As an auditor, I must uphold established criteria and official policies. |  |  |  |  |  |
| 9 | As an auditor, my decisions must be based on logical reasoning. |  |  |  |  |  |
| 10 | As an auditor, I must perform audit tasks according to the knowledge I possess. |  |  |  |  |  |

1. **STATEMENTS FOR COMPETENCE VARIABLE (X3)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **NO.** | **STATEMENTS** | **ANSWER** | | | | |
| **STS** | **TS** | **N** | **S** | **SS** |
| 1 | Auditors must possess accounting knowledge to facilitate the management of numbers and data. |  |  |  |  |  |
| 2 | Auditors must be able to operate established systems and understand statistics while having proficiency in computer skills. |  |  |  |  |  |
| 3 | Auditors must be capable of identifying findings that are subjective in nature. |  |  |  |  |  |
| 4 | Auditors must demonstrate a genuine interest in their profession and take accountability for their actions. |  |  |  |  |  |
| 5 | Auditors must work as a team rather than individually. |  |  |  |  |  |
| 6 | Auditors must have comprehensive (collective) knowledge of the audit process and adhere to established standards. |  |  |  |  |  |
| 7 | Auditors must avoid errors in each aspect of audit standards, from initial to final examination. |  |  |  |  |  |
| 8 | Auditors are responsible for pursuing education to maintain and enhance their expertise. |  |  |  |  |  |
| 9 | Auditors with extensive auditing experience make better decisions. |  |  |  |  |  |
| 10 | Training and certification are essential to gaining work experience. |  |  |  |  |  |

1. **STATEMENTS FOR AUDIT QUALITY VARIABLE (Y)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **NO.** | **STATEMENTS** | **ANSWER** | | | | |
| **SS** | **S** | **N** | **TS** | **STS** |
| 1 | I report all client errors based on evidence from findings. |  |  |  |  |  |
| 2 | To perform an audit, I must understand the client's accounting information system to detect misstatements in financial reports effectively. |  |  |  |  |  |
| 3 | Having organizational knowledge and understanding of the client's information system facilitates my audit tasks. |  |  |  |  |  |
| 4 | I am committed to completing audits on time. |  |  |  |  |  |
| 5 | I independently follow audit procedures as per auditing and accounting standards. |  |  |  |  |  |
| 6 | I uphold ethical behavior, competence, and adherence to auditor principles. |  |  |  |  |  |
| 7 | I do not easily trust client statements during audits. |  |  |  |  |  |
| 8 | I exercise caution in decision-making during audits. |  |  |  |  |  |
| 9 | Audit reports contain findings, conclusions, and constructive recommendations objectively. |  |  |  |  |  |
| 10 | The recommendations I provide as an auditor aim to correct errors or irregularities. |  |  |  |  |  |