

Lampiran 2. Tabulasi Data Empat Tahun Terakhir

Tabel 2.
Tabulasi Data Kuesioner Tahun 2007, 2008, 2009, 2010

Importance level				Atribute	WQA Performance				#Questionnaire
4	3	2	1		4	3	2	1	
45	63	3	0	Response for inquiry	36	65	8	2	111
51	59	1	0	Response to submit the information	31	71	7	2	111
49	57	5	0	Accuracy of quotation	18	80	10	3	111
56	52	3	0	Accuracy of contract	24	78	5	4	111
44	61	6	0	Accuracy of audit schedule	36	57	14	4	111
34	61	16	0	Staff Product Knowledge	19	71	21	0	111
35	65	11	0	Pricing	12	67	28	4	111
25	62	22	2	Content of hidden cost	12	64	31	4	111
28	74	8	1	On time visit attendance	38	64	6	3	111
31	74	6	0	Auditor professionalism	39	68	4	0	111
35	68	8	0	Politeness of auditor	48	61	2	0	111
64	40	7	0	Auditor Knowledge	29	68	12	2	111
60	50	1	0	Aditor capability about audit finding	41	63	5	2	111
53	58	0	0	Auditor Judgement	26	75	10	0	111
49	60	2	0	Accuracy of report	19	84	8	0	111
40	67	4	0	Accuracy of invoice	22	70	17	2	111
41	63	7	0	Easyness to contact	30	62	17	2	111
56	55	0	0	Timely certificate received	24	69	11	7	111
38	64	9	0	Staff politeness	34	73	4	0	111

Lampiran 3. Hasil Tes Tanda Dimensi Elemen Harga dan Kualitas Pemasaran

Tabel 3.
Frekuensi Tanda Dimensi Elemen Harga dan Kualitas Pemasaran

Dimensi		N
Pricing	Negative Differences ^a	80
	Positive Differences ^b	25
	Ties ^c	117
	Total	222
Tangibility	Negative Differences ^a	13
	Positive Differences ^b	22
	Ties ^c	76
	Total	111
<i>Responsiveness</i>	Negative Differences ^a	155
	Positive Differences ^b	72
	Ties ^c	328
	Total	555
<i>Reliability</i>	Negative Differences ^a	247
	Positive Differences ^b	65
	Ties ^c	354
	Total	666
<i>Assurance</i>	Negative Differences ^a	144
	Positive Differences ^b	84
	Ties ^c	327
	Total	555

a. Performance < Importance

b. Performance > Importance

c. Performance = Importance

Lampiran 4. Hasil Tes Tanda Atribut

Tabel 4.
Hasil Tes Tanda Atribut Elemen Harga dan Kualitas Jasa

Frequencies			
Atribut	Dimensi		N
Harga yang ditetapkan oleh PT. Intra Asia Worldwide kompetitif	<i>Pricing</i>	Negative Differences ^a	46
		Positive Differences ^c	11
		Ties ^e	54
		Total	111
Harga yang ditetapkan mengandung biaya-biaya terselubung yang tidak jelas		Negative Differences ^a	34
		Positive Differences ^c	14
		Ties ^e	63
		Total	111
Profesionalisme Auditor saat proses audit berlangsung termasuk kerapihan auditor	<i>Tangibility</i>	Negative Differences ^a	13
		Positive Differences ^b	22
		Ties ^c	76
		Total	111

Tabel 4. Lanjutan

Atribut	Dimensi		N
Ketanggapan menjawab Inquiry	<i>Responsiveness</i>	Negative Differences ^a	29
		Positive Differences ^f	14
		Ties ^k	68
		Total	111
Ketanggapan dalam memberikan informasi terkait sertifikasi		Negative Differences ^a	35
		Positive Differences ^f	13
		Ties ^k	63
		Total	111
Ketepatan waktu kedatangan auditor ke tempat audit berlangsung		Negative Differences ^a	15
		Positive Differences ^f	29
		Ties ^k	67
		Total	111
Kemudahan untuk dihubungi		Negative Differences ^a	31
		Positive Differences ^f	11
		Ties ^k	69
		Total	111
Ketepatan waktu pengiriman dan penerimaan sertifikat		Negative Differences ^a	45
		Positive Differences ^f	5
		Ties ^k	61
		Total	111

Tabel 4. Lanjutan

Atribut	Dimensi		N
Akurasi Isi Penawaran	<i>Reliability</i>	Negative Differences ^a	48
		Positive Differences ^g	11
		Ties ^m	52
		Total	111
Akurasi Isi Kontrak		Negative Differences ^a	48
		Positive Differences ^g	10
		Ties ^m	53
		Total	111
Akurasi Jadwal Audit		Negative Differences ^a	36
		Positive Differences ^g	20
		Ties ^m	55
		Total	111
Keputusan Auditor		Negative Differences ^a	39
		Positive Differences ^g	9
		Ties ^m	63
		Total	111
Akurasi Isi Laporan		Negative Differences ^a	40
		Positive Differences ^g	8
		Ties ^m	63
		Total	111
Akurasi Isi <i>Invoice</i>		Negative Differences ^a	36
		Positive Differences ^g	7
		Ties ^m	68
		Total	111

Tabel 4. Lanjutan

Atribut	Dimensi		N
Pengetahuan staff marketing seputar produk	<i>Assurance</i>	Negative Differences ^a	29
		Positive Differences ^f	15
		Ties ^k	67
		Total	111
Kesopanan dari auditor		Negative Differences ^a	14
		Positive Differences ^f	32
		Ties ^k	65
		Total	111
Pengetahuan auditor seputar lini bisnis klien		Negative Differences ^a	52
		Positive Differences ^f	10
		Ties ^k	49
		Total	111
Kemampuan auditor untuk menyampaikan temuan-temuan pada saat <i>closing meeting</i>		Negative Differences ^a	32
		Positive Differences ^f	11
		Ties ^k	68
		Total	111
Kesopanan seluruh staff		Negative Differences ^a	17
		Positive Differences ^f	16
		Ties ^k	78
		Total	111

a. Performance < Importance

f. Performance > Importance

k. Performance = Importance

Lampiran 5. Tes Statistik Dimensi Elemen Harga dan Kualitas Jasa

Tabel 5. Uji Z Dimensi Elemen Harga dan Kualitas Jasa

Test Statistics^a

Dimensi		Performance - Importance
<i>Pricing</i>	Z	-5.270
	Asymp. Sig. (2-tailed)	.000
<i>Tangibility</i>	Z	-1.352
	Asymp. Sig. (2-tailed)	.176
<i>Responsiveness</i>	Z	-5.443
	Asymp. Sig. (2-tailed)	.000
<i>Reliability</i>	Z	-10.247
	Asymp. Sig. (2-tailed)	.000
<i>Assurance</i>	Z	-3.907
	Asymp. Sig. (2-tailed)	.000

a. Sign Test

Lampiran 6. Tes Statistik Atribut Elemen Harga dan Kualitas Jasa

Tabel 6. Uji Z Atribut Elemen Harga dan Kualitas Jasa

Test Statistics ^a		
Atribut		Performance - Importance
Kekompetitifan Harga	Z Asymp. Sig. (2-tailed)	-4.503 .000
Kandungan Harga yang Kurang Jelas Dalam Harga	Z Asymp. Sig. (2-tailed)	-2.742 .006
Profesionalisme Auditor	Z Asymp. Sig. (2-tailed)	-1.352 .176
Ketanggapan Dalam Menjawab Inquiry	Z Asymp. Sig. (2-tailed)	-2.135 .033
Ketanggapan Dalam Menyediakan Informasi Terkait Jasa Sertifikasi	Z Asymp. Sig. (2-tailed)	-3.031 .002
Ketepatan Waktu Berkunjung Auditor	Z Asymp. Sig. (2-tailed)	-1.960 .050
Kemudahan Untuk Dihubungi	Z Asymp. Sig. (2-tailed)	-2.932 .003
Ketepatan Waktu Pengiriman dan Penerimaan Sertifikat	Z Asymp. Sig. (2-tailed)	-5.515 .000
Keakuratan Isi Penawaran	Z Asymp. Sig. (2-tailed)	-4.687 .000

a. Sign Test

Tabel 6. Lanjutan

Atribut		Performance - Importance
Keakuratan Isi Kontrak	Z Asymp. Sig. (2-tailed)	-4.858 .000
Keakuratan Jadwal Audit	Z Asymp. Sig. (2-tailed)	-2.004 .045
Penilaian Auditor	Z Asymp. Sig. (2-tailed)	-4.186 .000
Keakuratan Isi Laporan	Z Asymp. Sig. (2-tailed)	-4.474 .000
Keakuratan Isi <i>Invoice</i>	Z Asymp. Sig. (2-tailed)	-4.270 .000
Pengetahuan Staff Pemasaran Terhadap Produk	Z Asymp. Sig. (2-tailed)	-1.960 .050
Kesopanan Auditor	Z Asymp. Sig. (2-tailed)	-2.507 .012
Pengetahuan Auditor Tentang Bisnis Klien	Z Asymp. Sig. (2-tailed)	-5.207 .000
Kapabilitas Auditor Untuk Menginformasikan Temuan Audit Dalam Rapat Penutupan	Z Asymp. Sig. (2-tailed)	-3.050 .002
Kesopanan Seluruh Staff	Z Asymp. Sig. (2-tailed)	.000 1.000

a. Sign Test

orrelations

		PP1	PP2	PT	PRI1	PRI2	PRI3	PRI4	PRI5	PRI6	PRs1	PRs2	PRs3	PRs4	PRs5	PA1	PA2	PA3	PA4	PA5	Total
PP1	Pearson Correlation	1.000	.429**	.167	.224*	.296**	.314**	.091	.154	.250**	.185	.287**	.094	.247**	.244**	.192*	.180	.382**	.355**	.177	.487**
	Sig. (2-tailed)		.000	.079	.018	.002	.001	.344	.106	.008	.052	.002	.327	.009	.010	.043	.058	.000	.000	.064	.000
	N	111.000	111	111	111	111	111	111	111	111	111	111	111	111	111	111	111	111	111	111	111
PP2	Pearson Correlation	.429**	1.000	.213	.350**	.338**	.141	.197	.217	.428**	.256**	.294**	.308**	.266**	.413**	.361**	.234	.281**	.346**	.196	.576**
	Sig. (2-tailed)	.000		.025	.000	.000	.139	.038	.022	.000	.007	.002	.001	.005	.000	.000	.014	.003	.000	.040	.000
	N	111	111.000	111	111	111	111	111	111	111	111	111	111	111	111	111	111	111	111	111	111
PT	Pearson Correlation	.167	.213	1.000	.183	.151	.106	.509**	.447**	.325**	.247**	.176	.464**	.312**	.140	.256**	.655**	.389**	.463**	.428**	.569**
	Sig. (2-tailed)	.079	.025		.054	.114	.270	.000	.000	.000	.009	.065	.000	.001	.142	.007	.000	.000	.000	.000	.000
	N	111	111	111.000	111	111	111	111	111	111	111	111	111	111	111	111	111	111	111	111	111
PRI1	Pearson Correlation	.224*	.350**	.183	1.000	.812**	.253**	.243	.220	.410**	.202	.236	.160	.592**	.295**	.366**	.212	.318**	.413**	.344**	.618**
	Sig. (2-tailed)	.018	.000	.054		.000	.007	.010	.020	.000	.034	.013	.093	.000	.002	.000	.025	.001	.000	.000	.000
	N	111	111	111	111.000	111	111	111	111	111	111	111	111	111	111	111	111	111	111	111	111
PRI2	Pearson Correlation	.296**	.338**	.151	.812**	1.000	.315**	.169	.213	.432**	.261**	.439**	.266**	.590**	.396**	.374**	.181	.325**	.425**	.369**	.671**
	Sig. (2-tailed)	.002	.000	.114	.000		.001	.076	.024	.000	.006	.000	.005	.000	.000	.000	.058	.000	.000	.000	.000
	N	111	111	111	111	111.000	111	111	111	111	111	111	111	111	111	111	111	111	111	111	111
PRI3	Pearson Correlation	.314**	.141	.106	.253**	.315**	1.000	.066	.172	.327**	.430**	.398**	.212	.374**	.128	.434**	.146	.084	.155	.386**	.505**
	Sig. (2-tailed)	.001	.139	.270	.007	.001		.489	.071	.000	.000	.000	.026	.000	.179	.000	.126	.379	.105	.000	.000
	N	111	111	111	111	111	111.000	111	111	111	111	111	111	111	111	111	111	111	111	111	111
PRI4	Pearson Correlation	.091	.197	.509**	.243	.169	.066	1.000	.658**	.304**	.167	.160	.319**	.277**	.048	.251**	.403**	.364**	.580**	.404**	.524**
	Sig. (2-tailed)	.344	.038	.000	.010	.076	.489		.000	.001	.079	.093	.001	.003	.619	.008	.000	.000	.000	.000	.000
	N	111	111	111	111	111	111	111.000	111	111	111	111	111	111	111	111	111	111	111	111	111
PRI5	Pearson Correlation	.154	.217	.447**	.220	.213	.172	.658**	1.000	.445**	.262**	.315**	.196	.392**	.286**	.291**	.379**	.383**	.545**	.343**	.593**
	Sig. (2-tailed)	.106	.022	.000	.020	.024	.071	.000		.000	.005	.001	.039	.000	.002	.002	.000	.000	.000	.000	.000
	N	111	111	111	111	111	111	111	111.000	111	111	111	111	111	111	111	111	111	111	111	111
PRI6	Pearson Correlation	.250**	.428**	.325**	.410**	.432**	.327**	.304**	.445**	1.000	.274**	.287**	.208	.533**	.386**	.388**	.329**	.318**	.408**	.486**	.676**
	Sig. (2-tailed)	.008	.000	.000	.000	.000	.000	.001	.000		.004	.002	.029	.000	.000	.000	.000	.001	.000	.000	.000
	N	111	111	111	111	111	111	111	111	111.000	111	111	111	111	111	111	111	111	111	111	111
PRs1	Pearson Correlation	.185	.256**	.247**	.202	.261**	.430**	.167	.262**	.274**	1.000	.629**	.218	.282**	.171	.372**	.191	.269**	.228	.320**	.539**

	Sig. (2-tailed)	.052	.007	.009	.034	.006	.000	.079	.005	.004		.000	.021	.003	.073	.000	.044	.004	.016	.001	.000
	N	111	111	111	111	111	111	111	111	111	111.000	111	111	111	111	111	111	111	111	111	111
PRs2	Pearson Correlation	.287**	.294**	.176	.236*	.439**	.398**	.160	.315**	.287**	.629**	1.000	.203	.216	.294**	.340**	.180	.199	.212	.243**	.553**
	Sig. (2-tailed)	.002	.002	.065	.013	.000	.000	.093	.001	.002	.000		.033	.023	.002	.000	.059	.037	.026	.010	.000
	N	111	111	111	111	111	111	111	111	111	111	111.000	111	111	111	111	111	111	111	111	111
PRs3	Pearson Correlation	.094	.308**	.464**	.160	.266**	.212*	.319**	.196*	.208*	.218*	.203	1.000	.337**	.255**	.233*	.312**	.174	.355**	.328**	.512**
	Sig. (2-tailed)	.327	.001	.000	.093	.005	.026	.001	.039	.029	.021	.033		.000	.007	.014	.001	.068	.000	.000	.000
	N	111	111	111	111	111	111	111	111	111	111	111	111.000	111	111	111	111	111	111	111	111
PRs4	Pearson Correlation	.247**	.266**	.312**	.592**	.590**	.374**	.277**	.392**	.533**	.282**	.216	.337**	1.000	.412**	.405**	.370**	.358**	.475**	.522**	.719**
	Sig. (2-tailed)	.009	.005	.001	.000	.000	.000	.003	.000	.000	.003	.023	.000		.000	.000	.000	.000	.000	.000	.000
	N	111	111	111	111	111	111	111	111	111	111	111	111	111.000	111	111	111	111	111	111	111
PRs5	Pearson Correlation	.244**	.413**	.140	.295**	.396**	.128	.048	.286**	.386**	.171	.294**	.255**	.412**	1.000	.334**	.168	.279**	.307**	.291**	.543**
	Sig. (2-tailed)	.010	.000	.142	.002	.000	.179	.619	.002	.000	.073	.002	.007	.000		.000	.078	.003	.001	.002	.000
	N	111	111	111	111	111	111	111	111	111	111	111	111	111	111.000	111	111	111	111	111	111
PA1	Pearson Correlation	.192	.361**	.256**	.366**	.374**	.434**	.251**	.291**	.388**	.372**	.340**	.233	.405**	.334**	1.000	.292**	.208	.263**	.360**	.605**
	Sig. (2-tailed)	.043	.000	.007	.000	.000	.000	.008	.002	.000	.000	.000	.014	.000	.000		.002	.028	.005	.000	.000
	N	111	111	111	111	111	111	111	111	111	111	111	111	111	111	111.000	111	111	111	111	111
PA2	Pearson Correlation	.180	.234*	.655**	.212*	.181	.146	.403**	.379**	.329**	.191*	.180	.312**	.370**	.168	.292**	1.000	.365**	.441**	.467**	.559**
	Sig. (2-tailed)	.058	.014	.000	.025	.058	.126	.000	.000	.000	.044	.059	.001	.000	.078	.002		.000	.000	.000	.000
	N	111	111	111	111	111	111	111	111	111	111	111	111	111	111	111	111.000	111	111	111	111
PA3	Pearson Correlation	.382**	.281**	.389**	.318**	.325**	.084	.364**	.383**	.318**	.269**	.199	.174	.358**	.279**	.208	.365**	1.000	.559**	.238*	.577**
	Sig. (2-tailed)	.000	.003	.000	.001	.000	.379	.000	.000	.001	.004	.037	.068	.000	.003	.028	.000		.000	.012	.000
	N	111	111	111	111	111	111	111	111	111	111	111	111	111	111	111	111	111.000	111	111	111
PA4	Pearson Correlation	.355**	.346**	.463**	.413**	.425**	.155	.580**	.545**	.408**	.228*	.212	.355**	.475**	.307**	.263**	.441**	.559**	1.000	.311**	.694**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.105	.000	.000	.000	.016	.026	.000	.000	.001	.005	.000	.000		.001	.000
	N	111	111	111	111	111	111	111	111	111	111	111	111	111	111	111	111	111	111.000	111	111
PA5	Pearson Correlation	.177	.196	.428**	.344**	.369**	.386**	.404**	.343**	.486**	.320**	.243	.328**	.522**	.291**	.360**	.467**	.238	.311**	1.000	.632**
	Sig. (2-tailed)	.064	.040	.000	.000	.000	.000	.000	.000	.000	.001	.010	.000	.000	.002	.000	.000	.012	.001		.000
	N	111	111	111	111	111	111	111	111	111	111	111	111	111	111	111	111	111	111	111.000	111
Total	Pearson Correlation	.487**	.576**	.569**	.618**	.671**	.505**	.524**	.593**	.676**	.539**	.553**	.512**	.719**	.543**	.605**	.559**	.577**	.694**	.632**	1.000
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	111	111	111	111	111	111	111	111	111	111	111	111	111	111	111	111	111	111	111	111.000

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

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

Lampiran 8. Uji Reliabilitas

Tabel 8. Uji Reliabilitas

Reliability Statistics		
Elemen	Cronbach's Alpha	N of Items
Harga	.601	2
Kualitas Jasa	.885	17