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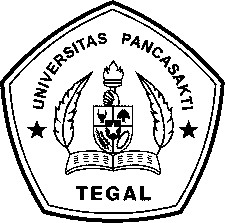
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# LAMPIRAN

**Lampiran 1 Kuesioner Penelitian**

**KUESIONER PENELITIAN**



**FAKTOR-FAKTOR YANG MEMPENGARUHI KUALITAS LAPORAN KEUANGAN ORGANISASI PENGELOLA ZAKAT**

**DI TEGAL DAN KABUPATEN BREBES**

Oleh:

**Fiqih Indah Yuni Lestari**

**NPM: 4319500159**

**PROGRAM STUDI AKUNTANSI**

**FAKULTAS EKONOMI DAN BISNIS**

**UNIVERSITAS PANCASAKTI TEGAL**

**2023**

**KUESIONER PENELITIAN**

Kepada Yth. Bapak/Ibu Pengurus Organisasi Pengelola Zakat

Di Tegal

Assalamualaikum Wr. Wb

Sehubungan dengan penyelesaian tugas akhir skripsi untuk menyelesaikan studi guna memperoleh gelar sarjana strata satu, saya Fiqih Indah Yuni Lestari mahasiswa tingkat akhir Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Pancasakti Tegal. Memohon kesediaan Bapak/Ibu/Saudara/i untuk mengisi kuesioner penelitian ini dengan jujur dan benar, terkait penelitian yang berjudul “Faktor-Faktor yang Mempengaruhi Kualitas Laporan Keuangan Organisasi Pengelola Zakat di Tegal dan Kabupaten Brebes”.

Kuesioner ini dimaksudkan untuk penelitian ilmiah dan tidak memiliki maksud dan tujuan tertentu. Saya mengharapkan bantuan Bapak/Ibu/Saudara/i untuk bersedia mengisi kuesioner penelitian. Atas kerja sama dan kesediannya saya ucapkan terima kasih.

Wassalamualaikum Wr. Wb

Hormat Saya,

Fiqih Indah Yuni Lestari

**IDENTITAS RESPONDEN**

**Data Identitas Responden**

Nama : …………………………………………………

Usia : ………… Tahun

Jenis kelamin : …………………………………………………

Jabatan : …………………………………………………

Pendidikan Terakhir : …………………………………………………

Nama OPZ : …………………………………………………

Petunjuk Pengisian

1. Bapak/Ibu dimohon untuk mengisi identitas responden yang disediakan
2. Untuk mengisi pertanyaan-pertanyaan di bawah ini, Bapak/Ibu dimohon untuk memberikan jawaban dengan tanda checklist (√) pada kolom yang telah disediakan.

Keterangan:

SS : Sangat Setuju (Skor 5)

S : Setuju (Skor 4)

KS : Kurang Setuju (Skor 3)

TS : Tidak Setuju (Skor 2)

STS : Sangat Tidak Setuju (Skor 1)

1. **Kuesioner Kualitas Laporan Keuangan**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No. | Pertanyaan | **Tanggapan Responden** | | | | |
| Sangat  Setuju  (SS) | Setuju  (S) | Kurang  Setuju  (KS) | Tidak  Setuju  (TS) | Sangat  Tidak  Setuju  (STS) |
| Dimensi: Dapat Dipahami | | | | | | |
| 1. | Informasi keuangan yang disajikan mudah dipahami oleh pengguna. |  |  |  |  |  |
| 2. | Informasi dalam laporan keuangan jelas serta disajikan dalam bentuk dan istilah yang disesuaikan dengan batas pemahaman para pengguna. |  |  |  |  |  |
| 3. | Laporan yang disajikan disusun secara sistematis. |  |  |  |  |  |
| Dimensi: Relevan | | | | | | |
| 4. | Laporan keuangan yang dihasilkan memberikan informasi untuk mengoreksi ekspektasi di masa lalu. |  |  |  |  |  |
| 5. | Laporan keuangan diselesaikan tepat waktu. |  |  |  |  |  |
| 6. | Laporan keuangan disajikan secara lengkap. |  |  |  |  |  |
| Dimensi: Keandalan | | | | | | |
| 7. | Transaksi yang disajikan tergambar dengan jujur dalam laporan keuangan. |  |  |  |  |  |
| 8. | Informasi yang disajikan bebas dari kesalahan yang bersifat material. |  |  |  |  |  |
| 9. | Informasi yang disajikan diarahkan untuk kebutuhan umum dan tidak berpihak pada kebutuhan khusus. |  |  |  |  |  |
| 10. | Informasi keuangan yang dihasilkan dapat diuji. |  |  |  |  |  |
| Dimensi: Dapat Dibandingkan | | | | | | |
| 11. | Informasi keuangan yang disajikan dapat dibandingkan dengan laporan keuangan periode sebelumnya. |  |  |  |  |  |
| 12. | Dalam penyusunan laporan keuangan telah menggunakan kebijakan akuntansi yang berpedoman PSAK 109 dari tahun ke tahun dan dapat dibandingkan dengan laporan keuangan organisasi pengelola zakat lainnya. |  |  |  |  |  |

1. **Kuesioner Penerapan Standar Akuntansi Zakat dan Infak/Sedekah**

**(PSAK 109)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No. | Pertanyaan | **Tanggapan Responden** | | | | |
| Sangat  Setuju  (SS) | Setuju  (S) | Kurang  Setuju  (KS) | Tidak  Setuju  (TS) | Sangat  Tidak  Setuju  (STS) |
| Dimensi: Pengakuan dan Pengukuran | | | | | | |
| 1. | Zakat yang diterima dari Muzaki, amil akui sebagai penambah dana zakat sebesar: jumlah yang diterima, jika dalam bentuk kas; nilai wajar, jika dalam bentuk nonkas. |  |  |  |  |  |
| 2. | Infak/sedekah yang diterima amil akui sebagai dana infak/sedekah terikat atau tidak terikat sesuai dengan tujuan pemberi infak/sedekah sebesar: jumlah yang diterima, jika dalam bentuk kas; dan nilai wajar, jika dalam bentuk nonkas. |  |  |  |  |  |
| 3. | Penurunan nilai aset zakat amil akui sebagai: pengurangan dana zakat, jika tidak disebabkan oleh kelalaian amil; kerugian dan pengurangan dana amil, jika disebabkan oleh kelalaian amil. |  |  |  |  |  |
| 4. | Pengukuran infak/sedekah yang diterima dapat berupa kas atau aset nonkas. Aset nonkas dapat berupa aset lancar atau aset tidak lancar. |  |  |  |  |  |
| Dimensi: Pengungkapan | | | | | | |
| 5. | Amil mengungkapkan hal-hal terkait dengan transaksi zakat, tetapi tidak terbatas pada: kebijakan penyaluran zakat, seperti penentuan skala prioritas penyaluran, dan penerima, serta metode penentuan nilai wajar yang digunakan untuk penerimaan zakat berupa aset nonkas. |  |  |  |  |  |
| 6. | Amil mengungkapkan hal-hal terkait dengan transaksi infak/sedekah, tetapi tidak terbatas pada: metode penentuan nilai wajar yang digunakan untuk penerimaan infak/sedekah berupa aaset nonkas dan keberadaan dana infak/sedekah yang tidak langsung disalurkan tetapi dikelola terlebih dahulu. |  |  |  |  |  |
| 7. | Amil mengungkapkan hal berikut: keberadaan dana nonhalal, jika ada, diungkapkan mengenai kebijakan atas penerimaan dan peyaluran dana, alasan, dan jumlahnya. |  |  |  |  |  |
| Dimensi: Penyajian | | | | | | |
| 8. | Amil menyajikan dana zakat, dana amil, dan dana nonhalal secara terpisah dalam neraca (laporan posisi keuangan). |  |  |  |  |  |
| 9. | Amil menyajikan dana infak, dan dana nonhalal secara terpisah dalam neraca (laporan posisi keuangan). |  |  |  |  |  |
| 10. | Amil menyajikan dana sedekah, dana amil, dan dana nonhalal secara terpisah dalam neraca (laporan posisi keuangan). |  |  |  |  |  |

1. **Kuesioner Kompetensi Sumber Daya Manusia**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No. | Pertanyaan | **Tanggapan Responden** | | | | |
| Sangat  Setuju  (SS) | Setuju  (S) | Kurang  Setuju  (KS) | Tidak  Setuju  (TS) | Sangat  Tidak  Setuju  (STS) |
| Dimensi: Dorongan | | | | | | |
| 1. | Amil menyusun laporan keuangan secara tepat waktu. |  |  |  |  |  |
| 2. | Amil mengikuti pelatihan untuk meningkatkan kemampuan dan mendorong peningkatan prestasi kerja |  |  |  |  |  |
| Dimensi: Watak | | | | | | |
| 3. | Dalam melakukan pekerjaan, amil memiliki inisiatif yang tinggi. |  |  |  |  |  |
| 4. | Sikap amil dalam pelaksanaan kegiatan mencerminkan prinsip Islam. |  |  |  |  |  |
| 5. | Sikap amil dalam pelaksanaan kegiatan sesuai dengan kode etik amil zakat Indonesia. |  |  |  |  |  |
| Dimensi: Konsep Diri | | | | | | |
| 6. | Amil bertanggung jawab atas laporan keuangan yang akan dihasilkan. |  |  |  |  |  |
| 7. | Dalam mengambil keputusan dilakukan dengan musyawarah untuk kemaslahatan bersama. |  |  |  |  |  |
| Dimensi: Pengetahuan | | | | | | |
| 8. | Amil mempunyai pengetahuan dan pemahaman terhadap Pernyataan Standar Akuntansi Keuangan (PSAK) yang terkait dengan pengelolaan dana zakat. |  |  |  |  |  |
| 9. | Amil mempunyai pengetahuan dan pemahaman terhadap peraturan perundang-undangan yang terkait dengan pengelolaan dana zakat. |  |  |  |  |  |
| 10. | Amil mempunyai pengetahuan dan pemahaman terhadap landasan syariah yang terkait dengan pengelolaan dana zakat berupa Al-Quran dan hadis. |  |  |  |  |  |
| Dimensi: Keterampilan | | | | | | |
| 11. | Amil memiliki keterampilan dalam menyusun laporan keuangan berdasarkan standar yang berlaku. |  |  |  |  |  |
| 12. | Amil memiliki keterampilan dalam memanfaatkan teknologi informasi. |  |  |  |  |  |

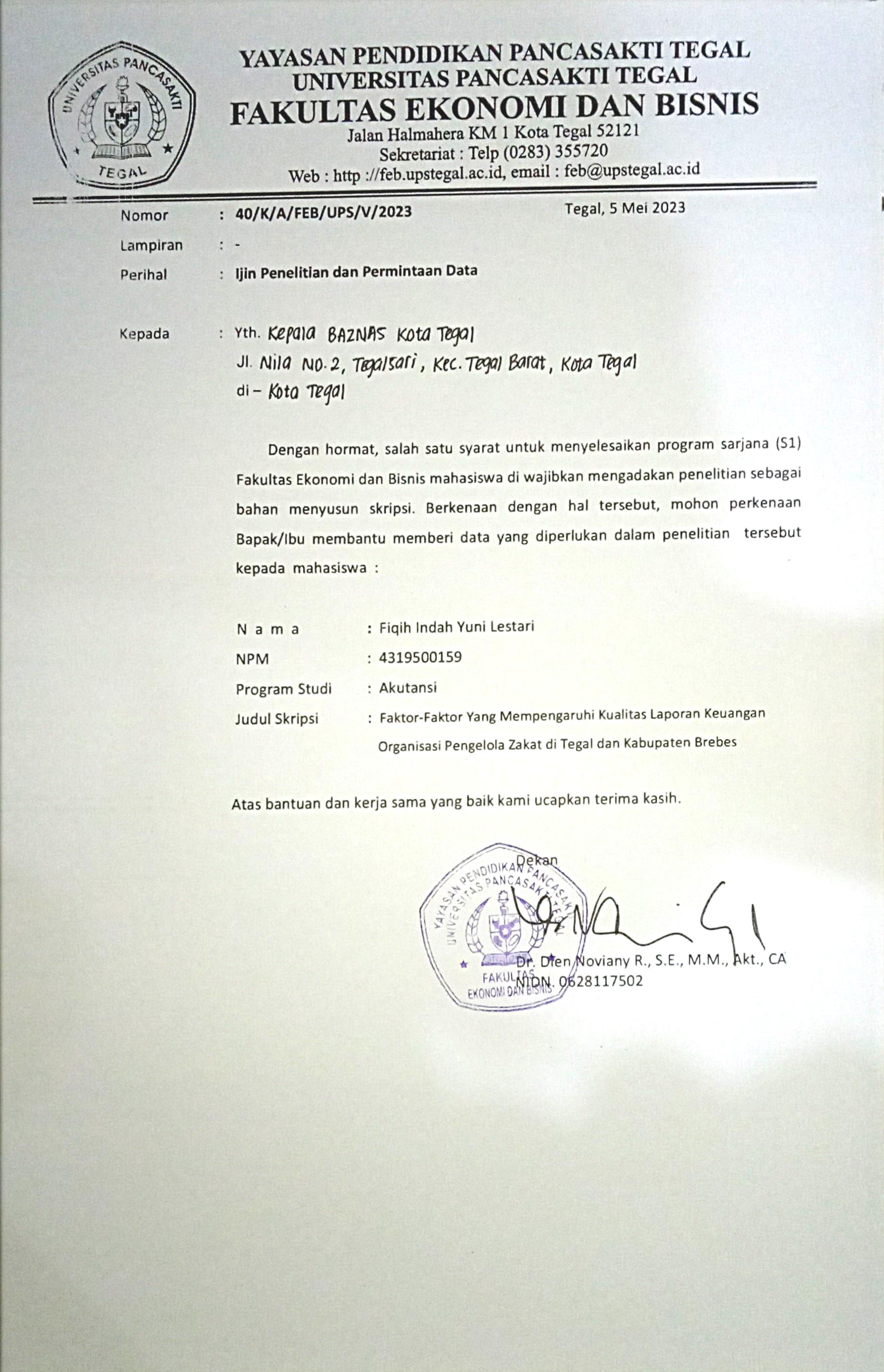
1. **Kuesioner Pemanfaatan Sistem Informasi Akuntansi**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Pertanyaan | **Tanggapan Responden** | | | | |
| Sangat  Setuju  (SS) | Setuju  (S) | Kurang  Setuju  (KS) | Tidak  Setuju  (TS) | Sangat  Tidak  Setuju  (STS) |
| Dimensi: Perangkat Keras (*Hardware*) | | | | | | |
| 1. | Proses akuntansi sejak awal transaksi hingga pembuatan laporan keuangan dilakukan secara komputerisasi. |  |  |  |  |  |
| 2. | Spesifikasi peralatan untuk memasukkan data dan untuk pengolahan data yang digunakan dalam implementasi sistem informasi akuntansi instansi sesuai dengan kebutuhan. |  |  |  |  |  |
| Dimensi: Perangkat Lunak (*Software*) | | | | | | |
| 3. | Sub bagian keuangan pada instansi telah menggunakan *software* aplikasi untuk melaksanakan tugas. |  |  |  |  |  |
| 4. | Jaringan internet dimanfaatkan sebagai penghubung antar unit kerja dalam pengiriman data dan informasi yang dibutuhkan. |  |  |  |  |  |
| 5. | *Software* pengolahan data laporan keuangan yang digunakan sesuai dengan kebutuhan. |  |  |  |  |  |
| Dimensi: Manusia (*Brainware*) | | | | | | |
| 6. | Dengan sistem yang ada, amil mampu mengerjakan tugasnya dengan lebih mudah. |  |  |  |  |  |
| 7. | Instansi mengharuskan amil untuk memahami prosedur sistem informasi akuntansi. |  |  |  |  |  |
| Dimensi: Prosedur | | | | | | |
| 8. | Proses *input* data yang dilaksanakan berdasarkan pada aturan dan informasi yang masuk. |  |  |  |  |  |
| 9. | Amil melakukan aktivitas operasi yang berbeda untuk saling membantu dalam hal-hal yang bersifat umum. |  |  |  |  |  |
| Dimensi: Basis Data (*Database*) | | | | | | |
| 10. | Aplikasi akuntansi dapat dijadikan dasar untuk pengambilan keputusan. |  |  |  |  |  |
| 11. | Semua data *input* dan *output* disimpan dalam unit penyimpanan yang aman, rapi, dan terpelihara dengan baik. |  |  |  |  |  |
| Dimensi: Jaringan Komunikasi (*Communication Network*) | | | | | | |
| 12. | Teknologi informasi merupakan alat yang berfungsi untuk mendukung kesuksesan pelaksanaan sistem pelaporan keuangan dengan mempermudah dan mempercepat, serta menciptkana keakuratan hasil berupa laporan keuangan. |  |  |  |  |  |
| 13. | Sistem akuntansi yang digunakan sesuai dengan Standar Akuntansi Keuangan (SAK) syariah yang berlaku. |  |  |  |  |  |

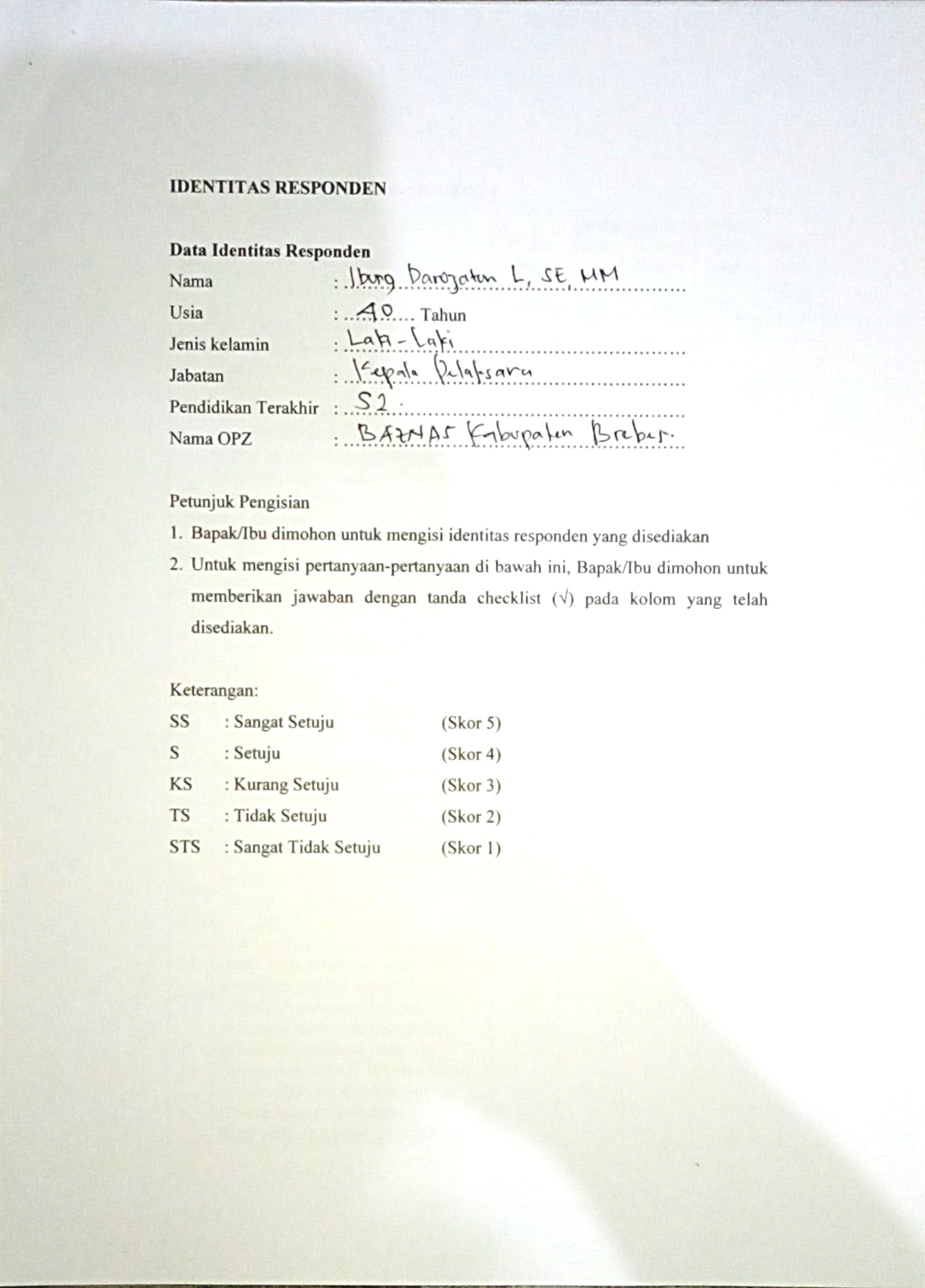
1. **Kuesioner Pengendalian Intern**

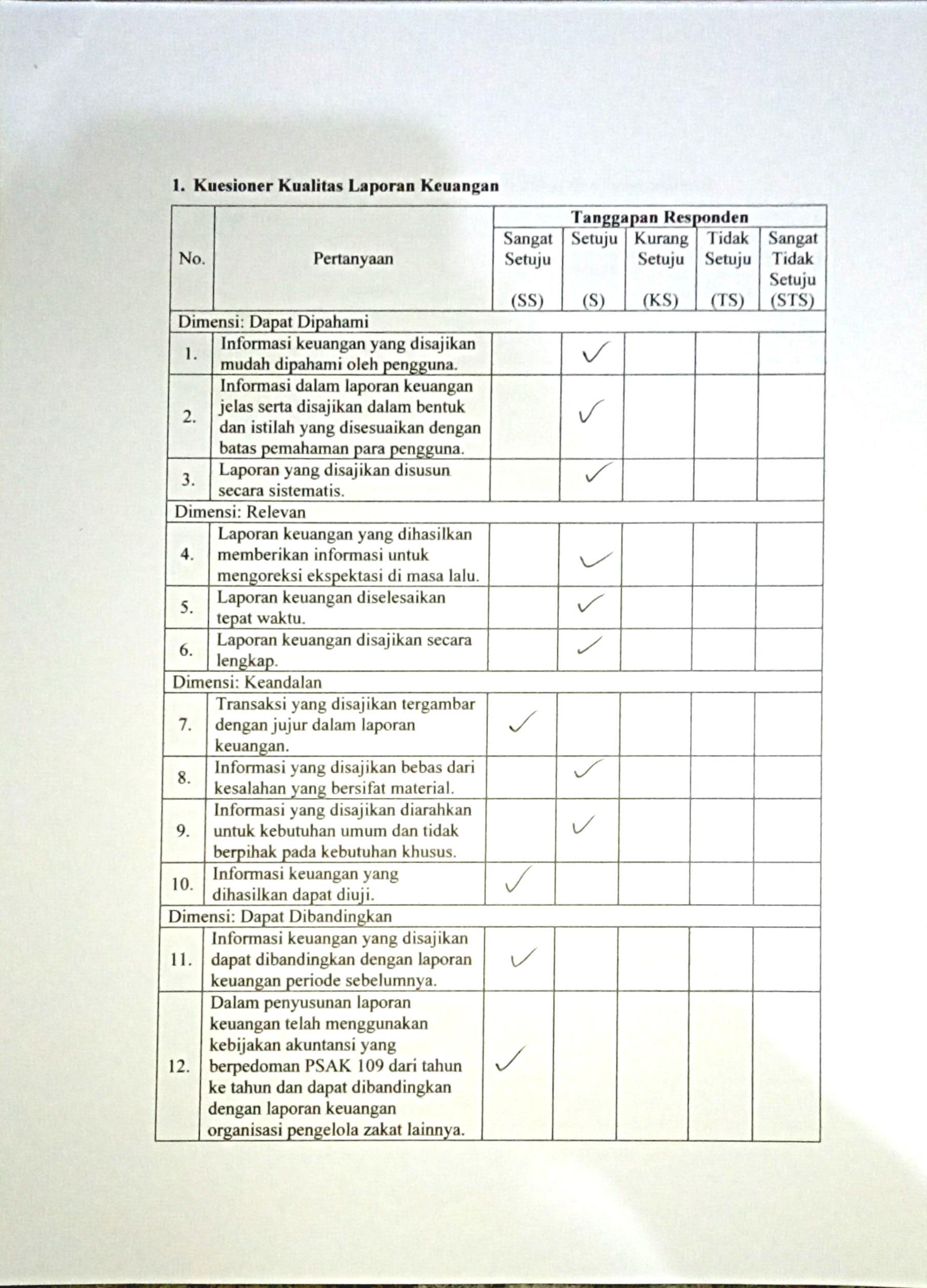
|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No. | Pertanyaan | **Tanggapan Responden** | | | | |
| Sangat  Setuju  (SS) | Setuju  (S) | Kurang  Setuju  (KS) | Tidak  Setuju  (TS) | Sangat  Tidak  Setuju  (STS) |
| Dimensi: Pengendalian Lingkungan | | | | | | |
| 1. | Aturan perilaku diterapkan kepada seluruh tingkatan pimpinan dan karyawan. |  |  |  |  |  |
| 2. | Pimpinan menganalisis tugas yang dilaksanakan, serta memberikan pertimbangan dan pengawasan. |  |  |  |  |  |
| 3. | Pelaksanaan kepemimpinan kondusif di lingkungan memiliki sikap positif dan responsif terhadap pelaksanaan pelaporan program dan kegiatan. |  |  |  |  |  |
| Dimensi: Penaksiran Risiko | | | | | | |
| 4. | Risiko pelaksanaan program dan kegiatan diidentifikasi di setiap lingkungan. |  |  |  |  |  |
| 5. | Pimpinan melakukan analisis risiko secara lengkap dan menyeluruh tentang dampak pelaksanaan program dan kegiatan. |  |  |  |  |  |
| Dimensi: Aktivitas Pengendalian | | | | | | |
| 6. | Pimpinan mengidentifikasi kegiatan pengendalian yang diperlukan untuk menangani risiko. |  |  |  |  |  |
| 7. | Pimpinan instansi terlibat dalam penyusunan rencana strategis dan rencana kerja tahunan. |  |  |  |  |  |
| 8. | Pencatatan dilaksanakan pada seluruh siklus transaksi yang mencakup otorisasi, pelaksanaan, pemrosesan, dan klasifikasi dalam pencatatan ikhtisar. |  |  |  |  |  |
| 9. | Kegiatan pengendalian secara berkala dievaluasi untuk memastikan kegiatan tersebut sesuai dan berfungsi sebagaimana mestinya. |  |  |  |  |  |
| Dimensi: Informasi dan Komunikasi | | | | | | |
| 10. | Informasi disediakan tepat waktu dan memungkinkan untuk dilakukan tindakan korektif secara tepat. |  |  |  |  |  |
| 11. | Tugas yang dibebankan pada pegawai dikomunikasikan dengan jelas dan dimengerti pengendalian internnya. |  |  |  |  |  |
| Dimensi: Pemantauan | | | | | | |
| 12. | Pemantauan oleh organisasi mencakup identifikasi kegiatan dan sistem pendukung pencapaian misi. |  |  |  |  |  |
| 13. | Pimpinan menindaklanjuti rekomendasi temuan dari aparat pengawas intern. |  |  |  |  |  |
| 14. | Pimpinan melakukan *review* dan mengevaluasi temuan yang menunjukkan adanya kelemahan dan perlu perbaikan. |  |  |  |  |  |
| 15. | Pimpinan menetapkan tindakan yang memadai untuk menindaklanjuti rekomendasi temuan dengan cepat. |  |  |  |  |  |

**Lampiran 2 Surat Izin Penelitian**

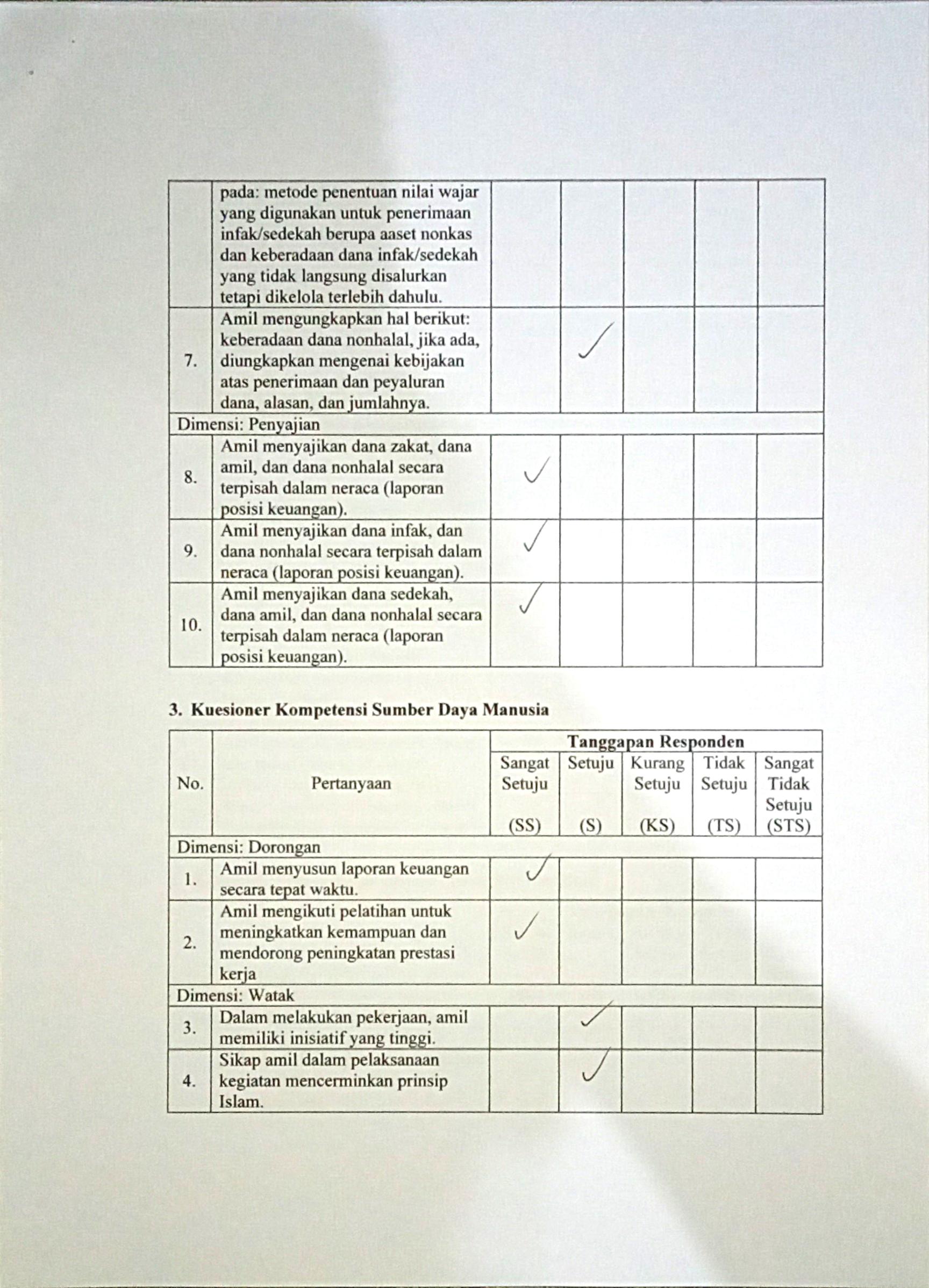


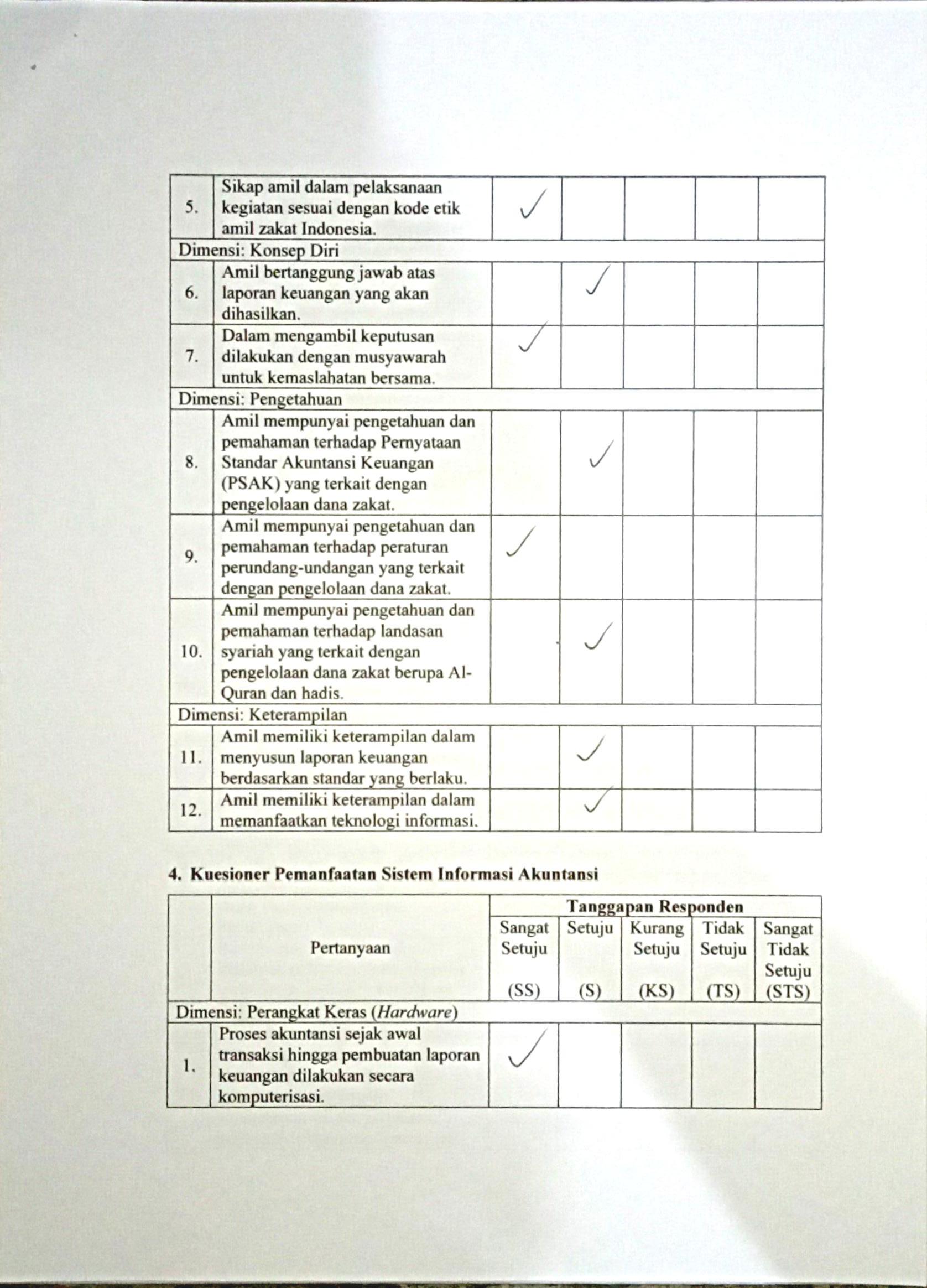
**Lampiran 3 Jawaban Responden**

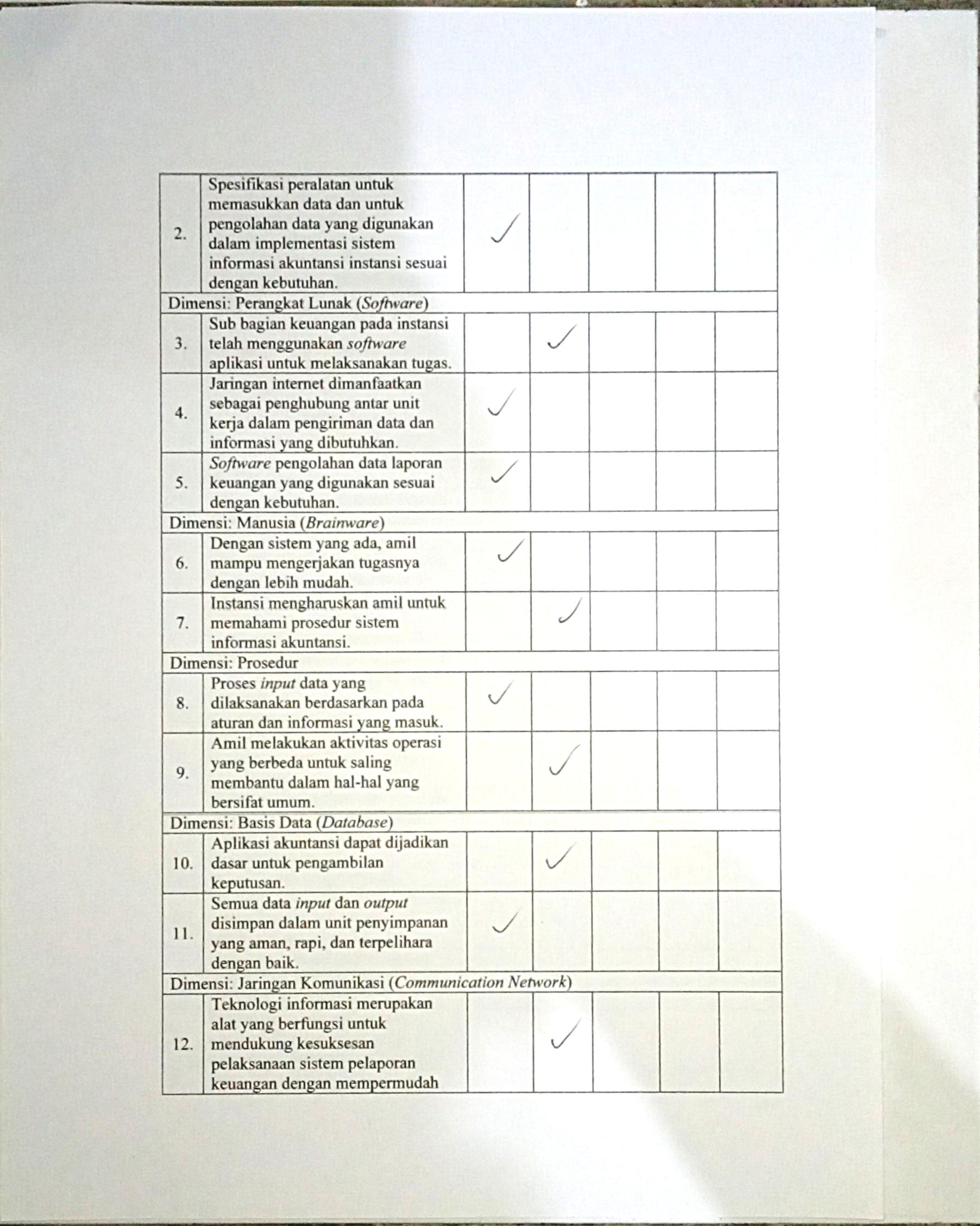


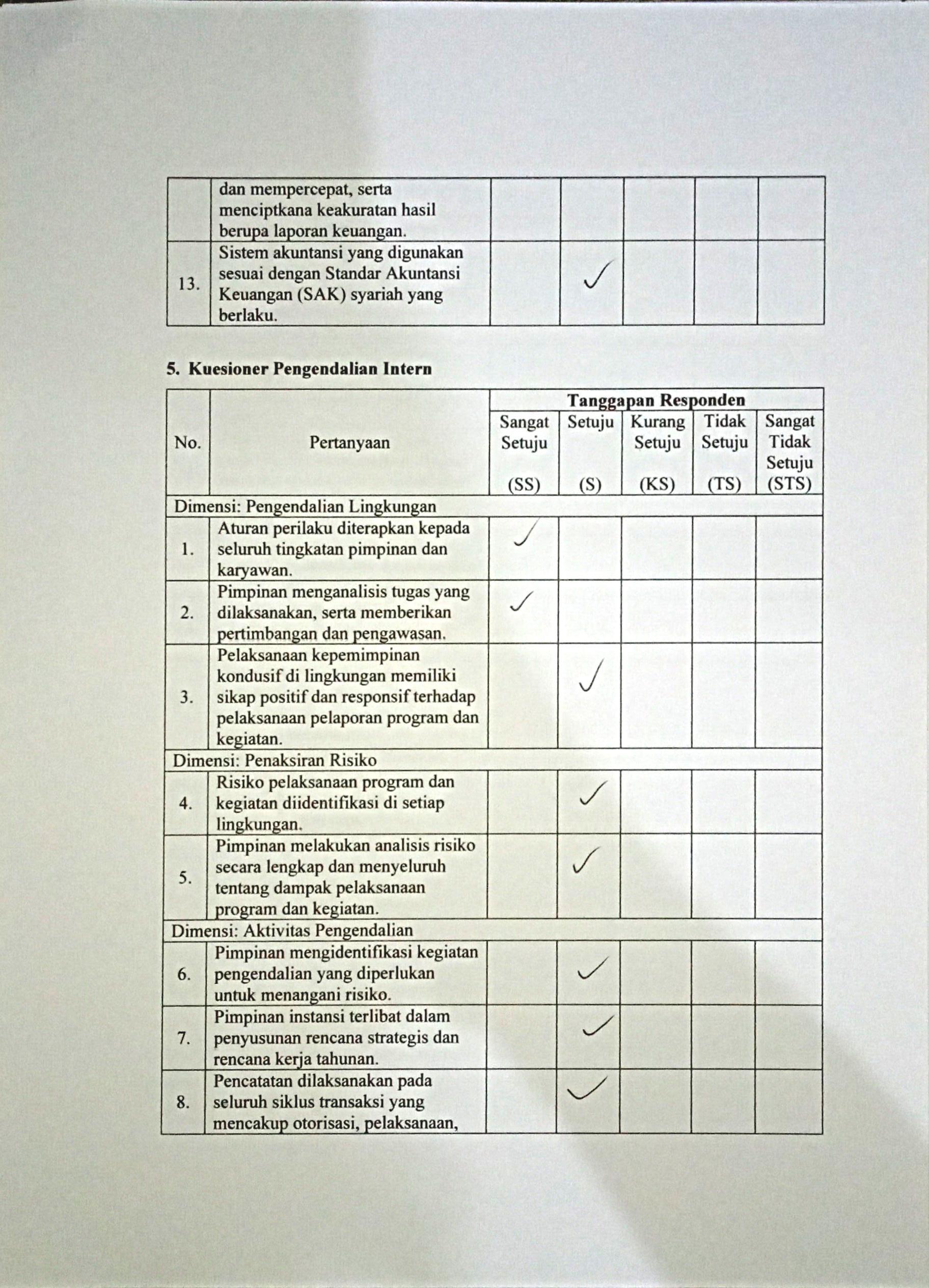


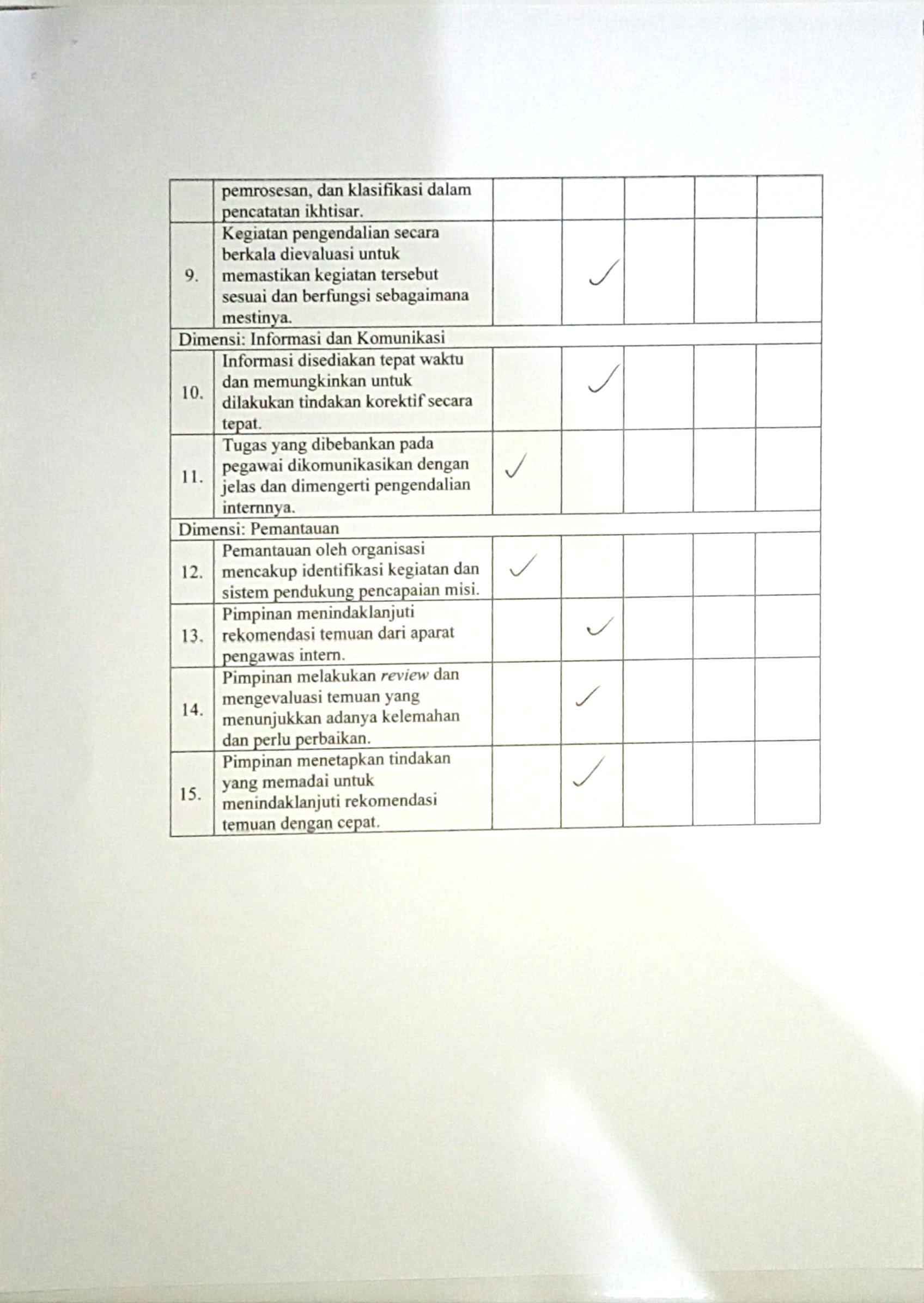
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**Lampiran 4 Data Tabel Standar Akuntansi Zakat dan Infak/Sedekah**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No. | Item | | | | | | | | | | Total |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 2 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 6 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 7 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 43 |
| 8 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 9 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 46 |
| 10 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 11 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 39 |
| 12 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 39 |
| 13 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 14 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 15 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 16 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 42 |
| 17 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 42 |
| 18 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 42 |
| 19 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 42 |
| 20 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 42 |
| 21 | 5 | 5 | 4 | 4 | 4 | 4 | 3 | 5 | 5 | 5 | 44 |
| 22 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 23 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 46 |
| 24 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 45 |
| 25 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 26 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 27 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 3 | 45 |
| 28 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 45 |
| 29 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 46 |
| 30 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 31 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 48 |
| 32 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 43 |
| 33 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 34 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 35 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 36 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 37 | 4 | 4 | 4 | 4 | 4 | 3 | 2 | 4 | 4 | 4 | 37 |
| 38 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 39 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 40 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 41 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 42 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 48 |
| 43 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 42 |
| 44 | 5 | 4 | 4 | 4 | 3 | 3 | 4 | 2 | 3 | 2 | 34 |
| 45 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 45 |
| 46 | 4 | 4 | 2 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 35 |
| 47 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 40 |
| 48 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 40 |
| 49 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 40 |
| 50 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 40 |
| 51 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 40 |
| 52 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 43 |
| 53 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 43 |
| 54 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 43 |
| 55 | 4 | 5 | 4 | 4 | 3 | 3 | 4 | 5 | 5 | 4 | 41 |
| 56 | 4 | 5 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 40 |
| 57 | 4 | 4 | 3 | 3 | 4 | 5 | 3 | 3 | 3 | 3 | 35 |
| 58 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 36 |

**Lampiran 5 Data Tabel Kompetensi Sumber Daya Manusia**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No. | Item | | | | | | | | | | | | Total |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 2 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 6 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 56 |
| 7 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 53 |
| 8 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 9 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 55 |
| 10 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 11 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 12 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 13 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 51 |
| 14 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 51 |
| 15 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 51 |
| 16 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 17 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 18 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 19 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 20 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 21 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 55 |
| 22 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 50 |
| 23 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 57 |
| 24 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 54 |
| 25 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 26 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 27 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 56 |
| 28 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 58 |
| 29 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 58 |
| 30 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 31 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 32 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 53 |
| 33 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 34 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 56 |
| 35 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 36 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 47 |
| 37 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 38 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 48 |
| 39 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 48 |
| 40 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 54 |
| 41 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 42 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 55 |
| 43 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 49 |
| 44 | 5 | 4 | 3 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 55 |
| 45 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 55 |
| 46 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 5 | 4 | 4 | 49 |
| 47 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 48 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 49 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 50 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
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| 54 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 56 |
| 55 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 58 |
| 56 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 56 |
| 57 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 50 |
| 58 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |

**Lampiran 6 Data Tabel Sistem Informasi Akuntansi**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No. | Item | | | | | | | | | | | | | Total |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 65 |
| 2 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 65 |
| 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 65 |
| 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 65 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 65 |
| 6 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 62 |
| 7 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 59 |
| 8 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 65 |
| 9 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 57 |
| 10 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 64 |
| 11 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 12 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 13 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 54 |
| 14 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 54 |
| 15 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 53 |
| 16 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 63 |
| 17 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 63 |
| 18 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 63 |
| 19 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 63 |
| 20 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 63 |
| 21 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 65 |
| 22 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 5 | 5 | 5 | 54 |
| 23 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 60 |
| 24 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 65 |
| 25 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 53 |
| 26 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 27 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 59 |
| 28 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 58 |
| 29 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 64 |
| 30 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 65 |
| 31 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 65 |
| 32 | 3 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 54 |
| 33 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 34 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 65 |
| 35 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 36 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 37 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 53 |
| 38 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 39 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 40 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 57 |
| 41 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 42 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 57 |
| 43 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 52 |
| 44 | 5 | 5 | 5 | 4 | 4 | 3 | 4 | 5 | 3 | 3 | 5 | 5 | 5 | 56 |
| 45 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 58 |
| 46 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 2 | 4 | 4 | 4 | 48 |
| 47 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 64 |
| 48 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 64 |
| 49 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 64 |
| 50 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 64 |
| 51 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 64 |
| 52 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 57 |
| 53 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 57 |
| 54 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 57 |
| 55 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 57 |
| 56 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 61 |
| 57 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 56 |
| 58 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 56 |

**Lampiran 7 Data Tabel Pengendalian Intern**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No. | Item | | | | | | | | | | | | | | | Total |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 75 |
| 2 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 75 |
| 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 75 |
| 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 75 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 75 |
| 6 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 75 |
| 7 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 64 |
| 8 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 75 |
| 9 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 65 |
| 10 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 69 |
| 11 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 59 |
| 12 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 59 |
| 13 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 66 |
| 14 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 66 |
| 15 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 66 |
| 16 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 75 |
| 17 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 75 |
| 18 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 75 |
| 19 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 75 |
| 20 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 75 |
| 21 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 63 |
| 22 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 61 |
| 23 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 71 |
| 24 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 62 |
| 25 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 60 |
| 26 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 60 |
| 27 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 72 |
| 28 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 63 |
| 29 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 69 |
| 30 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 75 |
| 31 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 75 |
| 32 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 60 |
| 33 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 60 |
| 34 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 62 |
| 35 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 60 |
| 36 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 60 |
| 37 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 60 |
| 38 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 57 |
| 39 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 57 |
| 40 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 60 |
| 41 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 60 |
| 42 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 68 |
| 43 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 60 |
| 44 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 68 |
| 45 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 66 |
| 46 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 65 |
| 47 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 69 |
| 48 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 69 |
| 49 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 69 |
| 50 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 69 |
| 51 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 69 |
| 52 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 3 | 5 | 5 | 5 | 4 | 65 |
| 53 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 3 | 5 | 5 | 5 | 4 | 65 |
| 54 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 3 | 5 | 5 | 5 | 4 | 65 |
| 55 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 4 | 66 |
| 56 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 65 |
| 57 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 70 |
| 58 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 67 |

**Lampiran 8 Data Tabel Kualitas Laporan Keuangan**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No. | Item | | | | | | | | | | | | Total |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 2 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 6 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 7 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 52 |
| 8 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 9 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 54 |
| 10 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 50 |
| 11 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 51 |
| 12 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 51 |
| 13 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 51 |
| 14 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 51 |
| 15 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 3 | 50 |
| 16 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 59 |
| 17 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 59 |
| 18 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 59 |
| 19 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 59 |
| 20 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 59 |
| 21 | 4 | 3 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 52 |
| 22 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 47 |
| 23 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 24 | 4 | 3 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 52 |
| 25 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 49 |
| 26 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 49 |
| 27 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 57 |
| 28 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 54 |
| 29 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 30 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 31 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 32 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 55 |
| 33 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 34 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 53 |
| 35 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 47 |
| 36 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 37 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 52 |
| 38 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 50 |
| 39 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 50 |
| 40 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 54 |
| 41 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 42 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 57 |
| 43 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 54 |
| 44 | 5 | 4 | 5 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 57 |
| 45 | 4 | 4 | 5 | 5 | 4 | 3 | 5 | 5 | 4 | 5 | 5 | 5 | 54 |
| 46 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 50 |
| 47 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 54 |
| 48 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 54 |
| 49 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 54 |
| 50 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 54 |
| 51 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 54 |
| 52 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 51 |
| 53 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 51 |
| 54 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 50 |
| 55 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 50 |
| 56 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 3 | 5 | 5 | 4 | 54 |
| 57 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 3 | 4 | 4 | 4 | 52 |
| 58 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |

**Lampiran 9 Hasil Uji Validitas Penerapan Standar Akuntansi Zakat dan Infak/Sedekah (PSAK 109)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | |
|  | | X1.p1 | X1.p2 | X1.p3 | X1.p4 | X1.p5 |
| X1.p1 | Pearson Correlation | 1 | .735\*\* | .576\*\* | .610\*\* | .495\*\* |
| Sig. (2-tailed) |  | .000 | .000 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 |
| X1.p2 | Pearson Correlation | .735\*\* | 1 | .590\*\* | .577\*\* | .446\*\* |
| Sig. (2-tailed) | .000 |  | .000 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 |
| X1.p3 | Pearson Correlation | .576\*\* | .590\*\* | 1 | .775\*\* | .620\*\* |
| Sig. (2-tailed) | .000 | .000 |  | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 |
| X1.p4 | Pearson Correlation | .610\*\* | .577\*\* | .775\*\* | 1 | .680\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 |  | .000 |
| N | 58 | 58 | 58 | 58 | 58 |
| X1.p5 | Pearson Correlation | .495\*\* | .446\*\* | .620\*\* | .680\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 |  |
| N | 58 | 58 | 58 | 58 | 58 |
| X1.p6 | Pearson Correlation | .461\*\* | .372\*\* | .433\*\* | .523\*\* | .802\*\* |
| Sig. (2-tailed) | .000 | .004 | .001 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 |
| X1.p7 | Pearson Correlation | .392\*\* | .347\*\* | .481\*\* | .585\*\* | .594\*\* |
| Sig. (2-tailed) | .002 | .008 | .000 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 |
| X1.p8 | Pearson Correlation | .259\* | .562\*\* | .576\*\* | .567\*\* | .583\*\* |
| Sig. (2-tailed) | .049 | .000 | .000 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 |
| X1.p9 | Pearson Correlation | .342\*\* | .613\*\* | .545\*\* | .679\*\* | .522\*\* |
| Sig. (2-tailed) | .008 | .000 | .000 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 |
| X1.p10 | Pearson Correlation | .150 | .246 | .268\* | .456\*\* | .531\*\* |
| Sig. (2-tailed) | .260 | .062 | .042 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 |
| Penerapan PSAK 109 | Pearson Correlation | .638\*\* | .715\*\* | .778\*\* | .848\*\* | .823\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | |
|  | | X1.p6 | X1.p7 | X1.p8 | X1.p9 | X1.p10 |
| X1.p1 | Pearson Correlation | .461\*\* | .392\*\* | .259\* | .342\*\* | .150 |
| Sig. (2-tailed) | .000 | .002 | .049 | .008 | .260 |
| N | 58 | 58 | 58 | 58 | 58 |
| X1.p2 | Pearson Correlation | .372\*\* | .347\*\* | .562\*\* | .613\*\* | .246 |
| Sig. (2-tailed) | .004 | .008 | .000 | .000 | .062 |
| N | 58 | 58 | 58 | 58 | 58 |
| X1.p3 | Pearson Correlation | .433\*\* | .481\*\* | .576\*\* | .545\*\* | .268\* |
| Sig. (2-tailed) | .001 | .000 | .000 | .000 | .042 |
| N | 58 | 58 | 58 | 58 | 58 |
| X1.p4 | Pearson Correlation | .523\*\* | .585\*\* | .567\*\* | .679\*\* | .456\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 |
| X1.p5 | Pearson Correlation | .802\*\* | .594\*\* | .583\*\* | .522\*\* | .531\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 |
| X1.p6 | Pearson Correlation | 1 | .561\*\* | .399\*\* | .377\*\* | .346\*\* |
| Sig. (2-tailed) |  | .000 | .002 | .003 | .008 |
| N | 58 | 58 | 58 | 58 | 58 |
| X1.p7 | Pearson Correlation | .561\*\* | 1 | .476\*\* | .469\*\* | .476\*\* |
| Sig. (2-tailed) | .000 |  | .000 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 |
| X1.p8 | Pearson Correlation | .399\*\* | .476\*\* | 1 | .917\*\* | .761\*\* |
| Sig. (2-tailed) | .002 | .000 |  | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 |
| X1.p9 | Pearson Correlation | .377\*\* | .469\*\* | .917\*\* | 1 | .656\*\* |
| Sig. (2-tailed) | .003 | .000 | .000 |  | .000 |
| N | 58 | 58 | 58 | 58 | 58 |
| X1.p10 | Pearson Correlation | .346\*\* | .476\*\* | .761\*\* | .656\*\* | 1 |
| Sig. (2-tailed) | .008 | .000 | .000 | .000 |  |
| N | 58 | 58 | 58 | 58 | 58 |
| Penerapan PSAK 109 | Pearson Correlation | .680\*\* | .712\*\* | .834\*\* | .829\*\* | .674\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 |

|  |  |  |
| --- | --- | --- |
| **Correlations** | | |
|  | | Penerapan PSAK 109 |
| X1.p1 | Pearson Correlation | .638\*\* |
| Sig. (2-tailed) | .000 |
| N | 58 |
| X1.p2 | Pearson Correlation | .715\*\* |
| Sig. (2-tailed) | .000 |
| N | 58 |
| X1.p3 | Pearson Correlation | .778\*\* |
| Sig. (2-tailed) | .000 |
| N | 58 |
| X1.p4 | Pearson Correlation | .848\*\* |
| Sig. (2-tailed) | .000 |
| N | 58 |
| X1.p5 | Pearson Correlation | .823\*\* |
| Sig. (2-tailed) | .000 |
| N | 58 |
| X1.p6 | Pearson Correlation | .680\*\* |
| Sig. (2-tailed) | .000 |
| N | 58 |
| X1.p7 | Pearson Correlation | .712\*\* |
| Sig. (2-tailed) | .000 |
| N | 58 |
| X1.p8 | Pearson Correlation | .834\*\* |
| Sig. (2-tailed) | .000 |
| N | 58 |
| X1.p9 | Pearson Correlation | .829\*\* |
| Sig. (2-tailed) | .000 |
| N | 58 |
| X1.p10 | Pearson Correlation | .674\*\* |
| Sig. (2-tailed) | .000 |
| N | 58 |
| Penerapan PSAK 109 | Pearson Correlation | 1 |
| Sig. (2-tailed) |  |
| N | 58 |

|  |
| --- |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). |
| \*. Correlation is significant at the 0.05 level (2-tailed). |

**Lampiran 10 Hasil Uji Validitas Kompetensi Sumber Daya Manusia**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | |
|  | | X2.p1 | X2.p2 | X2.p3 | X2.p4 | X2.p5 | X2.p6 | X2.p7 |
| X2.p1 | Pearson Correlation | 1 | .410\*\* | .435\*\* | .259\* | .724\*\* | .369\*\* | .403\*\* |
| Sig. (2-tailed) |  | .001 | .001 | .050 | .000 | .004 | .002 |
| N | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| X2.p2 | Pearson Correlation | .410\*\* | 1 | .554\*\* | .624\*\* | .660\*\* | .734\*\* | .762\*\* |
| Sig. (2-tailed) | .001 |  | .000 | .000 | .000 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| X2.p3 | Pearson Correlation | .435\*\* | .554\*\* | 1 | .636\*\* | .526\*\* | .644\*\* | .501\*\* |
| Sig. (2-tailed) | .001 | .000 |  | .000 | .000 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| X2.p4 | Pearson Correlation | .259\* | .624\*\* | .636\*\* | 1 | .520\*\* | .824\*\* | .776\*\* |
| Sig. (2-tailed) | .050 | .000 | .000 |  | .000 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| X2.p5 | Pearson Correlation | .724\*\* | .660\*\* | .526\*\* | .520\*\* | 1 | .570\*\* | .668\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 |  | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| X2.p6 | Pearson Correlation | .369\*\* | .734\*\* | .644\*\* | .824\*\* | .570\*\* | 1 | .678\*\* |
| Sig. (2-tailed) | .004 | .000 | .000 | .000 | .000 |  | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| X2.p7 | Pearson Correlation | .403\*\* | .762\*\* | .501\*\* | .776\*\* | .668\*\* | .678\*\* | 1 |
| Sig. (2-tailed) | .002 | .000 | .000 | .000 | .000 | .000 |  |
| N | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| X2.p8 | Pearson Correlation | .467\*\* | .335\* | .437\*\* | .573\*\* | .538\*\* | .412\*\* | .634\*\* |
| Sig. (2-tailed) | .000 | .010 | .001 | .000 | .000 | .001 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| X2.p9 | Pearson Correlation | .442\*\* | .543\*\* | .565\*\* | .692\*\* | .439\*\* | .580\*\* | .692\*\* |
| Sig. (2-tailed) | .001 | .000 | .000 | .000 | .001 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| X2.p10 | Pearson Correlation | .331\* | .693\*\* | .704\*\* | .776\*\* | .520\*\* | .751\*\* | .776\*\* |
| Sig. (2-tailed) | .011 | .000 | .000 | .000 | .000 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| X2.p11 | Pearson Correlation | .517\*\* | .623\*\* | .361\*\* | .564\*\* | .525\*\* | .659\*\* | .636\*\* |
| Sig. (2-tailed) | .000 | .000 | .005 | .000 | .000 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| X2.p12 | Pearson Correlation | .455\*\* | .440\*\* | .549\*\* | .584\*\* | .542\*\* | .531\*\* | .584\*\* |
| Sig. (2-tailed) | .000 | .001 | .000 | .000 | .000 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| Kompetensi SDM | Pearson Correlation | .621\*\* | .783\*\* | .738\*\* | .833\*\* | .771\*\* | .823\*\* | .863\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 | 58 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | |
|  | | X2.p8 | X2.p9 | X2.p10 | X2.p11 | X2.p12 | Kompetensi SDM |
| X2.p1 | Pearson Correlation | .467\*\* | .442\*\* | .331\* | .517\*\* | .455\*\* | .621\*\* |
| Sig. (2-tailed) | .000 | .001 | .011 | .000 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 |
| X2.p2 | Pearson Correlation | .335\* | .543\*\* | .693\*\* | .623\*\* | .440\*\* | .783\*\* |
| Sig. (2-tailed) | .010 | .000 | .000 | .000 | .001 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 |
| X2.p3 | Pearson Correlation | .437\*\* | .565\*\* | .704\*\* | .361\*\* | .549\*\* | .738\*\* |
| Sig. (2-tailed) | .001 | .000 | .000 | .005 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 |
| X2.p4 | Pearson Correlation | .573\*\* | .692\*\* | .776\*\* | .564\*\* | .584\*\* | .833\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 |
| X2.p5 | Pearson Correlation | .538\*\* | .439\*\* | .520\*\* | .525\*\* | .542\*\* | .771\*\* |
| Sig. (2-tailed) | .000 | .001 | .000 | .000 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 |
| X2.p6 | Pearson Correlation | .412\*\* | .580\*\* | .751\*\* | .659\*\* | .531\*\* | .823\*\* |
| Sig. (2-tailed) | .001 | .000 | .000 | .000 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 |
| X2.p7 | Pearson Correlation | .634\*\* | .692\*\* | .776\*\* | .636\*\* | .584\*\* | .863\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 |
| X2.p8 | Pearson Correlation | 1 | .700\*\* | .513\*\* | .580\*\* | .522\*\* | .725\*\* |
| Sig. (2-tailed) |  | .000 | .000 | .000 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 |
| X2.p9 | Pearson Correlation | .700\*\* | 1 | .692\*\* | .656\*\* | .663\*\* | .819\*\* |
| Sig. (2-tailed) | .000 |  | .000 | .000 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 |
| X2.p10 | Pearson Correlation | .513\*\* | .692\*\* | 1 | .564\*\* | .584\*\* | .841\*\* |
| Sig. (2-tailed) | .000 | .000 |  | .000 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 |
| X2.p11 | Pearson Correlation | .580\*\* | .656\*\* | .564\*\* | 1 | .726\*\* | .791\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 |  | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 |
| X2.p12 | Pearson Correlation | .522\*\* | .663\*\* | .584\*\* | .726\*\* | 1 | .766\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 |  | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 |
| Kompetensi SDM | Pearson Correlation | .725\*\* | .819\*\* | .841\*\* | .791\*\* | .766\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 |  |
| N | 58 | 58 | 58 | 58 | 58 | 58 |

|  |
| --- |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). |
| \*. Correlation is significant at the 0.05 level (2-tailed). |

**Lampiran 11 Hasil Uji Validitas Pemanfaatan Sistem Informasi Akuntansi**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | |
|  | | X3.p1 | X3.p2 | X3.p3 | X3.p4 | X3.p5 | X3.p6 | X3.p7 | X3.p8 |
| X3.p1 | Pearson Correlation | 1 | .599\*\* | .300\* | .410\*\* | .253 | .359\*\* | .574\*\* | .765\*\* |
| Sig. (2-tailed) |  | .000 | .022 | .001 | .056 | .006 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| X3.p2 | Pearson Correlation | .599\*\* | 1 | .519\*\* | .651\*\* | .538\*\* | .581\*\* | .727\*\* | .607\*\* |
| Sig. (2-tailed) | .000 |  | .000 | .000 | .000 | .000 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| X3.p3 | Pearson Correlation | .300\* | .519\*\* | 1 | .575\*\* | .860\*\* | .369\*\* | .506\*\* | .492\*\* |
| Sig. (2-tailed) | .022 | .000 |  | .000 | .000 | .004 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| X3.p4 | Pearson Correlation | .410\*\* | .651\*\* | .575\*\* | 1 | .731\*\* | .710\*\* | .643\*\* | .545\*\* |
| Sig. (2-tailed) | .001 | .000 | .000 |  | .000 | .000 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| X3.p5 | Pearson Correlation | .253 | .538\*\* | .860\*\* | .731\*\* | 1 | .510\*\* | .501\*\* | .441\*\* |
| Sig. (2-tailed) | .056 | .000 | .000 | .000 |  | .000 | .000 | .001 |
| N | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| X3.p6 | Pearson Correlation | .359\*\* | .581\*\* | .369\*\* | .710\*\* | .510\*\* | 1 | .749\*\* | .615\*\* |
| Sig. (2-tailed) | .006 | .000 | .004 | .000 | .000 |  | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| X3.p7 | Pearson Correlation | .574\*\* | .727\*\* | .506\*\* | .643\*\* | .501\*\* | .749\*\* | 1 | .704\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 |  | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| X3.p8 | Pearson Correlation | .765\*\* | .607\*\* | .492\*\* | .545\*\* | .441\*\* | .615\*\* | .704\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .001 | .000 | .000 |  |
| N | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| X3.p9 | Pearson Correlation | .588\*\* | .434\*\* | .462\*\* | .552\*\* | .468\*\* | .602\*\* | .754\*\* | .718\*\* |
| Sig. (2-tailed) | .000 | .001 | .000 | .000 | .000 | .000 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| X3.p10 | Pearson Correlation | .284\* | .551\*\* | .526\*\* | .691\*\* | .574\*\* | .762\*\* | .759\*\* | .534\*\* |
| Sig. (2-tailed) | .030 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| X3.p11 | Pearson Correlation | .629\*\* | .535\*\* | .492\*\* | .545\*\* | .441\*\* | .549\*\* | .637\*\* | .856\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .001 | .000 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| X3.p12 | Pearson Correlation | .437\*\* | .541\*\* | .617\*\* | .686\*\* | .492\*\* | .547\*\* | .618\*\* | .576\*\* |
| Sig. (2-tailed) | .001 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| X3.p13 | Pearson Correlation | .398\*\* | .210 | .174 | .347\*\* | .106 | .292\* | .328\* | .529\*\* |
| Sig. (2-tailed) | .002 | .114 | .191 | .008 | .430 | .026 | .012 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| Pemanfaatan SIA | Pearson Correlation | .661\*\* | .755\*\* | .692\*\* | .818\*\* | .697\*\* | .781\*\* | .866\*\* | .844\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | |
|  | | X3.p9 | X3.p10 | X3.p11 | X3.p12 | X3.p13 | Pemanfaatan SIA |
| X3.p1 | Pearson Correlation | .588\*\* | .284\* | .629\*\* | .437\*\* | .398\*\* | .661\*\* |
| Sig. (2-tailed) | .000 | .030 | .000 | .001 | .002 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 |
| X3.p2 | Pearson Correlation | .434\*\* | .551\*\* | .535\*\* | .541\*\* | .210 | .755\*\* |
| Sig. (2-tailed) | .001 | .000 | .000 | .000 | .114 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 |
| X3.p3 | Pearson Correlation | .462\*\* | .526\*\* | .492\*\* | .617\*\* | .174 | .692\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .191 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 |
| X3.p4 | Pearson Correlation | .552\*\* | .691\*\* | .545\*\* | .686\*\* | .347\*\* | .818\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .008 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 |
| X3.p5 | Pearson Correlation | .468\*\* | .574\*\* | .441\*\* | .492\*\* | .106 | .697\*\* |
| Sig. (2-tailed) | .000 | .000 | .001 | .000 | .430 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 |
| X3.p6 | Pearson Correlation | .602\*\* | .762\*\* | .549\*\* | .547\*\* | .292\* | .781\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .026 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 |
| X3.p7 | Pearson Correlation | .754\*\* | .759\*\* | .637\*\* | .618\*\* | .328\* | .866\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .012 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 |
| X3.p8 | Pearson Correlation | .718\*\* | .534\*\* | .856\*\* | .576\*\* | .529\*\* | .844\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 |
| X3.p9 | Pearson Correlation | 1 | .708\*\* | .718\*\* | .524\*\* | .458\*\* | .816\*\* |
| Sig. (2-tailed) |  | .000 | .000 | .000 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 |
| X3.p10 | Pearson Correlation | .708\*\* | 1 | .534\*\* | .569\*\* | .336\* | .806\*\* |
| Sig. (2-tailed) | .000 |  | .000 | .000 | .010 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 |
| X3.p11 | Pearson Correlation | .718\*\* | .534\*\* | 1 | .647\*\* | .599\*\* | .824\*\* |
| Sig. (2-tailed) | .000 | .000 |  | .000 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 |
| X3.p12 | Pearson Correlation | .524\*\* | .569\*\* | .647\*\* | 1 | .522\*\* | .783\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 |  | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 |
| X3.p13 | Pearson Correlation | .458\*\* | .336\* | .599\*\* | .522\*\* | 1 | .533\*\* |
| Sig. (2-tailed) | .000 | .010 | .000 | .000 |  | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 |
| Pemanfaatan SIA | Pearson Correlation | .816\*\* | .806\*\* | .824\*\* | .783\*\* | .533\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 |  |
| N | 58 | 58 | 58 | 58 | 58 | 58 |

|  |
| --- |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). |
| \*. Correlation is significant at the 0.05 level (2-tailed). |

**Lampiran 12 Hasil Uji Validitas Pengendalian Intern**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | | | | | | | | | |
|  | | | X4.p1 | X4.p2 | | X4.p3 | | X4.p4 | X4.p5 | | X4.p6 | | X4.p7 | | X4.p8 | X4.p9 | | X4.p10 |
| X4.p1 | Pearson Correlation | | 1 | .575\*\* | | .511\*\* | | .430\*\* | .529\*\* | | .454\*\* | | .280\* | | .391\*\* | .524\*\* | | .514\*\* |
| Sig. (2-tailed) | |  | .000 | | .000 | | .001 | .000 | | .000 | | .033 | | .002 | .000 | | .000 |
| N | | 58 | 58 | | 58 | | 58 | 58 | | 58 | | 58 | | 58 | 58 | | 58 |
| X4.p2 | Pearson Correlation | | .575\*\* | 1 | | .826\*\* | | .631\*\* | .712\*\* | | .689\*\* | | .354\*\* | | .431\*\* | .518\*\* | | .346\*\* |
| Sig. (2-tailed) | | .000 |  | | .000 | | .000 | .000 | | .000 | | .006 | | .001 | .000 | | .008 |
| N | | 58 | 58 | | 58 | | 58 | 58 | | 58 | | 58 | | 58 | 58 | | 58 |
| X4.p3 | Pearson Correlation | | .511\*\* | .826\*\* | | 1 | | .660\*\* | .693\*\* | | .606\*\* | | .419\*\* | | .494\*\* | .517\*\* | | .335\* |
| Sig. (2-tailed) | | .000 | .000 | |  | | .000 | .000 | | .000 | | .001 | | .000 | .000 | | .010 |
| N | | 58 | 58 | | 58 | | 58 | 58 | | 58 | | 58 | | 58 | 58 | | 58 |
| X4.p4 | Pearson Correlation | | .430\*\* | .631\*\* | | .660\*\* | | 1 | .823\*\* | | .599\*\* | | .383\*\* | | .727\*\* | .501\*\* | | .321\* |
| Sig. (2-tailed) | | .001 | .000 | | .000 | |  | .000 | | .000 | | .003 | | .000 | .000 | | .014 |
| N | | 58 | 58 | | 58 | | 58 | 58 | | 58 | | 58 | | 58 | 58 | | 58 |
| X4.p5 | Pearson Correlation | | .529\*\* | .712\*\* | | .693\*\* | | .823\*\* | 1 | | .753\*\* | | .477\*\* | | .639\*\* | .497\*\* | | .416\*\* |
| Sig. (2-tailed) | | .000 | .000 | | .000 | | .000 |  | | .000 | | .000 | | .000 | .000 | | .001 |
| N | | 58 | 58 | | 58 | | 58 | 58 | | 58 | | 58 | | 58 | 58 | | 58 |
| X4.p6 | Pearson Correlation | | .454\*\* | .689\*\* | | .606\*\* | | .599\*\* | .753\*\* | | 1 | | .694\*\* | | .732\*\* | .716\*\* | | .569\*\* |
| Sig. (2-tailed) | | .000 | .000 | | .000 | | .000 | .000 | |  | | .000 | | .000 | .000 | | .000 |
| N | | 58 | 58 | | 58 | | 58 | 58 | | 58 | | 58 | | 58 | 58 | | 58 |
| X4.p7 | Pearson Correlation | | .280\* | .354\*\* | | .419\*\* | | .383\*\* | .477\*\* | | .694\*\* | | 1 | | .624\*\* | .471\*\* | | .642\*\* |
| Sig. (2-tailed) | | .033 | .006 | | .001 | | .003 | .000 | | .000 | |  | | .000 | .000 | | .000 |
| N | | 58 | 58 | | 58 | | 58 | 58 | | 58 | | 58 | | 58 | 58 | | 58 |
| X4.p8 | Pearson Correlation | | .391\*\* | .431\*\* | | .494\*\* | | .727\*\* | .639\*\* | | .732\*\* | | .624\*\* | | 1 | .625\*\* | | .479\*\* |
| Sig. (2-tailed) | | .002 | .001 | | .000 | | .000 | .000 | | .000 | | .000 | |  | .000 | | .000 |
| N | | 58 | 58 | | 58 | | 58 | 58 | | 58 | | 58 | | 58 | 58 | | 58 |
| X4.p9 | Pearson Correlation | | .524\*\* | .518\*\* | | .517\*\* | | .501\*\* | .497\*\* | | .716\*\* | | .471\*\* | | .625\*\* | 1 | | .742\*\* |
| Sig. (2-tailed) | | .000 | .000 | | .000 | | .000 | .000 | | .000 | | .000 | | .000 |  | | .000 |
| N | | 58 | 58 | | 58 | | 58 | 58 | | 58 | | 58 | | 58 | 58 | | 58 |
| X4.p10 | Pearson Correlation | | .514\*\* | .346\*\* | | .335\* | | .321\* | .416\*\* | | .569\*\* | | .642\*\* | | .479\*\* | .742\*\* | | 1 |
| Sig. (2-tailed) | | .000 | .008 | | .010 | | .014 | .001 | | .000 | | .000 | | .000 | .000 | |  |
| N | | 58 | 58 | | 58 | | 58 | 58 | | 58 | | 58 | | 58 | 58 | | 58 |
| X4.p11 | Pearson Correlation | | .255 | .560\*\* | | .594\*\* | | .445\*\* | .453\*\* | | .474\*\* | | .529\*\* | | .354\*\* | .121 | | .306\* |
| Sig. (2-tailed) | | .053 | .000 | | .000 | | .000 | .000 | | .000 | | .000 | | .006 | .364 | | .019 |
| N | | 58 | 58 | | 58 | | 58 | 58 | | 58 | | 58 | | 58 | 58 | | 58 |
| X4.p12 | Pearson Correlation | | .573\*\* | .514\*\* | | .514\*\* | | .444\*\* | .499\*\* | | .590\*\* | | .483\*\* | | .492\*\* | .646\*\* | | .538\*\* |
| Sig. (2-tailed) | | .000 | .000 | | .000 | | .000 | .000 | | .000 | | .000 | | .000 | .000 | | .000 |
| N | | 58 | 58 | | 58 | | 58 | 58 | | 58 | | 58 | | 58 | 58 | | 58 |
| X4.p13 | Pearson Correlation | | .516\*\* | .431\*\* | | .355\*\* | | .374\*\* | .392\*\* | | .423\*\* | | .553\*\* | | .376\*\* | .487\*\* | | .690\*\* |
| Sig. (2-tailed) | | .000 | .001 | | .006 | | .004 | .002 | | .001 | | .000 | | .004 | .000 | | .000 |
| N | | 58 | 58 | | 58 | | 58 | 58 | | 58 | | 58 | | 58 | 58 | | 58 |
| X4.p14 | Pearson Correlation | | .514\*\* | .284\* | | .265\* | | .464\*\* | .541\*\* | | .443\*\* | | .642\*\* | | .479\*\* | .531\*\* | | .787\*\* |
| Sig. (2-tailed) | | .000 | .030 | | .045 | | .000 | .000 | | .000 | | .000 | | .000 | .000 | | .000 |
| N | | 58 | 58 | | 58 | | 58 | 58 | | 58 | | 58 | | 58 | 58 | | 58 |
| X4.p15 | Pearson Correlation | | .367\*\* | .492\*\* | | .435\*\* | | .598\*\* | .607\*\* | | .632\*\* | | .779\*\* | | .559\*\* | .483\*\* | | .643\*\* |
| Sig. (2-tailed) | | .005 | .000 | | .001 | | .000 | .000 | | .000 | | .000 | | .000 | .000 | | .000 |
| N | | 58 | 58 | | 58 | | 58 | 58 | | 58 | | 58 | | 58 | 58 | | 58 |
| Pengendalian Intern | Pearson Correlation | | .670\*\* | .760\*\* | | .745\*\* | | .754\*\* | .814\*\* | | .843\*\* | | .741\*\* | | .749\*\* | .745\*\* | | .738\*\* |
| Sig. (2-tailed) | | .000 | .000 | | .000 | | .000 | .000 | | .000 | | .000 | | .000 | .000 | | .000 |
| N | | 58 | 58 | | 58 | | 58 | 58 | | 58 | | 58 | | 58 | 58 | | 58 |
| **Correlations** | | | | | | | | | | | | | | | | | | |
|  | | | | | X4.p11 | | X4.p12 | | | X4.p13 | | X4.p14 | | X4.p15 | | | Pengendalian Intern | |
| X4.p1 | | Pearson Correlation | | | .255 | | .573\*\* | | | .516\*\* | | .514\*\* | | .367\*\* | | | .670\*\* | |
| Sig. (2-tailed) | | | .053 | | .000 | | | .000 | | .000 | | .005 | | | .000 | |
| N | | | 58 | | 58 | | | 58 | | 58 | | 58 | | | 58 | |
| X4.p2 | | Pearson Correlation | | | .560\*\* | | .514\*\* | | | .431\*\* | | .284\* | | .492\*\* | | | .760\*\* | |
| Sig. (2-tailed) | | | .000 | | .000 | | | .001 | | .030 | | .000 | | | .000 | |
| N | | | 58 | | 58 | | | 58 | | 58 | | 58 | | | 58 | |
| X4.p3 | | Pearson Correlation | | | .594\*\* | | .514\*\* | | | .355\*\* | | .265\* | | .435\*\* | | | .745\*\* | |
| Sig. (2-tailed) | | | .000 | | .000 | | | .006 | | .045 | | .001 | | | .000 | |
| N | | | 58 | | 58 | | | 58 | | 58 | | 58 | | | 58 | |
| X4.p4 | | Pearson Correlation | | | .445\*\* | | .444\*\* | | | .374\*\* | | .464\*\* | | .598\*\* | | | .754\*\* | |
| Sig. (2-tailed) | | | .000 | | .000 | | | .004 | | .000 | | .000 | | | .000 | |
| N | | | 58 | | 58 | | | 58 | | 58 | | 58 | | | 58 | |
| X4.p5 | | Pearson Correlation | | | .453\*\* | | .499\*\* | | | .392\*\* | | .541\*\* | | .607\*\* | | | .814\*\* | |
| Sig. (2-tailed) | | | .000 | | .000 | | | .002 | | .000 | | .000 | | | .000 | |
| N | | | 58 | | 58 | | | 58 | | 58 | | 58 | | | 58 | |
| X4.p6 | | Pearson Correlation | | | .474\*\* | | .590\*\* | | | .423\*\* | | .443\*\* | | .632\*\* | | | .843\*\* | |
| Sig. (2-tailed) | | | .000 | | .000 | | | .001 | | .000 | | .000 | | | .000 | |
| N | | | 58 | | 58 | | | 58 | | 58 | | 58 | | | 58 | |
| X4.p7 | | Pearson Correlation | | | .529\*\* | | .483\*\* | | | .553\*\* | | .642\*\* | | .779\*\* | | | .741\*\* | |
| Sig. (2-tailed) | | | .000 | | .000 | | | .000 | | .000 | | .000 | | | .000 | |
| N | | | 58 | | 58 | | | 58 | | 58 | | 58 | | | 58 | |
| X4.p8 | | Pearson Correlation | | | .354\*\* | | .492\*\* | | | .376\*\* | | .479\*\* | | .559\*\* | | | .749\*\* | |
| Sig. (2-tailed) | | | .006 | | .000 | | | .004 | | .000 | | .000 | | | .000 | |
| N | | | 58 | | 58 | | | 58 | | 58 | | 58 | | | 58 | |
| X4.p9 | | Pearson Correlation | | | .121 | | .646\*\* | | | .487\*\* | | .531\*\* | | .483\*\* | | | .745\*\* | |
| Sig. (2-tailed) | | | .364 | | .000 | | | .000 | | .000 | | .000 | | | .000 | |
| N | | | 58 | | 58 | | | 58 | | 58 | | 58 | | | 58 | |
| X4.p10 | | Pearson Correlation | | | .306\* | | .538\*\* | | | .690\*\* | | .787\*\* | | .643\*\* | | | .738\*\* | |
| Sig. (2-tailed) | | | .019 | | .000 | | | .000 | | .000 | | .000 | | | .000 | |
| N | | | 58 | | 58 | | | 58 | | 58 | | 58 | | | 58 | |
| X4.p11 | | Pearson Correlation | | | 1 | | .255 | | | .297\* | | .191 | | .523\*\* | | | .581\*\* | |
| Sig. (2-tailed) | | |  | | .054 | | | .023 | | .151 | | .000 | | | .000 | |
| N | | | 58 | | 58 | | | 58 | | 58 | | 58 | | | 58 | |
| X4.p12 | | Pearson Correlation | | | .255 | | 1 | | | .686\*\* | | .603\*\* | | .498\*\* | | | .745\*\* | |
| Sig. (2-tailed) | | | .054 | |  | | | .000 | | .000 | | .000 | | | .000 | |
| N | | | 58 | | 58 | | | 58 | | 58 | | 58 | | | 58 | |
| X4.p13 | | Pearson Correlation | | | .297\* | | .686\*\* | | | 1 | | .830\*\* | | .777\*\* | | | .726\*\* | |
| Sig. (2-tailed) | | | .023 | | .000 | | |  | | .000 | | .000 | | | .000 | |
| N | | | 58 | | 58 | | | 58 | | 58 | | 58 | | | 58 | |
| X4.p14 | | Pearson Correlation | | | .191 | | .603\*\* | | | .830\*\* | | 1 | | .790\*\* | | | .738\*\* | |
| Sig. (2-tailed) | | | .151 | | .000 | | | .000 | |  | | .000 | | | .000 | |
| N | | | 58 | | 58 | | | 58 | | 58 | | 58 | | | 58 | |
| X4.p15 | | Pearson Correlation | | | .523\*\* | | .498\*\* | | | .777\*\* | | .790\*\* | | 1 | | | .816\*\* | |
| Sig. (2-tailed) | | | .000 | | .000 | | | .000 | | .000 | |  | | | .000 | |
| N | | | 58 | | 58 | | | 58 | | 58 | | 58 | | | 58 | |
| Pengendalian Intern | | Pearson Correlation | | | .581\*\* | | .745\*\* | | | .726\*\* | | .738\*\* | | .816\*\* | | | 1 | |
| Sig. (2-tailed) | | | .000 | | .000 | | | .000 | | .000 | | .000 | | |  | |
| N | | | 58 | | 58 | | | 58 | | 58 | | 58 | | | 58 | |

|  |
| --- |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). |
| \*. Correlation is significant at the 0.05 level (2-tailed). |

**Lampiran 13 Hasil Uji Validitas Kualitas Laporan Keuangan**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | |
|  | | Y.p1 | Y.p2 | Y.p3 | Y.p4 | Y.p5 | Y.p6 | Y.p7 |
| Y.p1 | Pearson Correlation | 1 | .445\*\* | .563\*\* | .390\*\* | .492\*\* | .480\*\* | .452\*\* |
| Sig. (2-tailed) |  | .000 | .000 | .002 | .000 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| Y.p2 | Pearson Correlation | .445\*\* | 1 | .426\*\* | .179 | .560\*\* | .177 | .108 |
| Sig. (2-tailed) | .000 |  | .001 | .180 | .000 | .183 | .421 |
| N | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| Y.p3 | Pearson Correlation | .563\*\* | .426\*\* | 1 | .421\*\* | .667\*\* | .463\*\* | .421\*\* |
| Sig. (2-tailed) | .000 | .001 |  | .001 | .000 | .000 | .001 |
| N | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| Y.p4 | Pearson Correlation | .390\*\* | .179 | .421\*\* | 1 | .454\*\* | .365\*\* | .506\*\* |
| Sig. (2-tailed) | .002 | .180 | .001 |  | .000 | .005 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| Y.p5 | Pearson Correlation | .492\*\* | .560\*\* | .667\*\* | .454\*\* | 1 | .591\*\* | .462\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 |  | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| Y.p6 | Pearson Correlation | .480\*\* | .177 | .463\*\* | .365\*\* | .591\*\* | 1 | .351\*\* |
| Sig. (2-tailed) | .000 | .183 | .000 | .005 | .000 |  | .007 |
| N | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| Y.p7 | Pearson Correlation | .452\*\* | .108 | .421\*\* | .506\*\* | .462\*\* | .351\*\* | 1 |
| Sig. (2-tailed) | .000 | .421 | .001 | .000 | .000 | .007 |  |
| N | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| Y.p8 | Pearson Correlation | .561\*\* | .624\*\* | .736\*\* | .454\*\* | .792\*\* | .395\*\* | .462\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .002 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| Y.p9 | Pearson Correlation | .494\*\* | .139 | .110 | .176 | .324\* | .522\*\* | .354\*\* |
| Sig. (2-tailed) | .000 | .298 | .410 | .187 | .013 | .000 | .006 |
| N | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| Y.p10 | Pearson Correlation | .316\* | .403\*\* | .620\*\* | .194 | .644\*\* | .426\*\* | .442\*\* |
| Sig. (2-tailed) | .016 | .002 | .000 | .144 | .000 | .001 | .001 |
| N | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| Y.p11 | Pearson Correlation | .294\* | .193 | .459\*\* | .544\*\* | .452\*\* | .549\*\* | .526\*\* |
| Sig. (2-tailed) | .025 | .146 | .000 | .000 | .000 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| Y.p12 | Pearson Correlation | .304\* | .660\*\* | .514\*\* | .122 | .647\*\* | .346\*\* | .158 |
| Sig. (2-tailed) | .020 | .000 | .000 | .362 | .000 | .008 | .237 |
| N | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| Kualitas Laporan Keuangan | Pearson Correlation | .700\*\* | .601\*\* | .769\*\* | .577\*\* | .856\*\* | .687\*\* | .621\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 | 58 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | |
|  | | Y.p8 | Y.p9 | Y.p10 | Y.p11 | Y.p12 | Kualitas Laporan Keuangan |
| Y.p1 | Pearson Correlation | .561\*\* | .494\*\* | .316\* | .294\* | .304\* | .700\*\* |
| Sig. (2-tailed) | .000 | .000 | .016 | .025 | .020 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 |
| Y.p2 | Pearson Correlation | .624\*\* | .139 | .403\*\* | .193 | .660\*\* | .601\*\* |
| Sig. (2-tailed) | .000 | .298 | .002 | .146 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 |
| Y.p3 | Pearson Correlation | .736\*\* | .110 | .620\*\* | .459\*\* | .514\*\* | .769\*\* |
| Sig. (2-tailed) | .000 | .410 | .000 | .000 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 |
| Y.p4 | Pearson Correlation | .454\*\* | .176 | .194 | .544\*\* | .122 | .577\*\* |
| Sig. (2-tailed) | .000 | .187 | .144 | .000 | .362 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 |
| Y.p5 | Pearson Correlation | .792\*\* | .324\* | .644\*\* | .452\*\* | .647\*\* | .856\*\* |
| Sig. (2-tailed) | .000 | .013 | .000 | .000 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 |
| Y.p6 | Pearson Correlation | .395\*\* | .522\*\* | .426\*\* | .549\*\* | .346\*\* | .687\*\* |
| Sig. (2-tailed) | .002 | .000 | .001 | .000 | .008 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 |
| Y.p7 | Pearson Correlation | .462\*\* | .354\*\* | .442\*\* | .526\*\* | .158 | .621\*\* |
| Sig. (2-tailed) | .000 | .006 | .001 | .000 | .237 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 |
| Y.p8 | Pearson Correlation | 1 | .262\* | .575\*\* | .379\*\* | .647\*\* | .831\*\* |
| Sig. (2-tailed) |  | .047 | .000 | .003 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 |
| Y.p9 | Pearson Correlation | .262\* | 1 | .274\* | .367\*\* | .302\* | .529\*\* |
| Sig. (2-tailed) | .047 |  | .037 | .005 | .021 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 |
| Y.p10 | Pearson Correlation | .575\*\* | .274\* | 1 | .556\*\* | .614\*\* | .729\*\* |
| Sig. (2-tailed) | .000 | .037 |  | .000 | .000 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 |
| Y.p11 | Pearson Correlation | .379\*\* | .367\*\* | .556\*\* | 1 | .408\*\* | .686\*\* |
| Sig. (2-tailed) | .003 | .005 | .000 |  | .001 | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 |
| Y.p12 | Pearson Correlation | .647\*\* | .302\* | .614\*\* | .408\*\* | 1 | .697\*\* |
| Sig. (2-tailed) | .000 | .021 | .000 | .001 |  | .000 |
| N | 58 | 58 | 58 | 58 | 58 | 58 |
| Kualitas Laporan Keuangan | Pearson Correlation | .831\*\* | .529\*\* | .729\*\* | .686\*\* | .697\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 |  |
| N | 58 | 58 | 58 | 58 | 58 | 58 |

|  |
| --- |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). |
| \*. Correlation is significant at the 0.05 level (2-tailed). |

**Lampiran 14 Hasil Uji Reliabilitas**

**Uji reliabilitas penerapan akuntansi zakat dan infak/sedekah (PSAK 109)**

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .912 | 10 |

**Uji reliabilitas kompetensi sumber daya manusia**

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .941 | 12 |

**Uji reliabilitas pemanfaatan sistem informasi akuntansi**

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .938 | 13 |

**Uji reliabilitas pengendalian intern**

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .941 | 15 |

**Uji reliabilitas kualitas laporan keuangan**

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .898 | 12 |

**Lampiran 15 Hasil Uji Statistik Deskriptif**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| Penerapan PSAK 109 | 58 | 34 | 50 | 42.60 | 4.275 |
| Kompetensi SDM | 58 | 47 | 60 | 54.79 | 4.764 |
| Pemanfaatan SIA | 58 | 48 | 65 | 58.71 | 5.191 |
| Pengendalian Intern | 58 | 57 | 75 | 66.83 | 5.846 |
| Kualitas Laporan Keuangan | 58 | 47 | 60 | 53.72 | 4.238 |
| Valid N (listwise) | 58 |  |  |  |  |

**Lampiran 16 Hasil Uji Normalitas**

**Uji Normalitas Sebelum Eliminasi *Outlier***

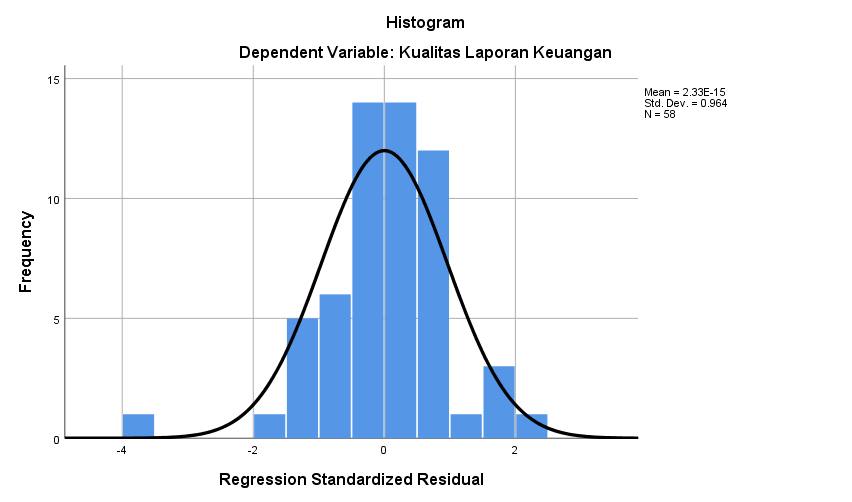
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| |  |  |  | | --- | --- | --- | | **One-Sample Kolmogorov-Smirnov Test** | | | |  | | Unstandardized Residual | | N | | 60 | | Normal Parametersa,b | Mean | .0000000 | | Std. Deviation | 2.71571077 | | Most Extreme Differences | Absolute | .133 | | Positive | .110 | | Negative | -.133 | | Test Statistic | | .133 | | Asymp. Sig. (2-tailed) | | .010c |   a. Test distribution is Normal. |
| b. Calculated from data. |
| c. Lilliefors Significance Correction. |

**Uji Normalitas Setelah Eliminasi *Outlier***

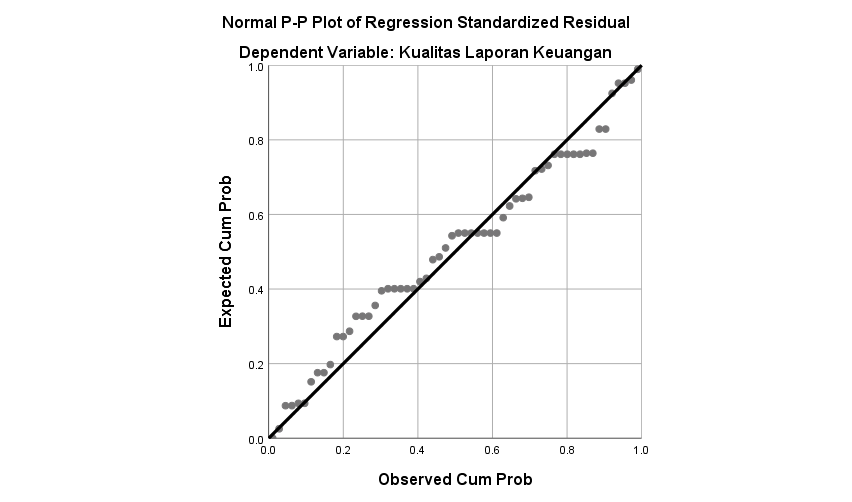
|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 58 |
| Normal Parametersa,b | Mean | .0000000 |
| Std. Deviation | 2.26531305 |
| Most Extreme Differences | Absolute | .107 |
| Positive | .107 |
| Negative | -.098 |
| Test Statistic | | .107 |
| Asymp. Sig. (2-tailed) | | .095c |

|  |
| --- |
| a. Test distribution is Normal. |
| b. Calculated from data. |
| c. Lilliefors Significance Correction. |

**Lampiran 17 Grafik Histogram**

****

**Lampiran 18 P-Plot**

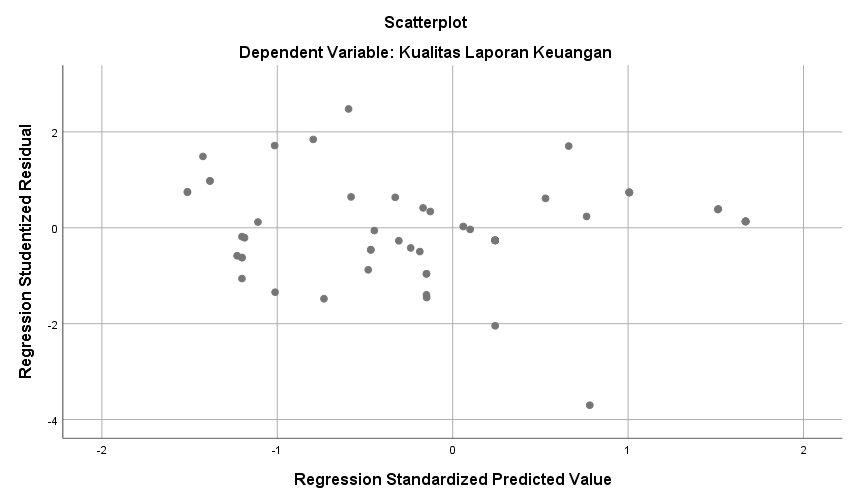


**Lampiran 19 Hasil Uji Multikolinieritas**

|  |  |  |  |
| --- | --- | --- | --- |
| **Coefficientsa** | | | |
| Model | | Collinearity Statistics | |
| Tolerance | VIF |
| 1 | (Constant) |  |  |
| Penerapan PSAK 109 | .683 | 1.465 |
| Kompetensi SDM | .146 | 6.846 |
| Pemanfaatan SIA | .180 | 5.549 |
| Pengendalian Intern | .332 | 3.008 |

|  |
| --- |
| a. Dependent Variable: Kualitas Laporan Keuangan |

**Lampiran 20 Hasil Uji Heterokedastisitas**



**Lampiran 21 Hasil Analisis Linier Berganda**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 8.295 | 3.991 |  | 2.078 | .043 |
| Penerapan PSAK 109 | .283 | .088 | .286 | 3.218 | .002 |
| Kompetensi SDM | .100 | .171 | .112 | .583 | .562 |
| Pemanfaatan SIA | .053 | .141 | .065 | .374 | .710 |
| Pengendalian Intern | .371 | .092 | .512 | 4.018 | .000 |

|  |
| --- |
| a. Dependent Variable: Kualitas Laporan Keuangan |

**Lampiran 22 Hasil Uji Hipotesis**

**Uji Kelayakan Model**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 731.083 | 4 | 182.771 | 33.117 | .000b |
| Residual | 292.504 | 53 | 5.519 |  |  |
| Total | 1023.586 | 57 |  |  |  |

|  |
| --- |
| a. Dependent Variable: Kualitas Laporan Keuangan |
| b. Predictors: (Constant), Pengendalian Intern, Penerapan PSAK 109, Pemanfaatan SIA, Kompetensi SDM |

**Uji Statistik t**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 8.295 | 3.991 |  | 2.078 | .043 |
| Penerapan PSAK 109 | .283 | .088 | .286 | 3.218 | .002 |
| Kompetensi SDM | .100 | .171 | .112 | .583 | .562 |
| Pemanfaatan SIA | .053 | .141 | .065 | .374 | .710 |
| Pengendalian Intern | .371 | .092 | .512 | 4.018 | .000 |

|  |
| --- |
| a. Dependent Variable: Kualitas Laporan Keuangan |

**Uji Koefisien Determinasi**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .845a | .714 | .693 | 2.349 |

|  |
| --- |
| a. Predictors: (Constant), Pengendalian Intern, Penerapan PSAK 109, Pemanfaatan SIA, Kompetensi SDM |
| b. Dependent Variable: Kualitas Laporan Keuangan |

**Lampiran 23 Distribusi Jawaban Responden**

**Variabel Penerapan Akuntansi Zakat dan Infak/Sedekah (PSAK 109) (X1)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Variabel Penerapan PSAK 109 | SS  (Skor 5) | S  (Skor 4) | N  (Skor 3) | TS  (Skor 2) | STS  (Skor 1) |
| P1 | 21 | 37 | 0 | 0 | 0 |
| P2 | 27 | 31 | 0 | 0 | 0 |
| P3 | 14 | 34 | 9 | 1 | 0 |
| P4 | 13 | 43 | 2 | 0 | 0 |
| P5 | 16 | 40 | 2 | 0 | 0 |
| P6 | 13 | 42 | 3 | 0 | 0 |
| P7 | 11 | 42 | 4 | 1 | 0 |
| P8 | 25 | 29 | 3 | 1 | 0 |
| P9 | 24 | 30 | 4 | 0 | 0 |
| P10 | 25 | 29 | 3 | 1 | 0 |

**Variabel Kompetensi Sumber Daya Manusia (X2)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Variabel Kompetensi SDM | SS  (Skor 5) | S  (Skor 4) | N  (Skor 3) | TS  (Skor 2) | STS  (Skor 1) |
| P1 | 32 | 26 | 0 | 0 | 0 |
| P2 | 37 | 20 | 1 | 0 | 0 |
| P3 | 27 | 30 | 1 | 0 | 0 |
| P4 | 37 | 21 | 0 | 0 | 0 |
| P5 | 36 | 22 | 0 | 0 | 0 |
| P6 | 34 | 24 | 0 | 0 | 0 |
| P7 | 37 | 21 | 0 | 0 | 0 |
| P8 | 32 | 23 | 3 | 0 | 0 |
| P9 | 32 | 26 | 0 | 0 | 0 |
| P10 | 37 | 21 | 0 | 0 | 0 |
| P11 | 30 | 28 | 0 | 0 | 0 |
| P12 | 28 | 30 | 0 | 0 | 0 |

**Variabel Pemanfaatan Sistem Informasi Akuntansi (X3)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Variabel Kompetensi SDM | SS  (Skor 5) | S  (Skor 4) | N  (Skor 3) | TS  (Skor 2) | STS  (Skor 1) |
| P1 | 37 | 20 | 1 | 0 | 0 |
| P2 | 34 | 24 | 0 | 0 | 0 |
| P3 | 25 | 33 | 0 | 0 | 0 |
| P4 | 32 | 26 | 0 | 0 | 0 |
| P5 | 23 | 35 | 0 | 0 | 0 |
| P6 | 32 | 25 | 1 | 0 | 0 |
| P7 | 25 | 32 | 1 | 0 | 0 |
| P8 | 35 | 23 | 0 | 0 | 0 |
| P9 | 31 | 25 | 2 | 0 | 0 |
| P10 | 28 | 26 | 3 | 1 | 0 |
| P11 | 35 | 23 | 0 | 0 | 0 |
| P12 | 33 | 25 | 0 | 0 | 0 |
| P13 | 29 | 29 | 0 | 0 | 0 |

**Variabel Pengendalian Intern (X4)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Variabel Kompetensi SDM | SS  (Skor 5) | S  (Skor 4) | N  (Skor 3) | TS  (Skor 2) | STS  (Skor 1) |
| P1 | 38 | 18 | 2 | 0 | 0 |
| P2 | 32 | 24 | 2 | 0 | 0 |
| P3 | 32 | 26 | 0 | 0 | 0 |
| P4 | 23 | 35 | 0 | 0 | 0 |
| P5 | 27 | 29 | 2 | 0 | 0 |
| P6 | 26 | 30 | 2 | 0 | 0 |
| P7 | 22 | 36 | 0 | 0 | 0 |
| P8 | 27 | 31 | 0 | 0 | 0 |
| P9 | 30 | 28 | 0 | 0 | 0 |
| P10 | 24 | 34 | 0 | 0 | 0 |
| P11 | 25 | 29 | 4 | 0 | 0 |
| P12 | 32 | 25 | 1 | 0 | 0 |
| P13 | 27 | 31 | 0 | 0 | 0 |
| P14 | 24 | 34 | 0 | 0 | 0 |
| P15 | 20 | 38 | 0 | 0 | 0 |

**Variabel Kualitas Laporan Keuangan (Y)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Variabel Kompetensi SDM | SS  (Skor 5) | S  (Skor 4) | N  (Skor 3) | TS  (Skor 2) | STS  (Skor 1) |
| P1 | 32 | 26 | 0 | 0 | 0 |
| P2 | 22 | 34 | 2 | 0 | 0 |
| P3 | 27 | 31 | 0 | 0 | 0 |
| P4 | 30 | 27 | 1 | 0 | 0 |
| P5 | 19 | 38 | 1 | 0 | 0 |
| P6 | 33 | 24 | 1 | 0 | 0 |
| P7 | 42 | 16 | 0 | 0 | 0 |
| P8 | 19 | 38 | 1 | 0 | 0 |
| P9 | 24 | 32 | 2 | 0 | 0 |
| P10 | 28 | 30 | 0 | 0 | 0 |
| P11 | 38 | 20 | 0 | 0 | 0 |
| P12 | 27 | 30 | 1 | 0 | 0 |

**Lampiran 24 Tabel r**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **df = (N-2)** | **Tingkat signifikansi untuk uji satu arah** | | | | |
| **0.05** | **0.025** | **0.01** | **0.005** | **0.0005** |
| **Tingkat signifikansi untuk uji dua arah** | | | | |
| **0.1** | **0.05** | **0.02** | **0.01** | **0.001** |
| **1** | 0.9877 | 0.9969 | 0.9995 | 0.9999 | 1.0000 |
| **2** | 0.9000 | 0.9500 | 0.9800 | 0.9900 | 0.9990 |
| **3** | 0.8054 | 0.8783 | 0.9343 | 0.9587 | 0.9911 |
| **4** | 0.7293 | 0.8114 | 0.8822 | 0.9172 | 0.9741 |
| **5** | 0.6694 | 0.7545 | 0.8329 | 0.8745 | 0.9509 |
| **6** | 0.6215 | 0.7067 | 0.7887 | 0.8343 | 0.9249 |
| **7** | 0.5822 | 0.6664 | 0.7498 | 0.7977 | 0.8983 |
| **8** | 0.5494 | 0.6319 | 0.7155 | 0.7646 | 0.8721 |
| **9** | 0.5214 | 0.6021 | 0.6851 | 0.7348 | 0.8470 |
| **10** | 0.4973 | 0.5760 | 0.6581 | 0.7079 | 0.8233 |
| **11** | 0.4762 | 0.5529 | 0.6339 | 0.6835 | 0.8010 |
| **12** | 0.4575 | 0.5324 | 0.6120 | 0.6614 | 0.7800 |
| **13** | 0.4409 | 0.5140 | 0.5923 | 0.6411 | 0.7604 |
| **14** | 0.4259 | 0.4973 | 0.5742 | 0.6226 | 0.7419 |
| **15** | 0.4124 | 0.4821 | 0.5577 | 0.6055 | 0.7247 |
| **16** | 0.4000 | 0.4683 | 0.5425 | 0.5897 | 0.7084 |
| **17** | 0.3887 | 0.4555 | 0.5285 | 0.5751 | 0.6932 |
| **18** | 0.3783 | 0.4438 | 0.5155 | 0.5614 | 0.6788 |
| **19** | 0.3687 | 0.4329 | 0.5034 | 0.5487 | 0.6652 |
| **20** | 0.3598 | 0.4227 | 0.4921 | 0.5368 | 0.6524 |
| **21** | 0.3515 | 0.4132 | 0.4815 | 0.5256 | 0.6402 |
| **22** | 0.3438 | 0.4044 | 0.4716 | 0.5151 | 0.6287 |
| **23** | 0.3365 | 0.3961 | 0.4622 | 0.5052 | 0.6178 |
| **24** | 0.3297 | 0.3882 | 0.4534 | 0.4958 | 0.6074 |
| **25** | 0.3233 | 0.3809 | 0.4451 | 0.4869 | 0.5974 |
| **26** | 0.3172 | 0.3739 | 0.4372 | 0.4785 | 0.5880 |
| **27** | 0.3115 | 0.3673 | 0.4297 | 0.4705 | 0.5790 |
| **28** | 0.3061 | 0.3610 | 0.4226 | 0.4629 | 0.5703 |
| **29** | 0.3009 | 0.3550 | 0.4158 | 0.4556 | 0.5620 |
| **30** | 0.2960 | 0.3494 | 0.4093 | 0.4487 | 0.5541 |
| **31** | 0.2913 | 0.3440 | 0.4032 | 0.4421 | 0.5465 |
| **32** | 0.2869 | 0.3388 | 0.3972 | 0.4357 | 0.5392 |
| **33** | 0.2826 | 0.3338 | 0.3916 | 0.4296 | 0.5322 |
| **34** | 0.2785 | 0.3291 | 0.3862 | 0.4238 | 0.5254 |
| **35** | 0.2746 | 0.3246 | 0.3810 | 0.4182 | 0.5189 |
| **36** | 0.2709 | 0.3202 | 0.3760 | 0.4128 | 0.5126 |
| **37** | 0.2673 | 0.3160 | 0.3712 | 0.4076 | 0.5066 |
| **38** | 0.2638 | 0.3120 | 0.3665 | 0.4026 | 0.5007 |
| **39** | 0.2605 | 0.3081 | 0.3621 | 0.3978 | 0.4950 |
| **40** | 0.2573 | 0.3044 | 0.3578 | 0.3932 | 0.4896 |
| **41** | 0.2542 | 0.3008 | 0.3536 | 0.3887 | 0.4843 |
| **42** | 0.2512 | 0.2973 | 0.3496 | 0.3843 | 0.4791 |
| **43** | 0.2483 | 0.2940 | 0.3457 | 0.3801 | 0.4742 |
| **44** | 0.2455 | 0.2907 | 0.3420 | 0.3761 | 0.4694 |
| **45** | 0.2429 | 0.2876 | 0.3384 | 0.3721 | 0.4647 |
| **46** | 0.2403 | 0.2845 | 0.3348 | 0.3683 | 0.4601 |
| **47** | 0.2377 | 0.2816 | 0.3314 | 0.3646 | 0.4557 |
| **48** | 0.2353 | 0.2787 | 0.3281 | 0.3610 | 0.4514 |
| **49** | 0.2329 | 0.2759 | 0.3249 | 0.3575 | 0.4473 |
| **50** | 0.2306 | 0.2732 | 0.3218 | 0.3542 | 0.4432 |
| **51** | 0.2284 | 0.2706 | 0.3188 | 0.3509 | 0.4393 |
| **52** | 0.2262 | 0.2681 | 0.3158 | 0.3477 | 0.4354 |
| **53** | 0.2241 | 0.2656 | 0.3129 | 0.3445 | 0.4317 |
| **54** | 0.2221 | 0.2632 | 0.3102 | 0.3415 | 0.4280 |
| **55** | 0.2201 | 0.2609 | 0.3074 | 0.3385 | 0.4244 |
| **56** | 0.2181 | 0.2586 | 0.3048 | 0.3357 | 0.4210 |
| **57** | 0.2162 | 0.2564 | 0.3022 | 0.3328 | 0.4176 |
| **58** | 0.2144 | 0.2542 | 0.2997 | 0.3301 | 0.4143 |
| **59** | 0.2126 | 0.2521 | 0.2972 | 0.3274 | 0.4110 |
| **60** | 0.2108 | 0.2500 | 0.2948 | 0.3248 | 0.4079 |

**Lampiran 25 Tabel F**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **α =**  **0,05** | **df1=(k-1)** | | | | | | | |
| **df2=(n**  **-k- 1)** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** |
| 1 | 161.44  8 | 199,500 | 215.70  7 | 224,583 | 230,162 | 233.98  6 | 236,768 | 238,883 |
| 2 | 18,513 | 19,000 | 19,164 | 19,247 | 19,296 | 19,330 | 19,353 | 19,371 |
| 3 | 10,128 | 9,552 | 9,277 | 9,117 | 9,013 | 8,941 | 8,887 | 8,845 |
| 4 | 7,709 | 6,944 | 6,591 | 6,388 | 6,256 | 6,163 | 6,094 | 6,041 |
| 5 | 6,608 | 5,786 | 5,409 | 5,192 | 5,050 | 4,950 | 4,876 | 4,818 |
| 6 | 5,987 | 5,143 | 4,757 | 4,534 | 4,387 | 4,284 | 4,207 | 4,147 |
| 7 | 5,591 | 4,737 | 4,347 | 4,120 | 3,972 | 3,866 | 3,787 | 3,726 |
| 8 | 5,318 | 4,459 | 4,066 | 3,838 | 3,687 | 3,581 | 3,500 | 3,438 |
| 9 | 5,117 | 4,256 | 3,863 | 3,633 | 3,482 | 3,374 | 3,293 | 3,230 |
| 10 | 4,965 | 4,103 | 3,708 | 3,478 | 3,326 | 3,217 | 3,135 | 3,072 |
| 11 | 4,844 | 3,982 | 3,587 | 3,357 | 3,204 | 3,095 | 3,012 | 2,948 |
| 12 | 4,747 | 3,885 | 3,490 | 3,259 | 3,106 | 2,996 | 2,913 | 2,849 |
| 13 | 4,667 | 3,806 | 3,411 | 3,179 | 3,025 | 2,915 | 2,832 | 2,767 |
| 14 | 4,600 | 3,739 | 3,344 | 3,112 | 2,958 | 2,848 | 2,764 | 2,699 |
| 15 | 4,543 | 3,682 | 3,287 | 3,056 | 2,901 | 2,790 | 2,707 | 2,641 |
| 16 | 4,494 | 3,634 | 3,239 | 3,007 | 2,852 | 2,741 | 2,657 | 2,591 |
| 17 | 4,451 | 3,592 | 3,197 | 2,965 | 2,810 | 2,699 | 2,614 | 2,548 |
| 18 | 4,414 | 3,555 | 3,160 | 2,928 | 2,773 | 2,661 | 2,577 | 2,510 |
| 19 | 4,381 | 3,522 | 3,127 | 2,895 | 2,740 | 2,628 | 2,544 | 2,477 |
| 20 | 4,351 | 3,493 | 3,098 | 2,866 | 2,711 | 2,599 | 2,514 | 2,447 |
| 21 | 4,325 | 3,467 | 3,072 | 2,840 | 2,685 | 2,573 | 2,488 | 2,420 |
| 22 | 4,301 | 3,443 | 3,049 | 2,817 | 2,661 | 2,549 | 2,464 | 2,397 |
| 23 | 4,279 | 3,422 | 3,028 | 2,796 | 2,640 | 2,528 | 2,442 | 2,375 |
| 24 | 4,260 | 3,403 | 3,009 | 2,776 | 2,621 | 2,508 | 2,423 | 2,355 |
| 25 | 4,242 | 3,385 | 2,991 | 2,759 | 2,603 | 2,490 | 2,405 | 2,337 |
| 26 | 4,225 | 3,369 | 2,975 | 2,743 | 2,587 | 2,474 | 2,388 | 2,321 |
| 27 | 4,210 | 3,354 | 2,960 | 2,728 | 2,572 | 2,459 | 2,373 | 2,305 |
| 28 | 4,196 | 3,340 | 2,947 | 2,714 | 2,558 | 2,445 | 2,359 | 2,291 |
| 29 | 4,183 | 3,328 | 2,934 | 2,701 | 2,545 | 2,432 | 2,346 | 2,278 |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 30 | 4,171 | 3,316 | 2,922 | 2,690 | 2,534 | 2,421 | 2,334 | 2,266 |
| 31 | 4,160 | 3,305 | 2,911 | 2,679 | 2,523 | 2,409 | 2,323 | 2,255 |
| 32 | 4,149 | 3,295 | 2,901 | 2,668 | 2,512 | 2,399 | 2,313 | 2,244 |
| 33 | 4,139 | 3,285 | 2,892 | 2,659 | 2,503 | 2,389 | 2,303 | 2,235 |
| 34 | 4,130 | 3,276 | 2,883 | 2,650 | 2,494 | 2,380 | 2,294 | 2,225 |
| 35 | 4,121 | 3,267 | 2,874 | 2,641 | 2,485 | 2,372 | 2,285 | 2,217 |
| 36 | 4,113 | 3,259 | 2,866 | 2,634 | 2,477 | 2,364 | 2,277 | 2,209 |
| 37 | 4,105 | 3,252 | 2,859 | 2,626 | 2,470 | 2,356 | 2,270 | 2,201 |
| 38 | 4,098 | 3,245 | 2,852 | 2,619 | 2,463 | 2,349 | 2,262 | 2,194 |
| 39 | 4,091 | 3,238 | 2,845 | 2,612 | 2,456 | 2,342 | 2,255 | 2,187 |
| 40 | 4,085 | 3,232 | 2,839 | 2,606 | 2,449 | 2,336 | 2,249 | 2,180 |
| 41 | 4,079 | 3,226 | 2,833 | 2,600 | 2,443 | 2,330 | 2,243 | 2,174 |
| 42 | 4,073 | 3,220 | 2,827 | 2,594 | 2,438 | 2,324 | 2,237 | 2,168 |
| 43 | 4,067 | 3,214 | 2,822 | 2,589 | 2,432 | 2,318 | 2,232 | 2,163 |
| 44 | 4,062 | 3,209 | 2,816 | 2,584 | 2,427 | 2,313 | 2,226 | 2,157 |
| 45 | 4,057 | 3,204 | 2,812 | 2,579 | 2,422 | 2,308 | 2,221 | 2,152 |
| 46 | 4,052 | 3,200 | 2,807 | 2,574 | 2,417 | 2,304 | 2,216 | 2,147 |
| 47 | 4,047 | 3,195 | 2,802 | 2,570 | 2,413 | 2,299 | 2,212 | 2,143 |
| 48 | 4,043 | 3,191 | 2,798 | 2,565 | 2,409 | 2,295 | 2,207 | 2,138 |
| 49 | 4,038 | 3,187 | 2,794 | 2,561 | 2,404 | 2,290 | 2,203 | 2,134 |
| 50 | 4,034 | 3,183 | 2,790 | 2,557 | 2,400 | 2,286 | 2,199 | 2,130 |
| 51 | 4,030 | 3,179 | 2,786 | 2,553 | 2,397 | 2,283 | 2,195 | 2,126 |
| 52 | 4,027 | 3,175 | 2,783 | 2,550 | 2,393 | 2,279 | 2,192 | 2,122 |
| 53 | 4,023 | 3,172 | 2,779 | 2,546 | 2,389 | 2,275 | 2,188 | 2,119 |
| 54 | 4,020 | 3,168 | 2,776 | 2,543 | 2,386 | 2,272 | 2,185 | 2,115 |
| 55 | 4,016 | 3,165 | 2,773 | 2,540 | 2,383 | 2,269 | 2,181 | 2,112 |
| 56 | 4,013 | 3,162 | 2,769 | 2,537 | 2,380 | 2,266 | 2,178 | 2,109 |
| 57 | 4,010 | 3,159 | 2,766 | 2,534 | 2,377 | 2,263 | 2,175 | 2,106 |
| 58 | 4,007 | 3,156 | 2,764 | 2,531 | 2,374 | 2,260 | 2,172 | 2,103 |
| 59 | 4,004 | 3,153 | 2,761 | 2,528 | 2,371 | 2,257 | 2,169 | 2,100 |
| 60 | 4,001 | 3,150 | 2,758 | 2,525 | 2,368 | 2,254 | 2,167 | 2,097 |
| 61 | 3,998 | 3,148 | 2,755 | 2,523 | 2,366 | 2,251 | 2,164 | 2,094 |
| 62 | 3,996 | 3,145 | 2,753 | 2,520 | 2,363 | 2,249 | 2,161 | 2,092 |
| 63 | 3,993 | 3,143 | 2,751 | 2,518 | 2,361 | 2,246 | 2,159 | 2,089 |
| 64 | 3,991 | 3,140 | 2,748 | 2,515 | 2,358 | 2,244 | 2,156 | 2,087 |
| 65 | 3,989 | 3,138 | 2,746 | 2,513 | 2,356 | 2,242 | 2,154 | 2,084 |
| 66 | 3,986 | 3,136 | 2,744 | 2,511 | 2,354 | 2,239 | 2,152 | 2,082 |

**Lampiran 26 Tabel t**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Pr**  **Df** | **0.25**  **0.50** | **0.10**  **0.20** | **0.05**  **0.10** | **0.025**  **0.050** | **0.01**  **0.02** | **0.005**  **0.010** | **0.001**  **0.002** |
| **1**  **2**  **3**  **4**  **5**  **6**  **7**  **8**  **9**  **10**  **11**  **12**  **13**  **14**  **15**  **16**  **17**  **18**  **19**  **20**  **21**  **22**  **23**  **24**  **25**  **26**  **27**  **28**  **29**  **30**  **31**  **32**  **33**  **34**  **35**  **36**  **37**  **38**  **39**  **40** | 1.00000  0.81650  0.76489  0.74070  0.72669  0.71756  0.71114  0.70639  0.70272  0.69981  0.69745  0.69548  0.69383  0.69242  0.69120  0.69013  0.68920  0.68836  0.68762  0.68695  0.68635  0.68581  0.68531  0.68485  0.68443  0.68404  0.68368  0.68335  0.68304  0.68276  0.68249  0.68223  0.68200  0.68177  0.68156  0.68137  0.68118  0.68100  0.68083  0.68067 | 3.07768  1.88562  1.63774  1.53321  1.47588  1.43976  1.41492  1.39682  1.38303  1.37218  1.36343  1.35622  1.35017  1.34503  1.34061  1.33676  1.33338  1.33039  1.32773  1.32534  1.32319  1.32124  1.31946  1.31784  1.31635  1.31497  1.31370  1.31253  1.31143  1.31042  1.30946  1.30857  1.30774  1.30695  1.30621  1.30551  1.30485  1.30423  1.30364  1.30308 | 6.31375  2.91999  2.35336  2.13185  2.01505  1.94318  1.89458  1.85955  1.83311  1.81246  1.79588  1.78229  1.77093  1.76131  1.75305  1.74588  1.73961  1.73406  1.72913  1.72472  1.72074  1.71714  1.71387  1.71088  1.70814  1.70562  1.70329  1.70113  1.69913  1.69726  1.69552  1.69389  1.69236  1.69092  1.68957  1.68830  1.68709  1.68595  1.68488  1.68385 | 12.70620  4.30265  3.18245  2.77645  2.57058  2.44691  2.36462  2.30600  2.26216  2.22814  2.20099  2.17881  2.16037  2.14479  2.13145  2.11991  2.10982  2.10092  2.09302  2.08596  2.07961  2.07387  2.06866  2.06390  2.05954  2.05553  2.05183  2.04841  2.04523  2.04227  2.03951  2.03693  2.03452  2.03224  2.03011  2.02809  2.02619  2.02439  2.02269  2.02108 | 31.82052  6.96456  4.54070  3.74695  3.36493  3.14267  2.99795  2.89646  2.82144  2.76377  2.71808  2.68100  2.65031  2.62449  2.60248  2.58349  2.56693  2.55238  2.53948  2.52798  2.51765  2.50832  2.49987  2.49216  2.48511  2.47863  2.47266  2.46714  2.46202  2.45726  2.45282  2.44868  2.44479  2.44115  2.43772  2.43449  2.43145  2.42857  2.42584  2.42326 | 63.65674  9.92484  5.84091  4.60409  4.03214  3.70743  3.49948  3.35539  3.24984  3.16927  3.10581  3.05454  3.01228  2.97684  2.94671  2.92078  2.89823  2.87844  2.86093  2.84534  2.83136  2.81876  2.80734  2.79694  2.78744  2.77871  2.77068  2.76326  2.75639  2.75000  2.74404  2.73848  2.73328  2.72839  2.72381  2.71948  2.71541  2.71156  2.70791  2.70446 | 318.30884  22.32712  10.21453  7.17318  5.89343  5.20763  4.78529  4.50079  4.29681  4.14370  4.02470  3.92963  3.85198  3.78739  3.73283  3.68615  3.64577  3.61048  3.57940  3.55181  3.52715  3.50499  3.48496  3.46678  3.45019  3.43500  3.42103  3.40816  3.39624  3.38518  3.37490  3.36531  3.35634  3.34793  3.34005  3.33262  3.32563  3.31903  3.31279  3.30688 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Pr**  **Df** | **0.25**  **0.50** | **0.10**  **0.20** | **0.05**  **0.10** | **0.025**  **0.050** | **0.01**  **0.02** | **0.005**  **0.010** | **0.001**  **0.002** |
| **41**  **42**  **43**  **44**  **45**  **46**  **47**  **48**  **49**  **50**  **51**  **52**  **53**  **54**  **55**  **56**  **57**  **58**  **59**  **60**  **61**  **62**  **63**  **64**  **65**  **66**  **67**  **68**  **69**  **70**  **71**  **72**  **73**  **74**  **75**  **76**  **77**  **78**  **79**  **80** | 0.68052  0.68038  0.68024  0.68011  0.67998  0.67986  0.67975  0.67964  0.67953  0.67943  0.67933  0.67924  0.67915  0.67906  0.67898  0.67890  0.67882  0.67874  0.67867  0.67860  0.67853  0.67847  0.67840  0.67834  0.67828  0.67823  0.67817  0.67811  0.67806  0.67801  0.67796  0.67791  0.67787  0.67782  0.67778  0.67773  0.67769  0.67765  0.67761  0.67757 | 1.30254  1.30204  1.30155  1.30109  1.30065  1.30023  1.29982  1.29944  1.29907  1.29871  1.29837  1.29805  1.29773  1.29743  1.29713  1.29685  1.29658  1.29632  1.29607  1.29582  1.29558  1.29536  1.29513  1.29492  1.29471  1.29451  1.29432  1.29413  1.29394  1.29376  1.29359  1.29342  1.29326  1.29310  1.29294  1.29279  1.29264  1.29250  1.29236  1.29222 | 1.68288  1.68195  1.68107  1.68023  1.67943  1.67866  1.67793  1.67722  1.67655  1.67591  1.67528  1.67469  1.67412  1.67356  1.67303  1.67252  1.67203  1.67155  1.67109  1.67065  1.67022  1.66980  1.66940  1.66901  1.66864  1.66827  1.66792  1.66757  1.66724  1.66691  1.66660  1.66629  1.66600  1.66571  1.66543  1.66515  1.66488  1.66462  1.66437  1.66412 | 2.01954  2.01808  2.01669  2.01537  2.01410  2.01290  2.01174  2.01063  2.00958  2.00856  2.00758  2.00665  2.00575  2.00488  2.00404  2.00324  2.00247  2.00172  2.00100  2.00030  1.99962  1.99897  1.99834  1.99773  1.99714  1.99656  1.99601  1.99547  1.99495  1.99444  1.99394  1.99346  1.99300  1.99254  1.99210  1.99167  1.99125  1.99085  1.99045  1.99006 | 2.42080  2.41847  2.41625  2.41413  2.41212  2.41019  2.40835  2.40658  2.40489  2.40327  2.40172  2.40022  2.39879  2.39741  2.39608  2.39480  2.39357  2.39238  2.39123  2.39012  2.38905  2.38801  2.38701  2.38604  2.38510  2.38419  2.38330  2.38245  2.38161  2.38081  2.38002  2.37926  2.37852  2.37780  2.37710  2.37642  2.37576  2.37511  2.37448  2.37387 | 2.70118  2.69807  2.69510  2.69228  2.68959  2.68701  2.68456  2.68220  2.67995  2.67779  2.67572  2.67373  2.67182  2.66998  2.66822  2.66651  2.66487  2.66329  2.66176  2.66028  2.65886  2.65748  2.65615  2.65485  2.65360  2.65239  2.65122  2.65008  2.64898  2.64790  2.64686  2.64585  2.64487  2.64391  2.64298  2.64208  2.64120  2.64034  2.63950  2.63869 | 3.30127  3.29595  3.29089  3.28607  3.28148  3.27710  3.27291  3.26891  3.26508  3.26141  3.25789  3.25451  3.25127  3.24815  3.24515  3.24226  3.23948  3.23680  3.23421  3.23171  3.22930  3.22696  3.22471  3.22253  3.22041  3.21837  3.21639  3.21446  3.21260  3.21079  3.20903  3.20733  3.20567  3.20406  3.20249  3.20096  3.19948  3.19804  3.19663  3.19526 |

**Lampiran 27 Dokumentasi Foto**









