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# LAMPIRAN

**Lampiran 1**

**KUESIONER PENELITIAN**

Yth. Bapak/ Ibu/ Sdr/ i Pemerintah Daerah

Di Tempat

Dengan Hormat,

Saya yang bertanda tangan dibawah ini :

Nama : Yogi Hernaningsih

NIM : 4319500003

Memohon kesediaan dari Bapak/Ibu/Sdr/i untuk kiranya dapat berpartisipasi dalam mengisi kuesioner penelitian ini, berkaitan dengan penyusunan skripsi yang saya lakukan dalam rangka menyelesaikan Program Studi Akuntansi S1 Fakultas Ekonomi dan Bisnis Universitas Pancasakti Tegal dengan judul **“Pengaruh Sistem Pengendalian Internal, Sistem Akuntansi Keuangan Daerah, *Value For Money,* Kejelasan Sasaran Anggaran dan Aksesibilitas Laporan Keuangan Terhadap Akuntabilitas Pengelolaan Keuangan Daerah** (**Studi Empiris pada Organisasi Perangkat Daerah Kota Tegal Provinsi Jawa)** Penelitian ini diharapkan dapat memberikan hasil yang bermanfaat.

Oleh karena itu dimohon kesediaannya untuk mengisi/ menjawab kuesioner ini dengan sejujur-jujurnya sesuai dengan keadaan yang sebenarnya dan dimohon untuk membaca terlebih dahulu petunjuk kuesioner. Kuesioner ini hanya untuk kepentingan skripsi tidak untuk dipublikasikan secara meluas, sehingga kerahasiaan data yang diisi dapat dijaga.

Atas kesediaan waktu Bapak/Ibu untuk memberikan jawaban atas kuesioner ini, saya ucapkan terima kasih, sekaligus permohonan maaf apabila penelitian ini mengganggu pekerjaan Bapak/Ibu responden.

Hormat Saya,

Yogi Hernaningsih

NPM: 4319500003

**Petunjuk pengisian:**

**Pada pertanyaan dibawah ini, anda dimohon untuk mengisi pertanyaan-pertanyaan tersebut dengan keadaan atau kondisi yang sebenarnya.**

**IDENTITAS RESPONDEN**

1. Nama : ...............................................
2. Umur : < 25 Tahun 25 – 35 Tahun

> 35 Tahun

3. Jenis Kelamin : Perempuan Laki-laki

4. Nama OPD : ...............................................

5. Jabatan : Kepala Badan/Dinas/Instansi

Kabag/Kabid/Sekertaris

Kasubid/Kasubbag/Kasubdis/Kasie

Lainnya...............

6. Latar Belakang Pendidikan : Ekonomi / Akuntansi

Hukum

Teknik

Sosial

Lainnya

7. Pendidikan Terakhir : SLTA D3 S1

S2 Lainnya

8. Masa Kerja : < 5 Tahun 5 – 10 Tahun

10 – 15 Tahun 20 Tahun

> 20 Tahun

Terima Kasih Bapak/Ibu, telah berkenan meluangkan waktu untuk mengisi daftar pertanyaan ini, dimohon untuk memberikan tanggapan yang sesuai dengan pertanyaan-pertanyaan berikut dengan memilih skror yang tersedia dengan tanda (√).

Jika menurut Bapak/Ibu tidak jawaban yang tepat, maka jawaban dapat diberikan pada pilihan yang paling mendekati. Jawaban dituangkan dalam bentuk skala berupa angka antara 1 sampai dengan 5, dimana semakin besar angka menunjukkan semakin setuju responden terhadap materi pertanyaan-pertanyaan. Skor jawan adalah sebagai berikut:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Keterangan** | **(SS)**  **Sangat Setuju** | **(S)**  **Setuju** | **(CS)**  **Cukup Setuju** | **(TS)**  **Tidak Setuju** | **(STS) Sangat Tidak Setuju** |
| **Skor** | **5** | **4** | **3** | **2** | **1** |

**DAFTAR PERTANYAAN**

**AKUNTABILITAS PENGELOLAAN KEUANGAN DAERAH (Y)**

| **NO** | **PERNYATAAN** | **SS** | **S** | **CS** | **TS** | **STS** |
| --- | --- | --- | --- | --- | --- | --- |
|  | **AKUNTABILITAS KEJUJURAN** |  |  |  |  |  |
| 1 | Di dalam OPD, kegiatan yang dilakukan oleh auditor harus melakukan tugasnya dengan jujur sesuai dengan kinerjanya |  |  |  |  |  |
| 2 | OPD menindaklanjuti suatu kecurangan yang diakibatkan dalam laporan keuangan |  |  |  |  |  |
|  | **AKUNTABILITAS HUKUM** |  |  |  |  |  |
| 3 | Untuk menghindari terjadinya korupsi, maka OPD melakukan peraturan sesuai dengan hukum yang berlaku |  |  |  |  |  |
| 4 | OPD akan memberi sanksi yang berat apabila terdapat penyalahgunaan jabatan atau korupsi |  |  |  |  |  |
|  | **AKUNTABILITAS KEBIJAKAN** |  |  |  |  |  |
| 5 | Kebijakan dan aturan pada OPD yang dibuat oleh pemerintah berguna dalam mengevaluasi kinerja |  |  |  |  |  |
| 6 | Mampu mempertanggungjawabkan terhadap dampak yang ditimbulkan dari kebijakan yang sudah ditetapkan |  |  |  |  |  |
|  | **AKUNTABILITAS PROGRAM** |  |  |  |  |  |
| 7 | Pelaksanaan program yang dilakukan OPD dalam melakukan penyusunan anggaran benar-benar dirasakan manfaatnya untuk meningkatkan kinerja |  |  |  |  |  |
| 8 | Program dirancang dengan mempertimbangkan prinsip efektivitas bahwa kegiatan yang dilaksanakan harus dapat mencapai target yang telah ditetapkan |  |  |  |  |  |
|  | **AKUNTABILITAS PROSES** |  |  |  |  |  |
| 9 | Laporan keuangan BPKAD disampaikan kepada BPK untuk dilakukan pemeriksaan |  |  |  |  |  |
| 10 | Laporan keuangan BPKAD di review oleh inspektorat sebelum diserahkan ke BPK |  |  |  |  |  |

**SISTEM PENGENDALIAN INTERNAL (X1)**

| **NO** | **PERNYATAAN** | **SS** | **S** | **CS** | **TS** | **STS** |
| --- | --- | --- | --- | --- | --- | --- |
| **LINGKUNGAN PENGENDALIAN** | | | | | | |
| 1 | Pimpinan selalu mengambil tindakan yang tegas atas pelanggaran kebijakan, prosedur, atau aturan perilaku |  |  |  |  |  |
| 2 | Di dalam OPD, setiap pegawai memahami peran pengendalian internal masing-masing |  |  |  |  |  |
| 3 | OPD dapat menunjukan independensi dalam pengembangan pelaksanaan pengendalian internal |  |  |  |  |  |
|  | **PENILAIAN RESIKO** |  |  |  |  |  |
| 4 | OPD selalu memiliki rencana pengelolaan atau mengurangi risiko pelanggaran terhadap sistem dan prosedur akuntansi |  |  |  |  |  |
| 5 | Struktur organisasi OPD telah menggambarkan dengan jelas mengenai tugas, wewenang, dan tanggung jawab dari setiap bagian |  |  |  |  |  |
|  | **KEGIATAN PENGENDALIAN** |  |  |  |  |  |
| 6 | Setiap transaksi pada OPD memiliki bukti pendukung sebelum melakukan pencatatan transaksi |  |  |  |  |  |
| 7 | Dalam pencatatan transaksi, kode akun yang digunakan adalah kode akun yang sesuai dengan transaksi yang dimaksud |  |  |  |  |  |
| 8 | Telah dilakukan pemisahan wewenang secara tepat pada OPD untuk melakukan suatu kegiatan atau transaksi |  |  |  |  |  |
|  | **INFORMASI & KOMUNIKASI** |  |  |  |  |  |
| 9 | Informasi di OPD telah disediakan secara tepat waktu dan memungkinkan untuk dilakukan tindakan korektif secara tepat |  |  |  |  |  |
| 10 | OPD telah menyediakan alat pendukung untuk berbagai transaksi dan penyajian laporan keuangan seperti perangkat keras *(hardware)* |  |  |  |  |  |
| 11 | Saluran komunikasi dan informasi dalam organisasi telah dilaksanakan secara terbuka dan efektif dengan masyarakat, rekanan, dan aparat pengawasan intern dalam memberikan masukan signifikan |  |  |  |  |  |
|  | **PEMANTAUAN** |  |  |  |  |  |
| 12 | Memantau kegiatan pengendalian inernal yang diproses agar hasil yang diperoleh sesuai dengan apa yang dibutuhkan |  |  |  |  |  |
| 13 | selalu mengevaluasi dan meriview kelemahan pengendalian internal yang perlu perbaikan |  |  |  |  |  |

**SISTEM AKUNTANSI KEUANGAN DAERAH (X2)**

| **NO** | **PERNYATAAN** | **SS** | **S** | **CS** | **TS** | **STS** |
| --- | --- | --- | --- | --- | --- | --- |
|  | **PENCATATAN** |  |  |  |  |  |
| 1 | Di dalam OPD, sistem akuntansi keuangan yang diterapkan sesuai dengan standar akuntansi pemerintah |  |  |  |  |  |
| 2 | Prosedur pencatatan transaksi yang sesuai dengan standar akuntansi pada umumnya |  |  |  |  |  |
| 3 | OPD selalu mengakui dan mencatat persedian berdasarkan hasil inventarisasi fisik pada akhir periode akuntansi |  |  |  |  |  |
|  | **PENGIKHTISARAN** |  |  |  |  |  |
| 4 | Terdapat pembuatan/penyusunan neraca saldo, jurnal penyesuaian, kertas kerja, jurnal penutup hingga jurnal pembalik |  |  |  |  |  |
| 5 | Adanya kedisiplinan dalam pembukuan data laporan keuangan keuangan |  |  |  |  |  |
|  | **PELAPORAN** |  |  |  |  |  |
| 6 | OPD menyusun laporan keuangan dan dilaporkan secara periodik |  |  |  |  |  |
| 7 | Informasi dari laporan keuangan yang dihasilkan dapat dipahami dengan jelas |  |  |  |  |  |

***VALUE FOR MONEY* (X3)**

| **NO** | **PERNYATAAN** | **SS** | **S** | **CS** | **TS** | **STS** |
| --- | --- | --- | --- | --- | --- | --- |
|  | **EFESIEN** |  |  |  |  |  |
| 1 | Satuan OPD dalam kegiatannya menghindari kegiatan atau pekerjaan yang tanpa tujuan atau kurang jelas |  |  |  |  |  |
| 2 | Pengadaan sumber daya di OPD sesuai dengan kebutuhan pada biaya terendah |  |  |  |  |  |
| 3 | Proses pengelolaan anggaran di OPD dapat menghasilkan *output* yang optimal dengan sumber daya yang dimiliki |  |  |  |  |  |
|  | **EFEKTIF** |  |  |  |  |  |
| 4 | OPD dapat mempertimbangkan alternatif untuk melaksanakan program-programnya yang mungkin dapat memberikan hasil yang lebih baik dan dengan biaya terendah |  |  |  |  |  |
| 5 | OPD dapat mengidentifikasi faktor-faktor yang dapat menghambat kinerja atau tujuan program |  |  |  |  |  |
| 6 | Sistem pengendalian manajemen OPD sudah cukup memadai untuk mengukur, melaporkan dan memantau tingkat efektivitas program |  |  |  |  |  |
| 7 | Pelaporan keuangan instansi dapat diukur dan dapat dipertanggungjawabkan mengenai efektivitas programnya |  |  |  |  |  |
|  | **EKONOMI** |  |  |  |  |  |
| 8 | OPD harus melakukan pengalokasian Sumber daya atau anggaran sesuai dengan kebutuhan |  |  |  |  |  |
| 9 | OPD harus dapat mempertimbangkan sumber daya atau anggaran dengan kesesuaian tujuan dan ketepatan waktu |  |  |  |  |  |

**KEJELASAN SASARAN ANGGARAN (X4)**

| **NO** | **PERNYATAAN** | **SS** | **S** | **CS** | **TS** | **STS** |
| --- | --- | --- | --- | --- | --- | --- |
|  | **TUJUAN** |  |  |  |  |  |
| 1 | Pada OPD, rencana kerja dan anggaran telah disesuaikan dengan Rencana Anggaran Pendapatan dan Belanja Negara (RAPBN) |  |  |  |  |  |
| 2 | Di dalam OPD kejelasan sasaran anggaran telah terdefinikasikan dengan jelas, detail dan menyeluruh |  |  |  |  |  |
|  | **STANDAR** |  |  |  |  |  |
| 3 | Sasaran pada OPD telah diketahui sangat jelas, spesifik dan terstruktur |  |  |  |  |  |
| 4 | Di dalam OPD dibutuhkan keahlian dan pengetahuan yang tinggi untuk mencapai sasaran anggaran (RBA) |  |  |  |  |  |
|  | **JANGKA WAKTU** |  |  |  |  |  |
| 5 | Ada batas waktu yang telah ditentukan untuk setiap program kerja |  |  |  |  |  |
| 6 | Penyusunan laporan keuangan disesuaikan dengan bidang organisasi dan diselesaikan secara tepat waktu |  |  |  |  |  |
|  | **SASARAN PRIORITAS** |  |  |  |  |  |
| 7 | Ketidakjelasan anggaran perlu dihindari dalam penentuan rencana anggaran secara dimasing-masing unit |  |  |  |  |  |
| 8 | Menyadari bahwa sasaran anggaran satuan kerja pada APBD tersebut merupakan hal yang penting sehingga penyelesaian kegiatan yang sesuai dengan ketetapan dalam anggaran tersebut perlu diprioritaskan |  |  |  |  |  |
|  | **TINGKAT KESULITAN** |  |  |  |  |  |
| 9 | Anggaran ditetapkan dalam satuan ukuran tertentu sehinga memudahkan penilaian |  |  |  |  |  |
| 10 | Kejelasan sasaran anggaran suatu program harus dimengerti dan dipahami oleh semua aparat dan pemimpin |  |  |  |  |  |
|  | **KEPENTINGAN** |  |  |  |  |  |
| 11 | Di dalam OPD pelaksanaan anggaran sudah sesuai dengan SOP yang berlaku berdasarkan kualitas, partisipasi, dan penempatan sesuai dengan tugas yang diberikan |  |  |  |  |  |
| 12 | Jika memiliki kebih dari satu sasaran untuk dicapai, maka mengetahui mana yang paling penting dan mana yang kurang penting |  |  |  |  |  |
|  | **KINERJA** |  |  |  |  |  |
| 13 | Kejelasan sasaran anggaran dan partisipasi penyusunan anggaran pada OPD merupakan salah satu faktor dominan yang dapat membantu atau mendukung tujuan-tujuan OPD secara efektif dan efisien |  |  |  |  |  |
| 14 | Pelaksanaan kegiatan telah dikontrol dengan ukuran atau indikator kinerja yang jelas untuk menilai tingkat keberhasilan suatu program/kegiatan/ proyek |  |  |  |  |  |

**AKSESIBILITAS LAPORAN KEUANGAN DAERAH (X5)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **NO** | **PERNYATAAN** | **SS** | **S** | **CS** | **TS** | **STS** |
|  | **KETERBUKAAN** |  |  |  |  |  |
| 1 | Laporan keuangan daerah dipublikasikan secara terbuka melalui media massa |  |  |  |  |  |
| 2 | Sistem informasi keuangan yang diterapkan dapat menyajikan informasi sesuai dengan kebutuhan |  |  |  |  |  |
|  | **KEMUDAHAN** |  |  |  |  |  |
| 3 | Para pengguna laporan keuangan daerah dapat dengan mudah memperoleh informasi tentang laporan keuangan daerah |  |  |  |  |  |
| 4 | informasi laporan keuangan memberikan informasi secara lengkap yang berguna untuk pengambilan keputusan |  |  |  |  |  |
|  | ***ACCESIBLE*** |  |  |  |  |  |
| 5 | Laporan keuangan dapat diakses kapanpun dan dimanapun |  |  |  |  |  |
| 6 | Seluruh pengguna memiliki kemudahan yang sama dalam mengakses laporan keuangan |  |  |  |  |  |

**Lampiran 2A**

Tabulasi Jawaban Responden Variabel Sistem Pengendalian Internal

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

**Lampiran 2B**

Tabulasi Jawaban Responden Variabel Sistem Akuntansi Kuenagan Daerah

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

**Lampiran 2C**

Tabulasi Jawaban Responden Variabel *Value For Money*

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

**Lampiran 2D**

Tabulasi Jawaban Responden Variabel Kejelasan Sasaran Anggaran

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

**Lampiran 2E**

Tabulasi Jawaban Responden Variabel Aksesibilitas Laporan Keuangan

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

**Lampiran 2F**

Tabulasi Jawaban Responden Variabel Akuntabilitas Pengelolaan Keuangan Daerah

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

**Lampiran 3**

Data Variabel Independen dan Dependen

| Responden | DATA VARIABEL INDEPENDEN DAN DEPENDEN | | | | | |
| --- | --- | --- | --- | --- | --- | --- |
| SPI | SAKD | VFM | KSA | ALK | APKD |
| 1 | 58 | 31 | 36 | 58 | 30 | 47 |
| 2 | 65 | 32 | 36 | 57 | 27 | 50 |
| 3 | 52 | 28 | 36 | 56 | 26 | 42 |
| 4 | 65 | 31 | 39 | 57 | 27 | 50 |
| 5 | 59 | 31 | 36 | 56 | 30 | 50 |
| 6 | 59 | 32 | 37 | 58 | 27 | 44 |
| 7 | 52 | 31 | 36 | 62 | 24 | 50 |
| 8 | 64 | 35 | 39 | 59 | 30 | 50 |
| 9 | 58 | 31 | 37 | 59 | 25 | 46 |
| 10 | 58 | 31 | 36 | 59 | 30 | 50 |
| 11 | 62 | 33 | 36 | 58 | 28 | 50 |
| 12 | 57 | 32 | 36 | 47 | 30 | 47 |
| 13 | 57 | 33 | 40 | 58 | 29 | 45 |
| 14 | 60 | 32 | 40 | 62 | 30 | 45 |
| 15 | 59 | 32 | 38 | 60 | 30 | 45 |
| 16 | 58 | 33 | 41 | 61 | 27 | 50 |
| 17 | 65 | 35 | 45 | 60 | 30 | 50 |
| 18 | 58 | 33 | 44 | 63 | 30 | 49 |
| 19 | 60 | 35 | 40 | 64 | 29 | 45 |
| 20 | 62 | 35 | 40 | 64 | 29 | 45 |
| 21 | 65 | 29 | 36 | 62 | 28 | 50 |
| 22 | 60 | 33 | 42 | 62 | 26 | 47 |
| 23 | 52 | 31 | 31 | 64 | 30 | 43 |
| 24 | 52 | 35 | 34 | 59 | 30 | 46 |
| 25 | 52 | 30 | 36 | 56 | 26 | 50 |
| 26 | 52 | 31 | 36 | 57 | 26 | 40 |
| 27 | 65 | 31 | 40 | 63 | 30 | 50 |
| 28 | 60 | 33 | 42 | 63 | 29 | 47 |
| 29 | 52 | 28 | 37 | 58 | 30 | 43 |
| 30 | 54 | 28 | 36 | 59 | 30 | 46 |
| 31 | 65 | 35 | 37 | 56 | 27 | 50 |
| 32 | 58 | 33 | 44 | 63 | 30 | 49 |
| 33 | 65 | 32 | 35 | 54 | 29 | 50 |
| 34 | 65 | 31 | 38 | 56 | 30 | 50 |
| 35 | 54 | 30 | 40 | 58 | 24 | 42 |
| 36 | 57 | 31 | 37 | 58 | 24 | 44 |
| 37 | 57 | 31 | 37 | 58 | 24 | 44 |
| 38 | 54 | 30 | 40 | 58 | 24 | 42 |
| 39 | 52 | 28 | 36 | 56 | 24 | 43 |
| 40 | 52 | 35 | 33 | 56 | 30 | 46 |
| 41 | 58 | 31 | 37 | 58 | 30 | 44 |
| 42 | 60 | 32 | 36 | 56 | 29 | 47 |
| 43 | 59 | 31 | 36 | 56 | 30 | 45 |
| 44 | 59 | 30 | 36 | 58 | 30 | 46 |
| 45 | 52 | 29 | 34 | 59 | 24 | 40 |
| 46 | 56 | 30 | 36 | 57 | 27 | 50 |
| 47 | 57 | 32 | 36 | 57 | 27 | 47 |
| 48 | 55 | 31 | 36 | 63 | 25 | 41 |
| 49 | 52 | 31 | 39 | 56 | 24 | 40 |
| 50 | 51 | 28 | 36 | 57 | 24 | 43 |
| 51 | 54 | 28 | 35 | 55 | 30 | 39 |
| 52 | 51 | 34 | 39 | 66 | 21 | 40 |
| 53 | 59 | 31 | 36 | 56 | 30 | 50 |
| 54 | 59 | 32 | 37 | 58 | 27 | 44 |
| 55 | 58 | 31 | 37 | 59 | 25 | 46 |
| 56 | 58 | 31 | 36 | 59 | 30 | 50 |
| 57 | 59 | 32 | 38 | 60 | 30 | 45 |
| 58 | 58 | 33 | 41 | 61 | 27 | 50 |
| 59 | 60 | 35 | 40 | 64 | 29 | 45 |
| 60 | 62 | 35 | 40 | 64 | 29 | 45 |
| 61 | 65 | 31 | 40 | 63 | 30 | 50 |
| 62 | 60 | 33 | 42 | 63 | 29 | 47 |
| 63 | 52 | 31 | 39 | 56 | 24 | 40 |
| 64 | 51 | 28 | 36 | 57 | 24 | 43 |
| 65 | 59 | 31 | 36 | 56 | 30 | 45 |
| 66 | 59 | 30 | 36 | 58 | 30 | 46 |
| 67 | 54 | 30 | 40 | 58 | 24 | 42 |
| 68 | 57 | 31 | 37 | 58 | 24 | 44 |
| 69 | 65 | 35 | 37 | 56 | 27 | 50 |
| 70 | 58 | 33 | 44 | 63 | 30 | 49 |
| 71 | 57 | 33 | 40 | 58 | 29 | 45 |
| 72 | 60 | 32 | 40 | 62 | 30 | 45 |

**Lampiran 4A** (Validitas Variabel Sistem Pengendalian Internal)

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | | | | | | | |
|  | | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | X1.8 | X1.9 | X1.10 | X1.11 | X1.12 | X1.13 | Total |
| X1.1 | Pearson Correlation | 1 | ,752\*\* | ,572\*\* | ,766\*\* | ,577\*\* | -,009 | -,050 | ,412\* | ,211 | ,226 | -,081 | ,371\* | ,217 | ,699\*\* |
| Sig. (2-tailed) |  | ,000 | ,001 | ,000 | ,001 | ,962 | ,794 | ,024 | ,264 | ,230 | ,670 | ,044 | ,249 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.2 | Pearson Correlation | ,752\*\* | 1 | ,488\*\* | ,756\*\* | ,406\* | ,000 | ,050 | ,451\* | ,067 | ,313 | -,225 | ,236 | ,318 | ,669\*\* |
| Sig. (2-tailed) | ,000 |  | ,006 | ,000 | ,026 | 1,000 | ,792 | ,012 | ,726 | ,092 | ,232 | ,209 | ,087 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.3 | Pearson Correlation | ,572\*\* | ,488\*\* | 1 | ,703\*\* | ,356 | -,262 | -,132 | ,352 | ,293 | ,069 | ,099 | ,353 | ,559\*\* | ,633\*\* |
| Sig. (2-tailed) | ,001 | ,006 |  | ,000 | ,053 | ,161 | ,486 | ,056 | ,116 | ,718 | ,604 | ,056 | ,001 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.4 | Pearson Correlation | ,766\*\* | ,756\*\* | ,703\*\* | 1 | ,511\*\* | -,128 | -,165 | ,486\*\* | ,187 | ,326 | ,063 | ,442\* | ,302 | ,743\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 |  | ,004 | ,502 | ,385 | ,007 | ,323 | ,079 | ,741 | ,014 | ,105 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.5 | Pearson Correlation | ,577\*\* | ,406\* | ,356 | ,511\*\* | 1 | ,218 | ,384\* | ,302 | ,183 | ,229 | ,277 | ,052 | -,174 | ,578\*\* |
| Sig. (2-tailed) | ,001 | ,026 | ,053 | ,004 |  | ,247 | ,036 | ,105 | ,334 | ,224 | ,138 | ,786 | ,357 | ,001 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.6 | Pearson Correlation | -,009 | ,000 | -,262 | -,128 | ,218 | 1 | ,683\*\* | ,171 | ,060 | ,533\*\* | ,413\* | ,025 | ,016 | ,430 |
| Sig. (2-tailed) | ,962 | 1,000 | ,161 | ,502 | ,247 |  | ,000 | ,367 | ,754 | ,002 | ,023 | ,894 | ,932 | ,045 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.7 | Pearson Correlation | -,050 | ,050 | -,132 | -,165 | ,384\* | ,683\*\* | 1 | ,131 | ,150 | ,339 | ,233 | -,115 | -,094 | ,494 |
| Sig. (2-tailed) | ,794 | ,792 | ,486 | ,385 | ,036 | ,000 |  | ,489 | ,428 | ,067 | ,215 | ,545 | ,620 | ,015 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.8 | Pearson Correlation | ,412\* | ,451\* | ,352 | ,486\*\* | ,302 | ,171 | ,131 | 1 | ,511\*\* | ,509\*\* | ,325 | ,371\* | ,299 | ,705\*\* |
| Sig. (2-tailed) | ,024 | ,012 | ,056 | ,007 | ,105 | ,367 | ,489 |  | ,004 | ,004 | ,080 | ,044 | ,108 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.9 | Pearson Correlation | ,211 | ,067 | ,293 | ,187 | ,183 | ,060 | ,150 | ,511\*\* | 1 | ,188 | ,539\*\* | ,595\*\* | ,354 | ,540\*\* |
| Sig. (2-tailed) | ,264 | ,726 | ,116 | ,323 | ,334 | ,754 | ,428 | ,004 |  | ,320 | ,002 | ,001 | ,055 | ,002 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.10 | Pearson Correlation | ,226 | ,313 | ,069 | ,326 | ,229 | ,533\*\* | ,339 | ,509\*\* | ,188 | 1 | ,380\* | ,293 | ,359 | ,623\*\* |
| Sig. (2-tailed) | ,230 | ,092 | ,718 | ,079 | ,224 | ,002 | ,067 | ,004 | ,320 |  | ,038 | ,116 | ,052 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.11 | Pearson Correlation | -,081 | -,225 | ,099 | ,063 | ,277 | ,413\* | ,233 | ,325 | ,539\*\* | ,380\* | 1 | ,516\*\* | ,285 | ,459\* |
| Sig. (2-tailed) | ,670 | ,232 | ,604 | ,741 | ,138 | ,023 | ,215 | ,080 | ,002 | ,038 |  | ,004 | ,127 | ,011 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.12 | Pearson Correlation | ,371\* | ,236 | ,353 | ,442\* | ,052 | ,025 | -,115 | ,371\* | ,595\*\* | ,293 | ,516\*\* | 1 | ,545\*\* | ,617\*\* |
| Sig. (2-tailed) | ,044 | ,209 | ,056 | ,014 | ,786 | ,894 | ,545 | ,044 | ,001 | ,116 | ,004 |  | ,002 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.13 | Pearson Correlation | ,217 | ,318 | ,559\*\* | ,302 | -,174 | ,016 | -,094 | ,299 | ,354 | ,359 | ,285 | ,545\*\* | 1 | ,548\*\* |
| Sig. (2-tailed) | ,249 | ,087 | ,001 | ,105 | ,357 | ,932 | ,620 | ,108 | ,055 | ,052 | ,127 | ,002 |  | ,002 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Total | Pearson Correlation | ,699\*\* | ,669\*\* | ,633\*\* | ,743\*\* | ,578\*\* | ,330 | ,294 | ,705\*\* | ,540\*\* | ,623\*\* | ,459\* | ,617\*\* | ,548\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,001 | ,075 | ,115 | ,000 | ,002 | ,000 | ,011 | ,000 | ,002 |  |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | | | | | | | |

**Lampiran 4B** (Validitas Variabel Sistem Akuntansi Keuangan Daerah)

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | |
|  | | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | Total |
| X2.1 | Pearson Correlation | 1 | ,793\*\* | ,223 | -,063 | -,111 | ,263 | -,053 | ,490\*\* |
| Sig. (2-tailed) |  | ,000 | ,236 | ,740 | ,560 | ,160 | ,780 | ,006 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.2 | Pearson Correlation | ,793\*\* | 1 | ,386\* | ,029 | -,025 | ,408\* | ,098 | ,649\*\* |
| Sig. (2-tailed) | ,000 |  | ,035 | ,879 | ,894 | ,025 | ,607 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.3 | Pearson Correlation | ,223 | ,386\* | 1 | ,198 | ,124 | ,132 | ,238 | ,569\*\* |
| Sig. (2-tailed) | ,236 | ,035 |  | ,295 | ,515 | ,486 | ,206 | ,001 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.4 | Pearson Correlation | -,063 | ,029 | ,198 | 1 | ,772\*\* | ,275 | ,446\* | ,643\*\* |
| Sig. (2-tailed) | ,740 | ,879 | ,295 |  | ,000 | ,141 | ,014 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.5 | Pearson Correlation | -,111 | -,025 | ,124 | ,772\*\* | 1 | ,080 | ,520\*\* | ,569\*\* |
| Sig. (2-tailed) | ,560 | ,894 | ,515 | ,000 |  | ,673 | ,003 | ,001 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.6 | Pearson Correlation | ,263 | ,408\* | ,132 | ,275 | ,080 | 1 | ,309 | ,593\*\* |
| Sig. (2-tailed) | ,160 | ,025 | ,486 | ,141 | ,673 |  | ,097 | ,001 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.7 | Pearson Correlation | -,053 | ,098 | ,238 | ,446\* | ,520\*\* | ,309 | 1 | ,620\*\* |
| Sig. (2-tailed) | ,780 | ,607 | ,206 | ,014 | ,003 | ,097 |  | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Total | Pearson Correlation | ,490\*\* | ,649\*\* | ,569\*\* | ,643\*\* | ,569\*\* | ,593\*\* | ,620\*\* | 1 |
| Sig. (2-tailed) | ,006 | ,000 | ,001 | ,000 | ,001 | ,001 | ,000 |  |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | |

**Lampiran 4C** (Validitas Variabel *Value For Money*)

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | | |
|  | | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | X3.7 | X3.8 | X3.9 | Total |
| X3.1 | Pearson Correlation | 1 | ,099 | -,026 | ,264 | ,118 | ,118 | ,156 | ,382\* | ,382\* | ,478\*\* |
| Sig. (2-tailed) |  | ,602 | ,893 | ,158 | ,533 | ,533 | ,410 | ,037 | ,037 | ,008 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.2 | Pearson Correlation | ,099 | 1 | ,329 | ,254 | ,303 | ,303 | ,400\* | ,050 | ,050 | ,532\*\* |
| Sig. (2-tailed) | ,602 |  | ,076 | ,176 | ,104 | ,104 | ,029 | ,793 | ,793 | ,002 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.3 | Pearson Correlation | -,026 | ,329 | 1 | ,503\*\* | -,021 | ,186 | ,246 | ,536\*\* | ,536\*\* | ,628\*\* |
| Sig. (2-tailed) | ,893 | ,076 |  | ,005 | ,914 | ,324 | ,190 | ,002 | ,002 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.4 | Pearson Correlation | ,264 | ,254 | ,503\*\* | 1 | -,053 | -,053 | ,165 | ,550\*\* | ,550\*\* | ,628\*\* |
| Sig. (2-tailed) | ,158 | ,176 | ,005 |  | ,779 | ,779 | ,385 | ,002 | ,002 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.5 | Pearson Correlation | ,118 | ,303 | -,021 | -,053 | 1 | ,787\*\* | ,477\*\* | ,060 | ,060 | ,482\*\* |
| Sig. (2-tailed) | ,533 | ,104 | ,914 | ,779 |  | ,000 | ,008 | ,754 | ,754 | ,007 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.6 | Pearson Correlation | ,118 | ,303 | ,186 | -,053 | ,787\*\* | 1 | ,758\*\* | ,060 | ,060 | ,558\*\* |
| Sig. (2-tailed) | ,533 | ,104 | ,324 | ,779 | ,000 |  | ,000 | ,754 | ,754 | ,001 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.7 | Pearson Correlation | ,156 | ,400\* | ,246 | ,165 | ,477\*\* | ,758\*\* | 1 | ,079 | ,079 | ,585\*\* |
| Sig. (2-tailed) | ,410 | ,029 | ,190 | ,385 | ,008 | ,000 |  | ,679 | ,679 | ,001 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.8 | Pearson Correlation | ,382\* | ,050 | ,536\*\* | ,550\*\* | ,060 | ,060 | ,079 | 1 | 1,000\*\* | ,718\*\* |
| Sig. (2-tailed) | ,037 | ,793 | ,002 | ,002 | ,754 | ,754 | ,679 |  | ,000 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.9 | Pearson Correlation | ,382\* | ,050 | ,536\*\* | ,550\*\* | ,060 | ,060 | ,079 | 1,000\*\* | 1 | ,718\*\* |
| Sig. (2-tailed) | ,037 | ,793 | ,002 | ,002 | ,754 | ,754 | ,679 | ,000 |  | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Total | Pearson Correlation | ,478\*\* | ,532\*\* | ,628\*\* | ,628\*\* | ,482\*\* | ,558\*\* | ,585\*\* | ,718\*\* | ,718\*\* | 1 |
| Sig. (2-tailed) | ,008 | ,002 | ,000 | ,000 | ,007 | ,001 | ,001 | ,000 | ,000 |  |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | | |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | | |

**Lampiran 4D** (Validitas Variabel Kejelasan Sasaran Anggaran)

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | | | | | | | |
|  | | X4.1 | X4.2 | X4.3 | X4.4 | X4.5 | X4.6 | X4.7 | X4.8 | X4.9 | X4.10 | X4.11 | X4.12 | X4.13 | X4.14 |
| X4.1 | Pearson Correlation | 1 | ,779\*\* | ,476\*\* | ,695\*\* | ,525\*\* | ,465\*\* | ,368\* | ,330 | ,283 | ,508\*\* | ,489\*\* | ,354 | ,369\* | ,647\*\* |
| Sig. (2-tailed) |  | ,000 | ,008 | ,000 | ,003 | ,010 | ,045 | ,075 | ,129 | ,004 | ,006 | ,055 | ,045 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 29 |
| X4.2 | Pearson Correlation | ,779\*\* | 1 | ,499\*\* | ,578\*\* | ,354 | ,530\*\* | ,540\*\* | ,358 | ,231 | ,622\*\* | ,752\*\* | ,489\*\* | ,303 | ,468\* |
| Sig. (2-tailed) | ,000 |  | ,005 | ,001 | ,055 | ,003 | ,002 | ,052 | ,219 | ,000 | ,000 | ,006 | ,103 | ,010 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 29 |
| X4.3 | Pearson Correlation | ,476\*\* | ,499\*\* | 1 | ,468\*\* | ,336 | ,642\*\* | ,505\*\* | ,450\* | ,468\*\* | ,319 | ,666\*\* | ,495\*\* | ,187 | ,410\* |
| Sig. (2-tailed) | ,008 | ,005 |  | ,009 | ,069 | ,000 | ,004 | ,013 | ,009 | ,086 | ,000 | ,005 | ,323 | ,027 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 29 |
| X4.4 | Pearson Correlation | ,695\*\* | ,578\*\* | ,468\*\* | 1 | ,109 | ,441\* | ,619\*\* | ,630\*\* | ,572\*\* | ,374\* | ,358 | ,379\* | ,163 | ,508\*\* |
| Sig. (2-tailed) | ,000 | ,001 | ,009 |  | ,566 | ,015 | ,000 | ,000 | ,001 | ,042 | ,052 | ,039 | ,390 | ,005 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 29 |
| X4.5 | Pearson Correlation | ,525\*\* | ,354 | ,336 | ,109 | 1 | ,454\* | ,051 | ,068 | ,055 | ,176 | ,218 | ,288 | ,401\* | ,549\*\* |
| Sig. (2-tailed) | ,003 | ,055 | ,069 | ,566 |  | ,012 | ,789 | ,723 | ,775 | ,353 | ,247 | ,122 | ,028 | ,002 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 29 |
| X4.6 | Pearson Correlation | ,465\*\* | ,530\*\* | ,642\*\* | ,441\* | ,454\* | 1 | ,546\*\* | ,432\* | ,352 | ,567\*\* | ,530\*\* | ,372\* | ,092 | ,396\* |
| Sig. (2-tailed) | ,010 | ,003 | ,000 | ,015 | ,012 |  | ,002 | ,017 | ,057 | ,001 | ,003 | ,043 | ,629 | ,033 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 29 |
| X4.7 | Pearson Correlation | ,368\* | ,540\*\* | ,505\*\* | ,619\*\* | ,051 | ,546\*\* | 1 | ,474\*\* | ,519\*\* | ,519\*\* | ,569\*\* | ,602\*\* | ,059 | ,417 |
| Sig. (2-tailed) | ,045 | ,002 | ,004 | ,000 | ,789 | ,002 |  | ,008 | ,003 | ,003 | ,001 | ,000 | ,755 | ,044 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 29 |
| X4.8 | Pearson Correlation | ,330 | ,358 | ,450\* | ,630\*\* | ,068 | ,432\* | ,474\*\* | 1 | ,365\* | ,368\* | ,298 | ,316 | ,058 | ,535 |
| Sig. (2-tailed) | ,075 | ,052 | ,013 | ,000 | ,723 | ,017 | ,008 |  | ,048 | ,045 | ,109 | ,089 | ,761 | ,019 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 29 |
| X4.9 | Pearson Correlation | ,283 | ,231 | ,468\*\* | ,572\*\* | ,055 | ,352 | ,519\*\* | ,365\* | 1 | -,029 | ,305 | ,605\*\* | ,219 | ,453 |
| Sig. (2-tailed) | ,129 | ,219 | ,009 | ,001 | ,775 | ,057 | ,003 | ,048 |  | ,880 | ,101 | ,000 | ,245 | ,051 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 29 |
| X4.10 | Pearson Correlation | ,508\*\* | ,622\*\* | ,319 | ,374\* | ,176 | ,567\*\* | ,519\*\* | ,368\* | -,029 | 1 | ,489\*\* | ,274 | ,231 | ,670 |
| Sig. (2-tailed) | ,004 | ,000 | ,086 | ,042 | ,353 | ,001 | ,003 | ,045 | ,880 |  | ,006 | ,143 | ,218 | ,057 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 29 |
| X4.11 | Pearson Correlation | ,489\*\* | ,752\*\* | ,666\*\* | ,358 | ,218 | ,530\*\* | ,569\*\* | ,298 | ,305 | ,489\*\* | 1 | ,436\* | ,163 | ,404\* |
| Sig. (2-tailed) | ,006 | ,000 | ,000 | ,052 | ,247 | ,003 | ,001 | ,109 | ,101 | ,006 |  | ,016 | ,390 | ,030 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 29 |
| X4.12 | Pearson Correlation | ,354 | ,489\*\* | ,495\*\* | ,379\* | ,288 | ,372\* | ,602\*\* | ,316 | ,605\*\* | ,274 | ,436\* | 1 | ,469\*\* | ,474 |
| Sig. (2-tailed) | ,055 | ,006 | ,005 | ,039 | ,122 | ,043 | ,000 | ,089 | ,000 | ,143 | ,016 |  | ,009 | ,050 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 29 |
| X4.13 | Pearson Correlation | ,369\* | ,303 | ,187 | ,163 | ,401\* | ,092 | ,059 | ,058 | ,219 | ,231 | ,163 | ,469\*\* | 1 | ,432\* |
| Sig. (2-tailed) | ,045 | ,103 | ,323 | ,390 | ,028 | ,629 | ,755 | ,761 | ,245 | ,218 | ,390 | ,009 |  | ,019 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 29 |
| X4.14 | Pearson Correlation | ,647\*\* | ,468\* | ,410\* | ,508\*\* | ,549\*\* | ,396\* | ,317 | ,235 | ,353 | ,270 | ,404\* | ,274 | ,432\* | 1 |
| Sig. (2-tailed) | ,000 | ,010 | ,027 | ,005 | ,002 | ,033 | ,094 | ,219 | ,061 | ,157 | ,030 | ,150 | ,019 |  |
| N | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | | | | | | | |

**Lampiran 4E** (Validitas Variabel Aksesibilitas Laporan Keuangan)

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | |
|  | | X5.1 | X5.2 | X5.3 | X5.4 | X5.5 | X5.6 | Total |
| X5.1 | Pearson Correlation | 1 | ,831\*\* | ,689\*\* | ,776\*\* | ,725\*\* | ,657\*\* | ,917\*\* |
| Sig. (2-tailed) |  | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X5.2 | Pearson Correlation | ,831\*\* | 1 | ,590\*\* | ,503\*\* | ,600\*\* | ,530\*\* | ,787\*\* |
| Sig. (2-tailed) | ,000 |  | ,001 | ,005 | ,000 | ,003 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X5.3 | Pearson Correlation | ,689\*\* | ,590\*\* | 1 | ,605\*\* | ,584\*\* | ,766\*\* | ,829\*\* |
| Sig. (2-tailed) | ,000 | ,001 |  | ,000 | ,001 | ,000 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X5.4 | Pearson Correlation | ,776\*\* | ,503\*\* | ,605\*\* | 1 | ,646\*\* | ,793\*\* | ,854\*\* |
| Sig. (2-tailed) | ,000 | ,005 | ,000 |  | ,000 | ,000 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X5.5 | Pearson Correlation | ,725\*\* | ,600\*\* | ,584\*\* | ,646\*\* | 1 | ,796\*\* | ,843\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,001 | ,000 |  | ,000 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X5.6 | Pearson Correlation | ,657\*\* | ,530\*\* | ,766\*\* | ,793\*\* | ,796\*\* | 1 | ,886\*\* |
| Sig. (2-tailed) | ,000 | ,003 | ,000 | ,000 | ,000 |  | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Total | Pearson Correlation | ,917\*\* | ,787\*\* | ,829\*\* | ,854\*\* | ,843\*\* | ,886\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | |

**Lampiran 4F** (Validitas Variabel Akuntabilitas Pengelolaan Keuangan Daerah)

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | | | |
|  | | Y1 | Y2 | Y3 | Y4 | Y5 | Y6 | Y7 | Y8 | Y9 | Y10 | Total |
| Y1 | Pearson Correlation | 1 | ,488\*\* | ,548\*\* | ,588\*\* | ,123 | ,027 | ,022 | ,155 | ,241 | ,293 | ,475\*\* |
| Sig. (2-tailed) |  | ,006 | ,002 | ,001 | ,516 | ,889 | ,907 | ,414 | ,199 | ,115 | ,008 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y2 | Pearson Correlation | ,488\*\* | 1 | ,505\*\* | ,257 | ,036 | -,013 | ,011 | ,498\*\* | ,682\*\* | ,664\*\* | ,598\*\* |
| Sig. (2-tailed) | ,006 |  | ,004 | ,171 | ,850 | ,946 | ,954 | ,005 | ,000 | ,000 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y3 | Pearson Correlation | ,548\*\* | ,505\*\* | 1 | ,508\*\* | ,045 | ,024 | ,082 | ,339 | ,484\*\* | ,584\*\* | ,595\*\* |
| Sig. (2-tailed) | ,002 | ,004 |  | ,004 | ,813 | ,898 | ,668 | ,067 | ,007 | ,001 | ,001 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y4 | Pearson Correlation | ,588\*\* | ,257 | ,508\*\* | 1 | ,461\* | ,342 | ,059 | ,435\* | ,433\* | ,524\*\* | ,680\*\* |
| Sig. (2-tailed) | ,001 | ,171 | ,004 |  | ,010 | ,064 | ,758 | ,016 | ,017 | ,003 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y5 | Pearson Correlation | ,123 | ,036 | ,045 | ,461\* | 1 | ,714\*\* | ,531\*\* | ,454\* | ,458\* | ,372\* | ,687\*\* |
| Sig. (2-tailed) | ,516 | ,850 | ,813 | ,010 |  | ,000 | ,003 | ,012 | ,011 | ,043 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y6 | Pearson Correlation | ,027 | -,013 | ,024 | ,342 | ,714\*\* | 1 | ,444\* | ,524\*\* | ,199 | ,174 | ,562\*\* |
| Sig. (2-tailed) | ,889 | ,946 | ,898 | ,064 | ,000 |  | ,014 | ,003 | ,291 | ,357 | ,001 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y7 | Pearson Correlation | ,022 | ,011 | ,082 | ,059 | ,531\*\* | ,444\* | 1 | ,356 | ,183 | ,182 | ,494\*\* |
| Sig. (2-tailed) | ,907 | ,954 | ,668 | ,758 | ,003 | ,014 |  | ,054 | ,333 | ,337 | ,006 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y8 | Pearson Correlation | ,155 | ,498\*\* | ,339 | ,435\* | ,454\* | ,524\*\* | ,356 | 1 | ,574\*\* | ,590\*\* | ,762\*\* |
| Sig. (2-tailed) | ,414 | ,005 | ,067 | ,016 | ,012 | ,003 | ,054 |  | ,001 | ,001 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y9 | Pearson Correlation | ,241 | ,682\*\* | ,484\*\* | ,433\* | ,458\* | ,199 | ,183 | ,574\*\* | 1 | ,958\*\* | ,808\*\* |
| Sig. (2-tailed) | ,199 | ,000 | ,007 | ,017 | ,011 | ,291 | ,333 | ,001 |  | ,000 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y10 | Pearson Correlation | ,293 | ,664\*\* | ,584\*\* | ,524\*\* | ,372\* | ,174 | ,182 | ,590\*\* | ,958\*\* | 1 | ,820\*\* |
| Sig. (2-tailed) | ,115 | ,000 | ,001 | ,003 | ,043 | ,357 | ,337 | ,001 | ,000 |  | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Total | Pearson Correlation | ,475\*\* | ,598\*\* | ,595\*\* | ,680\*\* | ,687\*\* | ,562\*\* | ,494\*\* | ,762\*\* | ,808\*\* | ,820\*\* | 1 |
| Sig. (2-tailed) | ,008 | ,000 | ,001 | ,000 | ,000 | ,001 | ,006 | ,000 | ,000 | ,000 |  |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | | | |

**Lampiran 5**

1. Uji Realibilitas Sistem Pengendalian Internal

|  |  |  |
| --- | --- | --- |
| **Reliability Statistics** | | |
| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
| ,830 | ,830 | 13 |

1. Uji Realibilitas Sistem Akuntansi Keuangan Daerah

|  |  |  |
| --- | --- | --- |
| **Reliability Statistics** | | |
| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
| ,790 | ,788 | 7 |

1. Uji Realibilitas *Value For Money*

|  |  |  |
| --- | --- | --- |
| **Reliability Statistics** | | |
| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
| ,764 | ,770 | 9 |

1. Uji Realibilitas Kejelasan Sasaran Anggaran

|  |  |  |
| --- | --- | --- |
| **Reliability Statistics** | | |
| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
| ,903 | ,903 | 14 |

1. Uji Realibilitas Aksesibilitas Laporan Keuangan

|  |  |  |
| --- | --- | --- |
| **Reliability Statistics** | | |
| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
| ,924 | ,925 | 6 |

1. Uji Realibilitas Akuntabilitas Pengelolaan Keuangan Daerah

|  |  |  |
| --- | --- | --- |
| **Reliability Statistics** | | |
| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
| ,844 | ,849 | 10 |

**Lampiran 6**

Uji Statistik Deskriptif

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| SPI | 72 | 22,83 | 45,01 | 33,7720 | 6,66952 |
| SAKD | 72 | 10,64 | 22,46 | 16,8898 | 3,25053 |
| VFM | 72 | 16,80 | 41,52 | 29,6517 | 4,51203 |
| KSA | 72 | 17,82 | 52,14 | 40,0649 | 5,39112 |
| ALK | 72 | 6,00 | 20,14 | 16,5762 | 3,91100 |
| APKD | 72 | 19,07 | 33,57 | 27,3691 | 3,85667 |
| Valid N (listwise) | 72 |  |  |  |  |

**Lampiran 7**

Uji Asumsi Klasik

1. Uji Normalitas

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 72 |
| Normal Parametersa,b | Mean | ,0000000 |
| Std. Deviation | 3,67313627 |
| Most Extreme Differences | Absolute | ,087 |
| Positive | ,087 |
| Negative | -,069 |
| Test Statistic | | ,087 |
| Asymp. Sig. (2-tailed) | | ,200c,d |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |
| d. This is a lower bound of the true significance. | | |

1. Uji Multikolinieritas

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | 8,781 | 1,468 |  | 5,981 | ,000 |  |  |
| SPI | ,438 | ,030 | ,757 | 14,685 | ,000 | ,634 | 1,578 |
| SAKD | ,136 | ,059 | ,115 | 2,308 | ,024 | ,683 | 1,465 |
| VFM | -,016 | ,042 | -,019 | -,375 | ,709 | ,689 | 1,451 |
| KSA | -,052 | ,034 | -,072 | -1,531 | ,131 | ,754 | 1,327 |
| ALK | ,245 | ,046 | ,248 | 5,294 | ,000 | ,767 | 1,303 |
| a. Dependent Variable: APKD | | | | | | | | |

1. Uji Heteroskedastisitas

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 4,858 | 2,450 |  | 1,983 | ,051 |
| SPI | -,153 | ,050 | -,434 | -3,082 | ,163 |
| SAKD | -,032 | ,098 | -,044 | -,325 | ,746 |
| VFM | ,005 | ,071 | ,010 | ,071 | ,943 |
| KSA | ,059 | ,056 | ,134 | 1,037 | ,303 |
| ALK | ,070 | ,077 | ,116 | ,910 | ,366 |
| a. Dependent Variable: ABS\_Res | | | | | | |

Lampiran 8

Analisis Regresi Linier Berganda

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 8,781 | 1,468 |  | 5,981 | ,000 |
| SPI | ,438 | ,030 | ,757 | 14,685 | ,000 |
| SAKD | ,136 | ,059 | ,115 | 2,308 | ,024 |
| VFM | -,016 | ,042 | -,019 | -,375 | ,709 |
| KSA | -,052 | ,034 | -,072 | -1,531 | ,131 |
| ALK | ,245 | ,046 | ,248 | 5,294 | ,000 |
| a. Dependent Variable: APKD | | | | | | |

**Lampiran 9**

Uji Hipotesis

1. Uji Kelayakan Model (uji f)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 938,704 | 5 | 187,741 | 105,593 | ,000b |
| Residual | 117,346 | 66 | 1,778 |  |  |
| Total | 1056,050 | 71 |  |  |  |
| a. Dependent Variable: APKD | | | | | | |
| b. Predictors: (Constant), ALK, KSA, SAKD, VFM, SPI | | | | | | |

1. Uji Parsial (uji t)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 8,781 | 1,468 |  | 5,981 | ,000 |
| SPI | ,438 | ,030 | ,757 | 14,685 | ,000 |
| SAKD | ,136 | ,059 | ,115 | 2,308 | ,024 |
| VFM | -,016 | ,042 | -,019 | -,375 | ,709 |
| KSA | -,052 | ,034 | -,072 | -1,531 | ,131 |
| ALK | ,245 | ,046 | ,248 | 5,294 | ,000 |
| a. Dependent Variable: APKD | | | | | | |

1. Koefisien Determinasi (R2)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summary** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | ,943a | ,889 | ,880 | 1,33341 |
| a. Predictors: (Constant), ALK, KSA, SAKD, VFM, SPI | | | | |

**Lampiran 10**

**A person wearing a face mask holding a piece of paper

Description automatically generatedDokumentasi**

A person and person standing in a room

Description automatically generated

Two women standing in a room

Description automatically generated

Two women wearing masks and holding a piece of paper

Description automatically generated A person in a uniform holding a person's paper

Description automatically generated

A person holding a piece of paper

Description automatically generated