**LAMPIRAN**

**Lampiran 1**

**KUESIONER PENELIAN**

salah satu penyebab terjadinya krisis ekonomi di Indonesia adalah akibat tata cara penyelenggaraan pemerintahan yang tidak dikelola dan diatur dengan baik. Hal tersebut menimbulkan berbagai masalah seperti korupsi, kolusi dan nepotisme (KKN) yang sulit diberantas, monopoli dengan kegiatan ekonomi, serta kualitas pelayanan pada masyarakat memburuk, pada krisis ekonomi dan krisis kepercayaan serta mengarah pada reformasi. Arus reformasi telah membawa perubahan pada sistem politik, sosial, kemasyarakatan dan ekonomi sehingga menimbulkan tuntutan yang beragam terhadap pengelolaan pemerintah yang baik (*good goverment govemence*).

UU No. 33 Tahun 2004 menjadi awalnya dari otonomi daerah yang menyebabkan perubahan signifikan mengenai hubungan legislatif dan eksekutif di daerah, karena kedua lembaga tersebut sama-sama memiliki power. Implikasi positif diberlakukannya Undang-Undang tentang Otonomi Daerah yang berkaitan dengan kedudukan fungsi dan hak-hak DPRD adalah diharapkan DPRD yang selanjutnya disebut dewan akan lebih aktif menangkap aspirasi yang berkembang di masyarakat, yang kemudian mengadopsinya dalam berbagai bentuk kebijakan politik di daerah. Untuk mewujudkan otonomi daerah dan desentralisasi yang luas, nyata dan bertanggungjawab, diperlukannya manajemen keuangan daerah yang mampu mengontrol kebijakan keuangan daerah secara ekonomis, efesien, efektif dan akuntabel. Dampak lain dari otonomi daerah yaitu adanyab tuntutan terhadap pemerintah untuk menciptakan *good governance* sebagai prasyarat penyelenggaraan pemerintah dengan mengedepankan akuntabilitas dan transparasi. Peraturan Pemerintah (PP) Nomor 58 Tahun 2005 tentang pengelolaan dan pertanggungjawaban Anggaran menjelaskan bahwa : (1) pengawasan atas anggaran dilakukan oleh dewan, (2) Dewan berwenang memerintahkan pemeriksa enternal di daerah untuk melakukan pemeriksaan terhadap pengelolaan anggaran. Lembaga legislatif mempunyai tiga fungsi umum yaitu : (1) Fungsi Legislatif (fungsi membuat peraturan perundang-undangan), (2) Fungsi anggaran (fungsi untuk menyusun anggaran, (3) Fungsi pengawasan (fungsi untuk mengawasi kinerja eksekutif). Penelitian ini akan membahas fungsi dewan dalam pengawasan anggaran mulai dari penyusunan, pelaksanaan, hingga pelaporan dan evaluasi anggaran yang dilakukan lembaga eksekutif. Permasalahannya adalah apakah dewab dalam melakukan fungsi pengawasan lebih disebabkan pengetahuan dewan tentang anggaran mengikat anggota dewan umumnya bernagkat dari politik (partai) atau lebih disebabkan karena permasalahan lain. Selain itu, apakah akuntabilitas, partisipasi masyarakat akan mempengaruhi pengawasan anggaran yang dilakukan oleh dewan.

1. **IDENTITAS RESPONDEN**

**PETUNJUK:** Bagian ini menanyakan tentang identitas Bapak/Ibu serta pengalaman Bapak/Ibu sebagai anggota dewan memberi tanda silang (x) pada pilihan yang ada atau mengisi titik-titik yang tersedia :

1. Jenis Kelamin : a. Laki-Laki

b. Perempuan

1. Usia : ....... Tahun
2. Pendidikan Terakhir : a. SMA/SMK

b. D1/D2/D3

c. S1

d. S2

e. S3

Sebutkan bidang pendidikan . . . . . . . . . . . . . .

1. Keikutsertaan dalam pendidikan pelatihan tentang keuangan daerah

a. Belum pernah

b. 1 kali

c. 2-3 kali

d. 4 kali atau lebih

1. Pengalaman politik : . . . . . Tahun
2. Pengalaman sebagai anggota DPR/DPRD :

a. Satu periode

b. Dua periode

c. Lebih dari dua periode

1. Bidang : . . . . . . .
2. Komisi : . . . . . . .
3. Keikutsertaan dalam panitia : a. Ya b. Tidak

**PETUNJUK PENGISIAN DAN PENGIRIMAN KUESIONER**

1. **Cara pengisian Kuesioner**
2. Semua pertanyaan dijawab dengan cara memberikan tanda silang (X) atau tanda (√) pada salah satu jawaban yang tersedia dan paling tepat menurut persepsi Bapak/Ibu.
3. Tidak benar atau salah dalam memberikan jawaban karena saya hanya memperhatikan pada suatu angka atau jawaban yang menunjuk persepsi terbaik dari Bapak/Ibu.
4. Saya sangat mengharapkan pengembalian kuesioner ini paling lambat jangka waktu satu (1) minggu sejak Bapak/Ibu menerimanya.
5. Terima kasih sebelumnya atas ketersediaan Bapak/Ibu meluangkan waktu untuk berpartisipasi dan melengkapi kuesioner ini.

**Keterangan :**

STS : Sangat Tidak Setuju

TS : Tidak Setuju

TT : Tidak Tahu

S : Setuju

SS : Sangat Setuju

1. **BAGIAN PERTAMA (PENGETAHUAN RESPONDEN)**

**PETUNJUK :** Bagian ini meminta persepsi Bapak/Ibu mengenai hal-hal terkait pengetahuan Bapak/Ibu tentang anggaran yang disusun oleh lembaga eksekutif yaitu pemerintah daerah dan SKPD. Pengetahua tentang anggaran dimaksudkan untuk menjalankan fungsi dewan dalam mengawasi keuangan daerah (APBD).

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| **No** | **Pernyataan** | **STS** | **TS** | **TT** | **S** | **SS** |
| 1. | Anggaran publik mendapatkan otorisasi legislatif terlebih dahulu sebelum eksekutif dapat membelanjakan anggaran tersebut. |  |  |  |  |  |
| 2. | Prinsip anggaran yang bersifat komrehensif tidak memasukan dana *non-budgetair.* |  |  |  |  |  |
| 3. | Estimasi anggaran tidak memasukan cadangan dana yang tersembunyi. |  |  |  |  |  |
| 4. | APBD yang disusun oleh DPRD bersama-sama dengan kepala daerah. |  |  |  |  |  |
| 5. | Penyusunan dan penetapan perhitungan APBD merupakan pertanggungjawaban DPRD. |  |  |  |  |  |
| 6. | Pertanggungjawaban perhitungan APBD untuk pemerintah daerah Tingkat I. (Provinsi) adalah sampai menteri. |  |  |  |  |  |
| 7. | Pertanggungjawaban perhitungan APBD untuk pemerintah daerah tingkat II. (Kota) adalah sampai ke Gubernur. |  |  |  |  |  |
| 8. | Pemerintah Daerah menyampaikan kebijakan umum APBD tahun anggaran berikutnya kepada DPRD. |  |  |  |  |  |
| 9. | DPRD membahas Kebijakan umum APBD dalam pembicaraan pendahulu RAPBD tahun anggaran berikutnya. |  |  |  |  |  |
| 10. | Dalam menyusun APBD, Pemerintah daerah dan DPRD membahas prioritas dan plafon anggaran sementara |  |  |  |  |  |
| 11. | Sistem Informasi Akuntansi dan Sistem Pengendalian Manajemen sangat diperlukan untuk mendukung pelaksanaan anggaran. |  |  |  |  |  |
| 12. | Jumlah anggaran yang di setujui dewan legislatif harus termanfaatkan oleh eksekutif secara ekonomis, efesien dan efektif. |  |  |  |  |  |
| 13. | Anda sebagai anggota dewan perlu untuk memiliki pengetahuan tentang penyusunan APBD. |  |  |  |  |  |
| 14. | Anda sebagai anggota dewan pelu untuk memiliki pengetahuan tentang pelaksanaan APBD. |  |  |  |  |  |
| 15. | Anda sebagai anggota dewan perlu memiliki pengetahuan untuk mendeteksi terjadinya kebocoran dalam pelaksanaan APBD. |  |  |  |  |  |
| 16. | Anda sebagau anggota dewan perlu memiliki pengetahuan untuk mendeteksi terjadinya pemborosan dan kegagalan dalam pelasanaan APBD. |  |  |  |  |  |

1. **BAGIAN KEDUA (AKUNTABILITAS)**

**PETUNJUK :** Pertanyaan-pertanyaan berikut ini berkaitan dengan pengetahuan Bapak/Ibu selaku anggota dewan legislatif tentang akuntabilitas yang dilakukan oleh lembaga eksekutif yaitu pemerintah daertah dan SKPD.

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| **No** | **pernyataan** | **STS** | **TS** | **TT** | **S** | **SS** |
| 1. | Anggota dewan perlu mengetahui standar operasional prosedur akuntabilitas penyusunan LAKIP yang disusun pemerintah daerah dan SKPD. |  |  |  |  |  |
| 2. | Anggota dewan menggunakan LAKIP sebagai media untuk mengetahui dan menilai keberhasilan dan kegagalan pelaksanaan tugas serta tanggung jawab instansi terkait pelaksanaan keuangan daerah (APBD). |  |  |  |  |  |
| 3. | Akuntabilitas merupakan pelaporan pertanggungjawaban masalah keuangan hasil dan manfaat yang benar-benar dirasakan masyarakat. |  |  |  |  |  |
| 4. | Anggota dewan mengetahui prinsip penyusunan LAKIP harus jujur, objektif dan transparan serta memiliki prinsip pertanggungjawaban, prinsip prioritas dan prinsip manfaat |  |  |  |  |  |
| 5. | Anggota dewan perlu mengetahui bahwa penyampaian LAKIP dibuat secara tertulis dan disampaikan secara periodik, selambat-lambatnya 3 (tiga) bulansetelah tahun anggaran berakhir. |  |  |  |  |  |
| 6. | Anggota dewan perlu mengetahui mekanisme penyampaian pelaporan LAKIP melibatkan pihak yang berwenang membuat, menerima serta pengguna LAKIP. |  |  |  |  |  |
| 7. | LAKIP meliputi pengungkapan mandat apa yang diemban instansi, perencanaan strategis, perencanaan pengukuran dan evaluasi kinerja instansi, serta analisis akuntabilitas kinerja |  |  |  |  |  |

1. **BAGIAN KETIGA (IDENTITAS PERSONAL)**

**PETUNJUK :** Bagian ini meminta persepsi Bapak/Ibu tentang identitas personal yang dilakukan lembaga eksekutif dalam penyusunan arah dan kebijakan keuangan daerah (APBD).

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| **No** | **Pernyataan** | **STS** | **TS** | **TT** | **S** | **SS** |
| 1. | Jenjang Pendidikan Bapak/ibu dalam pelaksanaan tugas. |  |  |  |  |  |
| 2. | Latar belakang prndidikan Bapak/ibu dapat membantu dalam melaksanakan tugas dalam pengaswasan keuangan daerah |  |  |  |  |  |
| 3. | Pendidikan Bapak/ibu bermanfaat dalam menangani kasus-kasus tertentu |  |  |  |  |  |
| 4. | Pengalaman organisasi Bapak/ibu memberikan pengaruh yang signifikan terhadap kinerja Bapak/ibu saat ini |  |  |  |  |  |
| 5. | Pengalaman kerja Bapak/ibu di pemerintah menjadi media pembelajaran untuk menjadi lebih baik dalam pelaksanaan tugas |  |  |  |  |  |
| 6. | Semakin lama Bapak/ibu mengikuti suatu organisasi, maka semakin banyak pengalaman yang didapatkan |  |  |  |  |  |
| 7. | Masa kerja Bapak/ibu di pemerintah memberikan pengalaman dalam melaksanakan tugas |  |  |  |  |  |

1. **BAGIAN KELIMA (PENGAWASAN KEUANGAN DAERAH)**

**PETUNJUK :** Bagian ini meminta persepsi dan pengetahuan Bapak/Ibu selaku dewan legislatif dalam menjalankan fungsi legislatifnya yaitu mengawasi kinerja lembaga eksekutif dalam penyusunan, pelaksanaan, pelaporan dan evaluasi keuangan daerah (APBD).

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| **No** | **Pernyataan** | **STS** | **TS** | **TT** | **S** | **SS** |
| 1. | Anggota dewan selalu dilibatkan dalam penyusunan arah dan kebijakan umum APBD. |  |  |  |  |  |
| 2. | Anggota dewan selalu melakukan analisis politik terhadap proses penyusunan APBD. |  |  |  |  |  |
| 3. | Anggota dewan selalu dilibatkan dalam pengesahan APBD yang telah disusun oleh pihak pemerintah daerah. |  |  |  |  |  |
| 4. | Anggota dewan memiliki kemampuan menjelaskan APBD yang telah disusun pihak peerintah daerah. |  |  |  |  |  |
| 5. | Anggota dewan harus menyakinan bahwa APBD telah memiliki transparasi. |  |  |  |  |  |
| 6. | Anggota dewan harus selalu memantau pelaksanaan APBD. |  |  |  |  |  |
| 7. | Anggota dewan selalu mengevaluasi Laporan Pertanggungjawaban yang disusun pemerintah daerah. |  |  |  |  |  |
| 8. | Evaluasi yang dilakukan dewan mencangkup faktor-faktor atau alasan-alasan yang mendorong timbulnya revisi APBD. |  |  |  |  |  |
| 9. | Anggota dewan selalu meminta keterangan berkaitan dengan Laporan Pertanggungjawaban (LPJ) APBD yang disampaikan Bupati atau Walikota. |  |  |  |  |  |
| 10. | Anggota dewan selalu mengusut dan menindaklanjuti jika terjadi kegagalan dalam LPJ APBD. |  |  |  |  |  |
| 11. | Proses penganggaran akan lebih efektif jika diawasi oleh lembaga pengawas khusus (*oversight body*) yang bertugas mengontrol proses perencanaan dan pengendalian anggaran. |  |  |  |  |  |
| 12. | Dalam tahap pengawasan dan pemeriksanaan serta penyusunan dan penetapan perhitungan APBD, pengendalian dan pemeriksaan/audit terhadap APBD bersifat keuangan |  |  |  |  |  |
| 13. | Pengawasan terhadap pengeluaran daerah dilakukan berdasarkan ketaatan terhadap tiga unsur utama, yaitu unsur ketaatan pada perundangan yang berlaku, unsur kehematan dan efesuensu, dan hasil program. |  |  |  |  |  |

**Lampiran 2**

**Data Uji Validitas Dan Reliabilitas Variabel Pengawasan Keuangan Daerah (Y)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Nomor Responden | Instrumen Penelitian Pengawasan Keuangan Daerah (Y) | | | | | | | | | | | | | Skor Total |
| Y.1 | Y.2 | Y.3 | Y.4 | Y.5 | Y.6 | Y.7 | Y.8 | Y.9 | Y.10 | Y.11 | Y.12 | Y.13 |
| 1 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 52 |
| 2 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 3 | 4 | 3 | 5 | 5 | 55 |
| 3 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 57 |
| 4 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 3 | 3 | 55 |
| 5 | 5 | 5 | 4 | 4 | 5 | 5 | 3 | 4 | 4 | 3 | 4 | 3 | 3 | 52 |
| 6 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 55 |
| 7 | 5 | 5 | 5 | 5 | 3 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 56 |
| 8 | 4 | 3 | 4 | 3 | 5 | 3 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 9 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 54 |
| 10 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 5 | 4 | 5 | 4 | 4 | 4 | 48 |
| 11 | 5 | 5 | 4 | 4 | 5 | 4 | 3 | 4 | 5 | 4 | 4 | 4 | 4 | 55 |
| 12 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 13 | 3 | 4 | 4 | 3 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 14 | 5 | 5 | 4 | 5 | 3 | 3 | 5 | 3 | 5 | 5 | 5 | 3 | 3 | 54 |
| 15 | 3 | 3 | 4 | 5 | 3 | 4 | 5 | 4 | 4 | 4 | 4 | 3 | 3 | 49 |
| 16 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 5 | 5 | 50 |
| 17 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 62 |
| 18 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 54 |
| 19 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 57 |
| 20 | 4 | 4 | 5 | 4 | 3 | 4 | 4 | 5 | 4 | 3 | 5 | 4 | 4 | 53 |
| 21 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 57 |
| 22 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 3 | 3 | 54 |
| 23 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 56 |
| 24 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 57 |
| 25 | 3 | 4 | 5 | 3 | 4 | 5 | 5 | 4 | 3 | 4 | 4 | 4 | 4 | 52 |
| 26 | 4 | 4 | 4 | 4 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 59 |
| 27 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 55 |
| 28 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 49 |
| 29 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 5 | 3 | 5 | 4 | 4 | 49 |
| 30 | 4 | 4 | 3 | 3 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 31 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 59 |
| 32 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 55 |
| 33 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 54 |
| 34 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 55 |
| 35 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 5 | 55 |
| 36 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 59 |
| 37 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 51 |
| 38 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 57 |
| 39 | 4 | 4 | 4 | 4 | 3 | 5 | 5 | 4 | 3 | 4 | 3 | 4 | 3 | 50 |
| 40 | 3 | 4 | 3 | 4 | 3 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 56 |
| 41 | 4 | 4 | 3 | 3 | 3 | 5 | 5 | 4 | 4 | 4 | 5 | 3 | 3 | 50 |
| 42 | 4 | 5 | 4 | 5 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 50 |
| 43 | 4 | 5 | 4 | 4 | 5 | 3 | 4 | 3 | 4 | 3 | 4 | 5 | 4 | 52 |
| 44 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 5 | 4 | 52 |
| 45 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 3 | 4 | 5 | 55 |
| 46 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 58 |

**Lampiran 3**

**Data Uji Validitas Dan Reliabilitas Variabel Akuntabilitas Publik (X1)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Nomor Responden | Instrumen Penelitian Akuntabilitas Publik (X1) | | | | | | | Skor Total |
| X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 |
| 1 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 32 |
| 2 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 32 |
| 3 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 33 |
| 4 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 32 |
| 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 33 |
| 6 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 32 |
| 7 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 33 |
| 8 | 5 | 4 | 4 | 3 | 3 | 3 | 4 | 26 |
| 9 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 32 |
| 10 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 24 |
| 11 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 31 |
| 12 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 26 |
| 13 | 5 | 4 | 4 | 3 | 3 | 4 | 3 | 26 |
| 14 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 31 |
| 15 | 5 | 4 | 3 | 4 | 4 | 4 | 3 | 27 |
| 16 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 27 |
| 17 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 34 |
| 18 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 31 |
| 19 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 33 |
| 20 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 30 |
| 21 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 33 |
| 22 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 31 |
| 23 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 30 |
| 24 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 32 |
| 25 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 30 |
| 26 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 30 |
| 27 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 31 |
| 28 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 30 |
| 29 | 4 | 4 | 4 | 2 | 4 | 3 | 3 | 24 |
| 30 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 25 |
| 31 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 32 |
| 32 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 32 |
| 33 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 30 |
| 34 | 5 | 5 | 4 | 4 | 4 | 3 | 4 | 29 |
| 35 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 33 |
| 36 | 4 | 5 | 5 | 4 | 4 | 4 | 3 | 29 |
| 37 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 29 |
| 38 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 32 |
| 39 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 27 |
| 40 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 33 |
| 41 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 32 |
| 42 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 32 |
| 43 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 33 |
| 44 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 32 |
| 45 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 29 |
| 46 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 33 |

**Lampiran 4**

**Data Uji Validitas Dan Reliabilitas Variabel Identitas Personal (X2)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Nomor Responden | Instrumen Penelitian Identitas Personal (X2) | | | | | | | Skor Total |
| X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 |
| 1 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 30 |
| 2 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 32 |
| 3 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 33 |
| 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 30 |
| 5 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 31 |
| 6 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 31 |
| 7 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 34 |
| 8 | 3 | 4 | 3 | 4 | 4 | 3 | 3 | 24 |
| 9 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 31 |
| 10 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 24 |
| 11 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 31 |
| 12 | 3 | 3 | 4 | 3 | 4 | 4 | 3 | 24 |
| 13 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 26 |
| 14 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 33 |
| 15 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 30 |
| 16 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 27 |
| 17 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 33 |
| 18 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 32 |
| 19 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 34 |
| 20 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 30 |
| 21 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 34 |
| 22 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 30 |
| 23 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 31 |
| 24 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 33 |
| 25 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 31 |
| 26 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 32 |
| 27 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 34 |
| 28 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 30 |
| 29 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 27 |
| 30 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 26 |
| 31 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 33 |
| 32 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 30 |
| 33 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 32 |
| 34 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 29 |
| 35 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 30 |
| 36 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 32 |
| 37 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 30 |
| 38 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 34 |
| 39 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 31 |
| 40 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 32 |
| 41 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 31 |
| 42 | 3 | 3 | 4 | 3 | 4 | 4 | 3 | 24 |
| 43 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 26 |
| 44 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 33 |
| 45 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 30 |
| 46 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 27 |

**Lampiran 5**

**Data Uji Validitas Dan Reliabilitas Variabel Brand Awareness (X3)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No. Resp | Instrumen Penelitian Pengetahuan Dewan (X3) | | | | | | | | | | | | | | | | Skor Total |
| X3. 1 | X3. 2 | X3. 3 | X3. 4 | X3. 5 | X3. 6 | X3. 7 | X3. 8 | X3. 9 | X3. 10 | X3. 11 | X3. 12 | X3. 13 | X3. 14 | X3. 15 | X3. 16 |
| 1 | 4 | 5 | 3 | 5 | 5 | 4 | 5 | 5 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 62 |
| 2 | 5 | 4 | 5 | 4 | 3 | 5 | 5 | 5 | 4 | 3 | 4 | 2 | 5 | 3 | 4 | 4 | 65 |
| 3 | 5 | 5 | 5 | 4 | 5 | 3 | 5 | 5 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 5 | 69 |
| 4 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 3 | 5 | 5 | 4 | 4 | 3 | 3 | 5 | 68 |
| 5 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 3 | 4 | 70 |
| 6 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 4 | 4 | 67 |
| 7 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 3 | 5 | 5 | 5 | 4 | 5 | 5 | 75 |
| 8 | 3 | 3 | 3 | 3 | 3 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 61 |
| 9 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 3 | 4 | 69 |
| 10 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 5 | 4 | 4 | 5 | 5 | 4 | 3 | 4 | 60 |
| 11 | 4 | 3 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 72 |
| 12 | 4 | 3 | 5 | 3 | 4 | 4 | 3 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 66 |
| 13 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 63 |
| 14 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 69 |
| 15 | 5 | 5 | 4 | 3 | 5 | 4 | 4 | 5 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 65 |
| 16 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 69 |
| 17 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 77 |
| 18 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 68 |
| 19 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 72 |
| 20 | 5 | 4 | 4 | 5 | 4 | 3 | 3 | 4 | 4 | 3 | 5 | 4 | 5 | 4 | 4 | 3 | 64 |
| 21 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 69 |
| 22 | 4 | 5 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 66 |
| 23 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 70 |
| 24 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 74 |
| 25 | 4 | 3 | 5 | 5 | 4 | 4 | 3 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 3 | 4 | 65 |
| 26 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 76 |
| 27 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 71 |
| 28 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 62 |
| 29 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 5 | 4 | 4 | 3 | 5 | 3 | 5 | 4 | 5 | 64 |
| 30 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 5 | 4 | 4 | 3 | 4 | 5 | 63 |
| 31 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 75 |
| 32 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 3 | 4 | 4 | 4 | 5 | 4 | 4 | 70 |
| 33 | 4 | 5 | 5 | 3 | 5 | 3 | 4 | 4 | 3 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 65 |
| 34 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 72 |
| 35 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 65 |
| 36 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 71 |
| 37 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 64 |
| 38 | 4 | 3 | 5 | 5 | 4 | 4 | 3 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 3 | 4 | 65 |
| 39 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 76 |
| 40 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 71 |
| 41 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 61 |
| 42 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 5 | 4 | 4 | 3 | 5 | 3 | 5 | 4 | 5 | 64 |
| 43 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 5 | 4 | 4 | 3 | 4 | 5 | 63 |
| 44 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 77 |
| 45 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 3 | 4 | 4 | 4 | 5 | 4 | 4 | 70 |
| 46 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 75 |

**Lampiran 6**

**Uji Validitas Variabel Pengawasan Keuangan Daerah (Y)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | | | | | | |
|  | | Y.01 | Y.02 | Y.03 | Y.04 | Y.05 | Y.06 | Y.07 | Y.08 | Y.09 | Y.10 | Y.11 | Y.12 | Y.13 | Total.Y |
| Y.01 | Pearson Correlation | 1 | .345\* | .454\*\* | .475\*\* | .391\*\* | .133 | -.020 | -.151 | .021 | -.064 | -.077 | -.131 | -.065 | .430\*\* |
| Sig. (2-tailed) |  | .019 | .002 | .001 | .007 | .378 | .896 | .316 | .892 | .671 | .613 | .387 | .668 | .003 |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| Y.02 | Pearson Correlation | .345\* | 1 | .184 | .291\* | .219 | .197 | .124 | -.134 | -.005 | -.067 | .034 | -.101 | -.023 | .380\*\* |
| Sig. (2-tailed) | .019 |  | .220 | .050 | .144 | .189 | .413 | .374 | .972 | .657 | .823 | .504 | .878 | .009 |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| Y.03 | Pearson Correlation | .454\*\* | .184 | 1 | .288 | .397\*\* | .249 | .122 | .032 | -.236 | -.064 | -.008 | -.092 | .031 | .442\*\* |
| Sig. (2-tailed) | .002 | .220 |  | .052 | .006 | .095 | .420 | .832 | .114 | .671 | .957 | .542 | .836 | .002 |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| Y.04 | Pearson Correlation | .475\*\* | .291\* | .288 | 1 | .015 | .102 | .391\*\* | -.094 | .170 | .118 | .004 | .062 | .125 | .549\*\* |
| Sig. (2-tailed) | .001 | .050 | .052 |  | .921 | .500 | .007 | .534 | .259 | .436 | .978 | .684 | .409 | .000 |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| Y.05 | Pearson Correlation | .391\*\* | .219 | .397\*\* | .015 | 1 | .259 | -.241 | -.039 | -.038 | -.053 | -.023 | .092 | .004 | .391\*\* |
| Sig. (2-tailed) | .007 | .144 | .006 | .921 |  | .082 | .106 | .795 | .803 | .729 | .881 | .544 | .981 | .007 |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| Y.06 | Pearson Correlation | .133 | .197 | .249 | .102 | .259 | 1 | .401\*\* | .268 | -.206 | .164 | .073 | -.038 | -.063 | .483\*\* |
| Sig. (2-tailed) | .378 | .189 | .095 | .500 | .082 |  | .006 | .072 | .169 | .275 | .630 | .801 | .678 | .001 |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| Y.07 | Pearson Correlation | -.020 | .124 | .122 | .391\*\* | -.241 | .401\*\* | 1 | -.034 | .086 | .280 | .152 | .033 | -.006 | .434\*\* |
| Sig. (2-tailed) | .896 | .413 | .420 | .007 | .106 | .006 |  | .825 | .568 | .060 | .312 | .826 | .969 | .003 |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| Y.08 | Pearson Correlation | -.151 | -.134 | .032 | -.094 | -.039 | .268 | -.034 | 1 | .161 | .164 | .142 | .284 | .371\* | .325\* |
| Sig. (2-tailed) | .316 | .374 | .832 | .534 | .795 | .072 | .825 |  | .284 | .276 | .347 | .056 | .011 | .027 |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| Y.09 | Pearson Correlation | .021 | -.005 | -.236 | .170 | -.038 | -.206 | .086 | .161 | 1 | .329\* | .481\*\* | .189 | .357\* | .405\*\* |
| Sig. (2-tailed) | .892 | .972 | .114 | .259 | .803 | .169 | .568 | .284 |  | .025 | .001 | .209 | .015 | .005 |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| Y.10 | Pearson Correlation | -.064 | -.067 | -.064 | .118 | -.053 | .164 | .280 | .164 | .329\* | 1 | .118 | .115 | .114 | .372\* |
| Sig. (2-tailed) | .671 | .657 | .671 | .436 | .729 | .275 | .060 | .276 | .025 |  | .433 | .447 | .450 | .011 |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| Y.11 | Pearson Correlation | -.077 | .034 | -.008 | .004 | -.023 | .073 | .152 | .142 | .481\*\* | .118 | 1 | -.046 | -.023 | .330\* |
| Sig. (2-tailed) | .613 | .823 | .957 | .978 | .881 | .630 | .312 | .347 | .001 | .433 |  | .764 | .881 | .025 |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| Y.12 | Pearson Correlation | -.131 | -.101 | -.092 | .062 | .092 | -.038 | .033 | .284 | .189 | .115 | -.046 | 1 | .772\*\* | .404\*\* |
| Sig. (2-tailed) | .387 | .504 | .542 | .684 | .544 | .801 | .826 | .056 | .209 | .447 | .764 |  | .000 | .005 |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| Y.13 | Pearson Correlation | -.065 | -.023 | .031 | .125 | .004 | -.063 | -.006 | .371\* | .357\* | .114 | -.023 | .772\*\* | 1 | .475\*\* |
| Sig. (2-tailed) | .668 | .878 | .836 | .409 | .981 | .678 | .969 | .011 | .015 | .450 | .881 | .000 |  | .001 |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| Total.Y | Pearson Correlation | .430\*\* | .380\*\* | .442\*\* | .549\*\* | .391\*\* | .483\*\* | .434\*\* | .325\* | .405\*\* | .372\* | .330\* | .404\*\* | .475\*\* | 1 |
| Sig. (2-tailed) | .003 | .009 | .002 | .000 | .007 | .001 | .003 | .027 | .005 | .011 | .025 | .005 | .001 |  |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | | | | | | |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | | | | | | |

**Lampiran 7**

**Uji Validitas Variabel Akuntansi Publik (X1)**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | |
|  | | X1.01 | X1.02 | X1.03 | X1.04 | X1.05 | X1.06 | X1.07 | Total.X1 |
| X1.01 | Pearson Correlation | 1 | .148 | .142 | .162 | .168 | .282 | -.047 | .406\*\* |
| Sig. (2-tailed) |  | .325 | .347 | .281 | .264 | .057 | .757 | .005 |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| X1.02 | Pearson Correlation | .148 | 1 | -.033 | .291\* | .380\*\* | .295\* | .413\*\* | .564\*\* |
| Sig. (2-tailed) | .325 |  | .826 | .050 | .009 | .047 | .004 | .000 |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| X1.03 | Pearson Correlation | .142 | -.033 | 1 | .382\*\* | .233 | .334\* | .110 | .511\*\* |
| Sig. (2-tailed) | .347 | .826 |  | .009 | .119 | .023 | .465 | .000 |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| X1.04 | Pearson Correlation | .162 | .291\* | .382\*\* | 1 | .325\* | .466\*\* | .380\*\* | .720\*\* |
| Sig. (2-tailed) | .281 | .050 | .009 |  | .027 | .001 | .009 | .000 |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| X1.05 | Pearson Correlation | .168 | .380\*\* | .233 | .325\* | 1 | .385\*\* | .499\*\* | .701\*\* |
| Sig. (2-tailed) | .264 | .009 | .119 | .027 |  | .008 | .000 | .000 |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| X1.06 | Pearson Correlation | .282 | .295\* | .334\* | .466\*\* | .385\*\* | 1 | .385\*\* | .735\*\* |
| Sig. (2-tailed) | .057 | .047 | .023 | .001 | .008 |  | .008 | .000 |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| X1.07 | Pearson Correlation | -.047 | .413\*\* | .110 | .380\*\* | .499\*\* | .385\*\* | 1 | .649\*\* |
| Sig. (2-tailed) | .757 | .004 | .465 | .009 | .000 | .008 |  | .000 |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| Total.X1 | Pearson Correlation | .406\*\* | .564\*\* | .511\*\* | .720\*\* | .701\*\* | .735\*\* | .649\*\* | 1 |
| Sig. (2-tailed) | .005 | .000 | .000 | .000 | .000 | .000 | .000 |  |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | |

**Lampiran 8**

**Uji Validitas Variabel Identitas Personal (X2)**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | |
|  | | X2.01 | X2.02 | X2.03 | X2.04 | X2.05 | X2.06 | X2.07 | Total.X2 |
| X2.01 | Pearson Correlation | 1 | .524\*\* | .410\*\* | .542\*\* | .097 | .538\*\* | .567\*\* | .784\*\* |
| Sig. (2-tailed) |  | .000 | .005 | .000 | .521 | .000 | .000 | .000 |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| X2.02 | Pearson Correlation | .524\*\* | 1 | .103 | .501\*\* | .310\* | .493\*\* | .413\*\* | .720\*\* |
| Sig. (2-tailed) | .000 |  | .496 | .000 | .036 | .001 | .004 | .000 |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| X2.03 | Pearson Correlation | .410\*\* | .103 | 1 | .299\* | .178 | .556\*\* | .358\* | .592\*\* |
| Sig. (2-tailed) | .005 | .496 |  | .044 | .237 | .000 | .015 | .000 |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| X2.04 | Pearson Correlation | .542\*\* | .501\*\* | .299\* | 1 | .177 | .464\*\* | .471\*\* | .729\*\* |
| Sig. (2-tailed) | .000 | .000 | .044 |  | .240 | .001 | .001 | .000 |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| X2.05 | Pearson Correlation | .097 | .310\* | .178 | .177 | 1 | .151 | .231 | .414\*\* |
| Sig. (2-tailed) | .521 | .036 | .237 | .240 |  | .318 | .122 | .004 |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| X2.06 | Pearson Correlation | .538\*\* | .493\*\* | .556\*\* | .464\*\* | .151 | 1 | .495\*\* | .790\*\* |
| Sig. (2-tailed) | .000 | .001 | .000 | .001 | .318 |  | .000 | .000 |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| X2.07 | Pearson Correlation | .567\*\* | .413\*\* | .358\* | .471\*\* | .231 | .495\*\* | 1 | .735\*\* |
| Sig. (2-tailed) | .000 | .004 | .015 | .001 | .122 | .000 |  | .000 |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| Total.X2 | Pearson Correlation | .784\*\* | .720\*\* | .592\*\* | .729\*\* | .414\*\* | .790\*\* | .735\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .004 | .000 | .000 |  |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | |

**Lampiran 9**

**Uji Validitas Variabel Pengetahuan Dewan (X3)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | | | | | | | | | |
|  | | X3.01 | X3.02 | X3.03 | X3.04 | X3.05 | X3.06 | X3.07 | X3.08 | X3.09 | X3.10 | X3.11 | X3.12 | X3.13 | X3.14 | X3.15 | X3.16 | Total.X3 |
| X3.01 | Pearson Correlation | 1 | .380\*\* | .457\*\* | .175 | .211 | .296\* | .015 | .336\* | .245 | -.022 | .095 | .009 | .224 | .401\*\* | .215 | .147 | .563\*\* |
| Sig. (2-tailed) |  | .009 | .001 | .244 | .159 | .046 | .919 | .022 | .101 | .884 | .529 | .955 | .135 | .006 | .151 | .328 | .000 |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| X3.02 | Pearson Correlation | .380\*\* | 1 | .136 | .037 | .518\*\* | .230 | .272 | .233 | -.051 | .104 | -.079 | .006 | -.158 | .196 | .136 | .107 | .427\*\* |
| Sig. (2-tailed) | .009 |  | .368 | .808 | .000 | .124 | .067 | .119 | .734 | .492 | .604 | .970 | .294 | .192 | .369 | .479 | .003 |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| X3.03 | Pearson Correlation | .457\*\* | .136 | 1 | .406\*\* | .353\* | .312\* | .144 | .244 | .132 | .075 | .304\* | -.010 | .267 | .213 | .066 | .152 | .591\*\* |
| Sig. (2-tailed) | .001 | .368 |  | .005 | .016 | .035 | .339 | .103 | .381 | .618 | .040 | .947 | .073 | .154 | .662 | .312 | .000 |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| X3.04 | Pearson Correlation | .175 | .037 | .406\*\* | 1 | .180 | .344\* | .232 | .218 | .016 | -.183 | .100 | .039 | .032 | .108 | -.299\* | -.169 | .321\* |
| Sig. (2-tailed) | .244 | .808 | .005 |  | .232 | .019 | .120 | .146 | .917 | .225 | .510 | .798 | .832 | .474 | .043 | .261 | .029 |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| X3.05 | Pearson Correlation | .211 | .518\*\* | .353\* | .180 | 1 | .080 | .303\* | .252 | -.142 | .285 | .070 | .167 | -.007 | -.028 | -.002 | -.060 | .444\*\* |
| Sig. (2-tailed) | .159 | .000 | .016 | .232 |  | .596 | .040 | .091 | .345 | .055 | .645 | .267 | .962 | .852 | .988 | .692 | .002 |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| X3.06 | Pearson Correlation | .296\* | .230 | .312\* | .344\* | .080 | 1 | .325\* | .453\*\* | .225 | .213 | .148 | .039 | .085 | .343\* | .091 | .180 | .615\*\* |
| Sig. (2-tailed) | .046 | .124 | .035 | .019 | .596 |  | .028 | .002 | .133 | .156 | .325 | .798 | .575 | .019 | .546 | .232 | .000 |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| X3.07 | Pearson Correlation | .015 | .272 | .144 | .232 | .303\* | .325\* | 1 | .469\*\* | .004 | .053 | -.247 | -.064 | -.147 | -.042 | .019 | .009 | .343\* |
| Sig. (2-tailed) | .919 | .067 | .339 | .120 | .040 | .028 |  | .001 | .976 | .727 | .099 | .671 | .330 | .780 | .901 | .955 | .020 |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| X3.08 | Pearson Correlation | .336\* | .233 | .244 | .218 | .252 | .453\*\* | .469\*\* | 1 | .027 | -.024 | -.136 | -.061 | -.157 | .213 | -.081 | .202 | .454\*\* |
| Sig. (2-tailed) | .022 | .119 | .103 | .146 | .091 | .002 | .001 |  | .857 | .876 | .367 | .687 | .299 | .154 | .592 | .177 | .002 |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| X3.09 | Pearson Correlation | .245 | -.051 | .132 | .016 | -.142 | .225 | .004 | .027 | 1 | .397\*\* | .281 | .399\*\* | .436\*\* | .482\*\* | .298\* | .302\* | .548\*\* |
| Sig. (2-tailed) | .101 | .734 | .381 | .917 | .345 | .133 | .976 | .857 |  | .006 | .059 | .006 | .002 | .001 | .044 | .042 | .000 |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| X3.10 | Pearson Correlation | -.022 | .104 | .075 | -.183 | .285 | .213 | .053 | -.024 | .397\*\* | 1 | .112 | .324\* | .080 | .258 | .128 | .180 | .411\*\* |
| Sig. (2-tailed) | .884 | .492 | .618 | .225 | .055 | .156 | .727 | .876 | .006 |  | .460 | .028 | .599 | .083 | .398 | .230 | .005 |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| X3.11 | Pearson Correlation | .095 | -.079 | .304\* | .100 | .070 | .148 | -.247 | -.136 | .281 | .112 | 1 | .076 | .403\*\* | -.040 | .192 | .225 | .340\* |
| Sig. (2-tailed) | .529 | .604 | .040 | .510 | .645 | .325 | .099 | .367 | .059 | .460 |  | .616 | .006 | .790 | .201 | .132 | .021 |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| X3.12 | Pearson Correlation | .009 | .006 | -.010 | .039 | .167 | .039 | -.064 | -.061 | .399\*\* | .324\* | .076 | 1 | .062 | .512\*\* | .143 | .329\* | .406\*\* |
| Sig. (2-tailed) | .955 | .970 | .947 | .798 | .267 | .798 | .671 | .687 | .006 | .028 | .616 |  | .681 | .000 | .343 | .025 | .005 |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| X3.13 | Pearson Correlation | .224 | -.158 | .267 | .032 | -.007 | .085 | -.147 | -.157 | .436\*\* | .080 | .403\*\* | .062 | 1 | .076 | .272 | -.007 | .324\* |
| Sig. (2-tailed) | .135 | .294 | .073 | .832 | .962 | .575 | .330 | .299 | .002 | .599 | .006 | .681 |  | .616 | .067 | .962 | .028 |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| X3.14 | Pearson Correlation | .401\*\* | .196 | .213 | .108 | -.028 | .343\* | -.042 | .213 | .482\*\* | .258 | -.040 | .512\*\* | .076 | 1 | .366\* | .322\* | .604\*\* |
| Sig. (2-tailed) | .006 | .192 | .154 | .474 | .852 | .019 | .780 | .154 | .001 | .083 | .790 | .000 | .616 |  | .012 | .029 | .000 |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| X3.15 | Pearson Correlation | .215 | .136 | .066 | -.299\* | -.002 | .091 | .019 | -.081 | .298\* | .128 | .192 | .143 | .272 | .366\* | 1 | .309\* | .387\*\* |
| Sig. (2-tailed) | .151 | .369 | .662 | .043 | .988 | .546 | .901 | .592 | .044 | .398 | .201 | .343 | .067 | .012 |  | .036 | .008 |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| X3.16 | Pearson Correlation | .147 | .107 | .152 | -.169 | -.060 | .180 | .009 | .202 | .302\* | .180 | .225 | .329\* | -.007 | .322\* | .309\* | 1 | .444\*\* |
| Sig. (2-tailed) | .328 | .479 | .312 | .261 | .692 | .232 | .955 | .177 | .042 | .230 | .132 | .025 | .962 | .029 | .036 |  | .002 |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| Total.X3 | Pearson Correlation | .563\*\* | .427\*\* | .591\*\* | .321\* | .444\*\* | .615\*\* | .343\* | .454\*\* | .548\*\* | .411\*\* | .340\* | .406\*\* | .324\* | .604\*\* | .387\*\* | .444\*\* | 1 |
| Sig. (2-tailed) | .000 | .003 | .000 | .029 | .002 | .000 | .020 | .002 | .000 | .005 | .021 | .005 | .028 | .000 | .008 | .002 |  |
| N | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | | | | | | | | | |

**Lampiran 10**

**Uji Reliabilitas Variabel Pengawasan Keuangan Daerah (Y)**

|  |  |  |  |
| --- | --- | --- | --- |
| **Case Processing Summary** | | | |
|  | | N | % |
| Cases | Valid | 46 | 100.0 |
| Excludeda | 0 | .0 |
| Total | 46 | 100.0 |
| a. Listwise deletion based on all variables in the procedure. | | | |

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .605 | 13 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Item-Total Statistics** | | | | |
|  | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| Y.01 | 49.4783 | 11.011 | .272 | .582 |
| Y.02 | 49.3913 | 11.266 | .224 | .590 |
| Y.03 | 49.4130 | 10.959 | .285 | .579 |
| Y.04 | 49.4348 | 10.340 | .393 | .557 |
| Y.05 | 49.6522 | 10.987 | .188 | .600 |
| Y.06 | 49.3913 | 10.555 | .302 | .575 |
| Y.07 | 49.5435 | 10.831 | .250 | .586 |
| Y.08 | 49.4348 | 11.629 | .195 | .595 |
| Y.09 | 49.5000 | 11.144 | .248 | .586 |
| Y.10 | 49.6087 | 11.355 | .225 | .590 |
| Y.11 | 49.3696 | 11.394 | .146 | .606 |
| Y.12 | 49.5217 | 11.011 | .221 | .592 |
| Y.13 | 49.5652 | 10.651 | .301 | .575 |

**Lampiran 11**

**Uji Reliabilitas Variabel Akuntabilitas Publik (X1)**

|  |  |  |  |
| --- | --- | --- | --- |
| **Case Processing Summary** | | | |
|  | | N | % |
| Cases | Valid | 46 | 100.0 |
| Excludeda | 0 | .0 |
| Total | 46 | 100.0 |
| a. Listwise deletion based on all variables in the procedure. | | | |

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .729 | 7 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Item-Total Statistics** | | | | |
|  | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| X1.01 | 25.8696 | 6.205 | .214 | .744 |
| X1.02 | 25.8913 | 5.743 | .398 | .708 |
| X1.03 | 26.0217 | 5.800 | .312 | .727 |
| X1.04 | 26.1739 | 4.902 | .551 | .668 |
| X1.05 | 26.0435 | 5.109 | .542 | .672 |
| X1.06 | 26.1957 | 5.050 | .595 | .660 |
| X1.07 | 26.1522 | 5.287 | .474 | .690 |

**Lampiran 12**

**Uji Reliabilitas Variabel Identitas Personal (X2)**

|  |  |  |  |
| --- | --- | --- | --- |
| **Case Processing Summary** | | | |
|  | | N | % |
| Cases | Valid | 46 | 100.0 |
| Excludeda | 0 | .0 |
| Total | 46 | 100.0 |
| a. Listwise deletion based on all variables in the procedure. | | | |

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .814 | 7 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Item-Total Statistics** | | | | |
|  | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| X2.01 | 25.9130 | 5.992 | .672 | .767 |
| X2.02 | 26.0870 | 6.126 | .575 | .786 |
| X2.03 | 25.8478 | 6.932 | .451 | .806 |
| X2.04 | 25.9130 | 6.303 | .606 | .780 |
| X2.05 | 25.8478 | 7.554 | .258 | .831 |
| X2.06 | 25.8043 | 5.805 | .670 | .767 |
| X2.07 | 26.1522 | 6.399 | .624 | .778 |

**Lampiran 13**

**Uji Reliabilitas Variabel Pengetahuan Dewan (X3)**

|  |  |  |  |
| --- | --- | --- | --- |
| **Case Processing Summary** | | | |
|  | | N | % |
| Cases | Valid | 46 | 100.0 |
| Excludeda | 0 | .0 |
| Total | 46 | 100.0 |
| a. Listwise deletion based on all variables in the procedure. | | | |

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .738 | 16 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Item-Total Statistics** | | | | |
|  | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| X3.01 | 63.7609 | 19.742 | .478 | .714 |
| X3.02 | 63.8261 | 20.058 | .301 | .728 |
| X3.03 | 63.7391 | 18.953 | .484 | .709 |
| X3.04 | 63.8696 | 20.694 | .182 | .740 |
| X3.05 | 63.8913 | 20.010 | .325 | .725 |
| X3.06 | 63.8696 | 18.783 | .512 | .706 |
| X3.07 | 64.0000 | 20.533 | .204 | .738 |
| X3.08 | 63.7391 | 19.842 | .327 | .725 |
| X3.09 | 64.0217 | 19.488 | .447 | .714 |
| X3.10 | 64.0217 | 20.200 | .287 | .729 |
| X3.11 | 63.8478 | 20.621 | .208 | .737 |
| X3.12 | 63.8261 | 20.280 | .285 | .729 |
| X3.13 | 63.8913 | 20.810 | .201 | .736 |
| X3.14 | 64.0217 | 18.866 | .498 | .707 |
| X3.15 | 64.0652 | 20.329 | .259 | .732 |
| X3.16 | 63.8913 | 20.010 | .325 | .725 |

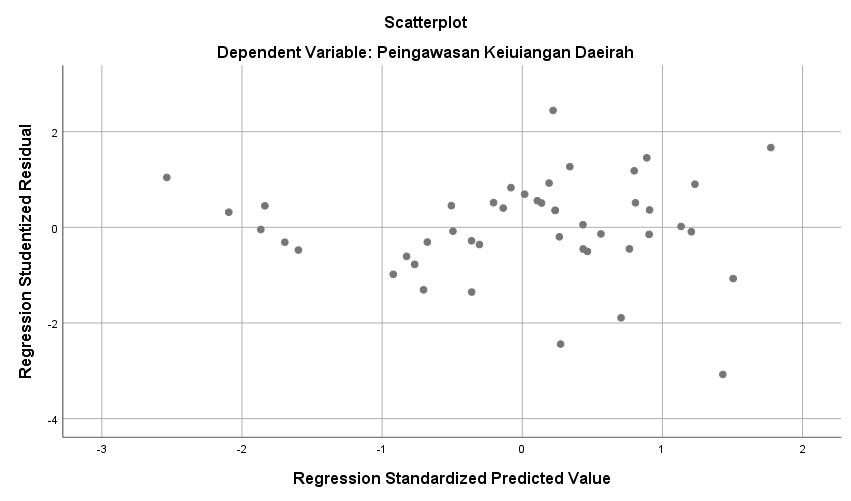
**Lampiran 14**

**Uji Asumsi Klasik (Uji Multikonolinieritas)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | 9.110 | 4.706 |  | 1.936 | .060 |  |  |
| Akuntabilitas Publik | .507 | .144 | .382 | 3.530 | .001 | .609 | 1.642 |
| Identitas Personal | .298 | .144 | .246 | 2.076 | .044 | .507 | 1.972 |
| Pengetahuan Dewan | .294 | .076 | .393 | 3.892 | .000 | .699 | 1.430 |
| a. Dependent Variable: Pengawasan Keuangan Daerah | | | | | | | | |

**Lampiran 15**

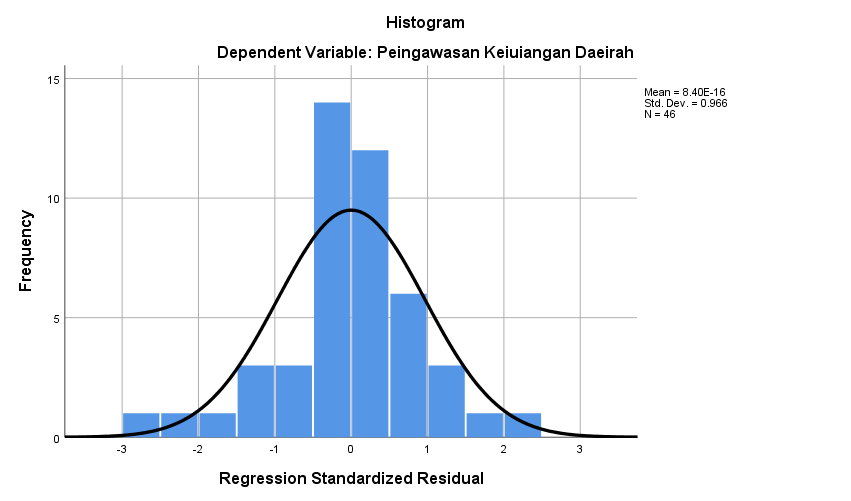
**Uji Asumsi Klasik (Uji Heteroskedastisitas)**

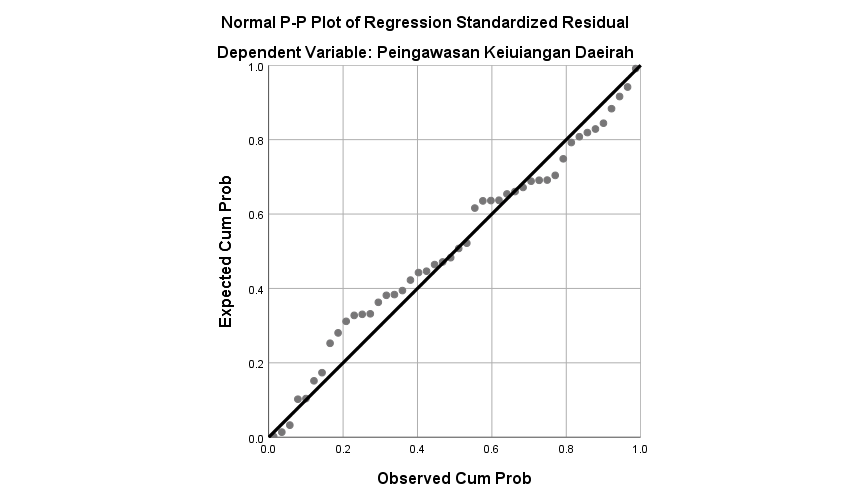


|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | 9.110 | 4.706 |  | 1.936 | .060 |  |  |
| Akuntabilitas Publik | .507 | .144 | .382 | 3.530 | .001 | .609 | 1.642 |
| Identitas Personal | .298 | .144 | .246 | 2.076 | .044 | .507 | 1.972 |
| Pengetahuan Dewan | .294 | .076 | .393 | 3.892 | .000 | .699 | 1.430 |
| a. Dependent Variable: Pengawasan Keuangan Daerah | | | | | | | | |

**Lampiran 16**

**Uji Asumsi Klasik (Uji Normalitas)**





|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 46 |
| Normal Parametersa,b | Mean | .0000000 |
| Std. Deviation | 1.93523251 |
| Most Extreme Differences | Absolute | .110 |
| Positive | .072 |
| Negative | -.110 |
| Test Statistic | | .110 |
| 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. | | |

**Lampiran 17**

**Analisis Regresi Linier Berganda**

|  |  |  |  |
| --- | --- | --- | --- |
| **Descriptive Statistics** | | | |
|  | Mean | Std. Deviation | N |
| Peingawasan Keiuiangan Daeirah | 53.6087 | 3.53697 | 46 |
| Akuintabilitas Puiblik | 30.3913 | 2.66232 | 46 |
| Identitas Personal | 30.2609 | 2.91688 | 46 |
| Peingeitahuian Deiwan | 68.1522 | 4.72331 | 46 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | |
|  | | Pengawasan Keuangan Daerah | Akuntabilitas Publik | Identitas Personal | Pengetahuan Dewan |
| Pearson Correlation | Pengawasan Keuangan Daerah | 1.000 | .689 | .697 | .677 |
| Akuntabilitas Publik | .689 | 1.000 | .622 | .393 |
| Identitas Personal | .697 | .622 | 1.000 | .544 |
| Pengetahuan Dewan | .677 | .393 | .544 | 1.000 |
| Sig. (1-tailed) | Pengawasan Keuangan Daerah | . | .000 | .000 | .000 |
| Akuntabilitas Publik | .000 | . | .000 | .003 |
| Identitas Personal | .000 | .000 | . | .000 |
| Pengetahuan Dewan | .000 | .003 | .000 | . |
| N | Pengawasan Keuangan Daerah | 46 | 46 | 46 | 46 |
| Akuntabilitas Publik | 46 | 46 | 46 | 46 |
| Identitas Personal | 46 | 46 | 46 | 46 |
| Pengetahuan Dewan | 46 | 46 | 46 | 46 |

|  |  |  |  |
| --- | --- | --- | --- |
| **Variables Entered/Removeda** | | | |
| Model | Variables Entered | Variables Removed | Method |
| 1 | Pengetahuan Dewan, Akuntabilitas Publik, Identitas Personal | . | Enter |
| a. Dependent Variable: Pengawasan Keuangan Daerah | | | |
| b. All requested variables entered. | | | |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | 9.110 | 4.706 |  | 1.936 | .060 |  |  |
| Akuntabilitas Publik | .507 | .144 | .382 | 3.530 | .001 | .609 | 1.642 |
| Identitas Personal | .298 | .144 | .246 | 2.076 | .044 | .507 | 1.972 |
| Pengetahuan Dewan | .294 | .076 | .393 | 3.892 | .000 | .699 | 1.430 |
| a. Dependent Variable: Pengawasan Keuangan Daerah | | | | | | | | |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Collinearity Diagnosticsa** | | | | | | | |
| Model | Dimension | Eigenvalue | Condition Index | Variance Proportions | | | |
| (Constant) | Akuntabilitas Publik | Identitas Personal | Pengetahuan Dewan |
| 1 | 1 | 3.990 | 1.000 | .00 | .00 | .00 | .00 |
| 2 | .005 | 28.222 | .30 | .15 | .30 | .08 |
| 3 | .003 | 34.240 | .05 | .69 | .38 | .15 |
| 4 | .002 | 44.891 | .65 | .16 | .32 | .76 |
| a. Dependent Variable: Pengawasan Keuangan Daerah | | | | | | | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Residuals Statisticsa** | | | | | |
|  | Minimum | Maximum | Mean | Std. Deviation | N |
| Predicted Value | 46.0996 | 58.8599 | 53.6087 | 2.96058 | 46 |
| Std. Predicted Value | -2.536 | 1.774 | .000 | 1.000 | 46 |
| Standard Error of Predicted Value | .341 | 1.035 | .565 | .175 | 46 |
| Adjusted Predicted Value | 45.7045 | 58.4961 | 53.6162 | 2.96940 | 46 |
| Residual | -5.84531 | 4.74022 | .00000 | 1.93523 | 46 |
| Std. Residual | -2.918 | 2.366 | .000 | .966 | 46 |
| Stud. Residual | -3.076 | 2.444 | -.002 | 1.022 | 46 |
| Deleted Residual | -6.49611 | 5.05695 | -.00748 | 2.16819 | 46 |
| Stud. Deleted Residual | -3.453 | 2.607 | -.011 | 1.070 | 46 |
| Mahal. Distance | .328 | 11.033 | 2.935 | 2.578 | 46 |
| Cook's Distance | .000 | .336 | .031 | .065 | 46 |
| Centered Leverage Value | .007 | .245 | .065 | .057 | 46 |
| a. Dependent Variable: Pengawasan Keuangan Daerah | | | | | |

**Lampiran 18**

**Uji Signifikansi Parsial (Uji t)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | 9.110 | 4.706 |  | 1.936 | .060 |  |  |
| Akuntabilitas Publik | .507 | .144 | .382 | 3.530 | .001 | .609 | 1.642 |
| Identitas Personal | .298 | .144 | .246 | 2.076 | .044 | .507 | 1.972 |
| Pengetahuan Dewan | .294 | .076 | .393 | 3.892 | .000 | .699 | 1.430 |
| a. Dependent Variable: Pengawasan Keuangan Daerah | | | | | | | | |

**Lampiran 19**

**Uji Signifikansi Simultan (Uji F)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 394.426 | 3 | 131.475 | 32.765 | .000b |
| Residual | 168.531 | 42 | 4.013 |  |  |
| Total | 562.957 | 45 |  |  |  |
| a. Dependent Variable: Pengawasan Keuangan Daerah | | | | | | |
| b. Predictors: (Constant), Pengetahuan Dewan, Akuntabilitas Publik, Identitas Personal | | | | | | |

**Lampiran 20**

**Analisis Koefisien Determinasi**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .837a | .701 | .679 | 2.00316 | 2.178 |
| a. Predictors: (Constant), Pengetahuan Dewan, Akuntabilitas Publik, Identitas Personal | | | | | |
| b. Dependent Variable: Pengawasan Keuangan Daerah | | | | | |