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**LAMPIRAN**

**Lampiran 1 Kuesioner Penelitian**

**KATA PENGANTAR KUESIONER**

Assalamu’alaikum wr.wb

Kepada Yth:

Bapak/Ibu/ Saudara Responden di Kabupaten dan Kota Tegal

Dengan Hormat,

Saya mahasiswa bakal calon Sarjanah Akuntansi Konsentrasi Perpajakan di Universitas Pancasakti Tegal saat ini sedang mengerjakan tugas akhir penyusunan skripsi yang berjudul ‘’ **Pengaruh Penerapan Standar Akuntansi Keuangan Entitas Tanpa Akuntabilitas Publik ( SAK ETAP ), Sistem Informasi Akuntansi Keuangan, dan Kompetensi Sumber Daya Manusia Terhadap Kualitas Laporan Keuangan ‘’**. Saya memohon bantuan kepada Bapak/Ibu/Saudara untuk berkenan mengisi kuesioner penelitian saya dibawah ini. Peneliti menggunakan data penelitian ini hanya semata – mata untuk kepentingan akademik sehingga peneliti menjamin sepenuhnya kerahasian indentitas maupun jawaban yang diberikan. Suatu konstibusi yang sangat besar terhadap penulis apabila Bapak/Ibu/saudara bersedia untuk mengisi kuesioner penelitian ini.

Demikian disampaikan, atas kerjasama dan partisipasi Bapak/Ibu/Saudara. Saya mengucapkan banyak terima kasih.

Walaikum’sallam wr.wb

|  |
| --- |
| Tegal, ............ 2023 |
| Mahasiswa |
|  |
| Tanti Kusuma Wahyuni |
| Npm:4319500035 |

KUESIONER PENELITIAN

Berilah tanda check list ( √ ) pada kotak yang sesuai dengan pilihan.

1. Identitas Responden

|  |  |  |
| --- | --- | --- |
| Nama: | : |  |
| Jenis Kelamin | : | Laki-Laki Perempuan |
| Pendidikan Terakhir | : | SMA/ SMK Diploma Sarjana |
| Lama berada di PT BPR | : | < 1 Tahun 1-5 Tahun  6-10 Tahun > 10 Tahun |

|  |
| --- |
| Tegal, ................... 2023 |
|  |
| (.................................) |

2. Petunjuk Pengisian Kuesoner

Peneliti mengharapkan Bapak/Ibu/Saudara/I menjawab pertanyaan dibawah ini sesuai dengan kondisi tempat Bapak/Ibu/Saudara/I melakukan kualitas pencatatan laporan keuangan dengan memberi tanda check list (√) pada tabel yang sudah tersedia dengan memilih:

|  |  |  |
| --- | --- | --- |
| SS | = | Sangat Setuju |
| S | = | Setuju |
| KS | = | Kurang Setuju |
| TS | = | Tidak Setuju |
| STS | = | Sangat Tidak Setuju |

Penerapan SAK ETAP , Sistem Informasi Akuntansi Keuaangan dan Kompetensi Sumber Daya Manusia Terhadap Kualitas Laporan Keuangan.

Berikut dibawah ini merupakan kuesioner yang harus diisi menggunakan tanda (√) sesuai dengan pilihan saudara/saudari.

SAK ETAP (X1)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Pertanyaan | SS  (5) | S  (4) | KS  (3) | TS  (2) | STS  (1) |
| 1. | Saya melakukan pencatatan/pembukuan akuntansi atas semua transaksi yang terjadi (Komponen Laporan Keuangan lengkap sesuai SAK-ETAP). |  |  |  |  |  |
| 2. | Pencatatan neraca telah didukung dengan bukti - bukti sesuai dengan SAK-ETAP (pos - pos dalam neraca sesuai ketentuan SAK ETAP). |  |  |  |  |  |
| 3. | Pencatatan laporan laba rugi telah didukung dengan bukti-bukti sesuai dengan SAK-ETAP (pos - pos dalam Laporan laba rugi sesuai ketentuan SAK ETAP). |  |  |  |  |  |
| 4. | Pencatatan laporan perubahan ekuitas telah didukung dengan bukti-bukti sesuai dengan SAK-ETAP (pos - pos dalam Laporan Perubahan Ekuitas sesuai ketentuan SAK-ETAP ). |  |  |  |  |  |
| 5. | Pencatatan laporan arus kas telah didukung dengan bukti-bukti sesuai dengan SAK-ETAP (pos - pos dalam Laporan Arus Kas sesuai ketentuan SAK-ETAP ). |  |  |  |  |  |
| 6. | Pencatatan CALK telah didukung dengan buktibukti sesuai dengan SAK-ETAP (Catatan atas Laporan Keuangan sesuai ketentuan SAK-ETAP ). |  |  |  |  |  |
| 7. | Pencatatan laporan keuangan berdasarkan SAK ETAP sangat bermanfaat dalam perencanaan di masa yang akan datang. |  |  |  |  |  |
| 8. | Pencatatan laporan keuangan berdasarkan SAK ETAP dapat digunakan sebagai bahan pertanggung jawaban kepada pihak-pihak yang berkepentingan. |  |  |  |  |  |
| 9. | SAK ETAP menghemat waktu dalam melakukan pencatatan/pembukuan BPR Kabupaten dan Kota Tegal. |  |  |  |  |  |
| 10. | Penyusunan kualitas laporan keuangan disusun secara rutin selama setahun dan sesuai dengan metode sak etap. |  |  |  |  |  |

Sumber: Dedi Lohanda (2017)

Sistem Informasi Akuntansi Keuangan ( X2 )

Berikut dibawah ini merupakan kuesioner yang harus diisi menggunakan tanda (√) sesuai dengan pilihan saudara/saudari.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Pertanyaan | SS  (5) | S  (4) | KS  (3) | TS  (2) | STS  (1) |
| 1. | Perusahaan mengharuskan semua pegawai  untuk memahami prosedur sistem informasi akuntansi keuangan. |  |  |  |  |  |
| 2. | Sistem informasi akuntansi keuangan di perusahaan dapat menghasilkan informasi yang terbaru dengan tepat waktu. |  |  |  |  |  |
| 3. | Perusahaan menyediakan laporan yang informatif sehingga dapat meningkatkan produktifitas kerja yang memadai. |  |  |  |  |  |
| 4. | Sistem informasi akuntansi keuangan di perusahaan menghasilkan informasi yang akurat. |  |  |  |  |  |
| 5. | Sistem informasi akuntansi keuangan di perusahaan dapat menyajikan laporan keuangan sesuai kebutuhan perusahaan. |  |  |  |  |  |
| 6. | Sistem informasi akuntansi keuangan di perusahaan dapat menghasilkan laporan yang tepat. |  |  |  |  |  |
| 7. | Sistem informasi akuntansi keuangan dapat dioperasikan pada waktu jam kerja dengan nyaman tanpa kendala. |  |  |  |  |  |
| 8. | Sistem informasi akuntansi keuangan di perusahaan dapat memberikan kemudahan untuk mencari informasi yang dibutuhkan. |  |  |  |  |  |
| 9. | Sistem informasi akuntansi keuangan yang tersedia di perusahaan didukung dengan jaringan komunikasi yang memadai. |  |  |  |  |  |
| 10. | Sistem informasi akuntansi keuangan di perusahaan memiliki kecepatan akses saat digunakan. |  |  |  |  |  |

Sumber: Diah Anggraeni (2016)

Kompetensi Sumber Daya Manusia ( X3 )

Berikut dibawah ini merupakan kuesioner yang harus diisi menggunakan tanda

( √) sesuai dengan pilihan saudara/saudari.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Pertanyaan | SS  (5) | S  (4) | KS  (3) | TS  (2) | STS  (1) |
| 1. | Saya memahami setiap pekerjaan yang diberikan dan siap melakukan pengembangan dengan kemampuan yang saya miliki. |  |  |  |  |  |
| 2. | Saya memiliki pemahaman terhadap peraturan dan standar pelaporan keuangan mempengaruhi kualitas informasi dari laporan keuangan. |  |  |  |  |  |
| 3. | Saya mengerti sumber daya pendukung operasional yang cukup dan memiliki uraian peran dan fungsi yang jelas. |  |  |  |  |  |
| 4. | Saya selalu menolak setiap intervensi dari atasan yang dapat menimbulkan pelanggaran terhadap peraturan. |  |  |  |  |  |
| 5. | Dalam penguasaan ilmu secara luas yang dimiliki pegawai. |  |  |  |  |  |
| 6. | Kemampuan pegawai dalam memahami pengelolaan laporan keuangan. |  |  |  |  |  |
| 7. | Saya selalu bekerja dengan mengedepankan etika dan kode etik sebagai seorang pegawai. |  |  |  |  |  |
| 8. | Dalam melaksanakan pekerjaan saya didukung oleh pengetahuan teknologi yang saya miliki sesuai pekerjaan saya. |  |  |  |  |  |
| 9. | Saya sering membaca literatur berupa jurnal akuntansi dan buku akuntansi dalam rangka meng-Upgdrade pengetahuan saya dibidang akuntansi. |  |  |  |  |  |
| 10. | Saya sudah berpengalaman di bidang akuntansi, sehingga dapat membantu mengurangi kesalahan dalam bekerja. |  |  |  |  |  |

Sumber: Auliah Nugraha Mursyidah (2022)

Kualitas Laporan Keuangan ( Y )

Berikut dibawah ini merupakan kuesioner yang harus diisi menggunakan tanda

( √) sesuai dengan pilihan saudara/saudari.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Pertanyaan | SS  (5) | S  (4) | KS  (3) | TS  (2) | STS  (1) |
| 1. | Laporan keuangan yang saya susun tepat waktu, sesuai pada standar akuntansi dengan informasi yang lengkap mencakup semua informasi akuntansi yang dapat digunakan dalam pengambilan keputusan saat ini dan masa yang akan datang serta mengkoreksi keputusan masa lalu. |  |  |  |  |  |
| 2. | Informasi yang saya sajikan dalam laporan keuangan telah jujur, benar menggambarkan transaksi dan peristiwa lainnya, dan memenuhi kebutuhan para pengguna serta tidak berpihak pada kepentingan pihak tertentu sehingga teruji kebenarannya dan bebas dari pengertian yang menyesatkan dan kesalahan yang bersifat material. |  |  |  |  |  |
| 3. | Informasi yang termuat dalam laporan keuangan yang saya susun selalu dapat dibandingkan dengan laporan keuangan periode sebelumnya. |  |  |  |  |  |
| 4. | Dalam penyusunan laporan keuangan, saya telah menggunakan kebijakan akuntansi yang berpedoman pada standar akuntansi dari tahun ke tahun. |  |  |  |  |  |
| 5. | Laporan keuangan yang saya buat disusun secara sistematis sehingga mudah dimengerti dan dipahami. |  |  |  |  |  |
| 6. | Informasi yang ada dalam laporan keuangan  sesuai dengan harapan dan kebutuhan. |  |  |  |  |  |
| 7. | Laporan keuangan yang berkualitas memenuhi persyaratan *normative* yaitu relevan, andal, dapat dipercaya, dan dapat dibandingkan. |  |  |  |  |  |
| 8. | Setiap informasi dalam laporan keuangan disertai dengan penjelasan yang rinci sehingga kekeliruan dalam interprestasi dan penggunaan informasi tersebut dapat dicegah. |  |  |  |  |  |
| 9. | Informasi dalam laporan keuangan telah menggambarkan secara jujur semua transaksi  dan peristiwa lainnya yang seharusnya. |  |  |  |  |  |
| 10. | Seluruh informasi yang disajikan dalam laporan keuangan dapat dipahami dengan mudah. |  |  |  |  |  |

Sumber: Permadi (2013)

Lampiran 2 A Tabulasi Jawaban Responden SAK ETAP

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| RESPONDEN | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | X1.8 | X1.9 | X1.10 | Total |
| 1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 44 |
| 6 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 46 |
| 7 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 46 |
| 8 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 49 |
| 9 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 10 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 49 |
| 11 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 43 |
| 12 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 13 | 5 | 4 | 5 | 4 | 5 | 3 | 4 | 4 | 4 | 3 | 41 |
| 14 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 42 |
| 15 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 16 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 17 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 48 |
| 18 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 19 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 39 |
| 20 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 21 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 22 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 23 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 24 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 25 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 44 |
| 26 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 46 |
| 27 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 46 |
| 28 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 49 |
| 29 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 30 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 49 |
| 31 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 43 |
| 32 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 33 | 5 | 4 | 5 | 4 | 5 | 3 | 4 | 4 | 4 | 3 | 41 |
| 34 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 42 |
| 35 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 36 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 37 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 48 |
| 38 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 39 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 39 |
| 40 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 41 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 42 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 43 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 44 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 45 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 44 |
| 46 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 46 |
| 47 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 46 |
| 48 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 49 |
| 49 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 50 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 49 |
| 51 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 43 |
| 52 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 53 | 5 | 4 | 5 | 4 | 5 | 3 | 4 | 4 | 4 | 3 | 41 |
| 54 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 42 |
| 55 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 56 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 57 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 48 |
| 58 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 59 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 39 |
| 60 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 61 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 62 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 63 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 64 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 65 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 44 |
| 66 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 46 |
| 67 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 46 |
| 68 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 49 |
| 69 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 70 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 49 |

Lampiran 2B Tabulasi Jawaban Responden Sistem Informasi Akuntansi Keuangan

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| RESPONDEN | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | X2.8 | X2.9 | X2.10 | Total |
| 1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 3 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 46 |
| 4 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 44 |
| 5 | 2 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 41 |
| 6 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 39 |
| 7 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 39 |
| 8 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 47 |
| 9 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 10 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 46 |
| 11 | 4 | 5 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 40 |
| 12 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 38 |
| 13 | 3 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 5 | 3 | 37 |
| 14 | 3 | 4 | 4 | 4 | 4 | 4 | 2 | 3 | 3 | 3 | 34 |
| 15 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 16 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 17 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 42 |
| 18 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 47 |
| 19 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 38 |
| 20 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 21 | 4 | 5 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 40 |
| 22 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 38 |
| 23 | 3 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 5 | 3 | 37 |
| 24 | 3 | 4 | 4 | 4 | 4 | 4 | 2 | 3 | 3 | 3 | 34 |
| 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 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 42 |
| 28 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 47 |
| 29 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 38 |
| 30 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 31 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 32 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 33 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 46 |
| 34 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 44 |
| 35 | 2 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 41 |
| 36 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 39 |
| 37 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 39 |
| 38 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 47 |
| 39 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 40 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 46 |
| 41 | 4 | 5 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 40 |
| 42 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 38 |
| 43 | 3 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 5 | 3 | 37 |
| 44 | 3 | 4 | 4 | 4 | 4 | 4 | 2 | 3 | 3 | 3 | 34 |
| 45 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 46 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 47 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 42 |
| 48 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 47 |
| 49 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 38 |
| 50 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 51 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 52 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 53 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 46 |
| 54 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 44 |
| 55 | 2 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 41 |
| 56 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 39 |
| 57 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 39 |
| 58 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 47 |
| 59 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 60 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 46 |
| 61 | 4 | 5 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 40 |
| 62 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 38 |
| 63 | 3 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 5 | 3 | 37 |
| 64 | 3 | 4 | 4 | 4 | 4 | 4 | 2 | 3 | 3 | 3 | 34 |
| 65 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 66 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 67 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 42 |
| 68 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 47 |
| 69 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 38 |
| 70 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |

Lampiran 2B Tabulasi Jawaban Responden Kompetensi Sumber Daya Manusia

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| RESPONDEN | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | X3.7 | X3.8 | X3.9 | X3.10 | Total |
| 1 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 3 | 41 |
| 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 3 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 3 | 3 | 40 |
| 4 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 43 |
| 5 | 5 | 3 | 3 | 3 | 3 | 4 | 5 | 5 | 3 | 3 | 37 |
| 6 | 3 | 4 | 4 | 2 | 4 | 3 | 5 | 4 | 4 | 4 | 37 |
| 7 | 3 | 4 | 4 | 2 | 4 | 3 | 5 | 4 | 4 | 4 | 37 |
| 8 | 5 | 4 | 4 | 2 | 3 | 4 | 5 | 5 | 4 | 4 | 40 |
| 9 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 43 |
| 10 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 42 |
| 11 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 3 | 4 | 40 |
| 12 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 37 |
| 13 | 4 | 4 | 3 | 2 | 1 | 2 | 5 | 3 | 3 | 3 | 30 |
| 14 | 4 | 4 | 4 | 2 | 4 | 1 | 4 | 4 | 3 | 1 | 31 |
| 15 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 48 |
| 16 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 17 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 43 |
| 18 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 19 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 42 |
| 20 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 21 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 3 | 4 | 40 |
| 22 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 37 |
| 23 | 4 | 4 | 3 | 2 | 1 | 2 | 5 | 3 | 3 | 3 | 30 |
| 24 | 4 | 4 | 4 | 2 | 4 | 1 | 4 | 4 | 3 | 1 | 31 |
| 25 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 48 |
| 26 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 27 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 43 |
| 28 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 29 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 42 |
| 30 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 31 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 3 | 41 |
| 32 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 33 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 3 | 3 | 40 |
| 34 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 43 |
| 35 | 5 | 3 | 3 | 3 | 3 | 4 | 5 | 5 | 3 | 3 | 37 |
| 36 | 3 | 4 | 4 | 2 | 4 | 3 | 5 | 4 | 4 | 4 | 37 |
| 37 | 3 | 4 | 4 | 2 | 4 | 3 | 5 | 4 | 4 | 4 | 37 |
| 38 | 5 | 4 | 4 | 2 | 3 | 4 | 5 | 5 | 4 | 4 | 40 |
| 39 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 43 |
| 40 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 42 |
| 41 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 3 | 4 | 40 |
| 42 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 37 |
| 43 | 4 | 4 | 3 | 2 | 1 | 2 | 5 | 3 | 3 | 3 | 30 |
| 44 | 4 | 4 | 4 | 2 | 4 | 1 | 4 | 4 | 3 | 1 | 31 |
| 45 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 48 |
| 46 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 47 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 43 |
| 48 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 49 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 42 |
| 50 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 51 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 3 | 41 |
| 52 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 53 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 3 | 3 | 40 |
| 54 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 43 |
| 55 | 5 | 3 | 3 | 3 | 3 | 4 | 5 | 5 | 3 | 3 | 37 |
| 56 | 3 | 4 | 4 | 2 | 4 | 3 | 5 | 4 | 4 | 4 | 37 |
| 57 | 3 | 4 | 4 | 2 | 4 | 3 | 5 | 4 | 4 | 4 | 37 |
| 58 | 5 | 4 | 4 | 2 | 3 | 4 | 5 | 5 | 4 | 4 | 40 |
| 59 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 43 |
| 60 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 42 |
| 61 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 3 | 4 | 40 |
| 62 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 37 |
| 63 | 4 | 4 | 3 | 2 | 1 | 2 | 5 | 3 | 3 | 3 | 30 |
| 64 | 4 | 4 | 4 | 2 | 4 | 1 | 4 | 4 | 3 | 1 | 31 |
| 65 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 48 |
| 66 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 67 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 43 |
| 68 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 69 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 42 |
| 70 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |

Lampiran 2B Tabulasi Jawaban Responden Kualitas Laporan Keuangan

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| RESPONDEN | Y.1 | Y.2 | Y.3 | Y.4 | Y.5 | Y.6 | Y.7 | Y.8 | Y.9 | Y.10 | Total |
| 1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 3 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 49 |
| 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 45 |
| 5 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 44 |
| 6 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 43 |
| 7 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 43 |
| 8 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 43 |
| 9 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 10 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 11 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 43 |
| 12 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 39 |
| 13 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 41 |
| 14 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 43 |
| 15 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 16 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 17 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 43 |
| 18 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 47 |
| 19 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 42 |
| 20 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 21 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 43 |
| 22 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 39 |
| 23 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 41 |
| 24 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 43 |
| 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 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 43 |
| 28 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 47 |
| 29 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 42 |
| 30 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 31 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 32 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 33 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 49 |
| 34 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 45 |
| 35 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 44 |
| 36 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 43 |
| 37 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 43 |
| 38 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 43 |
| 39 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 40 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 41 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 43 |
| 42 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 39 |
| 43 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 41 |
| 44 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 43 |
| 45 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 46 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 47 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 43 |
| 48 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 47 |
| 49 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 42 |
| 50 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 51 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 52 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 53 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 49 |
| 54 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 45 |
| 55 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 44 |
| 56 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 43 |
| 57 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 43 |
| 58 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 43 |
| 59 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 60 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 61 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 43 |
| 62 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 39 |
| 63 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 41 |
| 64 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 43 |
| 65 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 66 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 67 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 43 |
| 68 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 47 |
| 69 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 42 |
| 70 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |

**Lampiran 3A Uji Validitas SAK ETAP**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | | | |
|  | | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | X1.8 | X1.9 | X1.10 | TOTAL\_X1 |
| X1.1 | Pearson Correlation | 1 | .840\*\* | 1.000\*\* | .408\*\* | .791\*\* | .665\*\* | .488\*\* | .642\*\* | .414\*\* | .387\*\* | .805\*\* |
| Sig. (2-tailed) |  | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .001 | .000 |
| N | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| X1.2 | Pearson Correlation | .840\*\* | 1 | .840\*\* | .572\*\* | .815\*\* | .940\*\* | .618\*\* | .800\*\* | .504\*\* | .653\*\* | .929\*\* |
| Sig. (2-tailed) | .000 |  | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| N | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| X1.3 | Pearson Correlation | 1.000\*\* | .840\*\* | 1 | .408\*\* | .791\*\* | .665\*\* | .488\*\* | .642\*\* | .414\*\* | .387\*\* | .805\*\* |
| Sig. (2-tailed) | .000 | .000 |  | .000 | .000 | .000 | .000 | .000 | .000 | .001 | .000 |
| N | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| X1.4 | Pearson Correlation | .408\*\* | .572\*\* | .408\*\* | 1 | .616\*\* | .568\*\* | .816\*\* | .543\*\* | .729\*\* | .873\*\* | .806\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 |  | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| N | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| X1.5 | Pearson Correlation | .791\*\* | .815\*\* | .791\*\* | .616\*\* | 1 | .646\*\* | .467\*\* | .616\*\* | .614\*\* | .573\*\* | .845\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 |  | .000 | .000 | .000 | .000 | .000 | .000 |
| N | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| X1.6 | Pearson Correlation | .665\*\* | .940\*\* | .665\*\* | .568\*\* | .646\*\* | 1 | .595\*\* | .765\*\* | .478\*\* | .746\*\* | .871\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 |  | .000 | .000 | .000 | .000 | .000 |
| N | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| X1.7 | Pearson Correlation | .488\*\* | .618\*\* | .488\*\* | .816\*\* | .467\*\* | .595\*\* | 1 | .583\*\* | .648\*\* | .682\*\* | .784\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 |  | .000 | .000 | .000 | .000 |
| N | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| X1.8 | Pearson Correlation | .642\*\* | .800\*\* | .642\*\* | .543\*\* | .616\*\* | .765\*\* | .583\*\* | 1 | .312\*\* | .474\*\* | .778\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 |  | .008 | .000 | .000 |
| N | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| X1.9 | Pearson Correlation | .414\*\* | .504\*\* | .414\*\* | .729\*\* | .614\*\* | .478\*\* | .648\*\* | .312\*\* | 1 | .722\*\* | .722\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .008 |  | .000 | .000 |
| N | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| X1.10 | Pearson Correlation | .387\*\* | .653\*\* | .387\*\* | .873\*\* | .573\*\* | .746\*\* | .682\*\* | .474\*\* | .722\*\* | 1 | .807\*\* |
| Sig. (2-tailed) | .001 | .000 | .001 | .000 | .000 | .000 | .000 | .000 | .000 |  | .000 |
| N | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| TOTAL\_X1 | Pearson Correlation | .805\*\* | .929\*\* | .805\*\* | .806\*\* | .845\*\* | .871\*\* | .784\*\* | .778\*\* | .722\*\* | .807\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |  |
| N | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | | | |

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| **Lampiran 3B Uji Validitas Sistem Informasi Akuntansi Keuangan**  **Correlations** | | | | | | | | | | | | |
|  | | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | X2.8 | X2.9 | X2.10 | TOTAL\_X2 |
| X2.1 | Pearson Correlation | 1 | .527\*\* | .502\*\* | .385\*\* | .739\*\* | .639\*\* | .543\*\* | .720\*\* | .150 | .356\*\* | .751\*\* |
| Sig. (2-tailed) |  | .000 | .000 | .001 | .000 | .000 | .000 | .000 | .215 | .003 | .000 |
| N | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| X2.2 | Pearson Correlation | .527\*\* | 1 | .805\*\* | .539\*\* | .444\*\* | .568\*\* | .174 | .507\*\* | .264\* | .281\* | .654\*\* |
| Sig. (2-tailed) | .000 |  | .000 | .000 | .000 | .000 | .149 | .000 | .027 | .018 | .000 |
| N | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| X2.3 | Pearson Correlation | .502\*\* | .805\*\* | 1 | .670\*\* | .552\*\* | .705\*\* | .397\*\* | .631\*\* | .328\*\* | .350\*\* | .756\*\* |
| Sig. (2-tailed) | .000 | .000 |  | .000 | .000 | .000 | .001 | .000 | .006 | .003 | .000 |
| N | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| X2.4 | Pearson Correlation | .385\*\* | .539\*\* | .670\*\* | 1 | .702\*\* | .663\*\* | .395\*\* | .749\*\* | .452\*\* | .492\*\* | .762\*\* |
| Sig. (2-tailed) | .001 | .000 | .000 |  | .000 | .000 | .001 | .000 | .000 | .000 | .000 |
| N | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| X2.5 | Pearson Correlation | .739\*\* | .444\*\* | .552\*\* | .702\*\* | 1 | .729\*\* | .536\*\* | .825\*\* | .341\*\* | .514\*\* | .830\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 |  | .000 | .000 | .000 | .004 | .000 | .000 |
| N | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| X2.6 | Pearson Correlation | .639\*\* | .568\*\* | .705\*\* | .663\*\* | .729\*\* | 1 | .589\*\* | .743\*\* | .272\* | .611\*\* | .846\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 |  | .000 | .000 | .023 | .000 | .000 |
| N | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| X2.7 | Pearson Correlation | .543\*\* | .174 | .397\*\* | .395\*\* | .536\*\* | .589\*\* | 1 | .726\*\* | .510\*\* | .764\*\* | .762\*\* |
| Sig. (2-tailed) | .000 | .149 | .001 | .001 | .000 | .000 |  | .000 | .000 | .000 | .000 |
| N | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| X2.8 | Pearson Correlation | .720\*\* | .507\*\* | .631\*\* | .749\*\* | .825\*\* | .743\*\* | .726\*\* | 1 | .577\*\* | .588\*\* | .927\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 |  | .000 | .000 | .000 |
| N | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| X2.9 | Pearson Correlation | .150 | .264\* | .328\*\* | .452\*\* | .341\*\* | .272\* | .510\*\* | .577\*\* | 1 | .661\*\* | .598\*\* |
| Sig. (2-tailed) | .215 | .027 | .006 | .000 | .004 | .023 | .000 | .000 |  | .000 | .000 |
| N | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| X2.10 | Pearson Correlation | .356\*\* | .281\* | .350\*\* | .492\*\* | .514\*\* | .611\*\* | .764\*\* | .588\*\* | .661\*\* | 1 | .745\*\* |
| Sig. (2-tailed) | .003 | .018 | .003 | .000 | .000 | .000 | .000 | .000 | .000 |  | .000 |
| N | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| TOTAL\_X2 | Pearson Correlation | .751\*\* | .654\*\* | .756\*\* | .762\*\* | .830\*\* | .846\*\* | .762\*\* | .927\*\* | .598\*\* | .745\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |  |
| N | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | | | |

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| **Lampiran 3C Uji Validitas Kompetensi Sumber Daya Manusia**  **Correlations** | | | | | | | | | | | | |
|  | | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | X3.7 | X3.8 | X3.9 | X3.10 | TOTAL\_X3 |
| X3.1 | Pearson Correlation | 1 | .063 | .101 | .236\* | .006 | .403\*\* | .243\* | .471\*\* | .151 | .091 | .427\*\* |
| Sig. (2-tailed) |  | .605 | .407 | .049 | .960 | .001 | .043 | .000 | .211 | .455 | .000 |
| N | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| X3.2 | Pearson Correlation | .063 | 1 | .808\*\* | .139 | .394\*\* | .220 | .032 | .087 | .522\*\* | .202 | .454\*\* |
| Sig. (2-tailed) | .605 |  | .000 | .251 | .001 | .067 | .795 | .475 | .000 | .094 | .000 |
| N | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| X3.3 | Pearson Correlation | .101 | .808\*\* | 1 | .341\*\* | .817\*\* | .452\*\* | -.076 | .364\*\* | .605\*\* | .273\* | .696\*\* |
| Sig. (2-tailed) | .407 | .000 |  | .004 | .000 | .000 | .531 | .002 | .000 | .022 | .000 |
| N | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| X3.4 | Pearson Correlation | .236\* | .139 | .341\*\* | 1 | .529\*\* | .681\*\* | .031 | -.011 | .337\*\* | .353\*\* | .705\*\* |
| Sig. (2-tailed) | .049 | .251 | .004 |  | .000 | .000 | .798 | .931 | .004 | .003 | .000 |
| N | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| X3.5 | Pearson Correlation | .006 | .394\*\* | .817\*\* | .529\*\* | 1 | .481\*\* | -.134 | .354\*\* | .469\*\* | .237\* | .690\*\* |
| Sig. (2-tailed) | .960 | .001 | .000 | .000 |  | .000 | .270 | .003 | .000 | .048 | .000 |
| N | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| X3.6 | Pearson Correlation | .403\*\* | .220 | .452\*\* | .681\*\* | .481\*\* | 1 | .164 | .402\*\* | .506\*\* | .734\*\* | .882\*\* |
| Sig. (2-tailed) | .001 | .067 | .000 | .000 | .000 |  | .176 | .001 | .000 | .000 | .000 |
| N | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| X3.7 | Pearson Correlation | .243\* | .032 | -.076 | .031 | -.134 | .164 | 1 | .280\* | .166 | .257\* | .266\* |
| Sig. (2-tailed) | .043 | .795 | .531 | .798 | .270 | .176 |  | .019 | .170 | .032 | .026 |
| N | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| X3.8 | Pearson Correlation | .471\*\* | .087 | .364\*\* | -.011 | .354\*\* | .402\*\* | .280\* | 1 | .425\*\* | .215 | .518\*\* |
| Sig. (2-tailed) | .000 | .475 | .002 | .931 | .003 | .001 | .019 |  | .000 | .074 | .000 |
| N | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| X3.9 | Pearson Correlation | .151 | .522\*\* | .605\*\* | .337\*\* | .469\*\* | .506\*\* | .166 | .425\*\* | 1 | .605\*\* | .741\*\* |
| Sig. (2-tailed) | .211 | .000 | .000 | .004 | .000 | .000 | .170 | .000 |  | .000 | .000 |
| N | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| X3.10 | Pearson Correlation | .091 | .202 | .273\* | .353\*\* | .237\* | .734\*\* | .257\* | .215 | .605\*\* | 1 | .681\*\* |
| Sig. (2-tailed) | .455 | .094 | .022 | .003 | .048 | .000 | .032 | .074 | .000 |  | .000 |
| N | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| TOTAL\_X3 | Pearson Correlation | .427\*\* | .454\*\* | .696\*\* | .705\*\* | .690\*\* | .882\*\* | .266\* | .518\*\* | .741\*\* | .681\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .026 | .000 | .000 | .000 |  |
| N | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| \*. Correlation is significant at the 0.05 level (2-tailed).  \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | | | |
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| **Lampiran 3D Uji Validitas Kualitas Laporan Keuangan  Correlations** | | | | | | | | | | | | |
|  | | Y.1 | Y.2 | Y.3 | Y.4 | Y.5 | Y.6 | Y.7 | Y.8 | Y.9 | Y.10 | TOTAL\_Y |
| Y.1 | Pearson Correlation | 1 | .802\*\* | .532\*\* | .424\*\* | .423\*\* | .494\*\* | .546\*\* | .356\*\* | .489\*\* | .206 | .746\*\* |
| Sig. (2-tailed) |  | .000 | .000 | .000 | .000 | .000 | .000 | .002 | .000 | .087 | .000 |
| N | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| Y.2 | Pearson Correlation | .802\*\* | 1 | .573\*\* | .198 | .243\* | .355\*\* | .505\*\* | .422\*\* | .585\*\* | .050 | .669\*\* |
| Sig. (2-tailed) | .000 |  | .000 | .100 | .042 | .003 | .000 | .000 | .000 | .683 | .000 |
| N | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| Y.3 | Pearson Correlation | .532\*\* | .573\*\* | 1 | .489\*\* | .624\*\* | .489\*\* | .529\*\* | .563\*\* | .683\*\* | .437\*\* | .842\*\* |
| Sig. (2-tailed) | .000 | .000 |  | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| N | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| Y.4 | Pearson Correlation | .424\*\* | .198 | .489\*\* | 1 | .767\*\* | .537\*\* | .284\* | .116 | .271\* | .720\*\* | .689\*\* |
| Sig. (2-tailed) | .000 | .100 | .000 |  | .000 | .000 | .017 | .338 | .023 | .000 | .000 |
| N | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| Y.5 | Pearson Correlation | .423\*\* | .243\* | .624\*\* | .767\*\* | 1 | .701\*\* | .176 | .273\* | .411\*\* | .558\*\* | .734\*\* |
| Sig. (2-tailed) | .000 | .042 | .000 | .000 |  | .000 | .146 | .022 | .000 | .000 | .000 |
| N | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| Y.6 | Pearson Correlation | .494\*\* | .355\*\* | .489\*\* | .537\*\* | .701\*\* | 1 | .305\* | .273\* | .377\*\* | .154 | .655\*\* |
| Sig. (2-tailed) | .000 | .003 | .000 | .000 | .000 |  | .010 | .022 | .001 | .204 | .000 |
| N | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| Y.7 | Pearson Correlation | .546\*\* | .505\*\* | .529\*\* | .284\* | .176 | .305\* | 1 | .635\*\* | .536\*\* | .356\*\* | .690\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .017 | .146 | .010 |  | .000 | .000 | .002 | .000 |
| N | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| Y.8 | Pearson Correlation | .356\*\* | .422\*\* | .563\*\* | .116 | .273\* | .273\* | .635\*\* | 1 | .843\*\* | .313\*\* | .664\*\* |
| Sig. (2-tailed) | .002 | .000 | .000 | .338 | .022 | .022 | .000 |  | .000 | .008 | .000 |
| N | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| Y.9 | Pearson Correlation | .489\*\* | .585\*\* | .683\*\* | .271\* | .411\*\* | .377\*\* | .536\*\* | .843\*\* | 1 | .448\*\* | .785\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .023 | .000 | .001 | .000 | .000 |  | .000 | .000 |
| N | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| Y.10 | Pearson Correlation | .206 | .050 | .437\*\* | .720\*\* | .558\*\* | .154 | .356\*\* | .313\*\* | .448\*\* | 1 | .605\*\* |
| Sig. (2-tailed) | .087 | .683 | .000 | .000 | .000 | .204 | .002 | .008 | .000 |  | .000 |
| N | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| TOTAL\_Y | Pearson Correlation | .746\*\* | .669\*\* | .842\*\* | .689\*\* | .734\*\* | .655\*\* | .690\*\* | .664\*\* | .785\*\* | .605\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |  |
| N | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed).  \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | | | |
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**Lampiran 4A Uji Reliabilitas SAK ETAP**

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .943 | 10 |

**Lampiran 4B Uji Reliabilitas Sistem Informasi Akuntansi Keuangan**

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

**Lampiran 4C Uji Reliabilitas Kompetensi Sumber Daya Manusia**

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .809 | 10 |

**Lampiran 4D Uji Reliabilitas Kualitas Laporan Keuangaan**

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .888 | 10 |

**Lampiran 5 Uji Analisis Deskriptif**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| TOTAL\_X1 | 70 | 39.00 | 50.00 | 44.9286 | 4.23348 |
| TOTAL\_X2 | 70 | 34.00 | 50.00 | 41.7143 | 4.40403 |
| TOTAL\_X3 | 70 | 30.00 | 48.00 | 39.4857 | 4.16939 |
| TOTAL\_Y | 70 | 39.00 | 50.00 | 43.1857 | 3.32881 |
| Valid N (listwise) | 70 |  |  |  |  |

**Lampiran 6 Uji Asumsi Klasik**

**1. Uji Normalitas**

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 70 |
| Normal Parametersa,b | Mean | .0000000 |
| Std. Deviation | 1.71696966 |
| Most Extreme Differences | Absolute | .103 |
| Positive | .103 |
| Negative | -.079 |
| Test Statistic | | .103 |
| Asymp. Sig. (2-tailed) | | .064c |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |

**2. Uji Multikolonieritas**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | 24.725 | 4.685 |  | 5.278 | .000 |  |  |
| SAK ETAP | .014 | .079 | .017 | .174 | .862 | .961 | 1.040 |
| Sistem Informasi Akuntansi keuangan | .509 | .110 | .674 | 4.622 | .000 | .454 | 2.204 |
| Kompetensi Sumber Daya manusia | -.086 | .115 | -.108 | -.747 | .458 | .463 | 2.162 |
| a. Dependent Variable: Kualitas Laporan keuangan | | | | | | | | |

**3. Uji Heteroskedastisitis**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 3.338 | 2.722 |  | 1.226 | .225 |
| SAK ETAP | .019 | .049 | .050 | .396 | .693 |
| Sistem Informasi Akuntansi keuangan | -.074 | .067 | -.203 | -1.106 | .273 |
| Kompetensi Sumber Daya manusia | .025 | .070 | .067 | .361 | .719 |
| a. Dependent Variable: ABS\_RES | | | | | | |

**Lampiran 7 Analisis Regresi Linier Berganda**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | 24.725 | 4.685 |  | 5.278 | .000 |  |  |
| SAK ETAP | .014 | .079 | .017 | .174 | .862 | .961 | 1.040 |
| Sistem Informasi Akuntansi keuangan | .509 | .110 | .674 | 4.622 | .000 | .454 | 2.204 |
| Kompetensi Sumber Daya manusia | -.086 | .115 | -.108 | -.747 | .458 | .463 | 2.162 |
| a. Dependent Variable: Kualitas Laporan keuangan | | | | | | | | |

**Lampiran 8 Uji Hipotesis**

**1. Uji Statistik T (Uji Parsial)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | 24.725 | 4.685 |  | 5.278 | .000 |  |  |
| SAK ETAP | .014 | .079 | .017 | .174 | .862 | .961 | 1.040 |
| Sistem Informasi Akuntansi keuangan | .509 | .110 | .674 | 4.622 | .000 | .454 | 2.204 |
| Kompetensi Sumber Daya manusia | -.086 | .115 | -.108 | -.747 | .458 | .463 | 2.162 |
| a. Dependent Variable: Kualitas Laporan keuangan | | | | | | | | |

**2. Uji Statistik F (Uji Simultan)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 277.946 | 3 | 92.649 | 12.565 | .000b |
| Residual | 486.640 | 66 | 7.373 |  |  |
| Total | 764.586 | 69 |  |  |  |
| a. Dependent Variable: Kualitas Laporan keuangan | | | | | | |
| b. Predictors: (Constant), Kompetensi Sumber Daya manusia, SAK ETAP, Sistem Informasi Akuntansi keuangan | | | | | | |

**Lampiran 9 Koefisien Determinasi**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summary** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .603a | .364 | .335 | 2.71539 |
| a. Predictors: (Constant), Kompetensi Sumber Daya manusia, SAK ETAP, Sistem Informasi Akuntansi keuangan | | | | |

Lampiran. Dokumentasi

|  |  |
| --- | --- |
|  |  |
|  |  |
| Two women sitting at a table  Description automatically generated | A person holding a pink file in front of a person behind a desk  Description automatically generated |