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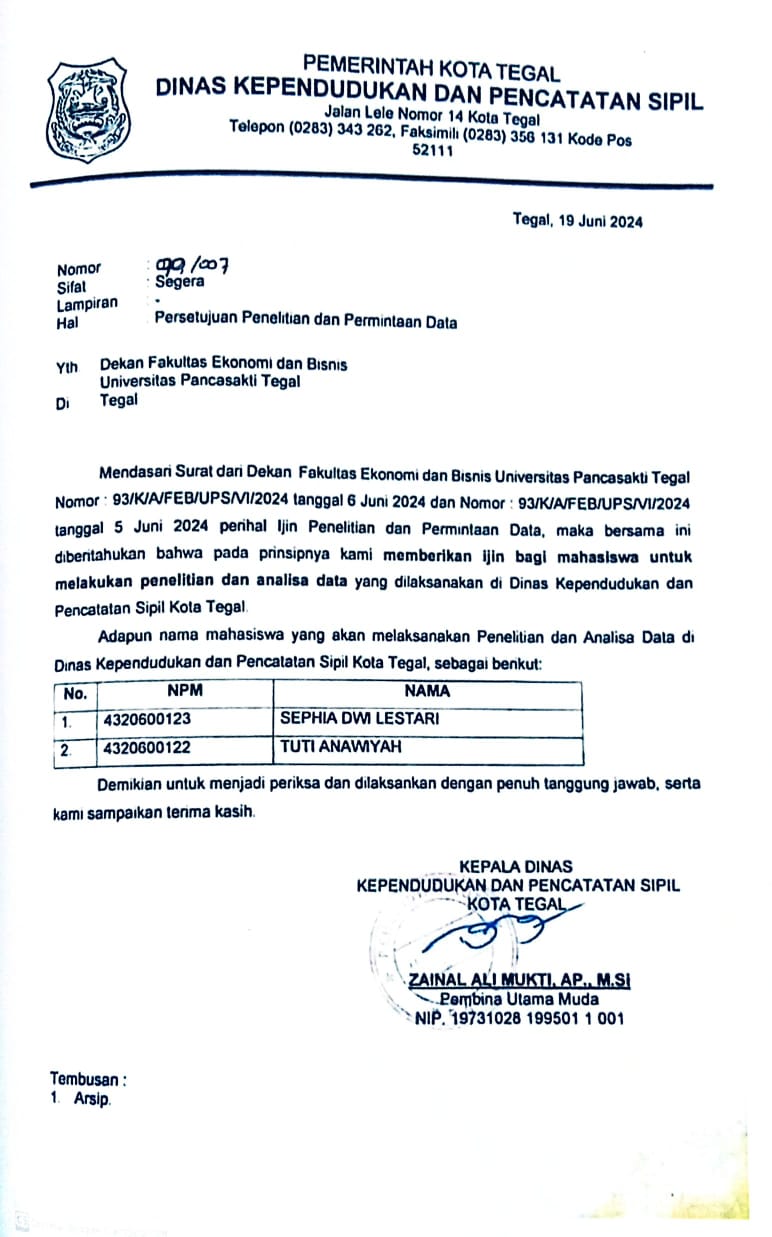
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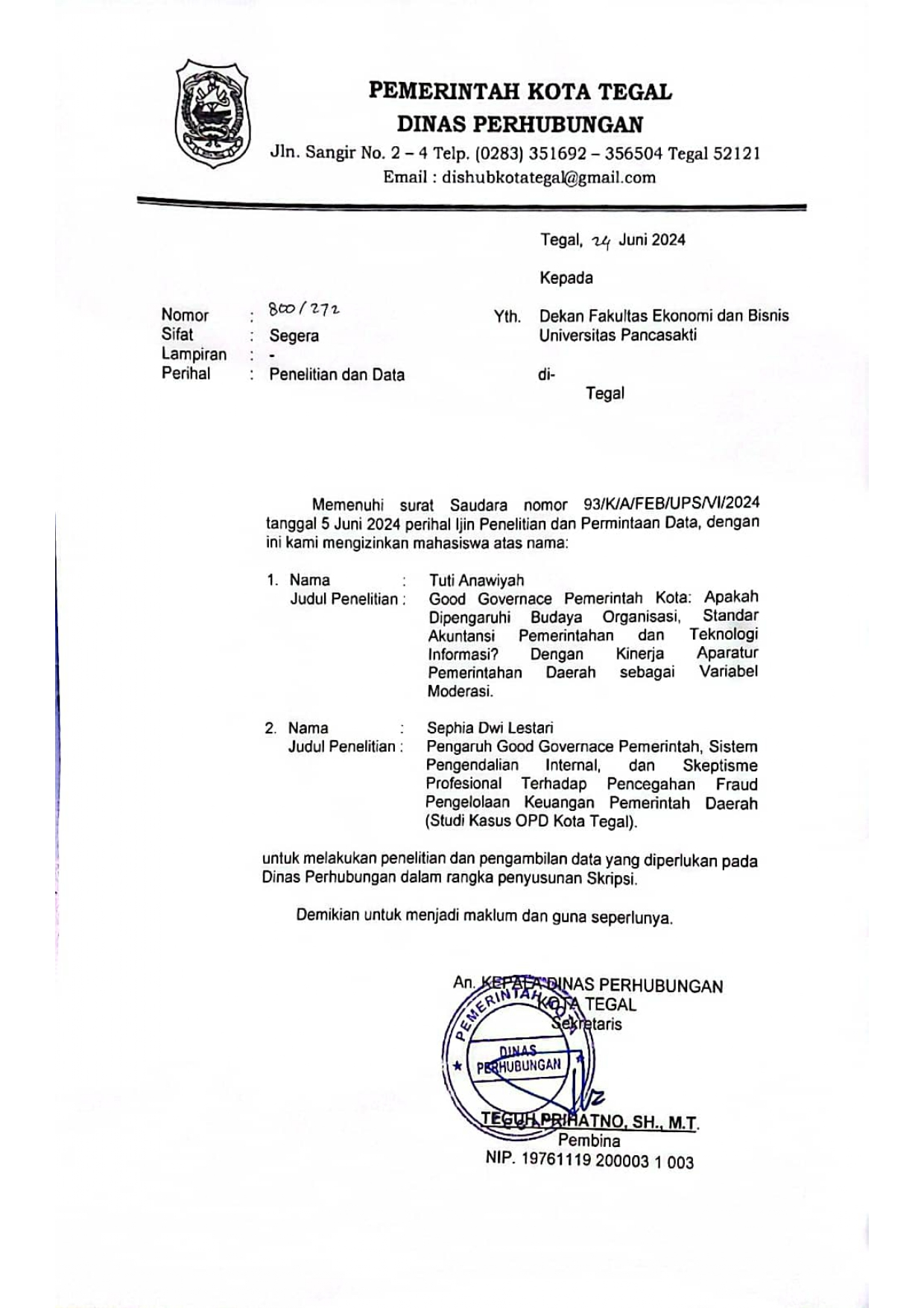
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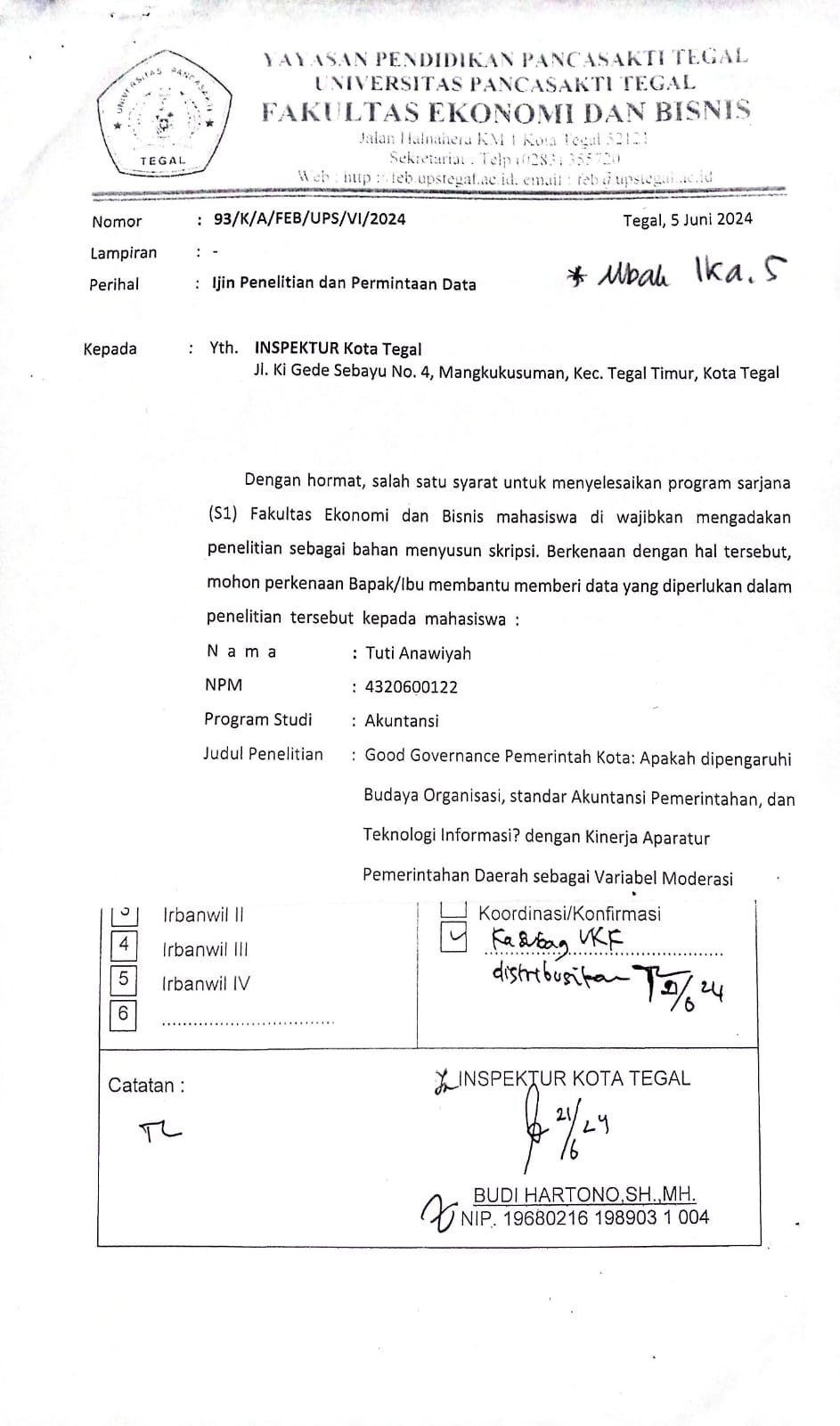
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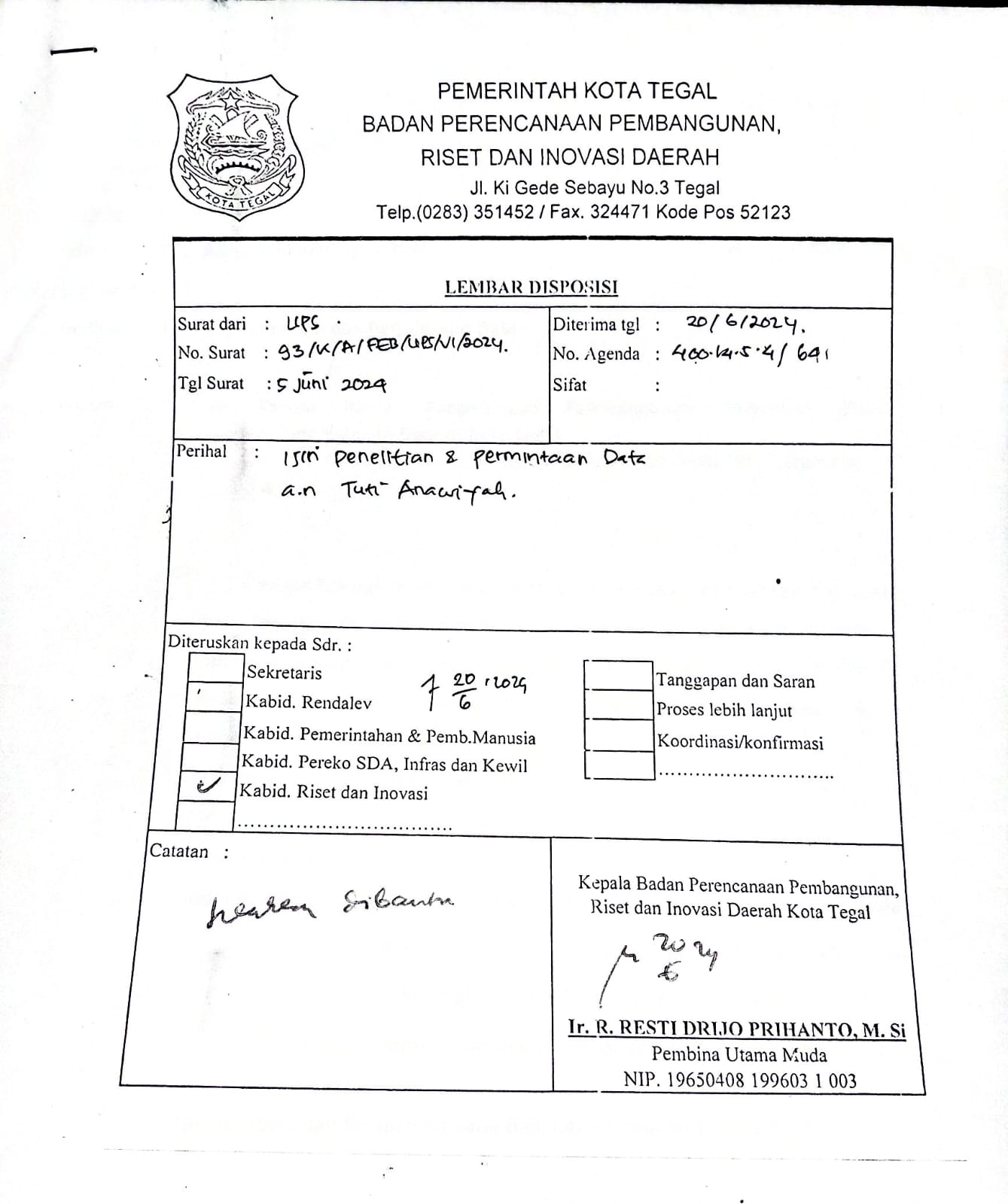
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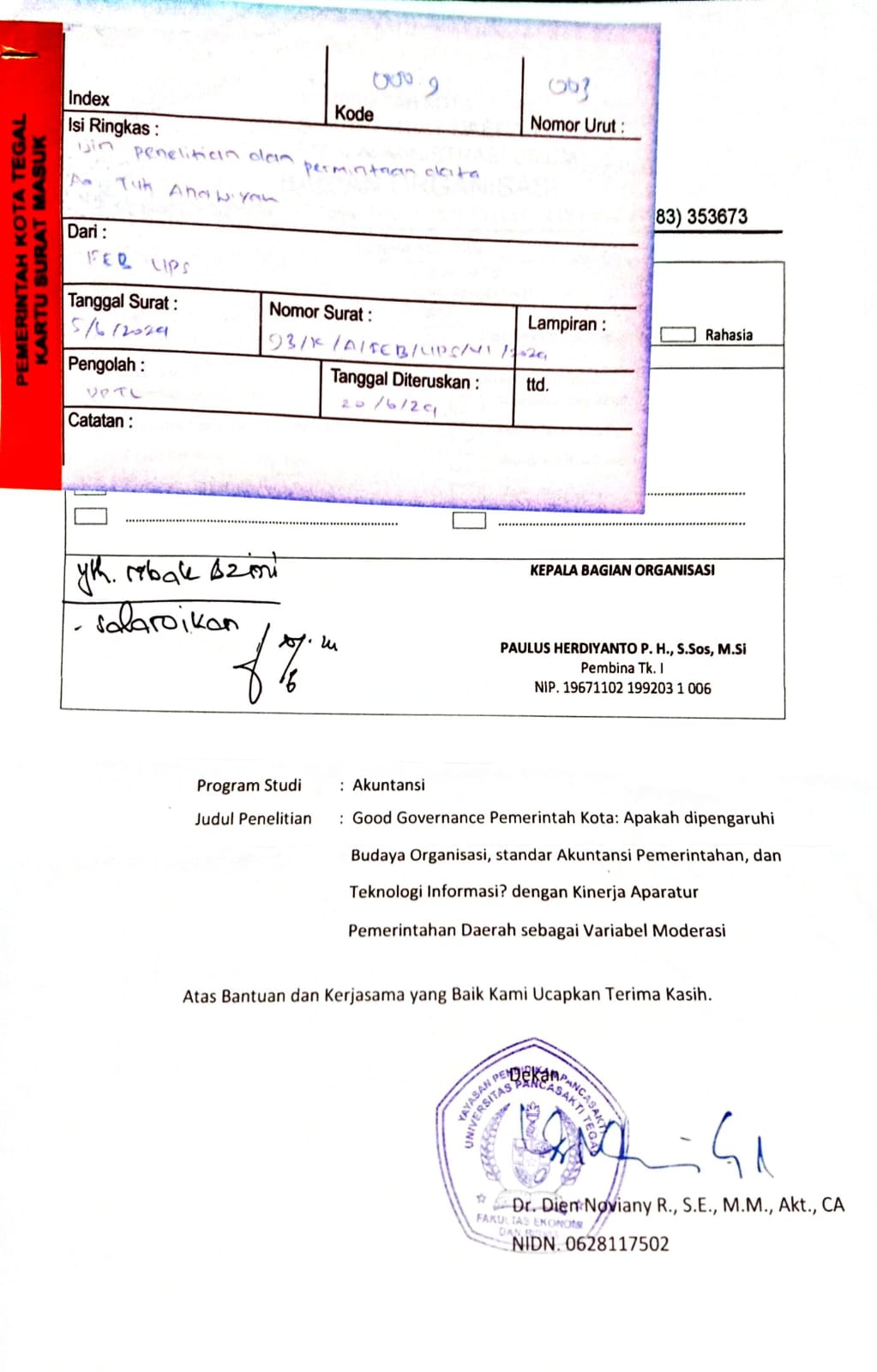
Lampiran . Surat Penelitian Skripsi





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Lampiran . Kuesioner Penelitian

**KUESIONER PENELITIAN**

Perihal: Permohonan Pengisian Kuesioner

Yth. Sdr. Bapak/Ibu

Di Tempat

Dengan Hormat,

Bersama ini, saya atas nama Tuti Anawiyah Jurusan Akuntansi Fakultas Ekonomi dan Bisnis dengan NPM 4320600122 sedang melakukan penelitian dalam rangka penyusunan skripsi dengan judul “***Good Governance* Pemerintah Kota: Apakah Dipengaruhi Budaya Organisasi, Standar Akuntansi Pemerintahan, dan Teknologi Informasi, dengan Kinerja Aparatur Pemerintahan Daerah sebagai Variabel Moderasi (Pada OPD Kota Tegal)**”.

Sehubungan dengan tujuan tersebut, saya membutuhkan bantuan Bapak/Ibu untuk dapat menjadi responden dalam mengisi kuesioner penelitian sebagaimana yang terlampir di bawah ini. Informasi yang Bapak/Ibu/Saudara/Saudari berikan adalah untuk kepentingan akademis semata dan diharapkan dapat bermanfaat bagi peneliti, pemerintah, maupun pengembangan ilmu. Sesuai etika penelitian, saya akan menjaga kerahasiaan jawaban Bapak/Ibu.

Akhir kata saya mengucapkan terima kasih atas bantuan dan kesediaan Bapak/Ibu yang telah meluangkan waktunya dalam pengisian kuesioner.

|  |
| --- |
| Hormat saya, |
|  |
| Tuti Anawiyah |
| NPM. 4320600122 |

**Identitas Responden**

Nama :

Jenis Kelamin : Laki-Laki Perempuan

Usia :

Nama Instansi :

Pendidikan Terakhir : SMA/K Sarjana (S1) Doktor (S3)

Diploma (D3) Magister (S2)

Bidang Keahlian :  Akuntansi Hukum Teknik

Manajemen Lainnya

Jabatan :

Lama Bekerja : 1-5 tahun >10 tahun

6-10 tahun Lainnya

**Petunjuk Pengisian Kuesioner**

Untuk menjawab kuesioner, berilah tanda *check list* () pada jawaban yang sesuai. Salah satu jawaban yang sesuai pada kolom pilihan jawaban yang tersedia dengan keterangan sebagai berikut**:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Ket** | **Sangat Setuju** | **Setuju** | **Kurang Setuju** | **Tidak Setuju** | **Sangat Tidak Setuju** |
| **(SS)** | **(S)** | **(KS)** | **(TS)** | **(STS)** |
| **Skor** | **5** | **4** | **3** | **2** | **1** |

**Daftar Pernyataan:**

1. ***Good Governance* (Y)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Pernyataan** | **Jawaban** | | | | |
| **SS** | **S** | **KS** | **TS** | **STS** |
| **Dimensi: Transparansi** | | | | | | |
| 1 | Instansi tempat saya bekerja menyediakan informasi bagi masyarakat tentang pembuatan, pelaksanaan, dan hasil kebijakan publik. |  |  |  |  |  |
| 2 | Masyarakat dapat mengetahui informasi tentang kegiatan atau program instansi melalui fasilitas iklan layanan masyarakat, *website*, media cetak, dan papan pengumuman. |  |  |  |  |  |
| **Dimensi: Akuntabilitas** | | | | | | |
| 3 | Laporan Keuangan Pemerintah Pusat (LKPP) dan Laporan Akuntabilitas Kinerja Instansi Pemerintah (LAKIP) merupakan bentuk pertanggungjawaban pemerintah terhadap masyarakat yang memuat informasi keuangan dan non-keuangan. |  |  |  |  |  |
| 4 | Instansi tempat saya bekerja memberlakukan *Standar Operating Procedure* (SOP) dalam penyelenggaraan urusan pemerintahan atau pelaksanaan kebijakan. |  |  |  |  |  |
| **Dimensi: Daya Tanggap (*Responsivness*)** | | | | | | |
| 5 | Instansi selalu menanggapi keluhan masyarakat terkait program kegiatan yang dilaksanakan sesuai dengan tupoksi. |  |  |  |  |  |
| 6 | Penyelenggara pemerintah yang memiliki daya tanggap akan menciptakan tata pemerintah yang baik. |  |  |  |  |  |
| **Dimensi: Berkeadilan** | | | | | | |
| 7 | Instansi tempat saya bekerja memberikan pelayanan yang adil. |  |  |  |  |  |
| 8 | Instansi tempat saya bekerja memiliki komitmen dalam memberikan pelayanan kepada masyarakat sesuai tupoksi. |  |  |  |  |  |
| **Dimensi: Aturan Hukum** | | | | | | |
| 9 | Adanya peraturan perundang-undangan yang tegas dan konsisten untuk mendukung pelaksanaan program dan kebijakan. |  |  |  |  |  |
| 10 | Jika terdapat kelalaian yang disengaja atau pelanggaran terhadap peraturan, maka terdapat penindakan hukum secara tegas. |  |  |  |  |  |

Sumber: (Adelia, 2015; Wiratno & Pratiwi, 2013)

1. **Budaya Organisasi (**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Pernyataan** | **Jawaban** | | | | |
| **SS** | **S** | **KS** | **TS** | **STS** |
| **Dimensi: Inovasi dan Pengambilan Risiko** | | | | | | |
| 1 | Saya diberi kebebasan berinovasi dalam menyelesaikan tugas. |  |  |  |  |  |
| 2 | Saya berani mengambil risiko dalam bertindak. |  |  |  |  |  |
| **Dimensi: Perhatian terhadap Detail** | | | | | | |
| 3 | Saya menerima bimbingan dan komunikasi dari pimpinan agar lebih memperhatikan detail pekerjaan dengan cepat, akurat, dan cermat. |  |  |  |  |  |
| 4 | Saya teliti dalam mengerjakan pekerjaan yang diberikan kepada saya. |  |  |  |  |  |
| **Dimensi: Orientasi pada Individu** | | | | | | |
| 5 | Pegawai di instansi tempat saya bekerja diberi kewenangan untuk membuat keputusan dan diberi tanggung jawab dalam pekerjaannya. |  |  |  |  |  |
| 6 | Instansi mendukung saya untuk aktif mengambil kesempatan. |  |  |  |  |  |
| **Dimensi: Orientasi pada Hasil** | | | | | | |
| 7 | Instansi akan memberikan penghargaan (*reward*) bagi individu atau tim yang mencapai hasil unggul. |  |  |  |  |  |
| 8 | Saya senantiasa bekerja dengan menekankan hasil maksimal. |  |  |  |  |  |
| **Dimensi: Orientasi Bersama** | | | | | | |
| 9 | Tingkat kerjasama dan komunikasi antar anggota tim sudah berjalan dengan baik. |  |  |  |  |  |
| 10 | Di intansi tempat saya bekerja, saling mempedulikan terhadap masalah-masalah pribadi karyawan. |  |  |  |  |  |

Sumber: (Ermawati & Ardana, 2018; Kair dkk., 2023; Wiratno & Pratiwi, 2013)

1. **Standar Akuntansi Pemerintah (**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Pernyataan** | **Jawaban** | | | | |
| **SS** | **S** | **KS** | **TS** | **STS** |
| **Dimensi: Pengakuan** | | | | | | |
| 1 | Pencatatan aset dan pos lainnya telah didukung dengan bukti sesuai ketentuan. |  |  |  |  |  |
| 2 | Instansi mengakui aset, liabilitas, dan pendapatan, termasuk penilaian yang benar terhadap nilai dan risiko yang terkait. |  |  |  |  |  |
| **Dimensi: Pengukuran** | | | | | | |
| 3 | Bagian pengelolaan keuangan telah memahami penatausahaan keuangan sesuai ketentuan. |  |  |  |  |  |
| 4 | Informasi keuangan memberikan pemahaman yang signifikan terhadap keuangan entitas dan membantu dalam pengambilan keputusan. |  |  |  |  |  |
| **Dimensi: Pengungkapan** | | | | | | |
| 5 | Laporan keuangan instansi mengungkapkan seluruh informasi secara transparan dan jelas. |  |  |  |  |  |
| 6 | Anggaran penerimaan dapat memenuhi seluruh kebutuhan anggaran pengeluaran. |  |  |  |  |  |
| **Dimensi: Pelaporan** | | | | | | |
| 7 | Seluruh pengelolaan keuangan dilaporkan  tepat waktu. |  |  |  |  |  |
| 8 | Menjadikan Peraturan Pemerintah SAP Tahun 2022 sebagai pedoman dalam menyajikan laporan keuangan yang berkualitas. |  |  |  |  |  |

Sumber: (Nailurrohmah, 2021; Susanti & Andayani, 2017)

1. **Teknologi Informasi (**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Pernyataan** | **Jawaban** | | | | |
| **SS** | **S** | **KS** | **TS** | **STS** |
| **Dimensi: Jaringan Komputer** | | | | | | |
| 1 | Setiap pegawai disediakan komputer dalam melaksanakan tugasnya. |  |  |  |  |  |
| 2 | Proses akuntansi sudah dilakukan secara terkomputerisasi. |  |  |  |  |  |
| **Dimensi: Jaringan Internet** | | | | | | |
| 3 | Kehadiran jaringan internet stabil (WiFi) bisa memudahkan proses evaluasi dan koordinasi antar unit kerja. |  |  |  |  |  |
| 4 | Instansi menyediakan WiFi dengan koneksi yang cepat dan stabil dalam kantor guna mempercepat proses *input* dan *output*. |  |  |  |  |  |
| **Dimensi: Penggunaan Sistem** | | | | | | |
| 5 | Saya membuat laporan keuangan dengan menggunakan *software* atau aplikasi seperti *Microsoft Excel*, MYOB, dan sebagainya. |  |  |  |  |  |
| 6 | Sistem informasi yang digunakan instansi memiliki keamanan yang memadai dan terjaga dari resiko kebocoran data. |  |  |  |  |  |
| 7 | Instansi menyediakan layanan digital secara online. |  |  |  |  |  |
| 8 | Instansi menerapkan teknologi informasi untuk memantau kinerja sistem dengan efektif. |  |  |  |  |  |

Sumber: (Nurhikma, 2021)

1. **Kinerja Aparatur Pemerintah Daerah (Z)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Pernyataan** | **Jawaban** | | | | |
| **SS** | **S** | **KS** | **TS** | **STS** |
| **Dimensi: Mauskan (*Input*)** | | | | | | |
| 1 | Menurut saya, sikap disiplin harus dimiliki aparat dalam melaksanakan tugas. |  |  |  |  |  |
| 2 | Saya selaku aparatur telah melaksanakan tugas dan bertanggungjawab sesuai dengan bidang. |  |  |  |  |  |
| **Dimensi: Keluaran (*Output*)** | | | | | | |
| 3 | Instansi tempat saya bekerja telah melakukan analisis laporan keuangan setiap program atau kegiatan selesai dilaksanakan. |  |  |  |  |  |
| 4 | Menurut saya, kemampuan dalam melakukan kerja sama dengan aparat lain sangat mendukung keberhasilan dalam menjalankan tugas. |  |  |  |  |  |
| **Dimensi: Hasil (*Outcome*)** | | | | | | |
| 5 | Informasi kinerja *outcome* dapat diandalkan. |  |  |  |  |  |
| 6 | Menurut saya, untuk mencapai hasil maksimal dalam menjalankan tugas diperlukan inisiatif dalam pengambilan keputusan. |  |  |  |  |  |
| **Dimensi: Manfaat (*Benefit*)** | | | | | | |
| 7 | Kebijakan yang dilaksanakan instansi terealisasi sesuai rencana dan berdampak positif bagi masyarakat. |  |  |  |  |  |
| 8 | Program yang dilaksanakan instansi terealisasi sesuai rencana dan berdampak positif bagi masyarakat. |  |  |  |  |  |
| **Dimensi: Damapak (*Impact*)** | | | | | | |
| 9 | Program instansi di tempat kerja saya bekerja telah disesuaikan dengan kebijakan pemerintah guna meningkatkan kinerja instansi. |  |  |  |  |  |

Sumber: (Nurhikma, 2021)

Lampiran . Tabulasi Data

1. **Variabel Budaya Organisasi (X1)**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No** | **X1.1** | **X1.2** | **X1.3** | **X1.4** | **X1.5** | **X1.6** | **X1,7** | **X1,8** | **X1,9** | **X1.10** | **Total X** |
| **1** | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 40 |
| **2** | 4 | 3 | 3 | 5 | 3 | 4 | 4 | 4 | 4 | 3 | 34 |
| **3** | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 43 |
| **4** | 4 | 2 | 4 | 2 | 4 | 3 | 4 | 3 | 3 | 3 | 29 |
| **5** | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 39 |
| **6** | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 5 | 4 | 4 | 34 |
| **7** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| **8** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| **9** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| **10** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| **11** | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 42 |
| **12** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| **13** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| **14** | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 38 |
| **15** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| **16** | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 43 |
| **17** | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 40 |
| **18** | 3 | 2 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 32 |
| **19** | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 3 | 45 |
| **20** | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 3 | 42 |
| **21** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 39 |
| **22** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 39 |
| **23** | 4 | 3 | 4 | 4 | 4 | 3 | 5 | 5 | 4 | 3 | 39 |
| **24** | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 39 |
| **25** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| **26** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| **27** | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 40 |
| **28** | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 41 |
| **29** | 5 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 48 |
| **30** | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 39 |
| **31** | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 3 | 41 |
| **32** | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 44 |
| **33** | 5 | 4 | 5 | 5 | 5 | 1 | 4 | 3 | 4 | 4 | 40 |
| **34** | 5 | 4 | 5 | 5 | 5 | 1 | 4 | 3 | 4 | 4 | 40 |
| **35** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| **36** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| **37** | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 2 | 36 |
| **38** | 4 | 3 | 5 | 3 | 3 | 4 | 3 | 4 | 4 | 4 | 37 |
| **39** | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 38 |
| **40** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 39 |
| **41** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| **42** | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 39 |
| **43** | 4 | 3 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 41 |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No** | **X1.1** | **X1.2** | **X1.3** | **X1.4** | **X1.5** | **X1.6** | **X1,7** | **X1,8** | **X1,9** | **X1.10** | **Total X** |
| **44** | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 39 |
| **45** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 49 |
| **46** | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 42 |
| **47** | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 42 |
| **48** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| **49** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| **50** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| **51** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 41 |
| **52** | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 3 | 37 |
| **53** | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 3 | 46 |
| **54** | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 5 | 4 | 3 | 39 |
| **55** | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 38 |
| **56** | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 38 |
| **57** | 4 | 4 | 5 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 40 |
| **58** | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 37 |
| **59** | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 37 |
| **60** | 4 | 3 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 41 |
| **61** | 5 | 3 | 5 | 4 | 4 | 4 | 3 | 5 | 5 | 1 | 39 |
| **62** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 39 |
| **63** | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 46 |
| **64** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 37 |
| **65** | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 40 |
| **66** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 48 |
| **67** | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 37 |
| **68** | 5 | 5 | 4 | 4 | 5 | 4 | 3 | 5 | 4 | 5 | 44 |
| **69** | 4 | 4 | 5 | 4 | 5 | 5 | 3 | 5 | 5 | 5 | 45 |
| **70** | 2 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 38 |

1. **Variabel Standar Akuntansi Pemerintahan (X2)**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No** | **X2.1** | **X2.2** | **X2.3** | **X2.4** | **X2.5** | **X2.6** | **X2.7** | **X2.8** | **Total X2** |
| **1** | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 35 |
| **2** | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 30 |
| **3** | 5 | 4 | 5 | 5 | 2 | 2 | 3 | 3 | 29 |
| **4** | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 34 |
| **5** | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 33 |
| **6** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| **7** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| **8** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| **9** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| **10** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| **11** | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 39 |
| **12** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| **13** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| **14** | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 34 |
| **15** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| **16** | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 39 |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No** | **X2.1** | **X2.2** | **X2.3** | **X2.4** | **X2.5** | **X2.6** | **X2.7** | **X2.8** | **Total X2** |
| **17** | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 38 |
| **18** | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 31 |
| **19** | 5 | 5 | 5 | 5 | 4 | 5 | 6 | 4 | 39 |
| **20** | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 31 |
| **21** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| **22** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| **23** | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 38 |
| **24** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| **25** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| **26** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| **27** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| **28** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| **29** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| **30** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| **31** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 33 |
| **32** | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 33 |
| **33** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| **34** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| **35** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| **36** | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 34 |
| **37** | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 31 |
| **38** | 4 | 5 | 4 | 4 | 4 | 3 | 4 | 4 | 32 |
| **39** | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 31 |
| **40** | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 5 | 29 |
| **41** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| **42** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| **43** | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 33 |
| **44** | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 33 |
| **45** | 5 | 5 | 5 | 5 | 5 | 3 | 5 | 5 | 38 |
| **46** | 5 | 5 | 5 | 5 | 5 | 3 | 5 | 5 | 38 |
| **47** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| **48** | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 31 |
| **49** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| **50** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| **51** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| **52** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| **53** | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 34 |
| **54** | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 38 |
| **55** | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 30 |
| **56** | 5 | 4 | 5 | 5 | 5 | 3 | 4 | 4 | 35 |
| **57** | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 31 |
| **58** | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 31 |
| **59** | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 31 |
| **60** | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 38 |
| **61** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 24 |
| **62** | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 35 |
| **63** | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 39 |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No** | **X2.1** | **X2.2** | **X2.3** | **X2.4** | **X2.5** | **X2.6** | **X2.7** | **X2.8** | **Total X2** |
| **64** | 5 | 2 | 4 | 4 | 5 | 5 | 5 | 3 | 33 |
| **65** | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 38 |
| **66** | 4 | 4 | 3 | 4 | 4 | 3 | 5 | 4 | 31 |
| **67** | 5 | 5 | 5 | 5 | 4 | 3 | 2 | 3 | 32 |
| **68** | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 34 |
| **69** | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 37 |
| **70** | 4 | 4 | 5 | 5 | 4 | 3 | 5 | 3 | 33 |

1. **Variabel Teknologi Informasi (X3)**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No** | **X3.1** | **X3.2** | **X3.3** | **X3.4** | **X3.5** | **X3.6** | **X3.7** | **X3.8** | **Total X3** |
| **1** | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 36 |
| **2** | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 30 |
| **3** | 4 | 5 | 4 | 4 | 1 | 1 | 2 | 2 | 23 |
| **4** | 4 | 4 | 5 | 5 | 2 | 3 | 3 | 3 | 29 |
| **5** | 4 | 5 | 5 | 5 | 5 | 4 | 3 | 4 | 35 |
| **6** | 3 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 35 |
| **7** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| **8** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| **9** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| **10** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| **11** | 3 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 37 |
| **12** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| **13** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| **14** | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 37 |
| **15** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| **16** | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 37 |
| **17** | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 33 |
| **18** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| **19** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| **20** | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 35 |
| **21** | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 33 |
| **22** | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 33 |
| **23** | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 39 |
| **24** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| **25** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| **26** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| **27** | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 31 |
| **28** | 3 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| **29** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| **30** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| **31** | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 33 |
| **32** | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 35 |
| **33** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| **34** | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 4 | 37 |
| **35** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| **36** | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 33 |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No** | **X3.1** | **X3.2** | **X3.3** | **X3.4** | **X3.5** | **X3.6** | **X3.7** | **X3.8** | **Total X3** |
| **37** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| **38** | 3 | 2 | 4 | 4 | 4 | 3 | 3 | 3 | 26 |
| **39** | 2 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 29 |
| **40** | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 30 |
| **41** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| **42** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| **43** | 5 | 5 | 5 | 4 | 4 | 3 | 4 | 4 | 34 |
| **44** | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 35 |
| **45** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| **46** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| **47** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| **48** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| **49** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| **50** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| **51** | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 36 |
| **52** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| **53** | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 39 |
| **54** | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 35 |
| **55** | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 3 | 33 |
| **56** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| **57** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| **58** | 5 | 4 | 5 | 4 | 4 | 3 | 3 | 4 | 32 |
| **59** | 5 | 4 | 5 | 4 | 4 | 3 | 3 | 4 | 32 |
| **60** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| **61** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| **62** | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 33 |
| **63** | 5 | 3 | 5 | 4 | 5 | 4 | 4 | 4 | 34 |
| **64** | 5 | 5 | 5 | 5 | 4 | 3 | 2 | 3 | 32 |
| **65** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| **66** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| **67** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| **68** | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 37 |
| **69** | 4 | 4 | 5 | 2 | 4 | 2 | 4 | 2 | 27 |
| **70** | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 38 |

1. **Variabel *Good Governance* (Y)**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No** | **Y.1** | **Y.2** | **Y.3** | **Y.4** | **Y.5** | **Y.6** | **Y.7** | **Y.8** | **Y.9** | **Y.10** | **Total Y** |
| **1** | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 45 |
| **2** | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 42 |
| **3** | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 47 |
| **4** | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 43 |
| **5** | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 46 |
| **6** | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 45 |
| **7** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| **8** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |

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

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No** | **Y.1** | **Y.2** | **Y.3** | **Y.4** | **Y.5** | **Y.6** | **Y.7** | **Y.8** | **Y.9** | **Y.10** | **Total Y** |
| **56** | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 48 |
| **57** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| **58** | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 37 |
| **59** | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 37 |
| **60** | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 41 |
| **61** | 3 | 3 | 5 | 5 | 3 | 4 | 3 | 4 | 4 | 5 | 39 |
| **62** | 5 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 39 |
| **63** | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 46 |
| **64** | 4 | 4 | 4 | 3 | 1 | 4 | 4 | 5 | 3 | 5 | 37 |
| **65** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| **66** | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 46 |
| **67** | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 37 |
| **68** | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 44 |
| **69** | 5 | 5 | 5 | 5 | 3 | 5 | 3 | 4 | 5 | 5 | 45 |
| **70** | 3 | 4 | 4 | 5 | 4 | 3 | 4 | 4 | 3 | 4 | 38 |

1. **Variabel Kinerja Aparatur Pemerintahan Daerah (Z)**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No** | **Z.1** | **Z.2** | **Z.3** | **Z.4** | **Z.5** | **Z.6** | **Z.7** | **Z.8** | **Z.9** | **Total Z** |
| **1** | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 39 |
| **2** | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 37 |
| **3** | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 5 | 33 |
| **4** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| **5** | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 40 |
| **6** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| **7** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| **8** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| **9** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| **10** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| **11** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| **12** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| **13** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| **14** | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 41 |
| **15** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| **16** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| **17** | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 42 |
| **18** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| **19** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| **20** | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 39 |
| **21** | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 37 |
| **22** | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 37 |
| **23** | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 44 |
| **24** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| **25** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| **26** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| **27** | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 37 |
| **28** | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 37 |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No** | **Z.1** | **Z.2** | **Z.3** | **Z.4** | **Z.5** | **Z.6** | **Z.7** | **Z.8** | **Z.9** | **Total Z** |
| **29** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| **30** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| **31** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| **32** | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 41 |
| **33** | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 37 |
| **34** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| **35** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| **36** | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 37 |
| **37** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| **38** | 5 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 36 |
| **39** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| **40** | 5 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 31 |
| **41** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| **42** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| **43** | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 3 | 36 |
| **44** | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 39 |
| **45** | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 5 | 5 | 36 |
| **46** | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 43 |
| **47** | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 38 |
| **48** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| **49** | 5 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 32 |
| **50** | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 2 | 5 | 37 |
| **51** | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 39 |
| **52** | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 38 |
| **53** | 5 | 4 | 3 | 3 | 3 | 4 | 2 | 4 | 4 | 32 |
| **54** | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 39 |
| **55** | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 37 |
| **56** | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 34 |
| **57** | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 35 |
| **58** | 5 | 4 | 3 | 3 | 3 | 4 | 2 | 4 | 4 | 32 |
| **59** | 5 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 31 |
| **60** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| **61** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 27 |
| **62** | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 37 |
| **63** | 5 | 4 | 4 | 5 | 5 | 3 | 4 | 4 | 4 | 38 |
| **64** | 5 | 4 | 4 | 5 | 3 | 5 | 4 | 5 | 4 | 39 |
| **65** | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 2 | 2 | 34 |
| **66** | 5 | 4 | 3 | 3 | 3 | 4 | 2 | 4 | 4 | 32 |
| **67** | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 38 |
| **68** | 5 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 31 |
| **69** | 5 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 31 |
| **70** | 4 | 4 | 3 | 3 | 3 | 4 | 2 | 4 | 4 | 31 |

1. **Tabulasi Data Interaksi Moderasi**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No** | **X1** | **X2** | **X3** | **Y** | **Z** | **X1\*Z** | **X2\*Z** | **X3\*Z** |
| **1** | 40 | 35 | 36 | 45 | 39 | 1560 | 1365 | 1404 |
| **2** | 34 | 30 | 30 | 42 | 37 | 1258 | 1110 | 1110 |
| **3** | 43 | 29 | 23 | 47 | 33 | 1419 | 957 | 759 |
| **4** | 29 | 34 | 29 | 43 | 45 | 1305 | 1530 | 1305 |
| **5** | 39 | 33 | 35 | 46 | 40 | 1560 | 1320 | 1400 |
| **6** | 34 | 32 | 35 | 45 | 36 | 1224 | 1152 | 1260 |
| **7** | 36 | 32 | 32 | 40 | 36 | 1296 | 1152 | 1152 |
| **8** | 36 | 32 | 32 | 40 | 36 | 1296 | 1152 | 1152 |
| **9** | 45 | 40 | 40 | 50 | 45 | 2025 | 1800 | 1800 |
| **10** | 45 | 40 | 40 | 50 | 45 | 2025 | 1800 | 1800 |
| **11** | 42 | 39 | 37 | 50 | 45 | 1890 | 1755 | 1665 |
| **12** | 45 | 40 | 40 | 50 | 45 | 2025 | 1800 | 1800 |
| **13** | 36 | 32 | 32 | 42 | 36 | 1296 | 1152 | 1152 |
| **14** | 38 | 34 | 37 | 43 | 41 | 1558 | 1394 | 1517 |
| **15** | 45 | 40 | 40 | 50 | 45 | 2025 | 1800 | 1800 |
| **16** | 43 | 39 | 37 | 50 | 45 | 1935 | 1755 | 1665 |
| **17** | 40 | 38 | 33 | 47 | 42 | 1680 | 1596 | 1386 |
| **18** | 32 | 31 | 32 | 40 | 36 | 1152 | 1116 | 1152 |
| **19** | 45 | 39 | 40 | 46 | 45 | 2025 | 1755 | 1800 |
| **20** | 42 | 31 | 35 | 45 | 39 | 1638 | 1209 | 1365 |
| **21** | 39 | 32 | 33 | 40 | 37 | 1443 | 1184 | 1221 |
| **22** | 39 | 32 | 33 | 40 | 37 | 1443 | 1184 | 1221 |
| **23** | 39 | 38 | 39 | 42 | 44 | 1716 | 1672 | 1716 |
| **24** | 39 | 32 | 32 | 40 | 36 | 1404 | 1152 | 1152 |
| **25** | 40 | 32 | 32 | 40 | 36 | 1440 | 1152 | 1152 |
| **26** | 40 | 32 | 32 | 40 | 36 | 1440 | 1152 | 1152 |
| **27** | 40 | 32 | 31 | 40 | 37 | 1480 | 1184 | 1147 |
| **28** | 41 | 32 | 32 | 41 | 37 | 1517 | 1184 | 1184 |
| **29** | 48 | 40 | 40 | 50 | 45 | 2160 | 1800 | 1800 |
| **30** | 39 | 32 | 32 | 50 | 36 | 1404 | 1152 | 1152 |
| **31** | 41 | 33 | 33 | 42 | 36 | 1476 | 1188 | 1188 |
| **32** | 44 | 33 | 35 | 42 | 41 | 1804 | 1353 | 1435 |
| **33** | 40 | 40 | 40 | 48 | 37 | 1480 | 1480 | 1480 |
| **34** | 40 | 40 | 37 | 50 | 45 | 1800 | 1800 | 1665 |
| **35** | 40 | 32 | 32 | 40 | 36 | 1440 | 1152 | 1152 |
| **36** | 40 | 34 | 33 | 44 | 37 | 1480 | 1258 | 1221 |
| **37** | 36 | 31 | 32 | 39 | 36 | 1296 | 1116 | 1152 |
| **38** | 37 | 32 | 26 | 40 | 36 | 1332 | 1152 | 936 |
| **39** | 38 | 31 | 29 | 40 | 36 | 1368 | 1116 | 1044 |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No** | **X1** | **X2** | **X3** | **Y** | **Z** | **X1\*Z** | **X2\*Z** | **X3\*Z** |
| **40** | 39 | 29 | 30 | 46 | 31 | 1209 | 899 | 930 |
| **41** | 40 | 32 | 32 | 48 | 36 | 1440 | 1152 | 1152 |
| **42** | 39 | 32 | 32 | 40 | 36 | 1404 | 1152 | 1152 |
| **43** | 41 | 33 | 34 | 42 | 36 | 1476 | 1188 | 1224 |
| **44** | 39 | 33 | 35 | 42 | 39 | 1521 | 1287 | 1365 |
| **45** | 49 | 38 | 40 | 50 | 36 | 1764 | 1368 | 1440 |
| **46** | 42 | 38 | 40 | 49 | 43 | 1806 | 1634 | 1720 |
| **47** | 42 | 32 | 32 | 40 | 38 | 1596 | 1216 | 1216 |
| **48** | 40 | 31 | 32 | 40 | 36 | 1440 | 1116 | 1152 |
| **49** | 40 | 40 | 40 | 41 | 32 | 1280 | 1280 | 1280 |
| **50** | 40 | 40 | 40 | 50 | 37 | 1480 | 1480 | 1480 |
| **51** | 41 | 32 | 36 | 41 | 39 | 1599 | 1248 | 1404 |
| **52** | 37 | 32 | 32 | 40 | 38 | 1406 | 1216 | 1216 |
| **53** | 46 | 34 | 39 | 50 | 32 | 1472 | 1088 | 1248 |
| **54** | 39 | 38 | 35 | 48 | 39 | 1521 | 1482 | 1365 |
| **55** | 38 | 30 | 33 | 41 | 37 | 1406 | 1110 | 1221 |
| **56** | 38 | 35 | 40 | 48 | 34 | 1292 | 1190 | 1360 |
| **57** | 40 | 31 | 32 | 40 | 35 | 1400 | 1085 | 1120 |
| **58** | 37 | 31 | 32 | 37 | 32 | 1184 | 992 | 1024 |
| **59** | 37 | 31 | 32 | 37 | 31 | 1147 | 961 | 992 |
| **60** | 41 | 38 | 32 | 41 | 36 | 1476 | 1368 | 1152 |
| **61** | 39 | 24 | 40 | 39 | 27 | 1053 | 648 | 1080 |
| **62** | 39 | 35 | 33 | 39 | 37 | 1443 | 1295 | 1221 |
| **63** | 46 | 39 | 34 | 46 | 38 | 1748 | 1482 | 1292 |
| **64** | 37 | 33 | 32 | 37 | 39 | 1443 | 1287 | 1248 |
| **65** | 40 | 38 | 32 | 40 | 34 | 1360 | 1292 | 1088 |
| **66** | 48 | 31 | 32 | 46 | 32 | 1536 | 992 | 1024 |
| **67** | 37 | 32 | 40 | 37 | 38 | 1406 | 1216 | 1520 |
| **68** | 44 | 34 | 37 | 44 | 31 | 1364 | 1054 | 1147 |
| **69** | 45 | 37 | 27 | 45 | 31 | 1395 | 1147 | 837 |
| **70** | 38 | 33 | 38 | 38 | 31 | 1178 | 1023 | 1178 |

Lampiran . Deskripsi Tanggapan Responden

1. **Budaya Organisasi (X1)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X1.1** | | | | | |
|  | | **Frequency** | **Percent** | **Valid Percent** | **Cumulative Percent** |
| Valid | TS | 1 | 1,4 | 1,4 | 1,4 |
| KS | 1 | 1,4 | 1,4 | 2,9 |
| S | 48 | 68,6 | 68,6 | 71,4 |
| SS | 20 | 28,6 | 28,6 | 100,0 |
| Total | 70 | 100,0 | 100,0 |  |
| **X1.2** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | TS | 3 | 4,3 | 4,3 | 4,3 |
| KS | 14 | 20,0 | 20,0 | 24,3 |
| S | 41 | 58,6 | 58,6 | 82,9 |
| SS | 12 | 17,1 | 17,1 | 100,0 |
| Total | 70 | 100,0 | 100,0 |  |
| **X1.3** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | KS | 2 | 2,9 | 2,9 | 2,9 |
| S | 46 | 65,7 | 65,7 | 68,6 |
| SS | 22 | 31,4 | 31,4 | 100,0 |
| Total | 70 | 100,0 | 100,0 |  |
| **X1.4** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | TS | 1 | 1,4 | 1,4 | 1,4 |
| KS | 3 | 4,3 | 4,3 | 5,7 |
| S | 49 | 70,0 | 70,0 | 75,7 |
| SS | 17 | 24,3 | 24,3 | 100,0 |
| Total | 70 | 100,0 | 100,0 |  |
| **X1.5** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | KS | 3 | 4,3 | 4,3 | 4,3 |
| S | 51 | 72,9 | 72,9 | 77,1 |
| SS | 16 | 22,9 | 22,9 | 100,0 |
| Total | 70 | 100,0 | 100,0 |  |
| **X1.6** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | STS | 2 | 2,9 | 2,9 | 2,9 |
| KS | 5 | 7,1 | 7,1 | 10,0 |
| S | 44 | 62,9 | 62,9 | 72,9 |
| SS | 19 | 27,1 | 27,1 | 100,0 |
| Total | 70 | 100,0 | 100,0 |  |
| **X1.7** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | TS | 1 | 1,4 | 1,4 | 1,4 |
| KS | 12 | 17,1 | 17,1 | 18,6 |
| S | 45 | 64,3 | 64,3 | 82,9 |
| SS | 12 | 17,1 | 17,1 | 100,0 |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| **X1.8** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | KS | 4 | 5,7 | 5,7 | 5,7 |
| S | 45 | 64,3 | 64,3 | 70,0 |
| SS | 21 | 30,0 | 30,0 | 100,0 |
| Total | 70 | 100,0 | 100,0 |  |
| **X1.9** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | KS | 2 | 2,9 | 2,9 | 2,9 |
| S | 45 | 64,3 | 64,3 | 67,1 |
| SS | 23 | 32,9 | 32,9 | 100,0 |
| Total | 70 | 100,0 | 100,0 |  |
| **X1.10** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | STS | 1 | 1,4 | 1,4 | 1,4 |
| TS | 1 | 1,4 | 1,4 | 2,9 |
| KS | 23 | 32,9 | 32,9 | 35,7 |
| S | 32 | 45,7 | 45,7 | 81,4 |
| SS | 13 | 18,6 | 18,6 | 100,0 |
| Total | 70 | 100,0 | 100,0 |  |

1. **Standar Akuntansi Pemerintahan (X2)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X2.1** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | KS | 1 | 1,4 | 1,4 | 1,4 |
| S | 43 | 61,4 | 61,4 | 62,9 |
| SS | 26 | 37,1 | 37,1 | 100,0 |
| Total | 70 | 100,0 | 100,0 |  |
| **X2.2** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | TS | 1 | 1,4 | 1,4 | 1,4 |
| KS | 1 | 1,4 | 1,4 | 2,9 |
| S | 46 | 65,7 | 65,7 | 68,6 |
| SS | 22 | 31,4 | 31,4 | 100,0 |
| Total | 70 | 100,0 | 100,0 |  |
| **X2.3** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | KS | 3 | 4,3 | 4,3 | 4,3 |
| S | 40 | 57,1 | 57,1 | 61,4 |
| SS | 27 | 38,6 | 38,6 | 100,0 |
| Total | 70 | 100,0 | 100,0 |  |
| **X2.4** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | KS | 1 | 1,4 | 1,4 | 1,4 |
| S | 43 | 61,4 | 61,4 | 62,9 |
| SS | 26 | 37,1 | 37,1 | 100,0 |
| Total | 70 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X2.5** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | TS | 1 | 1,4 | 1,4 | 1,4 |
| KS | 2 | 2,9 | 2,9 | 4,3 |
| S | 41 | 58,6 | 58,6 | 62,9 |
| SS | 26 | 37,1 | 37,1 | 100,0 |
| Total | 70 | 100,0 | 100,0 |  |
| **X2.6** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | TS | 3 | 4,3 | 4,3 | 4,3 |
| KS | 16 | 22,9 | 22,9 | 27,1 |
| S | 33 | 47,1 | 47,1 | 74,3 |
| SS | 18 | 25,7 | 25,7 | 100,0 |
| Total | 70 | 100,0 | 100,0 |  |
| **X2.7** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | TS | 2 | 2,9 | 2,9 | 2,9 |
| KS | 2 | 2,9 | 2,9 | 5,7 |
| S | 41 | 58,6 | 58,6 | 64,3 |
| SS | 25 | 35,7 | 35,7 | 100,0 |
| Total | 70 | 100,0 | 100,0 |  |
| **X2.8** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | KS | 5 | 7,1 | 7,1 | 7,1 |
| S | 44 | 62,9 | 62,9 | 70,0 |
| SS | 21 | 30,0 | 30,0 | 100,0 |
| Total | 70 | 100,0 | 100,0 |  |

1. **Teknologi Informasi (X)**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **X3.1** | | | | | | | | | | |
|  | | Frequency | | Percent | | Valid Percent | | | | Cumulative Percent |
| Valid | TS | 3 | | 4,3 | | 4,3 | | | | 4,3 |
| KS | 5 | | 7,1 | | 7,1 | | | | 11,4 |
| S | 33 | | 47,1 | | 47,1 | | | | 58,6 |
| SS | 29 | | 41,4 | | 41,4 | | | | 100,0 |
| Total | 70 | | 100,0 | | 100,0 | | | |  |
| **X3.2** | | | | | | | | | | |
|  | | Frequency | | Percent | | Valid Percent | | | | Cumulative Percent |
| Valid | TS | 1 | | 1,4 | | 1,4 | | | | 1,4 |
| KS | 1 | | 1,4 | | 1,4 | | | | 2,9 |
| S | 42 | | 60,0 | | 60,0 | | | | 62,9 |
| SS | 26 | | 37,1 | | 37,1 | | | | 100,0 |
| Total | 70 | | 100,0 | | 100,0 | | | |  |
| **X3.3** | | | | | | | | | | |
|  | | Frequency | | Percent | | | Valid Percent | | Cumulative Percent | |
| Valid | S | 31 | | 44,3 | | | 44,3 | | 44,3 | |
| SS | 39 | | 55,7 | | | 55,7 | | 100,0 | |
| Total | 70 | | 100,0 | | | 100,0 | |  | |
|  |  |  | |  | | |  | |  | |
| **X3.4** | | | | | | | | | | |
|  | | Frequency | Percent | | Valid Percent | | | Cumulative Percent | | |
| Valid | TS | 1 | 1,4 | | 1,4 | | | 1,4 | | |
| S | 36 | 51,4 | | 51,4 | | | 52,9 | | |
| SS | 33 | 47,1 | | 47,1 | | | 100,0 | | |
| Total | 70 | 100,0 | | 100,0 | | |  | | |
| **X3.5** | | | | | | | | | | |
|  | | Frequency | Percent | | Valid Percent | | | Cumulative Percent | | |
| Valid | STS | 1 | 1,4 | | 1,4 | | | 1,4 | | |
| TS | 1 | 1,4 | | 1,4 | | | 2,9 | | |
| S | 43 | 61,4 | | 61,4 | | | 64,3 | | |
| SS | 25 | 35,7 | | 35,7 | | | 100,0 | | |
| Total | 70 | 100,0 | | 100,0 | | |  | | |
| **X3.6** | | | | | | | | | | |
|  | | Frequency | Percent | | Valid Percent | | | Cumulative Percent | | |
| Valid | STS | 1 | 1,4 | | 1,4 | | | 1,4 | | |
| TS | 1 | 1,4 | | 1,4 | | | 2,9 | | |
| KS | 7 | 10,0 | | 10,0 | | | 12,9 | | |
| S | 41 | 58,6 | | 58,6 | | | 71,4 | | |
| SS | 20 | 28,6 | | 28,6 | | | 100,0 | | |
| Total | 70 | 100,0 | | 100,0 | | |  | | |
| **X3.7** | | | | | | | | | | |
|  | | Frequency | Percent | | Valid Percent | | | Cumulative Percent | | |
| Valid | TS | 2 | 2,9 | | 2,9 | | | 2,9 | | |
| KS | 6 | 8,6 | | 8,6 | | | 11,4 | | |
| S | 42 | 60,0 | | 60,0 | | | 71,4 | | |
| SS | 20 | 28,6 | | 28,6 | | | 100,0 | | |
| Total | 70 | 100,0 | | 100,0 | | |  | | |
| **X3.8** | | | | | | | | | | |
|  | | Frequency | Percent | | Valid Percent | | | Cumulative Percent | | |
| Valid | TS | 2 | 2,9 | | 2,9 | | | 2,9 | | |
| KS | 4 | 5,7 | | 5,7 | | | 8,6 | | |
| S | 42 | 60,0 | | 60,0 | | | 68,6 | | |
| SS | 22 | 31,4 | | 31,4 | | | 100,0 | | |
| Total | 70 | 100,0 | | 100,0 | | |  | | |

1. **Kinerja Aparatur Pemerintahan Daerah (Z)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Z.1** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | KS | 2 | 2,9 | 2,9 | 2,9 |
| S | 24 | 34,3 | 34,3 | 37,1 |
| SS | 44 | 62,9 | 62,9 | 100,0 |
| Total | 70 | 100,0 | 100,0 |  |
| **Z.2** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | KS | 4 | 5,7 | 5,7 | 5,7 |
| S | 44 | 62,9 | 62,9 | 68,6 |
| SS | 22 | 31,4 | 31,4 | 100,0 |
| Total | 70 | 100,0 | 100,0 |  |
| **Z.3** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | KS | 13 | 18,6 | 18,6 | 18,6 |
| S | 44 | 62,9 | 62,9 | 81,4 |
| SS | 13 | 18,6 | 18,6 | 100,0 |
| Total | 70 | 100,0 | 100,0 |  |
| **Z.4** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | KS | 6 | 8,6 | 8,6 | 8,6 |
| S | 45 | 64,3 | 64,3 | 72,9 |
| SS | 19 | 27,1 | 27,1 | 100,0 |
| Total | 70 | 100,0 | 100,0 |  |
| **Z.5** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | KS | 13 | 18,6 | 18,6 | 18,6 |
| S | 44 | 62,9 | 62,9 | 81,4 |
| SS | 13 | 18,6 | 18,6 | 100,0 |
| Total | 70 | 100,0 | 100,0 |  |
| **Z.6** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | KS | 7 | 10,0 | 10,0 | 10,0 |
| S | 46 | 65,7 | 65,7 | 75,7 |
| SS | 17 | 24,3 | 24,3 | 100,0 |
| Total | 70 | 100,0 | 100,0 |  |
| **Z.7** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | TS | 4 | 5,7 | 5,7 | 5,7 |
| KS | 6 | 8,6 | 8,6 | 14,3 |
| S | 46 | 65,7 | 65,7 | 80,0 |
| SS | 14 | 20,0 | 20,0 | 100,0 |
| Total | 70 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | | | | |
| **Z.8** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | TS | 2 | 2,9 | 2,9 | 2,9 |
| KS | 6 | 8,6 | 8,6 | 11,4 |
| S | 44 | 62,9 | 62,9 | 74,3 |
| SS | 18 | 25,7 | 25,7 | 100,0 |
| Total | 70 | 100,0 | 100,0 |  |
| **Z.9** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | TS | 1 | 1,4 | 1,4 | 1,4 |
| KS | 6 | 8,6 | 8,6 | 10,0 |
| S | 43 | 61,4 | 61,4 | 71,4 |
| SS | 20 | 28,6 | 28,6 | 100,0 |
| Total | 70 | 100,0 | 100,0 |  |

1. **Kinerja Aparatur Pemerintahan Daerah (Z)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Y.1** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | TS | 1 | 1,4 | 1,4 | 1,4 |
| KS | 5 | 7,1 | 7,1 | 8,6 |
| S | 42 | 60,0 | 60,0 | 68,6 |
| SS | 22 | 31,4 | 31,4 | 100,0 |
| Total | 70 | 100,0 | 100,0 |  |
| **Y.2** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | KS | 2 | 2,9 | 2,9 | 2,9 |
| S | 42 | 60,0 | 60,0 | 62,9 |
| SS | 26 | 37,1 | 37,1 | 100,0 |
| Total | 70 | 100,0 | 100,0 |  |
| **Y.3** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | KS | 2 | 2,9 | 2,9 | 2,9 |
| S | 39 | 55,7 | 55,7 | 58,6 |
| SS | 29 | 41,4 | 41,4 | 100,0 |
| Total | 70 | 100,0 | 100,0 |  |
| **Y.4** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | KS | 2 | 2,9 | 2,9 | 2,9 |
| S | 38 | 54,3 | 54,3 | 57,1 |
| SS | 30 | 42,9 | 42,9 | 100,0 |
| Total | 70 | 100,0 | 100,0 |  |
| **Y.5** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | STS | 1 | 1,4 | 1,4 | 1,4 |
| KS | 4 | 5,7 | 5,7 | 7,1 |
| S | 41 | 58,6 | 58,6 | 65,7 |
| SS | 24 | 34,3 | 34,3 | 100,0 |
| Total | 70 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | | | | |
| **Y.6** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | KS | 1 | 1,4 | 1,4 | 1,4 |
| S | 37 | 52,9 | 52,9 | 54,3 |
| SS | 32 | 45,7 | 45,7 | 100,0 |
| Total | 70 | 100,0 | 100,0 |  |
| **Y.7** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | KS | 3 | 4,3 | 4,3 | 4,3 |
| S | 43 | 61,4 | 61,4 | 65,7 |
| SS | 24 | 34,3 | 34,3 | 100,0 |
| Total | 70 | 100,0 | 100,0 |  |
| **Y.8** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | S | 42 | 60,0 | 60,0 | 60,0 |
| SS | 28 | 40,0 | 40,0 | 100,0 |
| Total | 70 | 100,0 | 100,0 |  |
| **Y.9** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | KS | 6 | 8,6 | 8,6 | 8,6 |
| S | 34 | 48,6 | 48,6 | 57,1 |
| SS | 30 | 42,9 | 42,9 | 100,0 |
| Total | 70 | 100,0 | 100,0 |  |
| **Y.10** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | KS | 3 | 4,3 | 4,3 | 4,3 |
| S | 38 | 54,3 | 54,3 | 58,6 |
| SS | 29 | 41,4 | 41,4 | 100,0 |
| Total | 70 | 100,0 | 100,0 |  |

Lampiran . Hasil Uji Statistik Deskriptif

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| Budaya Organisasi | 70 | 29 | 49 | 40,10 | 3,628 |
| Standar Akuntansi Pemerintahan | 70 | 24 | 40 | 34,09 | 3,607 |
| Teknologi Informasi | 70 | 23 | 40 | 34,33 | 3,892 |
| Good Governance | 70 | 37 | 50 | 43,44 | 4,190 |
| Kinerja Aparatur Pemda | 70 | 27 | 45 | 37,47 | 4,242 |
| Valid N (listwise) | 70 |  |  |  |  |

Lampiran . Hasil Uji Validitas Data

1. Budaya Organisasi (X1)

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **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 | ,484\*\* | | ,602\*\* | | ,331\* | | ,624\*\* | | ,641\*\* | | ,480\*\* | ,320\* | ,542\*\* | ,457\*\* | | ,661\*\* | |
| Sig. (2-tailed) |  | ,002 | | ,000 | | ,040 | | ,000 | | ,000 | | ,002 | ,047 | ,000 | ,003 | | ,000 | |
| N | 39 | 39 | | 39 | | 39 | | 39 | | 39 | | 39 | 39 | 39 | 39 | | 39 | |
| X1.2 | Pearson Correlation | ,484\*\* | 1 | | ,438\*\* | | ,478\*\* | | ,441\*\* | | ,523\*\* | | ,463\*\* | ,445\*\* | ,400\* | ,295 | | ,624\*\* | |
| Sig. (2-tailed) | ,002 |  | | ,005 | | ,002 | | ,005 | | ,001 | | ,003 | ,005 | ,012 | ,069 | | ,000 | |
| N | 39 | 39 | | 39 | | 39 | | 39 | | 39 | | 39 | 39 | 39 | 39 | | 39 | |
| X1.3 | Pearson Correlation | ,602\*\* | ,438\*\* | | 1 | | ,307 | | ,521\*\* | | ,646\*\* | | ,503\*\* | ,443\*\* | ,583\*\* | ,514\*\* | | ,654\*\* | |
| Sig. (2-tailed) | ,000 | ,005 | |  | | ,057 | | ,001 | | ,000 | | ,001 | ,005 | ,000 | ,001 | | ,000 | |
| N | 39 | 39 | | 39 | | 39 | | 39 | | 39 | | 39 | 39 | 39 | 39 | | 39 | |
| X1.4 | Pearson Correlation | ,331\* | ,478\*\* | | ,307 | | 1 | | ,446\*\* | | ,493\*\* | | ,357\* | ,518\*\* | ,561\*\* | ,308 | | ,608\*\* | |
| Sig. (2-tailed) | ,040 | ,002 | | ,057 | |  | | ,004 | | ,001 | | ,026 | ,001 | ,000 | ,057 | | ,000 | |
| N | 39 | 39 | | 39 | | 39 | | 39 | | 39 | | 39 | 39 | 39 | 39 | | 39 | |
| X1.5 | Pearson Correlation | ,624\*\* | ,441\*\* | | ,521\*\* | | ,446\*\* | | 1 | | ,665\*\* | | ,622\*\* | ,436\*\* | ,615\*\* | ,428\*\* | | ,751\*\* | |
| Sig. (2-tailed) | ,000 | ,005 | | ,001 | | ,004 | |  | | ,000 | | ,000 | ,006 | ,000 | ,007 | | ,000 | |
| N | 39 | 39 | | 39 | | 39 | | 39 | | 39 | | 39 | 39 | 39 | 39 | | 39 | |
| X1.6 | Pearson Correlation | ,641\*\* | ,523\*\* | ,646\*\* | | ,493\*\* | | ,665\*\* | | 1 | | ,529\*\* | | ,485\*\* | ,746\*\* | | ,621\*\* | | ,778\*\* |
| Sig. (2-tailed) | ,000 | ,001 | ,000 | | ,001 | | ,000 | |  | | ,001 | | ,002 | ,000 | | ,000 | | ,000 |
|  | N | 39 | 39 | 39 | | 39 | | 39 | | 39 | | 39 | | 39 | 39 | | 39 | | 39 |
| X1.7 | Pearson Correlation | ,480\*\* | ,463\*\* | ,503\*\* | | ,357\* | | ,622\*\* | | ,529\*\* | | 1 | | ,503\*\* | ,473\*\* | | ,419\*\* | | ,726\*\* |
| Sig. (2-tailed) | ,002 | ,003 | ,001 | | ,026 | | ,000 | | ,001 | |  | | ,001 | ,002 | | ,008 | | ,000 |
| N | 39 | 39 | 39 | | 39 | | 39 | | 39 | | 39 | | 39 | 39 | | 39 | | 39 |

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | X1.8 | X1.9 | X1.10 | Total\_X1 |
| X1.8 | Pearson Correlation | ,320\* | ,445\*\* | ,443\*\* | ,518\*\* | ,436\*\* | ,485\*\* | ,503\*\* | 1 | ,682\*\* | ,486\*\* | ,693\*\* |
| Sig. (2-tailed) | ,047 | ,005 | ,005 | ,001 | ,006 | ,002 | ,001 |  | ,000 | ,002 | ,000 |
| N | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 |
| X1.9 | Pearson Correlation | ,542\*\* | ,400\* | ,583\*\* | ,561\*\* | ,615\*\* | ,746\*\* | ,473\*\* | ,682\*\* | 1 | ,702\*\* | ,743\*\* |
| Sig. (2-tailed) | ,000 | ,012 | ,000 | ,000 | ,000 | ,000 | ,002 | ,000 |  | ,000 | ,000 |
| N | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 |
| X1.10 | Pearson Correlation | ,457\*\* | ,295 | ,514\*\* | ,308 | ,428\*\* | ,621\*\* | ,419\*\* | ,486\*\* | ,702\*\* | 1 | ,519\*\* |
| Sig. (2-tailed) | ,003 | ,069 | ,001 | ,057 | ,007 | ,000 | ,008 | ,002 | ,000 |  | ,001 |
| N | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 |
| Total\_X1 | Pearson Correlation | ,661\*\* | ,624\*\* | ,654\*\* | ,608\*\* | ,751\*\* | ,778\*\* | ,726\*\* | ,693\*\* | ,743\*\* | ,519\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,001 |  |
| N | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | | | |

1. Standar Akuntansi Pemerintahan (X2)

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | |
|  | | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | X2.8 | Total\_X2 |
| X2.1 | Pearson Correlation | 1 | ,737\*\* | ,846\*\* | ,769\*\* | ,477\*\* | ,480\*\* | ,663\*\* | ,562\*\* | ,816\*\* |
| Sig. (2-tailed) |  | ,000 | ,000 | ,000 | ,002 | ,002 | ,000 | ,000 | ,000 |
| N | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 |
| X2.2 | Pearson Correlation | ,737\*\* | 1 | ,803\*\* | ,627\*\* | ,557\*\* | ,643\*\* | ,616\*\* | ,684\*\* | ,855\*\* |
| Sig. (2-tailed) | ,000 |  | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 |
| X2.3 | Pearson Correlation | ,846\*\* | ,803\*\* | 1 | ,741\*\* | ,377\* | ,498\*\* | ,470\*\* | ,531\*\* | ,772\*\* |
| Sig. (2-tailed) | ,000 | ,000 |  | ,000 | ,018 | ,001 | ,003 | ,001 | ,000 |
| N | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 |
| X2.4 | Pearson Correlation | ,769\*\* | ,627\*\* | ,741\*\* | 1 | ,326\* | ,480\*\* | ,490\*\* | ,562\*\* | ,730\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 |  | ,043 | ,002 | ,002 | ,000 | ,000 |
| N | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 |
| X2.5 | Pearson Correlation | ,477\*\* | ,557\*\* | ,377\* | ,326\* | 1 | ,731\*\* | ,717\*\* | ,847\*\* | ,814\*\* |
| Sig. (2-tailed) | ,002 | ,000 | ,018 | ,043 |  | ,000 | ,000 | ,000 | ,000 |
| N | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 |
| X2.6 | Pearson Correlation | ,480\*\* | ,643\*\* | ,498\*\* | ,480\*\* | ,731\*\* | 1 | ,601\*\* | ,684\*\* | ,826\*\* |
| Sig. (2-tailed) | ,002 | ,000 | ,001 | ,002 | ,000 |  | ,000 | ,000 | ,000 |
| N | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 |
| X2.7 | Pearson Correlation | ,663\*\* | ,616\*\* | ,470\*\* | ,490\*\* | ,717\*\* | ,601\*\* | 1 | ,609\*\* | ,808\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,003 | ,002 | ,000 | ,000 |  | ,000 | ,000 |
| N | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | X2.8 | Total\_X2 |
| X2.8 | Pearson Correlation | ,562\*\* | ,684\*\* | ,531\*\* | ,562\*\* | ,847\*\* | ,684\*\* | ,609\*\* | 1 | ,856\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,001 | ,000 | ,000 | ,000 | ,000 |  | ,000 |
| N | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 |
| Total\_X2 | Pearson Correlation | ,816\*\* | ,855\*\* | ,772\*\* | ,730\*\* | ,814\*\* | ,826\*\* | ,808\*\* | ,856\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  |
| N | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | |

1. Teknologi Informasi (X3)

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | |
|  | | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | X3.7 | X3.8 | Total\_X3 |
| X3.1 | Pearson Correlation | 1 | ,192 | ,544\*\* | ,397\* | ,288 | ,376\* | ,393\* | ,413\*\* | ,630\*\* |
| Sig. (2-tailed) |  | ,241 | ,000 | ,012 | ,076 | ,018 | ,013 | ,009 | ,000 |
| N | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 |
| X3.2 | Pearson Correlation | ,192 | 1 | ,228 | ,078 | ,219 | -,011 | ,205 | ,181 | ,343\* |
| Sig. (2-tailed) | ,241 |  | ,163 | ,636 | ,181 | ,948 | ,212 | ,269 | ,033 |
| N | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 |
| X3.3 | Pearson Correlation | ,544\*\* | ,228 | 1 | ,512\*\* | ,461\*\* | ,336\* | ,416\*\* | ,343\* | ,646\*\* |
| Sig. (2-tailed) | ,000 | ,163 |  | ,001 | ,003 | ,036 | ,009 | ,032 | ,000 |
| N | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 |
| X3.4 | Pearson Correlation | ,397\* | ,078 | ,512\*\* | 1 | ,352\* | ,628\*\* | ,262 | ,679\*\* | ,687\*\* |
| Sig. (2-tailed) | ,012 | ,636 | ,001 |  | ,028 | ,000 | ,107 | ,000 | ,000 |
| N | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 |
| X3.5 | Pearson Correlation | ,288 | ,219 | ,461\*\* | ,352\* | 1 | ,748\*\* | ,744\*\* | ,740\*\* | ,816\*\* |
| Sig. (2-tailed) | ,076 | ,181 | ,003 | ,028 |  | ,000 | ,000 | ,000 | ,000 |
| N | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 |
| X3.6 | Pearson Correlation | ,376\* | -,011 | ,336\* | ,628\*\* | ,748\*\* | 1 | ,674\*\* | ,905\*\* | ,846\*\* |
| Sig. (2-tailed) | ,018 | ,948 | ,036 | ,000 | ,000 |  | ,000 | ,000 | ,000 |
| N | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 |
| X3.7 | Pearson Correlation | ,393\* | ,205 | ,416\*\* | ,262 | ,744\*\* | ,674\*\* | 1 | ,739\*\* | ,788\*\* |
| Sig. (2-tailed) | ,013 | ,212 | ,009 | ,107 | ,000 | ,000 |  | ,000 | ,000 |
| N | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 |
| X3.8 | Pearson Correlation | ,413\*\* | ,181 | ,343\* | ,679\*\* | ,740\*\* | ,905\*\* | ,739\*\* | 1 | ,900\*\* |
| Sig. (2-tailed) | ,009 | ,269 | ,032 | ,000 | ,000 | ,000 | ,000 |  | ,000 |
| N | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 |
| Total\_X3 | Pearson Correlation | ,630\*\* | ,343\* | ,646\*\* | ,687\*\* | ,816\*\* | ,846\*\* | ,788\*\* | ,900\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,033 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  |
| N | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | |

1. Kinerja Aparatur Pemerintahan Daerah (Z)

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | | |
|  | | Z.1 | Z.2 | Z.3 | Z.4 | Z.5 | Z.6 | Z.7 | Z.8 | Z.9 | Total\_Z |
| Z.1 | Pearson Correlation | 1 | ,749\*\* | ,641\*\* | ,705\*\* | ,511\*\* | ,550\*\* | ,590\*\* | ,590\*\* | ,434\* | ,746\*\* |
| Sig. (2-tailed) |  | ,000 | ,000 | ,000 | ,004 | ,002 | ,001 | ,001 | ,016 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Z.2 | Pearson Correlation | ,749\*\* | 1 | ,732\*\* | ,813\*\* | ,628\*\* | ,676\*\* | ,725\*\* | ,725\*\* | ,594\*\* | ,855\*\* |
| Sig. (2-tailed) | ,000 |  | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,001 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Z.3 | Pearson Correlation | ,641\*\* | ,732\*\* | 1 | ,893\*\* | ,807\*\* | ,881\*\* | ,828\*\* | ,828\*\* | ,610\*\* | ,922\*\* |
| Sig. (2-tailed) | ,000 | ,000 |  | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Z.4 | Pearson Correlation | ,705\*\* | ,813\*\* | ,893\*\* | 1 | ,690\*\* | ,881\*\* | ,697\*\* | ,697\*\* | ,473\*\* | ,880\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 |  | ,000 | ,000 | ,000 | ,000 | ,008 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Z.5 | Pearson Correlation | ,511\*\* | ,628\*\* | ,807\*\* | ,690\*\* | 1 | ,783\*\* | ,866\*\* | ,866\*\* | ,756\*\* | ,874\*\* |
| Sig. (2-tailed) | ,004 | ,000 | ,000 | ,000 |  | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Z.6 | Pearson Correlation | ,550\*\* | ,676\*\* | ,881\*\* | ,881\*\* | ,783\*\* | 1 | ,791\*\* | ,791\*\* | ,675\*\* | ,894\*\* |
| Sig. (2-tailed) | ,002 | ,000 | ,000 | ,000 | ,000 |  | ,000 | ,000 | ,000 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Z.7 | Pearson Correlation | ,590\*\* | ,725\*\* | ,828\*\* | ,697\*\* | ,866\*\* | ,791\*\* | 1 | 1,000\*\* | ,873\*\* | ,935\*\* |
| Sig. (2-tailed) | ,001 | ,000 | ,000 | ,000 | ,000 | ,000 |  | ,000 | ,000 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Z.8 | Pearson Correlation | ,590\*\* | ,725\*\* | ,828\*\* | ,697\*\* | ,866\*\* | ,791\*\* | 1,000\*\* | 1 | ,873\*\* | ,935\*\* |
| Sig. (2-tailed) | ,001 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  | ,000 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Z.9 | Pearson Correlation | ,434\* | ,594\*\* | ,610\*\* | ,473\*\* | ,756\*\* | ,675\*\* | ,873\*\* | ,873\*\* | 1 | ,794\*\* |
| Sig. (2-tailed) | ,016 | ,001 | ,000 | ,008 | ,000 | ,000 | ,000 | ,000 |  | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Total\_Z | Pearson Correlation | ,746\*\* | ,855\*\* | ,922\*\* | ,880\*\* | ,874\*\* | ,894\*\* | ,935\*\* | ,935\*\* | ,794\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | | |

1. *Good Governance* (Y)

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **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 | ,480\*\* | ,393\* | ,557\*\* | ,531\*\* | ,506\*\* | ,520\*\* | ,457\*\* | ,506\*\* | ,604\*\* | ,746\*\* |
| Sig. (2-tailed) |  | ,002 | ,013 | ,000 | ,001 | ,001 | ,001 | ,003 | ,001 | ,000 | ,000 |
| N | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 |
| Y.2 | Pearson Correlation | ,480\*\* | 1 | ,392\* | ,403\* | ,347\* | ,490\*\* | ,174 | ,391\* | ,490\*\* | ,784\*\* | ,659\*\* |
| Sig. (2-tailed) | ,002 |  | ,014 | ,011 | ,030 | ,002 | ,290 | ,014 | ,002 | ,000 | ,000 |
| N | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 |
| Y.3 | Pearson Correlation | ,393\* | ,392\* | 1 | ,667\*\* | ,355\* | ,303 | ,166 | ,199 | ,397\* | ,438\*\* | ,572\*\* |
| Sig. (2-tailed) | ,013 | ,014 |  | ,000 | ,027 | ,061 | ,313 | ,224 | ,012 | ,005 | ,000 |
| N | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 |
|  | | Y.1 | Y.2 | Y.3 | Y.4 | Y.5 | Y.6 | Y.7 | Y.8 | Y.9 | Y.10 | Total\_Y |
| Y.4 | Pearson Correlation | ,557\*\* | ,403\* | ,667\*\* | 1 | ,546\*\* | ,414\*\* | ,475\*\* | ,557\*\* | ,574\*\* | ,600\*\* | ,781\*\* |
| Sig. (2-tailed) | ,000 | ,011 | ,000 |  | ,000 | ,009 | ,002 | ,000 | ,000 | ,000 | ,000 |
|  | N | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 |
| Y.5 | Pearson Correlation | ,531\*\* | ,347\* | ,355\* | ,546\*\* | 1 | ,661\*\* | ,705\*\* | ,546\*\* | ,661\*\* | ,445\*\* | ,795\*\* |
| Sig. (2-tailed) | ,001 | ,030 | ,027 | ,000 |  | ,000 | ,000 | ,000 | ,000 | ,005 | ,000 |
| N | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 |
| Y.6 | Pearson Correlation | ,506\*\* | ,490\*\* | ,303 | ,414\*\* | ,661\*\* | 1 | ,598\*\* | ,583\*\* | ,659\*\* | ,535\*\* | ,779\*\* |
| Sig. (2-tailed) | ,001 | ,002 | ,061 | ,009 | ,000 |  | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 |
| Y.7 | Pearson Correlation | ,520\*\* | ,174 | ,166 | ,475\*\* | ,705\*\* | ,598\*\* | 1 | ,702\*\* | ,520\*\* | ,356\* | ,716\*\* |
| Sig. (2-tailed) | ,001 | ,290 | ,313 | ,002 | ,000 | ,000 |  | ,000 | ,001 | ,026 | ,000 |
| N | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 |
| Y.8 | Pearson Correlation | ,457\*\* | ,391\* | ,199 | ,557\*\* | ,546\*\* | ,583\*\* | ,702\*\* | 1 | ,496\*\* | ,516\*\* | ,739\*\* |
| Sig. (2-tailed) | ,003 | ,014 | ,224 | ,000 | ,000 | ,000 | ,000 |  | ,001 | ,001 | ,000 |
| N | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 |
| Y.9 | Pearson Correlation | ,506\*\* | ,490\*\* | ,397\* | ,574\*\* | ,661\*\* | ,659\*\* | ,520\*\* | ,496\*\* | 1 | ,708\*\* | ,813\*\* |
| Sig. (2-tailed) | ,001 | ,002 | ,012 | ,000 | ,000 | ,000 | ,001 | ,001 |  | ,000 | ,000 |
| N | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 |
| Y.10 | Pearson Correlation | ,604\*\* | ,784\*\* | ,438\*\* | ,600\*\* | ,445\*\* | ,535\*\* | ,356\* | ,516\*\* | ,708\*\* | 1 | ,801\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,005 | ,000 | ,005 | ,000 | ,026 | ,001 | ,000 |  | ,000 |
| N | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 |
| Total\_Y | Pearson Correlation | ,746\*\* | ,659\*\* | ,572\*\* | ,781\*\* | ,795\*\* | ,779\*\* | ,716\*\* | ,739\*\* | ,813\*\* | ,801\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  |
| N | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 |

Lampiran . Hasil Uji Reliabilitas Data

1. Budaya Organisasi (X1)

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| ,916 | 10 |

1. Standar Akuntansi Pemerintahan (X2)

|  |  |
| --- | --- |
| Reliability Statistics | |
| Cronbach's Alpha | N of Items |
| ,917 | 8 |

1. Teknologi Infromasi (X3)

|  |  |
| --- | --- |
| Reliability Statistics | |
| Cronbach's Alpha | N of Items |
| ,886 | 8 |

1. Kinerja Aparatur Pemerintahan Daerah (Z)

|  |  |
| --- | --- |
| Reliability Statistics | |
| Cronbach's Alpha | N of Items |
| ,959 | 9 |

1. *Good Governance* (Y)

|  |  |
| --- | --- |
| Reliability Statistics | |
| Cronbach's Alpha | N of Items |
| ,931 | 10 |

Lampiran . Hasil Uji Asumsi Klasik

1. Hasil Uji Normalitas Kolmogorov Smirnov

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 70 |
| Normal Parametersa,b | Mean | ,0000000 |
| Std. Deviation | 2,94338835 |
| Most Extreme Differences | Absolute | ,087 |
| Positive | ,087 |
| Negative | -,052 |
| Test Statistic | | ,087 |
| Asymp. Sig. (2-tailed) | | ,200c,d |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |
| d. This is a lower bound of the true significance. | | |

1. Hasil Uji Multikolieritas

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | 5,308 | 4,915 |  | 1,080 | ,284 |  |  |
| Budaya Organisasi | ,407 | ,117 | ,352 | 3,482 | ,001 | ,743 | 1,347 |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Standar Akuntansi Pemerintahan | ,355 | ,154 | ,306 | 2,300 | ,025 | ,430 | 2,326 |
| Teknologi Informasi | ,077 | ,115 | ,071 | ,663 | ,509 | ,661 | 1,513 |
| Kinerja Aparatur Pemda | ,189 | ,110 | ,192 | 1,719 | ,090 | ,611 | 1,638 |
| a. Dependent Variable: Good Governance | | | | | | | | |

1. Hasil Uji Heterokedastisitas (Uji Glejser)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 7,177 | 2,744 |  | 2,616 | ,011 |
| Budaya Organisasi | -,092 | ,065 | -,197 | -1,416 | ,161 |
| Standar Akuntansi Pemerintahan | ,067 | ,086 | ,142 | ,774 | ,441 |
| Teknologi Informasi | ,008 | ,064 | ,019 | ,126 | ,900 |
| Kinerja Aparatur Pemda | -,097 | ,061 | -,243 | -1,581 | ,119 |
| a. Dependent Variable: ABS\_RES | | | | | | |

Lampiran . Hasil Uji Analisis Regresi Berganda

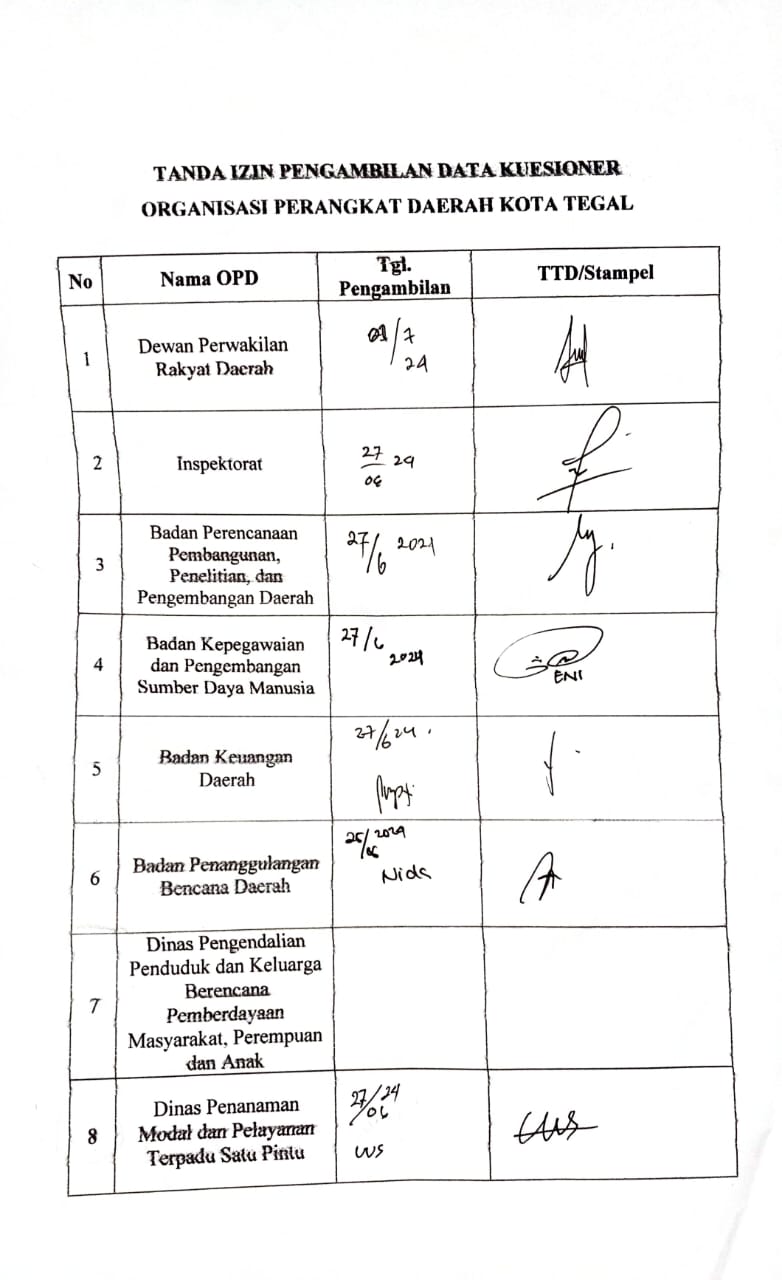
1. Uji Regresi Berganda

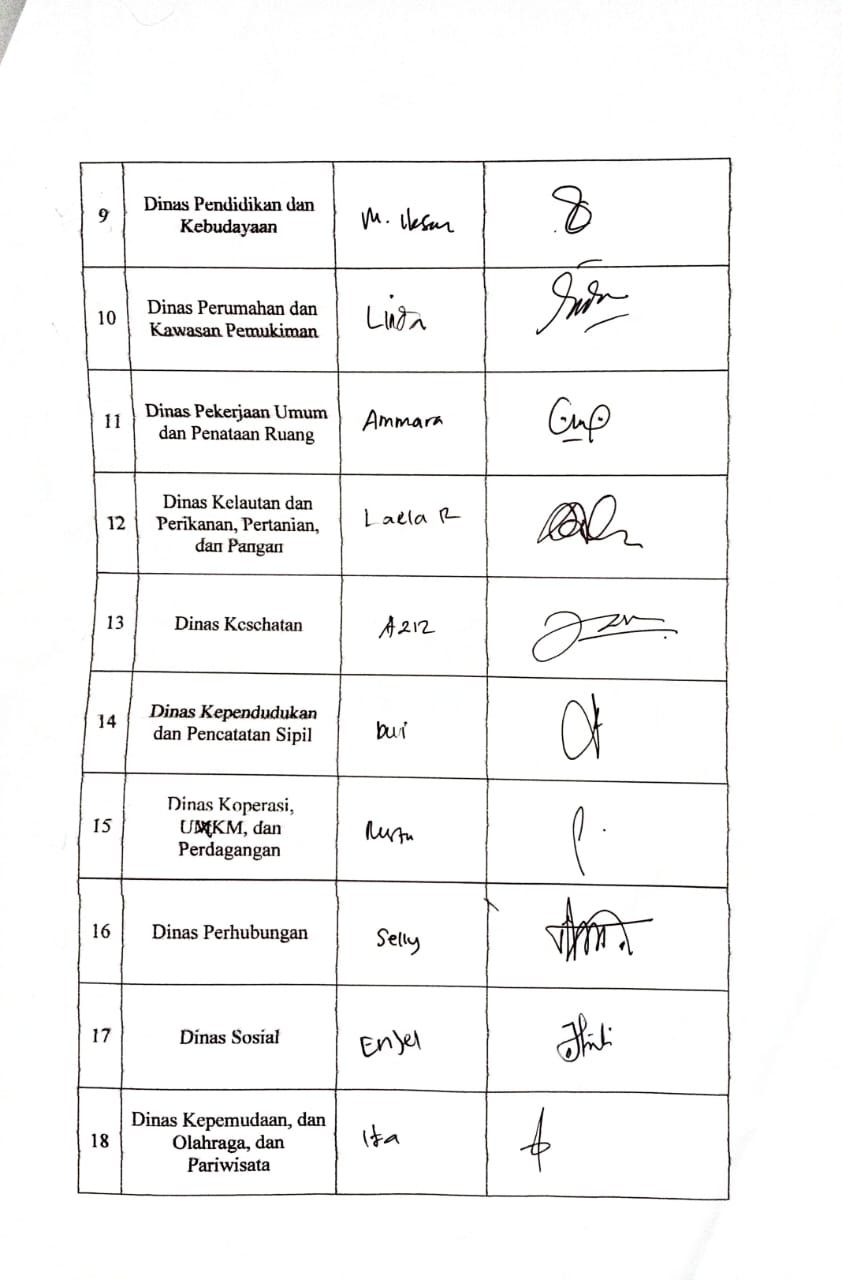
|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 8,445 | 4,631 |  | 1,823 | ,073 |
| Budaya Organisasi | ,372 | ,117 | ,322 | 3,189 | ,002 |
| Standar Akuntansi Pemerintahan | ,499 | ,132 | ,429 | 3,789 | ,000 |
| Teknologi Informasi | ,089 | ,117 | ,083 | ,763 | ,448 |
| a. Dependent Variable: Good Governance | | | | | | |

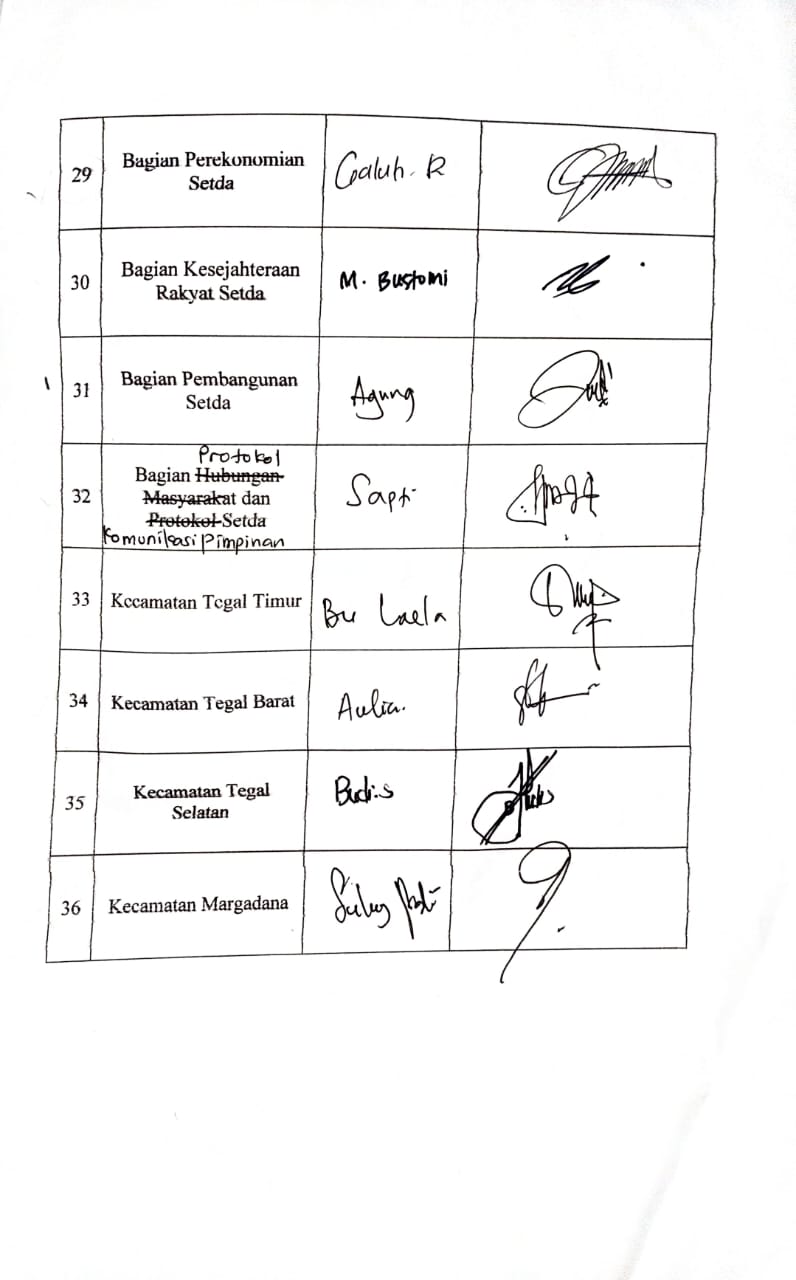
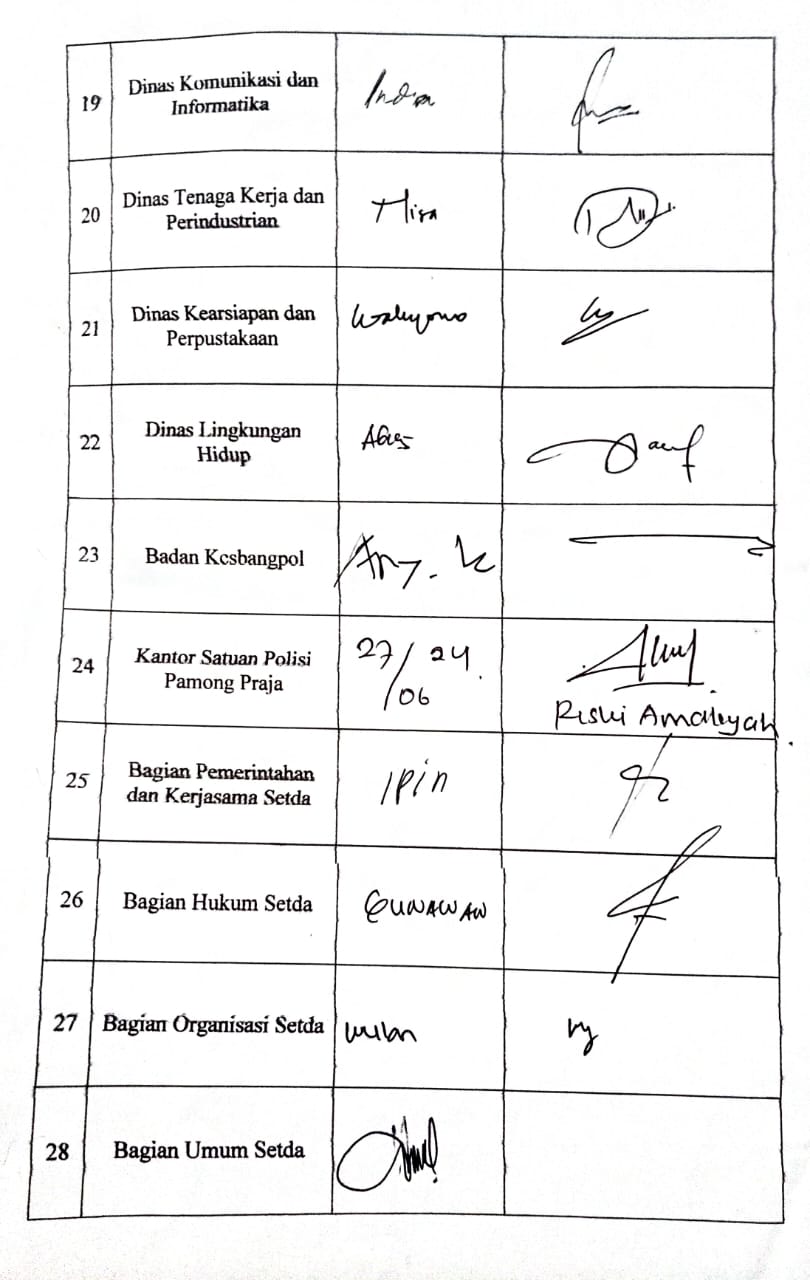
1. Uji MRA (Moderated Regressin Analysis)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 22,395 | 41,527 |  | ,539 | ,592 |
| Budaya Organisasi | 2,572 | ,946 | 2,228 | 2,719 | ,008 |
| Standar Akuntansi Pemerintahan | -1,542 | ,784 | -1,328 | -1,967 | ,054 |
| Teknologi Informasi | -,977 | 1,020 | -,908 | -,958 | ,342 |
| Kinerja Aparatur Pemda | -,297 | 1,078 | -,301 | -,276 | ,784 |
| Budaya Organisasi\*Kinerja Aparatur Pemda | -,061 | ,026 | -3,507 | -2,362 | ,021 |
| Standar Akuntansi Pemerintahan\*Kinerja Aparatur Pemda | ,053 | ,022 | 3,219 | 2,377 | ,021 |
| Teknologi Informasi\*Kinerja Aparatur Pemda | ,030 | ,030 | 1,757 | 1,009 | ,317 |
| a. Dependent Variable: Good Governance | | | | | | |

Lampiran . Tanda Bukti Pengambilan Kuesioner







Lampiran . Dokumentasi Pengisian Data Kuesioner

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Sumber: Penelitian (2024)

****

Sumber: Penelitian (2024)



Sumber: Penelitian (2024)



Sumber: Penelitian (2024)