





UNIVERSITAS MUHAMMADIYAH PONOROGO
FAKULTAS EKONOMI

Jl. Budi Utomo No. 10 Ponorogo 63471 Jawa Timur Indonesia
Telp (0352) 481124, Fax. (0352) 461796, e-mail : akademik@umpo.ac.id
Website : www.umpo.ac.id

Nomor : 297/III.4/PN/2017

5 Mei 2017

Lamp. :-

H a l : Ijin Penelitian

Kepada :
Yth Pimpinan BAZ atau LAZ
di-
Tempat

Assalaamualaikum wr. wb.

Yang bertanda tangan di bawah ini :

Nama : **TITI RAPINI, SE., MM.**
NIP : 19630505 199003 2 003
Jabatan : Dekan Fakultas Ekonomi
Universitas Muhammadiyah Ponorogo

Menerangkan bahwa mahasiswa :

Nama : **ZAHRATUL MAWADAH A.**
NIM : 13440700
Semester : VIII
Jurusan : Akuntansi S-I
No. HP : 085655726681
Lokasi/Objek : BAZNAS dan LAZ Kabupaten Ponorogo dan Madiun
Lama Penelitian : 2 Bulan
Bidang : Sektor Publik
Judul Skripsi : Pengaruh Pengendalian Intern dan Budaya Organisasi Terhadap Akuntabilitas Publik Pengelola Amil Zakat (Lembaga Amil Zakat Kabupaten Ponorogo dan Madiun)

Adalah benar-benar mahasiswa Fakultas Ekonomi Universitas Muhammadiyah Ponorogo. Dalam hal ini mohon diberi kesempatan untuk mengadakan penelitian pada Instansi/Perusahaan yang saudara Pimpin guna melaksanakan tugas Skripsi.

Demikian atas perhatian dan kerjasamanya, kami sampaikan terima kasih.

Wassalaamualaikum wr. wb.

Dekan,

TITI RAPINI, SE., MM.
NIP. 19630505 199003 2 003



SURAT KETERANGAN TELAH MELAKSANAKAN PENELITIAN
No. 006 /YM/MDN/VII/2017

Yang bertanda tangan di bawah ini, Kepala Cabang Yatim Mandiri Madiun menerangkan bahwa:

Nama : **GUNAWAN, S. Kom**
Jabatan : Kepala Cabang Yayasan Yatim Mandiri Madiun
Alamat : Jl. MT. Haryono No. 105 Madiun

Dengan ini memberi keterangan bahwa:

Nama : **ZAHRATUL MAWADAH A**
Alamat : Ponorogo
Perguruan Tinggi : Universitas Muhammadiyah Ponorogo
Fakultas : Ekonomi
Judul Skripsi : Pengaruh Pengendalian Intern dan Budaya Organisasi Terhadap Akuntabilitas Publik Pengelola Amil Zakat.

Mahasiswa tersebut di atas, telah melaksanakan Penelitian di Yatim Madiri Madiun pada tanggal 15 Juli 2017.

Demikian Surat Keterangan ini kami buat, untuk dipergunakan sebagaimana mestinya.

Madiun, 15 Juli 2017
Kepala Cabang
Yatim Mandiri Madiun



Gunawan, S. Kom



SURAT PERNYATAAN
Nomor : 0001/YM.PO/VII/2017

Yang bertanda tangan dibawah ini :

Nama : Saiful Aziz
Alamat : Jl. Ir. Juanda No.158 Tonatan Ponorogo
Jabatan : Branch Manager Yatim Mandiri Ponorogo

Menerangkan dengan sebenarnya bahwa :

Nama : Zahratul Mawadah Arlianti
Tempat dan tanggal lahir : Muba, 05 Agustus 1994
NIM : 13440700
Jurusan : Akuntansi Fakultas Ekonomi Universitas Muhammadiyah Ponorogo

Adalah benar-benar telah melaksanakan penelitian di LAZNAS YATIM MANDIRI PONOROGO periode tahun 2015/2020 terhitung sejak tanggal 23 Mei s/d 20 Juni 2017 dalam rangka penyusunan skripsi dengan judul "**Pengaruh pengendalian intern dan budaya organisasi terhadap akuntabilitas publik pengelola amil zakat (lembaga amil zakat di kabupaten Ponorogo dan Madiun).**"

Demikian surat keterangan ini kami buat dengan sebenarnya dan untuk dipergunakan sebagai mestinya.

Ponorogo, 15 Juni 2017

Branch Manager Yatim Mandiri Ponorogo

Saiful Aziz



Nomor : 025 / BP / EDR / 18/ D / 2017
Lampiran : -
Perihal : Surat Keterangan Melakukan Penelitian

21 Syawal 1438 H
15 Juli 2017

Yang bertanda tangan dibawah ini :

Nama : Suwardi, SPd.I
NBM : 954 131
Jabatan : Ketua badan Pengurus LAZISMU Kota Madiun

Menerangkan bahwa :

Nama : Zahratul Mawadah Arlianti
NIM : 13440700
Jurusan : Akutansi S1 Fakultas Ekonomi Universitas Muhammadyah Ponorogo

Benar – benar melakukan penelitian pada LAZISMU Kota Madiun Mulai Bulan Juni 2017 samapi Bulan Juli 2017.

Demikian surat keterangan ini kami sampaikan , dan harap digunakan sebagaimana mestinya dan digunakan sebaik – baiknya.

Madiun, 15 Juli 2017
Ketua Badan Pengurus
LAZISMU Kota Madiun



SUWARDI, SPd.I
NBM : 954 131



BAITUL MAAL WAT-TAMWIL
H A S A N A H

Kantor Pusat : Jln. Raya Jabung-Ponorogo Jabung, Mlarak, Ponorogo
Telp. (0352) 311466, 085234988745, 085234988739

SURAT PERNYATAAN

Nomor : 004/O.BMT Hasanah/07.17

Yang bertanda tangan di bawah ini:

Nama : **Tony Sasono**
Alamat : Dukuh Dawang, RT: 003 RW: 001, Ds. Slahung
Kec. Slahung, Kab. Ponorogo
Jabatan : Manajer Baitul Maal Wattamwil Hasanah Ponorogo

Menerangkan dengan sebenarnya bahwa :

Nama : **Zahratul Mawadah A.**
NIM : 13440700
Fakultas : Ekonomi
Jurusan : Akuntansi S-1
Semester : VIII

Adalah benar-benar mahasiswa Universitas Muhammadiyah Ponorogo dan telah melaksanakan penelitian di BMT Hasanah pada bulan Mei-Juni 2017 dalam rangka penulisan skripsi dengan judul:

"Pengaruh Pengendalian Intern dan Budaya Organisasi Terhadap Akuntabilitas Publik Pengelola Amil Zakat (Lembaga Amil Zakat Kabupaten Ponorogo dan Madiun)"

Demikian surat keterangan ini kami buat dengan sebenarnya, dan untuk dipergunakan sebagaimana mestinya.

Ponorogo, 10 Juli 2017
BAITUL MAAL WATTAMWIL HASANAH



SURAT PERNYATAAN

Yang bertanda tangan dibawah ini :

Nama : Marsiono, S.E
Alamat : Jl. Jula juli 102A Tambakbayan, Kab. Ponorogo
Jabatan : Kepala Kantor Layanan LMI Kabupaten Ponorogo

Menerangkan dengan sebenarnya bahwa :

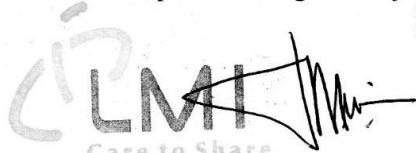
Nama : Zahratul Mawadah Arlianti
Tempat dan tanggal lahir : Muba, 05 Agustus 1994
NIM : 13440700
Jurusan : Akuntansi Fakultas Ekonomi Universitas
Muhammadiyah Ponorogo

Adalah benar-benar telah melaksanakan penelitian di Lembaga Manajemen Infaq Kabupaten Ponorogo periode tahun 2015/2020 terhitung sejak tanggal 23 Mei s/d 20 Juni 2017 dalam rangka penyusunan skripsi dengan judul "**Pengaruh pengendalian intern dan budaya organisasi terhadap akuntabilitas publik pengelola amil zakat (lembaga amil zakat di kabupaten Ponorogo dan Madiun).**"

Demikian surat keterangan ini kami buat dengan sebenarnya dan untuk dipergunakan sebagai mestinya.

Ponorogo, 06 Juli 2017

Kepala Lembaga Manajemen Infaq



Marsiono, S.E



RUMAH SAKIT UMUM 'AISYIYAH PONOROGO

TERAKREDITASI TINGKAT PARIPURNA No : KARS-SERT/201/I/2016

Jl. Dr. Sutomo No 18 - 24 Ponorogo - 63419 Jawa Timur

Telp. (0352) 461560 (Hunting) Fax. (0352) 484218

Website : www.rsuaisyiyahponorogo.com

Email : rsuapo@yahoo.co.id

Nomor : RSUA/1120/III.6.AU/F/XI/2017
Lamp : -
Hal : **Persetujuan**

Kepada : Yth. UNIVERSITAS MUHAMMADIYAH PONOROGO
Di –
Tempat

Assalamu'alaikum Warahmatullahi Wabarakatuh

Puji syukur kita panjatkan kehadiran Allah SWT yang telah memberikan rahmad taufiq serta hidayah-Nya kepada kita sekalian, sehingga kita masih diberi kekuatan Iman dan Islam.

Menindaklanjuti surat dari saudara Nomor : 297/iii.4/pn/2017 tertanggal 5 Mei 2017 tentang permohonan ijin penelitian Mahasiswa Fakultas Ekomomi Universitas Muhammadiyah Ponorogo atas nama Zahratul Mawaddah A.

Sehubungan dengan hal tersebut, pada prinsipnya Direksi dapat menyetujui permohonan dimaksud, Kemudian untuk teknis selanjutnya dapat menghubungi Kasubbag Diklat (Saudari Evy Yunia Rahmawati, SKM) setiap hari pada jam kerja.

Demikian persetujuan ini, atas perhatiannya disampaikan terima kasih.
Nashrun Minallah Wafathun Qoriib.
Wassalamu'alaikum Warahmatullahi Wabarakatuh.

Ditetapkan di : P O N O R O G O
Pada Tanggal : 07 Ramadhan 1438 H
02 Juni 2017 M



1. Kabag SDI & Diklat
2. Kasubbag Diklat
3. Lazizmu Kantor Layanan RSU 'Aisyiyah Ponorogo
4. Arsip



Surabaya | Gresik | Lamongan | Babat | Sumberejo | Bojonegoro | Tuban | Sidoarjo | Mojokerto | Mojoagung | Jombang | Nganjuk
Kota Kediri | Kab. Kediri | Madiun | Ponorogo | Tulungagung | Blitar | Malang | Probolinggo | Rogojampi | Banyuwangi

Layanku Ibadahku

Lampiran Surat

Nomor : RSUA/1120/III.6.AU/F/XI/2017
Tertanggal : 07 Ramadhan 1438 H / 02 Juni 2017 M
Perihal : Ijin Mahasiswa Penelitian

TATA TERTIB PESERTA PENELITIAN

I. KEWAJIBAN

1. Membayar biaya administrasi setelah mendapatkan persetujuan Direktur RSU 'Aisyiyah Ponorogo.
2. Membuat dan mengajukan perencanaan kerja atas program praktik kerja dan atau penelitian ke pembimbing.
3. Berpenampilan rapi, berbusana yang sopan (Islami), bersepatu. Bagi peserta putri wajib mengenakan jilbab.
4. Mematuhi jam kerja sesuai peraturan yang berlaku di Rumah Sakit Umum 'Aisyiyah Ponorogo.
5. Mematuhi peraturan dalam penggunaan peralatan milik Rumah Sakit Umum 'Aisyiyah Ponorogo.
6. Menjaga dan menjunjung tinggi nama baik serta menjaga kerahasiaan Rumah Sakit Umum 'Aisyiyah Ponorogo.
7. Dalam menjalankan kegiatan, harus menunjukkan ijin tertulis yang dikeluarkan oleh pimpinan Rumah Sakit.
8. Bersikap sopan dan ramah terhadap seluruh karyawan, pimpinan rumah sakit, pasien dan keluarganya.
9. Menyerahkan hasil praktik kerja dan atau penelitian yang telah dilaksanakan maksimal 1 (satu) bulan setelahnya.

II. HAK

1. Berhak mendapatkan bimbingan dan arahan dari pembimbing praktik.
2. Berhak bertanya atas kesulitan yang dihadapi saat melaksanakan PKL dan atau Penelitian.
3. Berhak mendapatkan data-data sepengetahuan pembimbing kecuali hal-hal yang bersifat rahasia berdasarkan peraturan yang berlaku di Rumah Sakit Umum 'Aisyiyah Ponorogo.
4. Berhak melaksanakan program kerja yang telah disiapkan pimpinan rumah sakit.

III. LARANGAN

1. Tidak diperkenankan meng-copy, memperbanyak dan membawa pinjam data-data tanpa sejijn pimpinan Rumah Sakit.
2. Dilarang mempublikasikan data atau hasil praktik kerja dan atau penelitian dalam bentuk apapun tanpa persetujuan Direktur Rumah Sakit Umum 'Aisyiyah Ponorogo.
3. Dilarang membawa dan merokok di lingkungan bebas asap rokok, membawa senjata tajam dan membawa obat-obatan terlarang berdasarkan Undang-Undang.
4. Khusus peserta putri, dilarang memaki rok mini, sepatu tumit tinggi dan memakai perhiasan mencolok serta tata rias yang tidak sesuai dengan kondisi tempat praktik/ penelitian.

IV. SANKSI

Setiap pelanggaran akan dikenakan sanksi sesuai peraturan yang berlaku, antara lain:

1. Teguran lisan dan peringatan tertulis
2. Pengurangan nilai.
3. Dicabut ijin praktik kerja dan atau penelitian di Rumah Sakit Umum 'Aisyiyah Ponorogo.





BMH
BAITUL MAAL HIDAYATULLAH

**LEMBAGA AMIL ZAKAT NASIONAL
BAITUL MAAL HIDAYATULLAH
MADIUN**

Office: Jl. Letkol Suwarno , Perum. Bumi Mas II Blok HH/4A Madiun,
Kode Pos 63139
Phone: 0351-4773347, 085607813020/WA

Nomor : 025/FUND-BMHMDN/VII/2017
Lampiran : -
Perihal : SURAT PERNYATAAN

Yang bertanda tangan dibawah ini :

Nama : Ahmad Wandoyo, S.Pd.I
Alamat : Jl. Towangsan 1A Madiun
Jabatan : Manager

Menerangkan dengan sebenarnya bahwa :

Nama : Zahratul Mawadah Arlianti
Tempat dan tanggal lahir : Muba, 05 Agustus 1994
NIM : 13440700
Jurusan : Akuntansi Fakultas Ekonomi Universitas Muhammadiyah Ponorogo

Adalah benar-benar telah melaksanakan penelitian di Laznas Baitul Maal Hidayatullah Madiun periode tahun 2015/2020 terhitung sejak tanggal 12 Juni s/d 12 Juli 2017 dalam rangka penyusunan skripsi dengan judul **“Pengaruh pengendalian intern dan budaya organisasi terhadap akuntabilitas publik pengelola amil zakat (lembaga amil zakat di kabupaten Ponorogo dan Madiun).”**

Demikian surat keterangan ini kami buat dengan sebenarnya dan untuk dipergunakan sebagai mestinya.

Madiun, 6 Juli 2017

Manager Laznas Baitul Maal Hidayatullah



Ahmad Wandoyo, S.Pd.I



SURAT PERNYATAAN
Nomor : 013/EKS/BMH-PO/VI/2017

Yang bertanda tangan dibawah ini :

Nama : Nur Kholis S.E
Alamat : Jl. Pringgodani 42 Somoroto Kec.Kauman, Ponorogo
Jabatan : Manager

Menerangkan dengan sebenarnya bahwa :

Nama : Zahratul Mawadah Arlianti
Tempat dan tanggal lahir : Muba, 05 Agustus 1994
NIM : 13440700
Jurusan : Akuntansi Fakultas Ekonomi Universitas Muhammadiyah Ponorogo

Adalah benar-benar telah melaksanakan penelitian di Laznas Baitul Maal Hidayatullah Ponorogo periode tahun 2015/2020 terhitung sejak tanggal 23 Mei s/d 20 Juni 2017 dalam rangka penyusunan skripsi dengan judul "**Pengaruh pengendalian intern dan budaya organisasi terhadap akuntabilitas publik pengelola amil zakat (lembaga amil zakat di kabupaten Ponorogo dan Madiun).**"

Demikian surat keterangan ini kami buat dengan sebenarnya dan untuk dipergunakan sebagai mestinya.

Ponorogo, 15 Juni 2017

Baitul Maal Hidayatullah

Nur Kholis, S.E
Manager

www.bmh.or.id

GERAI BMH PONOROGO
Jl. KH. Zainal Mustofa No. 18
Ponorogo
Telp. 0352-482548
Email : cs.ponorogo@bmh.or.id
HP : 0822 3233 6695

BMH PERWAKILAN JAWA TIMUR
Jl. Raya Mulyosari No. 398 Surabaya
Telp. 031-592 8866
Email : cs.surabaya@bmh.or.id
SMS Center : 0851 023 80001



PEMERINTAH KABUPATEN MADIUN
SEKRETARIAT DAERAH

Jl. Aloon - aloon Utara No. 1 - 3 Telp. (0351) 4487000 - 4487007
MEJAYAN 63153

12 VIII 06/11

LEMBAR DISPOSISI

| | | | |
|---------------|--|-------------------|--|
| Surat dari | Kabag . Kesra. | Diterima tanggal | : 15 Juni 2017 |
| Tanggal surat | : 14 Juni 2017 | Nomor agenda | : 42 |
| Nomor surat | : 451 /407 /402 012 / 2017 | Diteruskan kepada | : |
| Perihal | : Ijin Penelitian Mahasiswa Universitas Muhammadiyah Ponorogo a.n. Zahratul Mawadah A. ke BAZ Kab. Madiun. | 1. | Yth. Bapak Wakil Bupati Madiun Selaku Ketua BAZ Kab. Madiun. |

ISI DISPOSISI

Mr. Kabag. Kesra, selaku
Sekrt. BAZ.

acc, layani

- 16/06/17

PONOROGO



**PEMERINTAH KABUPATEN MADIUN
SEKRETARIAT DAERAH**

Jl. Alun - Alun Utara No. 1-3 Telp/Hunting (0351) 4487000 - 4487007

M E J A Y A N

NOTA DINAS

Kepada : Yth. Bapak WAKIL BUPATI MADIUN
Selaku Ketua BAZ Kabupaten Madiun
Dari : Kepala Bagian Kesejahteraan Rakyat
Nomor : 451/ ~~YD7~~ /402.012/2017
Tanggal : 14 Juni 2017
Sifat : Penting
Lampiran : Satu lembar
Perihal : *Ijin penelitian Mahasiswa Universitas Muhammadiyah Ponorogo
an. Sdr. Zahratul Mawadah A. ke BAZ Kabupaten Madiun*

Sehubungan surat Dekan Fakultas Ekonomi Universitas Muhammadiyah Ponorogo, Nomor : 297/III.4/2017, tanggal 5 Mei 2017 perihal Ijin Penelitian, bersama ini kami ajukan ijin dimaksud :

N a m a : ZAHRATUL MAWADAH A.
NIM : 13440700
Semester : VIII
Jurusan : Akutansi S1
Lama Penelitian : 2 bulan
Juduk Skripsi : *"Pengaruh Pengendalian Intern dan Budaya Organisasi Terhadap Akuntabilitas Publik Pengelola Amil Zakat (Lembaga Amil Zakat Kabupaten Ponorogo dan Madiun)"*

Selanjutnya yang terhormat Bapak Wakil Bupati selaku Ketua BAZ berkenan menerima permohonan ijin penelitian yang bersangkutan.

Demikian untuk menjadikan periksa dan mohon petunjuk lebih lanjut

KEPALA BAGIAN KESEJAHTERAAN RAKYAT
Selaku Sekretaris BAZ


Drs. HADI WIDODO, M.Si.
Pembina Tingkat I
NIP. 196005291988031003



**PROGRAM STUDI AKUNTANSI FAKULTAS EKONOMI UNIVERSITAS
MUHAMMADIYAH PONOROGO**

Lampiran : Kuisioner Penelitian

Perihal : Permohonan Bantuan Pengisian Kuisioner

Yth Responden

Dengan hormat,

Sehubungan dengan tugas akhir program studi S1 Akuntansi Fakultas Ekonomi Universitas Muhammadiyah Ponorogo, peneliti bermaksud untuk menyusun skripsi dengan judul : “ Pengaruh Pengendalian Intern dan Budaya Organisasi Terhadap Akuntabilitas Publik Pengelola Amil Zakat”.

Peneliti menyadari sepenuhnya, kehadiran kuisioner ini sedikit banyak akan mengganggu aktifitas Anda yang sangat padat. Namun demikian dengan segala kerendahan hati peneliti memohon kiranya Anda berpartisipasi dalam pengisian daftar pertanyaan berdasarkan keadaan yang sebenar-benarnya. Kerahasiaan mengenai identitas data dan jawaban kuisioner ini akan saya jaga sesuai dengan etika peneliti.

Akhirnya saya mengucapkan terimakasih atas segala bantuan dan partisipasi Anda yang berkenan meluangkan waktu untuk mengisi daftar pertanyaan ini.

Hormat saya,

Zahratul Mawadah A
NIM : 13440700

IDENTITAS RESPONDEN

Nama OPZ :

Alamat OPZ :

Nama Responden :(boleh tidak
diisi)

Jenis Kelamin : Pria Wanita

Jenjang Pendidikan : SLTA D3 S1 S2

Lama bekerja di OPZ ini : < 1 tahun 1-5 tahun > 5
tahun

Memiliki Badan Hukum : Ada Tidak Ada

Petunjuk Pengisian :

1. Berilah tanda (✓) pada kolom di masing-masing pernyataan di bawah ini yang menurut anda sesuai dengan yang anda rasakan. Terdapat lima alternatif jawaban untuk setiap pernyataan, antara lain :

STS : Sangat Tidak Setuju

TS : Tidak Setuju

N : Netral

S : Setuju

SS : Sangat Setuju

2. Jika anda ingin merubah jawaban untuk setiap pernyataan yang anda tandai, anda dapat menyoret jawaban pada kolom yang salah dengan tanda (X) kemudian menandai jawaban pada kolom yang anda setujui.

PENGENDALIAN INTERN

| No | Deskripsi | STS | TS | N | S | SS |
|----|--|-----|----|---|---|----|
| | Dimensi: Lingkungan Pengendalian Integritas dan Nilai Etika | | | | | |
| 1 | Standar etika perilaku digunakan sebagai acuan untuk menghindari personel bertindak tidak jujur, melanggar hukum dan tindakan lain yang tidak etis oleh organisasi | | | | | |
| 2 | Integritas (kejujuran) personil organisasi dalam menjalankan aktivitasnya tinggi | | | | | |
| | Komitmen terhadap kompetensi | | | | | |
| 3 | Fit & proper test dilakukan saat memilih personel yang akan mengisi posisi manajer, baik manajer puncak, menengah ataupun manajer lini | | | | | |
| 4 | Organisasi merekrut calon pegawai berdasar basis kompetensi | | | | | |
| | Filosofi dan gaya manajemen | | | | | |
| 5 | Seharusnya organisasi pengelola zakat memiliki visi dan misi yang jelas | | | | | |
| 6 | Seharusnya pegawai menghormati kebijakan-kebijakan yang dirumuskan pimpinan | | | | | |
| | Struktur organisasi | | | | | |
| 7 | Pemisahan tanggung jawab dan wewenang antar personil / fungsi dilakukan dengan jelas | | | | | |
| 8 | Struktur organisasi sudah menjelaskan mekanisme pengendalian intern organisasi | | | | | |
| | Penugasan wewenang dan tanggung jawab | | | | | |
| 9 | Wewenang dan tanggung jawab didelegasikan oleh atasan kepada bawahan dengan baik dan sangat jelas | | | | | |
| | Kebijakan sumber daya manusia (SDM) | | | | | |
| 10 | Kejujuran dan kompetensi adalah dua hal yang secara | | | | | |

| | | | | | |
|----|--|--|--|--|--|
| | bersama digunakan sebagai dasar peningkatan jenjang karir SDM | | | | |
| | Dimensi: penilaian risiko-risiko operasi | | | | |
| 11 | Penilaian oleh bagian yang kompeten terhadap resiko operasi yang bisa timbul (seperti lambatnya pekerjaan, kelambatan penyaluran zakat, komunikasi yang buruk antar bagian, dsb) seharusnya perlu dilakukan | | | | |
| | Risiko keuangan | | | | |
| 12 | Seharusnya organisasi melakukan penilaian sejauh mana resiko keuangan yang bisa timbul karena kecurangan pihak yang terkait dengan organisasi | | | | |
| | Risiko ketaatan | | | | |
| 13 | Penilaian oleh pihak yang berkompeten terhadap resiko ketidakpatuhan terhadap perundang-undangan yang bisa timbul yang berdampak pada sanksi dan kerugian pada organisasi seharusnya dilakukan | | | | |
| | Dimensi: aktivitas pengendalian pemisahan tugas | | | | |
| 14 | Pemisahan tugas penyimpanan asset dari tugas akuntansi sudah dilakukan | | | | |
| 15 | Pemisahan antara tanggung jawab operasional dari tanggung jawab pencatatan oleh organisasi sudah dilakukan | | | | |
| | Otorisasi transaksi | | | | |
| 16 | Organisasi menetapkan fungsi otorisasi transaksi pada pihak yang berwenang | | | | |
| | Dokumen dan catatan | | | | |
| 17 | Dokumen-dokumen yang relevan selalu disiapkan segera setelah terjadi suatu transaksi | | | | |
| 18 | Dokumen-dokumen yang digunakan organisasi (seperti catatan akuntansi, catatan tentang kehadiran personalia, | | | | |

| | | | | |
|--|---|--|--|--|
| | dll) mudah dipahami | | | |
| Pengendalian fisik atas catatan dan aktiva | | | | |
| 19 | Integritas pengecekan fisik oleh pihak yang berkompeten terhadap asset organisasi sudah dilakukan | | | |
| Informasi dan komunikasi penggunaan sistem informasi dan kominukasi | | | | |
| 20 | Organisasi menggunakan suatu sistem pengendalian manajemen | | | |
| Kualitas sistem informasi dan komunikasi | | | | |
| 21 | Kualitas sistem informasi manajemen yang digunakan dalam pelaksanaan operasi perusahaan sangat memadai | | | |
| Dimensi pemantauan mekanisme pemantauan | | | | |
| 22 | Pemantauan terhadap aktivitas penghimpunan dana oleh pihak yang berkompeten untuk menjamin tercapainya tujuan penghimpunan dana tersebut sudah dilakukan | | | |

BUDAYA ORGANISASI

| No | Deskripsi | STS | TS | N | S | SS |
|----|---|-----|----|---|---|----|
| | Inovasi dan pengambilan risiko | | | | | |
| 1 | Saya akan lebih bersemangat bekerja jika diijinkan mencoba cara-cara baru dalam menyelesaikan pekerjaan | | | | | |
| 2 | Organisasi selalu mengambil kebijakan-kebijakan baru dalam rangka mengikuti perkembangan teknologi sekarang ini | | | | | |
| | Perhatian pada rincian | | | | | |
| 3 | Pimpinan selalu meneliti baik atau tidaknya pekerjaan yang selesai dikerjakan | | | | | |
| 4 | Bagi saya, presesi (kecermatan) dalam melaksanakan pekerjaan saya adalah hal penting | | | | | |
| | Orientasi pada hasil | | | | | |

| | | | | | | | |
|-----------------------------|--|--|--|--|--|--|--|
| 5 | Pimpinan selalu mempedulikan teknik atau proses bekerja, tidak hanya melihat hasil yang baik | | | | | | |
| Orientasi pada orang | | | | | | | |
| 6 | Gaji/honor yang saya terima sesuai dengan pekerjaan saya | | | | | | |
| 7 | Setiap pegawai yang berprestasi baik akan diberi tambahan gaji/honor | | | | | | |
| Orientasi pada tim | | | | | | | |
| 8 | Dalam menyelesaikan pekerjaan, saya harus saling berkomunikasi dengan kelompok lain | | | | | | |
| Keagresifan | | | | | | | |
| 9 | Saya selalu didorong untuk mengembangkan kemampuan: misalnya, menyelesaikan pekerjaan lebih cepat, lebih baik, dan lebih bermutu | | | | | | |
| Stabilitas | | | | | | | |
| 10 | Organisasi selalu menyediakan fasilitas untuk pegawai (baik perangkat keras maupun perangkat lunak) sebagai wujud komitmen organisasi dalam meningkatkan mutu organisasi | | | | | | |

AKUNTABILITAS PUBLIK

| No | Deskripsi | STS | TS | N | S | SS |
|----|--|-----|----|---|---|----|
| 1 | Laporan pertanggungjawaban keuangan telah diungkapkan secara lengkap dan relevan sesuai dengan kebutuhan | | | | | |
| 2 | Laporan pertanggungjawaban kinerja telah memberikan informasi tentang kinerja yang sesungguhnya | | | | | |
| 3 | Laporan pertanggungjawaban sudah disampaikan | | | | | |

| | | | | | |
|---|--|--|--|--|--|
| | kepada pemerintah tepat waktu | | | | |
| 4 | Laporan pertanggungjawaban organisasi mudah dipahami, diakses dan bersifat terbuka bagi pihak-pihak yang memerlukan | | | | |
| 5 | Laporan pertanggungjawaban organisasi menunjukkan pencapaian hasil-hasil program dan kegiatan secara efektif | | | | |
| 6 | Laporan pertanggungjawaban organisasi telah mencerminkan kepentingan dan kebutuhan masyarakat luas/publik | | | | |
| 7 | Pengendalian keuangan organisasi semakin baik dengan memperhatikan prinsip-prinsip efisiensi, efektifitas, dan ekonomi | | | | |
| 8 | Laporan pertanggungjawaban mampu meningkatkan kepercayaan publik kepada organisasi | | | | |

Sumber : Hamidi Nurhasan (2013)



JAWABAN RESPONDEEN
PENGENDALIAN INTERN (X1)

| X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | X1.8 | X1.9 | X1.10 | X1.11 | X1.12 | X1.13 |
|------|------|------|------|------|------|------|------|------|-------|-------|-------|-------|
| 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 4 | 2 | 4 | 4 | 5 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 3 |
| 4 | 2 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 2 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 |
| 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 |
| 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 |
| 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 5 | 2 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 |
| 5 | 2 | 3 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 |
| 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 |
| 5 | 1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 5 | 2 | 3 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 |
| 5 | 2 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 |
| 5 | 2 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 |
| 5 | 1 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 |
| 5 | 1 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 |
| 4 | 1 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 2 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 |
| 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 2 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 2 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 |
| 5 | 1 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 5 | 2 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 |
| 4 | 2 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 5 | 3 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 4 |
| 5 | 3 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 4 |
| 5 | 3 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 4 |
| 5 | 3 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 4 |
| 5 | 1 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 |
| 4 | 1 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 5 |
| 4 | 1 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 |
| 4 | 1 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 |
| 5 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 |
| X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | X1.8 | X1.9 | X1.10 | X1.11 | X1.12 | X1.13 |
| 5 | 1 | 4 | 5 | 5 | 3 | 4 | 4 | 5 | 4 | 3 | 4 | 4 |
| 5 | 3 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 4 | 2 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 |
| 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 |
| 4 | 3 | 4 | 5 | 5 | 5 | 5 | 3 | 4 | 4 | 3 | 4 | 4 | 4 |
| 4 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 5 | 3 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 2 | 4 | 3 | 3 |
| 4 | 5 | 4 | 4 | 5 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 1 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 |
| 4 | 1 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 |
| 4 | 2 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 |
| 4 | 2 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 |
| 4 | 2 | 3 | 5 | 5 | 5 | 5 | 3 | 3 | 4 | 4 | 4 | 4 | 4 |
| 5 | 2 | 4 | 3 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 5 | 2 | 4 | 3 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 1 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 |



JAWABAN RESPONDEN
PENGENDALIAN INTERN (X1)

| X1.14 | X1.15 | X1.16 | X1.17 | X1.18 | X1.19 | X1.20 | X1.21 | X1.22 | Total X1 |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-----------------|
| 5 | 5 | 5 | 5 | 5 | 5 | 1 | 1 | 1 | 97 |
| 4 | 5 | 4 | 5 | 4 | 4 | 2 | 1 | 1 | 78 |
| 4 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | 81 |
| 4 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 81 |
| 4 | 4 | 4 | 5 | 5 | 2 | 2 | 2 | 2 | 88 |
| 4 | 4 | 4 | 5 | 5 | 2 | 2 | 2 | 2 | 88 |
| 2 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 76 |
| 4 | 4 | 4 | 5 | 5 | 2 | 2 | 2 | 2 | 89 |
| 5 | 5 | 4 | 5 | 3 | 1 | 1 | 2 | 2 | 86 |
| 4 | 4 | 5 | 5 | 5 | 1 | 1 | 1 | 1 | 87 |
| 4 | 4 | 3 | 5 | 4 | 2 | 2 | 2 | 2 | 78 |
| 5 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 1 | 86 |
| 4 | 4 | 5 | 4 | 4 | 1 | 1 | 1 | 2 | 80 |
| 4 | 4 | 5 | 4 | 4 | 1 | 1 | 1 | 2 | 80 |
| 4 | 4 | 5 | 5 | 4 | 1 | 1 | 1 | 2 | 79 |
| 4 | 4 | 5 | 5 | 4 | 1 | 1 | 1 | 2 | 79 |
| 4 | 4 | 4 | 5 | 5 | 1 | 1 | 1 | 1 | 77 |
| 4 | 4 | 4 | 4 | 4 | 1 | 1 | 1 | 1 | 79 |
| 4 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 78 |
| 4 | 4 | 4 | 4 | 4 | 2 | 1 | 1 | 2 | 78 |
| 4 | 4 | 4 | 4 | 4 | 2 | 1 | 1 | 2 | 78 |
| 4 | 4 | 4 | 4 | 4 | 2 | 1 | 2 | 2 | 78 |
| 4 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 81 |
| 4 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 81 |
| 4 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 80 |
| 4 | 4 | 4 | 5 | 4 | 4 | 1 | 2 | 2 | 91 |
| 3 | 4 | 5 | 4 | 4 | 3 | 2 | 2 | 2 | 85 |
| 3 | 4 | 5 | 4 | 4 | 3 | 2 | 2 | 2 | 85 |
| 3 | 4 | 5 | 4 | 4 | 3 | 2 | 2 | 2 | 85 |
| 3 | 4 | 5 | 4 | 4 | 3 | 2 | 2 | 2 | 85 |
| 4 | 3 | 4 | 4 | 4 | 3 | 1 | 2 | 4 | 82 |
| 5 | 5 | 5 | 5 | 4 | 2 | 2 | 2 | 1 | 87 |
| 5 | 5 | 5 | 5 | 4 | 2 | 2 | 1 | 1 | 84 |
| 5 | 5 | 5 | 5 | 4 | 2 | 2 | 1 | 1 | 84 |
| 4 | 4 | 3 | 5 | 4 | 4 | 3 | 3 | 3 | 85 |
| X1.14 | X1.15 | X1.16 | X1.17 | X1.18 | X1.19 | X1.20 | X1.21 | X1.22 | Total X1 |
| 4 | 4 | 3 | 4 | 4 | 2 | 2 | 3 | 3 | 80 |
| 5 | 4 | 4 | 5 | 5 | 4 | 3 | 3 | 3 | 92 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|----|
| 4 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | 80 |
| 4 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 3 | 81 |
| 4 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 85 |
| 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 70 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 88 |
| 2 | 3 | 4 | 4 | 4 | 4 | 2 | 1 | 1 | 77 |
| 3 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 87 |
| 4 | 5 | 4 | 4 | 4 | 4 | 3 | 2 | 2 | 84 |
| 4 | 5 | 3 | 4 | 4 | 4 | 3 | 2 | 2 | 84 |
| 4 | 5 | 4 | 4 | 4 | 4 | 3 | 2 | 2 | 86 |
| 4 | 4 | 4 | 4 | 4 | 4 | 3 | 2 | 2 | 86 |
| 4 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 79 |
| 4 | 4 | 4 | 4 | 4 | 1 | 1 | 1 | 1 | 75 |
| 4 | 4 | 4 | 4 | 4 | 1 | 1 | 1 | 1 | 75 |
| 4 | 5 | 4 | 5 | 5 | 1 | 1 | 1 | 1 | 81 |



JAWABAN RESPONDEN
BUDAYA ORGANISASI (X2)

| X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | X2.8 | X2.9 | X2.10 | Total X2 |
|------|------|------|------|------|------|------|------|------|-------|----------|
| 5 | 5 | 5 | 5 | 2 | 5 | 5 | 5 | 5 | 1 | 43 |
| 3 | 4 | 4 | 5 | 3 | 3 | 4 | 4 | 4 | 3 | 37 |
| 4 | 3 | 4 | 4 | 3 | 2 | 4 | 4 | 4 | 3 | 35 |
| 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 2 | 36 |
| 5 | 5 | 4 | 5 | 2 | 3 | 3 | 5 | 4 | 2 | 38 |
| 5 | 5 | 4 | 5 | 2 | 3 | 3 | 5 | 4 | 2 | 38 |
| 5 | 4 | 4 | 5 | 2 | 3 | 3 | 5 | 4 | 2 | 37 |
| 5 | 5 | 4 | 5 | 2 | 3 | 3 | 5 | 4 | 2 | 38 |
| 5 | 5 | 5 | 5 | 2 | 5 | 5 | 5 | 5 | 5 | 41 |
| 5 | 5 | 5 | 5 | 2 | 5 | 5 | 5 | 5 | 2 | 44 |
| 5 | 5 | 5 | 5 | 2 | 4 | 4 | 4 | 5 | 2 | 41 |
| 5 | 5 | 4 | 4 | 4 | 3 | 3 | 5 | 4 | 3 | 40 |
| 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 5 | 2 | 38 |
| 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 5 | 2 | 37 |
| 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 5 | 2 | 37 |
| 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 5 | 2 | 37 |
| 3 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 2 | 35 |
| 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 38 |
| 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 39 |
| 5 | 5 | 4 | 4 | 2 | 4 | 4 | 4 | 5 | 2 | 39 |
| 5 | 5 | 4 | 4 | 2 | 4 | 4 | 4 | 5 | 2 | 39 |
| 5 | 5 | 4 | 4 | 2 | 4 | 4 | 4 | 5 | 2 | 39 |
| 5 | 5 | 4 | 4 | 2 | 2 | 1 | 2 | 2 | 2 | 29 |
| 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 38 |
| 3 | 3 | 4 | 4 | 1 | 3 | 3 | 3 | 1 | 1 | 26 |
| 4 | 3 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 2 | 35 |
| 4 | 3 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 2 | 35 |
| 4 | 3 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 2 | 35 |
| 4 | 3 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 2 | 35 |
| 4 | 4 | 3 | 4 | 2 | 3 | 2 | 5 | 4 | 3 | 34 |
| 4 | 4 | 5 | 5 | 2 | 4 | 4 | 5 | 5 | 2 | 40 |
| 4 | 4 | 5 | 5 | 2 | 4 | 4 | 5 | 5 | 2 | 40 |
| 4 | 4 | 5 | 5 | 2 | 4 | 4 | 5 | 5 | 2 | 40 |
| 4 | 4 | 4 | 4 | 2 | 3 | 3 | 5 | 4 | 2 | 35 |
| X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | X2.8 | X2.9 | X2.10 | Total X2 |
| 4 | 3 | 5 | 5 | 3 | 3 | 3 | 3 | 5 | 3 | 37 |
| 4 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 3 | 42 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|----|
| 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 38 |
| 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 37 |
| 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 37 |
| 4 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 32 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 4 | 5 | 3 | 4 | 2 | 3 | 3 | 5 | 4 | 2 | 35 |
| 3 | 3 | 3 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 34 |
| 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 38 |
| 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 38 |
| 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 38 |
| 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 39 |
| 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 2 | 36 |
| 4 | 4 | 4 | 4 | 2 | 3 | 3 | 4 | 4 | 2 | 34 |
| 4 | 4 | 4 | 4 | 2 | 3 | 3 | 4 | 4 | 2 | 34 |
| 4 | 5 | 4 | 5 | 4 | 3 | 3 | 4 | 4 | 2 | 38 |



JAWABAN RESPONDEN
AKUNTABILITAS PUBLIK (Y)

| Y1 | Y2 | Y3 | Y4 | Y5 | Y6 | Y7 | Y8 | Total Y |
|----|----|----|----|----|----|----|----|---------|
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 4 | 4 | 3 | 3 | 4 | 3 | 5 | 5 | 31 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 5 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 37 |
| 4 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 35 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 33 |
| 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 24 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 33 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 33 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 33 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 5 | 5 | 4 | 4 | 2 | 4 | 4 | 4 | 32 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 31 |
| 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 30 |
| 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 30 |
| 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 30 |
| 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 30 |
| 4 | 4 | 3 | 3 | 4 | 4 | 4 | 5 | 31 |
| 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 34 |
| 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 34 |
| 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 34 |
| 5 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 32 |
| Y1 | Y2 | Y3 | Y4 | Y5 | Y6 | Y7 | Y8 | Total Y |
| 4 | 4 | 3 | 5 | 5 | 5 | 5 | 5 | 36 |
| 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 31 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|----|
| 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 31 |
| 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 31 |
| 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 31 |
| 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 24 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 4 | 4 | 4 | 3 | 4 | 4 | 5 | 4 | 32 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 33 |
| 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 34 |
| 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 33 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 33 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |





HASIL UJI KARAKTERISTIK RESPONDEN

JENIS KELAMIN

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-----------|-----------|---------|---------------|--------------------|
| Valid | LAKI-LAKI | 41 | 78.8 | 78.8 | 78.8 |
| | PEREMPUAN | 11 | 21.2 | 21.2 | 100.0 |
| | Total | 52 | 100.0 | 100.0 | |

JENJANG PENDIDIKAN

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | SLTA | 11 | 21.2 | 21.2 | 21.2 |
| | D3 | 2 | 3.8 | 3.8 | 25.0 |
| | S1 | 37 | 71.2 | 71.2 | 96.2 |
| | S2 | 2 | 3.8 | 3.8 | 100.0 |
| | Total | 52 | 100.0 | 100.0 | |

LAMA BEKERJA

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------------|-----------|---------|---------------|--------------------|
| Valid | KURANG DARI 1 TAHUN | 20 | 38.5 | 38.5 | 38.5 |
| | 1-5 TAHUN | 1 | 1.9 | 1.9 | 40.4 |
| | LEBIH DARI 5 TAHUN | 31 | 59.6 | 59.6 | 100.0 |
| | Total | 52 | 100.0 | 100.0 | |

BADAN HUKUM

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-----------|--|-----------|---------|---------------|--------------------|
| Valid ADA | | 52 | 100.0 | 100.0 | 100.0 |

HASIL UJI STATISTIK DESKRIPTIF

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|----------------------|----|---------|---------|---------|----------------|
| Pengendalian Intern | 52 | 70.00 | 109.00 | 93.0385 | 6.41983 |
| Budaya Organisasi | 52 | 32.00 | 49.00 | 39.8077 | 3.33748 |
| Akuntabilitas Publik | 52 | 24.00 | 40.00 | 32.5577 | 3.01898 |
| Valid N (listwise) | 52 | | | | |





HASIL UJI SEMUA VARIABEL

Pertanyaan 1 (pengendalian intern) X1.1

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | SETUJU | 26 | 50.0 | 50.0 | 50.0 |
| | SANGAT SETUJU | 26 | 50.0 | 50.0 | 100.0 |
| | Total | 52 | 100.0 | 100.0 | |

Pertanyaan 2 (pengendalian intern)X1.2

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL | 8 | 15.4 | 15.4 | 15.4 |
| | SETUJU | 18 | 34.6 | 34.6 | 50.0 |
| | SANGAT SETUJU | 26 | 50.0 | 50.0 | 100.0 |
| | Total | 52 | 100.0 | 100.0 | |

Pertanyaan 3 (pengendalian intern) X1.3

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL | 5 | 9.6 | 9.6 | 9.6 |
| | SETUJU | 34 | 65.4 | 65.4 | 75.0 |
| | SANGAT SETUJU | 13 | 25.0 | 25.0 | 100.0 |
| | Total | 52 | 100.0 | 100.0 | |

Pertanyaan 4 (pengendalian intern) X1.4

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL | 3 | 5.8 | 5.8 | 5.8 |
| | SETUJU | 35 | 67.3 | 67.3 | 73.1 |
| | SANGAT SETUJU | 14 | 26.9 | 26.9 | 100.0 |
| | Total | 52 | 100.0 | 100.0 | |

Pertanyaan 5 (pengendalian intern) X1.5

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | SETUJU | 10 | 19.2 | 19.2 | 19.2 |
| | SANGAT SETUJU | 42 | 80.8 | 80.8 | 100.0 |
| | Total | 52 | 100.0 | 100.0 | |

Pertanyaan 6 (pengendalian intern) X1.6

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL | 2 | 3.8 | 3.8 | 3.8 |
| | SETUJU | 31 | 59.6 | 59.6 | 63.5 |
| | SANGAT SETUJU | 19 | 36.5 | 36.5 | 100.0 |
| | Total | 52 | 100.0 | 100.0 | |

Pertanyaan 7 (pengendalian intern) X1.7

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL | 1 | 1.9 | 1.9 | 1.9 |
| | SETUJU | 31 | 59.6 | 59.6 | 61.5 |
| | SANGAT SETUJU | 20 | 38.5 | 38.5 | 100.0 |
| | Total | 52 | 100.0 | 100.0 | |

Pertanyaan 8 (pengendalian intern) X1.8

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL | 4 | 7.7 | 7.7 | 7.7 |
| | SETUJU | 41 | 78.8 | 78.8 | 86.5 |
| | SANGAT SETUJU | 7 | 13.5 | 13.5 | 100.0 |
| | Total | 52 | 100.0 | 100.0 | |

Pertanyaan 9 (pengendalian intern) X1.9

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL | 3 | 5.8 | 5.8 | 5.8 |
| | SETUJU | 35 | 67.3 | 67.3 | 73.1 |
| | SANGAT SETUJU | 14 | 26.9 | 26.9 | 100.0 |
| | Total | 52 | 100.0 | 100.0 | |

Pertanyaan 10 (pengendalian intern) X1.10

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | SETUJU | 43 | 82.7 | 82.7 | 82.7 |
| | SANGAT SETUJU | 9 | 17.3 | 17.3 | 100.0 |
| | Total | 52 | 100.0 | 100.0 | |

Pertanyaan 11 (pengendalian intern) X1.11

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | TIDAK SETUJU | 1 | 1.9 | 1.9 | 1.9 |
| | NETRAL | 3 | 5.8 | 5.8 | 7.7 |
| | SETUJU | 33 | 63.5 | 63.5 | 71.2 |
| | SANGAT SETUJU | 15 | 28.8 | 28.8 | 100.0 |
| | Total | 52 | 100.0 | 100.0 | |

Pertanyaan 12 (pengendalian intern) X1.12

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL | 2 | 3.8 | 3.8 | 3.8 |
| | SETUJU | 36 | 69.2 | 69.2 | 73.1 |
| | SANGAT SETUJU | 14 | 26.9 | 26.9 | 100.0 |
| | Total | 52 | 100.0 | 100.0 | |

Pertanyaan 13 (pengendalian intern) X1.13

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL | 5 | 9.6 | 9.6 | 9.6 |
| | SETUJU | 34 | 65.4 | 65.4 | 75.0 |
| | SANGAT SETUJU | 13 | 25.0 | 25.0 | 100.0 |
| | Total | 52 | 100.0 | 100.0 | |

Pertanyaan 14 (pengendalian intern) X1.14

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | TIDAK SETUJU | 2 | 3.8 | 3.8 | 3.8 |
| | NETRAL | 6 | 11.5 | 11.5 | 15.4 |
| | SETUJU | 37 | 71.2 | 71.2 | 86.5 |
| | SANGAT SETUJU | 7 | 13.5 | 13.5 | 100.0 |
| | Total | 52 | 100.0 | 100.0 | |

Pertanyaan 15 (pengendalian intern) X1.15

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL | 4 | 7.7 | 7.7 | 7.7 |
| | SETUJU | 38 | 73.1 | 73.1 | 80.8 |
| | SANGAT SETUJU | 10 | 19.2 | 19.2 | 100.0 |
| | Total | 52 | 100.0 | 100.0 | |

Pertanyaan 16 (pengendalian intern) X1.16

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL | 7 | 13.5 | 13.5 | 13.5 |
| | SETUJU | 26 | 50.0 | 50.0 | 63.5 |
| | SANGAT SETUJU | 19 | 36.5 | 36.5 | 100.0 |
| | Total | 52 | 100.0 | 100.0 | |

Pertanyaan 17 (pengendalian intern) X1.17

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL | 1 | 1.9 | 1.9 | 1.9 |
| | SETUJU | 33 | 63.5 | 63.5 | 65.4 |
| | SANGAT SETUJU | 18 | 34.6 | 34.6 | 100.0 |
| | Total | 52 | 100.0 | 100.0 | |

Pertanyaan 18 (pengendalian intern) X1.18

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL | 2 | 3.8 | 3.8 | 3.8 |
| | SETUJU | 42 | 80.8 | 80.8 | 84.6 |
| | SANGAT SETUJU | 8 | 15.4 | 15.4 | 100.0 |
| | Total | 52 | 100.0 | 100.0 | |

Pertanyaan 19 (pengendalian intern) X1.19

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL | 7 | 13.5 | 13.5 | 13.5 |
| | SETUJU | 33 | 63.5 | 63.5 | 76.9 |
| | SANGAT SETUJU | 12 | 23.1 | 23.1 | 100.0 |
| | Total | 52 | 100.0 | 100.0 | |

Pertanyaan 20 (pengendalian intern) X1.20

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL | 10 | 19.2 | 19.2 | 19.2 |
| | SETUJU | 25 | 48.1 | 48.1 | 67.3 |
| | SANGAT SETUJU | 17 | 32.7 | 32.7 | 100.0 |
| | Total | 52 | 100.0 | 100.0 | |

Pertanyaan 21 (pengendalian intern) X1.21

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL | 6 | 11.5 | 11.5 | 11.5 |
| | SETUJU | 28 | 53.8 | 53.8 | 65.4 |
| | SANGAT SETUJU | 18 | 34.6 | 34.6 | 100.0 |
| | Total | 52 | 100.0 | 100.0 | |

Pertanyaan 22 (pengendalian intern) X1.22

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL | 7 | 13.5 | 13.5 | 13.5 |
| | SETUJU | 32 | 61.5 | 61.5 | 75.0 |
| | SANGAT SETUJU | 13 | 25.0 | 25.0 | 100.0 |
| | Total | 52 | 100.0 | 100.0 | |

Pertanyaan 1 (budaya oragnisasi) X2.1

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | TIDAK SETUJU | 2 | 3.8 | 3.8 | 3.8 |
| | NETRAL | 6 | 11.5 | 11.5 | 15.4 |
| | SETUJU | 30 | 57.7 | 57.7 | 73.1 |
| | SANGAT SETUJU | 14 | 26.9 | 26.9 | 100.0 |
| | Total | 52 | 100.0 | 100.0 | |

Pertanyaan 2 (budaya oragnisasi) X2.2

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL | 9 | 17.3 | 17.3 | 17.3 |
| | SETUJU | 29 | 55.8 | 55.8 | 73.1 |
| | SANGAT SETUJU | 14 | 26.9 | 26.9 | 100.0 |
| | Total | 52 | 100.0 | 100.0 | |

Pertanyaan 3 (budaya oragnisasi) X2.3

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL | 4 | 7.7 | 7.7 | 7.7 |
| | SETUJU | 40 | 76.9 | 76.9 | 84.6 |
| | SANGAT SETUJU | 8 | 15.4 | 15.4 | 100.0 |
| | Total | 52 | 100.0 | 100.0 | |

Pertanyaan 4 (budaya oragnisasi) X2.4

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL | 1 | 1.9 | 1.9 | 1.9 |
| | SETUJU | 36 | 69.2 | 69.2 | 71.2 |
| | SANGAT SETUJU | 15 | 28.8 | 28.8 | 100.0 |
| | Total | 52 | 100.0 | 100.0 | |

Pertanyaan 5 (budaya oragnisasi) X2.5

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL | 8 | 15.4 | 15.4 | 15.4 |
| | SETUJU | 43 | 82.7 | 82.7 | 98.1 |
| | SANGAT SETUJU | 1 | 1.9 | 1.9 | 100.0 |
| | Total | 52 | 100.0 | 100.0 | |

Pertanyaan 6 (budaya oragnisasi) X2.6

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | TIDAK SETUJU | 2 | 3.8 | 3.8 | 3.8 |
| | NETRAL | 19 | 36.5 | 36.5 | 40.4 |
| | SETUJU | 29 | 55.8 | 55.8 | 96.2 |
| | SANGAT SETUJU | 2 | 3.8 | 3.8 | 100.0 |
| | Total | 52 | 100.0 | 100.0 | |

Pertanyaan 7 (budaya oragnisasi) X2.7

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------------|-----------|---------|---------------|--------------------|
| Valid | SANGAT TIDAK SETUJU | 1 | 1.9 | 1.9 | 1.9 |
| | TIDAK SETUJU | 1 | 1.9 | 1.9 | 3.8 |
| | NETRAL | 16 | 30.8 | 30.8 | 34.6 |
| | SETUJU | 32 | 61.5 | 61.5 | 96.2 |
| | SANGAT SETUJU | 2 | 3.8 | 3.8 | 100.0 |
| | Total | 52 | 100.0 | 100.0 | |

Pertanyaan 8 (budaya oragnisasi) X2.8

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | TIDAK SETUJU | 1 | 1.9 | 1.9 | 1.9 |
| | NETRAL | 3 | 5.8 | 5.8 | 7.7 |
| | SETUJU | 34 | 65.4 | 65.4 | 73.1 |
| | SANGAT SETUJU | 14 | 26.9 | 26.9 | 100.0 |
| | Total | 52 | 100.0 | 100.0 | |

Pertanyaan 9 (budaya oragnisasi) X2.9

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------------|-----------|---------|---------------|--------------------|
| Valid | SANGAT TIDAK SETUJU | 1 | 1.9 | 1.9 | 1.9 |
| | TIDAK SETUJU | 1 | 1.9 | 1.9 | 3.8 |
| | NETRAL | 2 | 3.8 | 3.8 | 7.7 |
| | SETUJU | 32 | 61.5 | 61.5 | 69.2 |
| | SANGAT SETUJU | 16 | 30.8 | 30.8 | 100.0 |
| | Total | 52 | 100.0 | 100.0 | |

Pertanyaan 10 (budaya oragnisasi) X2.10

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL | 11 | 21.2 | 21.2 | 21.2 |
| | SETUJU | 38 | 73.1 | 73.1 | 94.2 |
| | SANGAT SETUJU | 3 | 5.8 | 5.8 | 100.0 |
| | Total | 52 | 100.0 | 100.0 | |

Pertanyaan 1 (akuntabilitas publik) Y1

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL | 3 | 5.8 | 5.8 | 5.8 |
| | SETUJU | 42 | 80.8 | 80.8 | 86.5 |
| | SANGAT SETUJU | 7 | 13.5 | 13.5 | 100.0 |
| | Total | 52 | 100.0 | 100.0 | |

Pertanyaan 2 (akuntabilitas publik) Y2

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL | 2 | 3.8 | 3.8 | 3.8 |
| | SETUJU | 45 | 86.5 | 86.5 | 90.4 |
| | SANGAT SETUJU | 5 | 9.6 | 9.6 | 100.0 |
| | Total | 52 | 100.0 | 100.0 | |

Pertanyaan 3 (akuntabilitas publik) Y3

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL | 8 | 15.4 | 15.4 | 15.4 |
| | SETUJU | 40 | 76.9 | 76.9 | 92.3 |
| | SANGAT SETUJU | 4 | 7.7 | 7.7 | 100.0 |
| | Total | 52 | 100.0 | 100.0 | |

Pertanyaan 4 (akuntabilitas publik) Y4

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | TIDAK SETUJU | 4 | 7.7 | 7.7 | 7.7 |
| | NETRAL | 6 | 11.5 | 11.5 | 19.2 |
| | SETUJU | 36 | 69.2 | 69.2 | 88.5 |
| | SANGAT SETUJU | 6 | 11.5 | 11.5 | 100.0 |
| | Total | 52 | 100.0 | 100.0 | |

Pertanyaan 5 (akuntabilitas publik) Y5

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | TIDAK SETUJU | 1 | 1.9 | 1.9 | 1.9 |
| | NETRAL | 2 | 3.8 | 3.8 | 5.8 |
| | SETUJU | 43 | 82.7 | 82.7 | 88.5 |
| | SANGAT SETUJU | 6 | 11.5 | 11.5 | 100.0 |
| | Total | 52 | 100.0 | 100.0 | |

Pertanyaan 6 (akuntabilitas publik) Y6

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL | 4 | 7.7 | 7.7 | 7.7 |
| | SETUJU | 42 | 80.8 | 80.8 | 88.5 |
| | SANGAT SETUJU | 6 | 11.5 | 11.5 | 100.0 |
| | Total | 52 | 100.0 | 100.0 | |

Pertanyaan 7 (akuntabilitas publik) Y7

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL | 2 | 3.8 | 3.8 | 3.8 |
| | SETUJU | 36 | 69.2 | 69.2 | 73.1 |
| | SANGAT SETUJU | 14 | 26.9 | 26.9 | 100.0 |
| | Total | 52 | 100.0 | 100.0 | |

Pertanyaan 8 (akuntabilitas publik) Y8

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL | 2 | 3.8 | 3.8 | 3.8 |
| | SETUJU | 30 | 57.7 | 57.7 | 61.5 |
| | SANGAT SETUJU | 20 | 38.5 | 38.5 | 100.0 |
| | Total | 52 | 100.0 | 100.0 | |





LAMPIRAN 6
HASIL UJI KUALITAS DATA
(UJI VALIDITAS DAN UJI RELIABILITAS)

HASIL UJI VALIDITAS PENEGENDALIAN INTERN (X1) 1

| | | | | | | | | | | | | | | | | | | | | | | | | |
|--------------------------------|---------------------|-------|--------|--------|--------|--------|-------|--------|--------|--------|-------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| X1.20 | Pearson Correlation | .299* | .282* | .140 | -.076 | .300* | -.164 | .023 | .333* | .333* | .057 | .247 | .290* | .236 | .060 | -.043 | .381** | .252 | .141 | .561** | 1 | .697** | .454** | .542** |
| | Sig. (2-tailed) | .031 | .043 | .323 | .594 | .031 | .246 | .871 | .016 | .016 | .690 | .077 | .037 | .093 | .671 | .760 | .005 | .072 | .320 | .000 | | .000 | .001 | .000 |
| | N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| X1.21 | Pearson Correlation | -.120 | .323* | .273 | -.087 | .253 | -.217 | .036 | .152 | .139 | -.086 | .179 | .133 | .114 | -.015 | .156 | .461** | .241 | .186 | .547** | .697** | 1 | .623** | .481** |
| | Sig. (2-tailed) | .395 | .019 | .050 | .539 | .071 | .123 | .802 | .281 | .324 | .546 | .205 | .347 | .420 | .918 | .271 | .001 | .085 | .187 | .000 | .000 | | .000 | .000 |
| | N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| X1.22 | Pearson Correlation | -.063 | .342* | .282* | .043 | .253 | -.056 | .231 | .322* | -.016 | .080 | .195 | .351* | .393** | .217 | .394** | .454** | .313* | .247 | .445** | .454** | .623** | 1 | .595** |
| | Sig. (2-tailed) | .657 | .013 | .043 | .760 | .071 | .695 | .099 | .020 | .910 | .572 | .165 | .011 | .004 | .123 | .004 | .001 | .024 | .078 | .001 | .001 | .000 | | .000 |
| | N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| Penge ndalia n Intern | Pearson Correlation | .321* | .461** | .643** | .504** | .417** | .180 | .612** | .728** | .561** | .349* | .446** | .591** | .654** | .498** | .507** | .550** | .734** | .563** | .562** | .542** | .481** | .595** | 1 |
| | Sig. (2-tailed) | .020 | .001 | .000 | .000 | .002 | .203 | .000 | .000 | .000 | .011 | .001 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |

*. Correlation is significant at the 0.05

level (2-tailed).

**. Correlation is significant at the 0.01

level (2-tailed).



HASIL UJI VALIDITAS PENEGENDALIAN INTERN (X1) 2

Correlations

| | | | | | | | | | | | | | | | | | | | | | | | |
|-------|---------------------|--------|-------|--------|--------|-------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|-------|--------|--------|
| X1.7 | Pearson Correlation | .111 | .173 | .331* | .556** | .249 | 1 | .397** | .416** | .265 | .140 | .338* | .526** | .532** | .425** | .255 | .421** | .333* | .321* | .023 | .036 | .231 | .603** |
| | Sig. (2-tailed) | .434 | .219 | .017 | .000 | .075 | | .004 | .002 | .058 | .323 | .014 | .000 | .000 | .002 | .068 | .002 | .016 | .020 | .871 | .802 | .099 | .000 |
| | N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| X1.8 | Pearson Correlation | .464** | .286* | .485** | .346* | .169 | .397** | 1 | .664** | .499** | .368** | .443** | .337* | .278* | .304* | .335* | .582** | .464** | .262 | .333* | .152 | .322* | .724** |
| | Sig. (2-tailed) | .001 | .040 | .000 | .012 | .232 | .004 | | .000 | .000 | .007 | .001 | .015 | .046 | .028 | .015 | .000 | .001 | .060 | .016 | .281 | .020 | .000 |
| | N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| X1.9 | Pearson Correlation | .543** | .208 | .275* | .318* | .286* | .416** | .664** | 1 | .392** | -.007 | .248 | .211 | .151 | -.019 | .242 | .456** | .405** | .421** | .333* | .139 | -.016 | .560** |
| | Sig. (2-tailed) | .000 | .140 | .049 | .021 | .040 | .002 | .000 | | .004 | .962 | .076 | .133 | .286 | .892 | .084 | .001 | .003 | .002 | .016 | .324 | .910 | .000 |
| | N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| X1.10 | Pearson Correlation | .254 | .340* | .324* | .296* | .094 | .265 | .499** | .392** | 1 | -.142 | .194 | .145 | .042 | -.104 | .070 | .406** | .356** | -.074 | .057 | -.086 | .080 | .345* |
| | Sig. (2-tailed) | .069 | .014 | .019 | .033 | .506 | .058 | .000 | .004 | | .317 | .169 | .306 | .769 | .462 | .621 | .003 | .010 | .604 | .690 | .546 | .572 | .012 |
| | N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| X1.11 | Pearson Correlation | .248 | -.147 | .298* | .110 | .072 | .140 | .368** | -.007 | -.142 | 1 | .595** | .407** | .175 | .358** | .310* | .166 | .135 | .054 | .247 | .179 | .195 | .428** |
| | Sig. (2-tailed) | .077 | .300 | .032 | .438 | .610 | .323 | .007 | .962 | .317 | | .000 | .003 | .215 | .009 | .025 | .239 | .340 | .705 | .077 | .205 | .165 | .002 |
| | N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| X1.12 | Pearson Correlation | .229 | .044 | .279* | .248 | .223 | .338* | .443** | .248 | .194 | .595** | 1 | .480** | .042 | .348* | .412** | .306* | .236 | .118 | .290* | .133 | .351* | .567** |
| | Sig. (2-tailed) | .103 | .756 | .045 | .076 | .112 | .014 | .001 | .076 | .169 | .000 | | .000 | .769 | .012 | .002 | .028 | .093 | .405 | .037 | .347 | .011 | .000 |
| | N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| X1.13 | Pearson Correlation | .135 | .242 | .404** | .466** | .218 | .526** | .337* | .211 | .145 | .407** | .480** | 1 | .506** | .474** | .160 | .359** | .166 | .297* | .236 | .114 | .393** | .643** |

| | | | | | | | | | | | | | | | | | | | | | | | |
|-------|---------------------|-------|--------|--------|--------|-------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|--------|--------|--------|--------|--------|--------|--------|
| | Sig. (2-tailed) | .338 | .083 | .003 | .001 | .120 | .000 | .015 | .133 | .306 | .003 | .000 | | .000 | .000 | .258 | .009 | .239 | .033 | .093 | .420 | .004 | .000 |
| | N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| X1.14 | Pearson Correlation | .091 | .251 | .292* | .380** | .187 | .532** | .278* | .151 | .042 | .175 | .042 | .506** | 1 | .561** | -.014 | .477** | .169 | .371** | .060 | -.015 | .217 | .508** |
| | Sig. (2-tailed) | .520 | .073 | .036 | .006 | .185 | .000 | .046 | .286 | .769 | .215 | .769 | .000 | | .000 | .922 | .000 | .232 | .007 | .671 | .918 | .123 | .000 |
| | N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| X1.15 | Pearson Correlation | -.152 | .204 | .407** | .410** | .015 | .425** | .304* | -.019 | -.104 | .358** | .348* | .474** | .561** | 1 | .206 | .451** | .117 | .282* | -.043 | .156 | .394** | .519** |
| | Sig. (2-tailed) | .282 | .147 | .003 | .003 | .917 | .002 | .028 | .892 | .462 | .009 | .012 | .000 | .000 | | .144 | .001 | .407 | .043 | .760 | .271 | .004 | .000 |
| | N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| X1.16 | Pearson Correlation | .173 | .112 | .261 | .187 | .314* | .255 | .335* | .242 | .070 | .310* | .412** | .160 | -.014 | .206 | 1 | .287* | .246 | .137 | .381** | .461** | .454** | .542** |
| | Sig. (2-tailed) | .221 | .429 | .062 | .183 | .023 | .068 | .015 | .084 | .621 | .025 | .002 | .258 | .922 | .144 | | .039 | .079 | .332 | .005 | .001 | .001 | .000 |
| | N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| X1.17 | Pearson Correlation | .265 | .472** | .558** | .456** | .122 | .421** | .582** | .456** | .406** | .166 | .306* | .359** | .477** | .451** | .287* | 1 | .540** | .403** | .252 | .241 | .313* | .740** |
| | Sig. (2-tailed) | .058 | .000 | .000 | .001 | .390 | .002 | .000 | .001 | .003 | .239 | .028 | .009 | .000 | .001 | .039 | | .000 | .003 | .072 | .085 | .024 | .000 |
| | N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| X1.18 | Pearson Correlation | .182 | .244 | .646** | .234 | .133 | .333* | .464** | .405** | .356** | .135 | .236 | .166 | .169 | .117 | .246 | .540** | 1 | .261 | .141 | .186 | .247 | .541** |
| | Sig. (2-tailed) | .197 | .081 | .000 | .095 | .347 | .016 | .001 | .003 | .010 | .340 | .093 | .239 | .232 | .407 | .079 | .000 | | .062 | .320 | .187 | .078 | .000 |
| | N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| X1.19 | Pearson Correlation | .097 | .409** | .183 | .057 | .160 | .321* | .262 | .421** | -.074 | .054 | .118 | .297* | .371** | .282* | .137 | .403** | .261 | 1 | .561** | .547** | .445** | .587** |
| | Sig. (2-tailed) | .495 | .003 | .193 | .687 | .256 | .020 | .060 | .002 | .604 | .705 | .405 | .033 | .007 | .043 | .332 | .003 | .062 | | .000 | .001 | .001 | .000 |

| | | N | | | | | | | | | | | | | | | | | | | | | |
|--------------------------------|---------------------|-------|--------|--------|--------|--------|--------|--------|--------|-------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | |
| X1.20 | Pearson Correlation | .299* | .282* | .140 | -.076 | .300* | .023 | .333* | .333* | .057 | .247 | .290* | .236 | .060 | -.043 | .381** | .252 | .141 | .561** | 1 | .697** | .454** | .562** |
| | Sig. (2-tailed) | .031 | .043 | .323 | .594 | .031 | .871 | .016 | .016 | .690 | .077 | .037 | .093 | .671 | .760 | .005 | .072 | .320 | .000 | | .000 | .001 | .000 |
| | N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | |
| X1.21 | Pearson Correlation | -.120 | .323* | .273 | -.087 | .253 | .036 | .152 | .139 | -.086 | .179 | .133 | .114 | -.015 | .156 | .461** | .241 | .186 | .547** | .697** | 1 | .623** | .505** |
| | Sig. (2-tailed) | .395 | .019 | .050 | .539 | .071 | .802 | .281 | .324 | .546 | .205 | .347 | .420 | .918 | .271 | .001 | .085 | .187 | .000 | .000 | | .000 | .000 |
| | N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | |
| X1.22 | Pearson Correlation | -.063 | .342* | .282* | .043 | .253 | .231 | .322* | -.016 | .080 | .195 | .351* | .393** | .217 | .394** | .454** | .313* | .247 | .445** | .454** | .623** | 1 | .606** |
| | Sig. (2-tailed) | .657 | .013 | .043 | .760 | .071 | .099 | .020 | .910 | .572 | .165 | .011 | .004 | .123 | .004 | .001 | .024 | .078 | .001 | .001 | .000 | | .000 |
| | N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | |
| Penge ndalia n Intern | Pearson Correlation | .315* | .495** | .638** | .491** | .405** | .603** | .724** | .560** | .345* | .428** | .567** | .643** | .508** | .519** | .542** | .740** | .541** | .587** | .562** | .505** | .606** | 1 |
| | Sig. (2-tailed) | .023 | .000 | .000 | .000 | .003 | .000 | .000 | .000 | .012 | .002 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | |

*. Correlation is significant at the 0.05 level

(2-tailed).

**. Correlation is significant at the 0.01 level

(2-tailed).



HASIL UJI VALIDITAS BUDAYA ORGANISASI (X2)

Correlations

| | | | | | | | | | | | | |
|-------------------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| X2.6 | Pearson Correlation | -.100 | .001 | .298* | .041 | .091 | 1 | .825** | .232 | .473** | .356** | .602** |
| | Sig. (2-tailed) | .480 | .995 | .032 | .771 | .520 | | .000 | .098 | .000 | .010 | .000 |
| | N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| X2.7 | Pearson Correlation | -.176 | -.136 | .326* | .065 | -.112 | .825** | 1 | .245 | .499** | .176 | .525** |
| | Sig. (2-tailed) | .212 | .335 | .018 | .647 | .430 | .000 | | .081 | .000 | .213 | .000 |
| | N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| X2.8 | Pearson Correlation | .186 | .245 | .020 | .362** | .097 | .232 | .245 | | .395** | -.103 | .511** |
| | Sig. (2-tailed) | .188 | .080 | .886 | .008 | .495 | .098 | .081 | | .004 | .470 | .000 |
| | N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| X2.9 | Pearson Correlation | .291* | .316* | .502** | .399** | -.116 | .473** | .499** | .395** | 1 | .020 | .740** |
| | Sig. (2-tailed) | .036 | .023 | .000 | .003 | .412 | .000 | .000 | .004 | | .889 | .000 |
| | N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| X2.10 | Pearson Correlation | .139 | .281* | .378** | .172 | .485** | .356** | .176 | -.103 | .020 | 1 | .463** |
| | Sig. (2-tailed) | .325 | .043 | .006 | .222 | .000 | .010 | .213 | .470 | .889 | | .001 |
| | N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| Budaya Organisasi | Pearson Correlation | .500** | .574** | .660** | .608** | .305* | .602** | .525** | .511** | .740** | .463** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .028 | .000 | .000 | .000 | .000 | .001 | |
| | N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |

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

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



**HASIL UJI VALIDITAS
AKUNTABILITAS PUBLIK (Y)**

Correlations

| | | Y1 | Y2 | Y3 | Y4 | Y5 | Y6 | Y7 | Y8 | Akuntabilitas Publik |
|----|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|-------------------------|
| Y1 | Pearson Correlation | 1 | .832** | .593** | .473** | .358** | .596** | .537** | .454** | .771** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .009 | .000 | .000 | .001 | .000 |
| | N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| Y2 | Pearson Correlation | .832** | 1 | .697** | .478** | .431** | .715** | .558** | .478** | .822** |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .001 | .000 | .000 | .000 | .000 |
| | N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| Y3 | Pearson Correlation | .593** | .697** | 1 | .361** | .437** | .571** | .396** | .323* | .695** |
| | Sig. (2-tailed) | .000 | .000 | | .009 | .001 | .000 | .004 | .020 | .000 |
| | N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| Y4 | Pearson Correlation | .473** | .478** | .361** | 1 | .409** | .571** | .417** | .427** | .721** |
| | Sig. (2-tailed) | .000 | .000 | .009 | | .003 | .000 | .002 | .002 | .000 |
| | N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| Y5 | Pearson Correlation | .358** | .431** | .437** | .409** | 1 | .636** | .600** | .533** | .724** |
| | Sig. (2-tailed) | .009 | .001 | .001 | .003 | | .000 | .000 | .000 | .000 |

| | | N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
|----------------------|---------------------|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Y6 | Pearson Correlation | | .596 ** | .715 ** | .571 ** | .571 ** | .636 ** | 1 | .571 ** | .504 ** | .838 ** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .000 | .000 | | .000 | .000 | .000 |
| | N | | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| Y7 | Pearson Correlation | | .537 ** | .558 ** | .396 ** | .417 ** | .600 ** | .571 ** | 1 | .682 ** | .782 ** |
| | Sig. (2-tailed) | | .000 | .000 | .004 | .002 | .000 | .000 | | .000 | .000 |
| | N | | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| Y8 | Pearson Correlation | | .454 ** | .478 ** | .323 * | .427 ** | .533 ** | .504 ** | .682 ** | 1 | .735 ** |
| | Sig. (2-tailed) | | .001 | .000 | .020 | .002 | .000 | .000 | .000 | | .000 |
| | N | | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| Akuntabilitas Publik | Pearson Correlation | | .771 ** | .822 * | .695 ** | .721 ** | .724 ** | .838 * | .782 ** | .735 ** | 1 |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |

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

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



HASIL UJI RELIABILITAS
PENGENDALIAN INTERN (X1)

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|---------------------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| X1.1 | 172.9231 | 157.210 | .279 | .738 |
| X1.2 | 173.0769 | 152.268 | .449 | .730 |
| X1.3 | 173.2692 | 152.044 | .610 | .728 |
| X1.4 | 173.2115 | 154.601 | .458 | .733 |
| X1.5 | 172.6154 | 157.065 | .378 | .737 |
| X1.7 | 173.0577 | 153.232 | .576 | .730 |
| X1.8 | 173.3654 | 152.746 | .706 | .729 |
| X1.9 | 173.2115 | 153.660 | .530 | .731 |
| X1.10 | 173.2500 | 157.799 | .318 | .738 |
| X1.11 | 173.2308 | 154.573 | .386 | .734 |
| X1.12 | 173.1923 | 153.923 | .539 | .731 |
| X1.13 | 173.2692 | 151.965 | .615 | .728 |
| X1.14 | 173.4808 | 153.156 | .470 | .731 |
| X1.15 | 173.3077 | 154.531 | .488 | .733 |
| X1.16 | 173.1923 | 152.158 | .503 | .729 |
| X1.17 | 173.0962 | 151.618 | .721 | .727 |
| X1.18 | 173.3077 | 155.315 | .516 | .734 |
| X1.19 | 173.3269 | 152.381 | .555 | .729 |
| X1.20 | 173.2885 | 151.307 | .522 | .728 |
| X1.21 | 173.1923 | 153.139 | .466 | .731 |
| X1.22 | 173.3077 | 151.903 | .574 | .728 |
| Pengendalian Intern | 88.7115 | 40.248 | 1.000 | .875 |

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .742 | 22 |

**HASIL UJI RELIABILITAS
VARIABEL BUDAYA ORGANISASI (X2)****Item-Total Statistics**

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|-------------------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| X2.1 | 75.5385 | 40.175 | .411 | .716 |
| X2.2 | 75.5192 | 39.902 | .502 | .710 |
| X2.3 | 75.5385 | 40.567 | .616 | .711 |
| X2.4 | 75.3462 | 40.819 | .559 | .714 |
| X2.5 | 75.7500 | 43.093 | .250 | .733 |
| X2.6 | 76.0192 | 39.862 | .536 | .709 |
| X2.7 | 75.9808 | 40.215 | .444 | .714 |
| X2.8 | 75.4423 | 40.722 | .438 | .717 |
| X2.9 | 75.4423 | 37.624 | .682 | .690 |
| X2.10 | 75.7692 | 41.710 | .401 | .723 |
| Budaya Organisasi | 39.8077 | 11.139 | 1.000 | .743 |

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .734 | 11 |

HASIL UJI REABILITAS AKUNTABILITAS PUBLIK (Y)

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|----------------------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| Y1 | 61.0385 | 32.587 | .739 | .757 |
| Y2 | 61.0577 | 32.957 | .801 | .759 |
| Y3 | 61.1923 | 32.668 | .650 | .759 |
| Y4 | 61.2692 | 30.671 | .656 | .745 |
| Y5 | 61.0769 | 32.465 | .682 | .757 |
| Y6 | 61.0769 | 32.190 | .814 | .753 |
| Y7 | 60.8846 | 31.908 | .745 | .751 |
| Y8 | 60.7692 | 31.828 | .689 | .752 |
| Akuntabilitas Publik | 32.5577 | 9.114 | 1.000 | .883 |

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .780 | 9 |



HASIL UJI REGRESI LINIER BERGANDA

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---------------------|-----------------------------|------------|---------------------------|-------|------|
| | B | Std. Error | Beta | | |
| 1 (Constant) | 8.820 | 5.250 | | 1.680 | .099 |
| Pengendalian Intern | .254 | .072 | .533 | 3.531 | .001 |
| Budaya Organisasi | .031 | .137 | .034 | .227 | .822 |

a. Dependent Variable: Akuntabilitas Publik

HASIL UJI DETERMINASI KOEFISIEN

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .555 ^a | .308 | .280 | 2.56233 |

a. Predictors: (Constant), Budaya Organisasi, Pengendalian Intern



HASIL UJI t

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---------------------|-----------------------------|------------|---------------------------|-------|------|
| | B | Std. Error | Beta | | |
| 1 (Constant) | 8.820 | 5.250 | | 1.680 | .099 |
| Pengendalian Intern | .254 | .072 | .533 | 3.531 | .001 |
| Budaya Organisasi | .031 | .137 | .034 | .227 | .822 |

a. Dependent Variable: Akuntabilitas Publik

ANOVA^b

| Model | Sum of Squares | df | Mean Square | F | Sig. |
|--------------|----------------|----|-------------|--------|-------------------|
| 1 Regression | 143.115 | 2 | 71.558 | 10.899 | .000 ^a |
| Residual | 321.711 | 49 | 6.566 | | |
| Total | 464.827 | 51 | | | |

a. Predictors: (Constant), Budaya Organisasi, Pengendalian Intern

b. Dependent Variable: Akuntabilitas Publik





UNIVERSITAS MUHAMMADIYAH PONOROGO
FAKULTAS EKONOMI

Kampus : Jl. Budi Utomo No. 10 Telp. (0352) 481124 Fax. (0352) 461796
P O N O R O G O - 63471

BERITA ACARA BIMBINGAN SKRIPSI

- | | | | |
|----|----------------------------|---|--|
| 1. | Nama Mahasiswa | : | ZAHRATUL MAWADAH ARLIANTI |
| 2. | NIM | : | 13440700 |
| 3. | Jurusan | : | Akuntansi S-1 |
| 4. | Bidang | : | Akuntansi Syari'ah |
| 5. | Alamat | : | Ds. Air Gading Kec. Muara Padang Kab. Banyuasin – Palembang, Sum – Sel |
| 6. | Judul Skripsi | : | Pengaruh Pengendalian Intern dan Budaya Organisasi Terhadap Akuntabilitas Publik Pengelola Amil Zakat (Lembaga Amil Zakat Kabupaten) |
| 7 | Masa Pembimbingan | : | September 2016 s/d Agustus 2017 |
| 8. | Tanggal Mengajukan Skripsi | : | |
| 9. | Konsultasi | : | |

| Tanggal Disetujui | BAB | Paraf Pembimbing |
|-------------------|---|------------------|
| 4 -1 -2017 | Revisi Proposal | ✓ |
| 24 -1 -2017 | Revisi proposal jnl - sampel sangat minim . | ✓ |
| 31 -1 -2017 | Revisi ACC Proposal | ✓ |
| 7 -2 -2017 | Revisi proposal | ✓ ✓ |
| 28 -3 -2017 | Acc proposal | ✓ |
| 25 -4 -2017 | Bab 1 & 2 : Revisi | ✓ |
| 10 -5 -2017 | ACC bab I & II | ✓ |
| | waktu bab II Bab I dibatasi | ✓ |
| 23 -5 -2017 | ACC bab I & II Revisi Bab III | ✓ |
| | | |
| | | |

10. Tanggal Selesai Penulisan Skripsi : _____

11. Keterangan Bimbingan Telah Selesai : _____

12. Telah Di Evaluasi/Di Uji Dengan Nilai : _____ (angka)

_____ (huruf)

Pembimbing,



Dra. Hj. KHUSNATUL Z. W, SE, MM, Ak CA
NIK. 19670822 199705 12



Ponorogo, 31 Oktober 2016

TITI RAPINI, SE, MM
NIP. 19630505 199003 2 003



UNIVERSITAS MUHAMMADIYAH PONOROGO
FAKULTAS EKONOMI

Kampus : Jl. Budi Utomo No. 10 Telp. (0352) 481124 Fax. (0352) 461796
P O N O R O G O - 63471

BERITA ACARA BIMBINGAN SKRIPSI

- | | | |
|-------------------------------|---|--|
| 1. Nama Mahasiswa | : | ZAHRATUL MAWADAH ARLIANTI |
| 2. NIM | : | 13440700 |
| 3. Jurusan | : | Akuntansi S-1 |
| 4. Bidang | : | Akuntansi Syari'ah |
| 5. Alamat | : | Ds. Air Gading Kec. Muara Padang Kab. Banyuasin – Palembang, Sum – Sel |
| 6. Judul Skripsi | : | Pengaruh Pengendalian Intern dan Budaya Organisasi Terhadap Akuntabilitas Publik Pengelola Amil Zakat (Lembaga Amil Zakat Kabupaten) MADIUN dan Ponorogo |
| 7. Masa Pembimbingan | : | September 2017 s/d Agustus 2018 |
| 8. Tanggal Mengajukan Skripsi | : | |
| 9. Konsultasi | : | |

| Tanggal Disetujui | BAB | Paraf Pembimbing |
|-------------------|-------------------------------------|---------------------|
| 10 - 10 - 2017 | ACC bab 1,2,3 | JR |
| 30 - 10 - 2017 | Rensi bab 4 | JR |
| 12 - 12 - 2017 | Penyalinan blm ade | JR |
| 14 - 12 - 2017 | ACC bab 4 | JR |
| 18 - 12 - 2017 | Rensi bab 5 | JR |
| 19 - 12 - 2017 | Rensi bab 5 | JR |
| 28 - 12 - 2017 | ACC bab 5 & lanjut cek plagiaris | JR |
| 15 - 1 - 2018 | ACC bab 1 - 5 | JR |
| | | |
| | | |
| | | |
| | | |
| | | |

10. Tanggal Selesai Penulisan Skripsi : 15 Januari 2018

11. Keterangan Bimbingan Telah Selesai : _____

12. Telah Di Evaluasi/Di Uji Dengan Nilai : _____ (angka)

_____ (huruf)

Pembimbing,



Dra. Hj. KHUSNATUL Z. W, SE, MM, Ak CA
NIK. 19670822 199705 12

Ponorogo, 20 September 2017



TITI RAPINI, SE, MM
NIP 19630505 199003 2 003