

# LAMPIRAN 1

## Kuisisioner

## KUESIONER PENELITIAN

### **PENGARUH PENGGUNAAN SISTEM INFORMASI AKUNTANSI, INTERNAL AUDIT, DAN SISTEM PENGENDALIAN INTERNAL TERHADAP KUALITAS LAPORAN KEUANGAN PT. BANK BNI 46 (PERSERO) TBK KANTOR CABANG PONOROGO**

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Kepada Yth:

Bapak/ Ibu / Saudara(i) Responden

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t e m p a t

Dengan hormat,

Dalam rangka memenuhi tugas akhir/skripsi demi memperoleh gelar Sarjana Ekonomi (S.E) pada Universitas Muhammadiyah Ponorogo. Maka dengan segala kerendahan hati saya memohon kepada Bapak/Ibu/Saudara(i) untuk memberikan sumbangan pemikiran dalam bentuk tanggapan terhadap beberapa pernyataan yang tersedia dalam kuesioner ini mengenai topik **“Pengaruh Penggunaan Sistem Informasi Akuntansi, Internal Audit dan Sistem Pengendalian Internal Terhadap Kualitas Laporan Keuangan PT Bank BNI 46 (Persero) Tbk Kantor Cabang Ponorogo”**.

Perlu peneliti informasikan bahwa seluruh data dan informasi yang diperoleh dari jawaban atas kuisisioner ini semata-mata hanya akan digunakan untuk kepentingan penelitian akademis. Semua jawaban kuesioner ini juga akan sangat dijaga kerahasiannya.

Akhir kata, saya mengucapkan terima kasih yang sebesar-besarnya atas bantuan dan kesediaan Bapak/Ibu/Saudara(i) yang telah meluangkan waktunya dalam pengisian kuesioner ini.

Hormat saya,

Advisa Adilia Firdania

## A. DATA IDENTITAS RESPONDEN

1. Nama : ..... (boleh tidak diisi)
2. Unit : .....
3. Jenis Kelamin :  Laki-laki       Perempuan
4. Umur : ..... tahun
5. Pendidikan Terakhir :  SMU/SMK       D3  
 S1       S2
6. Lama Bekerja : ..... tahun

## B. PETUNJUK PENGISIAN KUESIONER

Adapun petunjuk pengisian kuesioner adalah sebagai berikut :

1. Kepada Bapak/Ibu/Saudara(i) diharapkan untuk menjawab seluruh pernyataan yang ada dengan jujur dan apa adanya.
2. Berilah tanda (√) pada kolom yang tersedia dan pilih satu alternatif jawaban paling sesuai dengan kondisi yang sebenarnya.
3. Terdapat 5 (lima) pilihan jawaban yang dapat dipilih yaitu sebagai berikut :

Simbol	Kategori	Bobot Nilai
SS	Sangat Setuju	5
S	Setuju	4
R	Ragu/Netral	3
TS	Tidak Setuju	2
STS	Sangat Tidak Setuju	1

## LAMPIRAN KUISIONER

### 1. Penggunaan Sistem Informasi Akuntansi (X<sub>1</sub>)

No	Pertanyaan	SS	S	R	TS	STS
1.	Sub bagian akuntansi /keuangan anda memiliki cukup komputer untuk melaksanakan tugas.					
2.	Sub bagian akuntansi anda memiliki software akuntansi yang akan memudahkan pekerjaan mereka.					
3.	Teknologi informasi berpengaruh positif terhadap ketepatan waktu laporan keuangan					
4.	Pemanfaatan teknologi informasi membuka peluang untuk mengakses , mengelola dan mendayagunakan informasi keuangan secara cepat dan akurat					
5.	Proses transaksi keuangan dari awal hingga pelaporan keuangan dilakukan secara komputerisasi dengan menggunakan software akuntansi					

### 2. Internal Audit (X<sub>2</sub>)

No	Pertanyaan	SS	S	R	TS	STS
1.	Auditor internal memiliki kewenangan untuk memeriksa seluruh bagian akuntansi yang terdapat dalam perusahaan					

2.	Auditor Internal memiliki komunikasi yang baik dengan pihak internal maupun eksternal					
3.	Auditor Internal melaporkan hasil audit internal dan memberi rekomendasi kepada pimpinan mengenai temuan audit					
4.	Uraian tugas auditor internal sesuai dengan fungsi audit sesungguhnya					
5.	Pelatihan-pelatihan dilakukan untuk membantu penguasaan dan pengembangan keahlian dalam tugas					

### 3. Sistem Pengendalian Internal (X<sub>3</sub>)

No	Pertanyaan	SS	S	R	TS	STS
1.	Struktur SPI sudah mencakup kerangka kerja perencanaan, pelaksanaan, pengendalian, dan pengawasan dalam mencapai tujuan					
2.	SPI telah memiliki cara atau teknik untuk mengendalikan resiko dan berjalan efektif					
3.	Kebijakan dalam struktur pengendalian disampaikan dengan detail dan jelas					
4.	Setiap transaksi selalu didokumentasikan pada bukti transaksi yang telah diberi nomor urut tercetak					
5.	Kegiatan pemantauan dilakukan secara rutin					

### 4. Kualitas Laporan Keuangan (Y)

No	Pertanyaan	SS	S	R	TS	STS
1.	Laporan keuangan yang disajikan oleh instansi atau lembaga tempat saya bekerja dapat dipahami oleh pengguna					
2.	Laporan yang disajikan dalam laporan keuangan teruji kebenarannya					
3.	Informasi yang dihasilkan dalam laporan keuangan disusun tidak berpihak pada kepentingan pihak tertentu					
4.	Laporan keuangan yang disajikan dapat diperbandingkan dengan laporan keuangan periode sebelumnya					
5.	Laporan keuangan dapat menghasilkan informasi yang lengkap mencakup semua informasi yang dibutuhkan guna pengambilan keputusan					

# **LAMPIRAN 2**

**Hasil Pengumpulan Data**

No	Penggunaan Sistem Informasi Akuntansi					Jmlh	Internal Audit					Jmlh
	X 1 1	X1 2	X1 3	X1 4	X1 5		X2 1	X2 2	X2 3	X2 4	X2 5	
1	4	5	4	4	5	22	4	5	4	5	4	22
2	4	4	4	4	4	20	4	4	4	4	4	20
3	4	4	4	4	4	20	4	4	3	4	4	19
4	4	4	4	4	4	20	4	4	4	4	4	20
5	4	5	5	4	4	22	4	4	5	5	5	23
6	4	4	5	5	4	22	5	4	4	5	5	23
7	4	4	4	5	4	21	4	4	3	4	4	19
8	4	3	5	4	4	20	5	4	4	4	5	22
9	5	5	5	5	5	25	5	5	5	5	5	25
10	4	4	4	4	2	18	4	4	5	5	5	23
11	4	4	4	4	4	20	4	4	4	4	4	20
12	5	5	5	5	5	25	5	5	5	5	5	25
13	4	4	5	3	5	21	5	4	5	5	4	23
14	5	4	4	4	5	22	4	4	5	5	4	22
15	4	4	4	5	4	21	4	5	4	5	4	22
16	4	5	3	3	3	18	4	5	4	4	5	22
17	4	4	4	4	4	20	4	3	4	3	3	17
18	4	4	4	4	4	20	4	4	4	4	4	20
19	4	4	4	4	4	20	4	3	3	3	3	16
20	5	5	5	5	5	25	5	5	5	5	5	25
21	1	5	4	5	5	20	4	4	5	4	4	21
22	4	4	5	5	4	22	4	4	4	4	4	20
23	5	5	5	5	4	24	5	5	5	5	5	25
24	5	5	5	5	5	25	5	5	4	4	4	22
25	4	4	5	5	5	23	5	5	5	5	4	24
26	4	5	4	4	5	22	4	3	3	3	4	17
27	4	4	4	4	4	20	5	4	4	4	2	19
28	4	4	4	4	4	20	5	3	5	5	4	22
29	4	5	5	4	4	22	2	4	4	3	2	15
30	4	4	4	5	4	21	4	4	4	4	4	20
31	5	5	5	5	5	25	4	4	4	4	4	20
32	4	4	5	4	4	21	2	3	5	4	5	19
33	4	3	4	4	3	18	4	3	3	3	4	17
33	5	5	5	5	5	25	4	3	3	3	4	17
35	5	5	5	4	4	23	5	5	4	4	4	22
22	3	3	3	3	4	16	4	4	4	4	4	20
28	5	5	5	5	5	25	5	3	5	5	4	22
22	5	4	5	4	5	23	4	4	4	4	4	20
39	4	5	4	5	5	23	2	4	4	3	2	15
40	4	5	5	5	4	23	2	3	5	4	5	19



41	4	4	4	4	4	20	4	3	3	3	4	17
13	4	4	4	4	4	20	5	4	5	5	4	23
50	4	4	4	4	4	20	5	4	4	3	3	19
28	3	3	3	3	4	16	5	3	5	5	4	22
32	5	5	5	5	5	25	2	3	5	4	5	19
31	4	5	5	5	4	23	4	4	4	4	4	20
27	4	4	4	4	4	20	5	4	4	4	2	19
39	5	5	5	5	5	25	2	4	4	3	2	15
35	4	4	4	5	4	21	5	5	4	4	4	22
50	4	4	5	5	5	23	5	4	4	3	3	19

No	Sistem Pengendalian Internal						Kualitas Laporan Keuangan					
	X3 1	X3 2	X3 3	X3 4	X3 5		Y1	Y2	Y3	Y4	Y5	
1	4	5	4	4	5	22	5	5	5	5	4	24
2	4	4	4	4	4	20	4	4	4	4	4	20
3	4	4	4	4	4	20	4	4	4	4	4	20
4	4	5	5	4	4	22	4	4	4	5	4	21
5	4	4	4	5	4	21	5	4	4	4	4	21
6	5	5	5	5	5	25	5	5	4	5	5	24
7	4	4	5	4	4	21	4	4	4	4	3	19
8	4	3	4	4	3	18	4	4	3	4	4	19
9	5	5	5	5	5	25	5	5	5	5	5	25
10	5	5	5	4	4	23	5	5	5	5	5	25
11	3	3	3	3	4	16	4	3	3	3	4	17
12	5	5	5	5	5	25	5	5	5	5	5	25
13	5	4	5	4	5	23	5	5	5	4	3	22
14	4	5	4	5	5	23	5	5	4	4	5	23
15	4	5	5	5	4	23	4	3	4	4	4	19
16	4	4	4	4	4	20	4	5	4	4	4	21
17	4	4	4	4	4	20	4	4	4	4	4	20
18	4	4	4	4	4	20	4	4	4	4	4	20
19	3	3	3	3	4	16	4	4	4	3	4	19
20	5	5	5	5	5	25	5	5	5	5	5	25
21	4	5	5	5	4	23	4	5	5	5	5	24
22	4	4	4	4	4	20	4	4	3	3	4	18
23	5	5	5	5	5	25	5	5	5	5	5	25
24	4	4	4	5	4	21	4	4	4	5	4	21
25	4	4	5	5	5	23	5	5	4	5	5	24
26	4	4	3	5	4	20	4	4	4	4	4	20
27	5	4	3	4	4	20	4	4	5	4	3	20
28	4	5	5	5	5	24	4	5	5	5	5	24
29	1	2	3	2	1	9	5	5	4	3	2	19
30	4	4	4	5	4	21	5	4	4	4	4	21
31	4	4	4	4	4	20	4	4	4	4	4	20

32	5	4	5	4	5	23	5	4	5	5	5	24
33	4	4	3	5	4	20	4	4	4	4	4	20
33	4	4	3	5	4	20	4	4	4	4	4	20
35	4	4	4	5	4	21	4	4	4	5	4	21
22	4	4	4	4	4	20	4	4	3	3	4	18
28	4	5	5	5	5	24	4	5	5	5	5	24
22	4	4	4	4	4	20	4	4	3	3	4	18
39	1	2	3	2	1	9	5	5	4	3	2	19
40	5	4	5	4	5	23	5	4	5	5	5	24
41	4	4	3	5	4	20	4	4	4	4	4	20
13	5	4	5	4	5	23	5	5	5	4	3	22
50	3	3	3	3	4	16	4	3	4	5	5	21
28	4	5	5	5	5	24	4	5	5	5	5	24
32	5	4	5	4	5	23	5	4	5	5	5	24
31	4	4	4	4	4	20	4	4	4	4	4	20
27	5	4	3	4	4	20	4	4	5	4	3	20
39	1	2	3	2	1	9	5	5	4	3	2	19
35	4	4	4	5	4	21	4	4	4	5	4	21
50	3	3	3	3	4	16	4	3	4	5	5	21

# LAMPIRAN 3

**Distribusi Jawaban Responden**

## Frequency Table

**X1.1**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	1	2.0	2.0	2.0
	Ragu-ragu	2	4.0	4.0	6.0
	Setuju	34	68.0	68.0	74.0
	Sangat Setuju	13	26.0	26.0	100.0
	Total	50	100.0	100.0	

**X1.2**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Ragu-ragu	4	8.0	8.0	8.0
	Setuju	26	52.0	52.0	60.0
	Sangat Setuju	20	40.0	40.0	100.0
	Total	50	100.0	100.0	

**X1.3**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Ragu-ragu	3	6.0	6.0	6.0
	Setuju	24	48.0	48.0	54.0
	Sangat Setuju	23	46.0	46.0	100.0
	Total	50	100.0	100.0	

**X1.4**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Ragu-ragu	4	8.0	8.0	8.0
	Setuju	24	48.0	48.0	56.0
	Sangat Setuju	22	44.0	44.0	100.0
	Total	50	100.0	100.0	

**X2.1**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Setuju	6	12.0	12.0	12.0
	Setuju	25	50.0	50.0	62.0
	Sangat Setuju	19	38.0	38.0	100.0

**X2.1**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Tidak Setuju	6	12.0	12.0	12.0
Setuju	25	50.0	50.0	62.0
Sangat Setuju	19	38.0	38.0	100.0
Total	50	100.0	100.0	

**X2.2**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Ragu-ragu	12	24.0	24.0	24.0
Setuju	27	54.0	54.0	78.0
Sangat Setuju	11	22.0	22.0	100.0
Total	50	100.0	100.0	

**X2.3**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Ragu-ragu	7	14.0	14.0	14.0
Setuju	26	52.0	52.0	66.0
Sangat Setuju	17	34.0	34.0	100.0
Total	50	100.0	100.0	

**X2.4**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Ragu-ragu	11	22.0	22.0	22.0
Setuju	23	46.0	46.0	68.0
Sangat Setuju	16	32.0	32.0	100.0
Total	50	100.0	100.0	

**X2.5**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Tidak Setuju	5	10.0	10.0	10.0
Ragu-ragu	4	8.0	8.0	18.0
Setuju	29	58.0	58.0	76.0
Sangat Setuju	12	24.0	24.0	100.0
Total	50	100.0	100.0	

**X3.1**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	3	6.0	6.0	6.0
	Ragu-ragu	4	8.0	8.0	14.0
	Setuju	30	60.0	60.0	74.0
	Sangat Setuju	13	26.0	26.0	100.0
	Total	50	100.0	100.0	

**X3.2**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Setuju	3	6.0	6.0	6.0
	Ragu-ragu	5	10.0	10.0	16.0
	Setuju	28	56.0	56.0	72.0
	Sangat Setuju	14	28.0	28.0	100.0
	Total	50	100.0	100.0	

**X3.3**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Ragu-ragu	13	26.0	26.0	26.0
	Setuju	18	36.0	36.0	62.0
	Sangat Setuju	19	38.0	38.0	100.0
	Total	50	100.0	100.0	

**X3.4**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Setuju	3	6.0	6.0	6.0
	Ragu-ragu	4	8.0	8.0	14.0
	Setuju	22	44.0	44.0	58.0
	Sangat Setuju	21	42.0	42.0	100.0
	Total	50	100.0	100.0	

**X3.5**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	3	6.0	6.0	6.0
	Ragu-ragu	1	2.0	2.0	8.0
	Setuju	30	60.0	60.0	68.0
	Sangat Setuju	16	32.0	32.0	100.0
	Total	50	100.0	100.0	

Y1

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Setuju	31	62.0	62.0	62.0
Sangat Setuju	19	38.0	38.0	100.0
Total	50	100.0	100.0	

Y2

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Ragu-ragu	4	8.0	8.0	8.0
Setuju	27	54.0	54.0	62.0
Sangat Setuju	19	38.0	38.0	100.0
Total	50	100.0	100.0	

Y3

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Ragu-ragu	5	10.0	10.0	10.0
Setuju	28	56.0	56.0	66.0
Sangat Setuju	17	34.0	34.0	100.0
Total	50	100.0	100.0	

Y4

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Ragu-ragu	8	16.0	16.0	16.0
Setuju	21	42.0	42.0	58.0
Sangat Setuju	21	42.0	42.0	100.0
Total	50	100.0	100.0	

Y5

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Tidak Setuju	3	6.0	6.0	6.0
Ragu-ragu	5	10.0	10.0	16.0
Setuju	25	50.0	50.0	66.0
Sangat Setuju	17	34.0	34.0	100.0
Total	50	100.0	100.0	

# **LAMPIRAN 4**

**Hasil Uji Statistik Deskriptif**



DESCRIPTIVES VARIABLES=X1 X2 X3 Y  
/STATISTICS=MEAN STDDEV MIN MAX.

## Descriptives

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Sistem Informasi Akuntansi	50	16	25	21.52	2.332
Internal Audit	50	15	25	20.38	2.649
Sistem Pengendalian Internal	50	9	25	20.52	3.765
Kualitas Laporan Keuangan	50	17	25	21.30	2.279
Valid N (listwise)	50				

# LAMPIRAN 5

**Hasil Uji Validitas**

CORRELATIONS  
/VARIABLES=X1.1 X1.2 X1.3 X1.4 X1.5 X1  
/PRINT=TWOTAIL NOSIG  
/MISSING=PAIRWISE.

## Correlations

Correlations

		X1.1	X1.2	X1.3	X1.4	X1.5	Sistem Informasi Akuntansi
X1.1	Pearson Correlation	1	.359*	.534**	.291*	.270	.679**
	Sig. (2-tailed)		.010	.000	.041	.058	.000
	N	50	50	50	50	50	50
X1.2	Pearson Correlation	.359*	1	.467**	.481**	.438**	.743**
	Sig. (2-tailed)	.010		.001	.000	.001	.000
	N	50	50	50	50	50	50
X1.3	Pearson Correlation	.534**	.467**	1	.576**	.442**	.817**
	Sig. (2-tailed)	.000	.001		.000	.001	.000
	N	50	50	50	50	50	50
X1.4	Pearson Correlation	.291*	.481**	.576**	1	.402**	.744**
	Sig. (2-tailed)	.041	.000	.000		.004	.000
	N	50	50	50	50	50	50
X1.5	Pearson Correlation	.270	.438**	.442**	.402**	1	.693**
	Sig. (2-tailed)	.058	.001	.001	.004		.000
	N	50	50	50	50	50	50
Sistem Informasi Akuntansi	Pearson Correlation	.679**	.743**	.817**	.744**	.693**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	50	50	50	50	50	50

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

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

## Correlations

Correlations

		X2.1	X2.2	X2.3	X2.4	X2.5	Internal Audit
X2.1	Pearson Correlation	1	.358*	.086	.429**	.162	.635**
	Sig. (2-tailed)		.011	.555	.002	.262	.000
	N	50	50	50	50	50	50
X2.2	Pearson Correlation	.358*	1	.187	.409**	.138	.589**
	Sig. (2-tailed)	.011		.194	.003	.340	.000
	N	50	50	50	50	50	50
X2.3	Pearson Correlation	.086	.187	1	.704**	.370**	.646**
	Sig. (2-tailed)	.555	.194		.000	.008	.000
	N	50	50	50	50	50	50

X2.4	Pearson Correlation	.429**	.409**	.704**	1	.557**	.892**
	Sig. (2-tailed)	.002	.003	.000		.000	.000
	N	50	50	50	50	50	50
X2.5	Pearson Correlation	.162	.138	.370**	.557**	1	.664**
	Sig. (2-tailed)	.262	.340	.008	.000		.000
	N	50	50	50	50	50	50
Internal Audit	Pearson Correlation	.635**	.589**	.646**	.892**	.664**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	50	50	50	50	50	50

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

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

#### CORRELATIONS

/VARIABLES=X3.1 X3.2 X3.3 X3.4 X3.5 X3

/PRINT=TWOTAIL NOSIG

/MISSING=PAIRWISE.

## Correlations

### Correlations

		X3.1	X3.2	X3.3	X3.4	X3.5	Sistem Pengendalian Internal
X3.1	Pearson Correlation	1	.760**	.593**	.692**	.848**	.904**
	Sig. (2-tailed)		.000	.000	.000	.000	.000
	N	50	50	50	50	50	50
X3.2	Pearson Correlation	.760**	1	.697**	.807**	.784**	.926**
	Sig. (2-tailed)	.000		.000	.000	.000	.000
	N	50	50	50	50	50	50
X3.3	Pearson Correlation	.593**	.697**	1	.477**	.606**	.766**
	Sig. (2-tailed)	.000	.000		.000	.000	.000
	N	50	50	50	50	50	50
X3.4	Pearson Correlation	.692**	.807**	.477**	1	.690**	.841**
	Sig. (2-tailed)	.000	.000	.000		.000	.000
	N	50	50	50	50	50	50
X3.5	Pearson Correlation	.848**	.784**	.606**	.690**	1	.911**
	Sig. (2-tailed)	.000	.000	.000	.000		.000
	N	50	50	50	50	50	50
Sistem Pengendalian Internal	Pearson Correlation	.904**	.926**	.766**	.841**	.911**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	50	50	50	50	50	50

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

#### CORRELATIONS

/VARIABLES=Y1 Y2 Y3 Y4 Y5 Y

/PRINT=TWOTAIL NOSIG

/MISSING=PAIRWISE.

## Correlations

Correlations

		Y1	Y2	Y3	Y4	Y5	Kualitas Laporan Keuangan
Y1	Pearson Correlation	1	.562**	.429**	.176	.036	.553**
	Sig. (2-tailed)		.000	.002	.221	.802	.000
	N	50	50	50	50	50	50
Y2	Pearson Correlation	.562**	1	.500**	.188	.008	.590**
	Sig. (2-tailed)	.000		.000	.190	.956	.000
	N	50	50	50	50	50	50
Y3	Pearson Correlation	.429**	.500**	1	.627**	.260	.794**
	Sig. (2-tailed)	.002	.000		.000	.068	.000
	N	50	50	50	50	50	50
Y4	Pearson Correlation	.176	.188	.627**	1	.700**	.831**
	Sig. (2-tailed)	.221	.190	.000		.000	.000
	N	50	50	50	50	50	50
Y5	Pearson Correlation	.036	.008	.260	.700**	1	.665**
	Sig. (2-tailed)	.802	.956	.068	.000		.000
	N	50	50	50	50	50	50
Kualitas Laporan Keuangan	Pearson Correlation	.553**	.590**	.794**	.831**	.665**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	50	50	50	50	50	50

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

# **LAMPIRAN 6**

**Hasil Uji Reliabilitas**

RELIABILITY

/VARIABLES=X1.1 X1.2 X1.3 X1.4 X1.5

/SCALE('ALL VARIABLES') ALL

/MODEL=ALPHA

/STATISTICS=DESCRIPTIVE SCALE

/SUMMARY=TOTAL.

## Reliability

### Scale: ALL VARIABLES

#### Case Processing Summary

		N	%
Cases	Valid	50	100.0
	Excluded <sup>a</sup>	0	.0
	Total	50	100.0

a. Listwise deletion based on all variables in the procedure.

#### Reliability Statistics

Cronbach's Alpha	N of Items
.785	5

#### Item Statistics

	Mean	Std. Deviation	N
X1.1	4.1600	.68094	50
X1.2	4.3200	.62073	50
X1.3	4.4000	.60609	50
X1.4	4.3600	.63116	50
X1.5	4.2800	.64015	50

#### 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	17.3600	3.745	.466	.778
X1.2	17.2000	3.673	.580	.738
X1.3	17.1200	3.496	.695	.701
X1.4	17.1600	3.647	.578	.739
X1.5	17.2400	3.778	.503	.763

RELIABILITY

/VARIABLES=X2.1 X2.2 X2.3 X2.4 X2.5

/SCALE('ALL VARIABLES') ALL

/MODEL=ALPHA

/STATISTICS=DESCRIPTIVE SCALE

/SUMMARY=TOTAL.

## Reliability

### Scale: ALL VARIABLES

**Case Processing Summary**

		N	%
Cases	Valid	50	100.0
	Excluded <sup>a</sup>	0	.0
	Total	50	100.0

a. Listwise deletion based on all variables in the procedure.

**Reliability Statistics**

Cronbach's Alpha	N of Items
.707	5

**Item Statistics**

	Mean	Std. Deviation	N
X2.1	4.1400	.92604	50
X2.2	3.9800	.68482	50
X2.3	4.2000	.67006	50
X2.4	4.1000	.73540	50
X2.5	3.9600	.85619	50

**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	16.2400	4.758	.347	.719
X2.2	16.4000	5.347	.379	.690
X2.3	16.1800	5.171	.458	.663
X2.4	16.2800	4.083	.805	.514
X2.5	16.4200	4.738	.414	.682

RELIABILITY

/VARIABLES=X3.1 X3.2 X3.3 X3.4 X3.5

/SCALE('ALL VARIABLES') ALL

/MODEL=ALPHA

/STATISTICS=DESCRIPTIVE SCALE

/SUMMARY=TOTAL.

**Reliability**

**Scale: ALL VARIABLES**

**Case Processing Summary**

		N	%
Cases	Valid	50	100.0
	Excluded <sup>a</sup>	0	.0
	Total	50	100.0

a. Listwise deletion based on all variables in the procedure.



### Reliability Statistics

Cronbach's Alpha	N of Items
.919	5

### Item Statistics

	Mean	Std. Deviation	N
X3.1	4.0000	.94761	50
X3.2	4.0600	.79308	50
X3.3	4.1200	.79898	50
X3.4	4.2200	.84007	50
X3.5	4.1200	.93982	50

### Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X3.1	16.5200	8.622	.836	.892
X3.2	16.4600	9.274	.884	.884
X3.3	16.4000	10.204	.652	.926
X3.4	16.3000	9.561	.752	.908
X3.5	16.4000	8.612	.848	.889

RELIABILITY

/VARIABLES=Y1 Y2 Y3 Y4 Y5

/SCALE('ALL VARIABLES') ALL

/MODEL=ALPHA

/STATISTICS=DESCRIPTIVE SCALE

/SUMMARY=TOTAL.

## Reliability

### Scale: ALL VARIABLES

#### Case Processing Summary

		N	%
Cases	Valid	50	100.0
	Excluded <sup>a</sup>	0	.0
	Total	50	100.0

a. Listwise deletion based on all variables in the procedure.

### Reliability Statistics

Cronbach's Alpha	N of Items
.718	5

**Item Statistics**

	Mean	Std. Deviation	N
Y1	4.3800	.49031	50
Y2	4.3000	.61445	50
Y3	4.2400	.62466	50
Y4	4.2600	.72309	50
Y5	4.1200	.82413	50

**Item-Total Statistics**

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Y1	16.9200	4.198	.376	.708
Y2	17.0000	3.918	.369	.710
Y3	17.0600	3.323	.650	.603
Y4	17.0400	2.978	.678	.578
Y5	17.1800	3.375	.376	.729

# **LAMPIRAN 7**

**Hasil Uji Normalitas**

REGRESSION  
 /MISSING LISTWISE  
 /STATISTICS COEFF OUTS R ANOVA  
 /CRITERIA=PIN(.05) POUT(.10)  
 /NOORIGIN  
 /DEPENDENT Y  
 /METHOD=ENTER X1 X2 X3  
 /SAVE RESID.

## Regression

**Variables Entered/Removed<sup>b</sup>**

Model	Variables Entered	Variables Removed	Method
1	Sistem Pengendalian Internal, Sistem Informasi Akuntansi, Internal Audit <sup>a</sup>		Enter

a. All requested variables entered.

b. Dependent Variable: Kualitas Laporan Keuangan

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.726 <sup>a</sup>	.527	.496	1.618

a. Predictors: (Constant), Sistem Pengendalian Internal, Sistem Informasi Akuntansi, Internal Audit

b. Dependent Variable: Kualitas Laporan Keuangan

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	134.114	3	44.705	17.082	.000 <sup>a</sup>
	Residual	120.386	46	2.617		
	Total	254.500	49			

a. Predictors: (Constant), Sistem Pengendalian Internal, Sistem Informasi Akuntansi, Internal Audit

b. Dependent Variable: Kualitas Laporan Keuangan

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6.930	2.642		2.623	.012
	Sistem Informasi Akuntansi	.198	.100	.202	1.967	.055
	Internal Audit	.187	.136	.217	1.375	.176
	Sistem Pengendalian Internal	.308	.095	.508	3.238	.002

a. Dependent Variable: Kualitas Laporan Keuangan

## Residuals Statistics<sup>a</sup>

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	16.85	24.23	21.30	1.654	50
Residual	-3.361	3.143	.000	1.567	50
Std. Predicted Value	-2.692	1.770	.000	1.000	50
Std. Residual	-2.078	1.943	.000	.969	50

a. Dependent Variable: Kualitas Laporan Keuangan

NPAR TESTS

/K-S(NORMAL)=RES\_1

/MISSING ANALYSIS.

## NPar Tests

### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		50
Normal Parameters <sup>a</sup>	Mean	.0000000
	Std. Deviation	1.56743725
Most Extreme Differences	Absolute	.073
	Positive	.073
	Negative	-.072
Kolmogorov-Smirnov Z		.515
Asymp. Sig. (2-tailed)		.953

a. Test distribution is Normal.

# LAMPIRAN 8

## Uji Multikolinearitas

REGRESSION

```

/MISSING LISTWISE
/STATISTICS COEFF OUTS R ANOVA COLLIN TOL
/CRITERIA=PIN(.05) POUT(.10)
/NOORIGIN
/DEPENDENT Y
/METHOD=ENTER X1 X2 X3
/RESIDUALS NORM(ZRESID)
/SAVE RESID.
    
```

## Regression

**Variables Entered/Removed<sup>b</sup>**

Model	Variables Entered	Variables Removed	Method
1	Sistem Pengendalian Internal, Sistem Informasi Akuntansi, Internal Audit <sup>a</sup>		Enter

a. All requested variables entered.

b. Dependent Variable: Kualitas Laporan Keuangan

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.726 <sup>a</sup>	.527	.496	1.618

a. Predictors: (Constant), Sistem Pengendalian Internal, Sistem Informasi Akuntansi, Internal Audit

b. Dependent Variable: Kualitas Laporan Keuangan

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	134.114	3	44.705	17.082	.000 <sup>a</sup>
	Residual	120.386	46	2.617		
	Total	254.500	49			

a. Predictors: (Constant), Sistem Pengendalian Internal, Sistem Informasi Akuntansi, Internal Audit

b. Dependent Variable: Kualitas Laporan Keuangan

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	6.930	2.642		2.623	.012		
	Sistem Informasi Akuntansi	.198	.100	.202	1.967	.055	.974	1.027
	Internal Audit	.187	.136	.217	1.375	.176	.412	2.426
	Sistem Pengendalian Internal	.308	.095	.508	3.238	.002	.418	2.394

a. Dependent Variable: Kualitas Laporan Keuangan

**Collinearity Diagnostics<sup>a</sup>**

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	Sistem Informasi Akuntansi	Internal Audit	Sistem Pengendalian Internal
1	1	3.965	1.000	.00	.00	.00	.00
	2	.025	12.514	.04	.15	.02	.25
	3	.005	26.985	.42	.73	.23	.37
	4	.004	29.813	.55	.12	.75	.38

a. Dependent Variable: Kualitas Laporan Keuangan

**Residuals Statistics<sup>a</sup>**

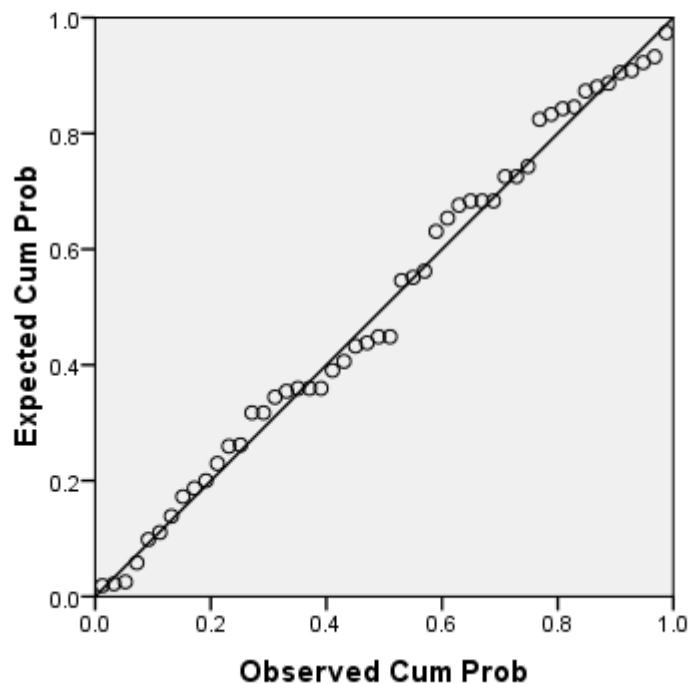
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	16.85	24.23	21.30	1.654	50
Residual	-3.361	3.143	.000	1.567	50
Std. Predicted Value	-2.692	1.770	.000	1.000	50
Std. Residual	-2.078	1.943	.000	.969	50

a. Dependent Variable: Kualitas Laporan Keuangan

**Charts**

**Normal P-P Plot of Regression Standardized Residual**

Dependent Variable: Kualitas Laporan Keuangan





# LAMPIRAN 9

**Hasil Uji Heterokedastisitas**

```

REGRESSION
/MISSING LISTWISE
/STATISTICS COEFF OUTS R ANOVA COLLIN TOL
/CRITERIA=PIN(.05) POUT(.10)
/NOORIGIN
/DEPENDENT Y
/METHOD=ENTER X1 X2 X3
/RESIDUALS NORM(ZRESID)
/SAVE RESID.

```

## Regression

### Variables Entered/Removed<sup>b</sup>

Model	Variables Entered	Variables Removed	Method
1	Sistem Pengendalian Internal, Sistem Informasi Akuntansi, Internal Audit <sup>a</sup>		Enter

a. All requested variables entered.

b. Dependent Variable: Kualitas Laporan Keuangan

### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.726 <sup>a</sup>	.527	.496	1.618

a. Predictors: (Constant), Sistem Pengendalian Internal, Sistem Informasi Akuntansi, Internal Audit

b. Dependent Variable: Kualitas Laporan Keuangan

### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	134.114	3	44.705	17.082	.000 <sup>a</sup>
	Residual	120.386	46	2.617		
	Total	254.500	49			

a. Predictors: (Constant), Sistem Pengendalian Internal, Sistem Informasi Akuntansi, Internal Audit

b. Dependent Variable: Kualitas Laporan Keuangan

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	6.930	2.642		2.623	.012		
	Sistem Informasi Akuntansi	.198	.100	.202	1.967	.055	.974	1.027

Internal Audit	.187	.136	.217	1.375	.176	.412	2.426
Sistem Pengendalian Internal	.308	.095	.508	3.238	.002	.418	2.394

a. Dependent Variable: Kualitas Laporan Keuangan

#### Collinearity Diagnostics<sup>a</sup>

Model	Dimensi	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	Sistem Informasi Akuntansi	Internal Audit	Sistem Pengendalian Internal
1	1	3.965	1.000	.00	.00	.00	.00
	2	.025	12.514	.04	.15	.02	.25
	3	.005	26.985	.42	.73	.23	.37
	4	.004	29.813	.55	.12	.75	.38

a. Dependent Variable: Kualitas Laporan Keuangan

#### Residuals Statistics<sup>a</sup>

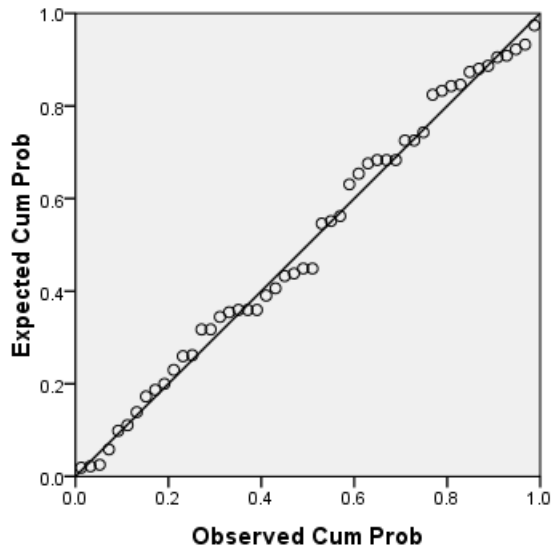
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	16.85	24.23	21.30	1.654	50
Residual	-3.361	3.143	.000	1.567	50
Std. Predicted Value	-2.692	1.770	.000	1.000	50
Std. Residual	-2.078	1.943	.000	.969	50

a. Dependent Variable: Kualitas Laporan Keuangan

## Charts

## Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Kualitas Laporan Keuangan



```

COMPUTE RES2=ABS_RES (RES_1) .
EXECUTE.
REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA COLLIN TOL
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT RES2
  /METHOD=ENTER X1 X2 X3
  /RESIDUALS NORM(ZRESID) .
  
```

## Regression

### Variables Entered/Removed<sup>b</sup>

Model	Variables Entered	Variables Removed	Method
1	Sistem Pengendalian Internal, Sistem Informasi, Akuntansi, Internal Audit <sup>a</sup>		Enter

a. All requested variables entered.

b. Dependent Variable: RES2

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.175 <sup>a</sup>	.031	-.033	.89691

a. Predictors: (Constant), Sistem Pengendalian Internal, Sistem Informasi Akuntansi, Internal Audit

b. Dependent Variable: RES2

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.172	3	.391	.486	.694 <sup>a</sup>
	Residual	37.004	46	.804		
	Total	38.177	49			

a. Predictors: (Constant), Sistem Pengendalian Internal, Sistem Informasi Akuntansi, Internal Audit

b. Dependent Variable: RES2

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.662	1.465		1.134	.263		
	Sistem Informasi Akuntansi	-.014	.056	-.038	-.258	.798	.974	1.027
	Internal Audit	.059	.075	.178	.788	.435	.412	2.426
	Sistem Pengendalian Internal	-.062	.053	-.266	-1.185	.242	.418	2.394

a. Dependent Variable: RES2

**Collinearity Diagnostics<sup>a</sup>**

Model	Dimensi o n	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	Sistem Informasi Akuntansi	Internal Audit	Sistem Pengendalian Internal
1	1	3.965	1.000	.00	.00	.00	.00
	2	.025	12.514	.04	.15	.02	.25
	3	.005	26.985	.42	.73	.23	.37
	4	.004	29.813	.55	.12	.75	.38

a. Dependent Variable: RES2

**Residuals Statistics<sup>a</sup>**

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	.9957	1.6748	1.2823	.15467	50
Residual	-1.20861	2.09055	.00000	.86902	50
Std. Predicted Value	-1.852	2.538	.000	1.000	50
Std. Residual	-1.348	2.331	.000	.969	50

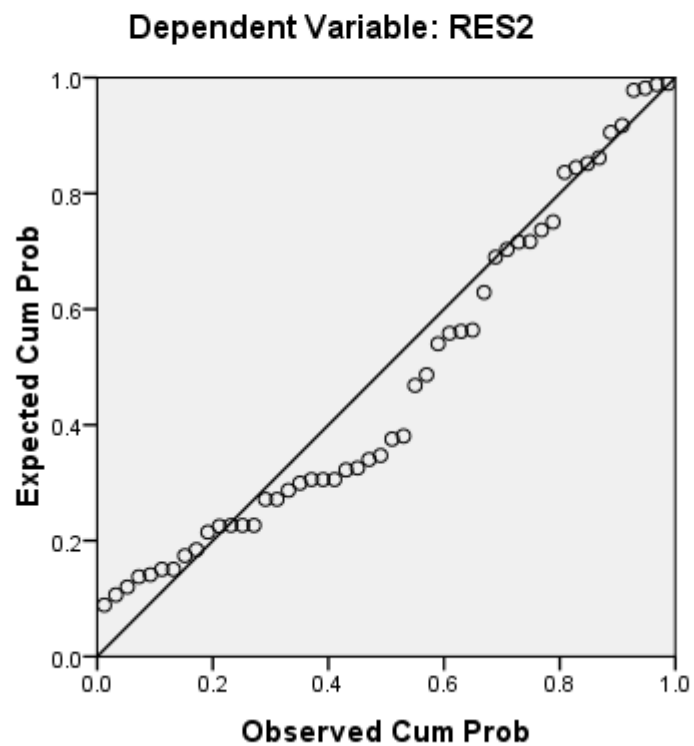
### Residuals Statistics<sup>a</sup>

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	.9957	1.6748	1.2823	.15467	50
Residual	-1.20861	2.09055	.00000	.86902	50
Std. Predicted Value	-1.852	2.538	.000	1.000	50
Std. Residual	-1.348	2.331	.000	.969	50

a. Dependent Variable: RES2

## Charts

### Normal P-P Plot of Regression Standardized Residual



# **LAMPIRAN 10**

## **Regresi Linier Berganda**

```

REGRESSION
/MISSING LISTWISE
/STATISTICS COEFF OUTS R ANOVA
/CRITERIA=PIN(.05) POUT(.10)
/NOORIGIN
/DEPENDENT Y
/METHOD=ENTER X1 X2 X3.

```

## Regression

### Notes

Output Created	03-Sep-2020 20:01:38	
Comments		
Input	Active Dataset	DataSet0
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	50
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics are based on cases with no missing values for any variable used.
Syntax	REGRESSION /MISSING LISTWISE /STATISTICS COEFF OUTS R ANOVA /CRITERIA=PIN(.05) POUT(.10) /NOORIGIN /DEPENDENT Y /METHOD=ENTER X1 X2 X3.	
Resources	Processor Time	00:00:00.109
	Elapsed Time	00:00:00.127
	Memory Required	2340 bytes
	Additional Memory Required for Residual Plots	0 bytes

### Variables Entered/Removed<sup>b</sup>

Model	Variables Entered	Variables Removed	Method
1	Sistem Pengendalian Internal, Sistem Informasi Akuntansi, Internal Audit <sup>a</sup>		. Enter

a. All requested variables entered.

b. Dependent Variable: Kualitas Laporan Keuangan



**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.726 <sup>a</sup>	.527	.496	1.61774

a. Predictors: (Constant), Sistem Pengendalian Internal, Sistem Informasi Akuntansi, Internal Audit

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	134.114	3	44.705	17.082	.000 <sup>a</sup>
	Residual	120.386	46	2.617		
	Total	254.500	49			

a. Predictors: (Constant), Sistem Pengendalian Internal, Sistem Informasi Akuntansi, Internal Audit

b. Dependent Variable: Kualitas Laporan Keuangan

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6.930	2.642		2.623	.012
	Sistem Informasi Akuntansi	.198	.100	.202	1.967	.055
	Internal Audit	.187	.136	.217	1.375	.176
	Sistem Pengendalian Internal	.308	.095	.508	3.238	.002

a. Dependent Variable: Kualitas Laporan Keuangan

# LAMPIRAN 11

**Izin Penelitian**



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Akreditasi Institusi B oleh BAN-PT  
(SK Nomor : 77/SK/BAN-PT/Ak-PPJ/PT/IV/2020)

Nomor : 690/IV.4/PN/2020  
Hal : Permohonan Ijin Penelitian

14 Agustus 2020

Kepada :

Yth. Pimpinan BNI KC Ponorogo  
Jl. Hos Cokroaminoto No. 74 Ponorogo

Assalaamualaikum Wr. Wb.

Yang bertanda tangan di bawah ini :

Nama : SLAMET SANTOSO, SE, M.Si  
NIK : 19701016 199904 12  
Jabatan : Wakil Dekan Fakultas Ekonomi

Menerangkan bahwa mahasiswa :

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Jurusan : Akuntansi  
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Lokasi/Objek : BNI KC Ponorogo  
Lama Penelitian : 3 Bulan  
Bidang : -  
Judul Skripsi : Pengaruh Sistem Informasi Akuntansi, Internal Audit dan Sistem Pengendalian Internal terhadap Kualitas Laporan Keuangan PT. BANK BNI KC Ponorogo

Nama tersebut adalah benar-benar mahasiswa Fakultas Ekonomi Universitas Muhammadiyah Ponorogo. Dalam hal ini mohon diberi kesempatan untuk mengadakan penelitian pada Instansi/Perusahaan yang saudara Pimpinan guna melaksanakan tugas skripsi.

Demikian atas perhatian dan kerjasamanya, kami sampaikan terima kasih.

Wassalaamualaikum Wr. Wb.

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