





## KUESIONER PENELITIAN

Yth.Bapak/Ibu selaku Responden

Di tempat,

Dengan hormat,

Sehubungan dengan survey dalam rangka penulisan skripsi yang sedang peneliti lakukan di Fakultas Ekonomi Universitas Muhammadiyah Ponorogo dengan Judul **“Pengaruh Kompetensi Pegawai, Komitmen Organisasi, Sistem Pengendalian Intern, dan Pemanfaatan Teknologi Informasi terhadap Kualitas Laporan Keuangan Pemerintah Daerah Kabupaten Ponorogo”**. Oleh karena itu, peneliti membutuhkan data penelitian sesuai dengan judul tersebut. Adapun identitas peneliti:

|                |   |                               |
|----------------|---|-------------------------------|
| Nama           | : | Oktavia Iman Nurani           |
| NI M           | : | 16441164                      |
| Prodi/Fakultas | : | S1 Akuntansi/Fakultas Ekonomi |

Peneliti menyadari sepenuhnya, kehadiran kuesioner ini akan mengganggu aktivitas Bapak/Ibu yang sangat padat. Namun demikian dengan segala kerendahan hati peneliti memohon kiranya Bapak/Ibu berkenan meluangkan waktu untuk mengisi kuesioner ini. Partisipasi dari Bapak/Ibu sangat penting bagi kesuksesan studi ini, kerahasiaan jawaban Bapak/Ibu sepenuhnya dijamin dan jawaban tersebut semata-mata hanya diperlukan untuk kepentingan skripsi.

Atas perhatian serta kerjasama Bapak/Ibu, peneliti ucapan terima kasih.

Hormat Saya,

Oktavia Iman Nurani

### A. Identitas Responden

Untuk keperluan validitas jawaban kuesioner dan analisis data, peneliti memerlukan jawaban Bapak/Ibu sebagai responden. Mohon Bapak/Ibu berkenan mengisi identitas berikut atau memberi tanda check list (V) pada kotak yang tersedia :

1. Nama : .....
2. Jenis Kelamin :  
 Laki-laki  
 Perempuan
3. Usia :  
 < 25 tahun  
 26-35 tahun  
 36-55 tahun  
 >55 tahun
4. Pendidikan :  
 SMA  
 D3  
 S1  
 S2  
 S3
5. Nama SKPD : .....
6. Jabatan : .....
7. Masa Kerja : .....

## B. Petunjuk Pengisian Kuesioner

1. Cara pengisian kuesioner :
  - a. Semua pernyataan dijawab dengan cara memberikan tanda (V) pada salah satu jawaban yang tersedia dan paling tepat menurut persepsi Bapak/Ibu.
  - b. Tidak ada benar atau salah dalam memberikan jawaban karena peneliti hanya memperhatikan pada suatu angka atau jawaban yang menunjukkan persepsi terbaik dari Bapak/Ibu.
2. Terdapat beberapa pilihan jawaban pernyataan, yaitu:
  - (STS) Sangat Tidak Setuju
  - (TS) Tidak Setuju
  - (N) Netral
  - (S) Setuju
  - (SS) Sangat Setuju

## C. Daftar Pernyataan

### 1. Pernyataan Mengenai Kompetensi Pegawai (X<sub>1</sub>)

| No.                            | Pernyataan   | Jawaban |    |   |   |    |
|--------------------------------|--|---------|----|---|---|----|
|                                |  | STS     | TS | N | S | SS |
| <b>Pengetahuan (knowledge)</b> |  |         |    |   |   |    |
| 1.                             | Saya memahami PP No. 71 Tahun 2010 tentang SAP, PP No.8 Tahun 2006 tentang Pelaporan Keuangan dan Kinerja Instansi Pemerintah, dan siklus akuntansi dengan baik. |         |    |   |   |    |
| 2.                             | Saya sering membaca literatur berupa jurnal akuntansi dan buku-buku akuntansi dalam rangka meng-Upgdrade pengetahuan saya dibidang akuntansi.                    |         |    |   |   |    |
| <b>Keterampilan (skills)</b>   |  |         |    |   |   |    |
| 3.                             | Saya mampu menyusun dan menyajikan laporan keuangan pemerintah berdasarkan PP No. 71 Tahun 2010.   |         |    |   |   |    |
| 4.                             | Saya selalu mengikuti pelatihan terkait dengan penatausahaan laporan keuangan.   |         |    |   |   |    |
| <b>Sikap (attitude)</b>        |  |         |    |   |   |    |
| 5.                             | Saya selalu bekerjaberdasarkan praktik yang dapat diterima secara umum dengan mengedepankan etika dan kode etik sebagai seorang akuntan.                         |         |    |   |   |    |
| 6.                             | Saya selalu menolak setiap intervensi dari   |         |    |   |   |    |

|  |   |  |  |  |  |
|--|---|--|--|--|--|
|  | atasan yang dapat menimbulkan pelanggaran terhadap peraturan. |  |  |  |  |
|--|---|--|--|--|--|

Sumber : Nugroho (2018)

### 2. Pernyataan Mengenai Komitmen Organisasi (X<sub>2</sub>)

| No. | Pernyataan  | Jawaban |    |   |   |    |
|-----|---|---------|----|---|---|----|
|     |   | STS     | TS | N | S | SS |
| 1.  | Saya dapat bekerja sama memenuhi aturan-aturan yang berlaku di dalam pekerjaan. |         |    |   |   |    |
| 2.  | Saya dapat memenuhi norma-norma sosial dalam melaksanakan pekerjaan.            |         |    |   |   |    |
| 3.  | Saya dapat bekerja sama dengan baik dengan rekan kerja.                         |         |    |   |   |    |
| 4.  | Saya memiliki kemampuan berkomunikasi secara baik dengan rekan kerja.           |         |    |   |   |    |

Sumber : Nugroho (2018)

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

| No.                             | Pernyataan   | Jawaban |    |   |   |    |
|---------------------------------|--|---------|----|---|---|----|
|                                 |  | STS     | TS | N | S | SS |
| <b>Lingkungan Pengendalian</b>  |  |         |    |   |   |    |
| 1.                              | Instansi/lembaga tempat saya bekerja telah menerapkan kode etik secara tertulis.   |         |    |   |   |    |
| 2.                              | Pimpinan instansi/lembaga di tempat saya bekerja telah memberikan contoh dalam berperilaku mengikuti aturan/kebijakan yang telah ditetapkan.               |         |    |   |   |    |
| <b>Penilaian Resiko</b>         |  |         |    |   |   |    |
| 3.                              | Pimpinan instansi/lembaga di tempat saya bekerja telah melakukan analisis risiko secara lengkap dan menyeluruh terhadap kemungkinan timbulnya pelanggaran. |         |    |   |   |    |
| 4.                              | Pimpinan instansi/lembaga di tempat saya bekerja telah melakukan pengelolaan risiko untuk mengurangi risiko pelanggaran yang ada.                          |         |    |   |   |    |
| <b>Kegiatan Pengendalian</b>    |  |         |    |   |   |    |
| 5.                              | Setiap transaksi ditempat saya bekerja telah didukung dengan otorisasi dari pihak yang berwenang.  |         |    |   |   |    |
| 6.                              | Instansi/lembaga tempat saya bekerja telah menerapkan pemisahan tugas yang memadai.  |         |    |   |   |    |
| <b>Informasi Dan Komunikasi</b> |  |         |    |   |   |    |
| 7.                              | Ditempat saya bekerja telah menerapkan sistem informasi untuk melaksanakan tanggung jawab.   |         |    |   |   |    |
| 8.                              | Saluran komunikasi telah dilaksanakan secara   |         |    |   |   |    |

|                   |   |  |  |  |  |
|-------------------|---|--|--|--|--|
|                   | terbuka dengan masyarakat, rekanan, dan aparat pengawas intern dalam memberikan saran dan masukan.              |  |  |  |  |
| <b>Pemantauan</b> |   |  |  |  |  |
| 9.                | Dalam waktu yang tidak ditentukan pimpinan melakukan pemeriksaan mendadak terhadap catatan akuntansi.           |  |  |  |  |
| 10.               | Pimpinan memastikan bahwa rekomendasi hasil audit dan reviu dari BPK/Inspektorat untuk segera ditindak lanjuti. |  |  |  |  |

Sumber : Andrianto (2017)

#### 4. Pernyataan Mengenai Pemanfaatan Teknologi Informasi (X<sub>4</sub>)

| No.                        | Pernyataan  | Jawaban |    |   |   |    |
|----------------------------|---|---------|----|---|---|----|
|                            |   | STS     | TS | N | S | SS |
| <b>Penggunaan Komputer</b> |   |         |    |   |   |    |
| 1.                         | Saya sebagai pengelola keuangan/akuntansi telah menggunakan komputer untuk melaksanakan tugas.  |         |    |   |   |    |
| 2.                         | Pengolahan data transaksi keuangan di instansi/lembaga tempat saya bekerja menggunakan software yang sesuai dengan peraturan.   |         |    |   |   |    |
| 3.                         | Laporan akuntansi yang disajikan oleh instansi/lembaga tempat saya bekerja dihasilkan dari sistem informasi yang terintegrasi.  |         |    |   |   |    |
| 4.                         | Ditempat saya bekerja proses akuntansi dilakukan secara komputerisasi.  |         |    |   |   |    |
| <b>Penggunaan Jaringan</b> |   |         |    |   |   |    |
| 5.                         | Saya sebagai pengelola keuangan/akuntansi telah memanfaatkan jaringan lokal atau internet diunit kerja sebagai penghubung dalam pengiriman informasi yang dibutuhkan. |         |    |   |   |    |
| 6.                         | Instansi/lembaga tempat saya bekerja menggunakan jaringan lokal atau internet untuk mempermudah berbagi data atau informasi.  |         |    |   |   |    |

Sumber : Andrianto (2017)

#### 5. Pernyataan Mengenai Kualitas Laporan Keuangan (Y)

| No.            | Pernyataan   | Jawaban |    |   |   |    |
|----------------|--|---------|----|---|---|----|
|                |  | STS     | TS | N | S | SS |
| <b>Relevan</b> |  |         |    |   |   |    |
| 1.             | Laporan keuangan yang dihasilkan oleh instansi/lembaga tempat saya bekerja memberikan informasi untuk mengoreksi |         |    |   |   |    |

|                           |  |  |  |  |
|---------------------------|--|--|--|--|
|                           | ekspektasi mereka dimasa lalu.   |  |  |  |
| 2.                        | Laporan keuangan yang dihasilkan dapat membantu dalam memperkirakan aktivitas yang berhubungan dengan keuangan pada periode berikutnya.  |  |  |  |
| 3.                        | Instansi/lembaga tempat saya bekerja menyelesaikan laporan keuangan tepat waktu.   |  |  |  |
| 4.                        | Instansi/lembaga tempat saya bekerja menyajikan laporan keuangan secara lengkap.   |  |  |  |
| <b>Andal</b>              |  |  |  |  |
| 5.                        | Informasi dalam laporan keuangan telah menggambarkan secara jujur semuam transaksi yang disajikan.   |  |  |  |
| 6.                        | Ditempat saya bekerja, informasi keuangan yang dihasilkan dapat diuji, dan apabila pengujian dilakukan oleh pihak yang berbeda, hasilnya tetap menunjukkan simpulan yang tidak berbeda jauh. |  |  |  |
| 7.                        | Instansi/lembaga tempat saya bekerja menyajikan informasi yang diarahkan untuk kebutuhan umum dan tidak berpihak pada kebutuhan khusus.  |  |  |  |
| <b>Dapat Dibandingkan</b> |  |  |  |  |
| 8.                        | Informasi keuangan yang disajikan oleh instansi/lembaga tempat saya bekerja dapat dibandingkan dengan laporan keuangan periode sebelumnya.   |  |  |  |
| 9.                        | Dalam penyusunan laporan keuangan, Instansi/lembaga tempat saya bekerja telah menggunakan kebijakan akuntansi yang berpedoman pada Standar Akuntansi Pemerintahan (SAP).                     |  |  |  |
| <b>Dapat Dipahami</b>     |  |  |  |  |
| 10.                       | Informasi keuangan yang disajikan oleh instansi/lembaga tempat saya bekerja dapat dipahami oleh pengguna.  |  |  |  |
| 11.                       | Informasi dalam laporan keuangan dinyatakan dalam istilah yang mudah dipahami.   |  |  |  |

Sumber : Andrianto (2017)



### IDENTITAS RESPONDEN

| <b>NO RESPONDEN</b> | <b>JENIS KELAMIN</b> | <b>USIA (Th)</b> | <b>PENDIDIKAN</b> | <b>MASA KERJA (Th)</b> |
|---------------------|----------------------|------------------|-------------------|------------------------|
| 1                   | LAKI-LAKI            | 36-55            | S1                | 10                     |
| 2                   | LAKI-LAKI            | 36-55            | S1                | 19                     |
| 3                   | LAKI-LAKI            | 36-55            | S2                | 10                     |
| 4                   | PEREMPUAN            | 36-55            | S1                | 10                     |
| 5                   | PEREMPUAN            | >55              | S1                | 28                     |
| 6                   | PEREMPUAN            | 36-55            | S1                | 15                     |
| 7                   | LAKI-LAKI            | 36-55            | S2                | 18                     |
| 8                   | PEREMPUAN            | 36-55            | SMA               | 13                     |
| 9                   | LAKI-LAKI            | 36-55            | SMA               | 17                     |
| 10                  | PEREMPUAN            | 36-55            | S2                | 10                     |
| 11                  | PEREMPUAN            | 36-55            | S3                | 20                     |
| 12                  | LAKI-LAKI            | 36-55            | S1                | 15                     |
| 13                  | LAKI-LAKI            | 36-55            | S1                | 10                     |
| 14                  | LAKI-LAKI            | 36-55            | S2                | 18                     |
| 15                  | LAKI-LAKI            | 36-55            | S1                | 10                     |
| 16                  | PEREMPUAN            | >55              | SMA               | 23                     |
| 17                  | LAKI-LAKI            | 36-55            | S1                | 10                     |
| 18                  | PEREMPUAN            | 36-55            | SMA               | 19                     |
| 19                  | LAKI-LAKI            | 26-35            | D3                | 10                     |
| 20                  | LAKI-LAKI            | 36-55            | S2                | 12                     |
| 21                  | LAKI-LAKI            | 36-55            | SMA               | 19                     |
| 22                  | PEREMPUAN            | 26-35            | S1                | 10                     |
| 23                  | LAKI-LAKI            | 26-35            | S1                | 10                     |
| 24                  | PEREMPUAN            | 36-55            | SMA               | 15                     |
| 25                  | PEREMPUAN            | 36-55            | S1                | 10                     |
| 26                  | LAKI-LAKI            | 36-55            | S1                | 31                     |
| 27                  | LAKI-LAKI            | 36-55            | S1                | 14                     |
| 28                  | LAKI-LAKI            | >55              | S2                | 28                     |
| 29                  | PEREMPUAN            | 36-55            | S1                | 29                     |
| 30                  | PEREMPUAN            | 26-35            | S1                | 10                     |
| 31                  | PEREMPUAN            | 36-55            | S1                | 16                     |
| 32                  | PEREMPUAN            | 36-55            | SMA               | 19                     |
| 33                  | LAKI-LAKI            | >55              | S1                | 29                     |
| 34                  | LAKI-LAKI            | 36-55            | SMA               | 20                     |
| 35                  | PEREMPUAN            | 36-55            | S1                | 10                     |
| 36                  | PEREMPUAN            | 36-55            | S1                | 14                     |
| 37                  | LAKI-LAKI            | 36-55            | SMA               | 18                     |

|    |           |       |     |    |
|----|-----------|-------|-----|----|
| 38 | PEREMPUAN | 36-55 | S1  | 24 |
| 39 | PEREMPUAN | 36-55 | S1  | 22 |
| 40 | LAKI-LAKI | 36-55 | SMA | 18 |
| 41 | LAKI-LAKI | 36-55 | S2  | 21 |
| 42 | LAKI-LAKI | 26-35 | S1  | 10 |
| 43 | PEREMPUAN | <25   | D3  | 3  |
| 44 | LAKI-LAKI | 36-55 | SMA | 20 |
| 45 | LAKI-LAKI | 36-55 | S1  | 22 |
| 46 | LAKI-LAKI | 36-55 | S2  | 20 |
| 47 | LAKI-LAKI | 36-55 | S1  | 18 |
| 48 | LAKI-LAKI | 36-55 | S1  | 15 |
| 49 | PEREMPUAN | 36-55 | S1  | 27 |
| 50 | LAKI-LAKI | 36-55 | S1  | 19 |
| 51 | PEREMPUAN | 36-55 | S1  | 31 |
| 52 | PEREMPUAN | 36-55 | S1  | 19 |
| 53 | PEREMPUAN | >55   | S1  | 30 |
| 54 | LAKI-LAKI | >55   | S1  | 34 |
| 55 | LAKI-LAKI | >55   | S1  | 30 |
| 56 | LAKI-LAKI | 36-55 | SMA | 10 |
| 57 | PEREMPUAN | 26-35 | D3  | 5  |
| 58 | PEREMPUAN | 26-35 | S1  | 9  |
| 59 | LAKI-LAKI | 26-35 | S1  | 12 |
| 60 | PEREMPUAN | 26-35 | S1  | 10 |
| 61 | PEREMPUAN | 26-35 | S1  | 15 |
| 62 | PEREMPUAN | 26-35 | S1  | 10 |
| 63 | LAKI-LAKI | 36-55 | D3  | 18 |
| 64 | PEREMPUAN | 26-35 | S1  | 12 |
| 65 | LAKI-LAKI | <25   | D3  | 5  |
| 66 | PEREMPUAN | 26-35 | S1  | 15 |
| 67 | LAKI-LAKI | 26-35 | S1  | 15 |
| 68 | LAKI-LAKI | 26-35 | SMA | 3  |
| 69 | PEREMPUAN | 26-35 | S1  | 6  |
| 70 | LAKI-LAKI | >55   | SMA | 25 |
| 71 | PEREMPUAN | 26-35 | S1  | 10 |
| 72 | PEREMPUAN | 36-55 | S2  | 10 |
| 73 | LAKI-LAKI | 36-55 | SMA | 12 |
| 74 | LAKI-LAKI | 36-55 | SMA | 15 |
| 75 | PEREMPUAN | >55   | S1  | 30 |
| 76 | PEREMPUAN | >55   | S1  | 30 |
| 77 | LAKI-LAKI | 36-55 | SMA | 27 |
| 78 | PEREMPUAN | 36-55 | S2  | 21 |

|     |           |       |     |    |
|-----|-----------|-------|-----|----|
| 79  | LAKI-LAKI | 36-55 | S1  | 10 |
| 80  | LAKI-LAKI | 36-55 | S1  | 19 |
| 81  | LAKI-LAKI | 36-55 | S2  | 10 |
| 82  | PEREMPUAN | 36-55 | S1  | 10 |
| 83  | PEREMPUAN | >55   | S1  | 28 |
| 84  | PEREMPUAN | 36-55 | S1  | 15 |
| 85  | LAKI-LAKI | 36-55 | S2  | 18 |
| 86  | PEREMPUAN | 36-55 | SMA | 13 |
| 87  | LAKI-LAKI | 36-55 | SMA | 17 |
| 88  | PEREMPUAN | 36-55 | S2  | 10 |
| 89  | PEREMPUAN | 36-55 | S3  | 20 |
| 90  | LAKI-LAKI | 36-55 | S1  | 15 |
| 91  | LAKI-LAKI | 36-55 | S1  | 10 |
| 92  | LAKI-LAKI | 36-55 | S2  | 18 |
| 93  | LAKI-LAKI | 36-55 | S1  | 10 |
| 94  | PEREMPUAN | 36-55 | S1  | 10 |
| 95  | PEREMPUAN | 36-55 | S1  | 14 |
| 96  | LAKI-LAKI | 36-55 | SMA | 18 |
| 97  | PEREMPUAN | 36-55 | S1  | 24 |
| 98  | PEREMPUAN | 36-55 | S1  | 22 |
| 99  | LAKI-LAKI | 36-55 | SMA | 18 |
| 100 | LAKI-LAKI | 36-55 | S2  | 21 |
| 101 | LAKI-LAKI | 26-35 | S1  | 10 |
| 102 | PEREMPUAN | <25   | D3  | 3  |
| 103 | LAKI-LAKI | 36-55 | SMA | 20 |
| 104 | LAKI-LAKI | 36-55 | S1  | 22 |
| 105 | LAKI-LAKI | >55   | S1  | 30 |
| 106 | LAKI-LAKI | 36-55 | SMA | 10 |
| 107 | PEREMPUAN | 26-35 | D3  | 5  |
| 108 | PEREMPUAN | 26-35 | S1  | 9  |
| 109 | LAKI-LAKI | 26-35 | S1  | 12 |
| 110 | PEREMPUAN | 26-35 | S1  | 10 |
| 111 | PEREMPUAN | 26-35 | S1  | 15 |
| 112 | PEREMPUAN | 26-35 | S1  | 10 |
| 113 | LAKI-LAKI | 36-55 | D3  | 18 |
| 114 | PEREMPUAN | 26-35 | S1  | 12 |
| 115 | LAKI-LAKI | <25   | D3  | 5  |
| 116 | LAKI-LAKI | 36-55 | SMA | 20 |
| 117 | LAKI-LAKI | 36-55 | S1  | 22 |
| 118 | LAKI-LAKI | 36-55 | S2  | 20 |
| 119 | LAKI-LAKI | 36-55 | S1  | 18 |

|     |           |       |    |    |
|-----|-----------|-------|----|----|
| 120 | LAKI-LAKI | 36-55 | S1 | 15 |
| 121 | PEREMPUAN | 36-55 | S1 | 27 |
| 122 | LAKI-LAKI | 36-55 | S1 | 19 |
| 123 | PEREMPUAN | 36-55 | S1 | 31 |
| 124 | PEREMPUAN | 36-55 | S1 | 19 |
| 125 | PEREMPUAN | >55   | S1 | 30 |



**TABULASI JAWABAN KOMPETENSI PEGAWAI (X1)**

| <b>NOMOR RESPONDEN</b> | <b>X1.1</b> | <b>X1.2</b> | <b>X1.3</b> | <b>X1.4</b> | <b>X1.5</b> | <b>X1.6</b> | <b>TOTAL X1</b> |
|------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-----------------|
| 1                      | 4           | 4           | 4           | 4           | 4           | 4           | 24              |
| 2                      | 5           | 5           | 5           | 5           | 5           | 5           | 30              |
| 3                      | 5           | 5           | 5           | 5           | 5           | 5           | 30              |
| 4                      | 4           | 4           | 5           | 3           | 4           | 3           | 23              |
| 5                      | 4           | 4           | 5           | 5           | 5           | 4           | 27              |
| 6                      | 5           | 5           | 4           | 5           | 4           | 5           | 28              |
| 7                      | 5           | 5           | 4           | 5           | 4           | 5           | 28              |
| 8                      | 3           | 4           | 5           | 4           | 4           | 3           | 23              |
| 9                      | 4           | 4           | 5           | 4           | 3           | 3           | 23              |
| 10                     | 5           | 5           | 5           | 5           | 5           | 5           | 30              |
| 11                     | 4           | 3           | 5           | 5           | 5           | 5           | 27              |
| 12                     | 4           | 4           | 3           | 3           | 4           | 4           | 22              |
| 13                     | 4           | 5           | 5           | 3           | 3           | 4           | 24              |
| 14                     | 4           | 4           | 3           | 5           | 5           | 4           | 25              |
| 15                     | 4           | 4           | 4           | 3           | 4           | 4           | 23              |
| 16                     | 4           | 3           | 4           | 4           | 3           | 5           | 23              |
| 17                     | 3           | 4           | 4           | 5           | 5           | 4           | 25              |
| 18                     | 5           | 5           | 5           | 5           | 5           | 5           | 30              |
| 19                     | 4           | 4           | 5           | 4           | 4           | 5           | 26              |
| 20                     | 4           | 4           | 4           | 4           | 4           | 4           | 24              |
| 21                     | 4           | 4           | 4           | 4           | 4           | 4           | 24              |
| 22                     | 3           | 4           | 4           | 4           | 4           | 4           | 23              |
| 23                     | 4           | 4           | 4           | 3           | 3           | 3           | 21              |
| 24                     | 4           | 4           | 4           | 4           | 4           | 4           | 24              |
| 25                     | 4           | 4           | 4           | 4           | 4           | 4           | 24              |
| 26                     | 4           | 5           | 5           | 4           | 5           | 4           | 27              |
| 27                     | 4           | 4           | 4           | 3           | 5           | 3           | 23              |
| 28                     | 4           | 4           | 4           | 3           | 5           | 5           | 25              |
| 29                     | 5           | 5           | 5           | 5           | 5           | 5           | 30              |
| 30                     | 3           | 4           | 4           | 3           | 4           | 5           | 23              |
| 31                     | 4           | 4           | 4           | 4           | 4           | 4           | 24              |
| 32                     | 5           | 3           | 3           | 3           | 4           | 5           | 23              |
| 33                     | 3           | 4           | 4           | 3           | 3           | 5           | 22              |
| 34                     | 5           | 5           | 5           | 5           | 5           | 5           | 30              |
| 35                     | 4           | 4           | 4           | 5           | 5           | 5           | 27              |
| 36                     | 4           | 5           | 5           | 3           | 4           | 5           | 26              |
| 37                     | 4           | 4           | 4           | 4           | 4           | 4           | 24              |
| 38                     | 5           | 5           | 5           | 3           | 4           | 4           | 26              |

|    |   |   |   |   |   |   |    |
|----|---|---|---|---|---|---|----|
| 39 | 4 | 4 | 4 | 4 | 5 | 3 | 24 |
| 40 | 4 | 4 | 4 | 5 | 5 | 5 | 27 |
| 41 | 3 | 3 | 4 | 5 | 5 | 5 | 25 |
| 42 | 3 | 4 | 5 | 3 | 5 | 5 | 25 |
| 43 | 5 | 5 | 5 | 4 | 4 | 4 | 27 |
| 44 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 45 | 4 | 4 | 4 | 5 | 5 | 5 | 27 |
| 46 | 4 | 4 | 4 | 3 | 3 | 3 | 21 |
| 47 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 48 | 3 | 5 | 3 | 4 | 5 | 4 | 24 |
| 49 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 50 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 51 | 4 | 5 | 4 | 4 | 4 | 5 | 26 |
| 52 | 4 | 4 | 4 | 5 | 5 | 5 | 27 |
| 53 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 54 | 3 | 4 | 4 | 5 | 5 | 4 | 25 |
| 55 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 56 | 4 | 5 | 4 | 5 | 4 | 5 | 27 |
| 57 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 58 | 3 | 4 | 4 | 3 | 4 | 4 | 22 |
| 59 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 60 | 4 | 4 | 3 | 3 | 4 | 4 | 22 |
| 61 | 4 | 4 | 3 | 4 | 4 | 4 | 23 |
| 62 | 4 | 4 | 3 | 3 | 4 | 4 | 22 |
| 63 | 4 | 4 | 5 | 4 | 4 | 3 | 24 |
| 64 | 4 | 5 | 3 | 3 | 5 | 3 | 23 |
| 65 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 66 | 4 | 4 | 4 | 4 | 4 | 5 | 25 |
| 67 | 3 | 3 | 3 | 3 | 4 | 5 | 21 |
| 68 | 4 | 4 | 4 | 3 | 4 | 3 | 22 |
| 69 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 70 | 3 | 4 | 4 | 4 | 4 | 5 | 24 |
| 71 | 4 | 4 | 4 | 4 | 4 | 5 | 25 |
| 72 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 73 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 74 | 4 | 4 | 4 | 4 | 5 | 4 | 25 |
| 75 | 4 | 4 | 4 | 3 | 4 | 3 | 22 |
| 76 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 77 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 78 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 79 | 4 | 4 | 4 | 5 | 5 | 5 | 27 |

|     |   |   |   |   |   |   |    |
|-----|---|---|---|---|---|---|----|
| 80  | 4 | 4 | 5 | 5 | 5 | 3 | 26 |
| 81  | 5 | 5 | 5 | 4 | 3 | 5 | 27 |
| 82  | 4 | 4 | 5 | 4 | 4 | 5 | 26 |
| 83  | 4 | 4 | 5 | 4 | 4 | 4 | 25 |
| 84  | 5 | 5 | 4 | 3 | 4 | 4 | 25 |
| 85  | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 86  | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 87  | 3 | 4 | 5 | 4 | 4 | 4 | 24 |
| 88  | 3 | 3 | 4 | 4 | 4 | 4 | 22 |
| 89  | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 90  | 4 | 4 | 3 | 4 | 4 | 4 | 23 |
| 91  | 4 | 5 | 3 | 3 | 5 | 5 | 25 |
| 92  | 4 | 4 | 3 | 2 | 5 | 4 | 22 |
| 93  | 4 | 4 | 4 | 3 | 4 | 5 | 24 |
| 94  | 4 | 4 | 3 | 4 | 4 | 4 | 23 |
| 95  | 4 | 4 | 3 | 4 | 5 | 4 | 24 |
| 96  | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 97  | 4 | 4 | 4 | 3 | 5 | 5 | 25 |
| 98  | 4 | 4 | 4 | 2 | 4 | 4 | 22 |
| 99  | 5 | 3 | 3 | 3 | 4 | 5 | 23 |
| 100 | 4 | 4 | 4 | 3 | 3 | 3 | 21 |
| 101 | 4 | 5 | 4 | 3 | 4 | 5 | 25 |
| 102 | 3 | 4 | 4 | 3 | 3 | 5 | 22 |
| 103 | 4 | 4 | 4 | 3 | 4 | 5 | 24 |
| 104 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 105 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 106 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 107 | 5 | 5 | 5 | 3 | 5 | 5 | 28 |
| 108 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 109 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 110 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 111 | 4 | 4 | 4 | 3 | 3 | 4 | 22 |
| 112 | 4 | 4 | 4 | 4 | 3 | 3 | 22 |
| 113 | 4 | 4 | 4 | 4 | 5 | 4 | 25 |
| 114 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 115 | 4 | 5 | 4 | 4 | 4 | 4 | 25 |
| 116 | 4 | 4 | 5 | 5 | 5 | 5 | 28 |
| 117 | 5 | 5 | 5 | 4 | 3 | 5 | 27 |
| 118 | 4 | 4 | 5 | 4 | 4 | 5 | 26 |
| 119 | 4 | 4 | 5 | 4 | 4 | 4 | 25 |
| 120 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |

|     |   |   |   |   |   |   |    |
|-----|---|---|---|---|---|---|----|
| 121 | 5 | 5 | 4 | 4 | 4 | 4 | 26 |
| 122 | 3 | 4 | 5 | 3 | 4 | 3 | 22 |
| 123 | 3 | 4 | 5 | 4 | 4 | 4 | 24 |
| 124 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 125 | 3 | 3 | 5 | 4 | 5 | 4 | 24 |



TABULASI JAWABAN KOMITMEN ORGANISASI (X2)

| <b>NOMOR RESPONDEN</b> | <b>X2.1</b> | <b>X2.2</b> | <b>X2.3</b> | <b>X2.4</b> | <b>TOTAL X2</b> |
|------------------------|-------------|-------------|-------------|-------------|-----------------|
| 1                      | 4           | 4           | 4           | 4           | 16              |
| 2                      | 4           | 4           | 4           | 5           | 17              |
| 3                      | 5           | 5           | 5           | 5           | 20              |
| 4                      | 4           | 4           | 4           | 4           | 16              |
| 5                      | 4           | 4           | 4           | 5           | 17              |
| 6                      | 5           | 5           | 5           | 4           | 19              |
| 7                      | 4           | 4           | 4           | 4           | 16              |
| 8                      | 5           | 5           | 5           | 5           | 20              |
| 9                      | 5           | 4           | 5           | 4           | 18              |
| 10                     | 4           | 5           | 4           | 5           | 18              |
| 11                     | 5           | 5           | 5           | 5           | 20              |
| 12                     | 4           | 4           | 4           | 4           | 16              |
| 13                     | 5           | 5           | 5           | 4           | 19              |
| 14                     | 4           | 4           | 5           | 5           | 18              |
| 15                     | 5           | 4           | 5           | 4           | 18              |
| 16                     | 4           | 3           | 5           | 4           | 16              |
| 17                     | 4           | 4           | 4           | 4           | 16              |
| 18                     | 4           | 5           | 5           | 4           | 18              |
| 19                     | 5           | 5           | 5           | 5           | 20              |
| 20                     | 4           | 4           | 5           | 4           | 17              |
| 21                     | 3           | 5           | 5           | 5           | 18              |
| 22                     | 4           | 4           | 4           | 4           | 16              |
| 23                     | 5           | 4           | 5           | 4           | 18              |
| 24                     | 4           | 4           | 4           | 4           | 16              |
| 25                     | 4           | 4           | 4           | 4           | 16              |
| 26                     | 5           | 5           | 5           | 5           | 20              |
| 27                     | 4           | 4           | 4           | 4           | 16              |
| 28                     | 5           | 4           | 5           | 4           | 18              |
| 29                     | 5           | 5           | 5           | 5           | 20              |
| 30                     | 4           | 4           | 4           | 4           | 16              |
| 31                     | 4           | 4           | 5           | 5           | 18              |
| 32                     | 5           | 3           | 5           | 4           | 17              |
| 33                     | 4           | 4           | 4           | 4           | 16              |
| 34                     | 4           | 3           | 4           | 4           | 15              |
| 35                     | 5           | 5           | 5           | 5           | 20              |
| 36                     | 5           | 5           | 5           | 5           | 20              |
| 37                     | 5           | 3           | 5           | 4           | 17              |
| 38                     | 5           | 5           | 5           | 5           | 20              |

|    |   |   |   |   |    |
|----|---|---|---|---|----|
| 39 | 5 | 4 | 5 | 5 | 19 |
| 40 | 4 | 4 | 4 | 4 | 16 |
| 41 | 4 | 3 | 4 | 4 | 15 |
| 42 | 4 | 4 | 4 | 4 | 16 |
| 43 | 5 | 5 | 5 | 5 | 20 |
| 44 | 4 | 4 | 4 | 4 | 16 |
| 45 | 5 | 4 | 4 | 4 | 17 |
| 46 | 5 | 5 | 5 | 5 | 20 |
| 47 | 4 | 4 | 4 | 4 | 16 |
| 48 | 5 | 5 | 5 | 5 | 20 |
| 49 | 4 | 4 | 5 | 4 | 17 |
| 50 | 4 | 4 | 4 | 4 | 16 |
| 51 | 5 | 5 | 5 | 5 | 20 |
| 52 | 4 | 4 | 4 | 4 | 16 |
| 53 | 5 | 4 | 5 | 3 | 17 |
| 54 | 5 | 4 | 4 | 3 | 16 |
| 55 | 4 | 4 | 4 | 4 | 16 |
| 56 | 5 | 5 | 5 | 4 | 19 |
| 57 | 5 | 5 | 5 | 5 | 20 |
| 58 | 4 | 4 | 4 | 4 | 16 |
| 59 | 4 | 4 | 4 | 5 | 17 |
| 60 | 5 | 5 | 5 | 5 | 20 |
| 61 | 4 | 4 | 5 | 3 | 16 |
| 62 | 5 | 4 | 4 | 4 | 17 |
| 63 | 5 | 4 | 4 | 5 | 18 |
| 64 | 5 | 5 | 5 | 5 | 20 |
| 65 | 4 | 4 | 4 | 4 | 16 |
| 66 | 5 | 4 | 5 | 4 | 18 |
| 67 | 5 | 5 | 5 | 5 | 20 |
| 68 | 4 | 4 | 4 | 4 | 16 |
| 69 | 5 | 5 | 5 | 4 | 19 |
| 70 | 4 | 4 | 4 | 4 | 16 |
| 71 | 5 | 5 | 5 | 5 | 20 |
| 72 | 4 | 4 | 5 | 4 | 17 |
| 73 | 4 | 4 | 5 | 4 | 17 |
| 74 | 4 | 4 | 4 | 4 | 16 |
| 75 | 5 | 5 | 5 | 5 | 20 |
| 76 | 4 | 4 | 4 | 4 | 16 |
| 77 | 5 | 4 | 5 | 4 | 18 |
| 78 | 4 | 4 | 4 | 4 | 16 |
| 79 | 5 | 5 | 5 | 5 | 20 |

|     |   |   |   |   |    |
|-----|---|---|---|---|----|
| 80  | 5 | 5 | 5 | 5 | 20 |
| 81  | 5 | 5 | 5 | 5 | 20 |
| 82  | 4 | 4 | 5 | 4 | 17 |
| 83  | 4 | 4 | 4 | 5 | 17 |
| 84  | 5 | 5 | 5 | 4 | 19 |
| 85  | 5 | 4 | 5 | 4 | 18 |
| 86  | 5 | 5 | 5 | 5 | 20 |
| 87  | 5 | 4 | 5 | 4 | 18 |
| 88  | 5 | 5 | 5 | 5 | 20 |
| 89  | 4 | 3 | 5 | 5 | 17 |
| 90  | 4 | 4 | 4 | 4 | 16 |
| 91  | 5 | 5 | 4 | 4 | 18 |
| 92  | 5 | 5 | 5 | 5 | 20 |
| 93  | 5 | 4 | 5 | 4 | 18 |
| 94  | 4 | 4 | 4 | 4 | 16 |
| 95  | 4 | 4 | 4 | 5 | 17 |
| 96  | 5 | 5 | 5 | 5 | 20 |
| 97  | 4 | 4 | 4 | 4 | 16 |
| 98  | 5 | 4 | 5 | 4 | 18 |
| 99  | 5 | 5 | 5 | 5 | 20 |
| 100 | 4 | 4 | 4 | 4 | 16 |
| 101 | 4 | 5 | 5 | 4 | 18 |
| 102 | 5 | 5 | 5 | 5 | 20 |
| 103 | 4 | 4 | 4 | 4 | 16 |
| 104 | 4 | 4 | 4 | 4 | 16 |
| 105 | 4 | 4 | 5 | 4 | 17 |
| 106 | 5 | 5 | 5 | 5 | 20 |
| 107 | 5 | 5 | 5 | 5 | 20 |
| 108 | 4 | 4 | 4 | 4 | 16 |
| 109 | 5 | 4 | 4 | 4 | 17 |
| 110 | 5 | 5 | 5 | 5 | 20 |
| 111 | 4 | 4 | 4 | 4 | 16 |
| 112 | 5 | 4 | 4 | 4 | 17 |
| 113 | 5 | 5 | 5 | 5 | 20 |
| 114 | 5 | 5 | 5 | 5 | 20 |
| 115 | 4 | 5 | 4 | 5 | 18 |
| 116 | 5 | 5 | 5 | 5 | 20 |
| 117 | 5 | 5 | 5 | 5 | 20 |
| 118 | 4 | 4 | 5 | 4 | 17 |
| 119 | 5 | 4 | 5 | 5 | 19 |
| 120 | 4 | 3 | 4 | 3 | 14 |

|     |   |   |   |   |    |
|-----|---|---|---|---|----|
| 121 | 4 | 5 | 4 | 4 | 17 |
| 122 | 5 | 5 | 5 | 5 | 20 |
| 123 | 4 | 4 | 4 | 4 | 16 |
| 124 | 5 | 3 | 5 | 5 | 18 |
| 125 | 5 | 5 | 5 | 5 | 20 |



**TABULASI JAWABAN SISTEM PENGENDALIAN INTERNAL (X3)**

| <b>NOMOR RESPONDEN</b> | <b>X3.1</b> | <b>X3.2</b> | <b>X3.3</b> | <b>X3.4</b> | <b>X3.5</b> | <b>X3.6</b> | <b>X3.7</b> | <b>X3.8</b> | <b>X3.9</b> | <b>X3.10</b> | <b>TOTAL X3</b> |
|------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|-----------------|
| 1                      | 4           | 4           | 4           | 4           | 5           | 4           | 5           | 4           | 4           | 4            | 42              |
| 2                      | 4           | 4           | 5           | 3           | 4           | 5           | 4           | 3           | 4           | 4            | 40              |
| 3                      | 5           | 5           | 5           | 5           | 5           | 5           | 5           | 3           | 3           | 5            | 46              |
| 4                      | 4           | 4           | 5           | 4           | 5           | 4           | 5           | 4           | 4           | 4            | 43              |
| 5                      | 5           | 5           | 5           | 5           | 5           | 5           | 5           | 5           | 5           | 5            | 50              |
| 6                      | 5           | 5           | 4           | 5           | 5           | 5           | 5           | 5           | 4           | 5            | 48              |
| 7                      | 5           | 5           | 4           | 5           | 5           | 5           | 5           | 5           | 4           | 5            | 48              |
| 8                      | 3           | 4           | 5           | 3           | 5           | 3           | 4           | 3           | 3           | 3            | 36              |
| 9                      | 3           | 4           | 5           | 5           | 5           | 4           | 4           | 5           | 5           | 3            | 43              |
| 10                     | 4           | 3           | 4           | 3           | 3           | 3           | 3           | 4           | 3           | 3            | 33              |
| 11                     | 5           | 3           | 5           | 5           | 4           | 5           | 4           | 5           | 5           | 5            | 46              |
| 12                     | 4           | 4           | 3           | 4           | 4           | 4           | 4           | 4           | 4           | 4            | 39              |
| 13                     | 5           | 5           | 5           | 5           | 5           | 5           | 5           | 5           | 5           | 5            | 50              |
| 14                     | 5           | 4           | 3           | 5           | 5           | 5           | 5           | 5           | 5           | 5            | 47              |
| 15                     | 3           | 4           | 4           | 3           | 4           | 3           | 4           | 3           | 3           | 3            | 34              |
| 16                     | 3           | 3           | 4           | 3           | 5           | 4           | 5           | 5           | 5           | 5            | 42              |
| 17                     | 5           | 4           | 4           | 5           | 3           | 5           | 3           | 5           | 5           | 5            | 44              |
| 18                     | 3           | 3           | 4           | 4           | 4           | 5           | 4           | 4           | 4           | 5            | 40              |
| 19                     | 4           | 4           | 5           | 4           | 4           | 4           | 4           | 4           | 4           | 4            | 41              |
| 20                     | 4           | 4           | 4           | 5           | 4           | 3           | 4           | 5           | 3           | 4            | 40              |
| 21                     | 5           | 5           | 5           | 5           | 5           | 5           | 5           | 5           | 5           | 5            | 50              |
| 22                     | 4           | 4           | 4           | 4           | 4           | 4           | 4           | 4           | 4           | 4            | 40              |
| 23                     | 5           | 4           | 4           | 4           | 4           | 3           | 4           | 3           | 4           | 4            | 39              |
| 24                     | 4           | 4           | 4           | 4           | 3           | 3           | 4           | 4           | 4           | 4            | 38              |
| 25                     | 4           | 4           | 4           | 4           | 3           | 3           | 4           | 4           | 4           | 4            | 38              |
| 26                     | 5           | 5           | 5           | 4           | 4           | 5           | 4           | 5           | 5           | 4            | 46              |
| 27                     | 5           | 4           | 4           | 5           | 4           | 5           | 4           | 5           | 5           | 5            | 46              |
| 28                     | 5           | 4           | 4           | 4           | 4           | 4           | 4           | 3           | 4           | 5            | 41              |
| 29                     | 3           | 5           | 4           | 5           | 5           | 4           | 5           | 5           | 4           | 5            | 45              |
| 30                     | 3           | 4           | 4           | 3           | 4           | 3           | 3           | 3           | 3           | 3            | 33              |
| 31                     | 4           | 4           | 3           | 4           | 4           | 4           | 5           | 3           | 4           | 4            | 39              |
| 32                     | 5           | 5           | 5           | 5           | 5           | 5           | 5           | 5           | 5           | 5            | 50              |
| 33                     | 3           | 4           | 4           | 4           | 5           | 3           | 5           | 4           | 4           | 5            | 41              |
| 34                     | 4           | 3           | 4           | 4           | 4           | 4           | 4           | 4           | 4           | 4            | 39              |
| 35                     | 4           | 4           | 4           | 4           | 4           | 5           | 4           | 4           | 4           | 5            | 42              |
| 36                     | 4           | 5           | 5           | 4           | 5           | 4           | 5           | 4           | 4           | 4            | 44              |
| 37                     | 3           | 3           | 4           | 3           | 3           | 3           | 3           | 5           | 5           | 3            | 35              |
| 38                     | 4           | 5           | 5           | 4           | 5           | 4           | 4           | 4           | 4           | 5            | 44              |

|    |   |   |   |   |   |   |   |   |   |   |    |
|----|---|---|---|---|---|---|---|---|---|---|----|
| 39 | 3 | 4 | 4 | 3 | 5 | 5 | 5 | 3 | 4 | 5 | 41 |
| 40 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 41 | 4 | 3 | 4 | 4 | 3 | 5 | 3 | 3 | 5 | 4 | 38 |
| 42 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 42 |
| 43 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 44 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 41 |
| 45 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 42 |
| 46 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 47 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 5 | 41 |
| 48 | 4 | 5 | 3 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 42 |
| 49 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 50 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 51 | 5 | 5 | 4 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 47 |
| 52 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 53 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 54 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 55 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 39 |
| 56 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 42 |
| 57 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 58 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 41 |
| 59 | 4 | 4 | 3 | 4 | 5 | 4 | 3 | 4 | 4 | 4 | 39 |
| 60 | 4 | 4 | 3 | 5 | 3 | 4 | 4 | 4 | 3 | 4 | 38 |
| 61 | 4 | 4 | 3 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 41 |
| 62 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 5 | 4 | 4 | 39 |
| 63 | 5 | 4 | 5 | 5 | 4 | 3 | 3 | 3 | 4 | 5 | 41 |
| 64 | 4 | 5 | 3 | 5 | 4 | 3 | 3 | 3 | 5 | 4 | 39 |
| 65 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 66 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 38 |
| 67 | 3 | 3 | 3 | 4 | 5 | 5 | 5 | 4 | 3 | 5 | 40 |
| 68 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 69 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 42 |
| 70 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 41 |
| 71 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 72 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 42 |
| 73 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 41 |
| 74 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 39 |
| 75 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 41 |
| 76 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 5 | 37 |
| 77 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 78 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 42 |
| 79 | 3 | 4 | 4 | 3 | 5 | 4 | 5 | 5 | 5 | 5 | 43 |

|     |   |   |   |   |   |   |   |   |   |   |    |
|-----|---|---|---|---|---|---|---|---|---|---|----|
| 80  | 4 | 4 | 5 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 40 |
| 81  | 3 | 5 | 5 | 4 | 5 | 5 | 5 | 3 | 4 | 5 | 44 |
| 82  | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 44 |
| 83  | 4 | 4 | 5 | 5 | 4 | 3 | 4 | 5 | 3 | 4 | 41 |
| 84  | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 3 | 4 | 4 | 44 |
| 85  | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 40 |
| 86  | 3 | 4 | 5 | 5 | 3 | 3 | 4 | 5 | 4 | 4 | 40 |
| 87  | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 88  | 4 | 3 | 4 | 5 | 4 | 3 | 3 | 4 | 5 | 4 | 39 |
| 89  | 5 | 3 | 5 | 4 | 4 | 5 | 3 | 5 | 5 | 4 | 43 |
| 90  | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 39 |
| 91  | 5 | 5 | 3 | 4 | 5 | 4 | 4 | 3 | 4 | 5 | 42 |
| 92  | 3 | 4 | 3 | 5 | 4 | 4 | 3 | 5 | 4 | 5 | 40 |
| 93  | 5 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 38 |
| 94  | 5 | 4 | 3 | 4 | 4 | 5 | 3 | 4 | 5 | 5 | 42 |
| 95  | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 38 |
| 96  | 4 | 5 | 3 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 41 |
| 97  | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 98  | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 46 |
| 99  | 4 | 3 | 3 | 4 | 5 | 4 | 3 | 5 | 4 | 5 | 40 |
| 100 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 101 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 41 |
| 102 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 103 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 39 |
| 104 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 42 |
| 105 | 5 | 4 | 4 | 4 | 5 | 4 | 3 | 4 | 4 | 4 | 41 |
| 106 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 42 |
| 107 | 4 | 5 | 5 | 4 | 5 | 3 | 5 | 4 | 4 | 4 | 43 |
| 108 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 4 | 40 |
| 109 | 4 | 4 | 4 | 3 | 5 | 4 | 4 | 5 | 4 | 4 | 41 |
| 110 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 38 |
| 111 | 5 | 4 | 4 | 5 | 4 | 3 | 4 | 3 | 4 | 5 | 41 |
| 112 | 4 | 4 | 4 | 5 | 5 | 3 | 3 | 5 | 5 | 4 | 42 |
| 113 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 114 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 37 |
| 115 | 5 | 5 | 4 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 47 |
| 116 | 5 | 4 | 5 | 5 | 4 | 5 | 3 | 4 | 5 | 5 | 45 |
| 117 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 118 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 44 |
| 119 | 4 | 4 | 5 | 5 | 4 | 3 | 4 | 5 | 3 | 4 | 41 |
| 120 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 36 |

|     |   |   |   |   |   |   |   |   |   |   |    |
|-----|---|---|---|---|---|---|---|---|---|---|----|
| 121 | 3 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 43 |
| 122 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 44 |
| 123 | 4 | 4 | 5 | 4 | 5 | 3 | 4 | 5 | 4 | 5 | 43 |
| 124 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 5 | 36 |
| 125 | 5 | 3 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 45 |



TABULASI JAWABAN PEMANFAATAN TEKNOLOGI INFORMASI (X4)

| <b>NOMOR RESPONDEN</b> | <b>X4.1</b> | <b>X4.2</b> | <b>X4.3</b> | <b>X4.4</b> | <b>X4.5</b> | <b>X4.6</b> | <b>TOTAL X4</b> |
|------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-----------------|
| 1                      | 5           | 5           | 5           | 4           | 5           | 4           | 28              |
| 2                      | 4           | 4           | 4           | 5           | 4           | 4           | 25              |
| 3                      | 5           | 5           | 5           | 5           | 5           | 5           | 30              |
| 4                      | 5           | 3           | 5           | 4           | 5           | 5           | 27              |
| 5                      | 4           | 5           | 4           | 5           | 4           | 5           | 27              |
| 6                      | 4           | 4           | 4           | 4           | 4           | 4           | 24              |
| 7                      | 5           | 5           | 5           | 5           | 5           | 5           | 30              |
| 8                      | 5           | 5           | 5           | 5           | 5           | 5           | 30              |
| 9                      | 4           | 4           | 5           | 3           | 4           | 3           | 23              |
| 10                     | 4           | 4           | 5           | 5           | 5           | 4           | 27              |
| 11                     | 5           | 5           | 4           | 5           | 4           | 5           | 28              |
| 12                     | 5           | 5           | 4           | 5           | 4           | 5           | 28              |
| 13                     | 3           | 4           | 5           | 4           | 4           | 3           | 23              |
| 14                     | 4           | 4           | 5           | 4           | 3           | 3           | 23              |
| 15                     | 5           | 5           | 5           | 5           | 5           | 5           | 30              |
| 16                     | 4           | 3           | 5           | 5           | 5           | 5           | 27              |
| 17                     | 4           | 4           | 3           | 3           | 4           | 4           | 22              |
| 18                     | 4           | 5           | 5           | 3           | 3           | 4           | 24              |
| 19                     | 4           | 4           | 3           | 5           | 5           | 4           | 25              |
| 20                     | 4           | 4           | 4           | 3           | 4           | 4           | 23              |
| 21                     | 4           | 5           | 3           | 3           | 4           | 4           | 23              |
| 22                     | 4           | 4           | 3           | 4           | 3           | 4           | 22              |
| 23                     | 4           | 4           | 4           | 4           | 4           | 4           | 24              |
| 24                     | 5           | 5           | 5           | 5           | 5           | 5           | 30              |
| 25                     | 4           | 4           | 4           | 4           | 3           | 4           | 23              |
| 26                     | 4           | 5           | 4           | 5           | 4           | 4           | 26              |
| 27                     | 5           | 5           | 4           | 4           | 4           | 5           | 27              |
| 28                     | 4           | 5           | 4           | 4           | 4           | 5           | 26              |
| 29                     | 4           | 5           | 5           | 5           | 5           | 5           | 29              |
| 30                     | 5           | 5           | 5           | 5           | 5           | 5           | 30              |
| 31                     | 5           | 5           | 5           | 5           | 4           | 5           | 29              |
| 32                     | 5           | 4           | 3           | 4           | 4           | 5           | 25              |
| 33                     | 5           | 5           | 5           | 5           | 5           | 5           | 30              |
| 34                     | 4           | 4           | 4           | 4           | 4           | 4           | 24              |
| 35                     | 5           | 4           | 4           | 5           | 4           | 5           | 27              |
| 36                     | 4           | 5           | 5           | 5           | 5           | 5           | 29              |
| 37                     | 5           | 5           | 3           | 4           | 3           | 4           | 24              |
| 38                     | 5           | 5           | 5           | 5           | 5           | 5           | 30              |

|    |   |   |   |   |   |   |    |
|----|---|---|---|---|---|---|----|
| 39 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 40 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 41 | 5 | 3 | 3 | 4 | 3 | 4 | 22 |
| 42 | 5 | 3 | 4 | 4 | 5 | 4 | 25 |
| 43 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 44 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 45 | 3 | 4 | 4 | 4 | 5 | 4 | 24 |
| 46 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 47 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 48 | 4 | 3 | 5 | 5 | 5 | 3 | 25 |
| 49 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 50 | 5 | 4 | 4 | 4 | 4 | 4 | 25 |
| 51 | 4 | 5 | 3 | 5 | 5 | 5 | 27 |
| 52 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 53 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 54 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 55 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 56 | 5 | 4 | 5 | 4 | 4 | 4 | 26 |
| 57 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 58 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 59 | 4 | 4 | 3 | 5 | 5 | 4 | 25 |
| 60 | 4 | 4 | 4 | 5 | 3 | 4 | 24 |
| 61 | 5 | 4 | 5 | 3 | 5 | 5 | 27 |
| 62 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 63 | 4 | 4 | 3 | 5 | 4 | 5 | 25 |
| 64 | 5 | 4 | 3 | 4 | 4 | 4 | 24 |
| 65 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 66 | 4 | 4 | 4 | 4 | 4 | 5 | 25 |
| 67 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 68 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 69 | 5 | 5 | 5 | 4 | 4 | 4 | 27 |
| 70 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 71 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 72 | 3 | 4 | 4 | 4 | 4 | 4 | 23 |
| 73 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 74 | 5 | 5 | 4 | 4 | 4 | 4 | 26 |
| 75 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 76 | 4 | 4 | 4 | 4 | 4 | 5 | 25 |
| 77 | 5 | 5 | 4 | 4 | 4 | 5 | 27 |
| 78 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 79 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |

|     |   |   |   |   |   |   |    |
|-----|---|---|---|---|---|---|----|
| 80  | 5 | 4 | 3 | 5 | 4 | 5 | 26 |
| 81  | 4 | 4 | 5 | 5 | 5 | 4 | 27 |
| 82  | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 83  | 5 | 4 | 4 | 5 | 4 | 5 | 27 |
| 84  | 4 | 5 | 5 | 4 | 5 | 3 | 26 |
| 85  | 5 | 4 | 4 | 4 | 4 | 4 | 25 |
| 86  | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 87  | 5 | 5 | 4 | 4 | 5 | 5 | 28 |
| 88  | 3 | 4 | 3 | 5 | 4 | 4 | 23 |
| 89  | 5 | 3 | 3 | 5 | 4 | 4 | 24 |
| 90  | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 91  | 5 | 5 | 4 | 4 | 5 | 5 | 28 |
| 92  | 4 | 4 | 3 | 5 | 4 | 4 | 24 |
| 93  | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 94  | 5 | 3 | 3 | 4 | 4 | 4 | 23 |
| 95  | 4 | 4 | 3 | 5 | 4 | 4 | 24 |
| 96  | 5 | 5 | 5 | 4 | 4 | 5 | 28 |
| 97  | 3 | 4 | 4 | 4 | 4 | 4 | 23 |
| 98  | 5 | 3 | 4 | 4 | 4 | 4 | 24 |
| 99  | 5 | 3 | 3 | 5 | 5 | 4 | 25 |
| 100 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 101 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 102 | 5 | 4 | 4 | 4 | 4 | 4 | 25 |
| 103 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 104 | 4 | 3 | 4 | 4 | 4 | 4 | 23 |
| 105 | 4 | 4 | 3 | 4 | 5 | 4 | 24 |
| 106 | 4 | 4 | 4 | 4 | 5 | 4 | 25 |
| 107 | 4 | 4 | 5 | 5 | 5 | 4 | 27 |
| 108 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 109 | 3 | 3 | 4 | 4 | 5 | 3 | 22 |
| 110 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 111 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 112 | 5 | 5 | 3 | 4 | 5 | 5 | 27 |
| 113 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 114 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 115 | 4 | 4 | 3 | 5 | 5 | 4 | 25 |
| 116 | 3 | 4 | 3 | 5 | 4 | 4 | 23 |
| 117 | 3 | 3 | 5 | 5 | 5 | 3 | 24 |
| 118 | 5 | 3 | 5 | 4 | 5 | 4 | 26 |
| 119 | 5 | 5 | 4 | 5 | 4 | 5 | 28 |
| 120 | 4 | 4 | 3 | 3 | 3 | 4 | 21 |

|     |   |   |   |   |   |   |    |
|-----|---|---|---|---|---|---|----|
| 121 | 5 | 4 | 5 | 4 | 5 | 4 | 27 |
| 122 | 4 | 4 | 4 | 5 | 5 | 4 | 26 |
| 123 | 4 | 3 | 4 | 4 | 5 | 4 | 24 |
| 124 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 125 | 5 | 4 | 4 | 5 | 5 | 4 | 27 |



**TABULASI JAWABAN  
KUALITAS LAPORAN KEUANGAN PEMERINTAH DAERAH (Y)**

| <b>NOMOR<br/>RESPONDEN</b> | <b>Y.1</b> | <b>Y.2</b> | <b>Y.3</b> | <b>Y.4</b> | <b>Y.5</b> | <b>Y.6</b> | <b>Y.7</b> | <b>Y.8</b> | <b>Y.9</b> | <b>Y.10</b> | <b>Y.11</b> | <b>TOTAL<br/>Y</b> |
|----------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|--------------------|
| 1                          | 4          | 4          | 4          | 4          | 5          | 5          | 5          | 4          | 4          | 4           | 4           | 47                 |
| 2                          | 4          | 4          | 5          | 5          | 4          | 3          | 4          | 4          | 4          | 4           | 3           | 44                 |
| 3                          | 5          | 5          | 5          | 5          | 5          | 5          | 5          | 5          | 5          | 5           | 5           | 55                 |
| 4                          | 4          | 4          | 5          | 4          | 5          | 4          | 5          | 3          | 4          | 4           | 4           | 46                 |
| 5                          | 4          | 4          | 5          | 5          | 4          | 4          | 4          | 4          | 4          | 5           | 4           | 47                 |
| 6                          | 5          | 5          | 4          | 4          | 5          | 4          | 5          | 5          | 5          | 5           | 5           | 52                 |
| 7                          | 5          | 5          | 4          | 4          | 5          | 4          | 5          | 5          | 5          | 5           | 5           | 52                 |
| 8                          | 3          | 4          | 5          | 5          | 5          | 4          | 4          | 4          | 3          | 4           | 5           | 46                 |
| 9                          | 4          | 4          | 5          | 4          | 5          | 3          | 4          | 3          | 5          | 3           | 4           | 44                 |
| 10                         | 3          | 5          | 4          | 5          | 3          | 5          | 3          | 5          | 4          | 5           | 5           | 47                 |
| 11                         | 5          | 5          | 5          | 5          | 5          | 5          | 5          | 5          | 5          | 5           | 5           | 55                 |
| 12                         | 4          | 4          | 3          | 4          | 4          | 4          | 4          | 5          | 4          | 3           | 4           | 43                 |
| 13                         | 4          | 5          | 5          | 4          | 3          | 5          | 4          | 3          | 5          | 4           | 5           | 47                 |
| 14                         | 5          | 5          | 5          | 5          | 5          | 5          | 5          | 5          | 5          | 5           | 5           | 55                 |
| 15                         | 4          | 4          | 4          | 4          | 4          | 4          | 4          | 4          | 4          | 4           | 4           | 44                 |
| 16                         | 4          | 3          | 4          | 4          | 5          | 5          | 5          | 5          | 5          | 4           | 4           | 48                 |
| 17                         | 3          | 4          | 4          | 4          | 5          | 5          | 3          | 5          | 5          | 4           | 4           | 46                 |
| 18                         | 5          | 5          | 5          | 5          | 5          | 5          | 5          | 5          | 5          | 5           | 5           | 55                 |
| 19                         | 4          | 4          | 5          | 4          | 4          | 3          | 4          | 3          | 4          | 4           | 4           | 43                 |
| 20                         | 4          | 4          | 4          | 4          | 4          | 5          | 4          | 4          | 4          | 3           | 5           | 45                 |
| 21                         | 4          | 4          | 4          | 4          | 4          | 4          | 4          | 4          | 4          | 4           | 4           | 44                 |
| 22                         | 3          | 4          | 4          | 4          | 4          | 4          | 4          | 5          | 4          | 4           | 4           | 44                 |
| 23                         | 4          | 4          | 4          | 4          | 4          | 4          | 4          | 4          | 4          | 4           | 4           | 44                 |
| 24                         | 4          | 4          | 4          | 4          | 5          | 4          | 4          | 5          | 4          | 4           | 4           | 46                 |
| 25                         | 4          | 4          | 4          | 4          | 3          | 4          | 4          | 4          | 4          | 4           | 3           | 42                 |
| 26                         | 4          | 5          | 5          | 5          | 4          | 5          | 4          | 4          | 4          | 5           | 5           | 50                 |
| 27                         | 4          | 4          | 4          | 4          | 4          | 5          | 4          | 5          | 5          | 4           | 4           | 47                 |
| 28                         | 4          | 4          | 4          | 4          | 4          | 4          | 4          | 4          | 4          | 4           | 4           | 44                 |
| 29                         | 5          | 5          | 4          | 5          | 5          | 5          | 5          | 5          | 5          | 5           | 4           | 53                 |
| 30                         | 3          | 4          | 4          | 4          | 4          | 4          | 3          | 3          | 5          | 4           | 4           | 42                 |
| 31                         | 4          | 4          | 3          | 5          | 4          | 4          | 5          | 4          | 4          | 4           | 4           | 45                 |
| 32                         | 5          | 3          | 5          | 4          | 4          | 4          | 3          | 4          | 4          | 4           | 4           | 44                 |
| 33                         | 3          | 4          | 4          | 4          | 5          | 5          | 5          | 5          | 4          | 4           | 5           | 48                 |
| 34                         | 4          | 3          | 4          | 4          | 4          | 4          | 4          | 5          | 4          | 4           | 4           | 44                 |
| 35                         | 4          | 4          | 4          | 5          | 4          | 5          | 4          | 4          | 4          | 4           | 4           | 46                 |
| 36                         | 4          | 5          | 5          | 5          | 5          | 5          | 5          | 5          | 5          | 5           | 5           | 54                 |
| 37                         | 5          | 3          | 4          | 4          | 3          | 5          | 3          | 5          | 5          | 5           | 5           | 47                 |



|     |   |   |   |   |   |   |   |   |   |   |   |    |
|-----|---|---|---|---|---|---|---|---|---|---|---|----|
| 79  | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 47 |
| 80  | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 49 |
| 81  | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 55 |
| 82  | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 3 | 4 | 4 | 4 | 46 |
| 83  | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 47 |
| 84  | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 50 |
| 85  | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 44 |
| 86  | 3 | 4 | 5 | 5 | 3 | 3 | 4 | 4 | 3 | 4 | 5 | 43 |
| 87  | 3 | 4 | 5 | 4 | 5 | 3 | 4 | 3 | 5 | 3 | 4 | 43 |
| 88  | 5 | 3 | 4 | 5 | 4 | 5 | 3 | 3 | 4 | 5 | 5 | 46 |
| 89  | 5 | 5 | 5 | 5 | 4 | 4 | 3 | 4 | 3 | 4 | 5 | 47 |
| 90  | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 54 |
| 91  | 4 | 5 | 3 | 4 | 5 | 5 | 4 | 3 | 5 | 4 | 5 | 47 |
| 92  | 4 | 4 | 3 | 5 | 4 | 4 | 3 | 3 | 4 | 5 | 3 | 42 |
| 93  | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 44 |
| 94  | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 5 | 5 | 5 | 44 |
| 95  | 4 | 4 | 3 | 5 | 4 | 5 | 3 | 5 | 4 | 5 | 5 | 47 |
| 96  | 4 | 5 | 3 | 4 | 4 | 3 | 5 | 4 | 5 | 5 | 5 | 47 |
| 97  | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 39 |
| 98  | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 44 |
| 99  | 5 | 3 | 5 | 5 | 5 | 5 | 3 | 4 | 3 | 4 | 3 | 45 |
| 100 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 44 |
| 101 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 46 |
| 102 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 43 |
| 103 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 45 |
| 104 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 44 |
| 105 | 3 | 4 | 4 | 4 | 5 | 3 | 5 | 3 | 5 | 4 | 4 | 44 |
| 106 | 3 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 47 |
| 107 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 55 |
| 108 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 44 |
| 109 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 45 |
| 110 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 40 |
| 111 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 43 |
| 112 | 4 | 4 | 4 | 4 | 5 | 3 | 3 | 3 | 3 | 3 | 5 | 41 |
| 113 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 44 |
| 114 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 44 |
| 115 | 4 | 5 | 4 | 5 | 5 | 5 | 3 | 5 | 4 | 5 | 5 | 50 |
| 116 | 4 | 4 | 5 | 5 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 43 |
| 117 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 55 |
| 118 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 3 | 4 | 4 | 4 | 46 |
| 119 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 47 |

|     |   |   |   |   |   |   |   |   |   |   |   |    |
|-----|---|---|---|---|---|---|---|---|---|---|---|----|
| 120 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 33 |
| 121 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 52 |
| 122 | 3 | 4 | 5 | 5 | 5 | 3 | 4 | 4 | 3 | 4 | 5 | 45 |
| 123 | 3 | 4 | 5 | 4 | 5 | 3 | 4 | 3 | 5 | 3 | 4 | 43 |
| 124 | 5 | 3 | 4 | 5 | 5 | 5 | 3 | 3 | 4 | 5 | 5 | 47 |
| 125 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 55 |





DESCRIPTIVES VARIABLES=t.x1 t.x2 t.x3 tx4 t.y  
/STATISTICS=MEAN STDDEV MIN MAX.

### Descriptives

**Descriptive Statistics**

|   | N   | Minimum | Maximum | Mean  | Std. Deviation |
|---|-----|---------|---------|-------|----------------|
| Kompetensi Pegawai                          | 125 | 18      | 30      | 24,33 | 2,790          |
| Komitmen Organisasi                         | 125 | 14      | 20      | 17,81 | 1,688          |
| Sistem Pengendalian Internal                | 125 | 33      | 50      | 41,62 | 3,636          |
| Pemanfaatan Teknologi Informasi             | 125 | 21      | 30      | 26,03 | 2,596          |
| Kualitas Laporan Keuangan Pemerintah Daerah | 125 | 33      | 55      | 46,13 | 3,831          |
| Valid N (listwise)                          | 125 |         |         |       |                |

DESCRIPTIVES VARIABLES=t.x1 x1.1 x1.2 x1.3 x1.4 x1.5 x1.6  
/STATISTICS=MEAN STDDEV MIN MAX.

### Descriptives

**Descriptive Statistics**

|                    | N   | Minimum | Maximum | Mean  | Std. Deviation |
|--------------------|-----|---------|---------|-------|----------------|
| Kompetensi Pegawai | 125 | 18      | 30      | 24,33 | 2,790          |
| x1.1               | 125 | 3       | 5       | 3,96  | ,614           |
| x1.2               | 125 | 3       | 5       | 4,10  | ,593           |
| x1.3               | 125 | 3       | 5       | 4,10  | ,682           |
| x1.4               | 125 | 2       | 5       | 3,83  | ,780           |
| x1.5               | 125 | 3       | 5       | 4,14  | ,668           |
| x1.6               | 125 | 3       | 5       | 4,18  | ,723           |
| Valid N (listwise) | 125 |         |         |       |                |

FREQUENCIES VARIABLES=t.x1 x1.1 x1.2 x1.3 x1.4 x1.5 x1.6  
/ORDER=ANALYSIS.

### Frequencies

**Statistics**

|   | Kompetensi Pegawai | x1.1 | x1.2 | x1.3 | x1.4 | x1.5 | x1.6 |
|---|--------------------|------|------|------|------|------|------|
| N | Valid              | 125  | 125  | 125  | 125  | 125  | 125  |
|   | Missing            | 0    | 0    | 0    | 0    | 0    | 0    |

### Frequency Table

x1.1

|       |               | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL        | 26        | 20,8    | 20,8          | 20,8               |
|       | SETUJU        | 78        | 62,4    | 62,4          | 83,2               |
|       | SANGAT SETUJU | 21        | 16,8    | 16,8          | 100,0              |
|       | Total         | 125       | 100,0   | 100,0         |                    |

x1.2

|       |               | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL        | 16        | 12,8    | 12,8          | 12,8               |
|       | SETUJU        | 80        | 64,0    | 64,0          | 76,8               |
|       | SANGAT SETUJU | 29        | 23,2    | 23,2          | 100,0              |
|       | Total         | 125       | 100,0   | 100,0         |                    |

x1.3

|       |               | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL        | 23        | 18,4    | 18,4          | 18,4               |
|       | SETUJU        | 66        | 52,8    | 52,8          | 71,2               |
|       | SANGAT SETUJU | 36        | 28,8    | 28,8          | 100,0              |
|       | Total         | 125       | 100,0   | 100,0         |                    |

x1.4

|       |               | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | TIDAK SETUJU  | 2         | 1,6     | 1,6           | 1,6                |
|       | NETRAL        | 44        | 35,2    | 35,2          | 36,8               |
|       | SETUJU        | 52        | 41,6    | 41,6          | 78,4               |
|       | SANGAT SETUJU | 27        | 21,6    | 21,6          | 100,0              |
|       | Total         | 125       | 100,0   | 100,0         |                    |

x1.5

|       |               | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL        | 20        | 16,0    | 16,0          | 16,0               |
|       | SETUJU        | 67        | 53,6    | 53,6          | 69,6               |
|       | SANGAT SETUJU | 38        | 30,4    | 30,4          | 100,0              |
|       | Total         | 125       | 100,0   | 100,0         |                    |

**x1.6**

|       |               | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL        | 23        | 18,4    | 18,4          | 18,4               |
|       | SETUJU        | 56        | 44,8    | 44,8          | 63,2               |
|       | SANGAT SETUJU | 46        | 36,8    | 36,8          | 100,0              |
|       | Total         | 125       | 100,0   | 100,0         |                    |

DESCRIPTIVES VARIABLES=x2.1 x2.2 x2.3 x2.4 t.x2

/STATISTICS=MEAN STDDEV MIN MAX.

**Descriptives****Descriptive Statistics**

|                     | N   | Minimum | Maximum | Mean  | Std. Deviation |
|---------------------|-----|---------|---------|-------|----------------|
| x2.1                | 125 | 3       | 5       | 4,51  | ,518           |
| x2.2                | 125 | 3       | 5       | 4,33  | ,593           |
| x2.3                | 125 | 4       | 5       | 4,58  | ,495           |
| x2.4                | 125 | 3       | 5       | 4,38  | ,550           |
| Komitmen Organisasi | 125 | 14      | 20      | 17,81 | 1,688          |
| Valid N (listwise)  | 125 |         |         |       |                |

FREQUENCIES VARIABLES=x2.1 x2.2 x2.3 x2.4 t.x2

/ORDER=ANALYSIS.

**Frequencies****Statistics**

|   | x2.1    | x2.2 | x2.3 | x2.4 | Komitmen Organisasi |
|---|---------|------|------|------|---------------------|
| N | Valid   | 125  | 125  | 125  | 125                 |
|   | Missing | 0    | 0    | 0    | 0                   |

**Frequency Table****x2.1**

|       |               | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL        | 1         | ,8      | ,8            | ,8                 |
|       | SETUJU        | 59        | 47,2    | 47,2          | 48,0               |
|       | SANGAT SETUJU | 65        | 52,0    | 52,0          | 100,0              |
|       | Total         | 125       | 100,0   | 100,0         |                    |

**x2.2**

|  | Frequency | Percent | Valid Percent | Cumulative Percent |
|--|-----------|---------|---------------|--------------------|
|  |           |         |               |                    |

|       |               |     |       |       |       |
|-------|---------------|-----|-------|-------|-------|
| Valid | NETRAL        | 8   | 6,4   | 6,4   | 6,4   |
|       | SETUJU        | 68  | 54,4  | 54,4  | 60,8  |
|       | SANGAT SETUJU | 49  | 39,2  | 39,2  | 100,0 |
|       | Total         | 125 | 100,0 | 100,0 |       |

**x2.3**

|       |               | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | SETUJU        | 52        | 41,6    | 41,6          | 41,6               |
|       | SANGAT SETUJU | 73        | 58,4    | 58,4          | 100,0              |
|       | Total         | 125       | 100,0   | 100,0         |                    |

**x2.4**

|       |               | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL        | 4         | 3,2     | 3,2           | 3,2                |
|       | SETUJU        | 69        | 55,2    | 55,2          | 58,4               |
|       | SANGAT SETUJU | 52        | 41,6    | 41,6          | 100,0              |
|       | Total         | 125       | 100,0   | 100,0         |                    |

DESCRIPTIVES VARIABLES=x3.1 x3.2 x3.3 x3.4 x3.5 x3.6 x3.7 x3.8 x3.9 x3.10  
t.x3  
/STATISTICS=MEAN STDDEV MIN MAX.

**Descriptives****Descriptive Statistics**

|                              | N   | Minimum | Maximum | Mean  | Std. Deviation |
|------------------------------|-----|---------|---------|-------|----------------|
| x3.1                         | 125 | 3       | 5       | 4,13  | ,635           |
| x3.2                         | 125 | 3       | 5       | 4,12  | ,576           |
| x3.3                         | 125 | 3       | 5       | 4,14  | ,652           |
| x3.4                         | 125 | 3       | 5       | 4,18  | ,614           |
| x3.5                         | 125 | 3       | 5       | 4,30  | ,622           |
| x3.6                         | 125 | 3       | 5       | 4,06  | ,657           |
| x3.7                         | 125 | 3       | 5       | 4,07  | ,674           |
| x3.8                         | 125 | 3       | 5       | 4,17  | ,693           |
| x3.9                         | 125 | 3       | 5       | 4,13  | ,609           |
| x3.10                        | 125 | 3       | 5       | 4,33  | ,565           |
| Sistem Pengendalian Internal | 125 | 33      | 50      | 41,62 | 3,636          |
| Valid N (listwise)           | 125 |         |         |       |                |

FREQUENCIES VARIABLES=x3.1 x3.2 x3.3 x3.4 x3.5 x3.6 x3.7 x3.8 x3.9 x3.10  
t.x3  
/ORDER=ANALYSIS.

**Frequencies****Statistics**

|   | x3.1    | x3.2 | x3.3 | x3.4 | x3.5 | x3.6 | x3.7 | x3.8 | x3.9 | x3.10 | Sistem Pengendalian Internal |
|---|---------|------|------|------|------|------|------|------|------|-------|------------------------------|
| N | Valid   | 125  | 125  | 125  | 125  | 125  | 125  | 125  | 125  | 125   | 125                          |
|   | Missing | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0     | 0                            |

**Frequency Table****x3.1**

|       |               | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL        | 18        | 14,4    | 14,4          | 14,4               |
|       | SETUJU        | 73        | 58,4    | 58,4          | 72,8               |
|       | SANGAT SETUJU | 34        | 27,2    | 27,2          | 100,0              |
|       | Total         | 125       | 100,0   | 100,0         |                    |

**x3.2**

|       |               | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL        | 14        | 11,2    | 11,2          | 11,2               |
|       | SETUJU        | 82        | 65,6    | 65,6          | 76,8               |
|       | SANGAT SETUJU | 29        | 23,2    | 23,2          | 100,0              |
|       | Total         | 125       | 100,0   | 100,0         |                    |

**x3.3**

|       |               | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL        | 19        | 15,2    | 15,2          | 15,2               |
|       | SETUJU        | 70        | 56,0    | 56,0          | 71,2               |
|       | SANGAT SETUJU | 36        | 28,8    | 28,8          | 100,0              |
|       | Total         | 125       | 100,0   | 100,0         |                    |

**x3.4**

|       |               | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL        | 14        | 11,2    | 11,2          | 11,2               |
|       | SETUJU        | 74        | 59,2    | 59,2          | 70,4               |
|       | SANGAT SETUJU | 37        | 29,6    | 29,6          | 100,0              |
|       | Total         | 125       | 100,0   | 100,0         |                    |

**x3.5**

|       |               | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL        | 11        | 8,8     | 8,8           | 8,8                |
|       | SETUJU        | 66        | 52,8    | 52,8          | 61,6               |
|       | SANGAT SETUJU | 48        | 38,4    | 38,4          | 100,0              |
|       | Total         | 125       | 100,0   | 100,0         |                    |

**x3.6**

|       |               | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL        | 23        | 18,4    | 18,4          | 18,4               |
|       | SETUJU        | 71        | 56,8    | 56,8          | 75,2               |
|       | SANGAT SETUJU | 31        | 24,8    | 24,8          | 100,0              |
|       | Total         | 125       | 100,0   | 100,0         |                    |

**x3.7**

|       |               | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL        | 24        | 19,2    | 19,2          | 19,2               |
|       | SETUJU        | 68        | 54,4    | 54,4          | 73,6               |
|       | SANGAT SETUJU | 33        | 26,4    | 26,4          | 100,0              |
|       | Total         | 125       | 100,0   | 100,0         |                    |

**x3.8**

|       |               | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL        | 21        | 16,8    | 16,8          | 16,8               |
|       | SETUJU        | 62        | 49,6    | 49,6          | 66,4               |
|       | SANGAT SETUJU | 42        | 33,6    | 33,6          | 100,0              |
|       | Total         | 125       | 100,0   | 100,0         |                    |

**x3.9**

|       |               | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL        | 16        | 12,8    | 12,8          | 12,8               |
|       | SETUJU        | 77        | 61,6    | 61,6          | 74,4               |
|       | SANGAT SETUJU | 32        | 25,6    | 25,6          | 100,0              |
|       | Total         | 125       | 100,0   | 100,0         |                    |

**x3.10**

|       |               | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL        | 6         | 4,8     | 4,8           | 4,8                |
|       | SETUJU        | 72        | 57,6    | 57,6          | 62,4               |
|       | SANGAT SETUJU | 47        | 37,6    | 37,6          | 100,0              |
|       | Total         | 125       | 100,0   | 100,0         |                    |

DESCRIPTIVES VARIABLES=x4.1 x4.2 x4.3 x4.4 x4.5 x4.6 tx4  
 /STATISTICS=MEAN STDDEV MIN MAX.

**Descriptives****Descriptive Statistics**

|                                    | N   | Minimum | Maximum | Mean  | Std. Deviation |
|------------------------------------|-----|---------|---------|-------|----------------|
| x4.1                               | 125 | 3       | 5       | 4,42  | ,612           |
| x4.2                               | 125 | 3       | 5       | 4,28  | ,655           |
| x4.3                               | 125 | 3       | 5       | 4,20  | ,730           |
| x4.4                               | 125 | 3       | 5       | 4,40  | ,609           |
| x4.5                               | 125 | 3       | 5       | 4,38  | ,606           |
| x4.6                               | 125 | 3       | 5       | 4,35  | ,586           |
| Pemanfaatan Teknologi<br>Informasi | 125 | 21      | 30      | 26,03 | 2,596          |
| Valid N (listwise)                 | 125 |         |         |       |                |

FREQUENCIES VARIABLES=x4.1 x4.2 x4.3 x4.4 x4.5 x4.6 tx4  
 /ORDER=ANALYSIS.

**Frequencies****Statistics**

|   | x4.<br>1 | x4.2 | x4.3 | x4.4 | x4.5 | x4.6 | Pemanfaatan<br>Teknologi<br>Informasi |
|---|----------|------|------|------|------|------|---------------------------------------|
| N | Valid    | 125  | 125  | 125  | 125  | 125  | 125                                   |
|   | Missing  | 0    | 0    | 0    | 0    | 0    | 0                                     |

**Frequency Table****x4.1**

|       |               | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL        | 8         | 6,4     | 6,4           | 6,4                |
|       | SETUJU        | 57        | 45,6    | 45,6          | 52,0               |
|       | SANGAT SETUJU | 60        | 48,0    | 48,0          | 100,0              |
|       | Total         | 125       | 100,0   | 100,0         |                    |

x4.2

|       |               | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL        | 14        | 11,2    | 11,2          | 11,2               |
|       | SETUJU        | 62        | 49,6    | 49,6          | 60,8               |
|       | SANGAT SETUJU | 49        | 39,2    | 39,2          | 100,0              |
|       | Total         | 125       | 100,0   | 100,0         |                    |

x4.3

|       |               | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL        | 23        | 18,4    | 18,4          | 18,4               |
|       | SETUJU        | 54        | 43,2    | 43,2          | 61,6               |
|       | SANGAT SETUJU | 48        | 38,4    | 38,4          | 100,0              |
|       | Total         | 125       | 100,0   | 100,0         |                    |

x4.4

|       |               | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL        | 8         | 6,4     | 6,4           | 6,4                |
|       | SETUJU        | 59        | 47,2    | 47,2          | 53,6               |
|       | SANGAT SETUJU | 58        | 46,4    | 46,4          | 100,0              |
|       | Total         | 125       | 100,0   | 100,0         |                    |

x4.5

|       |               | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL        | 8         | 6,4     | 6,4           | 6,4                |
|       | SETUJU        | 61        | 48,8    | 48,8          | 55,2               |
|       | SANGAT SETUJU | 56        | 44,8    | 44,8          | 100,0              |
|       | Total         | 125       | 100,0   | 100,0         |                    |

x4.6

|       |               | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL        | 7         | 5,6     | 5,6           | 5,6                |
|       | SETUJU        | 67        | 53,6    | 53,6          | 59,2               |
|       | SANGAT SETUJU | 51        | 40,8    | 40,8          | 100,0              |
|       | Total         | 125       | 100,0   | 100,0         |                    |

DESCRIPTIVES VARIABLES=y.1 y.2 y.3 y.4 y.5 y.6 y.7 y.8 y.9 y.10 y.11 t.y  
/STATISTICS=MEAN STDDEV MIN MAX.

## Descriptives

**Descriptive Statistics**

|   | N   | Minimum | Maximum | Mean  | Std. Deviation |
|---|-----|---------|---------|-------|----------------|
| y.1   | 125 | 3       | 5       | 4,05  | ,620           |
| y.2   | 125 | 3       | 5       | 4,19  | ,564           |
| y.3   | 125 | 3       | 5       | 4,19  | ,618           |
| y.4   | 125 | 3       | 5       | 4,30  | ,524           |
| y.5   | 125 | 3       | 5       | 4,33  | ,593           |
| y.6   | 125 | 3       | 5       | 4,14  | ,644           |
| y.7   | 125 | 3       | 5       | 4,11  | ,650           |
| y.8   | 125 | 3       | 5       | 4,14  | ,664           |
| y.9   | 125 | 3       | 5       | 4,19  | ,592           |
| y.10  | 125 | 3       | 5       | 4,22  | ,576           |
| y.11  | 125 | 3       | 5       | 4,27  | ,587           |
| Kualitas Laporan<br>Keuangan Pemerintah<br>Daerah | 125 | 33      | 55      | 46,13 | 3,831          |
| Valid N (listwise)                                | 125 |         |         |       |                |

FREQUENCIES VARIABLES=y.1 y.2 y.3 y.4 y.5 y.6 y.7 y.8 y.9 y.10 y.11 t.y  
/ORDER=ANALYSIS.

## Frequencies

**Statistics**

|   |         | y.1 | y.2 | y.3 | y.4 | y.5 | y.6 | y.7 | y.8 | y.9 | y.10 | y.11 | Kualitas<br>Laporan<br>Keuangan<br>Pemerintah<br>Daerah |
|---|---------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|---|
| N | Valid   | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125  | 125  | 125   |
|   | Missing | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0    | 0    | 0   |

## Frequency Table

**y.1**

|       |               | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL        | 21        | 16,8    | 16,8          | 16,8               |
|       | SETUJU        | 77        | 61,6    | 61,6          | 78,4               |
|       | SANGAT SETUJU | 27        | 21,6    | 21,6          | 100,0              |
|       | Total         | 125       | 100,0   | 100,0         |                    |

**y.2**

|  | Frequency | Percent | Valid Percent | Cumulative Percent |
|--|-----------|---------|---------------|--------------------|
|  |           |         |               |                    |

|       |               |     |       |       |       |
|-------|---------------|-----|-------|-------|-------|
| Valid | NETRAL        | 10  | 8,0   | 8,0   | 8,0   |
|       | SETUJU        | 81  | 64,8  | 64,8  | 72,8  |
|       | SANGAT SETUJU | 34  | 27,2  | 27,2  | 100,0 |
|       | Total         | 125 | 100,0 | 100,0 |       |

y.3

|       |               | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL        | 14        | 11,2    | 11,2          | 11,2               |
|       | SETUJU        | 73        | 58,4    | 58,4          | 69,6               |
|       | SANGAT SETUJU | 38        | 30,4    | 30,4          | 100,0              |
|       | Total         | 125       | 100,0   | 100,0         |                    |

y.4

|       |               | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL        | 4         | 3,2     | 3,2           | 3,2                |
|       | SETUJU        | 80        | 64,0    | 64,0          | 67,2               |
|       | SANGAT SETUJU | 41        | 32,8    | 32,8          | 100,0              |
|       | Total         | 125       | 100,0   | 100,0         |                    |

y.5

|       |               | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL        | 8         | 6,4     | 6,4           | 6,4                |
|       | SETUJU        | 68        | 54,4    | 54,4          | 60,8               |
|       | SANGAT SETUJU | 49        | 39,2    | 39,2          | 100,0              |
|       | Total         | 125       | 100,0   | 100,0         |                    |

y.6

|       |               | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | NETRAL        | 18        | 14,4    | 14,4          | 14,4               |
|       | SETUJU        | 71        | 56,8    | 56,8          | 71,2               |
|       | SANGAT SETUJU | 36        | 28,8    | 28,8          | 100,0              |
|       | Total         | 125       | 100,0   | 100,0         |                    |

y.7

|       |        | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|--------|-----------|---------|---------------|--------------------|
| Valid | NETRAL | 20        | 16,0    | 16,0          | 16,0               |

|               |     |       |       |       |
|---------------|-----|-------|-------|-------|
| SETUJU        | 71  | 56,8  | 56,8  | 72,8  |
| SANGAT SETUJU | 34  | 27,2  | 27,2  | 100,0 |
| Total         | 125 | 100,0 | 100,0 |       |

y.8

|               | Frequency | Percent | Valid Percent | Cumulative Percent |
|---------------|-----------|---------|---------------|--------------------|
| Valid NETRAL  | 20        | 16,0    | 16,0          | 16,0               |
| SETUJU        | 68        | 54,4    | 54,4          | 70,4               |
| SANGAT SETUJU | 37        | 29,6    | 29,6          | 100,0              |
| Total         | 125       | 100,0   | 100,0         |                    |

y.9

|               | Frequency | Percent | Valid Percent | Cumulative Percent |
|---------------|-----------|---------|---------------|--------------------|
| Valid NETRAL  | 12        | 9,6     | 9,6           | 9,6                |
| SETUJU        | 77        | 61,6    | 61,6          | 71,2               |
| SANGAT SETUJU | 36        | 28,8    | 28,8          | 100,0              |
| Total         | 125       | 100,0   | 100,0         |                    |

y.10

|               | Frequency | Percent | Valid Percent | Cumulative Percent |
|---------------|-----------|---------|---------------|--------------------|
| Valid NETRAL  | 10        | 8,0     | 8,0           | 8,0                |
| SETUJU        | 78        | 62,4    | 62,4          | 70,4               |
| SANGAT SETUJU | 37        | 29,6    | 29,6          | 100,0              |
| Total         | 125       | 100,0   | 100,0         |                    |

y.11

|               | Frequency | Percent | Valid Percent | Cumulative Percent |
|---------------|-----------|---------|---------------|--------------------|
| Valid NETRAL  | 9         | 7,2     | 7,2           | 7,2                |
| SETUJU        | 73        | 58,4    | 58,4          | 65,6               |
| SANGAT SETUJU | 43        | 34,4    | 34,4          | 100,0              |
| Total         | 125       | 100,0   | 100,0         |                    |

FREQUENCIES VARIABLES=jk  
/ORDER=ANALYSIS.

**Frequencies**  
**Statistics**

Jenis Kelamin

|   |         |     |
|---|---------|-----|
| N | Valid   | 125 |
|   | Missing | 0   |

**Jenis Kelamin**

|       |           | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-----------|-----------|---------|---------------|--------------------|
| Valid | Laki-Laki | 67        | 53,6    | 53,6          | 53,6               |
|       | Perempuan | 58        | 46,4    | 46,4          | 100,0              |
|       | Total     | 125       | 100,0   | 100,0         |                    |

FREQUENCIES VARIABLES=u  
/ORDER=ANALYSIS.

**Frequencies**  
**Statistics**

Usia

|   |         |     |
|---|---------|-----|
| N | Valid   | 125 |
|   | Missing | 0   |

**Usia**

|       |       | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | <25   | 4         | 3,2     | 3,2           | 3,2                |
|       | 26-35 | 25        | 20,0    | 20,0          | 23,2               |
|       | 36-55 | 83        | 66,4    | 66,4          | 89,6               |
|       | >55   | 13        | 10,4    | 10,4          | 100,0              |
|       | Total | 125       | 100,0   | 100,0         |                    |

FREQUENCIES VARIABLES=p  
/ORDER=ANALYSIS.

**Frequencies**  
**Statistics**

Pendidikan

|   |         |     |
|---|---------|-----|
| N | Valid   | 125 |
|   | Missing | 0   |

### Pendidikan

|       |       | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | SMA   | 23        | 18,4    | 18,4          | 18,4               |
|       | D3    | 10        | 8,0     | 8,0           | 26,4               |
|       | S1    | 74        | 59,2    | 59,2          | 85,6               |
|       | S2    | 16        | 12,8    | 12,8          | 98,4               |
|       | S3    | 2         | 1,6     | 1,6           | 100,0              |
|       | Total | 125       | 100,0   | 100,0         |                    |

FREQUENCIES VARIABLES=mk  
 /ORDER=ANALYSIS.

### Frequencies

#### Statistics

Masa Kerja

|   |         |     |
|---|---------|-----|
| N | Valid   | 125 |
|   | Missing | 0   |

### Masa Kerja

|       |       | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | <5    | 7         | 5,6     | 5,6           | 5,6                |
|       | 6-10  | 33        | 26,4    | 26,4          | 32,0               |
|       | 11-20 | 55        | 44,0    | 44,0          | 76,0               |
|       | 21-30 | 26        | 20,8    | 20,8          | 96,8               |
|       | >30   | 4         | 3,2     | 3,2           | 100,0              |
|       | Total | 125       | 100,0   | 100,0         |                    |



## KOMPETENSI PEGAWAI

### CORRELATIONS

/VARIABLES=x1.1 x1.2 x1.3 x1.4 x1.5 x1.6 t.x1

/PRINT=TWOTAIL NOSIG

/MISSING=PAIRWISE.

### Correlations

|                    |                     | Correlations |         |         |         |         |         |                    |
|--------------------|---------------------|--------------|---------|---------|---------|---------|---------|--------------------|
|                    |                     | x1.1         | x1.2    | x1.3    | x1.4    | x1.5    | x1.6    | Kompetensi Pegawai |
| x1.1               | Pearson Correlation | 1            | ,631 ** | ,337 ** | ,306 ** | ,269 ** | ,380 ** | ,685 **            |
|                    | Sig. (2-tailed)     |              | ,000    | ,000    | ,001    | ,002    | ,000    | ,000               |
|                    | N                   | 125          | 125     | 125     | 125     | 125     | 125     | 125                |
| x1.2               | Pearson Correlation | ,631 **      | 1       | ,451 ** | ,282 ** | ,328 ** | ,350 ** | ,710 **            |
|                    | Sig. (2-tailed)     | ,000         |         | ,000    | ,001    | ,000    | ,000    | ,000               |
|                    | N                   | 125          | 125     | 125     | 125     | 125     | 125     | 125                |
| x1.3               | Pearson Correlation | ,337 **      | ,451 ** | 1       | ,397 ** | ,250 ** | ,272 ** | ,656 **            |
|                    | Sig. (2-tailed)     | ,000         | ,000    |         | ,000    | ,005    | ,002    | ,000               |
|                    | N                   | 125          | 125     | 125     | 125     | 125     | 125     | 125                |
| x1.4               | Pearson Correlation | ,306 **      | ,282 ** | ,397 ** | 1       | ,495 ** | ,370 ** | ,718 **            |
|                    | Sig. (2-tailed)     | ,001         | ,001    | ,000    |         | ,000    | ,000    | ,000               |
|                    | N                   | 125          | 125     | 125     | 125     | 125     | 125     | 125                |
| x1.5               | Pearson Correlation | ,269 **      | ,328 ** | ,250 ** | ,495 ** | 1       | ,395 ** | ,671 **            |
|                    | Sig. (2-tailed)     | ,002         | ,000    | ,005    | ,000    |         | ,000    | ,000               |
|                    | N                   | 125          | 125     | 125     | 125     | 125     | 125     | 125                |
| x1.6               | Pearson Correlation | ,380 **      | ,350 ** | ,272 ** | ,370 ** | ,395 ** | 1       | ,682 **            |
|                    | Sig. (2-tailed)     | ,000         | ,000    | ,002    | ,000    | ,000    |         | ,000               |
|                    | N                   | 125          | 125     | 125     | 125     | 125     | 125     | 125                |
| Kompetensi Pegawai | Pearson Correlation | ,685 **      | ,710 ** | ,656 ** | ,718 ** | ,671 ** | ,682 ** | 1                  |
|                    | Sig. (2-tailed)     | ,000         | ,000    | ,000    | ,000    | ,000    | ,000    |                    |
|                    | N                   | 125          | 125     | 125     | 125     | 125     | 125     | 125                |

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

## KOMITMEN ORGANISASI

### CORRELATIONS

/VARIABLES=x2.1 x2.2 x2.3 x2.4 t.x2

/PRINT=TWOTAIL NOSIG

/MISSING=PAIRWISE.

### Correlations

#### Correlations

|                     |                     | x2.1    | x2.2    | x2.3    | x2.4    | Komitmen Organisasi |
|---------------------|---------------------|---------|---------|---------|---------|---------------------|
| x2.1                | Pearson Correlation | 1       | ,473 ** | ,618 ** | ,380 ** | ,778 **             |
|                     | Sig. (2-tailed)     |         | ,000    | ,000    | ,000    | ,000                |
|                     | N                   | 125     | 125     | 125     | 125     | 125                 |
| x2.2                | Pearson Correlation | ,473 ** | 1       | ,441 ** | ,575 ** | ,813 **             |
|                     | Sig. (2-tailed)     | ,000    |         | ,000    | ,000    | ,000                |
|                     | N                   | 125     | 125     | 125     | 125     | 125                 |
| x2.3                | Pearson Correlation | ,618 ** | ,441 ** | 1       | ,414 ** | ,772 **             |
|                     | Sig. (2-tailed)     | ,000    | ,000    |         | ,000    | ,000                |
|                     | N                   | 125     | 125     | 125     | 125     | 125                 |
| x2.4                | Pearson Correlation | ,380 ** | ,575 ** | ,414 ** | 1       | ,766 **             |
|                     | Sig. (2-tailed)     | ,000    | ,000    | ,000    |         | ,000                |
|                     | N                   | 125     | 125     | 125     | 125     | 125                 |
| Komitmen Organisasi | Pearson Correlation | ,778 ** | ,813 ** | ,772 ** | ,766 ** | 1                   |
|                     | Sig. (2-tailed)     | ,000    | ,000    | ,000    | ,000    |                     |
|                     | N                   | 125     | 125     | 125     | 125     | 125                 |

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



# SISTEM PENGENDALIAN INTERN

## CORRELATIONS

/VARIABLES=x3.1 x3.2 x3.3 x3.4 x3.5 x3.6 x3.7 x3.8 x3.9 x3.10 t.x3

/PRINT=TWOTAIL NOSIG

/MISSING=PAIRWISE.

## Correlations

## Correlations

|                            |                     |        |            |            |            |            |            |            |            |            |            |        |
|----------------------------|---------------------|--------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--------|
| x3.8                       | Pearson Correlation | ,171   | ,070       | ,181*      | ,382*<br>* | ,202*      | ,278*<br>* | ,078       | 1          | ,408*<br>* | ,250*<br>* | ,535** |
|                            | Sig. (2-tailed)     | ,057   | ,436       | ,043       | ,000       | ,024       | ,002       | ,390       |            | ,000       | ,005       | ,000   |
|                            | N                   | 125    | 125        | 125        | 125        | 125        | 125        | 125        | 125        | 125        | 125        | 125    |
| x3.9                       | Pearson Correlation | ,333** | ,117       | ,200*      | ,325*<br>* | ,197*      | ,443*<br>* | ,017       | ,408*<br>* | 1          | ,346*<br>* | ,583** |
|                            | Sig. (2-tailed)     | ,000   | ,195       | ,026       | ,000       | ,028       | ,000       | ,854       | ,000       |            | ,000       | ,000   |
|                            | N                   | 125    | 125        | 125        | 125        | 125        | 125        | 125        | 125        | 125        | 125        | 125    |
| x3.10                      | Pearson Correlation | ,332** | ,250*<br>* | ,075       | ,336*<br>* | ,295*<br>* | ,486*<br>* | ,234*<br>* | ,250*<br>* | ,346*<br>* | 1          | ,610** |
|                            | Sig. (2-tailed)     | ,000   | ,005       | ,406       | ,000       | ,001       | ,000       | ,009       | ,005       | ,000       |            | ,000   |
|                            | N                   | 125    | 125        | 125        | 125        | 125        | 125        | 125        | 125        | 125        | 125        | 125    |
| Sistem Pengendalian Intern | Pearson Correlation | ,563** | ,583*<br>* | ,474*<br>* | ,627*<br>* | ,616*<br>* | ,675*<br>* | ,521*<br>* | ,535*<br>* | ,583*<br>* | ,610*<br>* | 1      |
|                            | Sig. (2-tailed)     | ,000   | ,000       | ,000       | ,000       | ,000       | ,000       | ,000       | ,000       | ,000       | ,000       |        |
|                            | N                   | 125    | 125        | 125        | 125        | 125        | 125        | 125        | 125        | 125        | 125        | 125    |

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

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



## PEMANFAATAN TEKNOLOGI INFORMASI

CORRELATIONS /VARIABLES=x4.1 x4.2 x4.3 x4.4 x4.5 x4.6 tx4  
 /PRINT=TWOTAIL NOSIG /MISSING=PAIRWISE.

### Correlations

#### Correlations

|                                       |                     | x4.1    | x4.2    | x4.3    | x4.4    | x4.5    | x4.6    | Pemanfaatan<br>Teknologi<br>Informasi |
|---------------------------------------|---------------------|---------|---------|---------|---------|---------|---------|---------------------------------------|
| x4.1                                  | Pearson Correlation | 1       | ,391 ** | ,282 ** | ,243 ** | ,262 ** | ,601 ** | ,667 **                               |
|                                       | Sig. (2-tailed)     |         | ,000    | ,001    | ,006    | ,003    | ,000    | ,000                                  |
|                                       | N                   | 125     | 125     | 125     | 125     | 125     | 125     | 125                                   |
| x4.2                                  | Pearson Correlation | ,391 ** | 1       | ,371 ** | ,283 ** | ,214 *  | ,603 ** | ,701 **                               |
|                                       | Sig. (2-tailed)     | ,000    |         | ,000    | ,001    | ,016    | ,000    | ,000                                  |
|                                       | N                   | 125     | 125     | 125     | 125     | 125     | 125     | 125                                   |
| x4.3                                  | Pearson Correlation | ,282 ** | ,371 ** | 1       | ,236 ** | ,463 ** | ,249 ** | ,661 **                               |
|                                       | Sig. (2-tailed)     | ,001    | ,000    |         | ,008    | ,000    | ,005    | ,000                                  |
|                                       | N                   | 125     | 125     | 125     | 125     | 125     | 125     | 125                                   |
| x4.4                                  | Pearson Correlation | ,243 ** | ,283 ** | ,236 ** | 1       | ,476 ** | ,439 ** | ,640 **                               |
|                                       | Sig. (2-tailed)     | ,006    | ,001    | ,008    |         | ,000    | ,000    | ,000                                  |
|                                       | N                   | 125     | 125     | 125     | 125     | 125     | 125     | 125                                   |
| x4.5                                  | Pearson Correlation | ,262 ** | ,214 *  | ,463 ** | ,476 ** | 1       | ,343 ** | ,668 **                               |
|                                       | Sig. (2-tailed)     | ,003    | ,016    | ,000    | ,000    |         | ,000    | ,000                                  |
|                                       | N                   | 125     | 125     | 125     | 125     | 125     | 125     | 125                                   |
| x4.6                                  | Pearson Correlation | ,601 ** | ,603 ** | ,249 ** | ,439 ** | ,343 ** | 1       | ,772 **                               |
|                                       | Sig. (2-tailed)     | ,000    | ,000    | ,005    | ,000    | ,000    |         | ,000                                  |
|                                       | N                   | 125     | 125     | 125     | 125     | 125     | 125     | 125                                   |
| Pemanfaatan<br>Teknologi<br>Informasi | Pearson Correlation | ,667 ** | ,701 ** | ,661 ** | ,640 ** | ,668 ** | ,772 ** | 1                                     |
|                                       | Sig. (2-tailed)     | ,000    | ,000    | ,000    | ,000    | ,000    | ,000    |                                       |
|                                       | N                   | 125     | 125     | 125     | 125     | 125     | 125     | 125                                   |

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

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

## KUALITAS LAPORAN KEUANGAN PEMERINTAH DAERAH

### CORRELATIONS

/VARIABLES=y.1 y.2 y.3 y.4 y.5 y.6 y.7 y.8 y.9 y.10 y.11 t.y

/PRINT=TWOTAIL NOSIG

/MISSING=PAIRWISE.

### Correlations

#### Correlations

|     |                     | y.1 | y.2   | y.3   | y.4   | y.5   | y.6   | y.7   | y.8   | y.9   | y.10  | y.11  |       | Kualitas Laporan Keuangan Pemerintah Daerah |
|-----|---------------------|-----|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|---|
| y.1 | Pearson Correlation | 1   | ,273* | ,207* | ,328* | ,198* | ,386* | ,167  | ,219* | ,260* | ,445* | ,230* |       | ,584**                                      |
|     | Sig. (2-tailed)     |     | ,002  | ,020  | ,000  | ,027  | ,000  | ,063  | ,014  | ,003  | ,000  | ,010  |       | ,000  |
|     | N                   | 125 | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125   |       | 125   |
| y.2 | Pearson Correlation |     | ,273* | 1     | ,148  | ,325* | ,341* | ,168  | ,403* | ,253* | ,348* | ,393* | ,474* | ,638**                                      |
|     | Sig. (2-tailed)     |     | ,002  |       | ,100  | ,000  | ,000  | ,062  | ,000  | ,004  | ,000  | ,000  | ,000  |   |
|     | N                   | 125 | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125   |       | 125   |
| y.3 | Pearson Correlation |     | ,207* | ,148  | 1     | ,421* | ,267* | ,133  | ,127  | ,014  | ,141  | ,132  | ,144  | ,425**                                      |
|     | Sig. (2-tailed)     |     | ,020  | ,100  |       | ,000  | ,003  | ,141  | ,159  | ,873  | ,117  | ,143  | ,110  | ,000  |
|     | N                   | 125 | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125   |       | 125   |
| y.4 | Pearson Correlation |     | ,328* | ,325* | ,421* |       | ,256* | ,255* | ,044  | ,254* | ,023  | ,454* | ,287* | ,555**                                      |
|     | Sig. (2-tailed)     |     | ,000  | ,000  | ,000  |       | ,004  | ,004  | ,627  | ,004  | ,796  | ,000  | ,001  | ,000  |
|     | N                   | 125 | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125   |       | 125   |
| y.5 | Pearson Correlation |     | ,198* | ,341* | ,267* | ,256* |       | ,129  | ,469* | ,193* | ,348* | ,145  | ,275* | ,567**                                      |
|     | Sig. (2-tailed)     |     | ,027  | ,000  | ,003  | ,004  |       | ,152  | ,000  | ,031  | ,000  | ,106  | ,002  | ,000  |
|     | N                   | 125 | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125   |       | 125   |
| y.6 | Pearson Correlation |     | ,386* | ,168  | ,133  | ,255* | ,129  |       | ,057  | ,369* | ,266* | ,394* | ,322* | ,555**                                      |
|     | Sig. (2-tailed)     |     | ,000  | ,062  | ,141  | ,004  | ,152  |       | ,524  | ,000  | ,003  | ,000  | ,000  | ,000  |
|     | N                   | 125 | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125   |       | 125   |
| y.7 | Pearson Correlation |     | ,167  | ,403* | ,127  | ,044  | ,469* | ,057  |       | ,226* | ,363* | ,129  | ,215* | ,512**                                      |
|     | Sig. (2-tailed)     |     | ,063  | ,000  | ,159  | ,627  | ,000  | ,524  |       | ,011  | ,000  | ,153  | ,016  | ,000  |

|   | N                   | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125    |
|---|---------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|
| y.8   | Pearson Correlation | ,219* | ,253* | ,014  | ,254* | ,193* | ,369* | ,226* | 1     | ,282* | ,428* | ,318* | ,570** |
|   | Sig. (2-tailed)     | ,014  | ,004  | ,873  | ,004  | ,031  | ,000  | ,011  |       | ,001  | ,000  | ,000  | ,000   |
|   | N                   | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125    |
| y.9   | Pearson Correlation | ,260* | ,348* | ,141  | ,023  | ,348* | ,266* | ,363* | ,282* | 1     | ,469* | ,382* | ,612** |
|   | Sig. (2-tailed)     | ,003  | ,000  | ,117  | ,796  | ,000  | ,003  | ,000  | ,001  |       | ,000  | ,000  | ,000   |
|   | N                   | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125    |
| y.10  | Pearson Correlation | ,445* | ,393* | ,132  | ,454* | ,145  | ,394* | ,129  | ,428* | ,469* | 1     | ,540* | ,703** |
|   | Sig. (2-tailed)     | ,000  | ,000  | ,143  | ,000  | ,106  | ,000  | ,153  | ,000  | ,000  |       | ,000  | ,000   |
|   | N                   | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125    |
| y.11  | Pearson Correlation | ,230* | ,474* | ,144  | ,287* | ,275* | ,322* | ,215* | ,318* | ,382* | ,540* | 1     | ,651** |
|   | Sig. (2-tailed)     | ,010  | ,000  | ,110  | ,001  | ,002  | ,000  | ,016  | ,000  | ,000  | ,000  |       | ,000   |
|   | N                   | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125    |
| Kualitas Laporan Keuangan Pemerintah Daerah | Pearson Correlation | ,584* | ,638* | ,425* | ,555* | ,567* | ,555* | ,512* | ,570* | ,612* | ,703* | ,651* | 1      |
|   | Sig. (2-tailed)     | ,000  | ,000  | ,000  | ,000  | ,000  | ,000  | ,000  | ,000  | ,000  | ,000  | ,000  |        |
|   | N                   | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125   | 125    |

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

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





## KOMPETENSI PEGAWAI

### RELIABILITY

```
/VARIABLES=x1.1 x1.2 x1.3 x1.4 x1.5 x1.6
/SCALE('ALL VARIABLES') ALL
/MODEL=ALPHA
/STATISTICS=DESCRIPTIVE
/SUMMARY=TOTAL.
```

### Reliability

#### Scale: ALL VARIABLES

##### Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,773             | 6          |

##### 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 | 20,37                      | 5,815                          | ,538                             | ,735                             |
| x1.2 | 20,22                      | 5,788                          | ,577                             | ,727                             |
| x1.3 | 20,22                      | 5,756                          | ,479                             | ,749                             |
| x1.4 | 20,50                      | 5,268                          | ,533                             | ,737                             |
| x1.5 | 20,18                      | 5,732                          | ,502                             | ,743                             |
| x1.6 | 20,14                      | 5,560                          | ,500                             | ,744                             |

## KOMITMEN ORGANISASI

### RELIABILITY

```
/VARIABLES=x2.1 x2.2 x2.3 x2.4
/SCALE('ALL VARIABLES') ALL
/MODEL=ALPHA
/STATISTICS=DESCRIPTIVE
/SUMMARY=TOTAL.
```

### Reliability

#### Scale: ALL VARIABLES

##### Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,787             | 4          |

##### 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 | 13,30 | 1,758 | ,600 | ,733 |
| x2.2 | 13,48 | 1,574 | ,622 | ,723 |
| x2.3 | 13,22 | 1,804 | ,602 | ,733 |
| x2.4 | 13,42 | 1,730 | ,564 | ,751 |

## SISTEM PENGENDALIAN INTERN

### RELIABILITY

```
/VARIABLES=x3.1 x3.2 x3.3 x3.4 x3.5 x3.6 x3.7 x3.8 x3.9 x3.10
/SCALE('ALL VARIABLES') ALL
/MODEL=ALPHA
/STATISTICS=DESCRIPTIVE
/SUMMARY=TOTAL.
```

### Reliability

Scale: ALL VARIABLES

#### Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,777             | 10         |

#### 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  | 37,50                      | 11,026                         | ,425                             | ,760                             |
| x3.2  | 37,50                      | 11,107                         | ,464                             | ,756                             |
| x3.3  | 37,49                      | 11,397                         | ,318                             | ,774                             |
| x3.4  | 37,44                      | 10,797                         | ,507                             | ,750                             |
| x3.5  | 37,33                      | 10,819                         | ,492                             | ,751                             |
| x3.6  | 37,56                      | 10,426                         | ,557                             | ,742                             |
| x3.7  | 37,55                      | 11,120                         | ,366                             | ,768                             |
| x3.8  | 37,46                      | 11,008                         | ,377                             | ,767                             |
| x3.9  | 37,50                      | 11,010                         | ,455                             | ,756                             |
| x3.10 | 37,30                      | 11,033                         | ,498                             | ,752                             |

## PEMANFAATAN TEKNOLOGI INFORMASI

### RELIABILITY

```
/VARIABLES=x4.1 x4.2 x4.3 x4.4 x4.5 x4.6
/SCALE('ALL VARIABLES') ALL
/MODEL=ALPHA
/STATISTICS=DESCRIPTIVE
/SUMMARY=TOTAL.
```

### Reliability

Scale: ALL VARIABLES

### Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,770             | 6          |

### Item-Total Statistics

|      | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| x4.1 | 21,62                      | 4,997                          | ,501                             | ,739                             |
| x4.2 | 21,75                      | 4,785                          | ,533                             | ,731                             |
| x4.3 | 21,83                      | 4,770                          | ,451                             | ,756                             |
| x4.4 | 21,63                      | 5,089                          | ,466                             | ,748                             |
| x4.5 | 21,65                      | 5,004                          | ,505                             | ,738                             |
| x4.6 | 21,68                      | 4,735                          | ,652                             | ,703                             |

## KUALITAS LAPORAN KEUANGAN PEMERINTAH DAERAH RELIABILITY

/VARIABLES=y.1 y.2 y.3 y.4 y.5 y.6 y.7 y.8 y.9 y.10 y.11

/SCALE('ALL VARIABLES') ALL

/MODEL=ALPHA

/STATISTICS=DESCRIPTIVE

/SUMMARY=TOTAL.

### Reliability

#### Scale: ALL VARIABLES

### Reliability Statistics

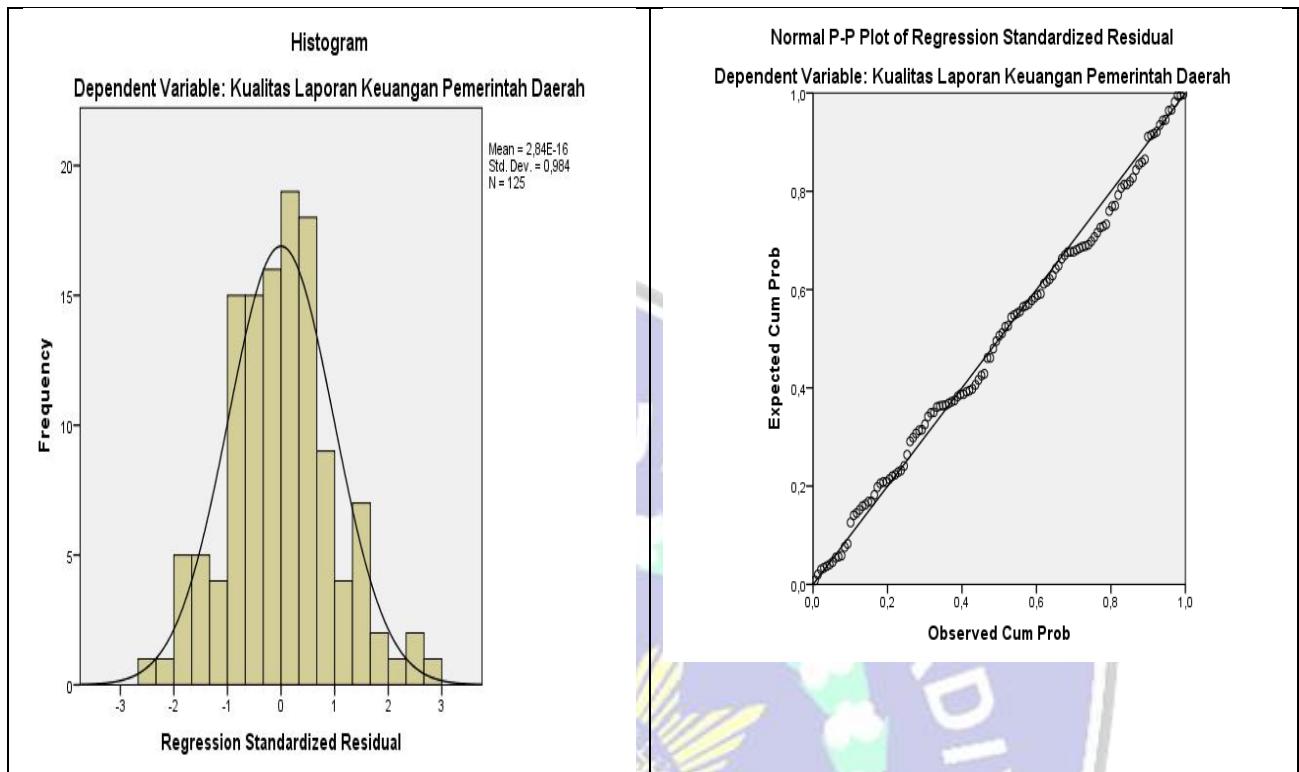
| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,799             | 11         |

### Item-Total Statistics

|      | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| y.1  | 42,08                      | 12,284                         | ,462                             | ,783                             |
| y.2  | 41,94                      | 12,238                         | ,538                             | ,775                             |
| y.3  | 41,94                      | 13,044                         | ,280                             | ,802                             |
| y.4  | 41,83                      | 12,722                         | ,450                             | ,784                             |
| y.5  | 41,80                      | 12,452                         | ,448                             | ,784                             |
| y.6  | 41,98                      | 12,355                         | ,422                             | ,787                             |
| y.7  | 42,02                      | 12,548                         | ,370                             | ,793                             |
| y.8  | 41,99                      | 12,218                         | ,435                             | ,786                             |
| y.9  | 41,94                      | 12,254                         | ,501                             | ,779                             |
| y.10 | 41,91                      | 11,903                         | ,614                             | ,767                             |
| y.11 | 41,86                      | 12,092                         | ,549                             | ,774                             |



## UJI NORMALITAS



**One-Sample Kolmogorov-Smirnov Test**

|                                  | Unstandardize<br>d Residual                      |
|----------------------------------|--|
| N                                | 125  |
| Normal Parameters <sup>a,b</sup> | Mean ,0000000<br>Std. Deviation 3,02534198       |
| Most Extreme Differences         | Absolute ,056<br>Positive ,056<br>Negative -,035 |
| Test Statistic                   | ,056   |
| Asymp. Sig. (2-tailed)           | ,200 <sup>c,d</sup>                              |

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

## UJI MULTIKOLINEARITAS

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

| Model                           | Collinearity Statistics |       |  |
|---------------------------------|-------------------------|-------|--|
|                                 | Tolerance               | VIF   |  |
| 1 Kompetensi Pegawai            | ,937                    | 1,067 |  |
| Komitmen Organisasi             | ,942                    | 1,062 |  |
| Sistem Pengendalian Internal    | ,912                    | 1,097 |  |
| Pemanfaatan Teknologi Informasi | ,989                    | 1,011 |  |

a. Dependent Variable: Kualitas Laporan Keuangan Pemerintah Daerah

## HASIL UJI HETEROSKEDASTISITAS

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

| Model                           | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|---------------------------------|-----------------------------|------------|---------------------------|--------|------|
|                                 | B                           | Std. Error | Beta                      |        |      |
| 1 (Constant)                    | -7,165                      | 2,894      |                           | -2,476 | ,015 |
| Kompetensi Pegawai              | ,066                        | ,061       | ,097                      | 1,083  | ,281 |
| Komitmen Organisasi             | ,161                        | ,100       | ,144                      | 1,603  | ,111 |
| Sistem Pengendalian Internal    | ,090                        | ,047       | ,174                      | 1,908  | ,059 |
| Pemanfaatan Teknologi Informasi | ,049                        | ,064       | ,068                      | ,775   | ,440 |

a. Dependent Variable: abs\_res1



REGRESSION  
 /MISSING LISTWISE  
 /STATISTICS COEFF OUTS R ANOVA  
 /CRITERIA=PIN(.05) POUT(.10)  
 /NOORIGIN  
 /DEPENDENT t.y  
 /METHOD=ENTER t.x1 t.x2 t.x3 tx4  
 /SCATTERPLOT=(\*SRESID ,\*ZPRED)  
 /RESIDUALS HISTOGRAM(ZRESID) NORMPROB(ZRESID)  
 /SAVE RESID.

### Regression

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

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | ,614 <sup>a</sup> | ,376     | ,356              | 3,075                      |

- a. Predictors: (Constant), Pemanfaatan Teknologi Informasi, Sistem Pengendalian Internal, Komitmen Organisasi, Kompetensi Pegawai  
 b. Dependent Variable: Kualitas Laporan Keuangan Pemerintah Daerah

#### ANOVA<sup>a</sup>

| Model             | Sum of Squares | df  | Mean Square | F      | Sig.              |
|-------------------|----------------|-----|-------------|--------|-------------------|
| 1      Regression | 685,018        | 4   | 171,254     | 18,107 | ,000 <sup>b</sup> |
| Residual          | 1134,934       | 120 | 9,458       |        |                   |
| Total             | 1819,952       | 124 |             |        |                   |

- a. Dependent Variable: Kualitas Laporan Keuangan Pemerintah Daerah  
 b. Predictors: (Constant), Pemanfaatan Teknologi Informasi, Sistem Pengendalian Internal, Komitmen Organisasi, Kompetensi Pegawai

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

| Model |                                 | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|-------|---------------------------------|-----------------------------|------------|---------------------------|-------|------|
|       |                                 | B                           | Std. Error | Beta                      |       |      |
| 1     | (Constant)                      | 5,488                       | 4,858      |                           | 1,130 | ,261 |
|       | Kompetensi Pegawai              | ,374                        | ,102       | ,272                      | 3,659 | ,000 |
|       | Komitmen Organisasi             | ,551                        | ,169       | ,243                      | 3,266 | ,001 |
|       | Sistem Pengendalian Internal    | ,298                        | ,080       | ,283                      | 3,752 | ,000 |
|       | Pemanfaatan Teknologi Informasi | ,358                        | ,107       | ,243                      | 3,346 | ,001 |

- a. Dependent Variable: Kualitas Laporan Keuangan Pemerintah Daerah





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

Nomor : 28/IV.4/PN/2021  
Hal : Ijin Penelitian

Ponorogo, 07 Januari 2021

Kepada :

Yth. Kepala Badan Kesatuan Bangsa Dan Politik  
Jl. Aloon-aloon Utara No.6, 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<br>Universitas Muhammadiyah Ponorogo |

Menerangkan bahwa mahasiswa :

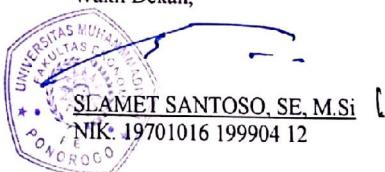
|                 |   |   |
|-----------------|---|---|
| Nama            | : | OKTAVIA IMAN NURANI   |
| NIM             | : | 16441164  |
| Semester        | : | IX  |
| Jurusan         | : | S1-Akuntansi  |
| No. HP          | : | 085861150820  |
| Lokasi/Objek    | : | BKPPD Kabupaten Ponorogo  |
| Lama Penelitian | : | 3 bulan   |
| Bidang          | : | Akuntansi Sektor Publik   |
| Judul Skripsi   | : | Pengaruh Kompetensi Pegawai, Komitmen Organisasi, Sistem Pengendalian Internal dan Pemanfaatan Teknologi Informasi terhadap Kualitas Laporan Keuangan Pemerintah Daerah Kabupaten Ponorogo. |

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

Demikian atas perhatian dan kerjasamanya, kami sampaikan terima kasih.

*Wassalaamualaikum wr. wb.*

Wakil Dekan,





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(SK Nomor : 77/SK/BAN-PT/Ak-PPJ/PT/IV/2020)

Nomor : 11/IV. 4/ PN/2021  
 H a l : Ijin Penelitian

Ponorogo, 4 Januari 2021

Kepada :

Yth. Kepala Badan Kesatuan Bangsa Dan Politik  
 Jl. Aloon-aloon Utara No.6, Ponorogo

*Assalaamualaikum wr. wb.*

Yang bertanda tangan di bawah ini :

|         |   |   |
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| Jabatan | : | Wakil Dekan Fakultas Ekonomi<br>Universitas Muhammadiyah Ponorogo |

Mencangkan bahan mahasiswa :

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| Jurusan         | : | S1-Akuntansi   |
| No. HP          | : | 085861150820   |
| Lokasi/Objek    | : | SKPD se-Kabupaten Ponorogo   |
| Lama Penelitian | : | 3 bulan  |
| Bidang          | : | Akuntansi Sektor Publik  |
| Judul Skripsi   | : | Pengaruh Kompetensi Pegawai, Komitmen Organisasi, Sistem Pengendalian Internal, dan Pemanfaatan Teknologi Informasi Terhadap Kualitas Laporan Keuangan Pemerintah Daerah Kabupaten Ponorogo. |

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

Demikian atas perhatian dan kerjasamanya, kami sampaikan terima kasih.

*Wassalaamualaikum wr. wb.*

Wakil Dekan,  
SLAMET SANTOSO, SE, M.Si  
 NIK. 19701016 199904 12



**PEMERINTAH KABUPATEN PONOROGO  
BADAN KESATUAN BANGSA DAN POLITIK  
Jalan Aloon-aloon Utara Nomor 6 Telepon (0352) 483852  
PONOROGO**

Kode Pos 63413

**R E K O M E N D A S I**

Nomor : 072 / 08 / 405.28 / 2021

Berdasarkan surat dari Dekan Fakultas Ekonomi Universitas Muhammadiyah Ponorogo, tanggal 04 Januari 2021, Nomor: 11/IV.4/PN/2021, Perihal Permohonan Ijin Penelitian.

Dengan ini Kepala Badan Kesatuan Bangsa Dan Politik Kabupaten Ponorogo Memberikan Rekomendasi Kepada :

|   |   |  |
|---|---|--|
| Nama Peneliti   | : | <b><u>OKTAVIA IMAN NURANI.</u></b>   |
|   |   | Mhs. Fakultas Ekonomi Universitas Muhammadiyah Ponorogo.   |
| Alamat  | : | Dukuh Banyu Panguripan RT. 01 RW. 02 Desa. Koripan Kec. Bungkal Kab. Ponorogo  |
| Thema/Acara Survey/Research/<br>PKL/Pengumpulan Data/Magang | : | <b><i>"Pengaruh Kompetensi Pegawai, Komitmen Organisasi, Sistem Pengendalian Internal, dan Pemanfaatan Teknologi Informasi Terhadap Kualitas Laporan Keuangan Pemerintah Daerah Kabupaten Ponorogo".</i></b> |
| Daerah/Tempat dilakukan PKN/<br>Survey/Pengumpulan Data     | : | SKPD se-Kabupaten Ponorogo   |
| Tujuan Penelitian   | : | Tugas Skripsi  |
| Lamanya   | : | 3 (Tiga) Bulan Mulai Tanggal Surat Dikeluarkan.  |
| Bidang Penelitian / Magang/PKL                              | : | Akuntansi Sektor Publik  |
| Status Penelitian   | : | Baru   |
| Nama Penanggung Jawab /<br>Koordinator Penelitian           | : | <b><u>SLAMET SANTOSO, SE., M.Si.</u></b>   |
|   |   | Wakil Dekan Fakultas Ekonomi UNMUH Ponorogo  |
| Anggota / Peserta   | : | -  |
| Nama Lembaga  | : | Universitas Muhammadiyah Ponorogo.   |

Dengan ketentuan-ketentuan sebagai berikut:

1. Harus Melaksanakan Protokoler Kesehatan Covid 19 ;
2. Dalam jangka waktu 1 X 24 jam setelah tiba di tempat yang dituju diwajibkan melaporkan kedatangannya kepada Camat setempat;
3. Mentaati ketentuan- ketentuan yang berlaku dalam Daerah Hukum Pemerintah setempat;
4. Menjaga tata tertib, keamanan, kesopanan dan kesuisilaan serta menghindari pernyataan baik dengan lisan ataupun tulisan / lukisan yang dapat melukai / menyinggung perasaan atau menghina Agama, Bangsa dan Negara dari suatu golongan penduduk;
5. Tidak diperkenankan menjalankan kegiatan-kegiatan diluar ketentuan-ketentuan yang telah ditetapkan seperti tersebut diatas;
6. Setelah berakhirnya dilakukan Survey / Research / PKL diwajibkan terlebih dahulu melaporkan kepada Pejabat Pemerintah setempat mengenai selesainya pelaksanaan Survey / Research / PKL, sebelum meninggalkan daerah tempat Survey / Research / PKL;
7. Dalam jangka waktu 1 (satu) bulan setelah selesai dilakukan Survey / Research / PKL diwajibkan memberikan laporan tentang pelaksanaan dan hasil-hasilnya kepada:  
- Kepala Badan Kesatuan Bangsa Dan Politik Kabupaten Ponorogo;
8. Surat Keterangan ini akan dinyatakan tidak berlaku apabila ternyata bahwa pemegang Surat Keterangan ini tidak memenuhi ketentuan-ketentuan sebagaimana tersebut diatas.

Demikian untuk menjadikan perhatian dan guna seperlunya.

Ponorogo 07 Januari 2021

a.n. KEPALA BADAN KESATUAN BANGSA DAN POLITIK  
KABUPATEN PONOROGO



**Tembusan :**  
Yth. Dekan Fakultas Ekonomi  
UNMUH Ponorogo.

Penata Tingkat I  
NIP. 19631023 198603 1 020





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(SK Nomor : 77/SK/BAN-PT/Ak-PPJ/PT/IV/2020)

**BERITA ACARA BIMBINGAN SKRIPSI**

- |                               |   |  |
|-------------------------------|---|--|
| 1. Nama Mahasiswa             | : | OKTAVIA IMAN NUARANI   |
| 2. NIM                        | : | 16441164   |
| 3. Jurusan                    | : | Akuntansi S-1  |
| 4. Bidang                     | : | Akuntansi Sektor Publik  |
| 5. Alamat                     | : | Ds. Koripan, Kec. Bungkal, Kab. Ponorogo   |
| 6. Judul Skripsi              | : | Pengaruh Kompetensi Pegawai, Komitmen Organisasi, Sistem Pengendalian Intern dan Pemanfaatan Teknologi Informasi terhadap Kualitas Laporan Keuangan Pemerintah Daerah Kabupaten Ponorogo |
| 7. Masa Pembimbingan          | : | September 2020 s/d Agustus 2021  |
| 8. Tanggal Mengajukan Skripsi | : |  |
| 9. Konsultasi                 | : |  |

| Tanggal Disetujui | BAB                   | Paraf Pembimbing |
|-------------------|-----------------------|------------------|
| 17/09/2020        | Kursi Proyek          |                  |
| 27/09/2020        | Bab 1 - 3             |                  |
| 11/10/2020        | AC Proyek             |                  |
| 26/10/2020        | Bab 1 - 3             |                  |
| 10/11/2020        | " acc.                |                  |
| 11/11/2020        | Kursi Bab I, II, III  |                  |
| 02/05/2021        | Bab 4-5               |                  |
| 04/05/2021        | " acc                 |                  |
| 06/05/2021        | Revisi Bab I, II, III |                  |
| 25/05/2021        | Bab I, II, III        |                  |
| 30/05/2021        | AC Bab I, II, III     |                  |
| 01/06/2021        | Revisi Bab IV         |                  |
| 09/06/2021        | Revisi Bab IV         |                  |
| 11/06/2021        | Revisi Bab IV         |                  |
| 15/06/2021        | Revisi Bab IV         |                  |
| 21/06/2021        | Cekting file          |                  |
| 23/06/2021        | AC topo               |                  |
|                   |                       |                  |
|                   |                       |                  |
|                   |                       |                  |
|                   |                       |                  |