

## **Hasil Wawancara**

### **Gambaran umum pengelolaan anggaran pendapatan dan belanja MTs Negeri di Kabupaten Bantul:**

Pengelolaan anggaran pendapatan dan belanja madrasah meliputi perencanaan, pelaksanaan, dan pertanggungjawaban. Sumber dana yang diperoleh madrasah berasal dari pemerintah yang disalurkan melalui APBN (anggaran pendapatan dan belanja negara) dan masyarakat. Dalam hal ini terdapat DIPA (Daftar isian pelaksanaan anggaran) yang merupakan dokumen pedoman atau acuan pengguna anggaran dalam melaksanakan kegiatan pemerintahan sebagai pelaksanaan APBN.

Menurut Peraturan Menteri Agama Republik Indonesia No 63 Tahun 2016 pengguna anggaran adalah menteri agama sebagai pejabat pemegang kewenangan penggunaan anggaran Kementerian agama. Sedangkan madrasah merupakan unit organisasi yang melaksanakan kegiatan kementerian agama yang sering disebut satuan kerja memiliki kewenangan dan tanggung jawab dalam hal penggunaan anggaran serta kepala Madrasah Tsanawiyah berlaku sebagai kuasa pengguna anggaran madrasah.

Sumber dana berasal dari masyarakat yang dimaksudkan untuk pembiayaan madrasah dapat dikelola oleh komite berdasarkan musyawarah dan mufakat. Pihak madrasah tidak diperbolehkan melakukan pungutan dan tidak berwenang dalam hal pengelolaan dana dari masyarakat. Menurut Peraturan Menteri Agama Republik Indonesia No 63 Tahun 2016 pembiayaan madrasah yang dikelola oleh komite madrasah dipergunakan dalam rangka pemenuhan standar nasional pendidikan. Pembiayaan madrasah yang bersumber dari masyarakat tidak boleh dibebankan kepada peserta didik atau orang tua wali yang tidak mampu secara finansial, jadi dapat dikatakan sumbangan sukarela atau sesuai kemampuan orang tua/ wali. Dana tersebut tidak boleh digunakan untuk pembiayaan penerimaan peserta didik, penilaian hasil belajar peserta didik dari satuan pendidikan, dan/atau untuk

kesejahteraan anggota komite satuan pendidikan atau lembaga representasi pemangku kepentingan satuan pendidikan baik langsung maupun tidak langsung.

### ***Transparancy (Keterbukaan)***

1. Apakah ada tugas pokok dan fungsi dari pelaksana pengelolaan Anggaran pendapatan dan belanja madrasah? Peraturan apa saja yang menjadi pedoman dalam pelaksanaan pengelolaan APBM? Apakah tanggungjawab masing-masing sudah terlaksana dengan baik? Apakah ada overlapping tugas pokok dan fungsi masing-masing pelaksana?

Jawaban : Dalam hal pelaksana pengelola anggaran telah sesuai peraturan yang berlaku yaitu, Kepala Madrasah berlaku sebagai kuasa pengguna anggaran dibantu Kepala Tata Usaha sebagai pelaksana pengguna anggaran dan bendahara. Pelaksanaan telah sesuai dengan tugas pokok, fungsi, serta tanggungjawab masing-masing dan terlaksana dengan baik.

2. Bagaimana mekanisme publikasi kebijakan publik madrasah ?

Jawaban: publikasi kebijakan publik madrasah menggunakan beberapa media, antara lain: brosur, leaflet, pusat informasi, liputan media, website, papan pengumuman, koran lokal. Prinsip transparansi meliputi keterbukaan informasi atau tersedianya informasi untuk *stakeholder*. Dalam publikasi kebijakan publik MTS Negeri Se Kabupaten Bantul kepada komite dalam hal keuangan yang bersumber dari negara hanya melalui informasi secara lisan ketika rapat komite berlangsung.

3. Apa saja informasi yang disajikan?

Jawaban: Informasi yang disajikan meliputi laporan keuangan secara umum atas pengelolaan APBM dan perkembangan pelaksanaan, misalnya alokasi anggaran, perkembangan pengelolaan APBM, revisi alokasi anggaran, dan sebagainya.

4. Bagaimana mekanisme penanganan keluhan?

Jawaban: penanganan keluhan dalam hal keuangan langsung secara lisan ketika rapat komite sedang berlangsung dan dimusyawarahkan dengan seluruh peserta rapat.

5. Bagaimana penyajian laporan keuangan madrasah?

Jawaban: Laporan atas pengelolaan anggaran pendapatan dan belanja MTS Negeri di Kabupaten Bantul meliputi laporan pertanggungjawaban kepada negara setiap awal bulan, laporan pertanggungjawaban bantuan operasional sekolah setiap triwulan dan sebagainya. Laporan pertanggungjawaban kepada negara dilakukan secara online melalui aplikasi yang telah dipersiapkan sehingga penyajian data anggaran antara pendapatan, belanja langsung, dan tidak langsung telah dipisahkan secara baik.

6. Apa kaitan APBM dengan tujuan jangka panjang madrasah?

Jawaban: tujuan jangka panjang diwujudkan secara bertahap dengan sumber dana APBM.

Apakah tujuan dinyatakan secara jelas?

Jawaban: iya

7. Bagaimana penyajian data anggaran antara pendapatan, belanja langsung dan tidak langsung?

Jawaban: Laporan pertanggungjawaban kepada negara dilakukan secara online melalui aplikasi yang telah dipersiapkan sehingga penyajian data anggaran antara pendapatan, belanja langsung, dan tidak langsung telah dipisahkan secara baik.

8. Bagaimana sistem akuntansi untuk pengelolaan keuangan madrasah?

Jawaban: Seluruh laporan keuangan madrasah dilaporkan secara online diawasi secara ketat sehingga sistem akuntansi untuk pengelolaan keuangan madrasah dapat dikatakan telah berjalan dengan baik.

9. Apakah pelaksanaan APBM selalu diawasi oleh komite dan mendapat pemeriksaan dari BPKP/BPK?

Jawaban: MTS Negeri di Kabupaten Bantul dalam hal pelaksanaan anggaran serta pertanggungjawabannya diawasi oleh komite madrasah dan beberapa pihak yang terkait. Namun untuk laporan pengelolaan dana yang rinci dan secara tertulis terkait dana yang berasal dari negara tidak disampaikan kepada komite madrasah. Orang tua siswa hanya menerima laporan secara lisan tentang perkembangan penggunaan dana tersebut. Hal tersebut dikarenakan di dalam sebuah madrasah terdapat dua bendahara, yaitu bendahara madrasah dan bendahara komite. Uang yang berasal dari komite dan negara tidak boleh dicampur untuk mendanai sebuah kegiatan atau pembangunan. Jadi yang disampaikan secara rinci kepada madrasah hanya laporan keuangan yang berasal dari komite.

10. Apakah laporan pelaksanaan selalu dsampaikan secara berkala kepada komite madrasah dan Kandepag/Kakanwil?

Jawaban: iya

11. Apakah hasil yang telah dicapai untuk program jangka panjang selalu disajikan dalam Laporan Pertanggungjawaban (LPJ) Kepala Madrasah?

Jawaban: iya

### ***Accountability (Akuntabilitas)***

1. Apakah dalam penyusunan Anggaran Pendapatan dan Belanja Madrasah (APBM) selalu tepat waktu?

Jawaban: Penyusunan rencana anggaran pendapatan dan belanja madrasah merupakan langkah awal dalam pengelolaan keuangan. MTs Negeri di Kabupaten Bantul telah tepat waktu dalam penyusunan rencana anggaran yaitu setiap akhir tahun karena ketika ada keterlambatan akan mendapatkan semacam teguran atau peringatan dari pusat. Dalam hal penyusunan rencana anggaran menyeimbangkan antara aspirasi pihak pengelola dan

komite madrasah. Perubahan anggaran sering terjadi karena beberapa faktor, oleh karena itu pihak madrasah selalu berdiskusi dengan pihak-pihak yang terkena pengaruh termasuk karyawan, guru, dan komite

2. Apakah dalam proses penyusunan Anggaran Pendapatan dan Belanja Madrasah menyeimbangkan antara aspirasi pihak madrasah dan Komite?

Jawaban: iya

3. Apakah dalam proses penyusunan anggaran pendapatan dan belanja madrasah :  
Merupakan kompromi antara pihak madrasah dan komite madrasah

Jawaban: iya

Merupakan aspirasi komite madrasah

Jawaban: iya

Mempertimbangkan kepentingan guru:

Jawaban: iya

4. Apakah terdapat keterlibatan komite madrasah dalam penyusunan APBM?

Jawaban: iya

5. Pertimbangan ekonomi dan efisiensi dalam penentuan alokasi bagi setiap item belanja?  
Dana yang termasuk dalam APBM digunakan untuk pembangunan fisik dan non fisik, sehingga ada beberapa program pembangunan yang diselesaikan secara bertahap. Pembangunan yang dikerjakan secara bertahap secara berkala ditinjau oleh Kementerian Agama Kantor wilayah Yogyakarta dan pihak yang berwenang
6. Apakah dilakukan konsultasi dengan para guru dan komite berkaitan dengan perubahan anggaran madrasah?

Jawaban: iya

7. Apakah dilakukan penyampaian laporan realiasi APBM kepada komite madrasah dan Kandepag/ Kakanwil?

Jawaban: iya

8. Apakah penyampaian laporan keuangan rutin (bulanan, triwulan, semester) kepada Kandepag / Kakanwil dilakukan tepat waktu?

Jawaban: tepat waktu

9. Apakah penyelenggaraan rapat dihadiri oleh komite madrasah?

Jawaban: iya

10. Bagaimana isi laporan realisasi APBM kepada komite madrasah dan Kandepag/ Kakanwi?

Jawaban: laporan penggunaan dana beserta bukti-bukti administrasi.

11. Apakah selalu diadakan rapat dengan para guru dan komite untuk membahas laporan keuangan madrasah yang diajukan madrasah?

Jawaban: Secara berkala pengelola madrasah juga melaporkan hasil kerjanya berupa laporan keuangan kepada komite dalam rapat rutin yang diadakan setiap satu semester sekali atau ketika ada hal yang harus musyawarahkan. Pihak komite diberikan kesempatan untuk memverifikasi laporan keuangan madrasah

Apakah ada kesempatan bagi komite madrasah untuk memverifikasi laporan keuangan madrasah?

Jawaban: ada

### ***Responsibility (Pertanggungjawaban)***

1. Bagaimana alur dan prosedur dalam pelayanan keuangan?

Jawaban: Madrasah Tsanawiyah Negeri di Kabupaten Bantul dalam pengelolaann anggaran pendapatan dan belanja berpedoman pada beberapa peraturan yang relevan. Peraturan tersebut meliputi Peraturan Menteri Agama Republik Indonesia Nomor 63 Tahun 2016 tentang pejabat perbendaharaan negara pada kementarian agama dan Keputusan Direktur Jenderal Pendidikan Islam Nomor 7381 tahun 2016 tentang petunjuk teknis bantuan operasional sekolah pada madrasah tahun anggaran 2017. Dengan adanya pedoman berupa peraturan yang berlaku maka madrasah mempunyai batas-batas dalam pengelolaan dan pelayanan.

2. Apakah terdapat alur dan prosedur yang jelas dalam pelayanan kegiatan belajar dan mengajar? Apakah Guru mengajar sesuai dengan prosedur?

Jawaban: iya, MTs Negeri di Kabupaten Bantul telah memiliki alur dan prosedur yang jelas dalam pelayanan kegiatan belajar mengajar, administrasi, dan keuangan. Setiap bagian dikelola secara terpisah oleh pegawai yang kompeten dibidangnya dan tidak terdapat pegawai yang rangkap tugas dan wewenang.

3. Apakah persyaratan mengenai alur pelayanan sudah jelas?

Jawaban: iya jelas.

4. Apakah terdapat pemisahan tugas dan wewenang setiap penyelenggara madrasah?

Jawaban: iya. Bagian keuangan madrasah yang berasal dari pemerintah dikerjakan oleh satu bendahara madrasah, sedangkan sumber dana dari komite hanya dikelola oleh bendahara komite. Madrasah Tsanawiyah Negeri di Kabupaten Bantul dalam menanggapi keluhan dari komite mengenai anggaran melalui rapat komite dan tidak menggunakan kotak saran.

### ***Independency (Kemandirian)***

1. Apakah guru bersifat independen dalam melakukan pelayanan terhadap siswa dan orangtua?
2. Apakah penyelenggara madrasah (kepala madrasah dan guru) dalam menjalankan tugas bebas dari kepentingan pribadi maupun pihak lain tidak dikendalikan atau dipengaruhi oleh pihak lain untuk membatasi segala kegiatan tersebut?
3. Apakah pelaporan pertanggungjawaban bebas dari kewajiban pihak lain untuk mempengaruhi fakta-fakta yang dilaporkan?

Jawaban: Madrasah merupakan organisasi atau lembaga nirlaba, hal tersebut berarti bahwa sumber dana tidak berasal dari kegiatan ekonomi produktif atau seluruh sumber dana hanya dari pemerintah. Demikian pula dengan pihak penyelenggara tidak mendapatkan keuntungan pribadi dari adanya kegiatan madrasah. Seluruh penyelenggara yang terdiri dari kepala, karyawan, dan guru madrasah dituntut untuk independen dalam bertugas. Penyelenggara madrasah menjalankan tugas bebas dari kepentingan pribadi maupun pihak lain serta tidak dikendalikan atau dipengaruhi oleh pihak lain untuk membatasi kegiatan tersebut. Pada saat pelaporan pertanggungjawaban bebas dari kewajiban pihak lain untuk mempengaruhi fakta yang akan dilaporkan. Penentuan alokasi anggaran telah ditetapkan dari awal pengajuan rencana anggaran dan tidak dipengaruhi oleh pihak-pihak tertentu untuk diadakannya pengalihan alokasi anggaran. Tetapi ketika terdapat hal-hal yang mendesak dapat dilakukan revisi anggaran dan sudah menjadi keputusan bersama antara pihak penyelenggara dan komite madrasah.



### ***Fairness (Kesetaraan dan Kewajaran)***

1. Apakah kebijakan pengelolaan keuangan diprioritaskan kepada pemenuhan kebutuhan dasar madrasah?

Jawaban: Kebijakan pengelolaan keuangan seharusnya disesuaikan dengan kebutuhan yang dianggap penting terlebih dahulu. Pada MTs Negeri di Kabupaten Bantul dalam hal kebijakan pengelolaan anggaran pendapatan dan belanja diprioritaskan untuk pemenuhan kebutuhan dasar madrasah. Dana yang berasal dari pemerintah digunakan sesuai rencana anggaran yang telah ditetapkan diawal tahun. Jika terdapat sisa dana maka akan dikembalikan ke pemerintah, tidak bisa dialihkan untuk memenuhi kebutuhan lain. Dalam rencana alokasi anggaran ditentukan sesuai dengan kebutuhan masing-masing madrasah, namun ketika realisasi anggaran ditentukan oleh pemerintah pusat. Realisasi anggaran dari pusat jika tidak sesuai dengan yang dibutuhkan madrasah maka tidak bisa dialih alokasi, namun dapat dilakukan revisi anggaran dengan prosedur yang telah ditetapkan.

2. Apakah madrasah mendorong dan memberikan motivasi kepada pemerintah dan masyarakat yang mampu untuk memberikan subsidi kepada siswa miskin? Apakah madrasah memberikan beasiswa khusus dan pembinaan khusus bagi siswa kurang mampu?

Jawaban: Prinsip kewajaran dan kesetaraan yang terkait dengan pemenuhan hak dan kewajiban meliputi penanganan siswa yang dianggap kurang mampu. Pihak madrasah cenderung tidak terlalu memperhatikan hal tersebut, karena semua siswa baik mampu atau kurang mampu tidak membayar uang sekolah. Siswa yang memenuhi kriteria kurang mampu diajukan untuk memperoleh dana khusus dari pemerintah, misalnya BSM yang digunakan untuk pengadaan peralatan pribadi berkaitan dengan proses belajar. Namun terdapat beberapa madrasah yang menganjurkan kepada wali siswa yang mampu

dalam hal finansial untuk memberikan sumbangan seikhlasnya dengan tidak ditentukan jumlah dan batas waktu pembayaran. Dana tersebut sebagian disalurkan untuk santunan bagi siswa yang kurang mampu, misal pada hari raya idhul fitri, dan sebagainya. Namun dana yang berasal dari komite, dikumpulkan dan dikelola sendiri serta disalurkan sesuai hasil musyawarah komite oleh bendahara komite. Pihak madrasah tidak berwenang untuk mengelola dana yang berasal dari komite.

**Kesesuaian pengelolaan Anggaran Pendapatan dan Biaya Madrasah (APBM) dengan Peraturan Gubernur Daerah Istimewa Yogyakarta Nomor 25 Tahun 2014.**

1. Apakah madrasah tertib dalam hal pengelolaan keuangan tepat waktu dan tepat guna serta didukung dengan bukti-bukti administrasi yang dapat dipertanggungjawabkan?

Jawaban: Madrasah Tsanawiyah Negeri di Kabupaten Bantul telah memenuhi kriteria untuk dapat dinyatakan tertib karena pengelolaan keuangan didukung dengan bukti administrasi yang dapat dipertanggungjawabkan secara tepat waktu dan tepat guna.

2. Apakah terdapat struktur organisasi yang jelas dalam madrasah dan tidak ada tugas dan wewenang ganda pada struktur organisasi?

Jawaban: Dalam MTs tersebut terdapat struktur organisasi yang jelas dan tidak ada tugas dan wewenang ganda.

3. Apakah bagian akuntansi dikerjakan oleh karyawan berlatar belakang pendidikan akuntansi atau pernah mengikuti pelatihan akuntansi?

Jawaban: pada bagian keuangan dikerjakan oleh mayoritas pegawai yang tidak memiliki latar belakang pendidikan namun telah mengikuti pelatihan dalam hal pengelolaan dan pertanggungjawaban keuangan. Pertanggungjawaban keuangan kepada pemerintah berupa laporan keuangan berbasis aplikasi dan setiap pegawai bagian keuangan diwajibkan mengikuti sosialisasi atau pelatihan setiap terdapat aplikasi baru.

4. Apakah terdapat rotasi jabatan secara periodik?

Jawaban: Rotasi jabatan dilakukan secara kondisional sesuai dengan kebutuhan madrasah dan kewenangan kementerian agama kantor wilayah Daerah Istimewa Yogyakarta.

Kepada Yth:

Bapak/Ibu

Penyelenggara Madrasah (Kepala Madrasah dan Guru) dan Komite Madrasah (Orang tua siswa) pada Madrasah Tsanawiyah Negeri di Kabupaten Bantul

Dengan Hormat,

Sehubungan dengan penyelesaian tugas akhir atau skripsi yang sedang saya lakukan pada Madrasah Tsanawiyah Negeri di Kabupaten Bantul, maka saya melakukan penelitian dengan judul : “Analisis *Good Governance* dalam Pengelolaan Anggaran Pendapatan dan Belanja Madrasah Tsanawiyah Negeri di Kabupaten Bantul (Studi Kasus pada Madrasah Tsanawiyah Negeri di Kabupaten Bantul).”

Adapun salah satu cara untuk mendapatkan data adalah dengan menyebarkan kuesioner kepada responden. Untuk itu, dengan kerendahan hati saya memohon kesediaan Bapak/Ibu untuk mengisi kuesioner ini sebagai data yang akan dipergunakan dalam penelitian. Dalam rangka penelitian ini saya menjamin kerahasiaan identitas responden dan data hanya untuk keperluan penyelesaian tugas akhir atau skripsi ini. Atas kesediaan dan kerjasama Bapak/Ibu, saya mengucapkan terima kasih.

Yogyakarta, 31 Januari 2017

Peneliti,

Endri Hidayahni

NIM. 20130420176

## **PETUNJUK PENGISIAN KUISIONER**

1. Mohon dengan hormat, bantuan, dan kesediaan Bapak/Ibu untuk menjawab seluruh pertanyaan dalam kuesioner ini.
2. Beri tanda centang (  $\surd$  ) pertanyaan berikut yang sesuai dengan keadaan yang sesungguhnya pada kolom yang tersedia.
3. Ada 5 (lima) pilihan jawaban yang tersedia untuk masing–masing pertanyaan, yaitu:
  - a) Sangat Tidak Setuju (STS)
  - b) Tidak Setuju (TS)
  - c) Kurang Setuju (KS)
  - d) Setuju (S)
  - e) Sangat Setuju (SS)

1. Good governance (Tata kelola yang baik)

a) *Transparancy* (Keterbukaan Informasi)

| NO  | PERTANYAAN   | STS | TS | KS | S | SS |
|---|--|-----|----|----|---|----|
| <b>I. Indikator: Kejelasan antara Peran dan Tanggungjawab Pengelola Keuangan Madrasah.</b>      |  |     |    |    |   |    |
| 1   | Tugas pokok dan fungsi serta tanggungjawab masing-masing pengelola keuangan telah terdefinisi dengan jelas.                    |     |    |    |   |    |
| 2   | Tidak ada <i>overlapping</i> tugas pokok dan fungsi masing-masing pelaksana pengelolaan keuangan.                              |     |    |    |   |    |
| <b>II. Indikator: Ketersediaan Informasi untuk Publik.</b>                                      |  |     |    |    |   |    |
| 3   | Ketersediaan informasi mengenai APBM untuk <i>stakeholders</i> madrasah.   |     |    |    |   |    |
| 4   | Informasi mengenai laporan pertanggungjawaban APBM telah tersedia untuk <i>stakeholders</i> madrasah.                          |     |    |    |   |    |
| 5   | Tersedia data realiasi anggaran satu tahun sebelumnya sebagai pembanding.  |     |    |    |   |    |
| 6   | Laporan keuangan madrasah telah disajikan secara wajar dan memadai.  |     |    |    |   |    |
| <b>III. Indikator: Penyusunan, Pelaksanaan, Dan Pelaporan Anggaran Madrasah Secara Terbuka.</b> |  |     |    |    |   |    |
| 7   | APBM dipersiapkan dalam rangka mencapai tujuan jangka panjang madrasah.  |     |    |    |   |    |
| 8   | Tujuan program dinyatakan dengan jelas.  |     |    |    |   |    |
| 9   | Data anggaran telah dipisahkan dengan jelas antara pendapatan, belanja tidak langsung dan belanja langsung.                    |     |    |    |   |    |
| 10  | Sistem akuntansi yang tersedia sudah memadai untuk pengelolaan keuangan Madrasah.  |     |    |    |   |    |
| 11  | Pelaksanaan APBM selalu mendapat pengawasan dari Komite madrasah.  |     |    |    |   |    |
| 12  | Pelaksanaan APBM selalu mendapat pemeriksaan oleh BPKP/BPK.  |     |    |    |   |    |
| 13  | Laporan pelaksanaan APBM secara berkala selalu disampaikan kepada Komite Madrasah dan Kandepag/Kakanwil.                       |     |    |    |   |    |
| 14  | Laporan pelaksanaan APBM secara berkala selalu disampaikan kepada Kandepag/Kakanwil.   |     |    |    |   |    |
| <b>IV. Indikator: Jaminan atas Integritas Madrasah.</b>   |  |     |    |    |   |    |
| 15  | Hasil yang telah dicapai untuk program jangka panjang selalu disajikan dalam Laporan Pertanggungjawaban (LPJ) Kepala Madrasah. |     |    |    |   |    |
| 16  | Pengelolaan keuangan sudah sesuai dengan ketentuan yang berlaku.   |     |    |    |   |    |
| 17  | Bendahara memberikan informasi yang wajar kepada para guru dalam pengelolaan keuangan.   |     |    |    |   |    |

| NO   | PERTANYAAN   | STS | TS | KS | S | SS |
|--|--|-----|----|----|---|----|
| <b>V. Indikator: Jaminan atas Integritas Madrasah.</b> |  |     |    |    |   |    |
| 18   | Orang tua siswa melalui Komite madrasah diberikan kemudahan dalam mendapatkan informasi yang wajar tentang pengelolaan keuangan. |     |    |    |   |    |
| 19   | Laporan keuangan madrasah bisa di minta oleh komite madrasah kepada kepala madrasah  |     |    |    |   |    |

**b) Accountability (Akuntabilitas)**

| NO   | PERTANYAAN   | STS | TS | KS | S | SS |
|--|--|-----|----|----|---|----|
| <b>I. Indikator : Kualitas dalam Penyusunan Anggaran Pendapatan Dan Belanja Madrasah (APBM).</b> |  |     |    |    |   |    |
| 1  | Penyusunan Anggaran Pendapatan dan Belanja Madrasah (APBM) selalu tepat waktu dan menyeimbangkan antara aspirasi pihak madrasah dan Komite Madrasah. |     |    |    |   |    |
| 2  | Dalam proses penyusunan anggaran pendapatan dan belanja madrasah merupakan kompromi antara pihak madrasah dan komite madrasah.                       |     |    |    |   |    |
| 3  | Dalam proses penyusunan anggaran pendapatan dan belanja madrasah merupakan aspirasi komite madrasah dan mempertimbangkan merupakan kepentingan guru. |     |    |    |   |    |
| 4  | Keterlibatan komite madrasah dalam penyusunan APBM.  |     |    |    |   |    |
| 5  | Pertimbangan ekonomi dalam penentuan alokasi bagi setiap item belanja.   |     |    |    |   |    |
| 6  | Pertimbangan efisiensi dalam penentuan alokasi bagi setiap item belanja.   |     |    |    |   |    |
| 7  | Konsultasi dengan para guru dan komite berkaitan dengan perubahan anggaran madrasah.   |     |    |    |   |    |
| 8  | Penyampaian laporan realiasi APBM kepada komite madrasah dan Kandepag/ Kakanwil.   |     |    |    |   |    |
| <b>II. Indikator: Laporan Keuangan secara Periodik dan Tahunan.</b>                              |  |     |    |    |   |    |
| 9  | Penyampaian laporan realiasi APBM kepada Kandepag.   |     |    |    |   |    |
| 10   | Penyampaian laporan realiasi APBM kepada Kakanwil.   |     |    |    |   |    |
| 11   | Penyampaian laporan keuangan rutin (bulanan, triwulan, semester) kepada Kandepag / Kakanwil tepat waktu.   |     |    |    |   |    |
| 12   | Penyelenggaraan rapat dihadiri oleh komite madrasah.   |     |    |    |   |    |
| 13   | Isi laporan realisasi APBM kepada komite madrasah dan Kandepag/ Kakanwil telah sesuai dengan peraturan yang berlaku.                                 |     |    |    |   |    |

| NO   | PERTANYAAN   | STS | TS | KS | S | SS |
|--|--|-----|----|----|---|----|
| <b>III. Indikator: Jaminan atas Integritas Madrasah.</b>           |  |     |    |    |   |    |
| 14   | Selalu diadakan rapat dengan para guru untuk membahas laporan keuangan madrasah yang diajukan madrasah.  |     |    |    |   |    |
| <b>IV. Indikator: Laporan Keuangan secara Periodik dan Tahunan</b> |  |     |    |    |   |    |
| 15   | Selalu diadakan rapat dengan komite madrasah untuk membahas laporan keuangan yang diajukan madrasah dan memberi kesempatan komite untuk memverifikasi laporan keuangan madrasah. |     |    |    |   |    |
| 16   | Tanggapan dan tindak lanjut dari pihak madrasah atas keluhan dan saran dari <i>stakeholders</i> madrasah terkait dengan laporan keuangan madrasah.                               |     |    |    |   |    |
| <b>V. Indikator : Akuntabilitas Secara Keseluruhan.</b>            |  |     |    |    |   |    |
| 17   | Menurut saya, pihak madrasah telah berperan besar dalam mengupayakan terselenggaranya pengelolaan keuangan madrasah yang bisa dipertanggungjawabkan kepada <i>stakeholders</i> . |     |    |    |   |    |

c) *Responsibility* (Pertanggungjawaban)

| NO  | PERTANYAAN  | STS | TS | KS | S | SS |
|---|---|-----|----|----|---|----|
| <b>I. Indikator: Prosedur pelayanan</b>             |   |     |    |    |   |    |
| 1   | Terdapat alur dan prosedur yang jelas dalam pelayanan keuangan.   |     |    |    |   |    |
| 2   | Terdapat alur dan prosedur yang jelas dalam pelayanan kegiatan belajar dan mengajar.                          |     |    |    |   |    |
| 3   | Guru mengajar sesuai dengan prosedur.   |     |    |    |   |    |
| 4   | Bagian keuangan melayani sesuai dengan prosedur.  |     |    |    |   |    |
| <b>II. Indikator: Persyaratan pelayanan</b>         |   |     |    |    |   |    |
| 5   | Terdapat persyaratan yang jelas dan konsisten mengenai alur pelayanan.  |     |    |    |   |    |
| 6   | Persyaratan pelayanan oleh penyelenggara madrasah dilakukan secara konsisten.                                 |     |    |    |   |    |
| <b>III. Indikator: Kejelasan petugas pelayanan</b>  |   |     |    |    |   |    |
| 7   | Terdapat pemisahan tugas dan wewenang setiap penyelenggara madrasah.  |     |    |    |   |    |
| <b>IV. Indikator: Kecepatan Pelayanan</b>           |   |     |    |    |   |    |
| 8   | Penyelenggara madrasah melayani dengan cekatan dan menanggapi keluhan atau kritik dan saran dengan secepatan. |     |    |    |   |    |
| NO  | PERTANYAAN  | STS | TS | KS | S | SS |
| <b>V. Indikator: Kedisiplinan Petugas Pelayanan</b> |   |     |    |    |   |    |
| 9   | Penyelenggara madrasah melayani dengan profesional.   |     |    |    |   |    |
| 10  | Petugas pelayanan datang tepat waktu dan tidak meninggalkan pekerjaannya tanpa keterangan                     |     |    |    |   |    |



d) *Independency* (Kemandirian)

| NO   | PERTANYAAN   | STS | TS | KS | S | SS |
|--|--|-----|----|----|---|----|
| <b>I. Indikator: Hubungan Penyelenggara Sekolah (Kepala, Karyawan, dan Guru) dengan Komite Sekolah (Orangtua Siswa).</b> |  |     |    |    |   |    |
| 1  | Guru tetap bersifat independen dalam melakukan pelayanan terhadap siswa dan orangtua.  |     |    |    |   |    |
| 2  | Dalam melaksanakan tugas, penyelenggara madrasah bertindak secara independen walaupun adanya intimidasi atau pengaruh dari pihak lain dan mempunyai kejujuran yang tinggi. |     |    |    |   |    |
| <b>II. Indikator : Independensi Pelaksanaan Pekerjaan.</b>   |  |     |    |    |   |    |
| 3  | Penyelenggara madrasah dalam menjalankan tugas bebas dari kepentingan pribadi maupun pihak lain untuk membatasi segala kegiatan tersebut.                                  |     |    |    |   |    |
| 4  | Penyelenggara madrasah tidak dikendalikan atau dipengaruhi oleh pihak lain dalam kegiatan yang masih dilakukan.  |     |    |    |   |    |
| <b>III. Indikator: Independensi Laporan Pertanggungjawaban.</b>  |  |     |    |    |   |    |
| 5  | Pelaporan pertanggungjawaban bebas dari kewajiban pihak lain untuk mempengaruhi fakta-fakta yang dilaporkan.   |     |    |    |   |    |
| 6  | Pelaporan bebas dari usaha tertentu untuk mempengaruhi pertimbangan pertanggungjawaban terhadap isi laporan tersebut.  |     |    |    |   |    |

e) *Fairness* (Kesetaraan dan Kewajaran)

| NO   | PERTANYAAN   | STS | TS | KS | S | SS |
|--|--|-----|----|----|---|----|
| <b>I. Indikator: Adanya Kebijakan Pemenuhan Kebutuhan Dasar Sekolah Secara Seimbang.</b> |  |     |    |    |   |    |
| 1  | Kebijakan pengelolaan keuangan diprioritaskan kepada pemenuhan kebutuhan dasar madrasah.   |     |    |    |   |    |
| 2  | Madrasah mendorong dan memberikan motivasi kepada pemerintah dan masyarakat yang mampu untuk memberikan subsidi kepada siswa miskin. |     |    |    |   |    |
| <b>II. Indikator: Tersedianya Layanan/Fasilitas Khusus Bagi Masyarakat Kurang Mampu.</b> |  |     |    |    |   |    |
| 3  | Madrasah memberikan beasiswa khusus bagi siswa kurang mampu.   |     |    |    |   |    |
| 4  | Madrasah memberikan pembinaan khusus untuk siswa kurang mampu.   |     |    |    |   |    |

2. **Kesesuaian pengelolaan Anggaran Pendapatan dan Biaya Madrasah (APBM) dengan Peraturan Gubernur Daerah Istimewa Yogyakarta Nomor 25 Tahun 2014.**

| NO  | PERTANYAAN   | STS | TS | KS | S | SS |
|---|--|-----|----|----|---|----|
| <b>I. Indikator: Berdasarkan Kesesuaian dengan Asas Tertib.</b>   |  |     |    |    |   |    |
| 1   | Madrasah tertib dalam hal keuangan yang dikelola secara tepat waktu dan tepat guna serta didukung dengan bukti-bukti administrasi yang dapat dipertanggungjawabkan |     |    |    |   |    |
| <b>II. Indikator: Kesesuaian dengan Asas Efektif dan Efisien.</b> |  |     |    |    |   |    |
| 2   | Terdapat struktur organisasi yang jelas dalam madrasah dan tidak ada tugas dan wewenang ganda pada struktur organisasi.  |     |    |    |   |    |
| 3   | Bagian akuntansi dikerjakan oleh karyawan berlatar belakang pendidikan akuntansi atau pernah mengikuti pelatihan akuntansi.  |     |    |    |   |    |
| 4   | Terdapat rotasi jabatan secara periodik.   |     |    |    |   |    |

Sumber : Darmawan (2009)

## **IDENTITAS RESPONDEN**

Pertanyaan-pertanyaan tersebut adalah item-item mengenai analisis good governance (tata kelola yang baik) untuk pengelolaan Anggaran Pendapatan dan Belanja Madrasah Tsanawiyah Negeri di Kabupaten Bantul. Untuk itu mohon Bapak/Ibu memberi tanda centang (  ) pada angka 1 sampai 5 dari setiap pertanyaan tersebut sebagaimana mestinya.

Nama Responden :  (\*boleh tidak diisi)

Jenis Kelamin : (  ) Pria (  ) Wanita

Jabatan/Organisasi : (  ) Kepala Madrasah (  ) Guru (  ) Komite madrasah

Umur Responden : (  ) < 20 (  ) 21 - 30 (  ) 31 – 40 (  ) 41 – 50 (  ) ...

Pekerjaan :

Masa Jabatan :

Jenjang Pendidikan : (  ) SD (  ) SLTP (  ) SLTA (  ) Diploma (  ) S1 (  ) S2/S3 (  )

Alamat :

**Data Kuesioner Guru Mts N Wonokromo**

| No | T1 | T2 | T3 | T4 | T5 | T6 | T7 | T8 | T9 | T10 | T11 | T12 | T13 | T14 | T15 | T16 | T17 | T18 | T19 |
|----|----|----|----|----|----|----|----|----|----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 1  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5   | 5   | 4   | 5   | 5   | 5   | 5   | 5   | 5   | 4   |
| 2  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5   | 5   | 4   | 5   | 5   | 5   | 5   | 5   | 5   | 4   |
| 3  | 4  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5   | 5   | 4   | 5   | 5   | 5   | 5   | 5   | 5   | 4   |
| 4  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5   | 5   | 4   | 5   | 5   | 5   | 5   | 5   | 5   | 4   |
| 5  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   |
| 6  | 5  | 4  | 4  | 4  | 5  | 5  | 5  | 5  | 5  | 4   | 5   | 5   | 5   | 5   | 5   | 5   | 5   | 4   | 4   |
| 7  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5   | 5   | 4   | 5   | 5   | 5   | 5   | 5   | 4   | 5   |

**Guru MTs N Pundong**

| No | T1 | T2 | T3 | T4 | T5 | T6 | T7 | T8 | T9 | T10 | T11 | T12 | T13 | T14 | T15 | T16 | T17 | T18 | T19 |
|----|----|----|----|----|----|----|----|----|----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 1  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   |
| 2  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 5   | 4   | 5   | 4   | 5   | 4   | 4   | 4   | 5   |
| 3  | 5  | 4  | 5  | 5  | 4  | 5  | 5  | 5  | 4  | 5   | 5   | 5   | 5   | 5   | 5   | 5   | 4   | 5   | 5   |
| 4  | 4  | 4  | 4  | 4  | 4  | 5  | 4  | 4  | 4  | 3   | 4   | 3   | 4   | 4   | 4   | 4   | 4   | 4   | 5   |
| 5  | 4  | 3  | 4  | 3  | 3  | 3  | 4  | 4  | 4  | 4   | 2   | 3   | 3   | 4   | 3   | 4   | 4   | 3   | 3   |
| 6  | 5  | 5  | 5  | 5  | 5  | 4  | 5  | 5  | 5  | 4   | 4   | 3   | 4   | 4   | 4   | 4   | 4   | 4   | 4   |
| 7  | 5  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   |
| 8  | 4  | 4  | 4  | 4  | 4  | 4  | 5  | 4  | 4  | 5   | 4   | 4   | 5   | 4   | 5   | 5   | 5   | 5   | 4   |
| 9  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 4   | 5   | 5   | 5   | 5   | 5   | 4   | 5   | 4   |
| 10 | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 4   | 5   | 5   | 5   | 5   | 4   | 4   | 4   | 5   |

**Guru MTs N Giriloyo**

| No | T1 | T2 | T3 | T4 | T5 | T6 | T7 | T8 | T9 | T10 | T11 | T12 | T13 | T14 | T15 | T16 | T17 | T18 | T19 |
|----|----|----|----|----|----|----|----|----|----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 1  | 4  | 4  | 4  | 4  | 4  | 4  | 5  | 5  | 4  | 4   | 4   | 3   | 4   | 4   | 4   | 4   | 4   | 4   | 4   |
| 2  | 5  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 4   | 3   | 5   | 5   | 4   | 4   | 4   | 4   | 4   |
| 3  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   |
| 4  | 4  | 4  | 4  | 5  | 4  | 4  | 4  | 5  | 4  | 4   | 4   | 3   | 3   | 4   | 5   | 4   | 4   | 4   | 4   |
| 5  | 4  | 2  | 4  | 4  | 4  | 4  | 4  | 5  | 4  | 4   | 5   | 3   | 4   | 4   | 5   | 4   | 4   | 4   | 4   |

**Guru MTs N Bantul Kota**

| No | T1 | T2 | T3 | T4 | T5 | T6 | T7 | T8 | T9 | T10 | T11 | T12 | T13 | T14 | T15 | T16 | T17 | T18 | T19 |
|----|----|----|----|----|----|----|----|----|----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 1  | 5  | 4  | 4  | 5  | 5  | 4  | 5  | 5  | 4  | 5   | 4   | 5   | 4   | 4   | 5   | 4   | 4   | 4   | 4   |
| 2  | 5  | 4  | 4  | 5  | 5  | 4  | 5  | 5  | 4  | 5   | 4   | 5   | 4   | 4   | 5   | 4   | 4   | 4   | 4   |
| 3  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   |
| 4  | 5  | 4  | 4  | 4  | 4  | 4  | 5  | 5  | 4  | 5   | 4   | 4   | 5   | 4   | 5   | 4   | 4   | 4   | 4   |



**Data Kuesioner Guru MTs N Wonokromo**

| No | A1 | A2 | A3 | A4 | A5 | A6 | A7 | A8 | A9 | A10 | A11 | A12 | A13 | A14 | A15 | A16 | A17 |
|----|----|----|----|----|----|----|----|----|----|-----|-----|-----|-----|-----|-----|-----|-----|
| 1  | 5  | 4  | 4  | 4  | 5  | 5  | 4  | 5  | 5  | 5   | 5   | 5   | 5   | 4   | 4   | 4   | 5   |
| 2  | 5  | 4  | 4  | 4  | 5  | 5  | 4  | 5  | 5  | 5   | 5   | 5   | 5   | 4   | 4   | 4   | 5   |
| 3  | 5  | 4  | 4  | 5  | 5  | 5  | 4  | 5  | 5  | 5   | 5   | 5   | 5   | 4   | 4   | 4   | 5   |
| 4  | 5  | 4  | 3  | 5  | 5  | 5  | 4  | 5  | 5  | 5   | 5   | 5   | 5   | 4   | 4   | 4   | 5   |
| 5  | 5  | 5  | 5  | 5  | 4  | 4  | 5  | 5  | 5  | 5   | 5   | 5   | 5   | 4   | 5   | 5   | 5   |
| 6  | 5  | 5  | 5  | 5  | 4  | 4  | 5  | 5  | 5  | 5   | 5   | 5   | 5   | 4   | 5   | 5   | 5   |
| 7  | 5  | 5  | 3  | 4  | 5  | 5  | 4  | 5  | 5  | 5   | 5   | 5   | 5   | 4   | 4   | 4   | 5   |

**Guru MTs N Pundong**

| No | A1 | A2 | A3 | A4 | A5 | A6 | A7 | A8 | A9 | A10 | A11 | A12 | A13 | A14 | A15 | A16 | A17 |
|----|----|----|----|----|----|----|----|----|----|-----|-----|-----|-----|-----|-----|-----|-----|
| 1  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   |
| 2  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   |
| 3  | 5  | 5  | 4  | 5  | 4  | 4  | 5  | 5  | 5  | 5   | 5   | 5   | 5   | 4   | 5   | 5   | 5   |
| 4  | 5  | 5  | 4  | 4  | 3  | 4  | 5  | 5  | 5  | 5   | 4   | 5   | 5   | 4   | 4   | 4   | 4   |
| 5  | 3  | 3  | 3  | 3  | 3  | 3  | 3  | 3  | 4  | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   |
| 6  | 5  | 5  | 3  | 5  | 4  | 4  | 4  | 4  | 4  | 4   | 4   | 5   | 5   | 4   | 4   | 4   | 4   |
| 7  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   |
| 8  | 5  | 5  | 4  | 5  | 4  | 4  | 4  | 5  | 5  | 5   | 5   | 5   | 5   | 5   | 5   | 5   | 5   |
| 9  | 4  | 4  | 4  | 4  | 4  | 4  | 5  | 5  | 4  | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   |
| 10 | 4  | 4  | 4  | 4  | 4  | 4  | 5  | 5  | 4  | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   |

**Komite MTs N Giriloyo**

| No | A1 | A2 | A3 | A4 | A5 | A6 | A7 | A8 | A9 | A10 | A11 | A12 | A13 | A14 | A15 | A16 | A17 |
|----|----|----|----|----|----|----|----|----|----|-----|-----|-----|-----|-----|-----|-----|-----|
| 1  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 5   | 4   | 4   | 4   | 4   | 4   | 4   |
| 2  | 4  | 4  | 4  | 4  | 4  | 4  | 3  | 4  | 4  | 4   | 4   | 4   | 4   | 3   | 3   | 4   | 4   |
| 3  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   |
| 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   |
| 5  | 5  | 4  | 4  | 5  | 4  | 4  | 4  | 4  | 4  | 5   | 4   | 4   | 4   | 4   | 4   | 4   | 4   |

**Guru MTs N Bantul Kota**



|   |   |   |   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|---|---|---|
| 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 6 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 |
| 7 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |

**Guru MTs N Pundong**

| No | R1 | R2 | R3 | R4 | R5 | R6 | R7 | R8 | R9 | R10 |
|----|----|----|----|----|----|----|----|----|----|-----|
| 1  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   |
| 2  | 4  | 4  | 4  | 4  | 5  | 5  | 5  | 5  | 5  | 5   |
| 3  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 4  | 5  | 4   |
| 4  | 4  | 5  | 4  | 4  | 3  | 4  | 4  | 4  | 4  | 4   |
| 5  | 3  | 4  | 4  | 3  | 3  | 3  | 4  | 4  | 3  | 4   |
| 6  | 5  | 4  | 4  | 4  | 4  | 4  | 4  | 5  | 5  | 4   |
| 7  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   |
| 8  | 5  | 4  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5   |
| 9  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   |
| 10 | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   |

**Guru MTs N Giriloyo**

| No | R1 | R2 | R3 | R4 | R5 | R6 | R7 | R8 | R9 | R10 |
|----|----|----|----|----|----|----|----|----|----|-----|
| 1  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   |
| 2  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   |
| 3  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   |
| 4  | 4  | 4  | 5  | 4  | 4  | 4  | 4  | 3  | 4  | 5   |
| 5  | 5  | 4  | 5  | 4  | 4  | 4  | 4  | 4  | 5  | 5   |

**Guru MTs N Bantul Kota**

| No | R1 | R2 | R3 | R4 | R5 | R6 | R7 | R8 | R9 | R10 |
|----|----|----|----|----|----|----|----|----|----|-----|
| 1  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 4  | 5  | 4   |
| 2  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 4  | 5  | 4   |
| 3  | 5  | 5  | 5  | 5  | 4  | 5  | 4  | 5  | 5  | 5   |
| 4  | 4  | 4  | 5  | 5  | 4  | 4  | 5  | 4  | 4  | 4   |
| 5  | 3  | 4  | 4  | 3  | 3  | 3  | 4  | 3  | 3  | 3   |
| 6  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   |
| 7  | 4  | 4  | 5  | 4  | 4  | 4  | 4  | 4  | 4  | 4   |



| 8                             | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 4  | 4  | 4   |
|-------------------------------|----|----|----|----|----|----|----|----|----|-----|
| 9                             | 5  | 5  | 4  | 4  | 3  | 3  | 4  | 3  | 4  | 3   |
| <b>Guru MTs N Sumberagung</b> |    |    |    |    |    |    |    |    |    |     |
| No                            | R1 | R2 | R3 | R4 | R5 | R6 | R7 | R8 | R9 | R10 |
| 1                             | 5  | 5  | 5  | 4  | 5  | 5  | 5  | 5  | 5  | 5   |
| 2                             | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   |
| 3                             | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   |
| 4                             | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   |
| 5                             | 4  | 4  | 4  | 4  | 4  | 4  | 3  | 4  | 4  | 4   |
| 6                             | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5   |
| 7                             | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5   |
| 8                             | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   |
| 9                             | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   |
| 10                            | 5  | 5  | 5  | 4  | 5  | 5  | 5  | 5  | 5  | 5   |

| <b>Data Kuesioner Guru MTs N Wonokromo</b> |    |    |    |    |    |    |
|--|----|----|----|----|----|----|
| No   | I1 | I2 | I3 | I4 | I5 | I6 |
| 1  | 5  | 5  | 5  | 5  | 5  | 5  |
| 2  | 5  | 5  | 5  | 5  | 5  | 5  |
| 3  | 5  | 5  | 5  | 5  | 5  | 5  |
| 4  | 5  | 5  | 5  | 5  | 5  | 5  |
| 5  | 4  | 4  | 4  | 4  | 4  | 4  |
| 6  | 5  | 5  | 5  | 5  | 5  | 5  |
| 7  | 5  | 5  | 5  | 5  | 5  | 5  |
| <b>Guru MTs N Pundong</b>                  |    |    |    |    |    |    |
| No   | I1 | I2 | I3 | I4 | I5 | I6 |
| 1  | 4  | 4  | 4  | 4  | 4  | 4  |
| 2  | 3  | 4  | 5  | 5  | 4  | 4  |
| 3  | 5  | 5  | 5  | 5  | 5  | 5  |
| 4  | 5  | 4  | 4  | 4  | 4  | 4  |

|    |   |   |   |   |   |   |
|----|---|---|---|---|---|---|
| 5  | 5 | 4 | 4 | 4 | 4 | 4 |
| 6  | 4 | 4 | 4 | 4 | 4 | 4 |
| 7  | 4 | 4 | 4 | 4 | 4 | 4 |
| 8  | 5 | 5 | 5 | 5 | 5 | 5 |
| 9  | 4 | 4 | 4 | 4 | 4 | 4 |
| 10 | 4 | 4 | 4 | 4 | 4 | 4 |

**Guru MTs N Giriloyo**

| No | I1 | I2 | I3 | I4 | I5 | I6 |
|----|----|----|----|----|----|----|
| 1  | 4  | 4  | 4  | 4  | 4  | 4  |
| 2  | 4  | 4  | 4  | 4  | 4  | 4  |
| 3  | 4  | 4  | 4  | 4  | 4  | 4  |
| 4  | 5  | 4  | 4  | 4  | 4  | 4  |
| 5  | 4  | 4  | 4  | 4  | 4  | 4  |

**Guru MTs N Bantul Kota**

| No | I1 | I2 | I3 | I4 | I5 | I6 |
|----|----|----|----|----|----|----|
| 1  | 5  | 4  | 5  | 4  | 5  | 4  |
| 2  | 4  | 4  | 5  | 5  | 5  | 4  |
| 3  | 5  | 4  | 4  | 4  | 4  | 4  |
| 4  | 4  | 4  | 5  | 4  | 5  | 5  |
| 5  | 4  | 4  | 4  | 3  | 3  | 3  |
| 6  | 4  | 4  | 4  | 4  | 4  | 4  |
| 7  | 5  | 5  | 5  | 5  | 5  | 5  |
| 8  | 5  | 4  | 5  | 4  | 4  | 4  |
| 9  | 5  | 4  | 4  | 4  | 4  | 4  |

**Guru MTs N Sumberagung**

| No | I1 | I2 | I3 | I4 | I5 | I6 |
|----|----|----|----|----|----|----|
| 1  | 5  | 5  | 5  | 5  | 5  | 5  |
| 2  | 4  | 4  | 4  | 4  | 4  | 4  |
| 3  | 4  | 4  | 4  | 4  | 4  | 4  |
| 4  | 4  | 4  | 4  | 4  | 4  | 4  |
| 5  | 4  | 4  | 4  | 4  | 4  | 4  |

|    |   |   |   |   |   |   |
|----|---|---|---|---|---|---|
| 6  | 5 | 5 | 5 | 4 | 5 | 5 |
| 7  | 2 | 2 | 5 | 5 | 5 | 5 |
| 8  | 4 | 4 | 4 | 4 | 4 | 4 |
| 9  | 5 | 5 | 5 | 5 | 5 | 5 |
| 10 | 4 | 4 | 4 | 4 | 4 | 4 |

| <b>Data Kuesioner Guru MTs N Wonokromo</b> |    |    |    |    |
|--|----|----|----|----|
| No   | F1 | F2 | F3 | F4 |
| 1  | 5  | 5  | 5  | 4  |
| 2  | 5  | 5  | 5  | 4  |
| 3  | 5  | 5  | 5  | 4  |
| 4  | 5  | 5  | 5  | 4  |
| 5  | 4  | 4  | 4  | 4  |
| 6  | 4  | 5  | 5  | 5  |
| 7  | 5  | 5  | 5  | 4  |
| <b>Guru MTs N Pundong</b>                  |    |    |    |    |
| No   | F1 | F2 | F3 | F4 |
| 1  | 4  | 4  | 4  | 4  |
| 2  | 4  | 5  | 5  | 5  |
| 3  | 4  | 5  | 5  | 5  |
| 4  | 4  | 5  | 5  | 5  |
| 5  | 4  | 4  | 5  | 4  |
| 6  | 3  | 3  | 4  | 2  |
| 7  | 4  | 4  | 4  | 4  |
| 8  | 5  | 5  | 5  | 5  |
| 9  | 5  | 5  | 5  | 4  |
| 10   | 4  | 4  | 4  | 5  |
| <b>Guru MTs N Giriloyo</b>                 |    |    |    |    |
| No   | F1 | F2 | F3 | F4 |
| 1  | 4  | 4  | 4  | 4  |

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

**Guru MTs N Bantul Kota**

| No | F1 | F2 | F3 | F4 |
|----|----|----|----|----|
| 1  | 5  | 4  | 5  | 4  |
| 2  | 5  | 4  | 5  | 4  |
| 3  | 4  | 5  | 5  | 5  |
| 4  | 4  | 5  | 5  | 4  |
| 5  | 4  | 4  | 4  | 4  |
| 6  | 4  | 4  | 4  | 4  |
| 7  | 5  | 5  | 4  | 4  |
| 8  | 4  | 5  | 4  | 4  |
| 9  | 5  | 5  | 4  | 4  |

**Guru MTs N Sumberagung**

| No | F1 | F2 | F3 | F4 |
|----|----|----|----|----|
| 1  | 5  | 5  | 5  | 5  |
| 2  | 4  | 4  | 4  | 4  |
| 3  | 4  | 4  | 4  | 3  |
| 4  | 4  | 3  | 4  | 4  |
| 5  | 5  | 4  | 4  | 4  |
| 6  | 5  | 5  | 4  | 4  |
| 7  | 5  | 5  | 4  | 5  |
| 8  | 4  | 4  | 4  | 4  |
| 9  | 5  | 5  | 5  | 5  |
| 10 | 4  | 4  | 4  | 4  |

**Data Kuesioner Guru MTs N Wonokromo**

| No | K1 | K2 | K3 | K4 |
|----|----|----|----|----|
|----|----|----|----|----|

|   |   |   |   |   |
|---|---|---|---|---|
| 1 | 5 | 5 | 4 | 4 |
| 2 | 5 | 5 | 4 | 4 |
| 3 | 5 | 5 | 4 | 4 |
| 4 | 5 | 5 | 4 | 4 |
| 5 | 4 | 4 | 4 | 4 |
| 6 | 4 | 5 | 4 | 4 |
| 7 | 5 | 5 | 4 | 4 |

**Guru MTs N Pundong**

| No | K1 | K2 | K3 | K4 |
|----|----|----|----|----|
| 1  | 4  | 4  | 4  | 4  |
| 2  | 5  | 5  | 4  | 4  |
| 3  | 5  | 5  | 5  | 5  |
| 4  | 4  | 4  | 4  | 4  |
| 5  | 5  | 5  | 4  | 5  |
| 6  | 4  | 5  | 5  | 4  |
| 7  | 4  | 4  | 4  | 4  |
| 8  | 5  | 4  | 4  | 5  |
| 9  | 4  | 4  | 4  | 4  |
| 10 | 4  | 4  | 4  | 4  |

**Guru MTs N Giriloyo**

| No | K1 | K2 | K3 | K4 |
|----|----|----|----|----|
| 1  | 5  | 4  | 4  | 4  |
| 2  | 5  | 4  | 4  | 4  |
| 3  | 4  | 4  | 4  | 4  |
| 4  | 4  | 4  | 4  | 4  |
| 5  | 4  | 5  | 4  | 5  |

**Guru MTs N Bantul Kota**

| No | K1 | K2 | K3 | K4 |
|----|----|----|----|----|
| 1  | 4  | 5  | 4  | 5  |
| 2  | 4  | 5  | 4  | 5  |
| 3  | 5  | 5  | 5  | 5  |

|                               |    |    |    |    |
|-------------------------------|----|----|----|----|
| 4                             | 5  | 4  | 4  | 4  |
| 5                             | 3  | 4  | 3  | 4  |
| 6                             | 4  | 4  | 3  | 4  |
| 7                             | 4  | 4  | 3  | 4  |
| 8                             | 5  | 4  | 4  | 4  |
| 9                             | 4  | 4  | 3  | 4  |
| <b>Guru MTs N Sumberagung</b> |    |    |    |    |
| No                            | K1 | K2 | K3 | K4 |
| 1                             | 5  | 5  | 5  | 5  |
| 2                             | 4  | 4  | 3  | 4  |
| 3                             | 4  | 4  | 3  | 4  |
| 4                             | 4  | 4  | 4  | 4  |
| 5                             | 4  | 4  | 4  | 4  |
| 6                             | 5  | 5  | 4  | 4  |
| 7                             | 5  | 5  | 5  | 5  |
| 8                             | 4  | 4  | 4  | 4  |
| 9                             | 5  | 5  | 5  | 5  |
| 10                            | 4  | 4  | 4  | 4  |

Keterangan:

T = *Transparancy*

A = *Accountability*

R = *Responsibility*

I = *Independency*

F = *Fairness*

K = *Kesesuaian*

**1. Prinsip-Prinsip Good Governance (Tata Kelola Yang Baik) Data Guru.**

**a) Prinsip *Transparancy* ( Keterbukaan informasi)**

**Uji Validitas**

**Correlations**

|                        | T1     | T2     | T3     | T4     | T5     | T6     | T7     | T8     | T9     | T10    | T11    | T12   | T13    | T14    | T15    | T16    | T17    | T18    | T19   | Ttotal |    |
|------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|--------|--------|--------|--------|--------|--------|-------|--------|----|
| T1 Pearson Correlation | 1      | .523** | .477** | .574** | .576** | .386*  | .693** | .520** | .539** | .576** | .355*  | .217  | .384*  | .340*  | .292   | .267   | .217   | .172   | -.105 | .595** |    |
| Sig. (2-tailed)        |        | .000   | .002   | .000   | .000   | .013   | .000   | .000   | .000   | .000   | .023   | .173  | .013   | .029   | .064   | .091   | .173   | .281   | .514  | .000   |    |
| N                      | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41    | 41     | 41     | 41     | 41     | 41     | 41     | 41    | 41     | 41 |
| T2 Pearson Correlation | .523** | 1      | .594** | .540** | .515** | .420** | .588** | .128   | .587** | .452** | .192   | .082  | .257   | .251   | .117   | .202   | .132   | .129   | -.228 | .493** |    |
| Sig. (2-tailed)        | .000   |        | .000   | .000   | .001   | .006   | .000   | .427   | .000   | .003   | .229   | .612  | .105   | .113   | .468   | .206   | .411   | .422   | .151  | .001   |    |
| N                      | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41    | 41     | 41     | 41     | 41     | 41     | 41     | 41    | 41     | 41 |
| T3 Pearson Correlation | .477** | .594** | 1      | .702** | .610** | .702** | .594** | .468** | .731** | .585** | .541** | .236  | .467** | .544** | .428** | .669** | .536** | .495** | .027  | .769** |    |
| Sig. (2-tailed)        | .002   | .000   |        | .000   | .000   | .000   | .000   | .002   | .000   | .000   | .000   | .137  | .002   | .000   | .005   | .000   | .000   | .001   | .865  | .000   |    |
| N                      | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41    | 41     | 41     | 41     | 41     | 41     | 41     | 41    | 41     | 41 |
| T4 Pearson Correlation | .574** | .540** | .702** | 1      | .772** | .654** | .668** | .654** | .685** | .718** | .576** | .309* | .378*  | .440** | .599** | .444** | .434** | .493** | .187  | .804** |    |
| Sig. (2-tailed)        | .000   | .000   | .000   |        | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .050  | .015   | .004   | .000   | .004   | .005   | .001   | .243  | .000   |    |
| N                      | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41    | 41     | 41     | 41     | 41     | 41     | 41     | 41    | 41     | 41 |
| T5 Pearson Correlation | .576** | .515** | .610** | .772** | 1      | .679** | .677** | .654** | .717** | .576** | .523** | .206  | .374*  | .216   | .508** | .441** | .440** | .502** | .105  | .741** |    |
| Sig. (2-tailed)        | .000   | .001   | .000   | .000   |        | .000   | .000   | .000   | .000   | .000   | .000   | .196  | .016   | .175   | .001   | .004   | .004   | .001   | .512  | .000   |    |
| N                      | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41    | 41     | 41     | 41     | 41     | 41     | 41     | 41    | 41     | 41 |
| T6 Pearson Correlation | .386*  | .420** | .702** | .654** | .679** | 1      | .480** | .471** | .685** | .473** | .714** | .250  | .600** | .440** | .515** | .638** | .624** | .586** | .351* | .792** |    |
| Sig. (2-tailed)        | .013   | .006   | .000   | .000   | .000   |        | .001   | .002   | .000   | .002   | .000   | .115  | .000   | .004   | .001   | .000   | .000   | .000   | .024  | .000   |    |
| N                      | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41    | 41     | 41     | 41     | 41     | 41     | 41     | 41    | 41     | 41 |
| T7 Pearson Correlation | .693** | .588** | .594** | .668** | .677** | .480** | 1      | .720** | .641** | .753** | .430** | .281  | .464** | .340*  | .475** | .478** | .424** | .374*  | -.015 | .745** |    |
| Sig. (2-tailed)        | .000   | .000   | .000   | .000   | .000   | .001   |        | .000   | .000   | .000   | .005   | .075  | .002   | .029   | .002   | .002   | .006   | .016   | .924  | .000   |    |
| N                      | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41    | 41     | 41     | 41     | 41     | 41     | 41     | 41    | 41     | 41 |
| T8 Pearson Correlation | .520** | .128   | .468** | .654** | .654** | .471** | .720** | 1      | .557** | .572** | .561** | .156  | .330*  | .242   | .558** | .429** | .417** | .457** | .222  | .661** |    |

|     |                     |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |    |
|-----|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|----|
|     | Sig. (2-tailed)     | .000   | .427   | .002   | .000   | .000   | .002   | .000   |        | .000   | .000   | .000   | .332   | .035   | .127   | .000   | .005   | .007   | .003   | .164   | .000   |    |
|     | N                   | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41 |
| T9  | Pearson Correlation | .539** | .587** | .731** | .685** | .717** | .685** | .641** | .557** | 1      | .660** | .535** | .203   | .504** | .547** | .418** | .590** | .650** | .415** | .044   | .791** |    |
|     | Sig. (2-tailed)     | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   |        | .000   | .000   | .204   | .001   | .000   | .006   | .000   | .000   | .007   | .787   | .000   |    |
|     | N                   | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41 |
| T10 | Pearson Correlation | .576** | .452** | .585** | .718** | .576** | .473** | .753** | .572** | .660** | 1      | .430** | .400** | .523** | .434** | .603** | .541** | .520** | .488** | .026   | .769** |    |
|     | Sig. (2-tailed)     | .000   | .003   | .000   | .000   | .000   | .002   | .000   | .000   | .000   |        | .005   | .010   | .000   | .005   | .000   | .000   | .000   | .001   | .870   | .000   |    |
|     | N                   | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41 |
| T11 | Pearson Correlation | .355*  | .192   | .541** | .576** | .523** | .714** | .430** | .561** | .535** | .430** | 1      | .484** | .754** | .567** | .715** | .639** | .633** | .598** | .474** | .809** |    |
|     | Sig. (2-tailed)     | .023   | .229   | .000   | .000   | .000   | .000   | .005   | .000   | .000   | .005   |        | .001   | .000   | .000   | .000   | .000   | .000   | .000   | .002   | .000   |    |
|     | N                   | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41 |
| T12 | Pearson Correlation | .217   | .082   | .236   | .309*  | .206   | .250   | .281   | .156   | .203   | .400** | .484** | 1      | .574** | .655** | .600** | .550** | .404** | .333*  | .228   | .568** |    |
|     | Sig. (2-tailed)     | .173   | .612   | .137   | .050   | .196   | .115   | .075   | .332   | .204   | .010   | .001   |        | .000   | .000   | .000   | .000   | .009   | .034   | .152   | .000   |    |
|     | N                   | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41 |
| T13 | Pearson Correlation | .384*  | .257   | .467** | .378*  | .374*  | .600** | .464** | .330*  | .504** | .523** | .754** | .574** | 1      | .702** | .662** | .708** | .660** | .613** | .411** | .791** |    |
|     | Sig. (2-tailed)     | .013   | .105   | .002   | .015   | .016   | .000   | .002   | .035   | .001   | .000   | .000   | .000   |        | .000   | .000   | .000   | .000   | .000   | .008   | .000   |    |
|     | N                   | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41 |
| T14 | Pearson Correlation | .340*  | .251   | .544** | .440** | .216   | .440** | .340*  | .242   | .547** | .434** | .567** | .655** | .702** | 1      | .573** | .722** | .643** | .371*  | .146   | .705** |    |
|     | Sig. (2-tailed)     | .029   | .113   | .000   | .004   | .175   | .004   | .029   | .127   | .000   | .005   | .000   | .000   | .000   |        | .000   | .000   | .000   | .017   | .362   | .000   |    |
|     | N                   | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41 |
| T15 | Pearson Correlation | .292   | .117   | .428** | .599** | .508** | .515** | .475** | .558** | .418** | .603** | .715** | .600** | .662** | .573** | 1      | .675** | .566** | .598** | .363*  | .775** |    |
|     | Sig. (2-tailed)     | .064   | .468   | .005   | .000   | .001   | .001   | .002   | .000   | .006   | .000   | .000   | .000   | .000   | .000   |        | .000   | .000   | .000   | .020   | .000   |    |
|     | N                   | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41 |
| T16 | Pearson Correlation | .267   | .202   | .669** | .444** | .441** | .638** | .478** | .429** | .590** | .541** | .639** | .550** | .708** | .722** | .675** | 1      | .808** | .753** | .182   | .802** |    |
|     | Sig. (2-tailed)     | .091   | .206   | .000   | .004   | .004   | .000   | .002   | .005   | .000   | .000   | .000   | .000   | .000   | .000   | .000   |        | .000   | .000   | .255   | .000   |    |
|     | N                   | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41 |
| T17 | Pearson Correlation | .217   | .132   | .536** | .434** | .440** | .624** | .424** | .417** | .650** | .520** | .633** | .404** | .660** | .643** | .566** | .808** | 1      | .542** | .296   | .739** |    |
|     | Sig. (2-tailed)     | .173   | .411   | .000   | .005   | .004   | .000   | .006   | .007   | .000   | .000   | .000   | .009   | .000   | .000   | .000   | .000   |        | .000   | .061   | .000   |    |



|                          |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |      |        |
|--------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|------|--------|
| N                        | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41   | 41     |
| T18 Pearson Correlation  | .172   | .129   | .495** | .493** | .502** | .586** | .374*  | .457** | .415** | .488** | .598** | .333*  | .613** | .371*  | .598** | .753** | .542** | 1      | .282 | .681** |
| Sig. (2-tailed)          | .281   | .422   | .001   | .001   | .001   | .000   | .016   | .003   | .007   | .001   | .000   | .034   | .000   | .017   | .000   | .000   | .000   |        | .074 | .000   |
| N                        | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41   | 41     |
| T19 Pearson Correlation  | -.105  | -.228  | .027   | .187   | .105   | .351*  | -.015  | .222   | .044   | .026   | .474** | .228   | .411** | .146   | .363*  | .182   | .296   | .282   | 1    | .305   |
| Sig. (2-tailed)          | .514   | .151   | .865   | .243   | .512   | .024   | .924   | .164   | .787   | .870   | .002   | .152   | .008   | .362   | .020   | .255   | .061   | .074   |      | .053   |
| N                        | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41   | 41     |
| Ttot Pearson Correlation | .595** | .493** | .769** | .804** | .741** | .792** | .745** | .661** | .791** | .769** | .809** | .568** | .791** | .705** | .775** | .802** | .739** | .681** | .305 | 1      |
| Sig. (2-tailed)          | .000   | .001   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .053 |        |
| N                        | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41   | 41     |

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

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

Seluruh item pembentuk variabel sebaiknya memiliki korelasi (r) dengan skor total masing-masing variabel  $\geq 0,25$ . Karena seluruh item memiliki skor total lebih dari 0,25 maka seluruh item dikatakan valid.

## Uji Reliabilitas

### Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .760             | .950   | 20         |

Jika nilai alpha > 0,70 artinya realibilitas tinggi, ini mensugestikan seluruh item reliabel dan seluruh tes secara konsisten secara internal karena memiliki reliabilitas yang cukup kuat.

### Item Statistics

|    | Mean   | Std. Deviation | N  |
|----|--------|----------------|----|
| T1 | 4.3902 | .49386         | 41 |
| T2 | 4.0000 | .77460         | 41 |
| T3 | 4.2439 | .43477         | 41 |
| T4 | 4.2439 | .53761         | 41 |

|        |         |         |    |
|--------|---------|---------|----|
| T5     | 4.2683  | .50122  | 41 |
| T6     | 4.2439  | .53761  | 41 |
| T7     | 4.3902  | .49386  | 41 |
| T8     | 4.4878  | .50606  | 41 |
| T9     | 4.1707  | .49510  | 41 |
| T10    | 4.2195  | .57062  | 41 |
| T11    | 4.2683  | .67173  | 41 |
| T12    | 3.9756  | .79018  | 41 |
| T13    | 4.3902  | .62762  | 41 |
| T14    | 4.2927  | .64202  | 41 |
| T15    | 4.4878  | .55326  | 41 |
| T16    | 4.3415  | .48009  | 41 |
| T17    | 4.2439  | .48890  | 41 |
| T18    | 4.2683  | .50122  | 41 |
| T19    | 4.0732  | .56525  | 41 |
| Ttotal | 81.0000 | 7.40270 | 41 |
|        |         |         |    |

**Item-Total Statistics**

|     | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Squared Multiple Correlation | Cronbach's Alpha if Item Deleted |
|-----|----------------------------|--------------------------------|----------------------------------|------------------------------|----------------------------------|
| T1  | 157.6098                   | 210.744                        | .573                             | .                            | .751                             |
| T2  | 158.0000                   | 208.500                        | .452                             | .                            | .750                             |
| T3  | 157.7561                   | 209.489                        | .757                             | .                            | .749                             |
| T4  | 157.7561                   | 206.689                        | .791                             | .                            | .746                             |
| T5  | 157.7317                   | 208.451                        | .725                             | .                            | .748                             |
| T6  | 157.7561                   | 206.889                        | .777                             | .                            | .746                             |
| T7  | 157.6098                   | 208.544                        | .730                             | .                            | .748                             |
| T8  | 157.5122                   | 209.556                        | .641                             | .                            | .750                             |
| T9  | 157.8293                   | 207.845                        | .778                             | .                            | .747                             |
| T10 | 157.7805                   | 206.526                        | .753                             | .                            | .746                             |
| T11 | 157.7317                   | 203.551                        | .793                             | .                            | .742                             |
| T12 | 158.0244                   | 206.524                        | .531                             | .                            | .747                             |
| T13 | 157.6098                   | 204.894                        | .774                             | .                            | .744                             |
| T14 | 157.7073                   | 206.212                        | .682                             | .                            | .746                             |

|        |          |         |       |      |
|--------|----------|---------|-------|------|
| T15    | 157.5122 | 206.806 | .760  | .746 |
| T16    | 157.6585 | 208.030 | .790  | .747 |
| T17    | 157.7561 | 208.739 | .724  | .748 |
| T18    | 157.7317 | 209.351 | .662  | .749 |
| T19    | 157.9268 | 214.420 | .269  | .757 |
| Ttotal | 81.0000  | 54.800  | 1.000 | .937 |

**b) Prinsip *Accountability* (Akuntabilitas)  
Uji Validitas**

**Correlations**

|                        | A1     | A2     | A3    | A4     | A5     | A6     | A7     | A8     | A9     | A10    | A11    | A12    | A13    | A14   | A15    | A16    | A17    | Atotal |
|------------------------|--------|--------|-------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|--------|--------|--------|--------|
| A1 Pearson Correlation | 1      | .758** | .249  | .700** | .402** | .614** | .444** | .697** | .600** | .613** | .579** | .579** | .587** | .352* | .370*  | .473** | .515** | .799** |
| Sig. (2-tailed)        |        | .000   | .117  | .000   | .009   | .000   | .004   | .000   | .000   | .000   | .000   | .000   | .000   | .024  | .017   | .002   | .001   | .000   |
| N                      | 41     | 41     | 41    | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41    | 41     | 41     | 41     | 41     |
| A2 Pearson Correlation | .758** | 1      | .127  | .727** | .169   | .228   | .593** | .424** | .320*  | .299   | .318*  | .396*  | .401** | .325* | .296   | .569** | .308*  | .602** |
| Sig. (2-tailed)        | .000   |        | .428  | .000   | .292   | .152   | .000   | .006   | .041   | .058   | .043   | .010   | .009   | .038  | .060   | .000   | .050   | .000   |
| N                      | 41     | 41     | 41    | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41    | 41     | 41     | 41     | 41     |
| A3 Pearson Correlation | .249   | .127   | 1     | .250   | .095   | .368*  | .335*  | .497** | .398*  | .374*  | .330*  | .397*  | .151   | .159  | .547** | .515** | .250   | .520** |
| Sig. (2-tailed)        | .117   | .428   |       | .115   | .555   | .018   | .032   | .001   | .010   | .016   | .035   | .010   | .347   | .320  | .000   | .001   | .115   | .000   |
| N                      | 41     | 41     | 41    | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41    | 41     | 41     | 41     | 41     |
| A4 Pearson Correlation | .700** | .727** | .250  | 1      | .258   | .234   | .496** | .451** | .360*  | .468** | .421** | .497** | .431** | .286  | .424** | .617** | .370*  | .669** |
| Sig. (2-tailed)        | .000   | .000   | .115  |        | .103   | .141   | .001   | .003   | .021   | .002   | .006   | .001   | .005   | .070  | .006   | .000   | .017   | .000   |
| N                      | 41     | 41     | 41    | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41    | 41     | 41     | 41     | 41     |
| A5 Pearson Correlation | .402** | .169   | .095  | .258   | 1      | .545** | .258   | .390*  | .231   | .271   | .364*  | .517** | .301   | .314* | .313*  | .253   | .551** | .516** |
| Sig. (2-tailed)        | .009   | .292   | .555  | .103   |        | .000   | .103   | .012   | .146   | .087   | .019   | .001   | .056   | .045  | .046   | .110   | .000   | .001   |
| N                      | 41     | 41     | 41    | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41    | 41     | 41     | 41     | 41     |
| A6 Pearson Correlation | .614** | .228   | .368* | .234   | .545** | 1      | .075   | .601** | .614** | .528** | .561** | .484** | .422** | .347* | .331*  | .189   | .583** | .647** |
| Sig. (2-tailed)        | .000   | .152   | .018  | .141   | .000   |        | .640   | .000   | .000   | .000   | .000   | .001   | .006   | .026  | .035   | .236   | .000   | .000   |

|                         |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |    |
|-------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|----|
| N                       | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41 |
| A7 Pearson Correlation  | .444** | .593** | .335*  | .496** | .258   | .075   | 1      | .513** | .198   | .243   | .185   | .405** | .191   | .316*  | .454** | .565** | .213   | .542** |    |
| Sig. (2-tailed)         | .004   | .000   | .032   | .001   | .103   | .640   |        | .001   | .214   | .126   | .248   | .009   | .233   | .044   | .003   | .000   | .181   | .000   |    |
| N                       | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41 |
| A8 Pearson Correlation  | .697** | .424** | .497** | .451** | .390*  | .601** | .513** | 1      | .697** | .684** | .658** | .658** | .603** | .221   | .548** | .440** | .558** | .819** |    |
| Sig. (2-tailed)         | .000   | .006   | .001   | .003   | .012   | .000   | .001   |        | .000   | .000   | .000   | .000   | .000   | .164   | .000   | .004   | .000   | .000   |    |
| N                       | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41 |
| A9 Pearson Correlation  | .600** | .320*  | .398*  | .360*  | .231   | .614** | .198   | .697** | 1      | .883** | .794** | .651** | .663** | .165   | .442** | .320*  | .698** | .772** |    |
| Sig. (2-tailed)         | .000   | .041   | .010   | .021   | .146   | .000   | .214   | .000   |        | .000   | .000   | .000   | .000   | .304   | .004   | .041   | .000   | .000   |    |
| N                       | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41 |
| A10 Pearson Correlation | .613** | .299   | .374*  | .468** | .271   | .528** | .243   | .684** | .883** | 1      | .881** | .699** | .721** | .274   | .542** | .451** | .645** | .821** |    |
| Sig. (2-tailed)         | .000   | .058   | .016   | .002   | .087   | .000   | .126   | .000   | .000   |        | .000   | .000   | .000   | .083   | .000   | .003   | .000   | .000   |    |
| N                       | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41 |
| A11 Pearson Correlation | .579** | .318*  | .330*  | .421** | .364*  | .561** | .185   | .658** | .794** | .881** | 1      | .614** | .698** | .291   | .512** | .479** | .686** | .801** |    |
| Sig. (2-tailed)         | .000   | .043   | .035   | .006   | .019   | .000   | .248   | .000   | .000   | .000   |        | .000   | .000   | .065   | .001   | .002   | .000   | .000   |    |
| N                       | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41 |
| A12 Pearson Correlation | .579** | .396*  | .397*  | .497** | .517** | .484** | .405** | .658** | .651** | .699** | .614** | 1      | .765** | .459** | .704** | .548** | .686** | .854** |    |
| Sig. (2-tailed)         | .000   | .010   | .010   | .001   | .001   | .001   | .009   | .000   | .000   | .000   | .000   |        | .000   | .003   | .000   | .000   | .000   | .000   |    |
| N                       | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41 |
| A13 Pearson Correlation | .587** | .401** | .151   | .431** | .301   | .422** | .191   | .603** | .663** | .721** | .698** | .765** | 1      | .319*  | .478** | .367*  | .603** | .741** |    |
| Sig. (2-tailed)         | .000   | .009   | .347   | .005   | .056   | .006   | .233   | .000   | .000   | .000   | .000   | .000   |        | .042   | .002   | .018   | .000   | .000   |    |
| N                       | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41 |
| A14 Pearson Correlation | .352*  | .325*  | .159   | .286   | .314*  | .347*  | .316*  | .221   | .165   | .274   | .291   | .459** | .319*  | 1      | .705** | .486** | .343*  | .528** |    |
| Sig. (2-tailed)         | .024   | .038   | .320   | .070   | .045   | .026   | .044   | .164   | .304   | .083   | .065   | .003   | .042   |        | .000   | .001   | .028   | .000   |    |
| N                       | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41 |
| A15 Pearson Correlation | .370*  | .296   | .547** | .424** | .313*  | .331*  | .454** | .548** | .442** | .542** | .512** | .704** | .478** | .705** | 1      | .659** | .530** | .752** |    |
| Sig. (2-tailed)         | .017   | .060   | .000   | .006   | .046   | .035   | .003   | .000   | .004   | .000   | .001   | .000   | .002   | .000   |        | .000   | .000   | .000   |    |
| N                       | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41 |
| A16 Pearson Correlation | .473** | .569** | .515** | .617** | .253   | .189   | .565** | .440** | .320*  | .451** | .479** | .548** | .367*  | .486** | .659** | 1      | .304   | .697** |    |

|        |                     |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |
|--------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
|        | Sig. (2-tailed)     | .002   | .000   | .001   | .000   | .110   | .236   | .000   | .004   | .041   | .003   | .002   | .000   | .018   | .001   | .000   |        | .053   | .000   |
|        | N                   | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     |
| A17    | Pearson Correlation | .515** | .308*  | .250   | .370*  | .551** | .583** | .213   | .558** | .698** | .645** | .686** | .686** | .603** | .343*  | .530** | .304   | 1      | .744** |
|        | Sig. (2-tailed)     | .001   | .050   | .115   | .017   | .000   | .000   | .181   | .000   | .000   | .000   | .000   | .000   | .000   | .028   | .000   | .053   |        | .000   |
|        | N                   | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     |
| Atotal | Pearson Correlation | .799** | .602** | .520** | .669** | .516** | .647** | .542** | .819** | .772** | .821** | .801** | .854** | .741** | .528** | .752** | .697** | .744** | 1      |
|        | Sig. (2-tailed)     | .000   | .000   | .000   | .000   | .001   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   |        |
|        | N                   | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     |

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

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

Seluruh item pembentuk variabel sebaiknya memiliki korelasi (r) dengan skor total masing-masing variabel  $\geq 0,25$ . Karena seluruh item memiliki skor total lebih dari 0,25 maka seluruh item dikatakan valid.

## Uji Reliabilitas

### Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .762             | .943   | 18         |

Jika nilai alpha > 0,70 artinya realibilitas tinggi, ini mensugestikan seluruh item reliabel dan seluruh tes secara konsisten secara internal karena memiliki reliabilitas yang cukup kuat.

### Item Statistics

|    | Mean   | Std. Deviation | N  |
|----|--------|----------------|----|
| A1 | 4.2927 | .55874         | 41 |
| A2 | 4.1951 | .51086         | 41 |
| A3 | 3.8049 | .60081         | 41 |
| A4 | 4.1463 | .52730         | 41 |
| A5 | 4.0244 | .52382         | 41 |
| A6 | 4.0732 | .51915         | 41 |

|        |         |         |    |
|--------|---------|---------|----|
| A7     | 4.0488  | .54549  | 41 |
| A8     | 4.2439  | .58226  | 41 |
| A9     | 4.2927  | .55874  | 41 |
| A10    | 4.2439  | .66259  | 41 |
| A11    | 4.2439  | .62372  | 41 |
| A12    | 4.2439  | .62372  | 41 |
| A13    | 4.2683  | .59264  | 41 |
| A14    | 3.8537  | .47754  | 41 |
| A15    | 3.9024  | .62470  | 41 |
| A16    | 3.9024  | .58330  | 41 |
| A17    | 4.3659  | .48765  | 41 |
| Atotal | 70.1463 | 6.73632 | 41 |

**Item-Total Statistics**

|     | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Squared Multiple Correlation | Cronbach's Alpha if Item Deleted |
|-----|----------------------------|--------------------------------|----------------------------------|------------------------------|----------------------------------|
| A1  | 136.0000                   | 169.800                        | .783                             | .                            | .746                             |
| A2  | 136.0976                   | 173.490                        | .577                             | .                            | .753                             |
| A3  | 136.4878                   | 173.456                        | .486                             | .                            | .753                             |
| A4  | 136.1463                   | 172.278                        | .647                             | .                            | .751                             |
| A5  | 136.2683                   | 174.501                        | .487                             | .                            | .755                             |
| A6  | 136.2195                   | 172.726                        | .624                             | .                            | .751                             |
| A7  | 136.2439                   | 173.839                        | .513                             | .                            | .754                             |
| A8  | 136.0488                   | 168.998                        | .804                             | .                            | .745                             |
| A9  | 136.0000                   | 170.200                        | .755                             | .                            | .747                             |
| A10 | 136.0488                   | 167.298                        | .804                             | .                            | .742                             |
| A11 | 136.0488                   | 168.448                        | .783                             | .                            | .744                             |
| A12 | 136.0488                   | 167.548                        | .841                             | .                            | .743                             |
| A13 | 136.0244                   | 170.024                        | .721                             | .                            | .747                             |
| A14 | 136.4390                   | 174.952                        | .501                             | .                            | .755                             |
| A15 | 136.3902                   | 169.244                        | .731                             | .                            | .746                             |

|        |          |         |       |   |      |
|--------|----------|---------|-------|---|------|
| A16    | 136.3902 | 170.894 | .674  | . | .748 |
| A17    | 135.9268 | 171.970 | .728  | . | .750 |
| Atotal | 70.1463  | 45.378  | 1.000 | . | .934 |

**c) Prinsip Responsibility (Pertanggungjawaban)**

**Uji validitas**

**Correlations**

|                        | R1     | R2     | R3     | R4     | R5     | R6     | R7     | R8     | R9     | R10    | Rtotal |
|------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| R1 Pearson Correlation | 1      | .760** | .776** | .735** | .667** | .768** | .712** | .571** | .809** | .532** | .869** |
| Sig. (2-tailed)        |        | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   |
| N                      | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     |
| R2 Pearson Correlation | .760** | 1      | .646** | .681** | .543** | .666** | .671** | .418** | .589** | .361*  | .746** |
| Sig. (2-tailed)        | .000   |        | .000   | .000   | .000   | .000   | .000   | .007   | .000   | .020   | .000   |
| N                      | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     |
| R3 Pearson Correlation | .776** | .646** | 1      | .728** | .666** | .772** | .783** | .417** | .634** | .603** | .833** |
| Sig. (2-tailed)        | .000   | .000   |        | .000   | .000   | .000   | .000   | .007   | .000   | .000   | .000   |
| N                      | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     |
| R4 Pearson Correlation | .735** | .681** | .728** | 1      | .740** | .782** | .721** | .534** | .656** | .499** | .838** |
| Sig. (2-tailed)        | .000   | .000   | .000   |        | .000   | .000   | .000   | .000   | .000   | .001   | .000   |
| N                      | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     |
| R5 Pearson Correlation | .667** | .543** | .666** | .740** | 1      | .901** | .793** | .692** | .751** | .675** | .888** |
| Sig. (2-tailed)        | .000   | .000   | .000   | .000   |        | .000   | .000   | .000   | .000   | .000   | .000   |
| N                      | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     |
| R6 Pearson Correlation | .768** | .666** | .772** | .782** | .901** | 1      | .828** | .737** | .788** | .718** | .949** |
| Sig. (2-tailed)        | .000   | .000   | .000   | .000   | .000   |        | .000   | .000   | .000   | .000   | .000   |
| N                      | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     |
| R7 Pearson Correlation | .712** | .671** | .783** | .721** | .793** | .828** | 1      | .542** | .646** | .509** | .858** |
| Sig. (2-tailed)        | .000   | .000   | .000   | .000   | .000   | .000   |        | .000   | .000   | .001   | .000   |

|                            |        |        |        |        |        |        |        |        |        |        |        |    |
|----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|----|
| N                          | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41 |
| R8 Pearson Correlation     | .571** | .418** | .417** | .534** | .692** | .737** | .542** | 1      | .800** | .774** | .775** |    |
| Sig. (2-tailed)            | .000   | .007   | .007   | .000   | .000   | .000   | .000   |        | .000   | .000   | .000   |    |
| N                          | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41 |
| R9 Pearson Correlation     | .809** | .589** | .634** | .656** | .751** | .788** | .646** | .800** | 1      | .769** | .885** |    |
| Sig. (2-tailed)            | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   |        | .000   | .000   |    |
| N                          | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41 |
| R10 Pearson Correlation    | .532** | .361*  | .603** | .499** | .675** | .718** | .509** | .774** | .769** | 1      | .768** |    |
| Sig. (2-tailed)            | .000   | .020   | .000   | .001   | .000   | .000   | .001   | .000   | .000   |        | .000   |    |
| N                          | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41 |
| Rtotal Pearson Correlation | .869** | .746** | .833** | .838** | .888** | .949** | .858** | .775** | .885** | .768** | 1      |    |
| Sig. (2-tailed)            | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   |        |    |
| N                          | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41 |

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

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

Seluruh item pembentuk variabel sebaiknya memiliki korelasi (r) dengan skor total masing-masing variabel  $\geq 0,25$ . Karena seluruh item memiliki skor total lebih dari 0,25 maka seluruh item dikatakan valid.

## Uji Reliabilitas

### Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .786             | .963   | 11         |

Jika nilai alpha  $> 0,70$  artinya realibilitas tinggi, ini mensugestikan seluruh item reliabel dan seluruh tes secara konsisten secara internal karena memiliki reliabilitas yang cukup kuat

### Item Statistics

|    | Mean   | Std. Deviation | N  |
|----|--------|----------------|----|
| R1 | 4.4146 | .59058         | 41 |



|        |         |         |    |
|--------|---------|---------|----|
| R2     | 4.4146  | .49878  | 41 |
| R3     | 4.4634  | .55216  | 41 |
| R4     | 4.3415  | .52961  | 41 |
| R5     | 4.3171  | .60988  | 41 |
| R6     | 4.3415  | .61684  | 41 |
| R7     | 4.3659  | .58121  | 41 |
| R8     | 4.2439  | .58226  | 41 |
| R9     | 4.3902  | .54213  | 41 |
| R10    | 4.2927  | .55874  | 41 |
| Rtotal | 43.5854 | 4.77481 | 41 |

**Item-Total Statistics**

|        | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Squared Multiple Correlation | Cronbach's Alpha if Item Deleted |
|--------|----------------------------|--------------------------------|----------------------------------|------------------------------|----------------------------------|
| R1     | 82.7561                    | 81.739                         | .853                             | .                            | .762                             |
| R2     | 82.7561                    | 84.339                         | .721                             | .                            | .772                             |
| R3     | 82.7073                    | 82.712                         | .814                             | .                            | .766                             |
| R4     | 82.8293                    | 82.995                         | .821                             | .                            | .767                             |
| R5     | 82.8537                    | 81.228                         | .873                             | .                            | .760                             |
| R6     | 82.8293                    | 80.395                         | .942                             | .                            | .757                             |
| R7     | 82.8049                    | 82.011                         | .840                             | .                            | .763                             |
| R8     | 82.9268                    | 82.920                         | .748                             | .                            | .767                             |
| R9     | 82.7805                    | 82.326                         | .872                             | .                            | .764                             |
| R10    | 82.8780                    | 83.310                         | .742                             | .                            | .768                             |
| Rtotal | 43.5854                    | 22.799                         | 1.000                            | .                            | .954                             |

**d) Prinsip *Independency* (Kemandirian)**

**Uji validitas**

**Correlations**

|                        | I1 | I2     | I3   | I4   | I5    | I6    | Itotal |
|------------------------|----|--------|------|------|-------|-------|--------|
| I1 Pearson Correlation | 1  | .780** | .297 | .211 | .360* | .355* | .652** |

|        |                     |        |        |        |        |        |        |        |
|--------|---------------------|--------|--------|--------|--------|--------|--------|--------|
|        | Sig. (2-tailed)     |        | .000   | .059   | .186   | .021   | .023   | .000   |
|        | N                   | 41     | 41     | 41     | 41     | 41     | 41     | 41     |
| I2     | Pearson Correlation | .780** | 1      | .479** | .480** | .508** | .562** | .801** |
|        | Sig. (2-tailed)     | .000   |        | .002   | .001   | .001   | .000   | .000   |
|        | N                   | 41     | 41     | 41     | 41     | 41     | 41     | 41     |
| I3     | Pearson Correlation | .297   | .479** | 1      | .791** | .873** | .791** | .843** |
|        | Sig. (2-tailed)     | .059   | .002   |        | .000   | .000   | .000   | .000   |
|        | N                   | 41     | 41     | 41     | 41     | 41     | 41     | 41     |
| I4     | Pearson Correlation | .211   | .480** | .791** | 1      | .826** | .816** | .819** |
|        | Sig. (2-tailed)     | .186   | .001   | .000   |        | .000   | .000   | .000   |
|        | N                   | 41     | 41     | 41     | 41     | 41     | 41     | 41     |
| I5     | Pearson Correlation | .360*  | .508** | .873** | .826** | 1      | .915** | .897** |
|        | Sig. (2-tailed)     | .021   | .001   | .000   | .000   |        | .000   | .000   |
|        | N                   | 41     | 41     | 41     | 41     | 41     | 41     | 41     |
| I6     | Pearson Correlation | .355*  | .562** | .791** | .816** | .915** | 1      | .890** |
|        | Sig. (2-tailed)     | .023   | .000   | .000   | .000   | .000   |        | .000   |
|        | N                   | 41     | 41     | 41     | 41     | 41     | 41     | 41     |
| Itotal | Pearson Correlation | .652** | .801** | .843** | .819** | .897** | .890** | 1      |
|        | Sig. (2-tailed)     | .000   | .000   | .000   | .000   | .000   | .000   |        |
|        | N                   | 41     | 41     | 41     | 41     | 41     | 41     | 41     |

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

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

Seluruh item pembentuk variabel sebaiknya memiliki korelasi (r) dengan skor total masing-masing variabel  $\geq 0,25$ . Karena seluruh item memiliki skor total lebih dari 0,25 maka seluruh item dikatakan valid.

## Uji Reliabilitas

### Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
|------------------|--|------------|

**Reliability Statistics**

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .800             | .933   | 7          |

Jika nilai alpha > 0,70 artinya realibilitas tinggi, ini mensugestikan seluruh item reliabel dan seluruh tes secara konsisten secara internal karena memiliki reliabilitas yang cukup kuat.

**Item Statistics**

|        | Mean  | Std. Deviation | N  |
|--------|-------|----------------|----|
| I1     | 4.39  | .666           | 41 |
| I2     | 4.24  | .582           | 41 |
| I3     | 4.44  | .502           | 41 |
| I4     | 4.32  | .521           | 41 |
| I5     | 4.37  | .536           | 41 |
| I6     | 4.32  | .521           | 41 |
| Itotal | 26.07 | 2.696          | 41 |

**Item-Total Statistics**

|        | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Squared Multiple Correlation | Cronbach's Alpha if Item Deleted |
|--------|----------------------------|--------------------------------|----------------------------------|------------------------------|----------------------------------|
| I1     | 47.76                      | 24.839                         | .571                             | .                            | .780                             |
| I2     | 47.90                      | 24.390                         | .756                             | .                            | .767                             |
| I3     | 47.71                      | 24.762                         | .813                             | .                            | .769                             |
| I4     | 47.83                      | 24.745                         | .783                             | .                            | .770                             |
| I5     | 47.78                      | 24.176                         | .875                             | .                            | .761                             |
| I6     | 47.83                      | 24.345                         | .867                             | .                            | .763                             |
| Itotal | 26.07                      | 7.270                          | 1.000                            | .                            | .892                             |

**e) Prinsip Fairness (Kesetaraan Dan Kewajaran)**

**Uji Validitas**

**Correlations**

|  | F1 | F2 | F3 | F4 | Ftotal |
|--|----|----|----|----|--------|
|  |    |    |    |    |        |

|        |                     |        |        |        |        |        |
|--------|---------------------|--------|--------|--------|--------|--------|
| F1     | Pearson Correlation | 1      | .587** | .365*  | .274   | .712** |
|        | Sig. (2-tailed)     |        | .000   | .019   | .083   | .000   |
|        | N                   | 41     | 41     | 41     | 41     | 41     |
| F2     | Pearson Correlation | .587** | 1      | .556** | .561** | .881** |
|        | Sig. (2-tailed)     | .000   |        | .000   | .000   | .000   |
|        | N                   | 41     | 41     | 41     | 41     | 41     |
| F3     | Pearson Correlation | .365*  | .556** | 1      | .434** | .743** |
|        | Sig. (2-tailed)     | .019   | .000   |        | .005   | .000   |
|        | N                   | 41     | 41     | 41     | 41     | 41     |
| F4     | Pearson Correlation | .274   | .561** | .434** | 1      | .753** |
|        | Sig. (2-tailed)     | .083   | .000   | .005   |        | .000   |
|        | N                   | 41     | 41     | 41     | 41     | 41     |
| Ftotal | Pearson Correlation | .712** | .881** | .743** | .753** | 1      |
|        | Sig. (2-tailed)     | .000   | .000   | .000   | .000   |        |
|        | N                   | 41     | 41     | 41     | 41     | 41     |

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

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

Seluruh item pembentuk variabel sebaiknya memiliki korelasi (r) dengan skor total masing-masing variabel  $\geq 0,25$ . Karena seluruh item memiliki skor total lebih dari 0,25 maka seluruh item dikatakan valid.

### Uji Reliabilitas

#### Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .807             | .877   | 5          |

Jika nilai alpha  $> 0,70$  artinya realibilitas tinggi, ini mensugestikan seluruh item reliabel dan seluruh tes secara konsisten secara internal karena memiliki reliabilitas yang cukup kuat.

**Item Statistics**

|        | Mean  | Std. Deviation | N  |
|--------|-------|----------------|----|
| F1     | 4.39  | .542           | 41 |
| F2     | 4.46  | .596           | 41 |
| F3     | 4.44  | .502           | 41 |
| F4     | 4.15  | .615           | 41 |
| Ftotal | 17.44 | 1.747          | 41 |

**Item-Total Statistics**

|        | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Squared Multiple Correlation | Cronbach's Alpha if Item Deleted |
|--------|----------------------------|--------------------------------|----------------------------------|------------------------------|----------------------------------|
| F1     | 30.49                      | 9.806                          | .621                             |                              | .784                             |
| F2     | 30.41                      | 8.899                          | .832                             |                              | .737                             |
| F3     | 30.44                      | 9.852                          | .667                             |                              | .781                             |
| F4     | 30.73                      | 9.351                          | .660                             |                              | .770                             |
| Ftotal | 17.44                      | 3.052                          | 1.000                            |                              | .775                             |

**f) Kesesuaian dengan Peraturan Gubernur No 25 Tahun 2014**

**Uji Validitas**

**Correlations**

|    |                     | K1     | K2     | K3     | K4     | Ktotal |
|----|---------------------|--------|--------|--------|--------|--------|
| K1 | Pearson Correlation | 1      | .504** | .501** | .300   | .756** |
|    | Sig. (2-tailed)     |        | .001   | .001   | .057   | .000   |
|    | N                   | 41     | 41     | 41     | 41     | 41     |
| K2 | Pearson Correlation | .504** | 1      | .545** | .528** | .819** |
|    | Sig. (2-tailed)     | .001   |        | .000   | .000   | .000   |
|    | N                   | 41     | 41     | 41     | 41     | 41     |
| K3 | Pearson Correlation | .501** | .545** | 1      | .525** | .831** |

|        |                     |        |        |        |        |        |
|--------|---------------------|--------|--------|--------|--------|--------|
|        | Sig. (2-tailed)     | .001   | .000   |        | .000   | .000   |
|        | N                   | 41     | 41     | 41     | 41     | 41     |
| K4     | Pearson Correlation | .300   | .528** | .525** | 1      | .722** |
|        | Sig. (2-tailed)     | .057   | .000   | .000   |        | .000   |
|        | N                   | 41     | 41     | 41     | 41     | 41     |
| Ktotal | Pearson Correlation | .756** | .819** | .831** | .722** | 1      |
|        | Sig. (2-tailed)     | .000   | .000   | .000   | .000   |        |
|        | N                   | 41     | 41     | 41     | 41     | 41     |

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

Seluruh item pembentuk variabel sebaiknya memiliki korelasi (r) dengan skor total masing-masing variabel  $\geq 0,25$ . Karena seluruh item memiliki skor total lebih dari 0,25 maka seluruh item dikatakan valid.

## Uji Reliabilitas

### Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .810             | .884   | 5          |

Jika nilai alpha  $> 0,70$  artinya realibilitas tinggi, ini mensugestikan seluruh item reliabel dan seluruh tes secara konsisten secara internal karena memiliki reliabilitas yang cukup kuat.

### Item Statistics

|        | Mean  | Std. Deviation | N  |
|--------|-------|----------------|----|
| K1     | 4.41  | .547           | 41 |
| K2     | 4.44  | .502           | 41 |
| K3     | 4.00  | .548           | 41 |
| K4     | 4.24  | .435           | 41 |
| Ktotal | 17.10 | 1.594          | 41 |

**Item-Total Statistics**

|        | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Squared Multiple Correlation | Cronbach's Alpha if Item Deleted |
|--------|----------------------------|--------------------------------|----------------------------------|------------------------------|----------------------------------|
| K1     | 29.78                      | 7.826                          | .666                             | .                            | .774                             |
| K2     | 29.76                      | 7.789                          | .756                             | .                            | .764                             |
| K3     | 30.20                      | 7.561                          | .764                             | .                            | .755                             |
| K4     | 29.95                      | 8.348                          | .647                             | .                            | .792                             |
| Ktotal | 17.10                      | 2.540                          | 1.000                            | .                            | .787                             |

**2. Prinsip-prinsip Good Governance (Tata Kelola Yang Baik) Data Komite.**

**g) Prinsip *Transparancy* (Keterbukaan informasi)**

**Uji Validitas**

**Correlations**

|                        | T1    | T2   | T3     | T4     | T5    | T6    | T7    | T8    | T9    | T10    | T11   | T12    | T13   | T14  | T15    | T16   | T17    | T18  | T19   | Ttotal |
|------------------------|-------|------|--------|--------|-------|-------|-------|-------|-------|--------|-------|--------|-------|------|--------|-------|--------|------|-------|--------|
| T1 Pearson Correlation | 1     | .093 | -.179  | .154   | .191  | .150  | .264  | .098  | -.112 | .261   | .069  | -.077  | .208  | .093 | .234   | -.129 | .176   | .077 | .345* | .275   |
| Sig. (2-tailed)        |       | .564 | .262   | .337   | .232  | .348  | .095  | .542  | .484  | .100   | .669  | .631   | .193  | .561 | .142   | .421  | .272   | .632 | .027  | .082   |
| N                      | 41    | 41   | 41     | 41     | 41    | 41    | 41    | 41    | 41    | 41     | 41    | 41     | 41    | 41   | 41     | 41    | 41     | 41   | 41    | 41     |
| T2 Pearson Correlation | .093  | 1    | .026   | .142   | -.243 | -.080 | -.004 | .163  | .137  | .173   | -.136 | .137   | .049  | .262 | .393*  | .368* | .467** | .242 | .178  | .320*  |
| Sig. (2-tailed)        | .564  |      | .874   | .377   | .126  | .619  | .980  | .309  | .394  | .281   | .395  | .392   | .763  | .098 | .011   | .018  | .002   | .128 | .267  | .041   |
| N                      | 41    | 41   | 41     | 41     | 41    | 41    | 41    | 41    | 41    | 41     | 41    | 41     | 41    | 41   | 41     | 41    | 41     | 41   | 41    | 41     |
| T3 Pearson Correlation | -.179 | .026 | 1      | .440** | .357* | .190  | .236  | .049  | .376* | .391*  | .274  | .360*  | .259  | .126 | .280   | .282  | .311*  | .109 | .331* | .481** |
| Sig. (2-tailed)        | .262  | .874 |        | .004   | .022  | .234  | .137  | .763  | .015  | .012   | .083  | .021   | .103  | .431 | .076   | .074  | .047   | .496 | .035  | .001   |
| N                      | 41    | 41   | 41     | 41     | 41    | 41    | 41    | 41    | 41    | 41     | 41    | 41     | 41    | 41   | 41     | 41    | 41     | 41   | 41    | 41     |
| T4 Pearson Correlation | .154  | .142 | .440** | 1      | .300  | .217  | .285  | .365* | .295  | .594** | .143  | .485** | .385* | .152 | .422** | .216  | .642** | .137 | .186  | .608** |

|     |                     |       |       |       |        |        |        |        |        |        |        |        |        |        |        |        |       |        |        |        |        |    |
|-----|---------------------|-------|-------|-------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|--------|--------|--------|--------|----|
|     | Sig. (2-tailed)     | .337  | .377  | .004  |        | .056   | .173   | .071   | .019   | .061   | .000   | .373   | .001   | .013   | .341   | .006   | .175  | .000   | .394   | .244   | .000   |    |
|     | N                   | 41    | 41    | 41    | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41    | 41     | 41     | 41     | 41     | 41 |
| T5  | Pearson Correlation | .191  | -.243 | .357* | .300   | 1      | .170   | .322*  | .175   | .559** | .226   | .552** | .212   | .403** | .076   | -.124  | .074  | .176   | .043   | .371*  | .461** |    |
|     | Sig. (2-tailed)     | .232  | .126  | .022  | .056   |        | .289   | .040   | .274   | .000   | .156   | .000   | .183   | .009   | .639   | .440   | .646  | .272   | .787   | .017   | .002   |    |
|     | N                   | 41    | 41    | 41    | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41    | 41     | 41     | 41     | 41     | 41 |
| T6  | Pearson Correlation | .150  | -.080 | .190  | .217   | .170   | 1      | .153   | .368*  | .201   | .351*  | .409** | .512** | .092   | .397*  | .193   | -.026 | .466** | .493** | .078   | .486** |    |
|     | Sig. (2-tailed)     | .348  | .619  | .234  | .173   | .289   |        | .341   | .018   | .207   | .024   | .008   | .001   | .567   | .010   | .227   | .874  | .002   | .001   | .627   | .001   |    |
|     | N                   | 41    | 41    | 41    | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41    | 41     | 41     | 41     | 41     | 41 |
| T7  | Pearson Correlation | .264  | -.004 | .236  | .285   | .322*  | .153   | 1      | .071   | .287   | .436** | .304   | .046   | .456** | .153   | .157   | .051  | .326*  | .210   | .271   | .474** |    |
|     | Sig. (2-tailed)     | .095  | .980  | .137  | .071   | .040   | .341   |        | .660   | .069   | .004   | .054   | .776   | .003   | .338   | .326   | .750  | .038   | .188   | .086   | .002   |    |
|     | N                   | 41    | 41    | 41    | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41    | 41     | 41     | 41     | 41     | 41 |
| T8  | Pearson Correlation | .098  | .163  | .049  | .365*  | .175   | .368*  | .071   | 1      | .336*  | .264   | .437** | .393*  | .431** | .499** | .494** | .160  | .598** | .460** | .471** | .653** |    |
|     | Sig. (2-tailed)     | .542  | .309  | .763  | .019   | .274   | .018   | .660   |        | .032   | .095   | .004   | .011   | .005   | .001   | .001   | .317  | .000   | .002   | .002   | .000   |    |
|     | N                   | 41    | 41    | 41    | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41    | 41     | 41     | 41     | 41     | 41 |
| T9  | Pearson Correlation | -.112 | .137  | .376* | .295   | .559** | .201   | .287   | .336*  | 1      | .273   | .511** | .413** | .117   | .061   | .075   | .129  | .457** | .234   | .258   | .534** |    |
|     | Sig. (2-tailed)     | .484  | .394  | .015  | .061   | .000   | .207   | .069   | .032   |        | .085   | .001   | .007   | .467   | .705   | .640   | .422  | .003   | .141   | .103   | .000   |    |
|     | N                   | 41    | 41    | 41    | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41    | 41     | 41     | 41     | 41     | 41 |
| T10 | Pearson Correlation | .261  | .173  | .391* | .594** | .226   | .351*  | .436** | .264   | .273   | 1      | .057   | .276   | .336*  | .350*  | .449** | .235  | .644** | .334*  | .202   | .638** |    |
|     | Sig. (2-tailed)     | .100  | .281  | .012  | .000   | .156   | .024   | .004   | .095   | .085   |        | .722   | .081   | .032   | .025   | .003   | .140  | .000   | .033   | .205   | .000   |    |
|     | N                   | 41    | 41    | 41    | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41    | 41     | 41     | 41     | 41     | 41 |
| T11 | Pearson Correlation | .069  | -.136 | .274  | .143   | .552** | .409** | .304   | .437** | .511** | .057   | 1      | .461** | .555** | .278   | .205   | .112  | .396*  | .393*  | .524** | .631** |    |
|     | Sig. (2-tailed)     | .669  | .395  | .083  | .373   | .000   | .008   | .054   | .004   | .001   | .722   |        | .002   | .000   | .079   | .199   | .484  | .010   | .011   | .000   | .000   |    |





|                          |       |       |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |
|--------------------------|-------|-------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| T19 Pearson Correlation  | .345* | .178  | .331*  | .186   | .371*  | .078   | .271   | .471** | .258   | .202   | .524** | .210   | .641** | .348*  | .493** | .340*  | .387*  | .161   | 1      | .658** |
| Sig. (2-tailed)          | .027  | .267  | .035   | .244   | .017   | .627   | .086   | .002   | .103   | .205   | .000   | .188   | .000   | .026   | .001   | .030   | .012   | .315   |        | .000   |
| N                        | 41    | 41    | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     |
| Ttot Pearson Correlation | .275  | .320* | .481** | .608** | .461** | .486** | .474** | .653** | .534** | .638** | .631** | .636** | .652** | .565** | .655** | .404** | .845** | .594** | .658** | 1      |
| Sig. (2-tailed)          | .082  | .041  | .001   | .000   | .002   | .001   | .002   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .009   | .000   | .000   | .000   |        |
| N                        | 41    | 41    | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     |

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

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

Seluruh item pembentuk variabel sebaiknya memiliki korelasi (r) dengan skor total masing-masing variabel  $\geq 0,25$ . Karena seluruh item memiliki skor total lebih dari 0,25 maka seluruh item dikatakan valid.

### Uji Reliabilitas

#### Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .745             | .896   | 20         |

Jika nilai alpha > 0,70 artinya realibilitas tinggi, ini mensugestikan seluruh item reliabel dan seluruh tes secara konsisten secara internal karena memiliki reliabilitas yang cukup kuat.

#### Item Statistics

|    | Mean | Std. Deviation | N  |
|----|------|----------------|----|
| T1 | 4.15 | .527           | 41 |
| T2 | 4.15 | .573           | 41 |
| T3 | 4.12 | .458           | 41 |
| T4 | 4.10 | .436           | 41 |
| T5 | 4.32 | .521           | 41 |

|        |       |       |    |
|--------|-------|-------|----|
| T6     | 4.12  | .400  | 41 |
| T7     | 4.34  | .530  | 41 |
| T8     | 4.29  | .602  | 41 |
| T9     | 4.05  | .545  | 41 |
| T10    | 4.07  | .648  | 41 |
| T11    | 4.34  | .656  | 41 |
| T12    | 4.17  | .629  | 41 |
| T13    | 4.22  | .613  | 41 |
| T14    | 4.17  | .495  | 41 |
| T15    | 4.10  | .490  | 41 |
| T16    | 4.24  | .538  | 41 |
| T17    | 4.15  | .573  | 41 |
| T18    | 4.20  | .511  | 41 |
| T19    | 4.24  | .624  | 41 |
| Ttotal | 79.54 | 5.827 | 41 |

**Item-Total Statistics**

|    | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Squared Multiple Correlation | Cronbach's Alpha if Item Deleted |
|----|----------------------------|--------------------------------|----------------------------------|------------------------------|----------------------------------|
| T1 | 154.93                     | 132.720                        | .232                             | .                            | .742                             |
| T2 | 154.93                     | 131.870                        | .275                             | .                            | .740                             |
| T3 | 154.95                     | 130.898                        | .450                             | .                            | .737                             |
| T4 | 154.98                     | 129.824                        | .584                             | .                            | .734                             |
| T5 | 154.76                     | 130.489                        | .425                             | .                            | .737                             |
| T6 | 154.95                     | 131.448                        | .460                             | .                            | .738                             |
| T7 | 154.73                     | 130.251                        | .437                             | .                            | .736                             |
| T8 | 154.78                     | 127.026                        | .622                             | .                            | .729                             |

|        |        |         |       |   |      |
|--------|--------|---------|-------|---|------|
| T9     | 155.02 | 129.324 | .500  | . | .734 |
| T10    | 155.00 | 126.600 | .604  | . | .728 |
| T11    | 154.73 | 126.601 | .595  | . | .728 |
| T12    | 154.90 | 126.890 | .603  | . | .729 |
| T13    | 154.85 | 126.878 | .620  | . | .728 |
| T14    | 154.90 | 129.540 | .535  | . | .734 |
| T15    | 154.98 | 128.574 | .630  | . | .732 |
| T16    | 154.83 | 131.045 | .364  | . | .738 |
| T17    | 154.93 | 124.870 | .830  | . | .723 |
| T18    | 154.88 | 129.010 | .564  | . | .733 |
| T19    | 154.83 | 126.645 | .626  | . | .728 |
| Ttotal | 79.54  | 33.955  | 1.000 | . | .877 |

**h) Prinsip Accountability**  
Uji validitas

**Correlations**

|                        | A1     | A2     | A3     | A4     | A5     | A6     | A7     | A8     | A9     | A10    | A11    | A12    | A13    | A14   | A15    | A16    | A17    | Atotal |
|------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|--------|--------|--------|--------|
| A1 Pearson Correlation | 1      | .567** | .534** | .734** | .408** | .789** | .573** | .672** | .570** | .567** | .592** | .592** | .537** | -.134 | .413** | .588** | .196   | .739** |
| Sig. (2-tailed)        |        | .000   | .000   | .000   | .008   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .403  | .007   | .000   | .218   | .000   |
| N                      | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41    | 41     | 41     | 41     | 41     |
| A2 Pearson Correlation | .567** | 1      | .582** | .545** | .636** | .580** | .309*  | .642** | .460** | .619** | .569** | .569** | .416** | .025  | .380*  | .538** | .137   | .684** |
| Sig. (2-tailed)        | .000   |        | .000   | .000   | .000   | .000   | .049   | .000   | .002   | .000   | .000   | .000   | .007   | .876  | .014   | .000   | .392   | .000   |
| N                      | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41    | 41     | 41     | 41     | 41     |
| A3 Pearson Correlation | .534** | .582** | 1      | .653** | .802** | .429** | .363*  | .624** | .620** | .657** | .580** | .174   | .259   | -.065 | .432** | .396*  | .471** | .691** |
| Sig. (2-tailed)        | .000   | .000   |        | .000   | .000   | .005   | .020   | .000   | .000   | .000   | .000   | .276   | .102   | .684  | .005   | .010   | .002   | .000   |

|                         |        |        |        |        |        |        |        |        |        |        |        |        |        |       |        |        |        |        |
|-------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|--------|--------|--------|--------|
| N                       | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41    | 41     | 41     | 41     | 41     |
| A4 Pearson Correlation  | .734** | .545** | .653** | 1      | .707** | .600** | .563** | .555** | .601** | .552** | .503** | .503** | .452** | .094  | .637** | .479** | .386*  | .775** |
| Sig. (2-tailed)         | .000   | .000   | .000   |        | .000   | .000   | .000   | .000   | .000   | .000   | .001   | .001   | .003   | .560  | .000   | .002   | .013   | .000   |
| N                       | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41    | 41     | 41     | 41     | 41     |
| A5 Pearson Correlation  | .408** | .636** | .802** | .707** | 1      | .419** | .418** | .642** | .606** | .557** | .508** | .355*  | .278   | .103  | .585** | .464** | .530** | .730** |
| Sig. (2-tailed)         | .008   | .000   | .000   | .000   |        | .006   | .007   | .000   | .000   | .000   | .001   | .023   | .078   | .523  | .000   | .002   | .000   | .000   |
| N                       | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41    | 41     | 41     | 41     | 41     |
| A6 Pearson Correlation  | .789** | .580** | .429** | .600** | .419** | 1      | .588** | .609** | .516** | .497** | .537** | .687** | .714** | .027  | .427** | .598** | .266   | .745** |
| Sig. (2-tailed)         | .000   | .000   | .005   | .000   | .006   |        | .000   | .000   | .001   | .001   | .000   | .000   | .000   | .868  | .005   | .000   | .093   | .000   |
| N                       | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41    | 41     | 41     | 41     | 41     |
| A7 Pearson Correlation  | .573** | .309*  | .363*  | .563** | .418** | .588** | 1      | .496** | .693** | .469** | .562** | .562** | .720** | .380* | .760** | .564** | .591** | .787** |
| Sig. (2-tailed)         | .000   | .049   | .020   | .000   | .007   | .000   |        | .001   | .000   | .002   | .000   | .000   | .000   | .014  | .000   | .000   | .000   | .000   |
| N                       | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41    | 41     | 41     | 41     | 41     |
| A8 Pearson Correlation  | .672** | .642** | .624** | .555** | .642** | .609** | .496** | 1      | .700** | .642** | .802** | .585** | .452** | .102  | .526** | .575** | .390*  | .809** |
| Sig. (2-tailed)         | .000   | .000   | .000   | .000   | .000   | .000   | .001   |        | .000   | .000   | .000   | .000   | .003   | .527  | .000   | .000   | .012   | .000   |
| N                       | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41    | 41     | 41     | 41     | 41     |
| A9 Pearson Correlation  | .570** | .460** | .620** | .601** | .606** | .516** | .693** | .700** | 1      | .841** | .756** | .561** | .671** | .233  | .618** | .483** | .582** | .859** |
| Sig. (2-tailed)         | .000   | .002   | .000   | .000   | .000   | .001   | .000   | .000   |        | .000   | .000   | .000   | .000   | .142  | .000   | .001   | .000   | .000   |
| N                       | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41    | 41     | 41     | 41     | 41     |
| A10 Pearson Correlation | .567** | .619** | .657** | .552** | .557** | .497** | .469** | .642** | .841** | 1      | .768** | .425** | .579** | .257  | .457** | .363*  | .314*  | .776** |
| Sig. (2-tailed)         | .000   | .000   | .000   | .000   | .000   | .001   | .002   | .000   | .000   |        | .000   | .006   | .000   | .105  | .003   | .020   | .046   | .000   |
| N                       | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41    | 41     | 41     | 41     | 41     |
| A11 Pearson Correlation | .592** | .569** | .580** | .503** | .508** | .537** | .562** | .802** | .756** | .768** | 1      | .575** | .603** | .293  | .585** | .347*  | .355** | .812** |
| Sig. (2-tailed)         | .000   | .000   | .000   | .001   | .001   | .000   | .000   | .000   | .000   | .000   |        | .000   | .000   | .063  | .000   | .026   | .023   | .000   |
| N                       | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41    | 41     | 41     | 41     | 41     |
| A12 Pearson Correlation | .592** | .569** | .174   | .503** | .355*  | .687** | .562** | .585** | .561** | .425** | .575** | 1      | .671** | .225  | .529** | .677** | .294   | .725** |
| Sig. (2-tailed)         | .000   | .000   | .276   | .001   | .023   | .000   | .000   | .000   | .000   | .006   | .000   |        | .000   | .157  | .000   | .000   | .062   | .000   |
| N                       | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41    | 41     | 41     | 41     | 41     |
| A13 Pearson Correlation | .537** | .416** | .259   | .452** | .278   | .714** | .720** | .452** | .671** | .579** | .603** | .671** | 1      | .331* | .500** | .513** | .497** | .747** |

|                            |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |
|----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Sig. (2-tailed)            | .000   | .007   | .102   | .003   | .078   | .000   | .000   | .003   | .000   | .000   | .000   | .000   | .000   | .034   | .001   | .001   | .001   | .000   |
| N                          | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     |
| A14 Pearson Correlation    | -.134  | .025   | -.065  | .094   | .103   | .027   | .380*  | .102   | .233   | .257   | .293   | .225   | .331*  | 1      | .587** | .123   | .296   | .325*  |
| Sig. (2-tailed)            | .403   | .876   | .684   | .560   | .523   | .868   | .014   | .527   | .142   | .105   | .063   | .157   | .034   |        | .000   | .445   | .060   | .038   |
| N                          | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     |
| A15 Pearson Correlation    | .413** | .380*  | .432** | .637** | .585** | .427** | .760** | .526** | .618** | .457** | .585** | .529** | .500** | .587** | 1      | .473** | .606** | .783** |
| Sig. (2-tailed)            | .007   | .014   | .005   | .000   | .000   | .005   | .000   | .000   | .000   | .003   | .000   | .000   | .001   | .000   |        | .002   | .000   | .000   |
| N                          | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     |
| A16 Pearson Correlation    | .588** | .538** | .396*  | .479** | .464** | .598** | .564** | .575** | .483** | .363*  | .347*  | .677** | .513** | .123   | .473** | 1      | .629** | .706** |
| Sig. (2-tailed)            | .000   | .000   | .010   | .002   | .002   | .000   | .000   | .000   | .001   | .020   | .026   | .000   | .001   | .445   | .002   |        | .000   | .000   |
| N                          | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     |
| A17 Pearson Correlation    | .196   | .137   | .471** | .386*  | .530** | .266   | .591** | .390*  | .582** | .314*  | .355*  | .294   | .497** | .296   | .606** | .629** | 1      | .620** |
| Sig. (2-tailed)            | .218   | .392   | .002   | .013   | .000   | .093   | .000   | .012   | .000   | .046   | .023   | .062   | .001   | .060   | .000   | .000   |        | .000   |
| N                          | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     |
| Atotal Pearson Correlation | .739** | .684** | .691** | .775** | .730** | .745** | .787** | .809** | .859** | .776** | .812** | .725** | .747** | .325*  | .783** | .706** | .620** | 1      |
| Sig. (2-tailed)            | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .038   | .000   | .000   | .000   |        |
| N                          | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     |

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

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

Seluruh item pembentuk variabel sebaiknya memiliki korelasi (r) dengan skor total masing-masing variabel  $\geq 0,25$ . Karena seluruh item memiliki skor total lebih dari 0,25 maka seluruh item dikatakan valid.

## Uji Reliabilitas

### Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .764             | .951   | 18         |

Jika nilai alpha > 0,70 artinya realibilitas tinggi, ini mensugestikan seluruh item reliabel dan seluruh tes secara konsisten secara internal karena memiliki reliabilitas yang cukup kuat

**Item Statistics**

|        | Mean    | Std. Deviation | N  |
|--------|---------|----------------|----|
| A1     | 4.2927  | .55874         | 41 |
| A2     | 4.2927  | .51205         | 41 |
| A3     | 4.0000  | .67082         | 41 |
| A4     | 4.2195  | .57062         | 41 |
| A5     | 4.1951  | .51086         | 41 |
| A6     | 4.3171  | .52149         | 41 |
| A7     | 4.3415  | .61684         | 41 |
| A8     | 4.2439  | .53761         | 41 |
| A9     | 4.1951  | .60081         | 41 |
| A10    | 4.3171  | .56741         | 41 |
| A11    | 4.2927  | .64202         | 41 |
| A12    | 4.2927  | .64202         | 41 |
| A13    | 4.3415  | .57488         | 41 |
| A14    | 3.9756  | .56955         | 41 |
| A15    | 4.2195  | .68964         | 41 |
| A16    | 4.3171  | .47112         | 41 |
| A17    | 4.2683  | .63342         | 41 |
| Atotal | 72.1220 | 7.17355        | 41 |

**Item-Total Statistics**

|    | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Squared Multiple Correlation | Cronbach's Alpha if Item Deleted |
|----|----------------------------|--------------------------------|----------------------------------|------------------------------|----------------------------------|
| A1 | 139.9512                   | 194.298                        | .721                             | .                            | .751                             |
| A2 | 139.9512                   | 196.048                        | .665                             | .                            | .754                             |
| A3 | 140.2439                   | 192.989                        | .665                             | .                            | .750                             |
| A4 | 140.0244                   | 193.474                        | .758                             | .                            | .750                             |
| A5 | 140.0488                   | 195.398                        | .713                             | .                            | .752                             |
| A6 | 139.9268                   | 194.970                        | .728                             | .                            | .752                             |





|        |                     |        |        |        |        |        |        |        |        |        |        |        |
|--------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| R5     | Pearson Correlation | .474** | .434** | .396*  | .532** | 1      | .829** | .752** | .559** | .438** | .385*  | .789** |
|        | Sig. (2-tailed)     | .002   | .005   | .010   | .000   |        | .000   | .000   | .000   | .004   | .013   | .000   |
|        | N                   | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     |
| R6     | Pearson Correlation | .523** | .470** | .404** | .329*  | .829** | 1      | .737** | .495** | .333*  | .463** | .768** |
|        | Sig. (2-tailed)     | .000   | .002   | .009   | .036   | .000   |        | .000   | .001   | .034   | .002   | .000   |
|        | N                   | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     |
| R7     | Pearson Correlation | .562** | .446** | .460** | .214   | .752** | .737** | 1      | .531** | .327*  | .647** | .786** |
|        | Sig. (2-tailed)     | .000   | .003   | .002   | .179   | .000   | .000   |        | .000   | .037   | .000   | .000   |
|        | N                   | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     |
| R8     | Pearson Correlation | .504** | .471** | .435** | .332*  | .559** | .495** | .531** | 1      | .707** | .593** | .771** |
|        | Sig. (2-tailed)     | .001   | .002   | .004   | .034   | .000   | .001   | .000   |        | .000   | .000   | .000   |
|        | N                   | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     |
| R9     | Pearson Correlation | .438** | .580** | .531** | .281   | .438** | .333*  | .327*  | .707** | 1      | .456** | .683** |
|        | Sig. (2-tailed)     | .004   | .000   | .000   | .075   | .004   | .034   | .037   | .000   |        | .003   | .000   |
|        | N                   | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     |
| R10    | Pearson Correlation | .446** | .516** | .707** | .338*  | .385*  | .463** | .647** | .593** | .456** | 1      | .758** |
|        | Sig. (2-tailed)     | .003   | .001   | .000   | .031   | .013   | .002   | .000   | .000   | .003   |        | .000   |
|        | N                   | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     |
| Rtotal | Pearson Correlation | .771** | .767** | .752** | .497** | .789** | .768** | .786** | .771** | .683** | .758** | 1      |
|        | Sig. (2-tailed)     | .000   | .000   | .000   | .001   | .000   | .000   | .000   | .000   | .000   | .000   |        |
|        | N                   | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     | 41     |

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

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

Seluruh item pembentuk variabel sebaiknya memiliki korelasi (r) dengan skor total masing-masing variabel  $\geq 0,25$ . Karena seluruh item memiliki skor total lebih dari 0,25 maka seluruh item dikatakan valid.

## Uji Reliabilitas

### Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .774             | .926   | 11         |

Jika nilai alpha > 0,70 artinya realibilitas tinggi, ini mensugestikan seluruh item reliabel dan seluruh tes secara konsisten secara internal karena memiliki reliabilitas yang cukup kuat.

### Item Statistics

|        | Mean    | Std. Deviation | N  |
|--------|---------|----------------|----|
| R1     | 4.1463  | .65425         | 41 |
| R2     | 4.1951  | .60081         | 41 |
| R3     | 4.2927  | .60183         | 41 |
| R4     | 3.8537  | .42196         | 41 |
| R5     | 4.1463  | .65425         | 41 |
| R6     | 4.2439  | .62372         | 41 |
| R7     | 4.1951  | .60081         | 41 |
| R8     | 4.1463  | .69141         | 41 |
| R9     | 4.3902  | .49386         | 41 |
| R10    | 4.2683  | .63342         | 41 |
| Rtotal | 41.8780 | 4.44519        | 41 |

### Item-Total Statistics

|    | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|----|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| R1 | 79.6098                    | 70.494                         | .739                             | .749                             |
| R2 | 79.5610                    | 71.202                         | .737                             | .752                             |
| R3 | 79.4634                    | 71.355                         | .720                             | .753                             |
| R4 | 79.9024                    | 75.490                         | .460                             | .769                             |
| R5 | 79.6098                    | 70.294                         | .758                             | .748                             |
| R6 | 79.5122                    | 70.906                         | .737                             | .751                             |
| R7 | 79.5610                    | 71.002                         | .758                             | .751                             |

|        |         |        |       |      |
|--------|---------|--------|-------|------|
| R8     | 79.6098 | 70.044 | .736  | .748 |
| R9     | 79.3659 | 73.288 | .651  | .760 |
| R10    | 79.4878 | 70.906 | .725  | .751 |
| Rtotal | 41.8780 | 19.760 | 1.000 | .907 |

**j) Prinsip Independency  
Uji Validitas**

**Correlations**

|        |                     | I1     | I2     | I3     | I4     | I5     | I6     | Itotal |
|--------|---------------------|--------|--------|--------|--------|--------|--------|--------|
| I1     | Pearson Correlation | 1      | .601** | .495** | .511** | .691** | .648** | .801** |
|        | Sig. (2-tailed)     |        | .000   | .001   | .001   | .000   | .000   | .000   |
|        | N                   | 41     | 41     | 41     | 41     | 41     | 41     | 41     |
| I2     | Pearson Correlation | .601** | 1      | .483** | .799** | .583** | .547** | .838** |
|        | Sig. (2-tailed)     | .000   |        | .001   | .000   | .000   | .000   | .000   |
|        | N                   | 41     | 41     | 41     | 41     | 41     | 41     | 41     |
| I3     | Pearson Correlation | .495** | .483** | 1      | .462** | .632** | .595** | .758** |
|        | Sig. (2-tailed)     | .001   | .001   |        | .002   | .000   | .000   | .000   |
|        | N                   | 41     | 41     | 41     | 41     | 41     | 41     | 41     |
| I4     | Pearson Correlation | .511** | .799** | .462** | 1      | .564** | .458** | .802** |
|        | Sig. (2-tailed)     | .001   | .000   | .002   |        | .000   | .003   | .000   |
|        | N                   | 41     | 41     | 41     | 41     | 41     | 41     | 41     |
| I5     | Pearson Correlation | .691** | .583** | .632** | .564** | 1      | .830** | .861** |
|        | Sig. (2-tailed)     | .000   | .000   | .000   | .000   |        | .000   | .000   |
|        | N                   | 41     | 41     | 41     | 41     | 41     | 41     | 41     |
| I6     | Pearson Correlation | .648** | .547** | .595** | .458** | .830** | 1      | .811** |
|        | Sig. (2-tailed)     | .000   | .000   | .000   | .003   | .000   |        | .000   |
|        | N                   | 41     | 41     | 41     | 41     | 41     | 41     | 41     |
| Itotal | Pearson Correlation | .801** | .838** | .758** | .802** | .861** | .811** | 1      |

|                 |      |      |      |      |      |      |      |
|-----------------|------|------|------|------|------|------|------|
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| N               | 41   | 41   | 41   | 41   | 41   | 41   | 41   |

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

Seluruh item pembentuk variabel sebaiknya memiliki korelasi (r) dengan skor total masing-masing variabel  $\geq 0,25$ . Karena seluruh item memiliki skor total lebih dari 0,25 maka seluruh item dikatakan valid.

### Uji Reliabilitas

#### Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .799             | .930   | 7          |

Jika nilai alpha  $> 0,70$  artinya realibilitas tinggi, ini mensugestikan seluruh item reliabel dan seluruh tes secara konsisten secara internal karena memiliki reliabilitas yang cukup kuat.

#### Item Statistics

|        | Mean  | Std. Deviation | N  |
|--------|-------|----------------|----|
| I1     | 4.22  | .571           | 41 |
| I2     | 4.20  | .601           | 41 |
| I3     | 4.20  | .641           | 41 |
| I4     | 4.12  | .678           | 41 |
| I5     | 4.20  | .459           | 41 |
| I6     | 4.22  | .475           | 41 |
| Itotal | 25.15 | 2.771          | 41 |

#### Item-Total Statistics

|    | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Squared Multiple Correlation | Cronbach's Alpha if Item Deleted |
|----|----------------------------|--------------------------------|----------------------------------|------------------------------|----------------------------------|
| I1 | 46.07                      | 25.970                         | .759                             | .                            | .768                             |
| I2 | 46.10                      | 25.490                         | .801                             | .                            | .762                             |
| I3 | 46.10                      | 25.740                         | .701                             | .                            | .768                             |
| I4 | 46.17                      | 25.145                         | .751                             | .                            | .760                             |
| I5 | 46.10                      | 26.540                         | .837                             | .                            | .772                             |

|        |       |        |       |      |
|--------|-------|--------|-------|------|
| I6     | 46.07 | 26.670 | .778  | .775 |
| Itotal | 25.15 | 7.678  | 1.000 | .888 |

**k) Prinsip Fairness  
Uji Validitas**

**Correlations**

|        |                     | F1     | F2     | F3     | F4     | Ftotal |
|--------|---------------------|--------|--------|--------|--------|--------|
| F1     | Pearson Correlation | 1      | .422** | .300   | .536** | .665** |
|        | Sig. (2-tailed)     |        | .006   | .056   | .000   | .000   |
|        | N                   | 41     | 41     | 41     | 41     | 41     |
| F2     | Pearson Correlation | .422** | 1      | .745** | .512** | .857** |
|        | Sig. (2-tailed)     | .006   |        | .000   | .001   | .000   |
|        | N                   | 41     | 41     | 41     | 41     | 41     |
| F3     | Pearson Correlation | .300   | .745** | 1      | .736** | .875** |
|        | Sig. (2-tailed)     | .056   | .000   |        | .000   | .000   |
|        | N                   | 41     | 41     | 41     | 41     | 41     |
| F4     | Pearson Correlation | .536** | .512** | .736** | 1      | .836** |
|        | Sig. (2-tailed)     | .000   | .001   | .000   |        | .000   |
|        | N                   | 41     | 41     | 41     | 41     | 41     |
| Ftotal | Pearson Correlation | .665** | .857** | .875** | .836** | 1      |
|        | Sig. (2-tailed)     | .000   | .000   | .000   | .000   |        |
|        | N                   | 41     | 41     | 41     | 41     | 41     |

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

Seluruh item pembentuk variabel sebaiknya memiliki korelasi (r) dengan skor total masing-masing variabel  $\geq 0,25$ . Karena seluruh item memiliki skor total lebih dari 0,25 maka seluruh item dikatakan valid.

## Uji Reliabilitas

**Reliability Statistics**

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .818             | .902   | 5          |

Jika nilai alpha > 0,70 artinya realibilitas tinggi, ini mensugestikan seluruh item reliabel dan seluruh tes secara konsisten secara internal karena memiliki reliabilitas yang cukup kuat

**Item Statistics**

|        | Mean    | Std. Deviation | N  |
|--------|---------|----------------|----|
| F1     | 4.1463  | .57276         | 41 |
| F2     | 4.2927  | .74980         | 41 |
| F3     | 4.3659  | .69843         | 41 |
| F4     | 4.3902  | .54213         | 41 |
| Ftotal | 17.1951 | 2.08829        | 41 |

**Item-Total Statistics**

|        | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Squared Multiple Correlation | Cronbach's Alpha if Item Deleted |
|--------|----------------------------|--------------------------------|----------------------------------|------------------------------|----------------------------------|
| F1     | 30.2439                    | 14.589                         | .578                             | .                            | .812                             |
| F2     | 30.0976                    | 12.640                         | .796                             | .                            | .756                             |
| F3     | 30.0244                    | 12.824                         | .826                             | .                            | .757                             |
| F4     | 30.0000                    | 13.950                         | .790                             | .                            | .785                             |
| Ftotal | 17.1951                    | 4.361                          | 1.000                            | .                            | .822                             |

1) Prinsip Kesesuaian

Uji Validitas

Correlations

|        |                     | K1     | K2     | K3     | K4     | Ktotal |
|--------|---------------------|--------|--------|--------|--------|--------|
| K1     | Pearson Correlation | 1      | .432** | .516** | .390*  | .689** |
|        | Sig. (2-tailed)     |        | .005   | .001   | .012   | .000   |
|        | N                   | 41     | 41     | 41     | 41     | 41     |
| K2     | Pearson Correlation | .432** | 1      | .693** | .780** | .879** |
|        | Sig. (2-tailed)     | .005   |        | .000   | .000   | .000   |
|        | N                   | 41     | 41     | 41     | 41     | 41     |
| K3     | Pearson Correlation | .516** | .693** | 1      | .706** | .879** |
|        | Sig. (2-tailed)     | .001   | .000   |        | .000   | .000   |
|        | N                   | 41     | 41     | 41     | 41     | 41     |
| K4     | Pearson Correlation | .390*  | .780** | .706** | 1      | .874** |
|        | Sig. (2-tailed)     | .012   | .000   | .000   |        | .000   |
|        | N                   | 41     | 41     | 41     | 41     | 41     |
| Ktotal | Pearson Correlation | .689** | .879** | .879** | .874** | 1      |
|        | Sig. (2-tailed)     | .000   | .000   | .000   | .000   |        |
|        | N                   | 41     | 41     | 41     | 41     | 41     |

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

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

Seluruh item pembentuk variabel sebaiknya memiliki korelasi (r) dengan skor total masing-masing variabel  $\geq 0,25$ . Karena seluruh item memiliki skor total lebih dari 0,25 maka seluruh item dikatakan valid.

## Uji Reliabilitas

**Reliability Statistics**

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .825             | .915   | 5          |

Jika nilai alpha > 0,70 artinya realibilitas tinggi, ini mensugestikan seluruh item reliabel dan seluruh tes secara konsisten secara internal karena memiliki reliabilitas yang cukup kuat.

**Item Statistics**

|        | Mean  | Std. Deviation | N  |
|--------|-------|----------------|----|
| K1     | 4.32  | .521           | 41 |
| K2     | 4.22  | .571           | 41 |
| K3     | 4.22  | .571           | 41 |
| K4     | 4.17  | .587           | 41 |
| Ktotal | 16.93 | 1.876          | 41 |

**Item-Total Statistics**

|        | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Squared Multiple Correlation | Cronbach's Alpha if Item Deleted |
|--------|----------------------------|--------------------------------|----------------------------------|------------------------------|----------------------------------|
| K1     | 29.54                      | 11.655                         | .604                             | .                            | .817                             |
| K2     | 29.63                      | 10.638                         | .837                             | .                            | .774                             |
| K3     | 29.63                      | 10.638                         | .837                             | .                            | .774                             |
| K4     | 29.68                      | 10.572                         | .827                             | .                            | .773                             |
| Ktotal | 16.93                      | 3.520                          | 1.000                            | .                            | .853                             |