

## **Lampiran 1**

### **Kuesioner Penelitian**

## **KUESIONER**

# **PENGARUH AKUNTABILITAS, TRANSPARANSI PENGELOLAAN KEUANGAN DAN PEMANFAATAN TEKNOLOGI INFORMASI TERHADAP KINERJA PEMERINTAH DENGAN PENDEKATAN *VALUE FOR MONEY* PADA SKPD KULON PROGO**

Usulan Penelitian Skripsi Mahasiswa



Disusun Oleh :

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**FAKULTAS EKONOMI DAN BISNIS**

**PROGRAM STUDI AKUNTANSI**

**UNIVERSITAS MUHAMMADIYAH YOGYAKARTA**

**2017**

Kepada Yth.

Bapak/Ibu/Saudara/i Responden

Di SKPD Kulon Progo

Dengan Hormat, Saya Muhamad Widiyanta NIM 20130420281 Mahasiswa aktif dari Universitas Muhammadiyah Yogyakarta Program Studi Akuntansi bermaksut untuk melakukan penelitian dalam rangka menyusun skripsi saya yang berjudul “Pengaruh Akuntabilitas, Transparansi Pengelolaan Keuangan Dan Pemanfaatan Teknologi Informasi Terhadap Kinerja Pemerintah Dengan Pendekatan *Value For Money* Pada SKPD Kulon Progo”. Sehubungan dengan hal ini maka saya mengharapkan bantuan dari Bapak/Ibu/Saudara/i responden kiranya bersedia mengisi kuesioner ini dengan subjektif sesuai dengan kondisi saat ini.

Dalam melakukan pengisian kuesioner ini, dimohon bapak/ibu/saudara/i terlebih dahulu membaca petunjuk pengisian kuesioner yang sudah tertera. Apapun jawaban yang Bapak/Ibu/Saudara/i akan sangat berharga dan bermanfaat bagi penelitian ini. Saya sangat menunjung tinggi komitmen dan menjaga kerahasiaan yang sudah Bapak/Ibu/Saudara/i berikan dalam pengisian kuesioner ini.

Atas perhatian dan kerjasama Bapak/Ibu/Saudara/i i responden saya ucapkan terimakasih.

Mengetahui

Dosen Pembimbing

Hormat saya,

Bambang Jatmiko, Dr., M.Si., Akt

Muhamad Widiyanta

NIP :19650106201210143092

## **DATA RESPONDEN**

1. Nama : .....
2. Umur : .....
3. Jenis Kelamin :  Laki-Laki  Perempuan
4. Pendidikan terakhir :  SMA/ SMK  
 Diploma 3  
 Strata 1  
 Strata 2  
 Lainnya
5. Lama Bekerja : Tahun/Bulan
6. Bagian/ Departemen :
7. Jabatan :

Petunjuk Pengisian:

1. Mohon dengan hormat, bantuan, dan kesediaan Bapak/Ibu/Saudara/i untuk menjawab seluruh pertanyaan dalam kuesioner ini.
2. Beri tanda centang (✓) 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

SS = Sangat Setuju

S = Setuju

N = Netral

TS = Tidak Setuju

STS = Sangat Tidak Setuju

## KUESIONER AKUNTABILITAS

| No. | Pertanyaan  | SS | S | N | TS | STS |
|-----|---|----|---|---|----|-----|
| 1   | Pelaksanaan kebijakan dipertanggungjawabkan pemerintah daerah kepada DPRD dan masyarakat.   |    |   |   |    |     |
| 2   | Anggaran yang dirancang dan ditetapkan pemerintah daerah bersama DPRD sesuai dengan realisasinya serta mempunyai kepentingan bagi publik.       |    |   |   |    |     |
| 3   | Program-program dirancang dengan mempertimbangkan prinsip efisiensi bahwa dana masyarakat menghasilkan output maksimal.                         |    |   |   |    |     |
| 4   | Program-program dirancang dengan mempertimbangkan prinsip efektifitas bahwa penggunaan anggaran mencapai target atau tujuan kepentingan publik. |    |   |   |    |     |
| 5   | Penggunaan dana anggaran didasarkan atas hukum dan peraturan yang berlaku.  |    |   |   |    |     |
| 6   | Pelaksanaan program-program dirasakan manfaatnya oleh masyarakat.   |    |   |   |    |     |
| 7   | Melakukan analisis keuangan setiap kegiatan atau program selesai dilaksanakan.  |    |   |   |    |     |
| 8   | Pimpinan dan pegawai mempertanggungjawabkan ( <i>accountable</i> ) hasil dari suatu program/ kegiatan/ proyek yang telah dilakukan              |    |   |   |    |     |
| 9   | Pimpinan dan pegawai selalu terlibat bersama-sama dalam mengevaluasi hasil suatu program/ kegiatan/ proyek.                                     |    |   |   |    |     |

## KUESIONER TRANSPARANSI PENGELOLAAN KEUANGAN

| No. | Pertanyaan  | SS | S | N | TS | STS |
|-----|---|----|---|---|----|-----|
| 1   | Pengelolaan keuangan dilakukan secara efisien untuk mencapai tujuan pemerintah                      |    |   |   |    |     |
| 2   | Pengelolaan keuangan dilakukan secara efektif agar semua program tercapai sesuai target             |    |   |   |    |     |
| 3   | Pengelolaan keuangan dilakukan secara ekonomis agar terhindar dari pemborosan dan tidak produktif   |    |   |   |    |     |
| 4   | Masyarakat mengetahui mengenai APBD   |    |   |   |    |     |
| 5   | Masyarakat mudah untuk mendapatkan informasi keuangan di pemerintah daerah                          |    |   |   |    |     |
| 6   | Laporan Keuangan dibuat sesuai SAP yang terdiri dari LRA, Neraca, dan Catatan atas Laporan Keuangan |    |   |   |    |     |
| 7   | Laporan Keuangan disampaikan oleh kepala daerah kepada BPK untuk dilakukan pemeriksaan              |    |   |   |    |     |
| 8   | Laporan Keuangan SKPD direview oleh inspektorat sebelum diserahkan kepada BPK                       |    |   |   |    |     |
| 9   | Laporan Keuangan dan Laporan hasil audit BPK dipublikasikan di website resmi Pemerintah Daerah      |    |   |   |    |     |

# KUESIONER PEMANFAATAN TEKNOLOGI

| No. | Pertanyaan   | SS | S | N | TS | STS |
|-----|--|----|---|---|----|-----|
| 1   | Setiap staff / subbagian keuangan/ akuntansi memiliki komputer yang cukup untuk melaksanakan tugasnya                            |    |   |   |    |     |
| 2   | Jaringan internet terpasang diunit kerja   |    |   |   |    |     |
| 3   | Jaringan internet dimanfaatkan untuk menghubungkan anta unit kerja untuk pengiriman data dan informasi yang dibutuhkan           |    |   |   |    |     |
| 4   | Setiap transaksi dan pembuatan laporan keuangan menggunakan komputerisasi  |    |   |   |    |     |
| 5   | Pengolahan data menggunakan software yang sesuai dengan peraturan perundang- undangan.   |    |   |   |    |     |
| 6   | Laporan keuangan dan laporan kinerja manajemen dihasilkan dari sistem informasi yang terintegrasi                                |    |   |   |    |     |
| 7   | Pemeliharaan perangkat komputer secara rutin dan teratur   |    |   |   |    |     |
| 8   | Peralatan yang sudah rusak didata dan langsung diganti   |    |   |   |    |     |
| 9   | Pemanfaatan teknologi mempermudah dalam menyebar informasi terkait Laporan Keuangan, LRA, Neraca dll dalam <i>website</i> resmi. |    |   |   |    |     |

## KUESIONER KINERJA BERKONSEP VALUE FOR MONEY

| No. | Pertanyaan  | SS | S | N | TS | STS |
|-----|---|----|---|---|----|-----|
| 1   | Program kerja dilaksanakan dengan memanfaatkan uang sebaik mungkin dengan konsep <i>value for money</i> yang berorientasi kepentingan publik.           |    |   |   |    |     |
| 2   | Setiap program kerja yang dilaksanakan dan dikelola secara ekonomis agar terhindar dari pemborosan anggaran   |    |   |   |    |     |
| 3   | Setiap program kerja yang dilaksanakan dan dikelola dengan anggaran secara efisien  |    |   |   |    |     |
| 4   | Setiap program kerja yang dilaksanakan dan dikelola secara efektif sesuai dengan target yang direncanakan   |    |   |   |    |     |
| 5   | Adanya pemerataan anggaran pada setiap program yang disesuaikan dengan kebutuhan program tersebut   |    |   |   |    |     |
| 6   | Alokasi belanja daerah berorientasi pada kepentingan publik   |    |   |   |    |     |
| 7   | Penerapan prinsip ekonomis, efisien dan efektif dalam penggunaan anggaran   |    |   |   |    |     |
| 8   | Konsep <i>value for money</i> merupakan suatu metode untuk menciptakan <i>good governance</i> yang akuntabel, transparan, ekonomis, efisien dan efektif |    |   |   |    |     |
| 9   | Sumber daya yang dimiliki telah dimanfaatkan secara maksimal  |    |   |   |    |     |
| 10  | Program kerja yang dibuat sesuai dengan kebutuhan dan kepentingan publik  |    |   |   |    |     |
| 11  | Masyarakat merasakan langsung manfaat dari program kerja yang dilaksanakan oleh pemerintah daerah   |    |   |   |    |     |



Lampiran 2  
Jawaban Responden

| JAWABAN KUESIONER AKUNTABILITAS |    |    |    |    |    |    |    |    |    |    |
|---------------------------------|----|----|----|----|----|----|----|----|----|----|
| No                              | A1 | A2 | A3 | A4 | A5 | A6 | A7 | A8 | A9 | A  |
| 1                               | 4  | 4  | 5  | 4  | 4  | 4  | 4  | 4  | 4  | 37 |
| 2                               | 4  | 4  | 5  | 4  | 4  | 4  | 4  | 4  | 4  | 37 |
| 3                               | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 36 |
| 4                               | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 36 |
| 5                               | 4  | 4  | 4  | 4  | 4  | 4  | 5  | 4  | 4  | 37 |
| 6                               | 4  | 4  | 5  | 4  | 4  | 4  | 4  | 4  | 4  | 37 |
| 7                               | 4  | 4  | 4  | 4  | 4  | 4  | 5  | 5  | 4  | 38 |
| 8                               | 4  | 4  | 5  | 4  | 5  | 5  | 4  | 5  | 3  | 39 |
| 9                               | 4  | 4  | 4  | 5  | 5  | 5  | 4  | 4  | 3  | 38 |
| 10                              | 4  | 4  | 4  | 3  | 3  | 4  | 4  | 4  | 5  | 35 |
| 11                              | 5  | 4  | 5  | 5  | 5  | 4  | 4  | 5  | 4  | 41 |
| 12                              | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 36 |
| 13                              | 4  | 4  | 5  | 5  | 5  | 4  | 4  | 4  | 4  | 39 |
| 14                              | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 36 |
| 15                              | 5  | 4  | 5  | 4  | 5  | 4  | 4  | 5  | 4  | 40 |
| 16                              | 4  | 4  | 4  | 4  | 5  | 4  | 4  | 4  | 4  | 37 |
| 17                              | 4  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 44 |
| 18                              | 4  | 4  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 43 |
| 19                              | 4  | 4  | 4  | 3  | 4  | 4  | 4  | 3  | 4  | 34 |
| 20                              | 4  | 4  | 4  | 4  | 4  | 4  | 3  | 4  | 4  | 35 |
| 21                              | 5  | 5  | 4  | 5  | 5  | 4  | 5  | 5  | 5  | 43 |
| 22                              | 4  | 4  | 4  | 4  | 4  | 5  | 4  | 5  | 5  | 39 |
| 23                              | 5  | 4  | 5  | 5  | 5  | 4  | 4  | 5  | 4  | 41 |
| 24                              | 5  | 4  | 5  | 5  | 5  | 4  | 4  | 5  | 4  | 41 |
| 25                              | 5  | 4  | 5  | 5  | 5  | 4  | 4  | 5  | 4  | 41 |
| 26                              | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 36 |
| 27                              | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 45 |
| 28                              | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 36 |
| 29                              | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 45 |
| 30                              | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 5  | 4  | 37 |
| 31                              | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 36 |
| 32                              | 4  | 4  | 4  | 4  | 4  | 4  | 3  | 4  | 4  | 35 |
| 33                              | 5  | 5  | 4  | 4  | 5  | 4  | 4  | 4  | 4  | 39 |
| 34                              | 5  | 5  | 4  | 4  | 5  | 4  | 4  | 4  | 4  | 39 |
| 35                              | 4  | 4  | 4  | 5  | 5  | 4  | 4  | 3  | 4  | 37 |
| 36                              | 4  | 2  | 2  | 2  | 4  | 4  | 2  | 4  | 4  | 28 |
| 37                              | 4  | 4  | 5  | 5  | 5  | 5  | 4  | 5  | 4  | 41 |
| 38                              | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 45 |
| 39                              | 5  | 5  | 5  | 5  | 5  | 5  | 4  | 4  | 4  | 42 |



|    |   |   |   |   |   |   |   |   |   |    |
|----|---|---|---|---|---|---|---|---|---|----|
| 81 | 4 | 4 | 4 | 4 | 3 | 3 | 2 | 4 | 4 | 32 |
| 82 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 40 |
| 83 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 44 |
| 84 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 37 |
| 85 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 37 |
| 86 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 87 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 41 |
| 88 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 39 |
| 89 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 90 | 4 | 4 | 5 | 4 | 3 | 4 | 5 | 4 | 3 | 36 |
| 91 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 92 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 93 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 94 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 40 |
| 95 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 44 |
| 96 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 97 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 41 |

# JAWABAN KUESIONER TRANSPARANSI PENGELOLAAN KEUANGAN

|    |   |   |   |   |   |   |   |   |   |    |
|----|---|---|---|---|---|---|---|---|---|----|
| 39 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 43 |
| 40 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 41 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 35 |
| 42 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 43 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 44 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 39 |
| 45 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 46 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 27 |
| 47 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 3 | 33 |
| 48 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 37 |
| 49 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 38 |
| 50 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 39 |
| 51 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 52 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 44 |
| 53 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 44 |
| 54 | 3 | 4 | 4 | 3 | 2 | 4 | 4 | 4 | 3 | 31 |
| 55 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 42 |
| 56 | 4 | 4 | 5 | 5 | 4 | 3 | 4 | 5 | 4 | 38 |
| 57 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 34 |
| 58 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 59 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 60 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 61 | 4 | 5 | 5 | 3 | 4 | 4 | 3 | 4 | 3 | 35 |
| 62 | 4 | 4 | 4 | 3 | 3 | 5 | 5 | 4 | 4 | 36 |
| 63 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 35 |
| 64 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 65 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 44 |
| 66 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 35 |
| 67 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 38 |
| 68 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 69 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 38 |
| 70 | 4 | 4 | 4 | 4 | 3 | 5 | 5 | 5 | 5 | 39 |
| 71 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 44 |
| 72 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 2 | 37 |
| 73 | 3 | 5 | 3 | 5 | 5 | 4 | 5 | 4 | 5 | 39 |
| 74 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 75 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 38 |
| 76 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 34 |
| 77 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 34 |
| 78 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 79 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 41 |

|    |   |   |   |   |   |   |   |   |   |    |
|----|---|---|---|---|---|---|---|---|---|----|
| 80 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 40 |
| 81 | 4 | 3 | 3 | 3 | 4 | 5 | 5 | 5 | 4 | 36 |
| 82 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 39 |
| 83 | 5 | 5 | 5 | 4 | 3 | 5 | 4 | 4 | 3 | 38 |
| 84 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 85 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 86 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 87 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 40 |
| 88 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 43 |
| 89 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 40 |
| 90 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 3 | 42 |
| 91 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 92 | 5 | 5 | 5 | 3 | 4 | 4 | 5 | 5 | 4 | 40 |
| 93 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 94 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 40 |
| 95 | 5 | 3 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 39 |
| 96 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 42 |
| 97 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 44 |

| JAWABAN KUESIONER PEMANFAATAN TI |     |     |     |     |     |     |     |     |     |    |
|----------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|----|
| NO                               | PI1 | PI2 | PI3 | PI4 | PI5 | PI6 | PI7 | PI8 | PI9 | PI |
| 1                                | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 36 |
| 2                                | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 36 |
| 3                                | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 36 |
| 4                                | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 3   | 4   | 35 |
| 5                                | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 3   | 4   | 35 |
| 6                                | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 36 |
| 7                                | 4   | 4   | 4   | 3   | 4   | 4   | 3   | 3   | 4   | 33 |
| 8                                | 4   | 4   | 3   | 4   | 4   | 3   | 4   | 4   | 3   | 33 |
| 9                                | 3   | 4   | 5   | 4   | 4   | 4   | 3   | 4   | 4   | 35 |
| 10                               | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 2   | 4   | 34 |
| 11                               | 3   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 35 |
| 12                               | 3   | 3   | 3   | 3   | 3   | 3   | 2   | 2   | 4   | 26 |
| 13                               | 4   | 4   | 4   | 4   | 4   | 3   | 3   | 4   | 4   | 34 |
| 14                               | 3   | 4   | 4   | 4   | 4   | 4   | 3   | 3   | 4   | 33 |
| 15                               | 4   | 3   | 4   | 4   | 3   | 3   | 4   | 2   | 4   | 31 |
| 16                               | 3   | 4   | 4   | 4   | 4   | 4   | 4   | 2   | 4   | 33 |
| 17                               | 5   | 5   | 5   | 5   | 5   | 5   | 5   | 5   | 5   | 45 |
| 18                               | 4   | 4   | 3   | 4   | 4   | 3   | 4   | 2   | 4   | 32 |
| 19                               | 4   | 4   | 4   | 4   | 3   | 5   | 5   | 4   | 4   | 37 |
| 20                               | 5   | 5   | 5   | 5   | 4   | 4   | 5   | 5   | 5   | 43 |
| 21                               | 5   | 5   | 5   | 5   | 5   | 5   | 5   | 4   | 5   | 44 |
| 22                               | 5   | 5   | 5   | 5   | 5   | 5   | 5   | 5   | 5   | 45 |
| 23                               | 5   | 5   | 5   | 5   | 5   | 5   | 5   | 4   | 5   | 44 |
| 24                               | 5   | 5   | 5   | 5   | 5   | 5   | 5   | 4   | 5   | 44 |
| 25                               | 4   | 4   | 5   | 5   | 5   | 5   | 5   | 2   | 5   | 40 |
| 26                               | 4   | 4   | 5   | 5   | 5   | 5   | 4   | 4   | 4   | 40 |
| 27                               | 5   | 5   | 5   | 5   | 5   | 5   | 5   | 4   | 5   | 44 |
| 28                               | 4   | 4   | 5   | 5   | 5   | 5   | 4   | 4   | 4   | 40 |
| 29                               | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 36 |
| 30                               | 5   | 5   | 4   | 4   | 5   | 5   | 3   | 5   | 5   | 41 |
| 31                               | 5   | 4   | 4   | 4   | 4   | 4   | 5   | 3   | 4   | 37 |
| 32                               | 4   | 4   | 4   | 4   | 4   | 4   | 3   | 4   | 4   | 35 |
| 33                               | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 36 |
| 34                               | 4   | 4   | 4   | 4   | 4   | 5   | 4   | 4   | 4   | 37 |
| 35                               | 4   | 4   | 4   | 4   | 4   | 3   | 4   | 4   | 4   | 35 |
| 36                               | 4   | 4   | 4   | 4   | 4   | 2   | 2   | 4   | 4   | 32 |
| 37                               | 5   | 5   | 5   | 5   | 5   | 5   | 5   | 4   | 5   | 44 |

|    |   |   |   |   |   |   |   |   |   |    |
|----|---|---|---|---|---|---|---|---|---|----|
| 38 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 41 |
| 39 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 44 |
| 40 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 33 |
| 41 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 4 | 32 |
| 42 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 44 |
| 43 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 44 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 3 | 4 | 37 |
| 45 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 46 | 2 | 4 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 25 |
| 47 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 34 |
| 48 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 38 |
| 49 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 39 |
| 50 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 3 | 4 | 38 |
| 51 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 52 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 53 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 54 | 3 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 32 |
| 55 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 44 |
| 56 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 37 |
| 57 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 58 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 59 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 60 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 61 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 33 |
| 62 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 43 |
| 63 | 3 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 4 | 31 |
| 64 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 35 |
| 65 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 66 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 35 |
| 67 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 37 |
| 68 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 69 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 40 |
| 70 | 4 | 4 | 4 | 3 | 5 | 3 | 4 | 3 | 4 | 34 |
| 71 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 43 |
| 72 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 40 |
| 73 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 3 | 5 | 42 |
| 74 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 75 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 43 |
| 76 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 42 |
| 77 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 42 |
| 78 | 5 | 5 | 3 | 3 | 4 | 4 | 4 | 4 | 5 | 37 |



| JAWABAN KINERJA PEMERINTAH DAERAH |     |     |     |     |     |     |     |     |     |      |      |      |    |
|-----------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|----|
| NO                                | KP1 | KP2 | KP3 | KP4 | KP5 | KP6 | KP7 | KP8 | KP9 | KP10 | KP11 | KP12 | KP |
| 1                                 | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4    | 4    | 4    | 48 |
| 2                                 | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4    | 4    | 4    | 48 |
| 3                                 | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4    | 4    | 4    | 48 |
| 4                                 | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4    | 4    | 4    | 48 |
| 5                                 | 4   | 4   | 4   | 4   | 3   | 4   | 4   | 4   | 4   | 4    | 4    | 4    | 47 |
| 6                                 | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 3    | 4    | 4    | 47 |
| 7                                 | 3   | 3   | 4   | 5   | 3   | 5   | 3   | 3   | 4   | 4    | 4    | 4    | 45 |
| 8                                 | 4   | 4   | 4   | 3   | 5   | 4   | 4   | 4   | 3   | 4    | 5    | 5    | 49 |
| 9                                 | 4   | 4   | 4   | 4   | 3   | 4   | 5   | 5   | 5   | 5    | 3    | 5    | 51 |
| 10                                | 4   | 4   | 4   | 4   | 5   | 5   | 4   | 4   | 5   | 4    | 4    | 4    | 51 |
| 11                                | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 2   | 3    | 4    | 4    | 45 |
| 12                                | 4   | 4   | 4   | 4   | 3   | 4   | 4   | 4   | 4   | 4    | 4    | 4    | 47 |
| 13                                | 3   | 3   | 3   | 4   | 2   | 4   | 4   | 3   | 4   | 4    | 4    | 3    | 41 |
| 14                                | 3   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 3   | 4    | 4    | 3    | 45 |
| 15                                | 4   | 4   | 4   | 4   | 2   | 4   | 4   | 4   | 4   | 4    | 4    | 4    | 46 |
| 16                                | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4    | 4    | 4    | 48 |
| 17                                | 5   | 5   | 5   | 5   | 5   | 5   | 5   | 5   | 5   | 5    | 5    | 5    | 60 |
| 18                                | 4   | 4   | 3   | 3   | 4   | 4   | 4   | 5   | 5   | 4    | 4    | 4    | 48 |
| 19                                | 4   | 5   | 5   | 4   | 3   | 5   | 4   | 4   | 4   | 4    | 4    | 5    | 51 |
| 20                                | 4   | 4   | 4   | 4   | 3   | 4   | 5   | 5   | 4   | 4    | 4    | 4    | 49 |
| 21                                | 5   | 5   | 5   | 5   | 4   | 4   | 4   | 5   | 5   | 5    | 4    | 4    | 55 |
| 22                                | 4   | 5   | 5   | 5   | 4   | 4   | 5   | 5   | 5   | 5    | 4    | 4    | 55 |
| 23                                | 5   | 5   | 5   | 5   | 4   | 5   | 4   | 5   | 5   | 5    | 5    | 5    | 58 |
| 24                                | 4   | 5   | 4   | 4   | 4   | 5   | 5   | 5   | 5   | 5    | 5    | 5    | 56 |
| 25                                | 4   | 5   | 5   | 5   | 4   | 4   | 4   | 5   | 4   | 4    | 4    | 5    | 53 |
| 26                                | 5   | 5   | 5   | 5   | 4   | 5   | 5   | 4   | 4   | 4    | 4    | 4    | 54 |
| 27                                | 5   | 5   | 5   | 5   | 5   | 5   | 5   | 4   | 5   | 4    | 4    | 5    | 57 |
| 28                                | 5   | 5   | 5   | 5   | 4   | 5   | 5   | 4   | 4   | 4    | 4    | 4    | 54 |
| 29                                | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 3   | 4    | 4    | 4    | 47 |
| 30                                | 4   | 5   | 5   | 3   | 5   | 5   | 3   | 4   | 5   | 5    | 5    | 5    | 54 |
| 31                                | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 5   | 4    | 5    | 4    | 50 |
| 32                                | 4   | 4   | 4   | 4   | 4   | 4   | 5   | 4   | 3   | 4    | 4    | 4    | 48 |
| 33                                | 4   | 4   | 4   | 4   | 4   | 3   | 4   | 4   | 4   | 4    | 4    | 4    | 47 |
| 34                                | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4    | 4    | 4    | 48 |
| 35                                | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4    | 4    | 4    | 48 |
| 36                                | 4   | 4   | 4   | 4   | 2   | 4   | 4   | 4   | 4   | 4    | 4    | 4    | 46 |
| 37                                | 5   | 5   | 5   | 5   | 4   | 4   | 5   | 5   | 5   | 5    | 4    | 4    | 56 |

|    |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
|----|---|---|---|---|---|---|---|---|---|---|---|---|---|----|
| 38 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 57 |
| 39 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 40 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 40 |
| 41 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 4 | 44 |
| 42 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 55 |
| 43 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 44 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 51 |
| 45 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 46 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 39 |
| 47 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 47 |
| 48 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 47 |
| 49 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 51 |
| 50 | 4 | 5 | 4 | 4 | 3 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 49 |
| 51 | 5 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 58 |
| 52 | 5 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 57 |
| 53 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 54 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 45 |
| 55 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 58 |
| 56 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 52 |
| 57 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 58 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 55 |
| 59 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 59 |
| 60 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 50 |
| 61 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 54 |
| 62 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 63 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 64 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 65 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 59 |
| 66 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 4 | 4 | 45 |
| 67 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 50 |
| 68 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 69 | 2 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 47 |
| 70 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 47 |
| 71 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 58 |
| 72 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 49 |
| 73 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 3 | 3 | 4 | 4 | 51 |
| 74 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 49 |
| 75 | 4 | 4 | 4 | 4 | 3 | 4 | 5 | 5 | 3 | 4 | 4 | 4 | 4 | 48 |
| 76 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 2 | 3 | 4 | 4 | 4 | 44 |

|    |   |   |   |   |   |   |   |   |   |   |   |   |    |
|----|---|---|---|---|---|---|---|---|---|---|---|---|----|
| 77 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 46 |
| 78 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 58 |
| 79 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 59 |
| 80 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 55 |
| 81 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 4 | 42 |
| 82 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 53 |
| 83 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 58 |
| 84 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 52 |
| 85 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 86 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 53 |
| 87 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 50 |
| 88 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 47 |
| 89 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 3 | 4 | 4 | 4 | 49 |
| 90 | 3 | 4 | 4 | 3 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 50 |
| 91 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 92 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 49 |
| 93 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 94 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 55 |
| 95 | 3 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 53 |
| 96 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 5 | 54 |
| 97 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 55 |

**Lampiran 3**

**Hasil Analisis**

## A. Statistik Deskriptif

**Descriptive Statistics**

|                          | N  | Minimum | Maximum | Mean  | Std. Deviation |
|--------------------------|----|---------|---------|-------|----------------|
| Total.Akuntabilitas      | 97 | 27      | 45      | 39,10 | 4,094          |
| Total.Transparansi.      | 97 | 27      | 45      | 38,71 | 3,971          |
| Pengelolaan.Keuangan     |    |         |         |       |                |
| Total.Pemanfaatan.       | 97 | 25      | 45      | 38,39 | 4,810          |
| Teknologi.Informasi      |    |         |         |       |                |
| Total.Kinerja.Pemerintah | 97 | 39      | 60      | 51,02 | 5,125          |
| Valid N (listwise)       | 97 |         |         |       |                |

## B. Uji Validitas

### 1. Kinerja Pemerintah

**KMO and Bartlett's Test**

|  |                               |                       |
|--|-------------------------------|-----------------------|
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. |                               | ,884                  |
| Bartlett's Test of Sphericity                    | Approx. Chi-Square df<br>Sig. | 685,015<br>66<br>,000 |

**Anti-image Matrices**

|                        | KP1               | KP2               | KP3               | KP4               | KP5               | KP6               | KP7               | KP8               | KP9               | KP10              | KP11              | KP12              |
|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Anti-image Covariance  |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| KP1                    | ,325              | -,121             | ,039              | -,082             | ,005              | -,039             | -,096             | -,045             | ,052              | ,007              | -,020             | -,014             |
| KP2                    | -,121             | ,193              | -,105             | ,054              | -,039             | -,020             | ,005              | -,043             | -,046             | -,020             | ,008              | ,032              |
| KP3                    | ,039              | -,105             | ,175              | -,143             | -,021             | ,001              | -,019             | ,002              | ,042              | -,003             | -,052             | -,070             |
| KP4                    | -,082             | ,054              | -,143             | ,338              | ,044              | -,058             | -,039             | -,016             | -,053             | -,011             | ,096              | ,049              |
| KP5                    | ,005              | -,039             | -,021             | ,044              | ,693              | -,117             | -,004             | ,010              | ,032              | -,047             | -,056             | -,028             |
| KP6                    | -,039             | -,020             | ,001              | -,058             | -,117             | ,493              | -,088             | ,088              | -,099             | ,011              | -,083             | -,049             |
| KP7                    | -,096             | ,005              | -,019             | -,039             | -,004             | -,088             | ,514              | -,131             | -,017             | -,005             | ,051              | ,028              |
| KP8                    | -,045             | -,043             | ,002              | -,016             | ,010              | ,088              | -,131             | ,508              | -,008             | -,080             | -,015             | -,075             |
| KP9                    | ,052              | -,046             | ,042              | -,053             | ,032              | -,099             | -,017             | -,008             | ,527              | ,175              | -,072             | -,027             |
| KP10                   | ,007              | -,020             | -,003             | -,011             | -,047             | ,011              | -,005             | -,080             | -,175             | ,412              | -,073             | -,096             |
| KP11                   | -,020             | ,008              | -,052             | ,096              | -,056             | -,083             | ,051              | -,015             | -,072             | -,073             | ,501              | -,120             |
| KP12                   | -,014             | ,032              | -,070             | ,049              | -,028             | -,049             | ,028              | -,075             | -,027             | -,096             | -,120             | ,466              |
| Anti-image Correlation |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| KP1                    | ,881 <sup>a</sup> | -,484             | ,164              | -,249             | ,010              | -,098             | -,234             | -,110             | ,125              | ,018              | -,049             | -,036             |
| KP2                    | -,484             | ,851 <sup>a</sup> | -,571             | ,211              | -,108             | -,066             | ,014              | -,136             | -,144             | -,069             | ,027              | ,108              |
| KP3                    | ,164              | -,571             | ,825 <sup>a</sup> | -,585             | -,060             | ,004              | -,063             | ,005              | ,140              | -,010             | -,174             | -,244             |
| KP4                    | -,249             | ,211              | -,585             | ,816 <sup>a</sup> | ,090              | -,142             | -,092             | -,039             | -,126             | -,028             | ,233              | ,124              |
| KP5                    | ,010              | -,108             | -,060             | ,090              | ,947 <sup>a</sup> | -,201             | -,006             | ,016              | ,053              | -,087             | -,094             | -,049             |
| KP6                    | -,098             | -,066             | ,004              | -,142             | -,201             | ,924 <sup>a</sup> | -,175             | ,177              | -,194             | ,024              | -,167             | -,102             |
| KP7                    | -,234             | ,014              | -,063             | -,092             | -,006             | -,175             | ,928 <sup>a</sup> | -,256             | -,033             | -,012             | ,101              | ,057              |
| KP8                    | -,110             | -,136             | ,005              | -,039             | ,016              | ,177              | -,256             | ,930 <sup>a</sup> | -,015             | -,174             | -,030             | -,155             |
| KP9                    | ,125              | -,144             | ,140              | -,126             | ,053              | -,194             | -,033             | ,015              | ,881 <sup>a</sup> | -,376             | ,140              | -,056             |
| KP10                   | ,018              | -,069             | -,010             | -,028             | -,087             | ,024              | -,012             | -,174             | -,376             | ,916 <sup>a</sup> | -,161             | -,220             |
| KP11                   | -,049             | ,027              | -,174             | ,233              | -,094             | -,167             | ,101              | -,030             | -,140             | -,161             | ,896 <sup>a</sup> | -,248             |
| KP12                   | -,036             | ,108              | -,244             | ,124              | -,049             | -,102             | ,057              | -,155             | -,056             | -,220             | -,248             | ,912 <sup>a</sup> |

a. Measures of Sampling Adequacy(MSA)

**Total Variance Explained**

| Component | Initial Eigenvalues |               |              | Extraction Sums of Squared Loadings |               |              | Rotation Sums of Squared Loadings |               |              |
|-----------|---------------------|---------------|--------------|-------------------------------------|---------------|--------------|-----------------------------------|---------------|--------------|
|           | Total               | % of Variance | Cumulative % | Total                               | % of Variance | Cumulative % | Total                             | % of Variance | Cumulative % |
| 1         | 6,295               | 52,458        | 52,458       | 6,295                               | 52,458        | 52,458       | 4,055                             | 33,790        | 33,790       |
| 2         | 1,346               | 11,220        | 63,678       | 1,346                               | 11,220        | 63,678       | 3,587                             | 29,889        | 63,678       |
| 3         | ,800                | 6,669         | 70,348       |                                     |               |              |                                   |               |              |
| 4         | ,679                | 5,656         | 76,003       |                                     |               |              |                                   |               |              |
| 5         | ,588                | 4,896         | 80,900       |                                     |               |              |                                   |               |              |
| 6         | ,508                | 4,237         | 85,136       |                                     |               |              |                                   |               |              |
| 7         | ,428                | 3,566         | 88,702       |                                     |               |              |                                   |               |              |
| 8         | ,355                | 2,960         | 91,662       |                                     |               |              |                                   |               |              |
| 9         | ,341                | 2,841         | 94,503       |                                     |               |              |                                   |               |              |
| 10        | ,307                | 2,558         | 97,061       |                                     |               |              |                                   |               |              |
| 11        | ,255                | 2,124         | 99,184       |                                     |               |              |                                   |               |              |
| 12        | ,098                | ,816          | 100,000      |                                     |               |              |                                   |               |              |

Extraction Method: Principal Component Analysis.

**Component Matrix**

|      | Component |       |
|------|-----------|-------|
|      | 1         | 2     |
| KP1  | ,780      | -,362 |
| KP2  | ,870      | -,183 |
| KP3  | ,865      | -,193 |
| KP4  | ,706      | -,451 |
| KP5  | ,564      | ,242  |
| KP6  | ,726      | ,066  |
| KP7  | ,677      | -,413 |
| KP8  | ,705      | -,127 |
| KP9  | ,643      | ,368  |
| KP10 | ,749      | ,350  |
| KP11 | ,640      | ,534  |
| KP12 | ,706      | ,385  |

Extraction Method: Principal Component Analysis.

a. 2 components extracted.

## 2. Akuntabilitas

**KMO and Bartlett's Test**

|  |                                  |                       |
|--|----------------------------------|-----------------------|
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. |                                  | ,883                  |
| Bartlett's Test of Sphericity                    | Approx. Chi-Square<br>df<br>Sig. | 533,189<br>36<br>,000 |

### Anti-image Matrices

|                        | A1 | A2                | A3                | A4                | A5                | A6                | A7                | A8                | A9                |                   |
|------------------------|----|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Anti-image Covariance  | A1 | ,458              | -,145             | -,068             | ,013              | -,115             | ,084              | ,021              | -,059             | -,034             |
|                        | A2 | -,145             | ,307              | -,077             | -,052             | ,037              | -,080             | -,050             | ,042              | -,067             |
|                        | A3 | -,068             | -,077             | ,326              | -,119             | ,062              | -,044             | -,058             | -,085             | ,099              |
|                        | A4 | ,013              | -,052             | -,119             | ,272              | -,175             | ,001              | -,034             | ,017              | -,026             |
|                        | A5 | -,115             | ,037              | ,062              | -,175             | ,408              | -,085             | ,006              | -,069             | ,042              |
|                        | A6 | ,084              | -,080             | -,044             | ,001              | -,085             | ,401              | -,087             | -,065             | -,092             |
|                        | A7 | ,021              | -,050             | -,058             | -,034             | ,006              | -,087             | ,434              | -,034             | -,106             |
|                        | A8 | -,059             | ,042              | -,085             | ,017              | -,069             | -,065             | -,034             | ,475              | -,164             |
|                        | A9 | -,034             | -,067             | ,099              | -,026             | ,042              | -,092             | -,106             | -,164             | ,485              |
| Anti-image Correlation | A1 | ,875 <sup>a</sup> | -,386             | -,175             | ,038              | -,265             | ,197              | ,047              | -,127             | -,072             |
|                        | A2 | -,386             | ,893 <sup>a</sup> | -,243             | -,181             | ,103              | -,228             | -,138             | ,110              | -,173             |
|                        | A3 | -,175             | -,243             | ,867 <sup>a</sup> | -,400             | ,171              | -,123             | -,155             | -,216             | ,250              |
|                        | A4 | ,038              | -,181             | -,400             | ,863 <sup>a</sup> | -,525             | ,003              | -,099             | ,048              | -,070             |
|                        | A5 | -,265             | ,103              | ,171              | -,525             | ,828 <sup>a</sup> | -,211             | ,013              | -,157             | ,095              |
|                        | A6 | ,197              | -,228             | -,123             | ,003              | -,211             | ,911 <sup>a</sup> | -,209             | -,148             | -,209             |
|                        | A7 | ,047              | -,138             | -,155             | -,099             | ,013              | -,209             | ,942 <sup>a</sup> | -,075             | -,232             |
|                        | A8 | -,127             | ,110              | -,216             | ,048              | -,157             | -,148             | -,075             | ,904 <sup>a</sup> | -,341             |
|                        | A9 | -,072             | -,173             | ,250              | -,070             | ,095              | -,209             | -,232             | -,341             | ,859 <sup>a</sup> |

a. Measures of Sampling Adequacy(MSA)

### Component Matrix <sup>a</sup>

|    | Componen |
|----|----------|
|    | nt       |
|    | 1        |
| A1 | ,731     |
| A2 | ,847     |
| A3 | ,815     |
| A4 | ,847     |
| A5 | ,734     |
| A6 | ,799     |
| A7 | ,789     |
| A8 | ,752     |
| A9 | ,692     |

Extraction Method: Principal Component Analysis.

a. 1 components extracted.

### 3. Transparansi Pengelolaan Keuangan

#### KMO and Bartlett's Test

|  |                       |            |
|--|-----------------------|------------|
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. |                       | ,853       |
| Bartlett's Test of Sphericity                    | Approx. Chi-Square df | 418,447 36 |
|  | Sig.                  | ,000       |

#### Anti-image Matrices

|                        | TPK1              | TPK2              | TPK3              | TPK4              | TPK5              | TPK6              | TPK7              | TPK8              | TPK9              |
|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Anti-image Covariance  | .429              | -,092             | -,186             | ,066              | -,105             | ,001              | -,089             | -,012             | ,024              |
|                        | -,092             | ,526              | -,092             | -,103             | -,043             | -,098             | ,023              | -,061             | ,006              |
|                        | -,186             | -,092             | ,506              | -,140             | ,060              | -,045             | ,053              | -,071             | -,012             |
|                        | ,066              | -,103             | -,140             | ,604              | -,189             | ,038              | -,010             | -,022             | -,058             |
|                        | -,105             | -,043             | ,060              | -,189             | ,549              | -,126             | ,035              | -,001             | -,137             |
|                        | ,001              | -,098             | -,045             | ,038              | -,126             | ,515              | -,138             | -,007             | ,083              |
|                        | -,089             | ,023              | ,053              | -,010             | ,035              | -,138             | ,275              | -,161             | -,149             |
|                        | -,012             | -,061             | -,071             | -,022             | -,001             | -,007             | -,161             | ,354              | -,029             |
|                        | ,024              | ,006              | -,012             | -,058             | -,137             | ,083              | -,149             | -,029             | ,541              |
| Anti-image Correlation | ,864 <sup>a</sup> | -,193             | -,400             | ,130              | -,217             | ,001              | -,260             | -,031             | ,050              |
|                        | -,193             | ,917 <sup>a</sup> | -,179             | -,182             | -,081             | -,189             | ,061              | -,140             | ,012              |
|                        | -,400             | -,179             | ,836 <sup>a</sup> | -,254             | ,114              | -,088             | ,143              | -,168             | -,023             |
|                        | ,130              | -,182             | -,254             | ,849 <sup>a</sup> | -,329             | ,068              | -,023             | -,048             | -,101             |
|                        | -,217             | -,081             | ,114              | -,329             | ,842 <sup>a</sup> | -,237             | ,089              | -,001             | -,252             |
|                        | ,001              | -,189             | -,088             | ,068              | -,237             | ,869 <sup>a</sup> | -,367             | -,017             | ,158              |
|                        | -,260             | ,061              | ,143              | -,023             | ,089              | -,367             | ,786 <sup>a</sup> | -,516             | -,387             |
|                        | -,031             | -,140             | -,168             | -,048             | -,001             | -,017             | -,516             | ,878 <sup>a</sup> | -,065             |
|                        | ,050              | ,012              | -,023             | -,101             | -,252             | ,158              | -,387             | -,065             | ,855 <sup>a</sup> |

a. Measures of Sampling Adequacy(MSA)

#### Component Matrix <sup>a</sup>

|      | Compone |
|------|---------|
|      | nt      |
|      | 1       |
| TPK1 | ,780    |
| TPK2 | ,736    |
| TPK3 | ,696    |
| TPK4 | ,631    |
| TPK5 | ,688    |
| TPK6 | ,718    |
| TPK7 | ,815    |
| TPK8 | ,812    |
| TPK9 | ,664    |

Extraction Method: Principal Component Analysis.

a. 1 components extracted.

#### 4. Pemanfaatan Teknologi Informasi

##### KMO and Bartlett's Test

|  |                                  |                       |
|--|----------------------------------|-----------------------|
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. |                                  | ,882                  |
| Bartlett's Test of Sphericity                    | Approx. Chi-Square<br>df<br>Sig. | 522,304<br>36<br>,000 |

##### Anti-image Matrices

|                        | PTI1              | PTI2              | PTI3              | PTI4              | PTI5              | PTI6              | PTI7              | PTI8              | PTI9              |
|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Anti-image Covariance  | ,297              | -,112             | -,116             | ,095              | -,024             | ,041              | -,146             | -,084             | -,029             |
|                        | -,112             | ,353              | -,043             | -,076             | -,014             | -,044             | ,084              | -,059             | -,123             |
|                        | -,116             | -,043             | ,391              | -,149             | -,008             | -,014             | ,023              | ,030              | -,063             |
|                        | ,095              | -,076             | -,149             | ,433              | -,113             | -,011             | -,097             | -,053             | ,015              |
|                        | -,024             | -,014             | -,008             | -,113             | ,433              | -,159             | -,002             | ,023              | -,067             |
|                        | ,041              | -,044             | -,014             | -,011             | -,159             | ,408              | -,139             | -,002             | -,054             |
|                        | -,146             | ,084              | ,023              | -,097             | -,002             | -,139             | ,359              | -,101             | ,008              |
|                        | -,084             | -,059             | ,030              | -,053             | ,023              | -,002             | -,101             | ,525              | -,037             |
|                        | -,029             | -,123             | -,063             | ,015              | -,067             | -,054             | ,008              | -,037             | ,439              |
| Anti-image Correlation | ,830 <sup>a</sup> | -,346             | -,339             | ,264              | -,067             | ,119              | -,448             | -,212             | -,080             |
|                        | -,346             | ,884 <sup>a</sup> | -,117             | -,195             | -,036             | -,116             | ,236              | -,137             | -,312             |
|                        | -,339             | -,117             | ,900 <sup>a</sup> | -,363             | -,020             | -,034             | ,061              | ,066              | -,153             |
|                        | ,264              | -,195             | -,363             | ,859 <sup>a</sup> | -,261             | -,025             | -,246             | -,112             | ,034              |
|                        | -,067             | -,036             | -,020             | -,261             | ,909 <sup>a</sup> | -,379             | -,006             | ,047              | -,153             |
|                        | ,119              | -,116             | -,034             | -,025             | -,379             | ,885 <sup>a</sup> | -,363             | -,004             | -,128             |
|                        | -,448             | ,236              | ,061              | -,246             | -,006             | -,363             | ,831 <sup>a</sup> | -,234             | ,020              |
|                        | -,212             | -,137             | ,066              | -,112             | ,047              | -,004             | -,234             | ,935 <sup>a</sup> | -,076             |
|                        | -,080             | -,312             | -,153             | ,034              | -,153             | -,128             | ,020              | -,076             | ,935 <sup>a</sup> |

a. Measures of Sampling Adequacy(MSA)

##### Component Matrix <sup>a</sup>

|      | Compone |
|------|---------|
|      | nt      |
|      | 1       |
| PTI1 | ,817    |
| PTI2 | ,810    |
| PTI3 | ,799    |
| PTI4 | ,755    |
| PTI5 | ,768    |
| PTI6 | ,772    |
| PTI7 | ,774    |
| PTI8 | ,715    |
| PTI9 | ,782    |

Extraction Method: Principal Component Analysis.

a. 1 components extracted.

**C. Uji Reliabilitas**

1. Kinerja Pemerintah

**Reliability Statistics**

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,910             | 12         |

2. Akuntabilitas

**Reliability Statistics**

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,918             | 9          |

3. Transparansi Pengelolaan Keuangan

**Reliability Statistics**

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,885             | 9          |

4. Pemanfaatan Teknologi Informasi

**Reliability Statistics**

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,910             | 9          |

**D. Uji Asumsi Klasik**

1. Uji Normalitas

**One-Sample Kolmogorov-Smirnov Test**

|                                  |                | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N                                |                | 97                      |
| Normal Parameters <sup>a,b</sup> | Mean           | ,0000000                |
|                                  | Std. Deviation | 2,96537091              |
| Most Extreme Differences         | Absolute       | ,053                    |
|                                  | Positive       | ,044                    |
|                                  | Negative       | -,053                   |
| Kolmogorov-Smirnov Z             |                | ,521                    |
| Asymp. Sig. (2-tailed)           |                | ,949                    |

a. Test distribution is Normal.

b. Calculated from data.

2. Uji Multikolinearitas

**Coefficients**

| Model                                   | Unstandardized Coefficients |            | Beta | t     | Sig. | Collinearity Statistics |       |
|---|-----------------------------|------------|------|-------|------|-------------------------|-------|
|   | B                           | Std. Error |      |       |      | Tolerance               | VIF   |
| 1 (Constant)                            | 8,955                       | 3,184      |      | 2,813 | ,006 |                         |       |
| Total.Pemanfaatan.Teknologi.Informasi   | ,364                        | ,092       | ,342 | 3,960 | ,000 | ,483                    | 2,069 |
| Total.Transparansi.Pengelolaan.Keuangan | ,455                        | ,133       | ,352 | 3,430 | ,001 | ,341                    | 2,934 |
| Total.Akuntabilitas                     | ,268                        | ,121       | ,214 | 2,216 | ,029 | ,386                    | 2,592 |

a. Dependent Variable: Total.Kinerja.Pemerintah

3. Heteroskedastisitas

**Coefficients**

| Model                                   | Unstandardized Coefficients |            | Beta  | t     | Sig. | Collinearity Statistics |       |
|---|-----------------------------|------------|-------|-------|------|-------------------------|-------|
|   | B                           | Std. Error |       |       |      | Tolerance               | VIF   |
| 1 (Constant)                            | 1,220                       | 1,973      |       | ,618  | ,538 |                         |       |
| Total.Pemanfaatan.Teknologi.Informasi   | -,010                       | ,057       | -,025 | -,167 | ,868 | ,483                    | 2,069 |
| Total.Transparansi.Pengelolaan.Keuangan | -,023                       | ,082       | -,050 | -,283 | ,778 | ,341                    | 2,934 |
| Total.Akuntabilitas                     | ,060                        | ,075       | ,134  | ,804  | ,424 | ,386                    | 2,592 |

a. Dependent Variable: ABS\_RES

## E. Uji Hipotesis dan Analisis Data

### 1. Analisis Regresi Linear Berganda

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

| Model                                   | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. | Collinearity Statistics |       |
|---|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
|   | B                           | Std. Error | Beta                      |       |      | Tolerance               | VIF   |
| 1 (Constant)                            | 8,955                       | 3,184      |                           | 2,813 | ,006 |                         |       |
| Total.Pemanfaatan.Teknologi.Informasi   | ,364                        | ,092       | ,342                      | 3,960 | ,000 | ,483                    | 2,069 |
| Total.Transparansi.Pengelolaan.Keuangan | ,455                        | ,133       | ,352                      | 3,430 | ,001 | ,341                    | 2,934 |
| Total.Akuntabilitas                     | ,268                        | ,121       | ,214                      | 2,216 | ,029 | ,386                    | 2,592 |

a. Dependent Variable: Total.Kinerja.Pemerintah

### 2. Uji F

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

| Model                                   | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. | Collinearity Statistics |       |
|---|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
|   | B                           | Std. Error | Beta                      |       |      | Tolerance               | VIF   |
| 1 (Constant)                            | 8,955                       | 3,184      |                           | 2,813 | ,006 |                         |       |
| Total.Pemanfaatan.Teknologi.Informasi   | ,364                        | ,092       | ,342                      | 3,960 | ,000 | ,483                    | 2,069 |
| Total.Transparansi.Pengelolaan.Keuangan | ,455                        | ,133       | ,352                      | 3,430 | ,001 | ,341                    | 2,934 |
| Total.Akuntabilitas                     | ,268                        | ,121       | ,214                      | 2,216 | ,029 | ,386                    | 2,592 |

a. Dependent Variable: Total.Kinerja.Pemerintah

### 3. Uji T

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

| Model        | Sum of Squares | df | Mean Square | F      | Sig.              |
|--------------|----------------|----|-------------|--------|-------------------|
| 1 Regression | 1677,790       | 3  | 559,263     | 61,613 | ,000 <sup>a</sup> |
| Residual     | 844,169        | 93 | 9,077       |        |                   |
| Total        | 2521,959       | 96 |             |        |                   |

a. Predictors: (Constant), Total.Akuntabilitas, Total.Pemanfaatan.Teknologi.Informasi, Total.Transparansi.Pengelolaan.Keuangan

b. Dependent Variable: Total.Kinerja.Pemerintah

#### 4. Uji Koefisien Regresi

**Model Summary**

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1     | ,816 <sup>a</sup> | ,665     | ,654              | 3,013                      | 2,199         |

- a. Predictors: (Constant), Total.Akuntabilitas, Total.Pemanfaatan.Teknologi.Informasi, Total.Transparansi.Pengelolaan.Keuangan  
b. Dependent Variable: Total.Kinerja.Pemerintah

**Lampiran 4**

**Surat Ijin Penelitian**

A. Surat Ijin Penelitian dari Badan Kesatuan  
Bangsa dan Politik DIY

  
**PEMERINTAH DAERAH DAERAH ISTIMEWA YOGYAKARTA**  
**BADAN KESATUAN BANGSA DAN POLITIK**  
Jl. Jenderal Sudirman No 5 Yogyakarta – 55233  
Telepon : (0274) 551136, 551275, Fax (0274) 551137

Yogyakarta, 7 Juni 2017

Kepada Yth. :

|         |   |                          |   |
|---------|---|--------------------------|---|
| Nomor   | : | 074/5834/Kesbangpol/2017 | Bupati Kulon Progo  |
| Perihal | : | Rekomendasi Penelitian   | Up. Kepala Dinas Penanaman Modal dan<br>Pelayanan Terpadu Kulon Progo |

di Wates

Memperhatikan surat :

|         |   |  |
|---------|---|--|
| Dari    | : | Wakil Dekan Fakultas Ekonomi dan Bisnis Universitas<br>Muhammadiyah Yogyakarta |
| Nomor   | : | 1385/A.4-II/AKT/V/2017   |
| Tanggal | : | 27 Mei 2017  |
| Perihal | : | Permohonan Izin Riset  |

Setelah mempelajari surat permohonan dan proposal yang diajukan, maka dapat diberikan surat rekomendasi tidak keberatan untuk melaksanakan riset/penelitian dalam rangka penyusunan skripsi dengan judul proposal : "PENGARUH AKUNTABILITAS, TRANSPARANSI PENGELOLAAN KEUANGAN DAN PEMANFAATAN TEKNOLOGI INFORMASI TERHADAP KINERJA PEMERINTAH DENGAN PENDEKATAN VALUE FOR MONEY PADA SKPD KULON PROGO" kepada:

|                   |   |  |
|-------------------|---|--|
| Nama              | : | MUHAMAD WIDIYANTA  |
| NIM               | : | 20130420281  |
| No.HP/Identitas   | : | 087739078320/3404130908950003                                      |
| Prodi/Jurusan     | : | Akuntansi  |
| Fakultas          | : | Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah<br>Yogyakarta |
| Lokasi Penelitian | : | Kabupaten Kulon Progo  |
| Waktu Penelitian  | : | 7 Juni 2017 s.d 7 Agustus 2017                                     |

Sehubungan dengan maksud tersebut, diharapkan agar pihak yang terkait dapat memberikan bantuan / fasilitas yang dibutuhkan.

Kepada yang bersangkutan diwajibkan:

1. Menghormati dan mentaati peraturan dan tata tertib yang berlaku di wilayah riset/penelitian;
2. Tidak dibenarkan melakukan riset/penelitian yang tidak sesuai atau tidak ada kaitannya dengan judul riset/penelitian dimaksud;
3. Menyerahkan hasil riset/penelitian kepada Badan Kesbangpol DIY.
4. Surat rekomendasi ini dapat diperpanjang maksimal 2 (dua) kali dengan menunjukkan surat rekomendasi sebelumnya, paling lambat 7 (tujuh) hari kerja sebelum berakhirnya surat rekomendasi ini.

Rekomendasi Ijin Riset/Penelitian ini dinyatakan tidak berlaku, apabila ternyata pemegang tidak mentaati ketentuan tersebut di atas.

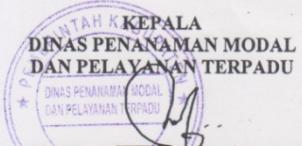
Demikian untuk menjadikan maklum.

  
KEPALA  
BANDAR KESBANGPOL DIY  
BAKESBANGPOL  
AGUNG SUPRIYONO, SH  
NIP. 19600206 199203 1 004

Tembusan disampaikan Kepada Yth.:

1. Gubernur DIY (sebagai laporan)
2. Wakil Dekan Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Yogyakarta;
3. Yang bersangkutan.

B. Surat Ijin Dari Dinas Penanaman Modal dan Perijinan Kabupaten Kulon Progo

|   |  |
|---|--|
|    | <p style="text-align: center;"><b>PEMERINTAH KABUPATEN KULON PROGO</b><br/><b>DINAS PENANAMAN MODAL DAN PELAYANAN TERPADU</b><br/>Unit 1: Jl. Perwakilan , Wates, Kulon Progo Telp.(0274) 775208 Kode Pos 55611<br/>Unit 2: Jl. KHA Dahlia, Wates, Kulon Progo Telp.(0274) 774402 Kode Pos 55611.<br/>Website: dpmpk.kulonprogokab.go.id Email : dpmpk@kulonprogokab.go.id</p> <hr/>   |
| <b>SURAT KETERANGAN / IZIN</b><br>Nomor : 070.2 /00623/VI/2017  |  |
| Memperhatikan   | : Surat dari Sekretariat Daerah Provinsi DIY 074/5834/KESBANGPOL/2017, TANGGAL 7 JUNI 2017.<br>PERIHAL ;IZIN PENELITIAN  |
| Mengingat   | :<br>1. Keputusan Menteri Dalam Negeri Nomor 61 Tahun 1983 tentang Pedoman Penyelenggaraan Pelaksanaan Penelitian dan Pengembangan di Lingkungan Departemen Dalam Negeri;<br>2. Peraturan Gubernur Daerah Istimewa Yogyakarta Nomor 18 Tahun 2009 tentang Pedoman Pelayanan Perizinan, Rekomendasi Pelaksanaan Survei, Penelitian, Pengembangan, Pengkajian dan Studi Lapangan di Daerah Istimewa Yogyakarta;<br>3. Peraturan Daerah Kabupaten Kulon Progo Nomor : 14 Tahun 2016 tentang Pembentukan Dan Susunan Pearnika Daerah;<br>4. Peraturan Bupati Kulon Progo Nomor : 121 Tahun 2016 tentang Standar Pelayanan Pada Dinas Penanaman Modal dan Pelayanan Terpadu.. |
| Diizinkan kepada<br>NIM / NIP   | : MUHAMAD WIDHYANTA<br>: 20130420281   |
| PT/Instansi   | : UNIVERSITAS MUHAMMADIYAH YOGYAKARTA  |
| Keperluan   | : IZIN PENELITIAN  |
| Judul/Tema  | : PENGARUH AKUNTABILITAS, TRANSPARANSI PENGELOLAAN KEUANGAN DAN PEMANFAATAN TEKNOLOGI INFORMASI TERHADAP KINERJA PEMERINTAH DENGAN PENDEKATAN VALUE FOR MONEY PADA SKPD KULON PROGO  |
| Lokasi  | : SELURUH SKPD KABUPATEN KULON PROGO   |
| Waktu   | : 07 Juni 2017 s/d 07 Agustus 2017   |
| <p>1. Terlebih dahulu menemui/melaporkan diri kepada Pejabat Pemerintah setempat untuk mendapat petunjuk seperlunya.<br/>2. Wajib menjaga tata tertib dan mentaati ketentuan-ketentuan yang berlaku.<br/>3. Wajib menyerahkan hasil Penelitian/Riset kepada Bupati Kulon Progo c.q. Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Kabupaten Kulon Progo.<br/>4. Izin ini tidak disalahgunakan untuk tujuan tertentu yang dapat mengganggu kestabilan Pemerintah dan hanya diperlukan untuk kepentingan ilmiah.<br/>5. Apabila terjadi hal-hal yang tidak diinginkan menjadi tanggung jawab sepenuhnya peneliti<br/>6. Surat izin ini dapat diajukan untuk mendapat perpanjangan bila diperlukan.<br/>7. Surat izin ini dapat dibatalkan sewaktu-waktu apabila tidak dipenuhi ketentuan-ketentuan tersebut di atas.</p> |  |
| Ditetapkan di : Wates<br>Pada Tanggal : 12 Juni 2017  |  |
| <br><u>AGUNG KURNIAWAN, S.I.P., M.Si</u><br>Pembina Utama Muda; IV/c<br>NIP. 19680805 199603 1 005  |  |
| <p>Tembusan kepada Yth. :<br/>1. Bupati Kulon Progo (Sebagai Laporan)<br/>2. Kepala Bappeda Kabupaten Kulon Progo<br/>3. Kepala Kesbangpol Kabupaten Kulon Progo<br/>4. Kepala Dinas/Badan/Kantor.....<br/>5. Yang bersangkutan<br/>6. Arsip</p>  |  |