

LAMPIRAN



PEMERINTAH KABUPATEN BENGKULU SELATAN
BADAN PENGELOLAAN KEUANGAN DAN ASET DAERAH

Jl. Raya Padang Panjang No. 1 Telp. (0739) ,23148, FAX (0739) 23148 Manna

Nomor : 900/ **57** /BPKAD/2018
Lampiran : 1 (Satu) Berkas
Perihal : Rekomendasi Penelitian

Manna, **7** November 2018
Kepada
Yth, Kepala OPD Se-Kabupaten
Bengkulu Selatan
Di-

Manna

Memperhatikan Surat :

Dari : Wakil Dekan Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Yogyakarta
Nomor : 1693/A.4-II/AKT/XI/2018
Tanggal : 01 November 2018
Perihal : Permohonan izin Riset

Setelah mempelajari surat permohonan mengisi Kuisioner Penelitian dan proposal yang diajukan maka dapat diberikan surat rekomendasi tidak keberatan untuk melaksanakan riset/penelitian dalam rangka penyusunan skripsi dengan judul proposal **"Pengaruh Inventarisasi Aset Tetap Milik Daerah, Sitem Pengendalian Intern, Kompetensi Sumber Daya Manusia dan Pemanfaatan Teknologi Informasi Terhadap Kualitas Laporan Keuangan Pemerintah Daerah"** Kepada:

Nama : **ALMIRA YUMNA NAFISAH**
Nim : 20150420290
Program : Akuntansi
Fakultas : Ekonomi dan Bisnis
Lokasi Penelitian : Pemda Kabupaten Bengkulu Selatan
Waktu Penelitian : 05 -30 November 2018

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 Pengelolaan Keuangan dan Aset Daerah selambat-lambatnya 6 bulan setelah penelitian dilaksanakan.
4. Surat Rekomendasi ini dapat diperpanjang maksimal 2 (dua) kali dengan menunjukan 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 diatas.

Demikian harap maklum.

An. Kepala Badan Pengelolaan Dan Aset Daerah
Kabupaten Bengkulu Selatan
Kantor Pengendalian dan Akuntansi



Tembusan disampaikan Kepada Yth :

1. Bupati Bengkulu Selatan
2. Dekan Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Yogyakarta
3. Yang bersangkutan

**DAFTAR ORGANISASI PERANGKAT DAERAH
(OPD) KABUPATEN BENGKULU SELATAN**

NO	DINAS/INSTANSI	KETERANGAN
1	Dinas Pendidikan dan Kebudayaan	
2	Dinas Kesehatan	
3	Dinas Pekerjaan Umum dan Penataan Ruang	
4	Dinas Perumahan dan Kawasan Pemukiman	
5	Badan Kesatuan Bangsa dan Politik	
6	Satuan Pamong Praja dan Pemadam Kebakaran	
7	Dinas Sosial	
8	Badan Penanggulangan Bencana Daerah	
9	Dinas Tenaga Kerja dan Transmigrasi	
10	Dinas Ketahanan Pangan	
11	Dinas Lingkungan Hidup dan Kehutanan	
12	Dinas Kependudukan dan Pencatatan Sipil	
13	Dinas Pemberdayaan Masyarakat Desa	
14	Dinas Pengendalian Penduduk, Keluarga Berencana, Pemberdayaan Perempuan dan Perlindungan Anak	
15	Dinas Perhubungan	
16	Dinas Komunikasi dan Informatika	
17	Dinas Penanaman Modal Daerah dan Pelayanan Terpadu Satu Pintu	
18	Dinas Pemuda dan Olahraga	
29	Dinas Perpustakaan dan Kearsipan	
20	Dinas Perikanan	
21	Dinas Pariwisata	
22	Dinas Pertanian	
23	Dinas Perindustrian, Perdagangan dan Koperasi, UKM	
24	Sekretariat Daerah	
25	Sekretariat DPRD	
26	Kecamatan Kota Manna	
27	Kecamatan Pasar Manna	
28	Kecamatan Manna	
29	Kecamatan Kedurang Ilir	
30	Kecamatan Kedurang	
31	Kecamatan Air Nipis	
32	Kecamatan Seginim	
33	Kecamatan Pino	
34	Kecamatan Pino Raya	
35	Kecamatan Ulu Manna	
36	Kecamatan Bunga Mas	
37	Inspektorat	
38	Badan Perencanaan Pembangunan Daerah, Penelitian dan Pengembangan	
39	Badan Pengelolaan Keuangan dan Aset Daerah	
40	Badan Kepegawaian dan Pengembangan Sumber Daya Manusia	

An. Kepala Badan Pengelolaan dan Aset Daerah
Kabupaten Bengkulu Selatan
Kabid Perencanaan dan Akuntansi



No	Q1	Q2	Q3	Q4	Q5	Q6	Q7	JML
41	5	2	5	4	4	5	5	30
42	5	5	4	4	4	4	4	30
43	5	5	5	5	5	5	5	35
44	5	5	5	5	5	5	5	35
45	5	4	4	4	3	4	4	28
46	5	2	4	4	4	3	4	26
47	4	4	4	4	4	4	4	28
48	4	4	4	4	4	4	4	28
49	5	4	4	5	4	4	4	30
50	4	5	4	4	5	4	1	27
51	4	3	4	4	4	4	4	27
52	5	4	5	4	5	5	4	32
53	5	4	4	4	4	4	4	29
54	5	4	4	4	4	4	4	29
55	4	4	5	4	4	4	5	30
56	5	5	5	5	5	5	5	35
57	5	2	4	5	5	5	5	31
58	5	4	4	5	5	5	5	33
59	5	5	5	5	5	5	5	35
60	4	5	5	5	5	5	5	34
61	4	4	4	4	4	4	5	29
62	5	4	5	5	4	5	5	33
63	5	3	4	4	5	5	5	31
64	4	4	4	3	3	4	4	26
65	4	4	4	3	3	4	4	26
66	2	2	4	4	4	4	4	24
67	2	2	4	4	4	4	4	24
68	4	2	4	4	4	4	5	27
69	4	2	4	4	4	4	5	27
70	5	5	5	5	5	5	5	35
71	5	3	5	5	5	5	4	32
72	4	5	4	4	4	5	4	30
73	4	4	5	4	5	5	4	31
74	4	4	4	4	4	4	4	28
75	4	2	4	4	4	4	4	26

No	Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	JML
41	5	4	5	3	5	3	4	2	31
42	5	4	5	4	5	3	4	3	33
43	4	5	4	5	4	5	5	5	37
44	5	5	5	4	4	5	5	5	38
45	3	3	3	3	3	3	3	3	24
46	4	4	4	4	4	4	3	3	30
47	4	4	4	4	4	4	4	4	32
48	4	4	4	4	4	4	4	4	32
49	4	5	4	4	5	4	5	4	35
50	4	3	5	5	5	5	5	5	37
51	4	4	4	4	4	4	4	3	31
52	4	4	4	3	5	5	5	4	34
53	4	4	4	3	4	3	3	4	29
54	4	4	4	3	4	3	3	4	29
55	3	4	4	4	4	4	3	4	30
56	5	4	5	5	5	5	5	5	39
57	5	4	3	4	4	5	5	4	34
58	4	4	4	4	4	4	5	5	34
59	5	5	5	5	5	5	5	5	40
60	5	5	5	5	5	5	5	5	40
61	4	4	4	4	4	4	4	5	33
62	5	5	4	4	5	4	4	4	35
63	5	5	5	4	4	4	5	5	37
64	4	4	4	4	4	4	4	4	32
65	4	4	4	4	4	4	4	4	32
66	2	3	4	4	4	4	4	2	27
67	2	3	4	4	4	4	4	2	27
68	4	4	4	4	4	4	4	5	33
69	4	4	4	4	4	4	4	2	30
70	4	3	4	4	4	4	4	3	30
71	5	4	4	4	5	5	4	4	35
72	4	3	4	4	4	4	4	5	32
73	4	4	3	4	4	5	5	4	33
74	4	4	5	4	4	4	4	4	33
75	4	4	4	2	4	4	4	4	30

No	Variabel : kompetensi sumber daya manusia (X3)								
	Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	JML
1	4	4	4	3	3	3	4	4	29
2	4	4	4	3	3	3	4	3	28
3	5	5	5	4	4	4	5	4	36
4	3	3	4	4	3	4	3	3	27
5	4	4	4	3	3	3	4	4	29
6	4	3	4	3	3	3	3	3	26
7	5	5	5	5	4	4	5	5	38
8	4	4	4	3	3	3	5	4	30
9	5	5	5	5	5	5	5	5	40
10	4	4	4	4	4	4	3	4	31
11	5	5	5	4	4	4	3	4	34
12	4	4	4	4	4	4	4	4	32
13	5	5	5	2	2	2	4	3	28
14	5	4	4	4	4	4	4	4	33
15	4	4	4	4	4	5	4	4	33
16	4	4	4	4	4	5	4	4	33
17	4	4	4	4	4	4	4	4	32
18	4	4	4	4	4	4	4	4	32
19	3	3	3	3	3	3	3	3	24
20	4	4	4	4	4	4	4	4	32
21	4	4	4	4	4	4	4	4	32
22	4	4	4	4	4	4	4	4	32
23	4	4	4	3	3	3	4	4	29
24	4	4	4	3	3	3	4	4	29
25	4	4	4	4	4	4	4	4	32
26	4	4	4	4	4	4	4	4	32
27	4	4	4	4	4	4	4	4	32
28	4	4	4	4	4	4	4	4	32
29	5	4	4	4	4	4	4	4	33
30	5	4	4	4	4	4	4	4	33
31	4	4	4	3	3	3	4	4	29
32	4	5	5	5	5	5	4	5	38
33	5	5	5	5	5	5	4	4	38
34	4	3	5	4	3	4	3	3	29
35	3	4	4	3	3	3	2	2	24
36	5	5	5	5	5	5	5	5	40
37	5	5	5	4	4	4	4	4	35
38	5	5	5	4	4	4	1	1	29
39	4	4	4	4	4	4	4	4	32
40	4	4	4	4	4	4	3	3	30

	Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	JML
41	3	4	3	4	3	5	3	4	29
42	3	4	3	4	3	5	3	4	29
43	5	4	4	5	5	5	5	5	38
44	5	5	5	5	5	5	5	5	40
45	5	5	5	5	5	5	5	5	40
46	5	3	3	4	4	4	4	5	32
47	4	4	4	4	4	4	4	4	32
48	4	4	4	4	4	4	4	4	32
49	4	5	5	4	5	4	5	4	36
50	4	4	5	5	4	4	4	4	34
51	4	4	4	2	2	2	2	2	22
52	4	5	4	3	3	3	4	4	30
53	4	4	4	3	3	3	4	4	29
54	4	4	4	3	3	3	3	3	27
55	3	4	4	3	4	4	3	3	28
56	5	5	4	4	3	3	3	3	30
57	4	4	4	4	4	4	4	4	32
58	4	4	4	4	4	4	4	4	32
59	4	4	4	4	4	4	4	4	32
60	4	4	4	4	4	4	4	4	32
61	5	5	4	4	4	4	3	3	32
62	5	5	5	5	5	5	4	4	38
63	4	4	4	4	4	4	4	4	32
64	5	4	4	4	4	4	4	4	33
65	5	4	4	4	4	4	4	4	33
66	3	3	3	2	2	2	3	4	22
67	3	3	3	2	2	2	3	4	22
68	4	4	4	4	4	4	4	5	33
69	4	4	4	4	4	4	4	5	33
70	4	4	4	3	3	3	4	4	29
71	4	4	4	4	4	5	4	4	33
72	4	4	4	4	4	5	4	4	33
73	4	4	5	4	4	4	4	4	33
74	5	5	5	5	5	5	5	5	40
75	4	4	2	2	3	4	4	3	26

Lampiran 3

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Inventarisasi_aset	75	22	35	29,65	3,371
Sistem_pengendalian_Inter n	75	24	40	32,28	3,403
Kompetensi_sumber_daya _manusia	75	22	40	31,67	4,137
Pemanfaatan_teknologi_inf ormasi	75	25	45	37,31	4,047
Kualitas_laporan_keuanga n	75	37	55	46,52	4,394
Valid N (listwise)	75				

1. Uji Validitas

a. Inventarisasi aset tetap

Correlations

	IA1	IA2	IA3	IA4	IA5	IA6	IA7	IA
IA1 Pearson Correlation	1	,203	,318(**)	,333(**)	,337(**)	,330(**)	,275(*)	,575(**)
Sig. (2-tailed)		,081	,006	,004	,003	,004	,017	,000
N	75	75	75	75	75	75	75	75
IA2 Pearson Correlation	,203	1	,232(*)	,190	,191	,094	-,019	,525(**)
Sig. (2-tailed)	,081		,045	,103	,101	,424	,875	,000
N	75	75	75	75	75	75	75	75
IA3 Pearson Correlation	,318(**)	,232(*)	1	,516(**)	,491(**)	,586(**)	,535(**)	,733(**)
Sig. (2-tailed)	,006	,045		,000	,000	,000	,000	,000
N	75	75	75	75	75	75	75	75
IA4 Pearson Correlation	,333(**)	,190	,516(**)	1	,837(**)	,433(**)	,454(**)	,798(**)
Sig. (2-tailed)	,004	,103	,000		,000	,000	,000	,000
N	75	75	75	75	75	75	75	75
IA5 Pearson Correlation	,337(**)	,191	,491(**)	,837(**)	1	,469(**)	,328(**)	,778(**)
Sig. (2-tailed)	,003	,101	,000	,000		,000	,004	,000
N	75	75	75	75	75	75	75	75
IA6 Pearson Correlation	,330(**)	,094	,586(**)	,433(**)	,469(**)	1	,536(**)	,666(**)
Sig. (2-tailed)	,004	,424	,000	,000	,000		,000	,000
N	75	75	75	75	75	75	75	75
IA7 Pearson Correlation	,275(*)	-,019	,535(**)	,454(**)	,328(**)	,536(**)	1	,594(**)
Sig. (2-tailed)	,017	,875	,000	,000	,004	,000		,000
N	75	75	75	75	75	75	75	75
IA Pearson Correlation	,575(**)	,525(**)	,733(**)	,798(**)	,778(**)	,666(**)	,594(**)	1
Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000	
N	75	75	75	75	75	75	75	75

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

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

b. Sistem pengendalian Intern

Correlations

		SPI1	SPI2	SPI3	SPI4	SPI5	SPI6	SPI7	SPI8	SPI
SPI1	Pearson Correlation	1	,555(**)	,344(**)	,128	,320(**)	,255(*)	,371(**)	,238(*)	,607(**)
	Sig. (2-tailed)		,000	,003	,273	,005	,027	,001	,039	,000
	N	75	75	75	75	75	75	75	75	75
SPI2	Pearson Correlation	,555(**)	1	,447(**)	,227	,338(**)	,365(**)	,330(**)	,435(**)	,709(**)
	Sig. (2-tailed)	,000		,000	,050	,003	,001	,004	,000	,000
	N	75	75	75	75	75	75	75	75	75
SPI3	Pearson Correlation	,344(**)	,447(**)	1	,288(*)	,376(**)	,161	,295(*)	,348(**)	,636(**)
	Sig. (2-tailed)	,003	,000		,012	,001	,167	,010	,002	,000
	N	75	75	75	75	75	75	75	75	75
SPI4	Pearson Correlation	,128	,227	,288(*)	1	,450(**)	,534(**)	,521(**)	,291(*)	,622(**)
	Sig. (2-tailed)	,273	,050	,012		,000	,000	,000	,011	,000
	N	75	75	75	75	75	75	75	75	75
SPI5	Pearson Correlation	,320(**)	,338(**)	,376(**)	,450(**)	1	,330(**)	,524(**)	,287(*)	,650(**)
	Sig. (2-tailed)	,005	,003	,001	,000		,004	,000	,013	,000
	N	75	75	75	75	75	75	75	75	75
SPI6	Pearson Correlation	,255(*)	,365(**)	,161	,534(**)	,330(**)	1	,595(**)	,305(**)	,644(**)
	Sig. (2-tailed)	,027	,001	,167	,000	,004		,000	,008	,000
	N	75	75	75	75	75	75	75	75	75
SPI7	Pearson Correlation	,371(**)	,330(**)	,295(*)	,521(**)	,524(**)	,595(**)	1	,391(**)	,737(**)
	Sig. (2-tailed)	,001	,004	,010	,000	,000	,000		,001	,000
	N	75	75	75	75	75	75	75	75	75
SPI8	Pearson Correlation	,238(*)	,435(**)	,348(**)	,291(*)	,287(*)	,305(**)	,391(**)	1	,676(**)
	Sig. (2-tailed)	,039	,000	,002	,011	,013	,008	,001		,000
	N	75	75	75	75	75	75	75	75	75
SPI	Pearson Correlation	,607(**)	,709(**)	,636(**)	,622(**)	,650(**)	,644(**)	,737(**)	,676(**)	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000	,000	
	N	75	75	75	75	75	75	75	75	75

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

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

C. Kompetensi sumber daya manusia

Correlations

		KSDM1	KSDM2	KSDM3	KSDM4	KSDM5	KSDM6	KSDM7	KSDM8	KSDM
KSDM1	Pearson Correlation	1	,630(**)	,560(**)	,482(**)	,514(**)	,298(**)	,400(**)	,259(*)	,669(**)
	Sig. (2-tailed)		,000	,000	,000	,000	,009	,000	,025	,000
	N	75	75	75	75	75	75	75	75	75
KSDM2	Pearson Correlation	,630(**)	1	,662(**)	,441(**)	,501(**)	,344(**)	,319(**)	,171	,649(**)
	Sig. (2-tailed)	,000		,000	,000	,000	,003	,005	,142	,000
	N	75	75	75	75	75	75	75	75	75
KSDM3	Pearson Correlation	,560(**)	,662(**)	1	,555(**)	,522(**)	,290(*)	,294(*)	,157	,649(**)
	Sig. (2-tailed)	,000	,000		,000	,000	,012	,011	,179	,000
	N	75	75	75	75	75	75	75	75	75
KSDM4	Pearson Correlation	,482(**)	,441(**)	,555(**)	1	,885(**)	,847(**)	,426(**)	,522(**)	,884(**)
	Sig. (2-tailed)	,000	,000	,000		,000	,000	,000	,000	,000
	N	75	75	75	75	75	75	75	75	75
KSDM5	Pearson Correlation	,514(**)	,501(**)	,522(**)	,885(**)	1	,832(**)	,517(**)	,522(**)	,905(**)
	Sig. (2-tailed)	,000	,000	,000	,000		,000	,000	,000	,000
	N	75	75	75	75	75	75	75	75	75
KSDM6	Pearson Correlation	,298(**)	,344(**)	,290(*)	,847(**)	,832(**)	1	,370(**)	,455(**)	,775(**)
	Sig. (2-tailed)	,009	,003	,012	,000	,000		,001	,000	,000
	N	75	75	75	75	75	75	75	75	75
KSDM7	Pearson Correlation	,400(**)	,319(**)	,294(*)	,426(**)	,517(**)	,370(**)	1	,801(**)	,706(**)
	Sig. (2-tailed)	,000	,005	,011	,000	,000	,001		,000	,000
	N	75	75	75	75	75	75	75	75	75
KSDM8	Pearson Correlation	,259(*)	,171	,157	,522(**)	,522(**)	,455(**)	,801(**)	1	,680(**)
	Sig. (2-tailed)	,025	,142	,179	,000	,000	,000	,000		,000
	N	75	75	75	75	75	75	75	75	75
KSDM	Pearson Correlation	,669(**)	,649(**)	,649(**)	,884(**)	,905(**)	,775(**)	,706(**)	,680(**)	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000	,000	
	N	75	75	75	75	75	75	75	75	75

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

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

		KLK D1	KLK D2	KLK D3	KLK D4	KLK D5	KLK D6	KLK D7	KLK D8	KLK D9	KLKD 10	KLKD 11	KLK D
KLKD 8	Pearson Correlation	,230(*)	,238(*)	,330(**)	,305(**)	,591(**)	,483(**)	,710(**)	1	,592(**)	,612(*)	,587(*)	,751(**)
	Sig. (2-tailed)	,047	,039	,004	,008	,000	,000	,000		,000	,000	,000	,000
	N	75	75	75	75	75	75	75	75	75	75	75	75
KLKD 9	Pearson Correlation	,301(**)	,303(**)	,325(**)	,483(**)	,549(**)	,578(**)	,614(**)	,592(**)	1	,759(*)	,719(*)	,805(**)
	Sig. (2-tailed)	,009	,008	,004	,000	,000	,000	,000	,000		,000	,000	,000
	N	75	75	75	75	75	75	75	75	75	75	75	75
KLKD 10	Pearson Correlation	,338(**)	,330(**)	,287(*)	,347(**)	,629(**)	,563(**)	,507(**)	,612(**)	,759(**)	1	,779(*)	,784(**)
	Sig. (2-tailed)	,003	,004	,012	,002	,000	,000	,000	,000	,000		,000	,000
	N	75	75	75	75	75	75	75	75	75	75	75	75
KLKD 11	Pearson Correlation	,290(*)	,199	,417(**)	,406(**)	,592(**)	,537(**)	,417(**)	,587(**)	,719(**)	,779(*)	1	,755(**)
	Sig. (2-tailed)	,012	,086	,000	,000	,000	,000	,000	,000	,000	,000		,000
	N	75	75	75	75	75	75	75	75	75	75	75	75
KLKD	Pearson Correlation	,590(**)	,561(**)	,607(**)	,686(**)	,682(**)	,623(**)	,798(**)	,751(**)	,805(**)	,784(*)	,755(*)	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	
	N	75	75	75	75	75	75	75	75	75	75	75	75

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

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

2. Uji Reliabilitas

a. Inventarisasi aset tetap

Reliability Statistics

Cronbach's Alpha	N of Items
,751	7

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
IA1	25,17	9,280	,425	,730
IA2	26,08	8,588	,202	,828
IA3	25,32	9,031	,647	,699
IA4	25,44	7,790	,686	,669
IA5	25,43	7,815	,653	,676
IA6	25,20	9,189	,558	,711
IA7	25,28	9,177	,445	,726

b. Sistem pengendalian intern

Reliability Statistics

Cronbach's Alpha	N of Items
,805	8

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
SPI1	28,16	9,298	,463	,791
SPI2	28,27	8,955	,597	,771
SPI3	28,29	8,967	,481	,789
SPI4	28,35	9,473	,500	,786
SPI5	28,15	9,613	,551	,781
SPI6	28,20	9,351	,525	,782
SPI7	28,11	9,015	,643	,767
SPI8	28,44	8,250	,487	,797

c. Kompetensi sumber daya manusia

Reliability Statistics

Cronbach's Alpha	N of Items
,884	8

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
KSDM1	27,48	14,118	,575	,877
KSDM2	27,52	14,415	,559	,878
KSDM3	27,53	14,252	,553	,879
KSDM4	27,85	12,100	,832	,849
KSDM5	27,91	12,059	,862	,846
KSDM6	27,77	12,718	,680	,867
KSDM7	27,83	13,361	,597	,875
KSDM8	27,77	13,556	,566	,879

d. Pemanfaatan teknologi informasi

Reliability Statistics

Cronbach's Alpha	N of Items
,782	9

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
PTI1	32,95	14,646	,237	,790
PTI2	32,91	14,167	,530	,759
PTI3	32,95	14,538	,436	,768
PTI4	32,96	13,688	,547	,754
PTI5	33,45	13,738	,390	,771
PTI6	33,40	14,135	,319	,780
PTI7	33,12	11,810	,627	,734
PTI8	33,40	11,000	,621	,736
PTI9	33,32	11,923	,593	,740

e. Kualitas laporan keuangan

Reliability Statistics

Cronbach's Alpha	N of Items
,766	12

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
KLKD1	89,01	71,230	,542	,751
KLKD2	88,93	72,468	,520	,755
KLKD3	88,71	71,399	,563	,751
KLKD4	88,85	70,262	,647	,746
KLKD5	88,61	71,511	,649	,750
KLKD6	88,65	71,581	,583	,751
KLKD7	88,89	66,853	,762	,732
KLKD8	88,88	69,215	,717	,741
KLKD9	88,83	69,713	,782	,742
KLKD10	88,80	70,730	,761	,746
KLKD11	88,75	71,003	,730	,747
KLKD	46,52	19,307	1,000	,890

3. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		75
Normal Parameters(a,b)	Mean	,0000000
	Std. Deviation	3,50669898
Most Extreme Differences	Absolute	,086
	Positive	,086
	Negative	-,068
Kolmogorov-Smirnov Z		,743
Asymp. Sig. (2-tailed)		,639

a Test distribution is Normal.

b Calculated from data.

4. Uji Multikolinearitas

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			tolerance	VIF
1	(Constant)	16,310	5,499		2,966	,004		
	Inventarisasi_aset	-,010	,154	-,007	-,062	,951	,654	1,530
	Sistem_pengendalian_Intern	,178	,155	,138	1,150	,254	,635	1,575
	Kompetensi_sumber_daya_manusia	,252	,122	,238	2,072	,042	,691	1,447
	Pemanfaatan_teknologi_informasi	,449	,121	,414	3,722	,000	,737	1,358

a Dependent Variable: Kualitas_laporan_keuangan

5. Uji Heteroskedastisitas

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			tolerance	VIF
1	(Constant)	5,360	3,148		1,703	,093		
	Inventarisasi_aset	,073	,088	,119	,829	,410	,654	1,530
	Sistem_pengendalian_Intern	-,150	,088	-,248	1,698	,094	,635	1,575
	Kompetensi_sumber_daya_manusia	-,026	,070	-,053	-,377	,708	,691	1,447
	Pemanfaatan_teknologi_informasi	,026	,069	,051	,379	,706	,737	1,358

a Dependent Variable: ABS_RES

6. Uji F

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	518,747	4	129,687	9,976	,000(a)
	Residual	909,973	70	13,000		
	Total	1428,720	74			

a Predictors: (Constant), Pemanfaatan_teknologi_informasi, Sistem_pengendalian_Inter
Kompetensi_sumber_daya_manusia, Inventarisasi_aset

b Dependent Variable: Kualitas_laporan_keuangan

7. Uji t

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	16,310	5,499		2,966	,004
	Inventarisasi_aset	-,010	,154	-,007	-,062	,951
	Sistem_pengendalian_Inter n	,178	,155	,138	1,150	,254
	Kompetensi_sumber_daya _manusia	,252	,122	,238	2,072	,042
	Pemanfaatan_teknologi_inf ormasi	,449	,121	,414	3,722	,000

a Dependent Variable: Kualitas_laporan_keuangan

8. Uji Koefisien determinasi (*Adjusted R Square*)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,603(a)	,363	,327	3,605

a Predictors: (Constant), Pemanfaatan_teknologi_informasi, Sistem_pengendalian_Inter
Kompetensi_sumber_daya_manusia, Inventarisasi_aset