

APPENDIX

Appendix 1

Questionnaire sheet (Indonesia)

Kepada :

Yth. Bapak/ibu
Kepala dan Staf SKPD Bantul
di Tempat

Hal: **permohonan mengisi kuisioner penelitian**

Dengan hormat,

Dalam rangka penyusunan skripsi guna memenuhi syarat untuk menyelesaikan studi program S1 di Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Yogyakarta, peneliti:

| | |
|---------------------------|--|
| Nama | : Regita Radesti Ramayani |
| NIM | : 20160420280 |
| Program Studi/Universitas | : Akuntansi/Universitas Muhammadiyah Yogyakarta |

Bermaksud melakukan penelitian ilmiah untuk penyusunan skripsi yang berjudul ***“Pengaruh Kompetensi Sumber Daya Manusia, Sistem Pengendalian Intern, Teknologi Informasi, dan Pemahaman Akuntansi Basis Akrual Terhadap Kualitas Laporan Keuangan”***. Dengan ini, peneliti mohon partisipasi Bapak/Ibu untuk memberikan jawaban dalam kuesioner penelitian ini. Semua jawaban yang dipilih adalah benar. Maka dari itu, peneliti mengharapkan Bapak/Ibu memberikan jawaban sesuai dengan kondisi tempat Bapak/Ibu bekerja. Informasi yang Bapak/Ibu berikan akan dijaga kerahasiannya dan hanya digunakan untuk kepentingan akademik. Mengingat keberhasilan penelitian ini akan sangat bergantung kepada kelengkapan jawaban, dimohon dengan sangat agar Bapak/Ibu dapat memberikan jawaban dengan lengkap.

Terimakasih atas kesediaan Bapak/Ibu yang telah mengisi kuesioner ini. Semoga menjadi amal sholeh di sisi Allah SWT.

Yogyakarta, 21 September 2019

Mengetahui,

Dosen Pembimbing

Peneliti

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Regita Radesti Ramayani
NIM. 20160420280

KUESIONER PENELITIAN
PENGARUH KOMPETENSI SUMBER DAYA MANUSIA, SISTEM
PENGENDALIAN INTERN, TEKNOLOGI INFORMASI, DAN PEMAHAMAN
AKUNTANSI BASIS AKRUAL TERHADAP KUALITAS LAPORAN KEUANGAN
(Studi Kasus di SKPD Kabupaten Bantul)

IDENTITAS RESPONDEN

Sebelum mengisi kuesioner, dimohon untuk memberikan data-data dibawah ini:

- Nama : _____ (boleh tidak diisi)
- Jenis kelamin : Laki-laki Perempuan
- Umur (tahun) : 20-35 thn 36-50 thn > 50 thn
- Pendidikan terakhir : SLTA/Sederajat D3 S1 S2
 S3 Lainnya
- Jabatan/Pangkat : _____
- Lama bekerja di SKPD Bantul : < 1 thn 1-5 thn 6-10 thn > 10 thn
- Lama bekerja di posisi saat ini : < 1 thn 1-5 thn 6-10 thn > 10 thn
- Nama SKPD : _____

Petunjuk Pengisian Kuesioner

Mohon Bapak/Ibu/Saudara/i menjawab pertanyaan di bawah ini dengan tanda checklist (√) pada salah satu jawaban yang paling sesuai dengan kondisi yang bapak/Ibu/Saudara/i alami. Bila ada pembatalan jawaban dari jawaban semula, maka jawaban semula cukup diberi tanda silang (x) kemudian diberi tanda checklist (√) pada jawaban pengganti.

| | |
|--|-----------------------|
| Untuk alternatif jawaban pertanyaan kode 1,2,3,4,5 | |
| 1. STS | = Sangat Tidak Setuju |
| 2. TS | = Tidak Setuju |
| 3. N | = Netral |
| 4. S | = Setuju |
| 5. SS | = Sangat Setuju |

A. Kualitas Laporan Keuangan

| No | Deskripsi | STS | TS | N | S | SS |
|----|--|-----|----|---|---|----|
| 1 | Laporan keuangan yang saya susun telah sesuai dengan Standar Akuntansi Pemerintahan | | | | | |
| 2 | Informasi dalam laporan keuangan yang saya hasilkan dapat digunakan untuk mengoreksi keputusan pengguna dimasa lalu (<i>feedback value</i>) | | | | | |
| 3 | Informasi dalam laporan keuangan yang saya hasilkan dapat digunakan sebagai alat untuk memprediksi kejadian masa yang akan datang (<i>predictive value</i>) | | | | | |
| 4 | Laporan keuangan disajikan secara tepat waktu sehingga dapat digunakan sebagai bahan dalam pengambilan keputusan saat ini | | | | | |
| 5 | Informasi dalam laporan keuangan saya buat secara lengkap yaitu mencakup semua informasi akuntansi yang dapat digunakan dalam mengambil keputusan | | | | | |
| 6 | Informasi yang dihasilkan dari laporan keuangan yang saya buat telah menggambarkan dengan jujur transaksi dan peristiwa lainnya yang seharusnya disajikan dalam laporan keuangan | | | | | |
| 7 | Informasi yang dihasilkan dari laporan keuangan yang saya buat bebas dari pengertian yang menyesatkan dan kesalahan yang bersifat material | | | | | |
| 8 | Informasi yang saya sajikan dalam laporan keuangan, teruji kebenarannya | | | | | |
| 9 | Informasi yang dihasilkan dalam laporan keuangan yang saya buat telah memenuhi kebutuhan para pengguna dari laporan keuangan pemerintah | | | | | |
| 10 | Informasi yang dihasilkan dalam laporan keuangan yang saya susun tidak berpihak pada kepentingan pihak tertentu | | | | | |
| 11 | Informasi yang termuat dalam laporan keuangan yang saya susun selalu dapat dibandingkan dengan laporan keuangan periode sebelumnya | | | | | |
| 12 | Dalam penyusunan laporan keuangan, saya telah menggunakan kebijakan akuntansi yang berpedoman pada Standar Akuntansi Pemerintahan | | | | | |
| 13 | Informasi yang dihasilkan dari laporan keuangan yang saya susun telah jelas sehingga dapat dipahami oleh pengguna | | | | | |
| 14 | Laporan keuangan yang saya buat disusun secara sistematis sehingga mudah dimengerti | | | | | |

B. Sumber Daya Manusia

| No | Deskripsi | STS | TS | N | S | SS |
|----|---|-----|----|---|---|----|
| 1 | Saya memahami tugas pokok, fungsi dan uraian tugas saya dalam bekerja dengan baik | | | | | |

| No | Deskripsi | STS | TS | N | S | SS |
|----|---|-----|----|---|---|----|
| 1 | Saya memahami tugas pokok, fungsi dan uraian tugas saya dalam bekerja dengan baik | | | | | |
| 2 | Saya memiliki pemahaman teknis pekerjaan yang dilakukan dengan baik | | | | | |
| 3 | Saya memahami siklus akuntansi dengan baik | | | | | |
| 4 | Saya memahami Peraturan Pemerintah No. 71 tahun 2010 tentang Standar Akuntansi Pemerintahan dengan baik | | | | | |
| 5 | Saya sering membaca literatur berupa jurnal akuntansi dan buku-buku akuntansi dalam rangka meng- <i>Upgrade</i> pengetahuan saya dibidang akuntansi | | | | | |
| 6 | Saya mampu membuat jurnal untuk setiap transaksi dengan benar. | | | | | |
| 7 | Saya mampu memposting jurnal kedalam buku besar | | | | | |
| 8 | Saya mampu menyusun dan menyajikan Neraca dengan baik | | | | | |
| 9 | Saya mampu menyusun dan menyajikan Laporan Realisasi Anggaran dengan baik | | | | | |
| 10 | Saya mampu menyusun dan menyajikan Catatan atas laporan keuangan dengan baik | | | | | |
| 11 | Saya mampu menyusun dan menyajikan Laporan Arus Kas dengan baik | | | | | |
| 12 | Saya selalu mengikuti pelatihan terkait dengan penatausahaan laporan keuangan | | | | | |
| 13 | Saya selalu menolak setiap intervensi dari atasan yang dapat menimbulkan pelanggaran terhadap peraturan | | | | | |
| 14 | Saya selalu bekerja berdasarkan praktik yang dapat diterima secara umum | | | | | |

C. Sistem Pengendalian Intern

| No | Deskripsi | STS | TS | N | S | SS |
|----|---|-----|----|---|---|----|
| 1 | Saya selalu memberikan keteladanan kepada bawahan dalam bersikap dan bertindak laku sebagai atasan | | | | | |
| 2 | Saya selalu menolak setiap gratifikasi yang berhubungan dengan tugas dan tanggungjawab sebagai atasan | | | | | |
| 3 | Saya mendukung penerapan prinsip-prinsip akuntansi dan estimasi yang konservatif | | | | | |
| 4 | Pimpinan selalu menetapkan aturan mengenai prilaku dan standar etika pegawai | | | | | |
| 5 | Struktur organisasi SKPD telah menggambarkan pembagian kewenangan dan tanggung jawab pegawai | | | | | |
| 6 | Pimpinan telah memberikan wewenang kepada pegawai yang tepat sesuai dengan tingkat tanggung jawabnya dalam rangka pencapaian tujuan Instansi Pemerintah | | | | | |

| No | Deskripsi | STS | TS | N | S | SS |
|----|---|-----|----|---|---|----|
| 7 | Pimpinan SKPD selalu mengambil tindakan yang tegas atas pelanggaran kebijakan, prosedur, atau aturan perilaku | | | | | |
| 8 | Pimpinan SKPD selalu melakukan pemeriksaan mendadak terhadap catatan akuntansi, fisik kas, dan barang | | | | | |
| 9 | Pimpinan SKPD secara terus menerus melakukan penilaian terhadap kualitas pengendalian intern | | | | | |
| 10 | Pimpinan telah melakukan analisis risiko secara lengkap dan menyeluruh terhadap kemungkinan timbulnya pelanggaran terhadap sistem akuntansi | | | | | |
| 11 | Pimpinan selalu memiliki rencana pengelolaan atau mengurangi risiko pelanggaran terhadap sistem dan prosedur akuntansi | | | | | |
| 12 | Semua transaksi yang dientri dan diproses kedalam komputer adalah seluruh transaksi yang telah diotorisasi | | | | | |
| 13 | Kebijakan dan prosedur pengamanan fisik atas aset telah ditetapkan dan diimplementasikan dengan baik | | | | | |
| 14 | Pengeluaran uang pada SKPD selalu didokumentasikan pada bukti pengeluaran kas yang telah diberi nomor urut tercetak | | | | | |
| 15 | Pegawai dan atasan telah memahami tujuan dari kegiatan pengendalian | | | | | |
| 16 | Instansi Pemerintah telah mengembangkan rencana untuk identifikasi dan pengamanan aset infrastruktur | | | | | |
| 17 | Peralatan dan persediaan selalu disimpan ditempat yang diamankan secara fisik dan dilindungi dari kerusakan | | | | | |
| 18 | Pengguna anggaran/pemegang kas pada masing-masing SKPD telah menyampaikan Surat Pertanggungjawaban (SPJ) tepat pada waktunya | | | | | |

D. Teknologi Informasi

| No | Deskripsi | STS | TS | N | S | SS |
|----|---|-----|----|---|---|----|
| 1 | SKPD tempat saya bekerja telah menyediakan informasi secara tepat waktu dan memungkinkan untuk dilakukan tindakan korektif secara tepat | | | | | |
| 2 | Saluran komunikasi berkelanjutan ditempat saya bekerja telah dilaksanakan secara terbuka dan efektif dengan masyarakat, rekanan, dan aparat pengawas intern dalam memberikan masukan signifikan | | | | | |
| 3 | Sebagai tindak lanjut dari penilaian terhadap kualitas pengendalian intern, SKPD tempat saya bekerja telah melakukan perbaikan pengendalian intern | | | | | |
| 4 | SKPD tempat saya bekerja selalu menindaklanjuti setiap hasil temuan/review dan saran yang diberikan oleh | | | | | |

| No | Deskripsi | STS | TS | N | S | SS |
|----|--|-----|----|---|---|----|
| | BPK/Inspektorat | | | | | |
| 5 | Pimpinan SKPD ditempat saya bekerja selalu mereview dan mengevaluasi temuan yang menunjukkan adanya kelemahan dan perlu perbaikan | | | | | |
| 6 | Bagian akuntansi/ keuangan ditempat saya bekerja memiliki komputer yang cukup untuk melaksanakan tugas | | | | | |
| 7 | Jaringan internet di SKPD tempat saya bekerja telah terpasang di unit kerja | | | | | |
| 8 | Jaringan komputer di SKPD tempat saya bekerja telah dimanfaatkan sebagai penghubung antar unit kerja dalam pengiriman data dan informasi yang dibutuhkan | | | | | |
| 9 | SKPD tempat saya bekerja, proses akuntansi sejak awal transaksi hingga pembuatan laporan keuangan dilakukan secara komputerisasi | | | | | |
| 10 | SKPD tempat saya bekerja, pengolahan data transaksi keuangan menggunakan <i>software</i> sesuai dengan peraturan perundang-undangan | | | | | |
| 11 | SKPD tempat saya bekerja, laporan akuntansi dan manajerial dihasilkan dari sistem yang terintegrasi | | | | | |
| 12 | Adanya jadwal pemeliharaan peralatan secara teratur ditempat saya bekerja | | | | | |
| 13 | SKPD tempat saya bekerja, peralatan yang using/rusak di data dan diperbaiki tepat pada waktunya | | | | | |

E. Pemahaman Basis Akrua

| No | Deskripsi | STS | TS | N | S | SS |
|----|--|-----|----|---|---|----|
| 1 | SKPD tempat saya bekerja, pengakuan aset diakui pada saat manfaat ekonomi masa depan diperoleh oleh pemerintah, dan mempunyai nilai atau harga yang dapat di ukur dengan andal | | | | | |
| 2 | SKPD tempat saya bekerja, pengakuan kewajiban diakui jika pengeluaran sumber daya ekonomi akan dilakukan untuk menyelesaikan kewajiban yang ada, dan perubahan atas kewajiban tersebut dapat diukur dengan andal | | | | | |
| 3 | SKPD tempat saya bekerja, pengakuan pendapatan untuk laporan operasional diakui pada saat timbulnya hak atas pendapatan tersebut atau ada aliran masuk sumber daya ekonomi | | | | | |
| 4 | SKPD tempat saya bekerja, pengakuan pendapatan LRA diakui pada saat kas diterima di Rekening Kas Umum Negara/Daerah atau oleh entitas pelaporan | | | | | |
| 5 | SKPD tempat saya bekerja, pengakuan beban diakui pada saat timbulnya kewajiban, terjadinya konsumsi aset, atau terjadinya penurunan manfaat ekonomi atau potensi jasa | | | | | |
| 6 | SKPD tempat saya bekerja, pengakuan belanja diakui berdasarkan terjadinya pengeluaran dari Rekening Kas | | | | | |

| No | Deskripsi | STS | TS | N | S | SS |
|----|--|-----|----|---|---|----|
| | Umum Negara/Daerah atau entitas pelaporan | | | | | |
| 7 | SKPD tempat saya bekerja melakukan pengukuran pos-pos dalam laporan keuangan menggunakan nilai perolehan historis | | | | | |
| 8 | SKPD tempat saya bekerja melakukan pengukuran pos-pos laporan keuangan menggunakan mata uang rupiah | | | | | |
| 9 | SKPD tempat saya bekerja, pencatatan aset dicatat sebesar pengeluaran/ penggunaan sumber daya ekonomi, atau sebesar nilai wajar dari imbalan yang diberikan untuk memperoleh aset tersebut | | | | | |
| 10 | SKPD tempat saya bekerja, pencatatan kewajiban dicatat sebesar nilai wajar sumber daya ekonomi yang digunakan pemerintah untuk memenuhi kewajiban yang bersangkutan | | | | | |

Terima kasih atas partisipasi anda dalam penelitian ini.

Kami akan menjaga kerahasiaan informasi yang telah anda berikan.

Appendix 2

Questionnaire sheet (English)

To:

Mr./Mrs.

Local government apparatus of Bantul Regency, D.I. Yogyakarta Province.

Re: Request to Fill in the Research

Questionnaire,

In preparing a thesis to qualify in the completion an undergraduate study program at the Faculty of Economics and Business, University of Muhammadiyah Yogyakarta, the student:

Name : Regita Radesti Ramayani
Student Number : 20160420280
Department/University : Accounting/Universitas Muhammadiyah
Yogyakarta

Intends to conduct a research for the preparation of a thesis entitled *“The Effect of Human Resource Competence, Internal Control System, Information Technology, and Understanding on Accrual Based Accounting on the Quality of Financial Statements”*. Through this, the researcher humbly asks for your participation in providing answers to the statements available in this research questionnaire. All answers are correct. Therefore, the researcher expects you to give answers based on the conditions appropriate with your work. The researcher highly appreciates the participation of Mr./ Mrs./ Ms. as respondents in this study. The information that you give will be kept confidential and only used for academic purposes. As the success of this research will be very dependent on the completeness of the answers, you are expected to provide all answer.

Thank you for your willingness to fill out this questionnaire. Hopefully it will be a charity in the sight of Allah SWT.

Yogyakarta, 21st September 2019

Supervisor

Researcher

Rizal Yaya, S.E., M.Sc., Ph.D., Ak., CA.
NIK. 197311218799904 143 068

Regita Radesti Ramayani
NIM. 20160420280

RESEARCH QUESTIONNAIRE
THE EFFECT OF HUMAN RESOURCE COMPETENCE, INTERNAL CONTROL
SYSTEM, INFORMATION TECHNOLOGY, AND UNDERSTANDING ON
ACCRUAL BASED ACCOUNTING ON THE QUALITY OF FINANCIAL
STATEMENTS
(Empirical Study in OPD Bantul Regency)

RESPONDENT IDENTITY

Before you fill this questionnaire, please provide the data below:

- Name : _____ (may not be filled)
- Gender : Male Female
- Age (years old) : 20-35 y.o 36-50 y.o > 50 y.o
- Last Education : SLTA/Equivalent D3 S1 S2
 S3 Others
- Position/rank : _____
- Years of Service in Bantul SKPD : < 1 year 1-5 year 6-10 year > 10 year
- Years of Service in the
current position : < 1 year 1-5 year 6-10 year > 10 year
- Name of SKPD : _____

Instruction in filling out the questionnaire

Please Mr / Mrs / Brother / i answer the question below with a checklist (√) on one of the answers that best suits your condition. If there is a cancellation on the answer from the original answer, cross (x) the first answer then put a checklist (√) on the alternate answer:

| | |
|---|---------------------|
| For alternative answer to code statements 1,2,3,4,5 | |
| 1. STS | = Strongly Disagree |
| 2. TS | = Disagree |
| 3. N | = Neutral |
| 4. S | = Agree |
| 5. SS | = Strongly Agree |

A. Quality of Financial Statements

| No | Description | STS | TS | N | S | SS |
|----|---|-----|----|---|---|----|
| 1 | The financial statements that I have prepared are in accordance with Government Accounting Standards | | | | | |
| 2 | The information in the financial statements that I produce can be used to correct user decisions in the past (feedback value) | | | | | |
| 3 | The information in the financial statements that I produce can be used as a tool to predict future events (predictive value) | | | | | |
| 4 | The financial statements are presented in a timely manner so that they can be used as material in current decision making | | | | | |
| 5 | The information in my financial statements is complete, which includes all accounting information that can be used in making decisions | | | | | |
| 6 | The information generated from the financial statements that I made has honestly described transactions and other events that should be presented in the financial statements | | | | | |
| 7 | The information generated from the financial statements that I made is free from misleading notions and material errors | | | | | |
| 8 | The information that I present in the financial statements, has the truth tested | | | | | |
| 9 | The information generated in the financial statements that I created has fulfilled the needs of users on government financial statements | | | | | |
| 10 | The information generated in the financial statements that I have prepared does not favor the interests of certain parties | | | | | |
| 11 | The information contained in the financial statements that I compiled can always be compared with the financial statements of the previous period | | | | | |
| 12 | In preparing financial statements, I have used accounting policies that are guided by Government Accounting Standards | | | | | |
| 13 | The information generated in the financial statements that I compiled has been clear so that it can be understood by users | | | | | |
| 14 | The financial statements that I made are prepared systematically so they are easy to understand | | | | | |

B. Human Resources

| No | Description | STS | TS | N | S | SS |
|----|--|-----|----|---|---|----|
| 1 | I understand the main tasks, functions and job descriptions in my work properly | | | | | |
| 2 | I have a technical understanding on the job | | | | | |
| 3 | I understand the accounting cycle very well | | | | | |
| 4 | I understand Government Regulation No. 71 of 2010 concerning Government Accounting Standards well | | | | | |
| 5 | I often read literature in the form of accounting journals and accounting books in order to upgrade my knowledge in accounting | | | | | |
| 6 | I am able to keep a journal of each transaction correctly. | | | | | |
| 7 | I am able to post a journal in the ledger | | | | | |
| 8 | I am able to compile and present a Balance Sheet well | | | | | |
| 9 | I am able to compile and present the Budget Realization Report properly | | | | | |
| 10 | I am able to compile and present notes on financial statements properly | | | | | |
| 11 | I am able to compile and present Cash Flow Reports well | | | | | |
| 12 | I always attend training related to the administration of financial statements | | | | | |
| 13 | I always reject any intervention from superiors that can lead to violations of the rules | | | | | |
| 14 | I always work based on generally accepted practices | | | | | |

C. Internal Control System

| No | Description | STS | TS | N | S | SS |
|----|--|-----|----|---|---|----|
| 1 | I always exemplify subordinates in behaving and acting as superiors | | | | | |
| 2 | I always reject any gratuity related to my duties and responsibilities as a superior | | | | | |
| 3 | I support the application of conservative accounting principles and estimates | | | | | |

| No | Description | STS | TS | N | S | SS |
|----|--|-----|----|---|---|----|
| 4 | The leader always sets rules regarding employee behavior and ethical standards | | | | | |
| 5 | The SKPD organizational structure has described the division of authority and responsibilities of employees | | | | | |
| 6 | The leader has given authority to appropriate employees in accordance with their level of responsibility in the context of achieving the objectives of Government Agencies | | | | | |
| 7 | SKPD leaders always take firm action for violations of policies, procedures, or rules of conduct | | | | | |
| 8 | SKPD leaders always carry out unannounced checks on accounting records, cash treasury, and goods | | | | | |
| 9 | The SKPD Chair continually evaluates the quality of internal control | | | | | |
| 10 | The leader has conducted a complete and comprehensive risk analysis of possible violations on the accounting system | | | | | |
| 11 | The leaders always have a management plan to reduce the risk of violation on accounting systems and procedures | | | | | |
| 12 | All transactions entered and processed into the computer are all transactions that have been authorized | | | | | |
| 13 | All policies and procedures for physical security of assets have been established and implemented well | | | | | |
| 14 | The money spending on SKPD is always documented on the evidence of cash disbursements that have been given a printed serial number | | | | | |
| 15 | All employees and superiors understand the purpose of control activities | | | | | |
| 16 | Government agencies have developed plans for the identification and security of infrastructure assets | | | | | |
| 17 | All equipment and supplies are always stored in a place that is physically secured and protected from damage | | | | | |
| 18 | All budget users / cash holders at each SKPD have delivered the Letter of Responsibility (SPJ) on time | | | | | |

D. Information Technology

| No | Description | STS | TS | N | S | SS |
|----|---|-----|----|---|---|----|
| 1 | The SKPD where I work has provided information in a timely manner and allows appropriate corrective action to be taken | | | | | |
| 2 | The channel of ongoing communication at the place where I work has been carried out openly and effectively with the community, partners and internal supervisors in providing significant input | | | | | |
| 3 | As a follow up to the assessment of the quality of internal control, the SKPD where I work has made improvements to internal control | | | | | |
| 4 | The SKPD where I work always follows up on any findings / reviews and suggestions given by the BPK / Inspectorate | | | | | |
| 5 | The SKPD leader in the place where I work always reviews and evaluates findings that show weaknesses and need improvement | | | | | |
| 6 | The accounting/finance department in the place where I work has enough computers to carry out the task | | | | | |
| 7 | The internet network in the SKPD where I work has been installed in the work unit | | | | | |
| 8 | The computer network in the SKPD where I work has been used as a liaison among work units in sending data and information needed | | | | | |
| 9 | In the SKPD where I work, the accounting process from the beginning of the transaction to the preparation of financial statements is done computerized | | | | | |
| 10 | In the SKPD where I work, the processing of financial transaction data uses software in accordance with statutory regulations | | | | | |
| 11 | In the SKPD where I work, the accounting and managerial reports are produced through an integrated system | | | | | |
| 12 | There is a regular equipment maintenance schedule at the place where I work | | | | | |
| 13 | In the SKPD where I work, equipment using / damaged in the data is repaired on time | | | | | |

E. Understanding of Accrual-Based Accounting

| No | Description | STS | TS | N | S | SS |
|----|---|-----|----|---|---|----|
| 1 | In the SKPD where I work, assets are recognized when future economic benefits are obtained by the government, and have a value or price that can be measured reliably | | | | | |
| 2 | In the SKPD where I work, obligations are recognized if the expenditure of economic resources will be done to resolve existing obligations, and changes to those obligations can be measured reliably | | | | | |
| 3 | In the SKPD where I work, income for operational reports is recognized when the right to income is generated or there is an inflow of economic resources | | | | | |
| 4 | In the SKPD where I work, LRA revenue is recognized when cash is received in the State / Regional General Cash Account or by a reporting entity | | | | | |
| 5 | In the SKPD where I work, burden is recognized when there are obligations, the occurrence of asset consumption, or the occurrence of a decrease in economic benefits or service potential | | | | | |
| 6 | In the SKPD where I work, expenditure is recognized based on the expenditure from the State / Regional General Cash Account or reporting entity | | | | | |
| 7 | In the SKPD where I work, measurements of items in the financial statements are done using historical cost | | | | | |
| 8 | In the SKPD where I work, measurements of financial statement items are conducted using the Indonesian rupiah | | | | | |
| 9 | In the SKPD where I work, assets are recorded at the expense / use of economic resources, or at the fair value of the benefits given to obtain these assets | | | | | |
| 10 | In the SKPD where I work, obligations are recorded at the fair value of economic resources used by the government to fulfill the obligations concerned | | | | | |

Thank you for your participation in this research.

We will maintain the confidentiality of the information that you have provided.

| RESPONDENT | QUALITY OF FINANCIAL STATEMENTS | | | | | | | | | | | | | | |
|------------|---------------------------------|------|------|------|------|------|------|------|------|-------|-------|-------|-------|-------|-----|
| | QFS1 | QFS2 | QFS3 | QFS4 | QFS5 | QFS6 | QFS7 | QFS8 | QFS9 | QFS10 | QFS11 | QFS12 | QFS13 | QFS14 | QFS |
| 57 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 55 |
| 58 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 50 |
| 59 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 69 |
| 60 | 4 | 4 | 4 | 4 | 4 | 4 | 1 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 52 |
| 61 | 4 | 4 | 4 | 3 | 3 | 4 | 2 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 49 |
| 62 | 4 | 4 | 4 | 4 | 4 | 4 | 1 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 51 |
| 63 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 56 |
| 64 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 57 |
| 65 | 4 | 3 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 55 |
| 66 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 3 | 4 | 5 | 4 | 5 | 4 | 5 | 59 |
| 67 | 5 | 5 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 57 |
| 68 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 4 | 4 | 51 |
| 69 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 49 |
| 70 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 62 |
| 71 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 70 |
| 72 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 56 |
| 73 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 56 |
| 74 | 4 | 5 | 3 | 4 | 5 | 3 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 59 |
| 75 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 56 |
| 76 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 56 |
| 77 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 56 |
| 78 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 56 |
| 79 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 57 |
| 80 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 56 |
| 81 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 56 |
| 82 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 61 |
| 83 | 5 | 4 | 3 | 5 | 3 | 4 | 5 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 55 |
| 84 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 58 |

| RESPONDENT | HUMAN RESOURCES | | | | | | | | | | | | | | |
|------------|-----------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|----|
| | HR1 | HR2 | HR3 | HR4 | HR5 | HR6 | HR7 | HR8 | HR9 | HR10 | HR11 | HR12 | HR13 | HR14 | HR |
| 29 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 47 |
| 30 | 4 | 3 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 2 | 2 | 4 | 5 | 5 | 45 |
| 31 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 54 |
| 32 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 53 |
| 33 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 54 |
| 34 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 55 |
| 35 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 55 |
| 36 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 66 |
| 37 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 55 |
| 38 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 1 | 5 | 63 |
| 39 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 53 |
| 40 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 52 |
| 41 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 53 |
| 42 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 53 |
| 43 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 52 |
| 44 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 57 |
| 45 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 46 |
| 46 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 61 |
| 47 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 47 |
| 48 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 47 |
| 49 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 50 |
| 50 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 56 |
| 51 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 53 |
| 52 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 45 |
| 53 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 46 |
| 54 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 56 |
| 55 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 57 |
| 56 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 56 |
| 57 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 48 |

| RESPONDENT | HUMAN RESOURCES | | | | | | | | | | | | | | |
|------------|-----------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|----|
| | HR1 | HR2 | HR3 | HR4 | HR5 | HR6 | HR7 | HR8 | HR9 | HR10 | HR11 | HR12 | HR13 | HR14 | HR |
| 86 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 56 |
| 87 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 59 |
| 88 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 56 |
| 89 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 5 | 50 |
| 90 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 5 | 50 |
| 91 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 60 |
| 92 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 5 | 50 |
| 93 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 70 |
| 94 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 53 |
| 95 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 4 | 3 | 45 |
| 96 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 51 |
| 97 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 45 |
| 98 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 2 | 2 | 2 | 2 | 4 | 4 | 4 | 46 |

| RESPONDENT | INTERNAL CONTROL SYSTEMS | | | | | | | | | | | | | | | | | | |
|------------|--------------------------|------|------|------|------|------|------|------|------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-----|
| | ICS1 | ICS2 | ICS3 | ICS4 | ICS5 | ICS6 | ICS7 | ICS8 | ICS9 | ICS10 | ICS11 | ICS12 | ICS13 | ICS14 | ICS15 | ICS16 | ICS17 | ICS18 | ICS |
| 1 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 71 |
| 2 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 88 |
| 3 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 75 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 74 |
| 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 75 |
| 6 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 3 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 80 |
| 7 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 5 | 4 | 4 | 4 | 4 | 72 |
| 8 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 3 | 5 | 5 | 4 | 3 | 4 | 4 | 5 | 4 | 4 | 5 | 77 |
| 9 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 3 | 5 | 5 | 4 | 3 | 4 | 5 | 5 | 4 | 5 | 5 | 81 |
| 10 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 88 |
| 11 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 72 |
| 12 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 71 |
| 13 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 71 |
| 14 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 72 |
| 15 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 72 |
| 16 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 74 |
| 17 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 69 |
| 18 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 76 |
| 19 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 68 |
| 20 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 70 |
| 21 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 63 |
| 22 | 3 | 3 | 3 | 4 | 4 | 4 | 5 | 3 | 4 | 3 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 65 |
| 23 | 3 | 3 | 3 | 4 | 4 | 4 | 5 | 3 | 4 | 3 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 65 |
| 24 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 5 | 5 | 5 | 75 |
| 25 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 3 | 5 | 5 | 5 | 74 |
| 26 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 5 | 5 | 5 | 74 |
| 27 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 5 | 67 |

| RESPONDENT | INTERNAL CONTROL SYSTEMS | | | | | | | | | | | | | | | | | | |
|------------|--------------------------|------|------|------|------|------|------|------|------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-----|
| | ICS1 | ICS2 | ICS3 | ICS4 | ICS5 | ICS6 | ICS7 | ICS8 | ICS9 | ICS10 | ICS11 | ICS12 | ICS13 | ICS14 | ICS15 | ICS16 | ICS17 | ICS18 | ICS |
| 28 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 72 |
| 29 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 70 |
| 30 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 79 |
| 31 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 73 |
| 32 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 69 |
| 33 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 70 |
| 34 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 70 |
| 35 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 70 |
| 36 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 80 |
| 37 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 68 |
| 38 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 86 |
| 39 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 71 |
| 40 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 67 |
| 41 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 67 |
| 42 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 67 |
| 43 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 67 |
| 44 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 78 |
| 45 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 2 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 60 |
| 46 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 84 |
| 47 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 69 |
| 48 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 69 |
| 49 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 72 |
| 50 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 72 |
| 51 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 72 |
| 52 | 3 | 3 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 63 |
| 53 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 65 |
| 54 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 69 |

| RESPONDENT | INTERNAL CONTROL SYSTEMS | | | | | | | | | | | | | | | | | | |
|------------|--------------------------|------|------|------|------|------|------|------|------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-----|
| | ICS1 | ICS2 | ICS3 | ICS4 | ICS5 | ICS6 | ICS7 | ICS8 | ICS9 | ICS10 | ICS11 | ICS12 | ICS13 | ICS14 | ICS15 | ICS16 | ICS17 | ICS18 | ICS |
| 55 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 68 |
| 56 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 74 |
| 57 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 71 |
| 58 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 70 |
| 59 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 84 |
| 60 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 2 | 4 | 66 |
| 61 | 3 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 62 |
| 62 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 2 | 4 | 66 |
| 63 | 4 | 3 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 74 |
| 64 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 69 |
| 65 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 69 |
| 66 | 3 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 3 | 4 | 4 | 4 | 5 | 5 | 3 | 4 | 74 |
| 67 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 2 | 3 | 62 |
| 68 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 63 |
| 69 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 3 | 5 | 3 | 5 | 3 | 4 | 4 | 3 | 4 | 73 |
| 70 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 86 |
| 71 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 88 |
| 72 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 66 |
| 73 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 70 |
| 74 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 83 |
| 75 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 73 |
| 76 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 73 |
| 77 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 71 |
| 78 | 3 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 72 |
| 79 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 74 |
| 80 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 71 |
| 81 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 73 |
| 82 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 78 |

| RESPONDENT | INFORMATION TECHNOLOGY | | | | | | | | | | | | | |
|------------|------------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|----|
| | IT1 | IT2 | IT3 | IT4 | IT5 | IT6 | IT7 | IT8 | IT9 | IT10 | IT11 | IT12 | IT13 | IT |
| 29 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 51 |
| 30 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 31 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 32 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 33 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 34 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 35 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 36 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 62 |
| 37 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 38 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 61 |
| 39 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 40 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 55 |
| 41 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 56 |
| 42 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 56 |
| 43 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 55 |
| 44 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 45 | 4 | 3 | 4 | 3 | 2 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 46 |
| 46 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 63 |
| 47 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 48 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 51 |
| 49 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 50 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 51 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 50 |
| 52 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 53 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 3 | 4 | 52 |
| 54 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 53 |
| 55 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 59 |
| 56 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 57 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 47 |

| RESPONDENT | INFORMATION TECHNOLOGY | | | | | | | | | | | | | |
|------------|------------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|----|
| | IT1 | IT2 | IT3 | IT4 | IT5 | IT6 | IT7 | IT8 | IT9 | IT10 | IT11 | IT12 | IT13 | IT |
| 58 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 59 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 51 |
| 60 | 3 | 3 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 50 |
| 61 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 46 |
| 62 | 3 | 3 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 2 | 49 |
| 63 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 3 | 4 | 4 | 5 | 56 |
| 64 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 49 |
| 65 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 49 |
| 66 | 5 | 5 | 5 | 4 | 3 | 4 | 5 | 4 | 4 | 4 | 4 | 3 | 5 | 55 |
| 67 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 49 |
| 68 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 46 |
| 69 | 3 | 3 | 3 | 5 | 5 | 5 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 49 |
| 70 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 62 |
| 71 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 64 |
| 72 | 4 | 4 | 4 | 4 | 3 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 51 |
| 73 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 74 | 4 | 4 | 5 | 5 | 4 | 4 | 3 | 3 | 4 | 3 | 4 | 4 | 4 | 51 |
| 75 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 56 |
| 76 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 56 |
| 77 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 78 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 50 |
| 79 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 54 |
| 80 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 81 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 53 |
| 82 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 57 |
| 83 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 51 |
| 84 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 53 |
| 85 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 60 |

| RESPONDENT | INFORMATION TECHNOLOGY | | | | | | | | | | | | | |
|------------|------------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|----|
| | IT1 | IT2 | IT3 | IT4 | IT5 | IT6 | IT7 | IT8 | IT9 | IT10 | IT11 | IT12 | IT13 | IT |
| 86 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 62 |
| 87 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 60 |
| 88 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 62 |
| 89 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 90 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 91 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 3 | 55 |
| 92 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 93 | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 1 | 53 |
| 94 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 95 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 49 |
| 96 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 97 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 46 |
| 98 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 51 |

| RESPONDENT | ACCRUAL BASED ACCOUNTING | | | | | | | | | | ABA |
|------------|--------------------------|------|------|------|------|------|------|------|------|-------|-----|
| | ABA1 | ABA2 | ABA3 | ABA4 | ABA5 | ABA6 | ABA7 | ABA8 | ABA9 | ABA10 | |
| 57 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 39 |
| 58 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 39 |
| 59 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 60 | 3 | 3 | 2 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 35 |
| 61 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 36 |
| 62 | 3 | 3 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 63 | 4 | 4 | 4 | 5 | 5 | 3 | 4 | 4 | 4 | 4 | 41 |
| 64 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 38 |
| 65 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 66 | 4 | 4 | 3 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 44 |
| 67 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 5 | 3 | 3 | 32 |
| 68 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 32 |
| 69 | 4 | 3 | 3 | 3 | 4 | 3 | 4 | 4 | 3 | 3 | 34 |
| 70 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 45 |
| 71 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 46 |
| 72 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 73 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 74 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 46 |
| 75 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 35 |
| 76 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 35 |
| 77 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 35 |
| 78 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 79 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 80 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 39 |
| 81 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 82 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 39 |
| 83 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 39 |
| 84 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 39 |

Appendix 3

Output SPSS

DESCRIPTIVE STATISTICS TEST

| | | Statistics | | | | |
|--------------------|---------|----------------------|-------------------------------|-----------------------------|--|-------------------------------------|
| | | HUMAN RESOURCES (X1) | INTERNAL CONTROL SYSTEMS (X2) | INFORMATION TECHNOLOGY (X3) | UNDERSTANDING OF ACCRUAL BASED ACCOUNTING (X4) | QUALITY OF FINANCIAL STATEMENTS (Y) |
| N | Valid | 30 | 30 | 30 | 30 | 30 |
| | Missing | 0 | 0 | 0 | 0 | 0 |
| Mean | | 54,3940 | 72,6363 | 53,4093 | 39,7610 | 57,5557 |
| Std. Error of Mean | | ,89279 | ,88769 | ,59046 | ,51981 | ,58941 |
| Median | | 54,5000 | 72,5000 | 53,2100 | 39,7100 | 57,0000 |
| Mode | | 52,50 ^a | 72,50 | 55,50 | 42,00 | 56,00 |
| Std. Deviation | | 4,89003 | 4,86208 | 3,23410 | 2,84713 | 3,22836 |
| Variance | | 23,912 | 23,640 | 10,459 | 8,106 | 10,422 |
| Range | | 20,67 | 22,67 | 15,00 | 12,83 | 15,33 |
| Minimum | | 45,33 | 64,33 | 48,00 | 32,67 | 50,67 |
| Maximum | | 66,00 | 87,00 | 63,00 | 45,50 | 66,00 |
| Percentiles | | | | | | |
| 10 | | 47,3970 | 66,0250 | 48,7000 | 35,7030 | 52,5970 |
| 25 | | 50,5625 | 70,5025 | 51,5775 | 38,4575 | 56,0000 |
| 50 | | 54,5000 | 72,5000 | 53,2100 | 39,7100 | 57,0000 |
| 75 | | 57,5000 | 74,8950 | 55,0625 | 41,4975 | 59,5000 |
| 90 | | 61,2000 | 78,9500 | 56,4000 | 44,7000 | 61,8500 |

a. Multiple modes exist. The smallest value is shown

INSTRUMENT AND DATA QUALITY TEST

1. Validity Test

a. Validity of Human Resource Competence Variable

| KMO and Bartlett's Test | |
|--|---------|
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | ,845 |
| Bartlett's Test of Sphericity | 892,852 |
| Approx. Chi-Square | |
| Df | 91 |
| Sig. | ,000 |

b. Validity of Internal Control System Variable

| | | |
|--|--------------------|---------|
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | | ,832 |
| Bartlett's Test of Sphericity | Approx. Chi-Square | 973,356 |
| | Df | 153 |
| | Sig. | ,000 |

c. Validity of Information Technology Variable

| | | |
|--|--------------------|---------|
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | | ,779 |
| Bartlett's Test of Sphericity | Approx. Chi-Square | 633,284 |
| | Df | 78 |
| | Sig. | ,000 |

d. Validity of Understanding on Accrual-Based Accounting Variable

| | | |
|--|--------------------|---------|
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | | ,784 |
| Bartlett's Test of Sphericity | Approx. Chi-Square | 598,290 |
| | Df | 45 |
| | Sig. | ,000 |

e. Validity of Quality of Financial Statements Variable

| | | |
|--|--------------------|---------|
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | | ,828 |
| Bartlett's Test of Sphericity | Approx. Chi-Square | 769,718 |
| | Df | 91 |
| | Sig. | ,000 |

2. Reliability Test

- a. Reliability of Human Resource Competence Variable

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,914 | 14 |

- b. Reliability of Internal Control System Variable

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,902 | 18 |

- c. Reliability of Information Technology Variable

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,864 | 13 |

- d. Reliability of Understanding on Accrual-Based Accounting Variable

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,876 | 10 |

- e. Reliability of Quality of Financial Statements Variable

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,899 | 14 |

CLASSIC ASSUMPTION TEST

1. Normality Test

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 30 |
| Normal Parameters ^{a,b} | Mean | 0E-7 |
| | Std. Deviation | 1,73100327 |
| Most Extreme Differences | Absolute | ,144 |
| | Positive | ,144 |
| | Negative | -,127 |
| Kolmogorov-Smirnov Z | | ,788 |
| Asymp. Sig. (2-tailed) | | ,565 |

a. Test distribution is Normal.

b. Calculated from data.

2. Multicollinearity Test

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
| | B | Std. Error | Beta | | | Tolerance | VIF |
| (Constant) | 12,250 | 6,495 | | 1,886 | ,071 | | |
| 1 HR (X1) | ,155 | ,115 | ,234 | 1,346 | ,190 | ,380 | 2,632 |
| ICS (X2) | ,280 | ,109 | ,421 | 2,572 | ,016 | ,428 | 2,335 |
| IT (X3) | ,216 | ,162 | ,216 | 1,334 | ,194 | ,438 | 2,285 |
| UOABA (X4) | ,127 | ,153 | ,112 | ,829 | ,415 | ,630 | 1,586 |

a. Dependent Variable: QUALITY OF FINANCIAL STATEMENTS (Y)

3. Heterocedasticity Test

Correlations

| | | | HR (X1) | ICS (X2) | IT (X3) | UOABA (X4) | Unstandardized Residual |
|----------------|-------------------------|-------------------------|------------|-------------|------------|---------------|----------------------------|
| Spearman's rho | HR (X1) | Correlation Coefficient | 1,000 | ,629** | ,613** | ,458* | -,164 |
| | | Sig. (2-tailed) | . | ,000 | ,000 | ,011 | ,386 |
| | | N | 30 | 30 | 30 | 30 | 30 |
| | ICS (X2) | Correlation Coefficient | ,629** | 1,000 | ,495** | ,358 | -,049 |
| | | Sig. (2-tailed) | ,000 | . | ,005 | ,052 | ,797 |
| | | N | 30 | 30 | 30 | 30 | 30 |
| | IT (X3) | Correlation Coefficient | ,613** | ,495** | 1,000 | ,430* | ,026 |
| | | Sig. (2-tailed) | ,000 | ,005 | . | ,018 | ,892 |
| | | N | 30 | 30 | 30 | 30 | 30 |
| | UOABA(X4) | Correlation Coefficient | ,458* | ,358 | ,430* | 1,000 | -,147 |
| | | Sig. (2-tailed) | ,011 | ,052 | ,018 | . | ,438 |
| | | N | 30 | 30 | 30 | 30 | 30 |
| | Unstandardized Residual | Correlation Coefficient | -,164 | -,049 | ,026 | -,147 | 1,000 |
| | | Sig. (2-tailed) | ,386 | ,797 | ,892 | ,438 | . |
| | | N | 30 | 30 | 30 | 30 | 30 |

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

HYPOTHESIS TEST

1. t-Value Test

| Coefficients ^a | | | | | | | |
|---------------------------|-----------------------------|------------|---------------------------|------|-------|-------------------------|------|
| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | 12,250 | 6,495 | | 1,886 | ,071 | |
| | HR (X1) | ,155 | ,115 | ,234 | 1,346 | ,190 | ,380 |
| | ICS(X2) | ,280 | ,109 | ,421 | 2,572 | ,016 | ,428 |
| | IT (X3) | ,216 | ,162 | ,216 | 1,334 | ,194 | ,438 |
| | UOABA (X4) | ,127 | ,153 | ,112 | ,829 | ,415 | ,630 |

a. Dependent Variable: QOFS (Y)

2. Determination Coefficient Test (Adjusted R²)

| Model Summary ^b | | | | | |
|----------------------------|-------------------|----------|-------------------|----------------------------|---------------|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | ,844 ^a | ,713 | ,667 | 1,86435 | 2,008 |

a. Predictors: (Constant), UOABA (X4), ICS (X2), IT (X3), HR (X1)

b. Dependent Variable: QOS (Y)

3. F-Value Test

| ANOVA ^a | | | | | | |
|--------------------|------------|----------------|----|-------------|--------|-------------------|
| Model | | Sum of Squares | Df | Mean Square | F | Sig. |
| 1 | Regression | 215,352 | 4 | 53,838 | 15,489 | ,000 ^b |
| | Residual | 86,895 | 25 | 3,476 | | |
| | Total | 302,247 | 29 | | | |

a. Dependent Variable: QOFS (Y)

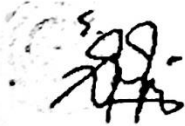
b. Predictors: (Constant), UOABA (X4), ICS (X2), IT (X3), HR (X1)

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Nama : REGITA RADESTI RAMAYANI
NIM : 20160420280
Prodi : Akuntansi/FEB
Judul : **THE EFFECT OF HUMAN RESOURCE COMPETENCE,
INTERNAL CONTROL SYSTEM, INFORMATION
TECHNOLOGY, AND UNDERSTANDING ON ACCRUAL
BASED ACCOUNTING ON THE QUALITY OF FINANCIAL
STATEMENTS (Empirical Study in OPD Bantul Regency)**
Dosen Pembimbing : Rizal Yaya, SE., M.Sc., Ph.D., Ak, CA.

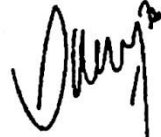
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Laman: www.bappeda.bantulkab.go.id Posel: bappeda@bantulkab.go.id

SURAT KETERANGAN/IZIN

Nomor : 070 / Reg / 2009 / S1 / 2019

- Dasar :
1. Peraturan Menteri Dalam Negeri Nomor 64 Tahun 2011 jo Peraturan Menteri Dalam Negeri Nomor 7 Tahun 2014 tentang Pedoman Penerbitan Rekomendasi Penelitian.
 2. Peraturan Daerah Kabupaten Bantul Nomor 12 Tahun 2016 tentang Pembentukan dan Susunan Perangkat Daerah Kabupaten Bantul
 3. Peraturan Bupati Bantul Nomor 134 Tahun 2018 tentang Perubahan Atas Peraturan Bupati Bantul Nomor 108 Tahun 2017 tentang Pemberian Izin Penelitian, Kuliah Kerja Nyata (KKN) dan Praktik Kerja Lapangan (PKL)
 4. Surat Keputusan Kepala Bappeda Nomor 120/KPTS/BAPPEDA/2017 Tentang Prosedur Pelayanan Izin Penelitian, KKN, PKL, Survey, dan Pengabdian Kepada Masyarakat di Kabupaten Bantul
- Memperhatikan :
- Surat dari : Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Yogyakarta (UMY)
Nomor : 1929/A 4-II/AKT/IX/2019
Tanggal : 23 September 2019
Perihal : Permohonan Ijin Riset

Kepala Badan Perencanaan Pembangunan Daerah Kabupaten Bantul, memberikan izin kepada :

- 1 Nama : REGITA RADESTI RAMAYANI
- 2 NIP/NIM/No KTP : 1771055801980001
- 3 No Telp/ HP : 081330261216

Untuk melaksanakan izin Penelitian dengan rincian sebagai berikut :

- a. Judul : PENGARUH SUMBER DAYA MANUSIA, SISTEM PENGENDALIAN INTERN, TEKNOLOGI INFORMASI, DAN PEMAHAMAN AKUNTANSI BASIS AKRUAL TERHADAP KUALITAS LAPORAN KEUANGAN
- b. Lokasi : OPD Di Kabupaten Bantul
- c. Waktu : 23 September 2019 s/d 23 Maret 2020
- d. Status izin : Baru
- e. Jumlah anggota : -
- f. Nama Lembaga : Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Yogyakarta (UMY)

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Dikeluarkan di : Bantul
Pada tanggal : 23 September 2019

A.n Kepala,
Kepala Bidang Pengendalian Penelitian
dan Pengembangan u.b. Kasubbid
Pengendalian



Denny Setiawan, S.IP
NIP: 197611232011011001

Tembusan disampaikan kepada Yth.

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3. Sekretariat DPRD Kabupaten Bantul
4. Ka Inspektorat Daerah Kab. Bantul
5. Ka Badan Perencanaan Pembangunan Daerah (BAPPEDA) Kab. Bantul
6. Ka Badan Keuangan dan Aset Daerah Kab. Bantul
7. Ka Badan Kepegawaian, Pendidikan dan Pelatihan Kab. Bantul
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- 12 Ka Dinas Perhubungan Kab. Bantul
- 13 Ka Dinas Pendidikan, Pemuda dan Olahraga Kab. Bantul
- 14 Ka Dinas Pekerjaan Umum, Perumahan dan Kawasan Permukiman Kab. Bantul
- 15 Ka Dinas Pertanahan dan Tata Ruang Kab. Bantul
- 16 Ka Dinas Sosial, Pemberdayaan Perempuan dan Perlindungan Anak Kab. Bantul
- 17 Ka Dinas Pariwisata Kab. Bantul
- 18 Ka Dinas Pertanian, Pangan, Kelautan dan Perikanan Kab. Bantul
- 19 Ka Dinas Koperasi, Usaha Kecil Menengah, dan Perindustrian Kab. Bantul
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- 21 Ka Dinas Kebudayaan Kab. Bantul
- 22 Ka Dinas Komunikasi dan Informatika Kab. Bantul
- 23 Ka Dinas Perpustakaan dan Kearsipan Kab. Bantul
- 24 Ka Dinas Penanaman Modal dan Pelayanan Terpadu Kab. Bantul
- 25 Ka Dinas Lingkungan Hidup Kab. Bantul
- 26 Ka Dinas Perdagangan Kab. Bantul
- 27 Ka Satuan Polisi Pamong Praja Kab. Bantul
- 28 Camat Sedayu
- 29 Camat Sewon
- 30 Camat Bantul
- 31 Camat Kasihan
- 32 Dekan Fakultas Ekonomi dan Bisnis UMY
33. Yang Bersangkutan (Pemohon) *g*