

APPENDIXES

RESEARCH QUESTIONNAIRE
THE EFFECT OF BUDGETARY PARTICIPATION, ACCESSIBILITY
OF FINANCIAL REPORTS, INTERNAL CONTROL AND
TRANSFORMATIONAL LEADERSHIP ON REGIONAL
FINANCIAL ACCOUNTABILITY IN CIAMIS REGENCY

RESPONDENT IDENTITY

Name of respondent :
(name/initials)

Age of respondent : years

Gender : () Male () Female

(check "√")

The latest education : () senior high school/equivalent () D3 ())
S1 () S2
() S3 () others:

(check "√")

Length of work : () 1-5 years () 6-10 years () 11-15 years
() > 15 years

(check "√")

Occupation : () chief of financial subdivision () finance staff
() chief of planning subdivision () planning staff

(check "√")

Instructions on filling out the questionnaire

You only need to check (√) the answer choices available for each question item in the questionnaire list. Mr / Mrs simply choose one answer that is in accordance with your perception / opinion of the situation / conditions in the working environment that you are experiencing at this time. Alternative answers available:

SDA : Strongly Disagree

DA : Disagree

N : Neutral

A : Agree

SA : Strongly agree

A. Budgetary Participation

No	Description	SDA	DA	N	A	SA
1.	I was involved in the overall budgeting process					
2.	I was involved in preparing a budget that had a significant portion of the RKA-SKPD					
3.	The budgeting process is considered complete when I am satisfied with the explanation behind the budget					
4.	My supervisor often asks for opinions / proposals when the budget is being drafted					
5.	Voluntarily, I often give opinions / suggestions to superiors					
6.	I have big influence on the determination of the final budget					
7.	The budget preparation process really requires my participation					
8.	Each of my opinions is always taken into consideration in preparing the budget					

B. Accessibility of Financial Report

No	Description	SDA	DA	N	A	SA
1.	I can always access the financial statements of the Regional Government (Ciamis)					
2.	I can read the publication of the Ciamis Regional Government's financial statements through the mass media					
3.	I can access the entire contents of the Ciamis Regional Government's financial statements which have been published openly (without being covered up)					
4.	Accountability of financial reports by the Regional Head to the DPRD at the end of the year can always be attended by the general public, for example by inviting community leaders who are considered to be able to represent the general public					

No	Description	SDA	DA	N	A	SA
5.	The financial statements of the Local Government (Ciamis) are presented using language that is easy for me to understand					
6.	I and the wider community (eg academics, researchers, mass organizations) can access the financial statements of the Local Government (Ciamis) without any bureaucracy which makes it difficult					
7.	I can access the financial statements of the Regional Government (Ciamis) without having to pay a large fee					
8.	The local financial information system of the Local Government (Ciamis) allows me to easily access financial reports through the website					

C. Internal Control

No	Description	SDA	DA	N	A	SA
1.	I uphold integrity in carrying out activities / programs					
2.	I get regular socialization of ethical standards of behavior					
3.	I must meet certain competency standards required in accepting an assignment / function					
4.	This organizational structure already reflects the clarity of authority and responsibility					
5.	I obtained periodic supervision that was very adequate from the organization					
6.	Internal oversight of the agency where I work can significantly improve the quality of agency functions					
7.	The function I carry has been accompanied by clear boundaries of duties so that the line of separation of duties between one employee and another employee is very clear					

No	Description	SDA	DA	N	A	SA
8.	Every organizational activity / transaction that I will carry out must be authorized in advance by the authorized party					
9.	I have used a management information system in the daily operations of the organization					
10.	The management information system that I use in carrying out the organization's daily operations is very adequate					
11.	Monitoring by competent parties regarding activities related to spending of cash / public funds in the institution where I work is very adequate					
12.	Monitoring by competent parties regarding activities related to receiving cash / public funds in the institution where I work is very adequate					

D. Transformational Leadership

No	Description	SDA	DA	N	A	SA
	Effect of Idealism					
1	Leader make me feel comfortable when I discuss in every issue					
2	Leader make me proud to hang out with him (superior)					
3	Leader encouraged me to be more creative					
	Inspiration motivation					
4	Leader let me see problems as learning opportunities					
5	My superior is someone I really trust					
6	The employer expresses the goals and benefits that are important to us in a simple way					
7	The leader is inspired me in ways to see problems that were initially very difficult for me					
	Individual consideration					

No	Description	SDA	DA	N	A	SA
8	Leader know what I want and help me to get it					
9	Leader give me personal attention if I need attention					
10	Leader give rewards if I work well					
	Intellectual Stimulation					
11	My leader is eager to listen to my ideas.					
12	The leader encouraged me to solve work problems rationally / logically.					
13	Leaders solve problems from various points of view.					

E. Regional Financial Accountability

No	Description	SDA	DA	N	A	SA
1.	The budget management stage has involved stakeholders (including community elements).					
2.	The budget is presented correctly to all stakeholders (including the public)					
3.	The public interest is the main concern in managing the budget.					
4.	Indicators of performance results to be achieved have been used to evaluate the budget.					
5.	The budgeting process and budgetary accountability are monitored on an ongoing basis.					
6.	The budget presentation has included past information					
7.	In evaluating the budget, carried out by comparing the target with the realization / actual					
8.	The budget is accounted for by a higher authority					



UMY

UNIVERSITAS
MUHAMMADIYAH
YOGYAKARTA
Unggul & Islami

- Program Studi Manajemen (Terakreditasi A, 2013)
- Program Studi Akuntansi (Terakreditasi A, 2015)
- Program Studi IESP (Terakreditasi A, 2016)

Nomor : 1972/A.4-II/AKT/ X /2019

Yogyakarta, 22 Oktober 2019

Hal : **Permohonan Ijin Riset**

Kepada Yth.

....

Assalaamu'alaikum Wr. Wb.

Untuk mendapatkan gelar kesarjanaan pada Fakultas Ekonomi UMY, salah satu kewajiban mahasiswa adalah menyusun Tulisan Ilmiah/Skripsi.

Sehubungan dengan hal tersebut di atas kami mohon kesediaan Bapak/Ibu untuk memberikan ijin penelitian kepada:

N a m a : Bena Balatin Sudarman
No. Mahasiswa : 20160420183
Program Studi : Akuntansi
Alamat : Jl. Sindang Utara No. 50A. Sindang Rasa, Ciamis,
Jawa Barat

Tujuan : Untuk menyusun Skripsi yang berjudul:
The Effect of Budgetary Participation, Accessibility
of Financial Reports, Transformational Leadership
and Internal Control on Regional Financial
Accountability in Ciamis Regency

Lokasi : Kabupaten Ciamis
Waktu : Oktober - November

Atas kerjasama dan bantuan Bapak/Ibu kami ucapkan terima kasih.

Wassalaamu'alaikum Wr. Wb.



Wakil Dekan

Dr. Endang Saputryningsih, M.Si

ADDRESS

Kampus Terpadu UMY

Jl. Sekeloa Selatan 1, Yogyakarta - Kasihan - Bantul

CONTACT

Phone : +62 274 387656 ext.117

Fax : +62 274 387646



PEMERINTAH KABUPATEN CIAMIS KANTOR KESATUAN BANGSA DAN POLITIK

Jalan Tentara Pelajar Nomor 9 Telepon (0265) 771101

FAXIMILE (0265) 771101

CIAMIS 46211

Ciamis, 28 Oktober 2019

Kepada,

Yth. Kepala SKPD se- Kabupaten Ciamis

Nomor : 070.3/1017-Kesbangpol-2019
Sifat : Biasa
Lampiran : -
Perihal : Rekomendasi Penelitian

di-
TEMPAT

- I Memperhatikan : Surat dari Wakil Dekan Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Yogyakarta Nomor: 1972/A.4-II/AKT/X/2019 Tanggal 22 Oktober 2019 Perihal Permohonan Izin Penelitian.
- II Mengingat : 1 Peraturan Daerah Kabupaten Ciamis Nomor 13 tahun 2008 Tentang Urusan Pemerintah yang Menjadi Kewenangan Pemerintah Kabupaten Ciamis;
2 Peraturan Daerah Kabupaten Ciamis Nomor 08 Tahun 2016 Tentang Pembentukan dan Susunan Perangkat Daerah;

**MAKA SETELAH KAMI MENGADAKAN WAWANCARA LANGSUNG
DENGAN YANG BERSANGKUTAN PADA PRINSIPNYA KAMI TIDAK BERKEBERATAN
DAN BERSAMA INI KAMI HADAPKAN :**

Nama : **BENA BALATIN SUDARMAN**
NIM : 20160420183
Pekerjaan : Mahasiswia/i
Alamat : Jalan Lingkar Selatan Tamantirto Kasihan Bantul
Maksud : Mengadakan Penelitian
Lokasi : SKPD se- Kabupaten Ciamis
Lamanya : 28 Oktober s/d 30 November 2019
Judul : **"PENGARUH PARTISIPASI ANGGARAN, AKSESIBILITAS LAPORAN KEUANGAN, PENGENDALIAN INTERNAL DAN KEPEMIMPINAN TRANSFORMASIONAL TERHADAP PERTANGGUNGJELASAN KEUANGAN DAERAH KABUPATEN CIAMIS"**

Penanggung Jawab : Dr. Endah Saptutyningsih, M.Si.

KETENTUAN-KETENTUAN YANG PERLU DITAATI :

- 1 Memperhatikan masalah ketertiban umum dan keamanan.
 - 2 Tidak menyimpang dari ketentuan-ketentuan, sesuai prosedur/rencana yang ditetapkan.
 - 3 Yang bersangkutan terlebih dahulu melapor kepada Kepala Wilayah/Instansi yang dikunjungi.
 - 4 Setelah selesai melaksanakan kegiatan agar melaporkan hasilnya kepada Kepala Kantor Kesatuan Bangsa dan Politik Kabupaten Ciamis.
 - 5 Surat ini akan dicabut dan dinyatakan tidak berlaku lagi apabila kegiatan tersebut menyimpang dari ketentuan yang berlaku.
- Demikian untuk dipergunakan sebagaimana mestinya.

a.n KEPALA KANTOR KESATUAN BANGSA DAN POLITIK
KABUPATEN CIAMIS
Kasi Politik Dalam Negeri


DEDE NUGRAHA, S.IP. M.Si
NIP.19670731 200604 1 004

Tembusan :

- Yth. : 1 Kepala Badan Kesbangpol Provinsi Jawa Barat;
2 Asisten Pemerintahan Setda Kabupaten Ciamis;
3 Kepala Badan Perencanaan Pembangunan Daerah Kabupaten Ciamis;
4 Dekan Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Yogyakarta
5 Yang bersangkutan.

1. Respondent Questionnaires Item

A. Budgetary Participation

No	Description	SDA	DA	N	A	SA
1.	I was involved in the overall budgeting process	-	-	8	47	38
2.	I was involved in preparing a budget that had a significant portion of the RKA-SKPD		2	14	50	27
3.	The budgeting process is considered complete when I am satisfied with the explanation behind the budget	2	15	21	44	11
4.	My supervisor often asks for opinions / proposals when the budget is being drafted		2	12	61	18
5.	Voluntarily, I often give opinions / suggestions to superiors		1	7	65	20
6.	I have big influence on the determination of the final budget	5	18	38	26	5
7.	The budget preparation process really requires my participation	2	9	28	44	10
8.	Each of my opinions is always taken into consideration in preparing the budget	2	6	49	33	3

B. Accessibility of Financial Report

No	Description	SDA	DA	N	A	SA
1.	I can always access the financial statements of the Regional Government (Ciamis)	1	4	15	58	15
2.	I can read the publication of the Ciamis Regional Government's financial statements through the mass media	1	5	26	53	8
3.	I can access the entire contents of the Ciamis Regional Government's financial statements which have been published openly (without being covered up)		5	16	65	7
4.	Accountability of financial reports by the Regional Head to the DPRD at the end of the year can always be attended by the general public, for example by inviting community leaders who are considered to be able to represent the general public	1	2	18	54	18
5.	The financial statements of the Local Government (Ciamis) are presented using language that is easy for me to understand	1		6	65	21
6.	I and the wider community (eg academics, researchers, mass organizations) can access the financial statements of the Local Government (Ciamis) without any bureaucracy which makes it difficult		4	20	57	12
7.	I can access the financial statements of the Regional Government (Ciamis) without having to pay a large fee	1	1	9	63	19

No	Description	SDA	DA	N	A	SA
8.	The local financial information system of the Local Government (Ciamis) allows me to easily access financial reports through the website		3	16	63	11

C. Internal Control

No	Description	SDA	DA	N	A	SA
1.	I uphold integrity in carrying out activities / programs			2	57	34
2.	I get regular socialization of ethical standards of behavior		1	12	66	14
3.	I must meet certain competency standards required in accepting an assignment / function		1	5	58	29
4.	This organizational structure already reflects the clarity of authority and responsibility			4	60	29
5.	I obtained periodic supervision that was very adequate from the organization			10	75	8
6.	Internal oversight of the agency where I work can significantly improve the quality of agency functions			1	63	29
7.	The function I carry has been accompanied by clear boundaries of duties so that the line of separation of duties between one employee and another employee is very clear			8	59	26
8.	Every organizational activity / transaction that I will carry out must be authorized in advance by the authorized party		4	21	52	16
9.	I have used a management information system in the daily operations of the organization		1	13	67	12
10.	The management information system that I use in carrying out the organization's daily operations is very adequate			11	75	7
11.	Monitoring by competent parties regarding activities related to spending of cash / public funds in the institution where I work is very adequate		1	8	72	12
12.	Monitoring by competent parties regarding activities related to receiving cash / public funds in the institution where I work is very adequate		2	5	75	11

D. Transformational Leadership

No	Description	SDA	DA	N	A	SA
	Effect of Idealism					
1	Leader make me feel comfortable when I discuss in every issue			3	68	22

No	Description	SDA	DA	N	A	SA
2	Leader make me proud to hang out with him (superior)		4	16	54	19
3	Leader encouraged me to be more creative	1		2	62	28
	Inspiration motivation					
4	Leader let me see problems as learning opportunities		1	6	61	25
5	My superior is someone I really trust		1	12	48	32
6	The employer expresses the goals and benefits that are important to us in a simple way		2	2	65	24
7	The leader is inspired me in ways to see problems that were initially very difficult for me			4	60	29
	Individual consideration					
8	Leader know what I want and help me to get it		8	23	54	8
9	Leader give me personal attention if I need attention	4	12	34	37	6
10	Leader give rewards if I work well		3	15	53	22
	Intellectual Stimulation					
11	My leader is eager to listen to my ideas.			19	56	18
12	The leader encouraged me to solve work problems rationally / logically.		1	5	57	30
13	Leaders solve problems from various points of view.			5	50	38

E. Regional Financial Accountability

No	Description	SDA	DA	N	A	SA
1.	The budget management stage has involved stakeholders (including community elements).		1	8	61	23
2.	The budget is presented correctly to all stakeholders (including the public)		3	8	58	24
3.	The public interest is the main concern in managing the budget.			5	54	34
4.	Indicators of performance results to be achieved have been used to evaluate the budget.		4		70	19
5.	The budgeting process and budgetary accountability are monitored on an ongoing basis.			3	61	29
6.	The budget presentation has included past information	1	2	6	68	16
7.	In evaluating the budget, carried out by comparing the target with the realization / actual				65	28
8.	The budget is accounted for by a higher authority			3	61	29

2. Descriptive Statistic

Descriptive Statistics

	N	Range	Minimum	Maximum	Mean	Std. Deviation	Variance
T_BP	93	20	19	39	30.01	4.069	16.554
T_AFR	93	19	21	40	31.16	3.690	13.615
T_IC	93	18	42	60	49.15	3.962	15.694
T_TL	93	30	35	65	52.82	5.389	29.042
T_RFA	93	15	25	40	33.61	3.166	10.022
Valid N (listwise)	93						

3. Validity Test

a. Budgetary Participation

Correlations

		BP1	BP2	BP3	BP4	BP5	BP6	BP7	BP8	T_BP
BP1	Pearson Correlation	1	.576**	.068	.333**	.318**	.080	.263*	.250*	.492**
	Sig. (2-tailed)		.000	.516	.001	.002	.444	.011	.016	.000
	N	93	93	93	93	93	93	93	93	93
BP2	Pearson Correlation	.576**	1	.269**	.393**	.527**	.383**	.305**	.310**	.679**
	Sig. (2-tailed)	.000		.009	.000	.000	.000	.003	.003	.000
	N	93	93	93	93	93	93	93	93	93
BP3	Pearson Correlation	.068	.269**	1	.417**	.343**	.422**	.441**	.323**	.665**
	Sig. (2-tailed)	.516	.009		.000	.001	.000	.000	.002	.000
	N	93	93	93	93	93	93	93	93	93
BP4	Pearson Correlation	.333**	.393**	.417**	1	.469**	.228*	.169	.353**	.599**
	Sig. (2-tailed)	.001	.000	.000		.000	.028	.105	.001	.000
	N	93	93	93	93	93	93	93	93	93
BP5	Pearson Correlation	.318**	.527**	.343**	.469**	1	.323**	.193	.248*	.601**
	Sig. (2-tailed)	.002	.000	.001	.000		.002	.064	.016	.000
	N	93	93	93	93	93	93	93	93	93
BP6	Pearson Correlation	.080	.383**	.422**	.228*	.323**	1	.636**	.612**	.747**
	Sig. (2-tailed)	.444	.000	.000	.028	.002		.000	.000	.000
	N	93	93	93	93	93	93	93	93	93
BP7	Pearson Correlation	.263*	.305**	.441**	.169	.193	.636**	1	.614**	.733**
	Sig. (2-tailed)	.011	.003	.000	.105	.064	.000		.000	.000
	N	93	93	93	93	93	93	93	93	93
BP8	Pearson Correlation	.250*	.310**	.323**	.353**	.248*	.612**	.614**	1	.720**
	Sig. (2-tailed)	.016	.003	.002	.001	.016	.000	.000		.000
	N	93	93	93	93	93	93	93	93	93
T_BP	Pearson Correlation	.492**	.679**	.665**	.599**	.601**	.747**	.733**	.720**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	
	N	93	93	93	93	93	93	93	93	93

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

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

b. Accessibility of Financial Reports

		Correlations								
		AFR1	AFR2	AFR3	AFR4	AFR5	AFR6	AFR7	AFR8	T_AFR
AFR1	Pearson Correlation	1	.495**	.300**	.210*	.126	.469**	.504**	.371**	.670**
	Sig. (2-tailed)		.000	.003	.043	.229	.000	.000	.000	.000
	N	93	93	93	93	93	93	93	93	93
AFR2	Pearson Correlation	.495**	1	.433**	.469**	.399**	.382**	.446**	.254*	.744**
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000	.014	.000
	N	93	93	93	93	93	93	93	93	93
AFR3	Pearson Correlation	.300**	.433**	1	.675**	.176	.326**	.401**	.280**	.678**
	Sig. (2-tailed)	.003	.000		.000	.092	.001	.000	.007	.000
	N	93	93	93	93	93	93	93	93	93
AFR4	Pearson Correlation	.210*	.469**	.675**	1	.303**	.447**	.376**	.251*	.710**
	Sig. (2-tailed)	.043	.000	.000		.003	.000	.000	.015	.000
	N	93	93	93	93	93	93	93	93	93
AFR5	Pearson Correlation	.126	.399**	.176	.303**	1	.331**	.303**	.150	.511**
	Sig. (2-tailed)	.229	.000	.092	.003		.001	.003	.150	.000
	N	93	93	93	93	93	93	93	93	93
AFR6	Pearson Correlation	.469**	.382**	.326**	.447**	.331**	1	.393**	.390**	.708**
	Sig. (2-tailed)	.000	.000	.001	.000	.001		.000	.000	.000
	N	93	93	93	93	93	93	93	93	93
AFR7	Pearson Correlation	.504**	.446**	.401**	.376**	.303**	.393**	1	.321**	.705**
	Sig. (2-tailed)	.000	.000	.000	.000	.003	.000		.002	.000
	N	93	93	93	93	93	93	93	93	93
AFR8	Pearson Correlation	.371**	.254*	.280**	.251*	.150	.390**	.321**	1	.560**
	Sig. (2-tailed)	.000	.014	.007	.015	.150	.000	.002		.000
	N	93	93	93	93	93	93	93	93	93
T_AFR	Pearson Correlation	.670**	.744**	.678**	.710**	.511**	.708**	.705**	.560**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	
	N	93	93	93	93	93	93	93	93	93

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

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

c. Internal Control

		Correlations												
		IC1	IC2	IC3	IC4	IC5	IC6	IC7	IC8	IC9	IC10	IC11	IC12	T_IC
IC1	Pearson Correlation	1	.292**	.539**	.523**	.269**	.446**	.500**	.293**	.373**	.113	.299**	.176	.664**
	Sig. (2-tailed)		.004	.000	.000	.009	.000	.000	.000	.004	.000	.283	.004	.091
	N	93	93	93	93	93	93	93	93	93	93	93	93	93
IC2	Pearson Correlation	.292**	1	.319**	.321**	.431**	.354**	.198	.459**	.475**	.216*	.298**	.261*	.644**
	Sig. (2-tailed)	.004		.002	.002	.000	.001	.057	.000	.000	.037	.004	.011	.000
	N	93	93	93	93	93	93	93	93	93	93	93	93	93
IC3	Pearson Correlation	.539**	.319**	1	.582**	.349**	.465**	.403**	.197	.348**	-.085	.090	.054	.596**
	Sig. (2-tailed)	.000	.002		.000	.001	.000	.000	.058	.001	.418	.390	.604	.000
	N	93	93	93	93	93	93	93	93	93	93	93	93	93
IC4	Pearson Correlation	.523**	.321**	.582**	1	.393**	.566**	.394**	.232*	.320**	-.043	.258*	.058	.633**
	Sig. (2-tailed)	.000	.002	.000		.000	.000	.000	.025	.002	.684	.013	.579	.000
	N	93	93	93	93	93	93	93	93	93	93	93	93	93
IC5	Pearson Correlation	.269**	.431**	.349**	.393**	1	.437**	.145	.420**	.392**	.219*	.243*	.099	.592**
	Sig. (2-tailed)	.009	.000	.001	.000		.000	.166	.000	.000	.035	.019	.348	.000
	N	93	93	93	93	93	93	93	93	93	93	93	93	93
IC6	Pearson Correlation	.446**	.354**	.465**	.566**	.437**	1	.451**	.298**	.357**	.010	.325**	.193	.667**
	Sig. (2-tailed)	.000	.001	.000	.000	.000		.000	.004	.000	.921	.001	.063	.000
	N	93	93	93	93	93	93	93	93	93	93	93	93	93
IC7	Pearson Correlation	.500**	.198	.403**	.394**	.145	.451**	1	.342**	.222*	.119	.282**	.208*	.597**
	Sig. (2-tailed)	.000	.057	.000	.000	.166	.000		.001	.033	.256	.006	.046	.000
	N	93	93	93	93	93	93	93	93	93	93	93	93	93
IC8	Pearson Correlation	.293**	.459**	.197	.322*	.420**	.298**	.342**	1	.509**	.412**	.408**	.236*	.688**
	Sig. (2-tailed)	.004	.000	.058	.025	.000	.004	.001		.000	.000	.000	.023	.000
	N	93	93	93	93	93	93	93	93	93	93	93	93	93
IC9	Pearson Correlation	.373**	.475**	.348**	.320**	.392**	.357**	.222*	.509**	1	.435**	.382**	.154	.688**
	Sig. (2-tailed)	.000	.000	.001	.002	.000	.000	.033	.000		.000	.000	.139	.000
	N	93	93	93	93	93	93	93	93	93	93	93	93	93
IC10	Pearson Correlation	.113	.216*	-.085	-.043	.219*	.010	.119	.412**	.435**	1	.391**	.198	.396**
	Sig. (2-tailed)	.283	.037	.418	.684	.035	.921	.256	.000	.000		.000	.057	.000
	N	93	93	93	93	93	93	93	93	93	93	93	93	93
IC11	Pearson Correlation	.299**	.298**	.090	.258*	.243*	.325**	.282**	.408**	.382**	.391**	1	.708**	.633**
	Sig. (2-tailed)	.004	.004	.390	.013	.019	.001	.006	.000	.000	.000		.000	.000
	N	93	93	93	93	93	93	93	93	93	93	93	93	93
IC12	Pearson Correlation	.176	.261*	.054	.058	.099	.193	.209*	.236*	.154	.198	.708**	1	.450**
	Sig. (2-tailed)	.091	.011	.604	.579	.348	.063	.046	.023	.139	.057	.000		.000
	N	93	93	93	93	93	93	93	93	93	93	93	93	93
T_IC	Pearson Correlation	.664**	.644**	.596**	.633**	.592**	.667**	.597**	.688**	.688**	.396**	.633**	.450**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	
	N	93	93	93	93	93	93	93	93	93	93	93	93	93

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

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

d. Transformational Leadership

		Correlations													
		TL1	TL2	TL3	TL4	TL5	TL6	TL7	TL8	TL9	TL10	TL11	TL12	TL13	T_TL
TL1	Pearson Correlation	1	.489**	.615**	.560**	.532**	.446**	.590**	.220	.026	.305**	.258*	.275**	.399**	.642**
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000	.034	.803	.003	.013	.008	.000	.000
	N	93	93	93	93	93	93	93	93	93	93	93	93	93	93
TL2	Pearson Correlation	.489**	1	.371**	.321**	.567**	.380**	.448**	.316**	.417**	.482**	.368**	.054	.270**	.677**
	Sig. (2-tailed)	.000		.000	.002	.000	.000	.000	.002	.000	.000	.000	.604	.009	.000
	N	93	93	93	93	93	93	93	93	93	93	93	93	93	93
TL3	Pearson Correlation	.615**	.371**	1	.638**	.612**	.488**	.602**	.183	.035	.340**	.320**	.430**	.522**	.698**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000	.079	.736	.001	.002	.000	.000	.000
	N	93	93	93	93	93	93	93	93	93	93	93	93	93	93
TL4	Pearson Correlation	.560**	.321**	.638**	1	.576**	.568**	.602**	.163	.014	.350**	.471**	.577**	.632**	.730**
	Sig. (2-tailed)	.000	.002	.000		.000	.000	.000	.119	.895	.001	.000	.000	.000	.000
	N	93	93	93	93	93	93	93	93	93	93	93	93	93	93
TL5	Pearson Correlation	.532**	.567**	.612**	.576**	1	.530**	.473**	.248*	.241*	.424**	.374**	.378**	.579**	.772**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.017	.020	.000	.000	.000	.000	.000
	N	93	93	93	93	93	93	93	93	93	93	93	93	93	93
TL6	Pearson Correlation	.446**	.380**	.488**	.568**	.530**	1	.677**	.299**	-.053	.305**	.362**	.519**	.343**	.663**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	.004	.615	.003	.000	.000	.001	.000
	N	93	93	93	93	93	93	93	93	93	93	93	93	93	93
TL7	Pearson Correlation	.590**	.448**	.602**	.602**	.473**	.677**	1	.251*	-.083	.327**	.394**	.467**	.458**	.693**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000		.015	.430	.001	.000	.000	.000	.000
	N	93	93	93	93	93	93	93	93	93	93	93	93	93	93
TL8	Pearson Correlation	.220	.316**	.183	.163	.248*	.299**	.251*	1	.457**	.243*	.332**	.231*	.049	.513*
	Sig. (2-tailed)	.034	.002	.079	.119	.017	.004	.015		.000	.019	.001	.026	.639	.000
	N	93	93	93	93	93	93	93	93	93	93	93	93	93	93
TL9	Pearson Correlation	.026	.417**	.035	.014	.241*	-.053	-.083	.457**	1	.331**	.300**	-.061	.094	.403**
	Sig. (2-tailed)	.803	.000	.736	.895	.020	.615	.430	.000		.001	.003	.558	.369	.000
	N	93	93	93	93	93	93	93	93	93	93	93	93	93	93
TL10	Pearson Correlation	.305**	.482**	.340**	.350**	.424**	.305**	.327**	.243*	.331**	1	.447**	.390**	.527**	.669**
	Sig. (2-tailed)	.003	.000	.001	.001	.000	.003	.001	.019	.001		.000	.000	.000	.000
	N	93	93	93	93	93	93	93	93	93	93	93	93	93	93
TL11	Pearson Correlation	.258*	.368**	.320**	.471**	.374**	.363**	.394**	.332**	.300**	.447**	1	.463**	.422**	.661**
	Sig. (2-tailed)	.013	.000	.002	.000	.000	.000	.000	.001	.003	.000		.000	.000	.000
	N	93	93	93	93	93	93	93	93	93	93	93	93	93	93
TL12	Pearson Correlation	.275**	.054	.430**	.577**	.378**	.519**	.467**	.231*	-.061	.390**	.463**	1	.707**	.611**
	Sig. (2-tailed)	.008	.604	.000	.000	.000	.000	.000	.026	.558	.000	.000		.000	.000
	N	93	93	93	93	93	93	93	93	93	93	93	93	93	93
TL13	Pearson Correlation	.399**	.270**	.522**	.632**	.579**	.343*	.458**	.049	.094	.527**	.422**	.707**	1	.688**
	Sig. (2-tailed)	.000	.009	.000	.000	.000	.001	.000	.639	.369	.000	.000	.000		.000
	N	93	93	93	93	93	93	93	93	93	93	93	93	93	93
T_TL	Pearson Correlation	.642**	.677**	.698**	.730**	.772**	.663**	.693**	.513*	.403**	.669**	.661**	.611**	.688**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	
	N	93	93	93	93	93	93	93	93	93	93	93	93	93	93

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

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

e. Regional Financial Accountability

		Correlations								
		RFA1	RFA2	RFA3	RFA4	RFA5	RFA6	RFA7	RFA8	T_RFA
RFA1	Pearson Correlation	1	.652**	.442**	.532**	.536**	.155	.435**	.362**	.732**
	Sig. (2-tailed)		.000	.000	.000	.000	.137	.000	.000	.000
	N	93	93	93	93	93	93	93	93	93
RFA2	Pearson Correlation	.652**	1	.666**	.619**	.405**	.114	.414**	.528**	.789**
	Sig. (2-tailed)	.000		.000	.000	.000	.275	.000	.000	.000
	N	93	93	93	93	93	93	93	93	93
RFA3	Pearson Correlation	.442**	.666**	1	.416**	.363**	.119	.424**	.657**	.723**
	Sig. (2-tailed)	.000	.000		.000	.000	.256	.000	.000	.000
	N	93	93	93	93	93	93	93	93	93
RFA4	Pearson Correlation	.532**	.619**	.416**	1	.701**	.407**	.622**	.390**	.812**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000	.000	.000
	N	93	93	93	93	93	93	93	93	93
RFA5	Pearson Correlation	.536**	.405**	.363**	.701**	1	.328**	.690**	.555**	.782**
	Sig. (2-tailed)	.000	.000	.000	.000		.001	.000	.000	.000
	N	93	93	93	93	93	93	93	93	93
RFA6	Pearson Correlation	.155	.114	.119	.407**	.328**	1	.221*	-.027	.423**
	Sig. (2-tailed)	.137	.275	.256	.000	.001		.033	.797	.000
	N	93	93	93	93	93	93	93	93	93
RFA7	Pearson Correlation	.435**	.414**	.424**	.622**	.690**	.221*	1	.644**	.751**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.033		.000	.000
	N	93	93	93	93	93	93	93	93	93
RFA8	Pearson Correlation	.362**	.528**	.657**	.390**	.555**	-.027	.644**	1	.702**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.797	.000		.000
	N	93	93	93	93	93	93	93	93	93
T_RFA	Pearson Correlation	.732**	.789**	.723**	.812**	.782**	.423**	.751**	.702**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	
	N	93	93	93	93	93	93	93	93	93

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

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

4. Reliability test

a. Budgetary Participation

Reliability Statistics

Cronbach's Alpha	N of Items
.808	8

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
BP1	25.69	14.434	.361	.807
BP2	25.91	13.079	.564	.781
BP3	26.51	12.231	.495	.795
BP4	25.99	13.837	.482	.793
BP5	25.89	14.097	.500	.792
BP6	26.92	11.679	.610	.773
BP7	26.46	12.034	.603	.774
BP8	26.70	12.778	.614	.774

b. Accessibility of Financial Report

Reliability Statistics

Cronbach's Alpha	N of Items
.818	8

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
AFR1	27.28	10.421	.529	.799
AFR2	27.49	10.035	.627	.783
AFR3	27.37	10.778	.563	.794
AFR4	27.24	10.226	.584	.790
AFR5	27.03	11.684	.372	.818
AFR6	27.33	10.442	.592	.789
AFR7	27.11	10.597	.594	.789
AFR8	27.28	11.378	.423	.812

c. Internal Control

Reliability Statistics

Cronbach's Alpha	N of Items
.842	12

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
IC1	44.81	13.223	.580	.824
IC2	45.15	13.108	.547	.826
IC3	44.91	13.232	.485	.831
IC4	44.88	13.301	.541	.827
IC5	45.17	13.818	.512	.830
IC6	44.85	13.368	.591	.824
IC7	44.96	13.302	.490	.831
IC8	45.29	12.187	.567	.827
IC9	45.18	12.955	.601	.822
IC10	45.19	14.506	.297	.843
IC11	45.13	13.396	.546	.827
IC12	45.13	14.135	.338	.841

d. Transformational Leadership

Reliability Statistics

Cronbach's Alpha	N of Items
.872	13

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
TL1	48.61	25.957	.585	.862
TL2	48.87	24.179	.590	.860
TL3	48.57	24.878	.633	.858
TL4	48.63	24.756	.672	.856
TL5	48.62	23.737	.711	.853
TL6	48.62	25.259	.596	.860
TL7	48.55	25.337	.636	.859
TL8	49.15	25.434	.398	.872
TL9	49.51	25.861	.244	.888
TL10	48.81	24.310	.584	.860
TL11	48.83	24.927	.587	.860
TL12	48.57	25.443	.533	.863
TL13	48.46	25.056	.625	.859

e. Regional Financial Accountability

Reliability Statistics

Cronbach's Alpha	N of Items
.852	8

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
RFA1	29.47	7.600	.623	.831
RFA2	29.51	7.079	.682	.823
RFA3	29.30	7.734	.618	.831
RFA4	29.45	7.816	.750	.819
RFA5	29.33	7.725	.704	.822
RFA6	29.58	8.703	.234	.882
RFA7	29.31	8.043	.675	.828
RFA8	29.33	7.986	.603	.833

5. Classic Assumption Test

a. Normality Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		93
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	2.17529210
Most Extreme Differences	Absolute	.073
	Positive	.073
	Negative	-.059
Test Statistic		.073
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

b. Multicollinearity Test

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	4.815	3.145		1.531	.129		
	T_BP	-.030	.062	-.038	-.480	.632	.856	1.168
	T_AFR	.106	.078	.123	1.357	.178	.652	1.534
	T_IC	.250	.077	.313	3.245	.002	.575	1.739
	T_TL	.267	.051	.454	5.272	.000	.724	1.382

a. Dependent Variable: T_RFA

c. Heteroscedasticity Test

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.156	.194		-.803	.424
	Ln_X1	.054	.029	.203	1.877	.064
	Ln_X2	-.095	.037	-.314	-2.583	.011
	Ln_X3	.022	.061	.048	.366	.715
	Ln_X4	.067	.042	.186	1.577	.118

a. Dependent Variable: ABS_RES2

6. Multiple Regression Analysis

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	4.815	3.145		1.531	.129		
	T_BP	-.030	.062	-.038	-.480	.632	.856	1.168
	T_AFR	.106	.078	.123	1.357	.178	.652	1.534
	T_IC	.250	.077	.313	3.245	.002	.575	1.739
	T_TL	.267	.051	.454	5.272	.000	.724	1.382

a. Dependent Variable: T_RFA

7. Determinant Coefficient Test (*Adjusted R²*)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.727 ^a	.528	.506	2.224	1.544

a. Predictors: (Constant), T_TL, T_BP, T_AFR, T_IC

b. Dependent Variable: T_RFA

8. Simultaneously Test (F-Test)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	486.730	4	121.683	24.597	.000 ^b
	Residual	435.334	88	4.947		
	Total	922.065	92			

a. Dependent Variable: T_RFA

b. Predictors: (Constant), T_TL, T_BP, T_AFR, T_IC

9. Partial Test (T-Test)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	4.815	3.145		1.531	.129		
	T_BP	-.030	.062	-.038	-.480	.632	.856	1.168
	T_AFR	.106	.078	.123	1.357	.178	.652	1.534
	T_IC	.250	.077	.313	3.245	.002	.575	1.739
	T_TL	.267	.051	.454	5.272	.000	.724	1.382

a. Dependent Variable: T_RFA



PERPUSTAKAAN
UNIVERSITAS MUHAMMADIYAH YOGYAKARTA

PERPUSTAKAAN Terakreditasi "A" (Perpustakaan Nasional RI No: 29/1/ee/XII.2014)

Perpustakaan Universitas Muhammadiyah Yogyakarta menyatakan bahwa Skripsi atas:

Nama : Bena Balatin Sudarman
NIM : 20160420183
Prodi : Akuntansi/FEB
Judul : **THE EFFECT OF BUDGETARY PARTICIPATION,
ACCESSIBILITY OF FINANCIAL REPORTS, INTERNAL
CONTROL AND TRANSFORMATIONAL LEADERSHIP ON
REGIONAL FINANCIAL ACCOUNTABILITY IN CIAMIS
REGENCY**
Dosen Pembimbing : Rizal Yaya, S.E., M.Sc., Ph.D., Ak., CA

**Telah dilakukan tes Turnitin filter 1%, dengan indeks similaritasnya sebesar 9%.
Semoga surat keterangan ini dapat digunakan sebagaimana mestinya.**

Mengetahui
Ka. Ur. Pengelolahan



Laela Niswatin, S.I.Pust

Yogyakarta, 12/24/2019
yang melaksanakan pengecekan

Ikram Al-Zein, S.Kom.I