**Lampiran 01**

**KUISIONER**

1. **IDENTITAS PENULIS**

Nama : Rendy Dimas Putra Lubis

NPM : 153224149

Jurusan : Akuntansi

Fakultas : Ekonomi

Umur : 22 Tahun

Jenis Kelamin : Laki-laki

Alamat : Jl.Selamat gg.Amal Medan Amplas

Perguruan Tinggi : Universita Muslim Nusantara AL-Washliyah Medan

Dengan ini saya mohon kesediaan Bapak/Ibu untuk mengisi daftar kuesioner, informasi yang Bapak/ibu berikan hanya semata-mata untuk melengkapi data penelitian dalam rangka penyusunan Skripsi dengan judul :

**“Pengaruh Sumber Daya Manusia, Sistem Pengendalian Intern, Pemahaman Basis Akrual terhadap Kualitas Laporan Keuangan Badan Kepegawaian Daerah Kabupaten Deli Serdang”.** Untuk itu, isilah kuesioner ini dengan jawaban yang sebenar-benarnya. Atas ketersediaan Bapak/Ibu saya ucapkan terima kasih.

Medan, Juli 2019

Rendy Dimas Puta Lubis

153224149

1. **IDENTITAS RESPONDEN**

**Nomor Responden:**

1. Usia :

25-35 Tahun >35 Tahun

1. Jenis Kelamin :

Laki-laki Perempuan

1. Pendidikan :

SMK/SMA S2

D3

S1

**III. Petunjuk Pengisian**

Mohon terlebih dahulu Bapak/Ibu membaca pernyataan dengan cermat sebelumnya mengisinya.

Jawablah dengan sebenarnya.

Berilah tanda (√) terhadap jawaban yang Bapak/Ibu pilih.

Keterangan Nilai :

SS = Sangat Setuju 5

S = Setuju 4

KS = Kurang Setuju 3

TS = Tidak Setuju 2

STS = Sangat Tidak Setuju 1

**IV. DAFTAR PERNYATAAN**

1. **Sumber Daya Manusia (X1)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No.** | **Pernyataan** | **SS** | **S** | **R** | **TS** | **STS** |
| **Kemampuan Fisik** | |  |  |  |  |  |
| 1. | Menurut saya, diperlukan kesesuaian antara keahlian dengan pekerjaan yang dimiliki sekarang ini |  |  |  |  |  |
| 2. | Menurut saya, dalam pembagian tugas diperlukan menata uraian jabatan yang telah ada sesuai dengan keahlian masing-masing |  |  |  |  |  |
| 3. | Saya bersedia untuk melibatkan diri sepenuhnya dalam tugas-tugas jabatan dengan menerima risiko atas pelaksanaan tugas jabatan tersebut |  |  |  |  |  |
| 4. | Saya bertanggung jawab atas tugas dan wewenang yang diberikan kepada saya |  |  |  |  |  |
| **Kemampuan Non Fisik** | | | | | | |
| 5. | Saya telah menyelesaikan tugas-tugas yang diberikan sesuai dengan fungsi jabatan |  |  |  |  |  |
| 6. | Saya memiliki kemampuan akademik yang sesuai antara pendidikan dengan pekerjaan |  |  |  |  |  |
| 7. | Saya memiliki teknik untuk meningkatkan kemampuan dalam menyelesaikan masalah |  |  |  |  |  |
| 8. | Menurut saya, mengetahui Peraturan Pemerintah No. 71 Tahun 2010 tentang Standar Akuntansi Pemerintah diperlukan untuk mendukung kinerja dibidang akuntansi |  |  |  |  |  |

1. **Sistem Pengendalian Intern (X2)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No.** | **Pernyataan** | **SS** | **S** | **R** | **TS** | **STS** |
| **Lingkungan Pengendalian** | | | | | | |
| 1. | Pimpinan selalu melakukan pemeriksaan terhadap catatan akuntansi secara terus menerus menerus |  |  |  |  |  |
| 2. | BKD telah memiliki stándar kompetensi untuk setiap tugas dan fungsi pada masing-masing posisi dalam instansi |  |  |  |  |  |
| **Penilaian Risiko** | | | | | | |
| 3. | Pimpinan telah melakukan analisis risiko secara lengkap dan menyeluruh terhadap kemungkinan timbulnya pelanggaran terhadap sistem akuntansi |  |  |  |  |  |
| 4. | Pimpinan selalu memiliki rencana pengelolaan atau mengurangi risiko pelanggaran terhadap sistem dan prosedur akuntansi |  |  |  |  |  |
| **Aktivitas Pengendalian** | | | | | | |
| 5. | Instansi Pemerintah telah mengembangkan rencana untuk identifikasi maupun pengamanan atas asset infrastuktur dan semua transaksi yang diproses kedalam komputer |  |  |  |  |  |
| **Informasi dan Komunikasi** | | | | | | |
| 6. | Informasi telah disediakan secara tepat waktu dan saluran komunikasi telah dilaksanakan secara efektif |  |  |  |  |  |
| 7. | Pengguna anggaran/pemegang kas pada masing- masing BKD telah menyampaikan Surat Pertanggung jawaban (SPJ) tepat pada waktunya |  |  |  |  |  |
| **Pemantauan** | | | | | | |
| 8. | Pimpinan selalu mereview dan mengevaluasi temuan yang menunjukkan adanya kelemahan dan perlu perbaikan. |  |  |  |  |  |

1. **Pemahaman Basis Akrual (X3)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No.** | **Pernyataan** | **SS** | **S** | **R** | **TS** | **STS** |
| **Pengakuan pendapatan** | | | | | | |
| 1. | Akuntansi berbasis akrual mudah untuk dipahami. |  |  |  |  |  |
| 2. | Aset diakui sejak uang diterima sampai penyetorannya ke Rekening Kas Umum Negara/Daerah. |  |  |  |  |  |
| 3. | Pendapatan-LRA diakui pada saat kas diterima di Rekening Kas Umum Negara/Daerah atau oleh entitas pelaporan. |  |  |  |  |  |
| 4. | Pendapatan-LO diakui pada saat timbulnya hak atas pendapatan tersebut atau ada aliran masuk sumber daya ekonomi. |  |  |  |  |  |
| **Pengakuan beban dan belanja** | | | | | | |
| 5. | Belanja diakui berdasarkan terjadinya pengeluaran dari Rekening Kas Umum Negara/Daerah atau entitas pelaporan. |  |  |  |  |  |
| 6. | Pengukuran merupakan proses penetapan nilai uang untuk mengakui dan memasukkan setiap pos dalam laporan keuangan. |  |  |  |  |  |
| 7. | Akuntansi berbasis akrual memberikan informasi keuangan yang lebih komprehensif dan dapat digunakan sebagai informasi dasar penyusunan perencanaan anggaran berikutnya. |  |  |  |  |  |
| 8. | Kewajiban diakui jika besar kemungkinan bahwa pengeluaran sumber daya ekonomi akan dilakukan untuk menyelesaikan kewajiban yang ada sampai saat pelaporan |  |  |  |  |  |

1. **Kualitas Laporan Keuangan (Y)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No.** | **Pernyataan** | **SS** | **S** | **R** | **TS** | **STS** |
| **Relevan** | |  |  |  |  |  |
| 1. | Laporan keuangan yang saya susun sesuai dengan SAP, dengan informasi yang lengkap mencakup semua informasi akuntansi |  |  |  |  |  |
| 2. | Laporan keuangan yang saya susun selesai secara tepat waktu sehingga dapat digunakan untuk pengambilan keputusan saat ini dan mengoreksi keputusan masa lalu (*feedback value*). |  |  |  |  |  |
| **Andal** | | | | | | |
| 3. | Informasi yang saya sajikan dalam laporan keuangan telah benar dan memenuhi kebutuhan para pengguna |  |  |  |  |  |
| 4. | Informasi yang saya sajikan dalam laporan keuangan bersifat jujur sehingga bebas dari pengertian yang menyesatkan dan kesalahan yang bersifat material. |  |  |  |  |  |
| **Dapat Dibandingkan** | | | | | | |
| 5. | Informasi yang termuat dalam laporan keuangan yang saya susun selalu dapat dibandingkan dengan laporan keuangan periode sebelumnya. |  |  |  |  |  |
| 6. | Dalam penyusunan laporan keuangan, saya telah menggunakan kebijakan akuntansi yang berpedoman pada SAP |  |  |  |  |  |
| **Dapat Dipahami** | | | | | | |
| 7. | Laporan yang saya buat disusun secara sistematis sehingga mudah dimengerti dan dipahami. |  |  |  |  |  |
| 8. | Informasi yang saya sajikan dalam laporan keuangan telah jelas dan disajikan dalam bentuk serta istilah yang disesuikan dengan batas pemahaman para pengguna. |  |  |  |  |  |

**Lampiran 02**

**Tabulasi Jawaban Responden Terhadap Variabel X1**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sumber Daya Manusia ( X1) | | | | | | | | | |
| No | No Item Pertanyaan | | | | | | | | Skor |
| Responden | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 1 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 36 |
| 2 | 4 | 3 | 4 | 4 | 4 | 4 | 5 | 5 | 33 |
| 3 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 38 |
| 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 34 |
| 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 39 |
| 6 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 33 |
| 7 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 8 | 5 | 3 | 5 | 4 | 4 | 4 | 5 | 3 | 33 |
| 9 | 5 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 33 |
| 10 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 37 |
| 11 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 33 |
| 12 | 5 | 4 | 3 | 4 | 5 | 4 | 5 | 4 | 34 |
| 13 | 4 | 4 | 5 | 3 | 4 | 4 | 4 | 4 | 32 |
| 14 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 33 |
| 15 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 33 |
| 16 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 35 |
| 17 | 3 | 4 | 4 | 5 | 3 | 4 | 3 | 4 | 30 |
| 18 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 34 |
| 19 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 20 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 3 | 33 |
| 21 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 37 |
| 22 | 5 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 31 |
| 23 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 36 |
| 24 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 34 |
| 25 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 34 |
| 26 | 5 | 4 | 3 | 4 | 4 | 5 | 5 | 4 | 34 |
| 27 | 5 | 4 | 5 | 4 | 5 | 3 | 4 | 4 | 34 |
| 28 | 4 | 5 | 5 | 3 | 5 | 4 | 3 | 5 | 34 |
| 29 | 5 | 3 | 3 | 5 | 4 | 5 | 4 | 5 | 34 |
| 30 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 31 | 5 | 5 | 5 | 4 | 3 | 5 | 4 | 4 | 35 |
| 32 | 3 | 4 | 5 | 3 | 5 | 3 | 5 | 5 | 33 |

**Lampiran 03**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sistem Pengendalian Intern ( X2 ) | | | | | | | | | |
| No | No Item Pertanyaan | | | | | | | | Skor |
| Responden | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 2 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 34 |
| 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 4 | 4 | 3 | 5 | 3 | 4 | 5 | 4 | 4 | 32 |
| 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 6 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 38 |
| 7 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 39 |
| 8 | 4 | 5 | 5 | 3 | 4 | 4 | 4 | 3 | 32 |
| 9 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 30 |
| 10 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 35 |
| 11 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 30 |
| 12 | 5 | 5 | 4 | 3 | 4 | 4 | 5 | 3 | 33 |
| 13 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 33 |
| 14 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 30 |
| 15 | 4 | 5 | 4 | 5 | 4 | 3 | 4 | 5 | 34 |
| 16 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 4 | 32 |
| 17 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 34 |
| 18 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 33 |
| 19 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 35 |
| 20 | 4 | 3 | 4 | 3 | 4 | 4 | 5 | 3 | 30 |
| 21 | 4 | 3 | 4 | 4 | 4 | 5 | 4 | 4 | 32 |
| 22 | 3 | 5 | 4 | 3 | 3 | 5 | 4 | 3 | 30 |
| 23 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 24 | 3 | 4 | 4 | 4 | 3 | 5 | 5 | 4 | 32 |
| 25 | 5 | 5 | 4 | 4 | 5 | 4 | 3 | 4 | 34 |
| 26 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 27 | 5 | 4 | 3 | 4 | 5 | 5 | 4 | 4 | 34 |
| 28 | 5 | 4 | 5 | 5 | 5 | 5 | 3 | 5 | 37 |
| 29 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 38 |
| 30 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 31 |
| 31 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 32 | 5 | 4 | 3 | 4 | 5 | 5 | 4 | 4 | 34 |

**Lampiran 04**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Pemahaman Basis Akrual ( X3 ) | | | | | | | | | |
| No | No Item Pertanyaan | | | | | | | | Skor |
| Responden | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 1 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 38 |
| 2 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 34 |
| 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 33 |
| 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 6 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 39 |
| 7 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 8 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 30 |
| 9 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 30 |
| 10 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 34 |
| 11 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 27 |
| 12 | 4 | 3 | 5 | 3 | 5 | 5 | 5 | 3 | 33 |
| 13 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 33 |
| 14 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 30 |
| 15 | 4 | 5 | 4 | 3 | 5 | 4 | 4 | 5 | 34 |
| 16 | 4 | 4 | 4 | 5 | 4 | 4 | 3 | 4 | 32 |
| 17 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 34 |
| 18 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 19 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 33 |
| 20 | 4 | 3 | 4 | 4 | 4 | 4 | 5 | 3 | 31 |
| 21 | 4 | 4 | 5 | 5 | 3 | 5 | 4 | 4 | 34 |
| 22 | 3 | 3 | 5 | 5 | 4 | 5 | 4 | 3 | 32 |
| 23 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 39 |
| 24 | 3 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 35 |
| 25 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 32 |
| 26 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 27 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 36 |
| 28 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 5 | 38 |
| 29 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 30 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 31 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 32 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |

**Lampiran 05**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Kualitas Laporan Keuangan ( Y ) | | | | | | | | | |
| No | No Item Pertanyaan | | | | | | | | Skor |
| Responden | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 2 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 35 |
| 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 4 | 3 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 32 |
| 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 6 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 38 |
| 7 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 8 | 3 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 29 |
| 9 | 3 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 29 |
| 10 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 35 |
| 11 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 29 |
| 12 | 3 | 4 | 4 | 5 | 3 | 4 | 3 | 5 | 31 |
| 13 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 33 |
| 14 | 3 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 29 |
| 15 | 5 | 4 | 3 | 4 | 5 | 4 | 5 | 4 | 34 |
| 16 | 4 | 4 | 5 | 3 | 4 | 4 | 4 | 4 | 32 |
| 17 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 33 |
| 18 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 33 |
| 19 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 35 |
| 20 | 3 | 4 | 4 | 5 | 3 | 4 | 3 | 4 | 30 |
| 21 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 34 |
| 22 | 3 | 3 | 5 | 4 | 3 | 3 | 3 | 5 | 29 |
| 23 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 24 | 4 | 3 | 5 | 5 | 4 | 3 | 4 | 5 | 33 |
| 25 | 4 | 5 | 4 | 3 | 4 | 5 | 4 | 4 | 33 |
| 26 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 27 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 36 |
| 28 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 5 | 38 |
| 29 | 5 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 38 |
| 30 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 31 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 34 |
| 32 | 3 | 3 | 5 | 4 | 3 | 3 | 3 | 5 | 29 |

**Lampiran 06**

**Uji Validitas X1 SPSS IBM 23.00**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | |
|  | | No1 | No2 | No3 | No4 | No5 | No6 | No7 | No8 | Total |
| No1 | Pearson Correlation | 1 | -,147 | ,010 | ,170 | ,253 | .419\* | ,219 | ,043 | .489\*\* |
| Sig. (2-tailed) |  | ,423 | ,957 | ,352 | ,162 | ,017 | ,228 | ,813 | ,004 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| No2 | Pearson Correlation | -,147 | 1 | ,284 | ,134 | ,181 | ,250 | ,120 | ,088 | .517\*\* |
| Sig. (2-tailed) | ,423 |  | ,115 | ,465 | ,323 | ,167 | ,514 | ,632 | ,002 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| No3 | Pearson Correlation | ,010 | ,284 | 1 | -,253 | ,285 | -,074 | -,050 | ,090 | .359\* |
| Sig. (2-tailed) | ,957 | ,115 |  | ,162 | ,114 | ,687 | ,785 | ,626 | ,044 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| No4 | Pearson Correlation | ,170 | ,134 | -,253 | 1 | -,065 | .399\* | ,143 | ,085 | .406\* |
| Sig. (2-tailed) | ,352 | ,465 | ,162 |  | ,725 | ,024 | ,435 | ,643 | ,021 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| No5 | Pearson Correlation | ,253 | ,181 | ,285 | -,065 | 1 | -,136 | ,330 | ,341 | .572\*\* |
| Sig. (2-tailed) | ,162 | ,323 | ,114 | ,725 |  | ,457 | ,065 | ,056 | ,001 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| No6 | Pearson Correlation | .419\* | ,250 | -,074 | .399\* | -,136 | 1 | ,187 | ,228 | .564\*\* |
| Sig. (2-tailed) | ,017 | ,167 | ,687 | ,024 | ,457 |  | ,306 | ,210 | ,001 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| No7 | Pearson Correlation | ,219 | ,120 | -,050 | ,143 | ,330 | ,187 | 1 | -,031 | .496\*\* |
| Sig. (2-tailed) | ,228 | ,514 | ,785 | ,435 | ,065 | ,306 |  | ,865 | ,004 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| No8 | Pearson Correlation | ,043 | ,088 | ,090 | ,085 | ,341 | ,228 | -,031 | 1 | .467\*\* |
| Sig. (2-tailed) | ,813 | ,632 | ,626 | ,643 | ,056 | ,210 | ,865 |  | ,007 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| Total | Pearson Correlation | .489\*\* | .517\*\* | .359\* | .406\* | .572\*\* | .564\*\* | .496\*\* | .467\*\* | 1 |
| Sig. (2-tailed) | ,004 | ,002 | ,044 | ,021 | ,001 | ,001 | ,004 | ,007 |  |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | |

**Lampiran 07**

**Uji Validitas X2 SPSS IBM 23.00**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | |
|  | | No1 | No2 | No3 | No4 | No5 | No6 | No7 | No8 | Total |
| No1 | Pearson Correlation | 1 | ,232 | ,144 | .409\* | .955\*\* | ,290 | ,095 | ,289 | .682\*\* |
| Sig. (2-tailed) |  | ,201 | ,432 | ,020 | ,000 | ,107 | ,605 | ,109 | ,000 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| No2 | Pearson Correlation | ,232 | 1 | ,280 | ,312 | ,171 | -,022 | ,204 | ,125 | .478\*\* |
| Sig. (2-tailed) | ,201 |  | ,121 | ,082 | ,349 | ,904 | ,263 | ,494 | ,006 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| No3 | Pearson Correlation | ,144 | ,280 | 1 | .357\* | ,171 | ,206 | .397\* | ,307 | .576\*\* |
| Sig. (2-tailed) | ,432 | ,121 |  | ,045 | ,349 | ,259 | ,025 | ,088 | ,001 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| No4 | Pearson Correlation | .409\* | ,312 | .357\* | 1 | .499\*\* | ,222 | ,184 | .839\*\* | .804\*\* |
| Sig. (2-tailed) | ,020 | ,082 | ,045 |  | ,004 | ,222 | ,314 | ,000 | ,000 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| No5 | Pearson Correlation | .955\*\* | ,171 | ,171 | .499\*\* | 1 | ,338 | ,027 | .377\* | .710\*\* |
| Sig. (2-tailed) | ,000 | ,349 | ,349 | ,004 |  | ,059 | ,884 | ,033 | ,000 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| No6 | Pearson Correlation | ,290 | -,022 | ,206 | ,222 | ,338 | 1 | ,257 | ,189 | .498\*\* |
| Sig. (2-tailed) | ,107 | ,904 | ,259 | ,222 | ,059 |  | ,156 | ,300 | ,004 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| No7 | Pearson Correlation | ,095 | ,204 | .397\* | ,184 | ,027 | ,257 | 1 | ,059 | .453\*\* |
| Sig. (2-tailed) | ,605 | ,263 | ,025 | ,314 | ,884 | ,156 |  | ,750 | ,009 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| No8 | Pearson Correlation | ,289 | ,125 | ,307 | .839\*\* | .377\* | ,189 | ,059 | 1 | .676\*\* |
| Sig. (2-tailed) | ,109 | ,494 | ,088 | ,000 | ,033 | ,300 | ,750 |  | ,000 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| Total | Pearson Correlation | .682\*\* | .478\*\* | .576\*\* | .804\*\* | .710\*\* | .498\*\* | .453\*\* | .676\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,006 | ,001 | ,000 | ,000 | ,004 | ,009 | ,000 |  |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | |

**Lampiran 08**

**Uji Validitas X3 SPSS IBM 23.00**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | |
|  | | No1 | No2 | No3 | No4 | No5 | No6 | No7 | No8 | Total |
| No1 | Pearson Correlation | 1 | .520\*\* | ,221 | ,268 | ,336 | ,156 | ,067 | .479\*\* | .551\*\* |
| Sig. (2-tailed) |  | ,002 | ,223 | ,138 | ,060 | ,394 | ,715 | ,006 | ,001 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| No2 | Pearson Correlation | .520\*\* | 1 | .371\* | .380\* | .482\*\* | ,303 | ,216 | .968\*\* | .784\*\* |
| Sig. (2-tailed) | ,002 |  | ,037 | ,032 | ,005 | ,092 | ,234 | ,000 | ,000 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| No3 | Pearson Correlation | ,221 | .371\* | 1 | .662\*\* | .513\*\* | .948\*\* | .564\*\* | ,328 | .805\*\* |
| Sig. (2-tailed) | ,223 | ,037 |  | ,000 | ,003 | ,000 | ,001 | ,067 | ,000 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| No4 | Pearson Correlation | ,268 | .380\* | .662\*\* | 1 | ,172 | .616\*\* | ,250 | ,346 | .661\*\* |
| Sig. (2-tailed) | ,138 | ,032 | ,000 |  | ,346 | ,000 | ,167 | ,053 | ,000 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| No5 | Pearson Correlation | ,336 | .482\*\* | .513\*\* | ,172 | 1 | .443\* | .539\*\* | .433\* | .692\*\* |
| Sig. (2-tailed) | ,060 | ,005 | ,003 | ,346 |  | ,011 | ,001 | ,013 | ,000 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| No6 | Pearson Correlation | ,156 | ,303 | .948\*\* | .616\*\* | .443\* | 1 | .502\*\* | ,341 | .750\*\* |
| Sig. (2-tailed) | ,394 | ,092 | ,000 | ,000 | ,011 |  | ,003 | ,056 | ,000 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| No7 | Pearson Correlation | ,067 | ,216 | .564\*\* | ,250 | .539\*\* | .502\*\* | 1 | ,166 | .584\*\* |
| Sig. (2-tailed) | ,715 | ,234 | ,001 | ,167 | ,001 | ,003 |  | ,363 | ,000 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| No8 | Pearson Correlation | .479\*\* | .968\*\* | ,328 | ,346 | .433\* | ,341 | ,166 | 1 | .752\*\* |
| Sig. (2-tailed) | ,006 | ,000 | ,067 | ,053 | ,013 | ,056 | ,363 |  | ,000 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| Total | Pearson Correlation | .551\*\* | .784\*\* | .805\*\* | .661\*\* | .692\*\* | .750\*\* | .584\*\* | .752\*\* | 1 |
| Sig. (2-tailed) | ,001 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | |

**Lampiran 09**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Uji Validitas Y SPSS IBM 23.00**  **Correlations** | | | | | | | | | | |
|  | | No1 | No2 | No3 | No4 | No5 | No6 | No7 | No8 | Total |
| No1 | Pearson Correlation | 1 | .558\*\* | ,175 | ,190 | .850\*\* | .543\*\* | .971\*\* | ,280 | .871\*\* |
| Sig. (2-tailed) |  | ,001 | ,338 | ,297 | ,000 | ,001 | ,000 | ,121 | ,000 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| No2 | Pearson Correlation | .558\*\* | 1 | ,213 | ,057 | .443\* | .959\*\* | .560\*\* | ,110 | .719\*\* |
| Sig. (2-tailed) | ,001 |  | ,242 | ,758 | ,011 | ,000 | ,001 | ,551 | ,000 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| No3 | Pearson Correlation | ,175 | ,213 | 1 | ,241 | ,144 | ,167 | ,217 | .694\*\* | .501\*\* |
| Sig. (2-tailed) | ,338 | ,242 |  | ,183 | ,431 | ,362 | ,232 | ,000 | ,003 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| No4 | Pearson Correlation | ,190 | ,057 | ,241 | 1 | ,070 | ,040 | ,184 | .497\*\* | .407\* |
| Sig. (2-tailed) | ,297 | ,758 | ,183 |  | ,705 | ,827 | ,314 | ,004 | ,021 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| No5 | Pearson Correlation | .850\*\* | .443\* | ,144 | ,070 | 1 | .433\* | .878\*\* | ,160 | .767\*\* |
| Sig. (2-tailed) | ,000 | ,011 | ,431 | ,705 |  | ,013 | ,000 | ,381 | ,000 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| No6 | Pearson Correlation | .543\*\* | .959\*\* | ,167 | ,040 | .433\* | 1 | .543\*\* | ,069 | .693\*\* |
| Sig. (2-tailed) | ,001 | ,000 | ,362 | ,827 | ,013 |  | ,001 | ,706 | ,000 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| No7 | Pearson Correlation | .971\*\* | .560\*\* | ,217 | ,184 | .878\*\* | .543\*\* | 1 | ,257 | .880\*\* |
| Sig. (2-tailed) | ,000 | ,001 | ,232 | ,314 | ,000 | ,001 |  | ,156 | ,000 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| No8 | Pearson Correlation | ,280 | ,110 | .694\*\* | .497\*\* | ,160 | ,069 | ,257 | 1 | .540\*\* |
| Sig. (2-tailed) | ,121 | ,551 | ,000 | ,004 | ,381 | ,706 | ,156 |  | ,001 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| Total | Pearson Correlation | .871\*\* | .719\*\* | .501\*\* | .407\* | .767\*\* | .693\*\* | .880\*\* | .540\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,003 | ,021 | ,000 | ,000 | ,000 | ,001 |  |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | |

**Lampiran 10**

**Uji Realibilitas X1 SPSS IBM 23.00**

|  |  |  |  |
| --- | --- | --- | --- |
| **Case Processing Summary** | | | |
|  | | N | % |
| Cases | Valid | 32 | 100,0 |
| Excludeda | 0 | 0,0 |
| Total | 32 | 100,0 |
| a. Listwise deletion based on all variables in the procedure. | | | |
|  |  |  |  |
| **Reliability Statistics** | |  |  |
| Cronbach's Alpha | N of Items |  |  |
| ,692 | 9 |  |  |

**Lampiran 11**

**Uji Realibilitas X2 SPSS IBM 23.00**

|  |  |  |  |
| --- | --- | --- | --- |
| **Case Processing Summary** | | | |
|  | | N | % |
| Cases | Valid | 32 | 100,0 |
| Excludeda | 0 | 0,0 |
| Total | 32 | 100,0 |
| a. Listwise deletion based on all variables in the procedure. | | | |
|  |  |  |  |
| **Reliability Statistics** | |  |  |
| Cronbach's Alpha | N of Items |  |  |
| ,749 | 9 |  |  |

**Lampiran 12**

**Uji Realibilitas X3 SPSS IBM 23.00**

|  |  |  |  |
| --- | --- | --- | --- |
| **Case Processing Summary** | | | |
|  | | N | % |
| Cases | Valid | 32 | 100,0 |
| Excludeda | 0 | 0,0 |
| Total | 32 | 100,0 |
| a. Listwise deletion based on all variables in the procedure. | | | |
|  |  |  |  |
| **Reliability Statistics** | |  |  |
| Cronbach's Alpha | N of Items |  |  |
| ,771 | 9 |  |  |

**Lampiran 13**

**Uji Realibilitas Y SPSS IBM 23.00**

|  |  |  |  |
| --- | --- | --- | --- |
| **Case Processing Summary** | | | |
|  | | N | % |
| Cases | Valid | 32 | 100,0 |
| Excludeda | 0 | 0,0 |
| Total | 32 | 100,0 |
| a. Listwise deletion based on all variables in the procedure. | | | |
|  |  |  |  |
| **Reliability Statistics** | |  |  |
| Cronbach's Alpha | N of Items |  |  |
| ,768 | 9 |  |  |

**Lampiran 14**

**Uji Regresi Linear Berganda SPSS IBM 23.00**

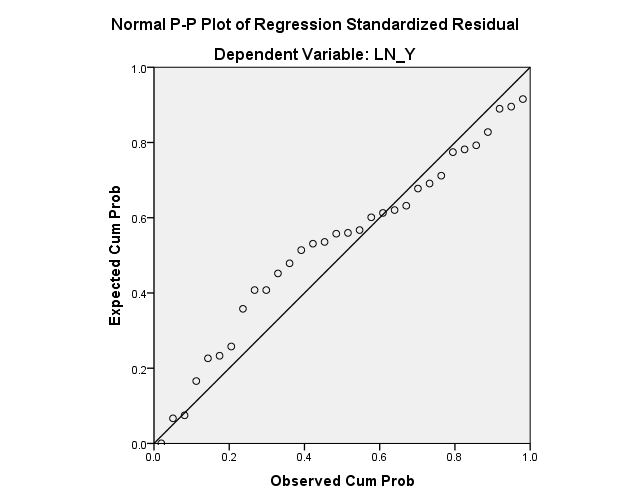
|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Variables Entered/Removeda** | | | |  |  |  |  |
| Model | Variables Entered | Variables Removed | Method |  |  |  |  |
| 1 | Pemahaman Basis Akrual, Sumber Daya Manusia, Sistem Pengendalian Internb |  | Enter |  |  |  |  |
| a. Dependent Variable: Kualitas Laporan Keuangan | | | |  |  |  |  |
| b. All requested variables entered. | | | |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Model Summary** | | | | |  |  |  |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |  |  |  |
| 1 | .959a | ,920 | ,911 | 1,06379 |  |  |  |
| a. Predictors: (Constant), Pemahaman Basis Akrual, Sumber Daya Manusia, Sistem Pengendalian Intern | | | | |  |  |  |
|  |  |  |  |  |  |  |  |
| **ANOVAa** | | | | | | |  |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |  |
| 1 | Regression | 363,532 | 3 | 121,177 | 107,080 | .000b |  |
| Residual | 31,686 | 28 | 1,132 |  |  |  |
| Total | 395,219 | 31 |  |  |  |  |
| a. Dependent Variable: Kualitas Laporan Keuangan | | | | | | |  |
| b. Predictors: (Constant), Pemahaman Basis Akrual, Sumber Daya Manusia, Sistem Pengendalian Intern | | | | | | |  |
|  |  |  |  |  |  |  |  |
| **Coefficientsa** | | | | | | |  |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |  |
| B | Std. Error | Beta |  |
| 1 | (Constant) | -8,850 | 3,223 |  | -2,746 | ,010 |  |
| Sumber Daya Manusia | ,177 | ,081 | ,119 | 2,182 | ,038 |  |
| Sistem Pengendalian Intern | ,643 | ,108 | ,559 | 5,939 | ,000 |  |
| Pemahaman Basis Akrual | ,431 | ,096 | ,418 | 4,477 | ,000 |  |
| a. Dependent Variable: Kualitas Laporan Keuangan | | | | | | |  |

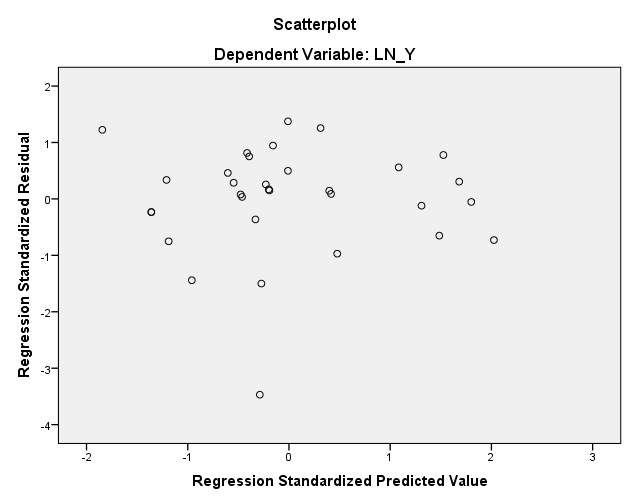
**Lampiran 15**

**Uji Asumsi Klasik SPSS IBM 23.00**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | | |  |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |  |
| 1 | .954a | ,910 | ,900 | ,03309 | 1,580 |  |
| a. Predictors: (Constant), LN\_X3, LN\_X1, LN\_X2 | | | | | |  |
| b. Dependent Variable: LN\_Y | | | | | |  |
|  |  |  |  |  |  |  |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | ,309 | 3 | ,103 | 94,097 | .000b |
| Residual | ,031 | 28 | ,001 |  |  |
| Total | ,340 | 31 |  |  |  |
| a. Dependent Variable: LN\_Y | | | | | | |
| b. Predictors: (Constant), LN\_X3, LN\_X1, LN\_X2 | | | | | | |
|  |
| **Coefficientsa** | | | | | | | | |  |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |  |
| B | Std. Error | Beta | Tolerance | VIF |  |
| 1 | (Constant) | -,984 | ,360 |  | -2,731 | ,011 |  |  |  |
| LN\_X1 | ,199 | ,089 | ,129 | 2,238 | ,033 | ,969 | 1,032 |  |
| LN\_X2 | ,619 | ,116 | ,529 | 5,340 | ,000 | ,329 | 3,042 |  |
| LN\_X3 | ,458 | ,102 | ,440 | 4,474 | ,000 | ,333 | 3,004 |  |
| a. Dependent Variable: LN\_Y | | | | | | | | |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Residuals Statisticsa** | | | | | | |
|  | | Minimum | Maximum | Mean | Std. Deviation | N |
| Predicted Value | | 3,3268 | 3,7130 | 3,5108 | ,09984 | 32 |
| Residual | | -,11479 | ,04549 | ,00000 | ,03145 | 32 |
| Std. Predicted Value | | -1,844 | 2,025 | ,000 | 1,000 | 32 |
| Std. Residual | | -3,469 | 1,375 | ,000 | ,950 | 32 |
|  | a. Dependent Variable: LN\_Y | | | | | | |  |

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