LAMPIRAN 1 : Lembar Kuisioner

SURAT PERMOHONAN PENGISIAN KUESIONER

Kepada Yth Bapak/Ibu/Saudara/i

PT. Traktor Nusantara Medan

Di tempat.

Dengan Hormat,

Sehubungan untuk memenuhi kelengkapan penyusunan skripsi, saya bermaksud mengadakan penelitian pada perusahaan ini dengan judul Pengaruh Sistem Informasi Akuntansi Penjualan dan Penerimaan Kas Terhadap Pengendalian Internal pada PT. Traktor Nusantara Medan. Sebagai salah satu syarat untuk mengikuti ujian sarjana pada Universitas Muslim Nusantara.

Maka dari itu, saya memohon kesediaan Bapak/Ibu/Sudara/I untuk sedikit meluangkan waktu dalam mengisi kuesioner yang telah dilampirkan sesuai dengan petunjuk pengisiannya. Penelitian ini semata-mata bersifat ilmiah, dan hanya dipergunakan untuk keperluan penyusunan skripsi.

Saya harap Bapak/Ibu dapat mengembalikan kuesioner ini. Atas kesedian Bapak/Ibu yang telah meluangkan waktu untuk mengisi kuesioner ini, saya ucapkan terima kasih.

Medan, Juni 2021

Yesi Ekawati

KUESIONER PENGARUH SISTEM INFORMASI AKUNTANSI PENJUALAN DAN PENERIMAAN KAS TERHADAP PENGENDALIAN INTERNAL PADA PT. TRAKTOR NUSANTARA MEDAN

1. Identitas Responden (Berikan tanda cawang/check-list (√) pada kotak yang tersedia)

No Responden :

Nama :

Umur : ❑< 30 tahun ❑30 – 40 tahun ❑ > 40 tahun Jenis Kelamin : ❑Laki-laki ❑Perempuan

Pendidikan Terakhir : ❑SMA ❑D3 ❑S1 ❑S2 ❑S3

Masa Kerja : ❑< 2 tahun ❑2-5 tahun ❑> 5 tahun

1. Petunjuk pengisian kuesioner:
2. Sebelum menjawab setiap pertanyaan/ pernyataan, mohon dibaca terlebih dahulu dengan baik dan benar.
3. Isilah kuesioner sesuai dengan kondisi perusahaan tempat Bapak/ Ibu bekerja.
4. Pilihlah jawaban atau pendapat yang menurut Bapak/Ibu paling sesuai dengan member tanda checklist (√ ) pada kolom yang tersedia.

Keterangan :

SS = Sangat Setuju

S = Setuju

KS = Kurang Setuju

TS = Tidak Setuju

STS = Sangat Tidak Setuju

KUISONER SISTEM INFORMASI AKUNTANSI PENJUALAN

|  |  |  |  |  |  |  |
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| **No** | **Pertanyaan** | **SS** | **S** | **KS** | **TS** | **STS** |
| I. | Sumber daya manusia dan alat |  |  |  |  |  |
| 1. | Unsur-unsur sumber daya manusia yang dimiliki perusahaan dinilai sudah mencukupi. |  |  |  |  |  |
| 2. | Penerapan sistem informasi Akuntasi tidak akan menjamin karyawan untuk menjadi lebih professional. |  |  |  |  |  |
| 3. | Perusahaan mengharuskan karyawan untuk memahami prosedur Sistem Informasi Akuntansi. |  |  |  |  |  |
| 4. | Alat-alat yang digunakan dalam perusahaan yang berhubungan dengan sistem informasi akuntansi dapat dikatakan efektif untuk melindungi asset perusahaan. |  |  |  |  |  |
| II. | Catatan |  |  |  |  |  |
| 5. | Setiap data transaksi selalu diproses secara periodik. |  |  |  |  |  |
| 6. | Dalam pemrosesan data penjualan, perusahaan sudah menyediakan format atau formu lir, sehingga operator hanya mengisi data sesuai dengan format yang tersedia |  |  |  |  |  |
| 7. | Formulir-formulir yang digunakan dalam fungsi penjualan dinilai cukup memadai. |  |  |  |  |  |
| 8. | Pada setiap formulir yang digunakan tercantum nomor urut tercetak, untuk mengawasi pemakaiannyan serta mengidentifikasi transaksi. |  |  |  |  |  |
| III. | Informasi |  |  |  |  |  |
| 9. | Informasi yang dihasilkan dari penjulan dinilai cukup mendukung dalam pengembilan keputusan. |  |  |  |  |  |
| 10. | Perusahaan selalu membuat jurnal untuk mencatat setiap transaksi. |  |  |  |  |  |
| 11  11. | Setiap transaksi yang terjadi dicatat dan didukung. |  |  |  |  |  |
| 12. | Setiap transaksi perlu dicatat dengan selengkap lengkapnya. |  |  |  |  |  |

Sumber : Sarah Dea (2019)

KUISONER SISTEM INFORMASI AKUNTANSI PENERIMAAN KAS

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| **No** | **Pertanyaan** | **SS** | **S** | **KS** | **TS** | **STS** |
| I. | Prosedur |  |  |  |  |  |
| 1. | Setiap kegiatan penerimaan kas di dokumentasikan melalui  formulir. |  |  |  |  |  |
| 2. | Apakah bagian yang berwenang pada setiap penerimaan kas langsung dicatat dengan segera dan tepat waktu? |  |  |  |  |  |
| 3. | Formulir yang digunakan selalu diotorisasi oleh pihak yang berwenang seperti adanya cap, tanggal dan tandatangan. |  |  |  |  |  |
| 4. | Setiap terjadi transaksi penerimaan kas dilakukan pencatatan pada saat itu juga dan semua transaksi yang dilakukan telah  dijurnal dengan benar. |  |  |  |  |  |
| II. | Sistem pengelolaan transaksi |  |  |  |  |  |
| 5. | Perusahaan menggunakan teknologi komputer (sistem pengelolaan transaksi ) untuk memudahkan pekerjaan. |  |  |  |  |  |
| 6. | Software hardware yang digunakan dalam mendukung proses pengolahan data telah memadai. |  |  |  |  |  |
| 7. | Apakah bagian kasir selalu melakukan update dan mengecek saldo di bank secara rutin. |  |  |  |  |  |
| 8. | Perusahaan menyajikan laporan keuangan secara tepat waktu setiap periodenya. |  |  |  |  |  |
| 9. | Apakah perusahaan menyimpan bukti transfer uang muka dari konsumen yang disahkan oleh bank yang berkaitan yang digunakan oleh konsumen? |  |  |  |  |  |
| 10. | Apakah perusahaan akan member ikan bukti kwitansi asli kepada konsumen yang telah mentransfer uang muka atau melunasi hutangnya? |  |  |  |  |  |

Sumber : Sajjaj Muh (2015)

KUISONER PENGENDALIAN INTERNAL

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Pertanyaan** | **SS** | **S** | **KS** | **TS** | **STS** |
| I. | Pemisahan Fungsi |  |  |  |  |  |
| 1. | Kebijakan dan prosedur pengendalian intern yang telah ditetapkan dilaksanakan oleh orang-orang yang kompeten. |  |  |  |  |  |
| 2. | Ada tindakan perusahaan yang dilaksanakan secara intensif untuk mengurangi tindakan karyawan yang tidak jujur. |  |  |  |  |  |
| 3. | Perusahaan memiliki struktur yang jelas dalam menerangkan pembagian tugas, wewenang dan tanggung jawab |  |  |  |  |  |
| 4. | Terdapat deksripsi tugas karyawan dan kebijakan terkait dalam hubungannya dengan pelimpahan wewenang dan tanggung jawab. |  |  |  |  |  |
| 5. | Terdapat pemisahaan fungsi antara bagian perencanaan, penerimaan, pencatatan dan pembayaran. |  |  |  |  |  |
| II. | Aktivitas pengendalian |  |  |  |  |  |
| 6. | Terdapat prosedur pengendalian intern mengenai pengamanan formulir-formulir dokumen. |  |  |  |  |  |
| 7. | Karyawan telah memahami dengan baik mengenai wewenang dan tanggung jawab masing-masing. |  |  |  |  |  |
| 8. | Perusahaan melakuakan aktivitas pemantuan untuk menilai efektivitas rancangan dan operasi pengendalian  Internal. |  |  |  |  |  |
| 9. | Penyimpangan dilaporkan kepada pihak yang berhak mengambil tindakan perbaikan. |  |  |  |  |  |

Sumber : Sajjaj Muh (2015)

**Lampiran 2**

**Distribusi Jawaban Responden Untuk Uji Validitas dan Reliabilitas**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No | SISTEM INFORMASI AKUNTANSI PENJUALAN | | | | | | | | | | | | Jlh | SIST INFOR AKUNT PENERIMAAN KAS | | | | | | | | | | Jlh |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 1 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 26 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 20 |
| 2 | 3 | 4 | 3 | 2 | 4 | 3 | 3 | 3 | 3 | 1 | 2 | 2 | 33 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 5 | 36 |
| 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 26 | 3 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 32 |
| 4 | 3 | 3 | 3 | 2 | 3 | 3 | 1 | 3 | 3 | 3 | 2 | 3 | 32 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 43 |
| 5 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 24 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 45 |
| 6 | 2 | 3 | 2 | 4 | 4 | 2 | 2 | 2 | 2 | 3 | 2 | 3 | 31 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 7 | 2 | 2 | 2 | 4 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 26 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 8 | 3 | 3 | 3 | 3 | 3 | 2 | 1 | 3 | 3 | 3 | 3 | 3 | 33 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 9 | 3 | 3 | 5 | 5 | 5 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 43 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 44 |
| 10 | 5 | 5 | 3 | 5 | 5 | 5 | 4 | 4 | 4 | 1 | 4 | 3 | 48 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 45 |
| 11 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 47 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 42 |
| 12 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 1 | 2 | 39 | 3 | 4 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 27 |
| 13 | 2 | 3 | 2 | 4 | 2 | 1 | 2 | 2 | 2 | 3 | 3 | 2 | 28 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 3 | 4 | 5 | 42 |
| 14 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 34 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 15 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 5 | 2 | 28 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 3 | 3 | 25 |
| 16 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 2 | 55 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 45 |
| 17 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 37 | 2 | 4 | 2 | 2 | 3 | 3 | 2 | 3 | 2 | 2 | 25 |
| 18 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 47 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 30 |
| 19 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 58 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 20 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 47 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 3 | 36 |
| 21 | 3 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 44 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 22 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 5 | 3 | 39 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 45 |
| 23 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 59 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 34 |
| 24 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 46 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 41 |
| 25 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 36 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 26 | 2 | 2 | 2 | 1 | 1 | 2 | 1 | 1 | 1 | 2 | 4 | 1 | 20 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 44 |
| 27 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 3 | 5 | 43 |
| 28 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 45 | 4 | 5 | 4 | 5 | 5 | 3 | 4 | 4 | 5 | 5 | 44 |
| 29 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 36 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 24 |
| 30 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 1 | 5 | 4 | 46 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 3 | 4 | 5 | 42 |

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| No | PENGENDALIAN INTERNAL | | | | | | | | | Jlh |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 27 |
| 2 | 3 | 4 | 2 | 3 | 4 | 5 | 4 | 4 | 4 | 33 |
| 3 | 2 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 24 |
| 4 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 26 |
| 5 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 34 |
| 6 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 28 |
| 7 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 28 |
| 8 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 34 |
| 9 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 31 |
| 10 | 5 | 4 | 3 | 3 | 4 | 5 | 4 | 3 | 4 | 35 |
| 11 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 33 |
| 12 | 4 | 3 | 2 | 5 | 4 | 4 | 3 | 4 | 3 | 32 |
| 13 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 27 |
| 14 | 5 | 3 | 4 | 4 | 3 | 5 | 4 | 4 | 4 | 36 |
| 15 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 30 |
| 16 | 5 | 3 | 3 | 3 | 3 | 5 | 3 | 3 | 3 | 31 |
| 17 | 3 | 2 | 3 | 3 | 1 | 3 | 2 | 3 | 2 | 22 |
| 18 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 27 |
| 19 | 5 | 3 | 3 | 5 | 3 | 5 | 3 | 3 | 3 | 33 |
| 20 | 5 | 3 | 3 | 5 | 3 | 5 | 4 | 3 | 4 | 35 |
| 21 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 31 |
| 22 | 5 | 3 | 3 | 3 | 3 | 5 | 3 | 3 | 3 | 31 |
| 23 | 3 | 5 | 4 | 5 | 5 | 3 | 4 | 4 | 4 | 37 |
| 24 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 34 |
| 25 | 4 | 5 | 3 | 3 | 3 | 5 | 3 | 3 | 3 | 32 |
| 26 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 27 |
| 27 | 4 | 3 | 3 | 3 | 5 | 5 | 3 | 3 | 3 | 32 |
| 28 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 29 |
| 29 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 20 |
| 30 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |

**Lampiran 3**

**Distribusi Jawaban Responden Untuk Uji Sampel**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No | SISTEM INFORMASI AKUNTANSI PENJUALAN | | | | | | | | | | | | Jlh | SISTEM INFORMASI AKUNTANSI PENERIMAAN KAS | | | | | | | | | | Jlh |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 1 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 37 | 2 | 4 | 3 | 3 | 4 | 2 | 2 | 2 | 4 | 4 | 30 |
| 2 | 4 | 4 | 2 | 4 | 2 | 5 | 4 | 4 | 4 | 2 | 2 | 3 | 40 | 3 | 4 | 4 | 5 | 2 | 4 | 4 | 5 | 3 | 4 | 38 |
| 3 | 3 | 3 | 2 | 3 | 5 | 5 | 5 | 4 | 3 | 2 | 3 | 2 | 40 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 5 | 4 | 4 | 41 |
| 4 | 4 | 2 | 4 | 4 | 4 | 4 | 3 | 2 | 3 | 4 | 3 | 5 | 42 | 2 | 4 | 2 | 4 | 4 | 4 | 5 | 2 | 2 | 5 | 34 |
| 5 | 2 | 4 | 4 | 3 | 3 | 4 | 4 | 5 | 2 | 4 | 2 | 3 | 40 | 4 | 4 | 4 | 4 | 3 | 2 | 2 | 4 | 4 | 2 | 33 |
| 6 | 4 | 5 | 5 | 3 | 4 | 3 | 5 | 5 | 3 | 3 | 3 | 1 | 44 | 1 | 3 | 3 | 5 | 3 | 4 | 4 | 4 | 1 | 3 | 31 |
| 7 | 3 | 3 | 2 | 4 | 4 | 4 | 3 | 2 | 4 | 2 | 2 | 3 | 36 | 2 | 4 | 3 | 3 | 4 | 3 | 3 | 5 | 4 | 4 | 35 |
| 8 | 4 | 2 | 4 | 3 | 4 | 4 | 3 | 5 | 4 | 4 | 4 | 4 | 45 | 4 | 3 | 2 | 3 | 4 | 2 | 4 | 4 | 4 | 3 | 33 |
| 9 | 2 | 3 | 3 | 4 | 4 | 3 | 2 | 4 | 4 | 4 | 5 | 4 | 42 | 1 | 4 | 3 | 3 | 2 | 2 | 2 | 4 | 1 | 2 | 24 |
| 10 | 4 | 4 | 5 | 4 | 2 | 5 | 4 | 4 | 4 | 4 | 1 | 2 | 43 | 2 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 34 |
| 11 | 5 | 2 | 2 | 3 | 2 | 4 | 4 | 4 | 5 | 4 | 2 | 5 | 42 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 23 |
| 12 | 4 | 5 | 5 | 2 | 4 | 4 | 3 | 4 | 3 | 2 | 4 | 4 | 44 | 3 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 3 | 5 | 37 |
| 13 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 45 | 4 | 2 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 2 | 35 |
| 14 | 3 | 3 | 4 | 4 | 5 | 3 | 4 | 4 | 2 | 3 | 2 | 4 | 41 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 2 | 36 |
| 15 | 4 | 3 | 5 | 4 | 4 | 3 | 4 | 2 | 4 | 3 | 4 | 2 | 42 | 4 | 4 | 3 | 4 | 2 | 4 | 4 | 4 | 3 | 2 | 34 |
| 16 | 5 | 5 | 1 | 3 | 2 | 2 | 5 | 5 | 1 | 4 | 5 | 3 | 41 | 4 | 3 | 2 | 4 | 4 | 3 | 2 | 4 | 4 | 4 | 34 |
| 17 | 3 | 3 | 4 | 5 | 5 | 2 | 1 | 5 | 2 | 2 | 3 | 3 | 38 | 1 | 4 | 4 | 3 | 3 | 3 | 3 | 1 | 1 | 5 | 28 |
| 18 | 2 | 4 | 2 | 4 | 2 | 2 | 4 | 3 | 4 | 2 | 4 | 2 | 35 | 3 | 4 | 3 | 5 | 2 | 2 | 2 | 3 | 3 | 4 | 31 |
| 19 | 5 | 2 | 4 | 2 | 5 | 2 | 2 | 5 | 5 | 2 | 4 | 3 | 41 | 4 | 2 | 2 | 5 | 5 | 5 | 5 | 4 | 4 | 2 | 38 |
| 20 | 3 | 2 | 5 | 4 | 5 | 3 | 3 | 3 | 4 | 3 | 2 | 4 | 41 | 3 | 2 | 4 | 4 | 2 | 3 | 3 | 3 | 3 | 4 | 31 |
| 21 | 2 | 2 | 4 | 3 | 5 | 5 | 2 | 2 | 4 | 5 | 4 | 4 | 42 | 4 | 3 | 2 | 2 | 5 | 2 | 2 | 2 | 2 | 2 | 26 |
| 22 | 4 | 5 | 2 | 2 | 2 | 4 | 3 | 5 | 3 | 4 | 2 | 2 | 38 | 3 | 2 | 5 | 5 | 4 | 4 | 4 | 3 | 3 | 5 | 38 |
| 23 | 5 | 5 | 3 | 2 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 4 | 52 | 5 | 2 | 5 | 5 | 3 | 5 | 5 | 5 | 5 | 4 | 44 |
| 24 | 3 | 3 | 5 | 5 | 2 | 3 | 5 | 5 | 4 | 3 | 4 | 3 | 45 | 2 | 5 | 3 | 5 | 2 | 3 | 3 | 2 | 4 | 5 | 34 |
| 25 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 3 | 4 | 4 | 4 | 50 | 4 | 5 | 4 | 4 | 2 | 4 | 4 | 3 | 3 | 5 | 38 |
| 26 | 3 | 2 | 3 | 3 | 3 | 4 | 2 | 2 | 1 | 4 | 3 | 4 | 34 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 5 | 37 |
| 27 | 4 | 4 | 4 | 4 | 5 | 3 | 4 | 4 | 2 | 3 | 4 | 4 | 45 | 1 | 2 | 4 | 3 | 2 | 4 | 4 | 1 | 1 | 4 | 26 |
| 28 | 4 | 5 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 5 | 48 | 3 | 4 | 3 | 5 | 3 | 2 | 2 | 3 | 4 | 4 | 33 |
| 29 | 2 | 2 | 5 | 4 | 2 | 3 | 3 | 3 | 3 | 3 | 4 | 5 | 39 | 2 | 3 | 2 | 4 | 4 | 2 | 2 | 2 | 2 | 5 | 28 |
| 30 | 4 | 4 | 3 | 4 | 3 | 2 | 4 | 4 | 4 | 2 | 3 | 2 | 39 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 36 |
| 31 | 3 | 4 | 5 | 3 | 5 | 5 | 3 | 3 | 3 | 5 | 3 | 3 | 45 | 2 | 3 | 3 | 3 | 4 | 3 | 3 | 2 | 4 | 3 | 30 |
| 32 | 5 | 4 | 3 | 4 | 4 | 2 | 4 | 2 | 3 | 5 | 5 | 4 | 45 | 3 | 2 | 2 | 4 | 3 | 2 | 2 | 3 | 4 | 4 | 29 |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No | PENGENDALIAN INTERNAL | | | | | | | | | Jlh |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1 | 4 | 4 | 4 | 3 | 2 | 4 | 4 | 3 | 3 | 31 |
| 2 | 5 | 4 | 2 | 4 | 5 | 4 | 2 | 4 | 4 | 34 |
| 3 | 3 | 3 | 2 | 3 | 5 | 3 | 5 | 3 | 3 | 30 |
| 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 2 | 32 |
| 5 | 4 | 3 | 3 | 2 | 4 | 4 | 3 | 2 | 4 | 29 |
| 6 | 5 | 5 | 5 | 4 | 4 | 3 | 4 | 4 | 4 | 38 |
| 7 | 4 | 4 | 2 | 3 | 5 | 4 | 5 | 3 | 3 | 33 |
| 8 | 3 | 2 | 4 | 4 | 4 | 3 | 4 | 4 | 2 | 30 |
| 9 | 4 | 3 | 4 | 2 | 1 | 4 | 4 | 2 | 3 | 27 |
| 10 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 37 |
| 11 | 4 | 2 | 5 | 2 | 2 | 3 | 2 | 2 | 2 | 24 |
| 12 | 2 | 3 | 4 | 4 | 4 | 2 | 4 | 4 | 5 | 32 |
| 13 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 33 |
| 14 | 4 | 5 | 5 | 3 | 4 | 4 | 5 | 3 | 3 | 36 |
| 15 | 3 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 32 |
| 16 | 4 | 4 | 3 | 4 | 4 | 3 | 5 | 4 | 4 | 35 |
| 17 | 4 | 3 | 4 | 3 | 1 | 5 | 5 | 3 | 3 | 31 |
| 18 | 2 | 4 | 2 | 2 | 3 | 4 | 2 | 2 | 4 | 25 |
| 19 | 3 | 3 | 5 | 5 | 4 | 2 | 5 | 5 | 2 | 34 |
| 20 | 2 | 5 | 2 | 3 | 3 | 4 | 5 | 3 | 2 | 29 |
| 21 | 2 | 4 | 5 | 2 | 2 | 3 | 5 | 2 | 2 | 27 |
| 22 | 2 | 3 | 5 | 4 | 3 | 2 | 2 | 4 | 5 | 30 |
| 23 | 5 | 4 | 3 | 5 | 5 | 2 | 5 | 5 | 5 | 39 |
| 24 | 5 | 5 | 4 | 3 | 2 | 5 | 2 | 3 | 3 | 32 |
| 25 | 3 | 2 | 5 | 4 | 3 | 5 | 4 | 4 | 4 | 34 |
| 26 | 4 | 2 | 3 | 3 | 4 | 3 | 3 | 3 | 2 | 27 |
| 27 | 4 | 2 | 2 | 4 | 1 | 4 | 5 | 4 | 4 | 30 |
| 28 | 5 | 3 | 3 | 2 | 3 | 3 | 4 | 2 | 5 | 30 |
| 29 | 4 | 2 | 2 | 2 | 2 | 4 | 2 | 2 | 2 | 22 |
| 30 | 4 | 2 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 31 |
| 31 | 2 | 4 | 2 | 3 | 2 | 3 | 5 | 3 | 4 | 28 |
| 32 | 2 | 4 | 3 | 2 | 3 | 4 | 4 | 2 | 5 | 29 |

**Lampiran 4**

**Hasil uji validitas dan reliabilitas**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | | | | | |
|  | | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | X1.8 | X1.9 | X1.10 | X1.11 | X1.12 | sia.penjualan |
| X1.1 | Pearson Correlation | 1 | ,900\*\* | ,701\*\* | ,438\* | ,783\*\* | ,770\*\* | ,857\*\* | ,822\*\* | ,894\*\* | ,532\*\* | ,400\* | ,720\*\* | ,918\*\* |
| Sig. (2-tailed) |  | ,000 | ,000 | ,012 | ,000 | ,000 | ,000 | ,000 | ,000 | ,002 | ,023 | ,000 | ,000 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| X1.2 | Pearson Correlation | ,900\*\* | 1 | ,771\*\* | ,429\* | ,891\*\* | ,854\*\* | ,852\*\* | ,861\*\* | ,899\*\* | ,548\*\* | ,192 | ,663\*\* | ,922\*\* |
| Sig. (2-tailed) | ,000 |  | ,000 | ,014 | ,000 | ,000 | ,000 | ,000 | ,000 | ,001 | ,292 | ,000 | ,000 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| X1.3 | Pearson Correlation | ,701\*\* | ,771\*\* | 1 | ,325 | ,847\*\* | ,839\*\* | ,735\*\* | ,807\*\* | ,814\*\* | ,648\*\* | ,194 | ,605\*\* | ,864\*\* |
| Sig. (2-tailed) | ,000 | ,000 |  | ,070 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,288 | ,000 | ,000 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| X1.4 | Pearson Correlation | ,438\* | ,429\* | ,325 | 1 | ,510\*\* | ,300 | ,433\* | ,358\* | ,386\* | ,224 | ,156 | ,249 | ,506\*\* |
| Sig. (2-tailed) | ,012 | ,014 | ,070 |  | ,003 | ,096 | ,013 | ,044 | ,029 | ,217 | ,394 | ,170 | ,003 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| X1.5 | Pearson Correlation | ,783\*\* | ,891\*\* | ,847\*\* | ,510\*\* | 1 | ,821\*\* | ,775\*\* | ,786\*\* | ,817\*\* | ,533\*\* | ,146 | ,653\*\* | ,893\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,003 |  | ,000 | ,000 | ,000 | ,000 | ,002 | ,424 | ,000 | ,000 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| X1.6 | Pearson Correlation | ,770\*\* | ,854\*\* | ,839\*\* | ,300 | ,821\*\* | 1 | ,799\*\* | ,884\*\* | ,868\*\* | ,484\*\* | ,162 | ,593\*\* | ,872\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,096 | ,000 |  | ,000 | ,000 | ,000 | ,005 | ,376 | ,000 | ,000 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| X1.7 | Pearson Correlation | ,857\*\* | ,852\*\* | ,735\*\* | ,433\* | ,775\*\* | ,799\*\* | 1 | ,843\*\* | ,887\*\* | ,548\*\* | ,359\* | ,711\*\* | ,918\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,013 | ,000 | ,000 |  | ,000 | ,000 | ,001 | ,044 | ,000 | ,000 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| X1.8 | Pearson Correlation | ,822\*\* | ,861\*\* | ,807\*\* | ,358\* | ,786\*\* | ,884\*\* | ,843\*\* | 1 | ,985\*\* | ,501\*\* | ,210 | ,731\*\* | ,913\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,044 | ,000 | ,000 | ,000 |  | ,000 | ,003 | ,248 | ,000 | ,000 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| X1.9 | Pearson Correlation | ,894\*\* | ,899\*\* | ,814\*\* | ,386\* | ,817\*\* | ,868\*\* | ,887\*\* | ,985\*\* | 1 | ,561\*\* | ,264 | ,778\*\* | ,952\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,029 | ,000 | ,000 | ,000 | ,000 |  | ,001 | ,145 | ,000 | ,000 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| X1.10 | Pearson Correlation | ,532\*\* | ,548\*\* | ,648\*\* | ,224 | ,533\*\* | ,484\*\* | ,548\*\* | ,501\*\* | ,561\*\* | 1 | ,096 | ,563\*\* | ,657\*\* |
| Sig. (2-tailed) | ,002 | ,001 | ,000 | ,217 | ,002 | ,005 | ,001 | ,003 | ,001 |  | ,600 | ,001 | ,000 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| X1.11 | Pearson Correlation | ,400\* | ,192 | ,194 | ,156 | ,146 | ,162 | ,359\* | ,210 | ,264 | ,096 | 1 | ,399\* | ,375\* |
| Sig. (2-tailed) | ,023 | ,292 | ,288 | ,394 | ,424 | ,376 | ,044 | ,248 | ,145 | ,600 |  | ,024 | ,035 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| X1.12 | Pearson Correlation | ,720\*\* | ,663\*\* | ,605\*\* | ,249 | ,653\*\* | ,593\*\* | ,711\*\* | ,731\*\* | ,778\*\* | ,563\*\* | ,399\* | 1 | ,797\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,170 | ,000 | ,000 | ,000 | ,000 | ,000 | ,001 | ,024 |  | ,000 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| sia.pen  jualan | Pearson Correlation | ,918\*\* | ,922\*\* | ,864\*\* | ,506\*\* | ,893\*\* | ,872\*\* | ,918\*\* | ,913\*\* | ,952\*\* | ,657\*\* | ,375\* | ,797\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,003 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,035 | ,000 |  |
| N | 32 | 32 | 32 | 32 | 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). | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | |

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| ,946 | 12 |

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | | | |
|  | | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | X2.8 | X2.9 | X2.10 | siap.kas |
| X2.1 | Pearson Correlation | 1 | ,630\*\* | ,859\*\* | ,659\*\* | ,810\*\* | ,623\*\* | ,870\*\* | ,852\*\* | ,668\*\* | ,642\*\* | ,901\*\* |
| Sig. (2-tailed) |  | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| X2.2 | Pearson Correlation | ,630\*\* | 1 | ,568\*\* | ,629\*\* | ,629\*\* | ,761\*\* | ,570\*\* | ,549\*\* | ,407\* | ,540\*\* | ,736\*\* |
| Sig. (2-tailed) | ,000 |  | ,001 | ,000 | ,000 | ,000 | ,001 | ,001 | ,021 | ,001 | ,000 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| X2.3 | Pearson Correlation | ,859\*\* | ,568\*\* | 1 | ,636\*\* | ,857\*\* | ,720\*\* | ,954\*\* | ,822\*\* | ,792\*\* | ,697\*\* | ,937\*\* |
| Sig. (2-tailed) | ,000 | ,001 |  | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| X2.4 | Pearson Correlation | ,659\*\* | ,629\*\* | ,636\*\* | 1 | ,619\*\* | ,712\*\* | ,630\*\* | ,553\*\* | ,670\*\* | ,842\*\* | ,815\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 |  | ,000 | ,000 | ,000 | ,001 | ,000 | ,000 | ,000 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| X2.5 | Pearson Correlation | ,810\*\* | ,629\*\* | ,857\*\* | ,619\*\* | 1 | ,593\*\* | ,830\*\* | ,753\*\* | ,842\*\* | ,558\*\* | ,888\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 |  | ,000 | ,000 | ,000 | ,000 | ,001 | ,000 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| X2.6 | Pearson Correlation | ,623\*\* | ,761\*\* | ,720\*\* | ,712\*\* | ,593\*\* | 1 | ,676\*\* | ,516\*\* | ,518\*\* | ,682\*\* | ,799\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 |  | ,000 | ,003 | ,002 | ,000 | ,000 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| X2.7 | Pearson Correlation | ,870\*\* | ,570\*\* | ,954\*\* | ,630\*\* | ,830\*\* | ,676\*\* | 1 | ,794\*\* | ,727\*\* | ,717\*\* | ,921\*\* |
| Sig. (2-tailed) | ,000 | ,001 | ,000 | ,000 | ,000 | ,000 |  | ,000 | ,000 | ,000 | ,000 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| X2.8 | Pearson Correlation | ,852\*\* | ,549\*\* | ,822\*\* | ,553\*\* | ,753\*\* | ,516\*\* | ,794\*\* | 1 | ,688\*\* | ,574\*\* | ,838\*\* |
| Sig. (2-tailed) | ,000 | ,001 | ,000 | ,001 | ,000 | ,003 | ,000 |  | ,000 | ,001 | ,000 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| X2.9 | Pearson Correlation | ,668\*\* | ,407\* | ,792\*\* | ,670\*\* | ,842\*\* | ,518\*\* | ,727\*\* | ,688\*\* | 1 | ,638\*\* | ,824\*\* |
| Sig. (2-tailed) | ,000 | ,021 | ,000 | ,000 | ,000 | ,002 | ,000 | ,000 |  | ,000 | ,000 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| X2.10 | Pearson Correlation | ,642\*\* | ,540\*\* | ,697\*\* | ,842\*\* | ,558\*\* | ,682\*\* | ,717\*\* | ,574\*\* | ,638\*\* | 1 | ,810\*\* |
| Sig. (2-tailed) | ,000 | ,001 | ,000 | ,000 | ,001 | ,000 | ,000 | ,001 | ,000 |  | ,000 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| siap.kas | Pearson Correlation | ,901\*\* | ,736\*\* | ,937\*\* | ,815\*\* | ,888\*\* | ,799\*\* | ,921\*\* | ,838\*\* | ,824\*\* | ,810\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  |
| N | 32 | 32 | 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). | | | | | | | | | | | | |

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| ,956 | 10 |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | | |
|  | | Y1 | Y2 | Y3 | Y4 | Y5 | Y6 | Y7 | Y8 | Y9 | Peng. internal |
| Y1 | Pearson Correlation | 1 | -,010 | ,096 | ,534\*\* | ,264 | ,823\*\* | ,046 | ,115 | ,046 | ,623\*\* |
| Sig. (2-tailed) |  | ,956 | ,601 | ,002 | ,144 | ,000 | ,801 | ,531 | ,801 | ,000 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| Y2 | Pearson Correlation | -,010 | 1 | ,075 | ,189 | ,482\*\* | ,209 | ,555\*\* | ,155 | ,555\*\* | ,567\*\* |
| Sig. (2-tailed) | ,956 |  | ,683 | ,300 | ,005 | ,250 | ,001 | ,398 | ,001 | ,001 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| Y3 | Pearson Correlation | ,096 | ,075 | 1 | ,133 | ,215 | -,168 | ,252 | ,544\*\* | ,331 | ,379\* |
| Sig. (2-tailed) | ,601 | ,683 |  | ,469 | ,238 | ,359 | ,165 | ,001 | ,064 | ,032 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| Y4 | Pearson Correlation | ,534\*\* | ,189 | ,133 | 1 | ,334 | ,353\* | ,259 | ,430\* | ,200 | ,653\*\* |
| Sig. (2-tailed) | ,002 | ,300 | ,469 |  | ,062 | ,047 | ,152 | ,014 | ,274 | ,000 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| Y5 | Pearson Correlation | ,264 | ,482\*\* | ,215 | ,334 | 1 | ,304 | ,347 | ,387\* | ,408\* | ,684\*\* |
| Sig. (2-tailed) | ,144 | ,005 | ,238 | ,062 |  | ,091 | ,052 | ,029 | ,021 | ,000 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| Y6 | Pearson Correlation | ,823\*\* | ,209 | -,168 | ,353\* | ,304 | 1 | ,185 | -,056 | ,236 | ,626\*\* |
| Sig. (2-tailed) | ,000 | ,250 | ,359 | ,047 | ,091 |  | ,311 | ,761 | ,194 | ,000 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| Y7 | Pearson Correlation | ,046 | ,555\*\* | ,252 | ,259 | ,347 | ,185 | 1 | ,403\* | ,927\*\* | ,674\*\* |
| Sig. (2-tailed) | ,801 | ,001 | ,165 | ,152 | ,052 | ,311 |  | ,022 | ,000 | ,000 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| Y8 | Pearson Correlation | ,115 | ,155 | ,544\*\* | ,430\* | ,387\* | -,056 | ,403\* | 1 | ,314 | ,531\*\* |
| Sig. (2-tailed) | ,531 | ,398 | ,001 | ,014 | ,029 | ,761 | ,022 |  | ,080 | ,002 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| Y9 | Pearson Correlation | ,046 | ,555\*\* | ,331 | ,200 | ,408\* | ,236 | ,927\*\* | ,314 | 1 | ,686\*\* |
| Sig. (2-tailed) | ,801 | ,001 | ,064 | ,274 | ,021 | ,194 | ,000 | ,080 |  | ,000 |
| N | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| Peng. internal | Pearson Correlation | ,623\*\* | ,567\*\* | ,379\* | ,653\*\* | ,684\*\* | ,626\*\* | ,674\*\* | ,531\*\* | ,686\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,001 | ,032 | ,000 | ,000 | ,000 | ,000 | ,002 | ,000 |  |
| N | 32 | 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). | | | | | | | | | | | |

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| ,778 | 9 |

**Lampiran 5**

**Frekuensi Jawaban Responden**

**Variabel Sistem Informasi Akuntansi Penjualan**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X1.1** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 2,00 | 5 | 15,6 | 15,6 | 15,6 |
| 3,00 | 9 | 28,1 | 28,1 | 43,8 |
| 4,00 | 13 | 40,6 | 40,6 | 84,4 |
| 5,00 | 5 | 15,6 | 15,6 | 100,0 |
| Total | 32 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X1.2** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 2,00 | 8 | 25,0 | 25,0 | 25,0 |
| 3,00 | 8 | 25,0 | 25,0 | 50,0 |
| 4,00 | 10 | 31,3 | 31,3 | 81,3 |
| 5,00 | 6 | 18,8 | 18,8 | 100,0 |
| Total | 32 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X1.3** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 1,00 | 1 | 3,1 | 3,1 | 3,1 |
| 2,00 | 6 | 18,8 | 18,8 | 21,9 |
| 3,00 | 6 | 18,8 | 18,8 | 40,6 |
| 4,00 | 10 | 31,3 | 31,3 | 71,9 |
| 5,00 | 9 | 28,1 | 28,1 | 100,0 |
| Total | 32 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X1.4** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 2,00 | 4 | 12,5 | 12,5 | 12,5 |
| 3,00 | 11 | 34,4 | 34,4 | 46,9 |
| 4,00 | 14 | 43,8 | 43,8 | 90,6 |
| 5,00 | 3 | 9,4 | 9,4 | 100,0 |
| Total | 32 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X1.5** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 2,00 | 8 | 25,0 | 25,0 | 25,0 |
| 3,00 | 4 | 12,5 | 12,5 | 37,5 |
| 4,00 | 11 | 34,4 | 34,4 | 71,9 |
| 5,00 | 9 | 28,1 | 28,1 | 100,0 |
| Total | 32 | 100,0 | 100,0 |  |
| **X1.6** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 2,00 | 6 | 18,8 | 18,8 | 18,8 |
| 3,00 | 9 | 28,1 | 28,1 | 46,9 |
| 4,00 | 11 | 34,4 | 34,4 | 81,3 |
| 5,00 | 6 | 18,8 | 18,8 | 100,0 |
| Total | 32 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X1.7** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 1,00 | 1 | 3,1 | 3,1 | 3,1 |
| 2,00 | 4 | 12,5 | 12,5 | 15,6 |
| 3,00 | 10 | 31,3 | 31,3 | 46,9 |
| 4,00 | 11 | 34,4 | 34,4 | 81,3 |
| 5,00 | 6 | 18,8 | 18,8 | 100,0 |
| Total | 32 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X1.8** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 2,00 | 6 | 18,8 | 18,8 | 18,8 |
| 3,00 | 5 | 15,6 | 15,6 | 34,4 |
| 4,00 | 12 | 37,5 | 37,5 | 71,9 |
| 5,00 | 9 | 28,1 | 28,1 | 100,0 |
| Total | 32 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X1.9** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 1,00 | 2 | 6,3 | 6,3 | 6,3 |
| 2,00 | 4 | 12,5 | 12,5 | 18,8 |
| 3,00 | 10 | 31,3 | 31,3 | 50,0 |
| 4,00 | 13 | 40,6 | 40,6 | 90,6 |
| 5,00 | 3 | 9,4 | 9,4 | 100,0 |
| Total | 32 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X1.10** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 2,00 | 8 | 25,0 | 25,0 | 25,0 |
| 3,00 | 8 | 25,0 | 25,0 | 50,0 |
| 4,00 | 12 | 37,5 | 37,5 | 87,5 |
| 5,00 | 4 | 12,5 | 12,5 | 100,0 |
| Total | 32 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X1.11** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 1,00 | 1 | 3,1 | 3,1 | 3,1 |
| 2,00 | 7 | 21,9 | 21,9 | 25,0 |
| 3,00 | 10 | 31,3 | 31,3 | 56,3 |
| 4,00 | 11 | 34,4 | 34,4 | 90,6 |
| 5,00 | 3 | 9,4 | 9,4 | 100,0 |
| Total | 32 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X1.12** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 1,00 | 1 | 3,1 | 3,1 | 3,1 |
| 2,00 | 7 | 21,9 | 21,9 | 25,0 |
| 3,00 | 8 | 25,0 | 25,0 | 50,0 |
| 4,00 | 12 | 37,5 | 37,5 | 87,5 |
| 5,00 | 4 | 12,5 | 12,5 | 100,0 |
| Total | 32 | 100,0 | 100,0 |  |

**Variabel Sistem Informasi Akuntansi Penerimaan Kas**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X2.1** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 1,00 | 4 | 12,5 | 12,5 | 12,5 |
| 2,00 | 8 | 25,0 | 25,0 | 37,5 |
| 3,00 | 8 | 25,0 | 25,0 | 62,5 |
| 4,00 | 10 | 31,3 | 31,3 | 93,8 |
| 5,00 | 2 | 6,3 | 6,3 | 100,0 |
| Total | 32 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X2.2** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 2,00 | 7 | 21,9 | 21,9 | 21,9 |
| 3,00 | 8 | 25,0 | 25,0 | 46,9 |
| 4,00 | 15 | 46,9 | 46,9 | 93,8 |
| 5,00 | 2 | 6,3 | 6,3 | 100,0 |
| Total | 32 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X2.3** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 2,00 | 8 | 25,0 | 25,0 | 25,0 |
| 3,00 | 9 | 28,1 | 28,1 | 53,1 |
| 4,00 | 13 | 40,6 | 40,6 | 93,8 |
| 5,00 | 2 | 6,3 | 6,3 | 100,0 |
| Total | 32 | 100,0 | 100,0 |  |
| **X2.4** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 2,00 | 1 | 3,1 | 3,1 | 3,1 |
| 3,00 | 9 | 28,1 | 28,1 | 31,3 |
| 4,00 | 14 | 43,8 | 43,8 | 75,0 |
| 5,00 | 8 | 25,0 | 25,0 | 100,0 |
| Total | 32 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X2.5** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 2,00 | 10 | 31,3 | 31,3 | 31,3 |
| 3,00 | 8 | 25,0 | 25,0 | 56,3 |
| 4,00 | 12 | 37,5 | 37,5 | 93,8 |
| 5,00 | 2 | 6,3 | 6,3 | 100,0 |
| Total | 32 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X2.6** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 2,00 | 11 | 34,4 | 34,4 | 34,4 |
| 3,00 | 8 | 25,0 | 25,0 | 59,4 |
| 4,00 | 11 | 34,4 | 34,4 | 93,8 |
| 5,00 | 2 | 6,3 | 6,3 | 100,0 |
| Total | 32 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X2.7** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 2,00 | 10 | 31,3 | 31,3 | 31,3 |
| 3,00 | 8 | 25,0 | 25,0 | 56,3 |
| 4,00 | 11 | 34,4 | 34,4 | 90,6 |
| 5,00 | 3 | 9,4 | 9,4 | 100,0 |
| Total | 32 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X2.8** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 1,00 | 2 | 6,3 | 6,3 | 6,3 |
| 2,00 | 7 | 21,9 | 21,9 | 28,1 |
| 3,00 | 7 | 21,9 | 21,9 | 50,0 |
| 4,00 | 12 | 37,5 | 37,5 | 87,5 |
| 5,00 | 4 | 12,5 | 12,5 | 100,0 |
| Total | 32 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | | | | |
|  | | Frequency  **X2.9** | Percent | Valid Percent | Cumulative Percent |
| Valid | 1,00 | 4 | 12,5 | 12,5 | 12,5 |
| 2,00 | 5 | 15,6 | 15,6 | 28,1 |
| 3,00 | 8 | 25,0 | 25,0 | 53,1 |
| 4,00 | 14 | 43,8 | 43,8 | 96,9 |
| 5,00 | 1 | 3,1 | 3,1 | 100,0 |
| Total | 32 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X2.10** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 2,00 | 7 | 21,9 | 21,9 | 21,9 |
| 3,00 | 4 | 12,5 | 12,5 | 34,4 |
| 4,00 | 13 | 40,6 | 40,6 | 75,0 |
| 5,00 | 8 | 25,0 | 25,0 | 100,0 |
| Total | 32 | 100,0 | 100,0 |  |

**Variabel Pengendalian Internal**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Y1** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 2,00 | 7 | 21,9 | 21,9 | 21,9 |
| 3,00 | 5 | 15,6 | 15,6 | 37,5 |
| 4,00 | 15 | 46,9 | 46,9 | 84,4 |
| 5,00 | 5 | 15,6 | 15,6 | 100,0 |
| Total | 32 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Y2** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 2,00 | 8 | 25,0 | 25,0 | 25,0 |
| 3,00 | 8 | 25,0 | 25,0 | 50,0 |
| 4,00 | 12 | 37,5 | 37,5 | 87,5 |
| 5,00 | 4 | 12,5 | 12,5 | 100,0 |
| Total | 32 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Y3** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 2,00 | 8 | 25,0 | 25,0 | 25,0 |
| 3,00 | 8 | 25,0 | 25,0 | 50,0 |
| 4,00 | 9 | 28,1 | 28,1 | 78,1 |
| 5,00 | 7 | 21,9 | 21,9 | 100,0 |
| Total | 32 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | | | | |
| **Y4** | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 2,00 | 8 | 25,0 | 25,0 | 25,0 |
| 3,00 | 9 | 28,1 | 28,1 | 53,1 |
| 4,00 | 13 | 40,6 | 40,6 | 93,8 |
| 5,00 | 2 | 6,3 | 6,3 | 100,0 |
| Total | 32 | 100,0 | 100,0 |  |
| **Y5** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 1,00 | 3 | 9,4 | 9,4 | 9,4 |
| 2,00 | 7 | 21,9 | 21,9 | 31,3 |
| 3,00 | 7 | 21,9 | 21,9 | 53,1 |
| 4,00 | 11 | 34,4 | 34,4 | 87,5 |
| 5,00 | 4 | 12,5 | 12,5 | 100,0 |
| Total | 32 | 100,0 | 100,0 |  |
| **Y6** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 2,00 | 4 | 12,5 | 12,5 | 12,5 |
| 3,00 | 10 | 31,3 | 31,3 | 43,8 |
| 4,00 | 15 | 46,9 | 46,9 | 90,6 |
| 5,00 | 3 | 9,4 | 9,4 | 100,0 |
| Total | 32 | 100,0 | 100,0 |  |
| **Y7** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 2,00 | 6 | 18,8 | 18,8 | 18,8 |
| 3,00 | 4 | 12,5 | 12,5 | 31,3 |
| 4,00 | 10 | 31,3 | 31,3 | 62,5 |
| 5,00 | 12 | 37,5 | 37,5 | 100,0 |
| Total | 32 | 100,0 | 100,0 |  |
| **Y8** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 2,00 | 8 | 25,0 | 25,0 | 25,0 |
| 3,00 | 9 | 28,1 | 28,1 | 53,1 |
| 4,00 | 13 | 40,6 | 40,6 | 93,8 |
| 5,00 | 2 | 6,3 | 6,3 | 100,0 |
| Total | 32 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Y9** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 2,00 | 8 | 25,0 | 25,0 | 25,0 |
| 3,00 | 8 | 25,0 | 25,0 | 50,0 |
| 4,00 | 11 | 34,4 | 34,4 | 84,4 |
| 5,00 | 5 | 15,6 | 15,6 | 100,0 |
| Total | 32 | 100,0 | 100,0 |  |

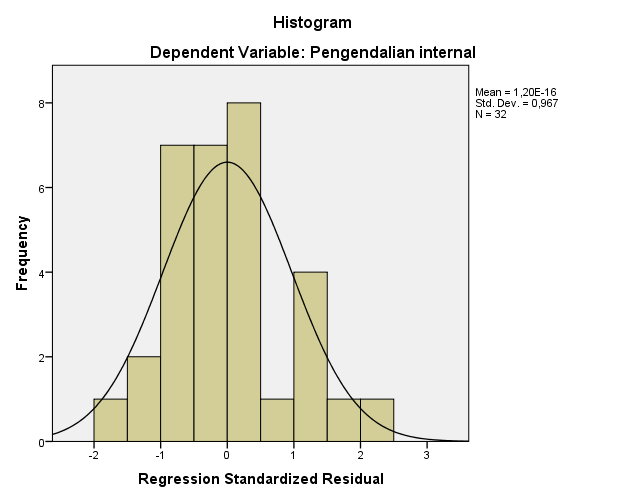
**Lampiran 6**

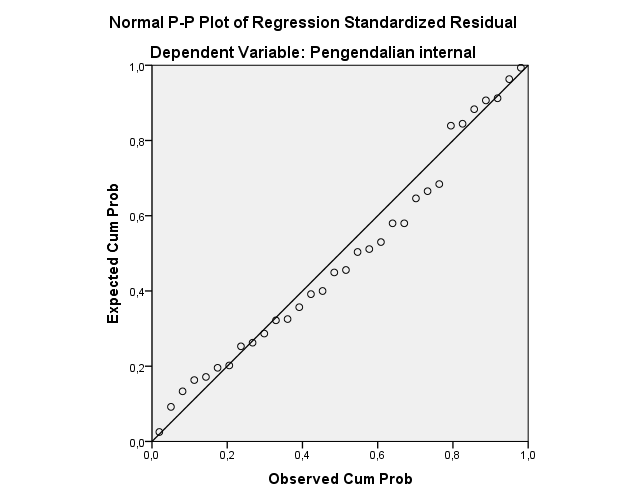
**Hasil Uji Asumsi Klasik**

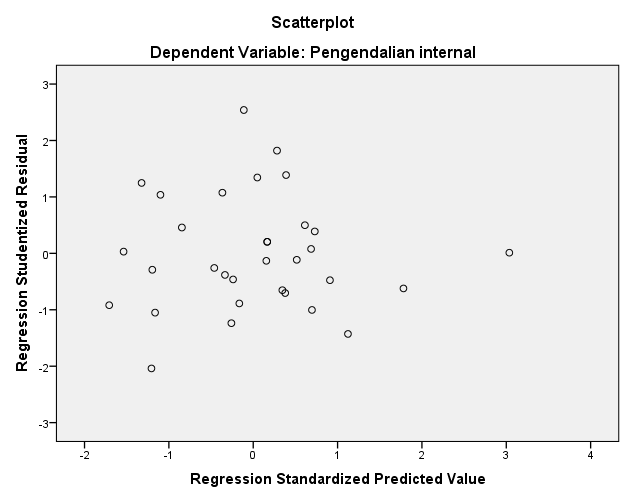
|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 32 |
| Normal Parametersa,b | Mean | ,0000000 |
| Std. Deviation | 2,85950328 |
| Most Extreme Differences | Absolute | ,105 |
| Positive | ,105 |
| Negative | -,066 |
| Test Statistic | | ,105 |
| Asymp. Sig. (2-tailed) | | ,200c,d |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |
| d. This is a lower bound of the true significance. | | |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | 3,206 | 6,276 |  | ,511 | ,613 |  |  |
| sia.penjualan | ,308 | ,133 | ,319 | 2,316 | ,028 | ,982 | 1,018 |
| siap.kas | ,449 | ,111 | ,557 | 4,045 | ,000 | ,982 | 1,018 |
| a. Dependent Variable: Pengendalian internal | | | | | | | | |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 7,849 | 3,742 |  | 2,097 | ,045 |
| sia.penjualan | -,118 | ,079 | -,268 | -1,493 | ,146 |
| siap.kas | -,021 | ,066 | -,056 | -,311 | ,758 |
| a. Dependent Variable: ABS\_RES | | | | | | |







**Lampiran 7**

**Hasil uji hipotesis**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | ,678a | ,459 | ,422 | 2,95646 |
| a. Predictors: (Constant), siap.kas, sia.penjualan | | | | |
| b. Dependent Variable: Pengendalian internal | | | | |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 215,489 | 2 | 107,745 | 12,327 | ,000b |
| Residual | 253,480 | 29 | 8,741 |  |  |
| Total | 468,969 | 31 |  |  |  |
| a. Dependent Variable: Pengendalian internal | | | | | | |
| b. Predictors: (Constant), siap.kas, sia.penjualan | | | | | | |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | 3,206 | 6,276 |  | ,511 | ,613 |  |  |
| sia.penjualan | ,308 | ,133 | ,319 | 2,316 | ,028 | ,982 | 1,018 |
| siap.kas | ,449 | ,111 | ,557 | 4,045 | ,000 | ,982 | 1,018 |
| a. Dependent Variable: Pengendalian internal | | | | | | | | |

Lampiran 8

Dokumentasi Penumpulan Data di PT. Traktor Nusantara



