

LAMPIRAN

| No | Kejelasan Sasaran Anggaran | | | | | Pengendalian Akuntansi | | | | | Penrapan Akuntansi Keuangan Daerah | | | | | | | |
|----|----------------------------|------|------|------|----|------------------------|------|------|------|----|------------------------------------|------|------|------|------|------|------|----|
| | x1,1 | x1,2 | x1,3 | x1,4 | x1 | x2,1 | x2,2 | x2,3 | x2,4 | x2 | x3,1 | x3,2 | x3,3 | x3,4 | x3,5 | x3,6 | x3,7 | x3 |
| 1 | 4 | 4 | 4 | 4 | 16 | 3 | 3 | 4 | 3 | 13 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 32 |
| 2 | 4 | 4 | 4 | 4 | 16 | 4 | 5 | 4 | 4 | 17 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 32 |
| 3 | 5 | 4 | 5 | 4 | 18 | 5 | 4 | 5 | 5 | 19 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 31 |
| 4 | 5 | 5 | 4 | 5 | 19 | 3 | 2 | 3 | 3 | 11 | 2 | 1 | 2 | 2 | 1 | 2 | 2 | 12 |
| 5 | 5 | 5 | 5 | 4 | 19 | 2 | 2 | 2 | 2 | 8 | 3 | 4 | 4 | 3 | 4 | 4 | 2 | 24 |
| 6 | 5 | 5 | 4 | 4 | 18 | 4 | 5 | 4 | 4 | 17 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 31 |
| 7 | 3 | 2 | 3 | 2 | 10 | 2 | 3 | 2 | 2 | 9 | 3 | 2 | 3 | 3 | 2 | 3 | 2 | 18 |
| 8 | 3 | 4 | 3 | 4 | 14 | 3 | 4 | 3 | 3 | 13 | 4 | 5 | 4 | 4 | 5 | 4 | 3 | 29 |
| 9 | 3 | 4 | 3 | 4 | 14 | 4 | 4 | 4 | 4 | 16 | 4 | 3 | 5 | 4 | 3 | 4 | 4 | 27 |
| 10 | 4 | 4 | 4 | 4 | 16 | 4 | 4 | 4 | 4 | 16 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 31 |
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| 18 | 4 | 4 | 4 | 4 | 16 | 4 | 4 | 4 | 4 | 16 | 2 | 2 | 2 | 1 | 2 | 1 | 4 | 14 |
| 19 | 4 | 4 | 4 | 4 | 16 | 4 | 4 | 4 | 4 | 16 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
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| 24 | 5 | 4 | 5 | 4 | 18 | 5 | 4 | 5 | 5 | 19 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 32 |

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| 25 | 5 | 4 | 5 | 4 | 18 | 5 | 4 | 5 | 5 | 19 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 33 |
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| 50 | 3 | 2 | 3 | 2 | 10 | 2 | 3 | 2 | 2 | 9 | 3 | 2 | 3 | 3 | 2 | 3 | 2 | 18 |

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| 51 | 3 | 4 | 3 | 4 | 14 | 3 | 4 | 3 | 3 | 13 | 4 | 5 | 4 | 4 | 5 | 4 | 3 | 29 |
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| 68 | 4 | 4 | 4 | 4 | 16 | 4 | 5 | 4 | 4 | 17 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 32 |
| 69 | 5 | 4 | 5 | 4 | 18 | 5 | 4 | 5 | 5 | 19 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 31 |
| 70 | 4 | 4 | 4 | 4 | 16 | 4 | 4 | 5 | 4 | 17 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 30 |
| 71 | 4 | 4 | 4 | 4 | 16 | 3 | 3 | 4 | 3 | 13 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 32 |
| 72 | 4 | 4 | 4 | 4 | 16 | 4 | 5 | 4 | 4 | 17 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 32 |
| 73 | 5 | 4 | 5 | 4 | 18 | 5 | 4 | 5 | 5 | 19 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 31 |
| 74 | 5 | 5 | 4 | 5 | 19 | 3 | 2 | 3 | 3 | 11 | 2 | 1 | 2 | 2 | 1 | 2 | 2 | 12 |
| 75 | 5 | 5 | 5 | 4 | 19 | 2 | 2 | 2 | 2 | 8 | 3 | 4 | 4 | 3 | 4 | 4 | 2 | 24 |
| 76 | 5 | 5 | 4 | 4 | 18 | 4 | 5 | 4 | 4 | 17 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 31 |

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| 86 | 3 | 2 | 3 | 2 | 10 | 2 | 2 | 2 | 2 | 8 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 16 |
| 87 | 4 | 4 | 3 | 4 | 15 | 2 | 3 | 2 | 2 | 9 | 4 | 4 | 5 | 4 | 4 | 3 | 2 | 26 |
| 89 | 4 | 4 | 4 | 4 | 16 | 4 | 4 | 4 | 4 | 16 | 2 | 2 | 2 | 1 | 2 | 1 | 4 | 14 |
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| 96 | 5 | 4 | 5 | 4 | 18 | 5 | 4 | 5 | 5 | 19 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 33 |
| 97 | 2 | 3 | 2 | 2 | 9 | 5 | 5 | 5 | 5 | 20 | 1 | 2 | 2 | 1 | 2 | 2 | 5 | 15 |
| 98 | 5 | 5 | 4 | 4 | 18 | 4 | 4 | 5 | 4 | 17 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 31 |
| 99 | 2 | 2 | 3 | 2 | 9 | 4 | 4 | 4 | 4 | 16 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 30 |
| 100 | 4 | 4 | 4 | 4 | 16 | 3 | 3 | 4 | 3 | 13 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 32 |
| 101 | 4 | 4 | 4 | 4 | 16 | 4 | 5 | 4 | 4 | 17 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 32 |
| 102 | 5 | 4 | 5 | 4 | 18 | 5 | 4 | 5 | 5 | 19 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 31 |
| 103 | 5 | 5 | 4 | 5 | 19 | 3 | 2 | 3 | 3 | 11 | 2 | 1 | 2 | 2 | 1 | 2 | 2 | 12 |

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| 104 | 5 | 5 | 5 | 4 | 19 | 2 | 2 | 2 | 2 | 8 | 3 | 4 | 4 | 3 | 4 | 4 | 2 | 24 |
| 105 | 5 | 5 | 4 | 4 | 18 | 4 | 5 | 4 | 4 | 17 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 31 |
| 106 | 4 | 5 | 4 | 5 | 18 | 4 | 4 | 4 | 4 | 16 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 30 |
| 107 | 4 | 4 | 4 | 4 | 16 | 3 | 5 | 4 | 3 | 15 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 29 |
| 108 | 3 | 2 | 3 | 2 | 10 | 2 | 2 | 2 | 3 | 9 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 16 |
| 109 | 4 | 5 | 4 | 5 | 18 | 4 | 5 | 4 | 4 | 17 | 4 | 4 | 5 | 4 | 4 | 3 | 4 | 28 |
| 110 | 5 | 5 | 4 | 4 | 18 | 4 | 5 | 4 | 4 | 17 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 31 |
| 111 | 4 | 4 | 4 | 4 | 16 | 4 | 4 | 5 | 4 | 17 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 30 |
| 112 | 4 | 4 | 4 | 4 | 16 | 4 | 4 | 4 | 4 | 16 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 113 | 5 | 5 | 5 | 5 | 20 | 5 | 4 | 5 | 5 | 19 | 3 | 3 | 3 | 3 | 4 | 3 | 5 | 24 |
| 114 | 5 | 5 | 5 | 4 | 19 | 4 | 5 | 4 | 4 | 17 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 31 |
| 115 | 4 | 5 | 4 | 5 | 18 | 5 | 4 | 5 | 4 | 18 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 30 |
| 116 | 3 | 3 | 2 | 3 | 11 | 2 | 3 | 3 | 2 | 10 | 4 | 4 | 5 | 4 | 4 | 5 | 3 | 29 |
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| 118 | 3 | 2 | 2 | 3 | 10 | 2 | 3 | 2 | 2 | 9 | 3 | 3 | 4 | 3 | 3 | 4 | 3 | 23 |
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| 120 | 5 | 5 | 5 | 5 | 20 | 5 | 4 | 4 | 5 | 18 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 29 |

| Sistem pelaporan | | | | | | Good Governance | | | | | | Akuntabilitas Kinerja Instansi Pemerintah | | | | | |
|------------------|------|------|------|------|----|-----------------|------|------|---|------|----|---|-----|-----|-----|-----|----|
| x4,1 | x4,2 | x4,3 | x4,4 | x4,5 | x4 | x5,1 | x5,2 | x5,3 | | x5,4 | X5 | y.1 | y.2 | y.3 | y.4 | y.5 | y |
| 4 | 4 | 4 | 4 | 5 | 21 | 5 | 4 | 4 | 4 | 5 | 22 | 4 | 4 | 4 | 5 | 4 | 21 |
| 5 | 4 | 4 | 5 | 4 | 22 | 4 | 4 | 4 | 5 | 4 | 21 | 5 | 5 | 4 | 5 | 5 | 24 |
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| 2 | 3 | 3 | 3 | 3 | 14 | 4 | 4 | 5 | 3 | 4 | 20 | 3 | 3 | 3 | 3 | 3 | 15 |
| 3 | 2 | 3 | 2 | 3 | 13 | 4 | 4 | 2 | 3 | 4 | 17 | 2 | 3 | 3 | 2 | 3 | 13 |
| 4 | 4 | 4 | 4 | 4 | 20 | 3 | 3 | 4 | 4 | 3 | 17 | 4 | 5 | 5 | 4 | 5 | 23 |
| 3 | 2 | 2 | 3 | 3 | 13 | 2 | 2 | 3 | 3 | 2 | 12 | 3 | 3 | 2 | 3 | 3 | 14 |
| 5 | 5 | 5 | 5 | 5 | 25 | 4 | 4 | 4 | 4 | 4 | 20 | 4 | 4 | 4 | 5 | 4 | 21 |
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| 5 | 4 | 4 | 4 | 4 | 21 | 5 | 5 | 4 | 4 | 5 | 23 | 4 | 4 | 5 | 4 | 4 | 21 |
| 2 | 3 | 3 | 3 | 3 | 14 | 3 | 2 | 3 | 3 | 2 | 13 | 3 | 3 | 3 | 3 | 3 | 15 |
| 2 | 2 | 2 | 3 | 3 | 12 | 3 | 2 | 2 | 3 | 3 | 13 | 2 | 3 | 3 | 2 | 3 | 13 |
| 5 | 4 | 5 | 4 | 5 | 23 | 4 | 4 | 4 | 5 | 4 | 21 | 4 | 5 | 5 | 4 | 5 | 23 |
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| 2 | 2 | 3 | 2 | 2 | 11 | 3 | 2 | 3 | 2 | 3 | 13 | 2 | 3 | 2 | 2 | 2 | 11 |
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| 4 | 5 | 4 | 4 | 4 | 21 | 5 | 5 | 4 | 4 | 5 | 23 | 5 | 4 | 5 | 5 | 4 | 23 |
| 5 | 4 | 4 | 5 | 4 | 22 | 4 | 4 | 5 | 4 | 4 | 21 | 4 | 5 | 5 | 4 | 5 | 23 |
| 2 | 3 | 3 | 3 | 3 | 14 | 3 | 4 | 2 | 2 | 3 | 14 | 3 | 2 | 3 | 3 | 2 | 13 |
| 3 | 3 | 3 | 2 | 3 | 14 | 3 | 3 | 3 | 3 | 3 | 15 | 4 | 3 | 2 | 4 | 3 | 16 |

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| 5 | 4 | 4 | 5 | 5 | 23 | 4 | 4 | 3 | 4 | 4 | 19 | 4 | 4 | 5 | 4 | 4 | 21 |
| 3 | 4 | 5 | 4 | 5 | 21 | 4 | 4 | 4 | 4 | 4 | 20 | 4 | 4 | 5 | 4 | 4 | 21 |
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| 4 | 4 | 4 | 4 | 5 | 21 | 5 | 4 | 4 | 4 | 5 | 22 | 4 | 4 | 4 | 5 | 4 | 21 |
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| 4 | 5 | 4 | 4 | 4 | 21 | 3 | 2 | 3 | 2 | 3 | 13 | 3 | 3 | 3 | 3 | 3 | 15 |
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| 5 | 5 | 4 | 5 | 5 | 24 | 4 | 4 | 4 | 5 | 4 | 21 | 5 | 4 | 4 | 5 | 5 | 23 |

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| 3 | 4 | 4 | 3 | 4 | 18 | 4 | 4 | 5 | 4 | 4 | 21 | 4 | 5 | 5 | 4 | 5 | 23 |
| 4 | 4 | 4 | 4 | 5 | 21 | 5 | 4 | 4 | 5 | 5 | 23 | 4 | 4 | 4 | 5 | 4 | 21 |
| 5 | 4 | 4 | 5 | 4 | 22 | 4 | 4 | 4 | 4 | 4 | 20 | 5 | 5 | 4 | 5 | 5 | 24 |
| 4 | 5 | 5 | 4 | 4 | 22 | 5 | 4 | 5 | 4 | 5 | 23 | 5 | 4 | 5 | 5 | 4 | 23 |
| 4 | 5 | 4 | 4 | 4 | 21 | 4 | 4 | 5 | 4 | 4 | 21 | 4 | 4 | 4 | 5 | 4 | 21 |
| 4 | 4 | 4 | 4 | 5 | 21 | 5 | 4 | 4 | 4 | 5 | 22 | 4 | 4 | 4 | 5 | 4 | 21 |
| 5 | 4 | 4 | 5 | 4 | 22 | 4 | 4 | 4 | 5 | 4 | 21 | 5 | 5 | 4 | 5 | 5 | 24 |
| 4 | 5 | 5 | 4 | 4 | 22 | 5 | 4 | 5 | 4 | 5 | 23 | 5 | 4 | 5 | 5 | 4 | 23 |
| 3 | 2 | 2 | 3 | 3 | 13 | 2 | 2 | 3 | 3 | 2 | 12 | 3 | 3 | 2 | 3 | 3 | 14 |
| 5 | 5 | 5 | 5 | 5 | 25 | 4 | 4 | 4 | 4 | 4 | 20 | 4 | 4 | 4 | 5 | 4 | 21 |

Lampiran 1

| | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|----|---|---|---|---|---|----|---|---|---|---|---|----|
| 5 | 4 | 4 | 4 | 4 | 21 | 4 | 4 | 5 | 4 | 4 | 21 | 4 | 4 | 4 | 4 | 4 | 20 |
| 5 | 4 | 4 | 4 | 4 | 21 | 5 | 5 | 4 | 4 | 5 | 23 | 4 | 4 | 5 | 4 | 4 | 21 |
| 2 | 3 | 3 | 3 | 3 | 14 | 3 | 2 | 3 | 3 | 2 | 13 | 3 | 3 | 3 | 3 | 3 | 15 |
| 2 | 2 | 2 | 3 | 3 | 12 | 3 | 2 | 2 | 3 | 3 | 13 | 2 | 3 | 3 | 2 | 3 | 13 |
| 5 | 5 | 5 | 5 | 5 | 25 | 4 | 4 | 4 | 4 | 4 | 20 | 5 | 4 | 4 | 5 | 4 | 22 |
| 4 | 5 | 4 | 4 | 5 | 22 | 2 | 3 | 2 | 3 | 3 | 13 | 2 | 3 | 2 | 2 | 2 | 11 |
| 4 | 3 | 4 | 3 | 4 | 18 | 3 | 3 | 3 | 4 | 3 | 16 | 4 | 4 | 3 | 4 | 4 | 19 |
| 5 | 4 | 5 | 5 | 5 | 24 | 3 | 3 | 4 | 4 | 3 | 17 | 4 | 5 | 5 | 4 | 5 | 23 |
| 5 | 4 | 4 | 4 | 5 | 22 | 4 | 4 | 5 | 4 | 4 | 21 | 4 | 4 | 4 | 5 | 4 | 21 |
| 3 | 3 | 4 | 3 | 4 | 17 | 4 | 4 | 5 | 4 | 4 | 21 | 4 | 4 | 4 | 4 | 4 | 20 |
| 2 | 3 | 2 | 2 | 2 | 11 | 5 | 5 | 5 | 5 | 5 | 25 | 2 | 3 | 2 | 2 | 2 | 11 |
| 4 | 4 | 4 | 4 | 3 | 19 | 5 | 5 | 5 | 4 | 5 | 24 | 2 | 3 | 2 | 2 | 3 | 12 |
| 5 | 5 | 4 | 4 | 4 | 22 | 4 | 4 | 3 | 4 | 4 | 19 | 4 | 4 | 4 | 4 | 5 | 21 |
| 4 | 4 | 4 | 4 | 4 | 20 | 4 | 4 | 4 | 5 | 4 | 21 | 5 | 4 | 4 | 5 | 4 | 22 |
| 4 | 4 | 4 | 4 | 5 | 21 | 5 | 4 | 4 | 5 | 5 | 23 | 4 | 4 | 4 | 5 | 4 | 21 |
| 4 | 4 | 5 | 4 | 4 | 21 | 4 | 5 | 4 | 5 | 4 | 22 | 5 | 5 | 4 | 5 | 5 | 24 |
| 4 | 4 | 4 | 4 | 4 | 20 | 4 | 4 | 5 | 4 | 4 | 21 | 4 | 4 | 4 | 4 | 4 | 20 |
| 4 | 5 | 4 | 4 | 4 | 21 | 5 | 5 | 4 | 5 | 5 | 24 | 5 | 4 | 5 | 5 | 4 | 23 |
| 4 | 4 | 5 | 4 | 4 | 21 | 4 | 5 | 4 | 4 | 4 | 21 | 5 | 5 | 4 | 5 | 5 | 24 |
| 4 | 4 | 4 | 4 | 5 | 21 | 4 | 4 | 5 | 4 | 4 | 21 | 4 | 4 | 4 | 4 | 4 | 20 |
| 4 | 5 | 4 | 4 | 4 | 21 | 5 | 5 | 4 | 4 | 5 | 23 | 5 | 4 | 5 | 5 | 4 | 23 |
| 5 | 4 | 4 | 5 | 4 | 22 | 4 | 4 | 5 | 4 | 4 | 21 | 4 | 5 | 5 | 4 | 5 | 23 |
| 2 | 3 | 3 | 3 | 3 | 14 | 3 | 4 | 2 | 2 | 3 | 14 | 3 | 2 | 3 | 3 | 2 | 13 |
| 3 | 3 | 3 | 2 | 3 | 14 | 3 | 3 | 3 | 3 | 3 | 15 | 4 | 3 | 2 | 4 | 3 | 16 |
| 5 | 4 | 4 | 5 | 5 | 23 | 4 | 4 | 3 | 4 | 4 | 19 | 4 | 4 | 5 | 4 | 4 | 21 |
| 3 | 4 | 5 | 4 | 5 | 21 | 4 | 4 | 4 | 4 | 4 | 20 | 4 | 4 | 5 | 4 | 4 | 21 |

Lampiran 1

| | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|----|---|---|---|---|---|----|---|---|---|---|---|----|
| 4 | 4 | 4 | 4 | 4 | 20 | 4 | 4 | 4 | 5 | 4 | 21 | 5 | 4 | 4 | 5 | 4 | 22 |
| 4 | 4 | 4 | 4 | 5 | 21 | 5 | 4 | 4 | 4 | 5 | 22 | 4 | 4 | 4 | 5 | 4 | 21 |
| 3 | 3 | 3 | 3 | 2 | 14 | 4 | 4 | 4 | 5 | 4 | 21 | 5 | 5 | 4 | 5 | 5 | 24 |
| 4 | 5 | 5 | 4 | 4 | 22 | 5 | 4 | 5 | 4 | 5 | 23 | 5 | 4 | 5 | 5 | 4 | 23 |
| 4 | 5 | 4 | 4 | 4 | 21 | 3 | 2 | 3 | 2 | 3 | 13 | 3 | 3 | 3 | 3 | 3 | 15 |
| 5 | 5 | 5 | 5 | 5 | 25 | 4 | 4 | 2 | 3 | 4 | 17 | 2 | 3 | 3 | 2 | 3 | 13 |
| 4 | 4 | 4 | 4 | 4 | 20 | 3 | 3 | 4 | 3 | 3 | 16 | 4 | 5 | 5 | 4 | 5 | 23 |
| 4 | 3 | 3 | 3 | 3 | 16 | 4 | 4 | 5 | 4 | 4 | 21 | 4 | 4 | 4 | 5 | 4 | 21 |
| 5 | 5 | 5 | 5 | 5 | 25 | 4 | 4 | 4 | 4 | 4 | 20 | 5 | 4 | 4 | 5 | 4 | 22 |
| 4 | 5 | 4 | 4 | 5 | 22 | 2 | 3 | 2 | 3 | 3 | 13 | 2 | 3 | 2 | 2 | 2 | 11 |
| 4 | 3 | 4 | 3 | 4 | 18 | 3 | 3 | 3 | 4 | 3 | 16 | 4 | 4 | 3 | 4 | 4 | 19 |
| 5 | 4 | 5 | 5 | 5 | 24 | 3 | 3 | 4 | 4 | 3 | 17 | 4 | 5 | 5 | 4 | 5 | 23 |
| 5 | 4 | 4 | 4 | 5 | 22 | 4 | 4 | 5 | 4 | 4 | 21 | 4 | 4 | 4 | 5 | 4 | 21 |
| 3 | 3 | 4 | 3 | 4 | 17 | 4 | 4 | 5 | 4 | 4 | 21 | 4 | 4 | 4 | 4 | 4 | 20 |
| 5 | 4 | 5 | 5 | 4 | 23 | 5 | 5 | 4 | 5 | 5 | 24 | 5 | 4 | 5 | 5 | 4 | 23 |
| 5 | 4 | 4 | 4 | 4 | 21 | 5 | 5 | 4 | 4 | 5 | 23 | 4 | 4 | 5 | 4 | 4 | 21 |
| 2 | 3 | 3 | 3 | 3 | 14 | 3 | 2 | 3 | 3 | 2 | 13 | 3 | 3 | 3 | 3 | 3 | 15 |
| 2 | 2 | 2 | 3 | 3 | 12 | 3 | 2 | 2 | 3 | 3 | 13 | 2 | 3 | 3 | 2 | 3 | 13 |
| 5 | 4 | 5 | 4 | 5 | 23 | 3 | 3 | 4 | 4 | 3 | 17 | 4 | 5 | 5 | 4 | 5 | 23 |

Frequencies Kejelasan Sasaran Anggaran

Statistics

| | | x1.1 | x1.2 | x1.3 | x1.4 |
|----------------|---------|------|-------|------|------|
| N | Valid | 120 | 120 | 120 | 120 |
| | Missing | 0 | 0 | 0 | 0 |
| Mean | | 3.92 | 3.88 | 3.73 | 3.67 |
| Median | | 4.00 | 4.00 | 4.00 | 4.00 |
| Mode | | 4 | 4 | 4 | 4 |
| Std. Deviation | | .975 | 1.025 | .950 | .973 |

x1.1

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | Tidak setuju | 13 | 10.8 | 10.8 | 10.8 |
| | Netral | 23 | 19.2 | 19.2 | 30.0 |
| | Setuju | 45 | 37.5 | 37.5 | 67.5 |
| | Sangat setuju | 39 | 32.5 | 32.5 | 100.0 |
| | Total | 120 | 100.0 | 100.0 | |

x1.2

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | Tidak setuju | 20 | 16.7 | 16.7 | 16.7 |
| | Netral | 11 | 9.2 | 9.2 | 25.8 |
| | Setuju | 53 | 44.2 | 44.2 | 70.0 |
| | Sangat setuju | 36 | 30.0 | 30.0 | 100.0 |
| | Total | 120 | 100.0 | 100.0 | |

x1.3

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | Tidak setuju | 18 | 15.0 | 15.0 | 15.0 |
| | Netral | 20 | 16.7 | 16.7 | 31.7 |
| | Setuju | 58 | 48.3 | 48.3 | 80.0 |
| | Sangat setuju | 24 | 20.0 | 20.0 | 100.0 |
| | Total | 120 | 100.0 | 100.0 | |

x1.4

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | Tidak setuju | 26 | 21.7 | 21.7 | 21.7 |
| | Netral | 5 | 4.2 | 4.2 | 25.8 |
| | Setuju | 72 | 60.0 | 60.0 | 85.8 |
| | Sangat setuju | 17 | 14.2 | 14.2 | 100.0 |
| | Total | 120 | 100.0 | 100.0 | |

Frequencies Pengendalian Akuntansi

Statistics

| | | x2.1 | x2.2 | x2.3 | x2.4 |
|----------------|---------|------|-------|-------|------|
| N | Valid | 120 | 120 | 120 | 120 |
| | Missing | 0 | 0 | 0 | 0 |
| Mean | | 3.68 | 3.78 | 3.83 | 3.68 |
| Median | | 4.00 | 4.00 | 4.00 | 4.00 |
| Mode | | 4 | 4 | 4 | 4 |
| Std. Deviation | | .935 | 1.039 | 1.001 | .879 |

x2.1

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | Tidak setuju | 17 | 14.2 | 14.2 | 14.2 |
| | Netral | 26 | 21.7 | 21.7 | 35.8 |
| | Setuju | 55 | 45.8 | 45.8 | 81.7 |
| | Sangat setuju | 22 | 18.3 | 18.3 | 100.0 |
| | Total | 120 | 100.0 | 100.0 | |

x2.2

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | Tidak setuju | 22 | 18.3 | 18.3 | 18.3 |
| | Netral | 14 | 11.7 | 11.7 | 30.0 |
| | Setuju | 52 | 43.3 | 43.3 | 73.3 |
| | Sangat setuju | 32 | 26.7 | 26.7 | 100.0 |
| | Total | 120 | 100.0 | 100.0 | |

x2.3

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | Tidak setuju | 20 | 16.7 | 16.7 | 16.7 |
| | Netral | 12 | 10.0 | 10.0 | 26.7 |
| | Setuju | 57 | 47.5 | 47.5 | 74.2 |
| | Sangat setuju | 31 | 25.8 | 25.8 | 100.0 |
| | Total | 120 | 100.0 | 100.0 | |

x2.4

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | Tidak setuju | 14 | 11.7 | 11.7 | 11.7 |
| | Netral | 29 | 24.2 | 24.2 | 35.8 |
| | Setuju | 58 | 48.3 | 48.3 | 84.2 |
| | Sangat setuju | 19 | 15.8 | 15.8 | 100.0 |
| | Total | 120 | 100.0 | 100.0 | |

Frequencies Penerapan Akuntansi Keuangan Daerah

Statistics

| | | x3.1 | x3.2 | x3.3 | x3.4 | x3.5 | x3.6 | x3.7 |
|----------------|---------|-------|-------|-------|-------|-------|-------|-------|
| N | Valid | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| | Missing | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mean | | 3.78 | 3.62 | 3.74 | 3.63 | 3.62 | 3.54 | 3.86 |
| Median | | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Mode | | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Std. Deviation | | 1.073 | 1.210 | 1.088 | 1.061 | 1.210 | 1.020 | 1.048 |

x3.1

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------------|-----------|---------|---------------|--------------------|
| Valid | Sangat tidak setuju | 3 | 2.5 | 2.5 | 2.5 |
| | Tidak setuju | 13 | 10.8 | 10.8 | 13.3 |
| | Netral | 28 | 23.3 | 23.3 | 36.7 |
| | Setuju | 40 | 33.3 | 33.3 | 70.0 |
| | Sangat setuju | 36 | 30.0 | 30.0 | 100.0 |
| | Total | 120 | 100.0 | 100.0 | |

x3.2

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------------|-----------|---------|---------------|--------------------|
| Valid | Sangat tidak setuju | 7 | 5.8 | 5.8 | 5.8 |
| | Tidak setuju | 22 | 18.3 | 18.3 | 24.2 |
| | Netral | 11 | 9.2 | 9.2 | 33.3 |
| | Setuju | 50 | 41.7 | 41.7 | 75.0 |
| | Sangat setuju | 30 | 25.0 | 25.0 | 100.0 |
| | Total | 120 | 100.0 | 100.0 | |

x3.3

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------------|-----------|---------|---------------|--------------------|
| Valid | Sangat tidak setuju | 2 | 1.7 | 1.7 | 1.7 |
| | Tidak setuju | 22 | 18.3 | 18.3 | 20.0 |
| | Netral | 12 | 10.0 | 10.0 | 30.0 |
| | Setuju | 53 | 44.2 | 44.2 | 74.2 |
| | Sangat setuju | 31 | 25.8 | 25.8 | 100.0 |
| | Total | 120 | 100.0 | 100.0 | |

x3.4

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------------|-----------|---------|---------------|--------------------|
| Valid | Sangat tidak setuju | 7 | 5.8 | 5.8 | 5.8 |
| | Tidak setuju | 9 | 7.5 | 7.5 | 13.3 |
| | Netral | 28 | 23.3 | 23.3 | 36.7 |
| | Setuju | 53 | 44.2 | 44.2 | 80.8 |
| | Sangat setuju | 23 | 19.2 | 19.2 | 100.0 |
| | Total | 120 | 100.0 | 100.0 | |

x3.5

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------------|-----------|---------|---------------|--------------------|
| Valid | Sangat tidak setuju | 9 | 7.5 | 7.5 | 7.5 |
| | Tidak setuju | 20 | 16.7 | 16.7 | 24.2 |
| | Netral | 5 | 4.2 | 4.2 | 28.3 |
| | Setuju | 60 | 50.0 | 50.0 | 78.3 |
| | Sangat setuju | 26 | 21.7 | 21.7 | 100.0 |
| | Total | 120 | 100.0 | 100.0 | |

x3.6

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------------|-----------|---------|---------------|--------------------|
| Valid | Sangat tidak setuju | 4 | 3.3 | 3.3 | 3.3 |
| | Tidak setuju | 21 | 17.5 | 17.5 | 20.8 |
| | Netral | 15 | 12.5 | 12.5 | 33.3 |
| | Setuju | 66 | 55.0 | 55.0 | 88.3 |
| | Sangat setuju | 14 | 11.7 | 11.7 | 100.0 |
| | Total | 120 | 100.0 | 100.0 | |

x3.7

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | Tidak setuju | 22 | 18.3 | 18.3 | 18.3 |
| | Netral | 9 | 7.5 | 7.5 | 25.8 |
| | Setuju | 53 | 44.2 | 44.2 | 70.0 |
| | Sangat setuju | 36 | 30.0 | 30.0 | 100.0 |
| | Total | 120 | 100.0 | 100.0 | |

Frequencies Sistem Pelaporan

Statistics

| | | x4.1 | x4.2 | x4.3 | x4.4 | x4.5 |
|----------------|---------|------|------|------|------|------|
| N | Valid | 120 | 120 | 120 | 120 | 120 |
| | Missing | 0 | 0 | 0 | 0 | 0 |
| Mean | | 3.93 | 3.93 | 3.94 | 3.84 | 4.02 |
| Median | | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Mode | | 4 | 4 | 4 | 4 | 4 |
| Std. Deviation | | .959 | .867 | .823 | .820 | .850 |

x4.1

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | Tidak setuju | 14 | 11.7 | 11.7 | 11.7 |
| | Netral | 17 | 14.2 | 14.2 | 25.8 |
| | Setuju | 52 | 43.3 | 43.3 | 69.2 |
| | Sangat setuju | 37 | 30.8 | 30.8 | 100.0 |
| | Total | 120 | 100.0 | 100.0 | |

x4.2

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | Tidak setuju | 9 | 7.5 | 7.5 | 7.5 |
| | Netral | 22 | 18.3 | 18.3 | 25.8 |
| | Setuju | 57 | 47.5 | 47.5 | 73.3 |
| | Sangat setuju | 32 | 26.7 | 26.7 | 100.0 |
| | Total | 120 | 100.0 | 100.0 | |

x4.3

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | Tidak setuju | 9 | 7.5 | 7.5 | 7.5 |
| | Netral | 17 | 14.2 | 14.2 | 21.7 |
| | Setuju | 66 | 55.0 | 55.0 | 76.7 |
| | Sangat setuju | 28 | 23.3 | 23.3 | 100.0 |
| | Total | 120 | 100.0 | 100.0 | |

x4.4

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | Tidak setuju | 9 | 7.5 | 7.5 | 7.5 |
| | Netral | 24 | 20.0 | 20.0 | 27.5 |
| | Setuju | 64 | 53.3 | 53.3 | 80.8 |
| | Sangat setuju | 23 | 19.2 | 19.2 | 100.0 |
| | Total | 120 | 100.0 | 100.0 | |

x4.5

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | Tidak setuju | 7 | 5.8 | 5.8 | 5.8 |
| | Netral | 21 | 17.5 | 17.5 | 23.3 |
| | Setuju | 55 | 45.8 | 45.8 | 69.2 |
| | Sangat setuju | 37 | 30.8 | 30.8 | 100.0 |
| | Total | 120 | 100.0 | 100.0 | |

Frequencies Good Governance

Statistics

| | | x5.1 | x5.2 | x5.3 | x5.4 | x5.5 |
|---|----------------|------|------|------|------|------|
| N | Valid | 120 | 120 | 120 | 120 | 120 |
| | Missing | 0 | 0 | 0 | 0 | 0 |
| | Mean | 3.89 | 3.77 | 3.88 | 3.88 | 3.89 |
| | Median | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| | Mode | 4 | 4 | 4 | 4 | 4 |
| | Std. Deviation | .807 | .837 | .936 | .762 | .807 |

Frequency Table

x5.1

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | Tidak setuju | 7 | 5.8 | 5.8 | 5.8 |
| | Netral | 25 | 20.8 | 20.8 | 26.7 |
| | Setuju | 62 | 51.7 | 51.7 | 78.3 |
| | Sangat setuju | 26 | 21.7 | 21.7 | 100.0 |
| | Total | 120 | 100.0 | 100.0 | |

x5.2

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | Tidak setuju | 14 | 11.7 | 11.7 | 11.7 |
| | Netral | 17 | 14.2 | 14.2 | 25.8 |
| | Setuju | 72 | 60.0 | 60.0 | 85.8 |
| | Sangat setuju | 17 | 14.2 | 14.2 | 100.0 |
| | Total | 120 | 100.0 | 100.0 | |

x5.3

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|--------------------|-----------|---------|---------------|--------------------|
| Valid Tidak setuju | 13 | 10.8 | 10.8 | 10.8 |
| Netral | 21 | 17.5 | 17.5 | 28.3 |
| Setuju | 53 | 44.2 | 44.2 | 72.5 |
| Sangat setuju | 33 | 27.5 | 27.5 | 100.0 |
| Total | 120 | 100.0 | 100.0 | |

x5.4

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|--------------------|-----------|---------|---------------|--------------------|
| Valid Tidak setuju | 6 | 5.0 | 5.0 | 5.0 |
| Netral | 25 | 20.8 | 20.8 | 25.8 |
| Setuju | 67 | 55.8 | 55.8 | 81.7 |
| Sangat setuju | 22 | 18.3 | 18.3 | 100.0 |
| Total | 120 | 100.0 | 100.0 | |

x5.5

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|--------------------|-----------|---------|---------------|--------------------|
| Valid Tidak setuju | 7 | 5.8 | 5.8 | 5.8 |
| Netral | 25 | 20.8 | 20.8 | 26.7 |
| Setuju | 62 | 51.7 | 51.7 | 78.3 |
| Sangat setuju | 26 | 21.7 | 21.7 | 100.0 |
| Total | 120 | 100.0 | 100.0 | |

Frequencies Akuntansi Kinerja Intansi Pemerintah

Statistics

| | | Y.1 | Y.2 | Y.3 | Y.4 | Y.5 |
|----------------|---------|------|------|------|-------|------|
| N | Valid | 120 | 120 | 120 | 120 | 120 |
| | Missing | 0 | 0 | 0 | 0 | 0 |
| Mean | | 3.88 | 3.91 | 3.83 | 4.03 | 3.89 |
| Median | | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Mode | | 4 | 4 | 4 | 5 | 4 |
| Std. Deviation | | .954 | .710 | .958 | 1.037 | .818 |

Frequency Table

Y.1

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | Tidak setuju | 16 | 13.3 | 13.3 | 13.3 |
| | Netral | 14 | 11.7 | 11.7 | 25.0 |
| | Setuju | 58 | 48.3 | 48.3 | 73.3 |
| | Sangat setuju | 32 | 26.7 | 26.7 | 100.0 |
| | Total | 120 | 100.0 | 100.0 | |

Y.2

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | Tidak setuju | 2 | 1.7 | 1.7 | 1.7 |
| | Netral | 30 | 25.0 | 25.0 | 26.7 |
| | Setuju | 65 | 54.2 | 54.2 | 80.8 |
| | Sangat setuju | 23 | 19.2 | 19.2 | 100.0 |
| | Total | 120 | 100.0 | 100.0 | |

Y.3

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | Tidak setuju | 15 | 12.5 | 12.5 | 12.5 |
| | Netral | 22 | 18.3 | 18.3 | 30.8 |
| | Setuju | 52 | 43.3 | 43.3 | 74.2 |
| | Sangat setuju | 31 | 25.8 | 25.8 | 100.0 |
| | Total | 120 | 100.0 | 100.0 | |

Y.4

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | Tidak setuju | 16 | 13.3 | 13.3 | 13.3 |
| | Netral | 14 | 11.7 | 11.7 | 25.0 |
| | Setuju | 40 | 33.3 | 33.3 | 58.3 |
| | Sangat setuju | 50 | 41.7 | 41.7 | 100.0 |
| | Total | 120 | 100.0 | 100.0 | |

Y.5

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | Tidak setuju | 8 | 6.7 | 6.7 | 6.7 |
| | Netral | 23 | 19.2 | 19.2 | 25.8 |
| | Setuju | 63 | 52.5 | 52.5 | 78.3 |
| | Sangat setuju | 26 | 21.7 | 21.7 | 100.0 |
| | Total | 120 | 100.0 | 100.0 | |

Correlations

| | | Correlations | | | | Kejelasan sasaran anggaran |
|----------------------------------|---------------------|--------------|--------|--------|--------|----------------------------------|
| | | x1.1 | x1.2 | x1.3 | x1.4 | |
| x1.1 | Pearson Correlation | 1 | .855** | .874** | .794** | .944** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 |
| x1.2 | Pearson Correlation | .855** | 1 | .750** | .910** | .944** |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 |
| x1.3 | Pearson Correlation | .874** | .750** | 1 | .776** | .909** |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 |
| x1.4 | Pearson Correlation | .794** | .910** | .776** | 1 | .933** |
| | Sig. (2-tailed) | .000 | .000 | .000 | | .000 |
| | N | 120 | 120 | 120 | 120 | 120 |
| Kejelasan Sasaran anggaran | Pearson Correlation | .944** | .944** | .909** | .933** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | |
| | N | 120 | 120 | 120 | 120 | 120 |

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

Correlations

| | | Correlations | | | | Pengendalian akuntansi |
|---------------------------|---------------------|--------------|--------|--------|--------|---------------------------|
| | | x2.1 | x2.2 | x2.3 | x2.4 | |
| x2.1 | Pearson Correlation | 1 | .665** | .883** | .971** | .955** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 |
| x2.2 | Pearson Correlation | .665** | 1 | .707** | .633** | .830** |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 |
| x2.3 | Pearson Correlation | .883** | .707** | 1 | .853** | .940** |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 |
| x2.4 | Pearson Correlation | .971** | .633** | .853** | 1 | .937** |
| | Sig. (2-tailed) | .000 | .000 | .000 | | .000 |
| | N | 120 | 120 | 120 | 120 | 120 |
| Pengendalian akuntansi | Pearson Correlation | .955** | .830** | .940** | .937** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | |
| | N | 120 | 120 | 120 | 120 | 120 |

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

Correlations

| | | Correlations | | | | | | | Penerapan akuntansi keuangan daerah |
|-------------------------------------|---------------------|--------------|------|------|------|------|------|------|-------------------------------------|
| | | x3.1 | x3.2 | x3.3 | x3.4 | x3.5 | x3.6 | x3.7 | |
| x3.1 | Pearson Correlation | 1 | .794 | .792 | .946 | .716 | .781 | .330 | .898 |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| x3.2 | Pearson Correlation | .794 | 1 | .772 | .727 | .943 | .782 | .421 | .920 |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| x3.3 | Pearson Correlation | .792 | .772 | 1 | .791 | .772 | .884 | .351 | .899 |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .000 | .000 | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| x3.4 | Pearson Correlation | .946 | .727 | .791 | 1 | .701 | .822 | .316 | .887 |
| | Sig. (2-tailed) | .000 | .000 | .000 | | .000 | .000 | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| x3.5 | Pearson Correlation | .716 | .943 | .772 | .701 | 1 | .769 | .487 | .911 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | | .000 | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| x3.6 | Pearson Correlation | .781 | .782 | .884 | .822 | .769 | 1 | .332 | .899 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| x3.7 | Pearson Correlation | .330 | .421 | .351 | .316 | .487 | .332 | 1 | .540 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| Penerapan akuntansi keuangan daerah | Pearson Correlation | .898 | .920 | .899 | .887 | .911 | .899 | .540 | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |

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

Correlations

| | | x4.1 | x4.2 | x4.3 | x4.4 | x4.5 | Sistem pelaporan |
|------------------|---------------------|--------|--------|--------|--------|--------|------------------|
| x4.1 | Pearson Correlation | 1 | .662** | .698** | .799** | .692** | .885** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 |
| x4.2 | Pearson Correlation | .662** | 1 | .725** | .706** | .617** | .845** |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 |
| x4.3 | Pearson Correlation | .698** | .725** | 1 | .746** | .734** | .886** |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 |
| x4.4 | Pearson Correlation | .799** | .706** | .746** | 1 | .739** | .908** |
| | Sig. (2-tailed) | .000 | .000 | .000 | | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 |
| x4.5 | Pearson Correlation | .692** | .617** | .734** | .739** | 1 | .861** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 |
| Sistem pelaporan | Pearson Correlation | .885** | .845** | .886** | .908** | .861** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | |
| | N | 120 | 120 | 120 | 120 | 120 | 120 |

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

Correlations

| | | x5.1 | x5.2 | x5.3 | x5.4 | x5.5 | Good governance |
|-----------------|---------------------|--------|--------|--------|--------|--------|-----------------|
| x5.1 | Pearson Correlation | 1 | .795** | .572** | .620** | .961** | .921** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 |
| x5.2 | Pearson Correlation | .795** | 1 | .501** | .639** | .832** | .878** |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 |
| x5.3 | Pearson Correlation | .572** | .501** | 1 | .556** | .539** | .757** |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 |
| x5.4 | Pearson Correlation | .620** | .639** | .556** | 1 | .620** | .797** |
| | Sig. (2-tailed) | .000 | .000 | .000 | | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 |
| x5.5 | Pearson Correlation | .961** | .832** | .539** | .620** | 1 | .921** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 |
| Good governance | Pearson Correlation | .921** | .878** | .757** | .797** | .921** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | |
| | N | 120 | 120 | 120 | 120 | 120 | 120 |

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

Correlations

| | | Correlations | | | | | Akuntabilitas kinerja keuangan |
|--------------------------------------|---------------------|--------------|--------|--------|--------|--------|-----------------------------------|
| | | Y.1 | Y.2 | Y.3 | Y.4 | Y.5 | |
| Y.1 | Pearson Correlation | 1 | .691 | .703 | .938 | .716 | .920 |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 |
| Y.2 | Pearson Correlation | .691** | 1 | .729 | .655 | .923 | .877 |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 |
| Y.3 | Pearson Correlation | .703** | .729** | 1 | .674 | .747 | .865 |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 |
| Y.4 | Pearson Correlation | .938** | .655* | .674** | 1 | .678 | .901 |
| | Sig. (2-tailed) | .000 | .000 | .000 | | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 |
| Y.5 | Pearson Correlation | .716** | .923** | .747** | .678** | 1 | .895 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 |
| Akuntabilitas Kinerja keuangan | Pearson Correlation | .920** | .877** | .865** | .901** | .895** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | |
| | N | 120 | 120 | 120 | 120 | 120 | 120 |

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

Reliability

Case Processing Summary

| | | N | % |
|-------|-----------------------|-----|-------|
| Cases | Valid | 120 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 120 | 100.0 |

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .950 | 4 |

Item Statistics

| | Mean | Std. Deviation | N |
|------|------|----------------|-----|
| x1.1 | 3.92 | .975 | 120 |
| x1.2 | 3.88 | 1.025 | 120 |
| x1.3 | 3.73 | .950 | 120 |
| x1.4 | 3.67 | .973 | 120 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| x1.1 | 11.27 | 7.613 | .899 | .928 |
| x1.2 | 11.32 | 7.361 | .896 | .929 |
| x1.3 | 11.46 | 7.981 | .841 | .946 |
| x1.4 | 11.52 | 7.697 | .881 | .934 |

Reliability

Case Processing Summary

| | | N | % |
|-------|-----------------------|-----|-------|
| Cases | Valid | 120 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 120 | 100.0 |

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .932 | 4 |

Item Statistics

| | Mean | Std. Deviation | N |
|------|------|----------------|-----|
| x2.1 | 3.68 | .935 | 120 |
| x2.2 | 3.78 | 1.039 | 120 |
| x2.3 | 3.83 | 1.001 | 120 |
| x2.4 | 3.68 | .879 | 120 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| x2.1 | 11.29 | 6.981 | .919 | .887 |
| x2.2 | 11.19 | 7.400 | .693 | .963 |
| x2.3 | 11.15 | 6.767 | .888 | .896 |
| x2.4 | 11.29 | 7.368 | .891 | .898 |

Reliability

Case Processing Summary

| | | N | % |
|-------|-----------------------|-----|-------|
| Cases | Valid | 120 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 120 | 100.0 |

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .937 | 7 |

Item Statistics

| | Mean | Std. Deviation | N |
|------|------|----------------|-----|
| x3.1 | 3.78 | 1.073 | 120 |
| x3.2 | 3.62 | 1.210 | 120 |
| x3.3 | 3.74 | 1.088 | 120 |
| x3.4 | 3.63 | 1.061 | 120 |
| x3.5 | 3.62 | 1.210 | 120 |
| x3.6 | 3.54 | 1.020 | 120 |
| x3.7 | 3.86 | 1.048 | 120 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| x3.1 | 22.01 | 31.790 | .858 | .921 |
| x3.2 | 22.17 | 30.123 | .882 | .919 |
| x3.3 | 22.04 | 31.620 | .858 | .921 |
| x3.4 | 22.15 | 32.061 | .843 | .923 |
| x3.5 | 22.17 | 30.258 | .870 | .920 |
| x3.6 | 22.24 | 32.286 | .862 | .922 |
| x3.7 | 21.93 | 36.961 | .413 | .959 |

Reliability

Case Processing Summary

| | | N | % |
|-------|-----------------------|-----|-------|
| Cases | Valid | 120 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 120 | 100.0 |

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .924 | 5 |

Item Statistics

| | Mean | Std. Deviation | N |
|------|------|----------------|-----|
| x4.1 | 3.93 | .959 | 120 |
| x4.2 | 3.93 | .867 | 120 |
| x4.3 | 3.94 | .823 | 120 |
| x4.4 | 3.84 | .820 | 120 |
| x4.5 | 4.02 | .850 | 120 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| x4.1 | 15.73 | 8.836 | .804 | .907 |
| x4.2 | 15.73 | 9.542 | .756 | .915 |
| x4.3 | 15.73 | 9.495 | .822 | .903 |
| x4.4 | 15.83 | 9.372 | .856 | .896 |
| x4.5 | 15.65 | 9.524 | .781 | .910 |

Reliability

Case Processing Summary

| | | N | % |
|-------|-----------------------|-----|-------|
| Cases | Valid | 120 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 120 | 100.0 |

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .904 | 5 |

Item Statistics

| | Mean | Std. Deviation | N |
|------|------|----------------|-----|
| x5.1 | 3.89 | .807 | 120 |
| x5.2 | 3.77 | .837 | 120 |
| x5.3 | 3.88 | .936 | 120 |
| x5.4 | 3.88 | .762 | 120 |
| x5.5 | 3.89 | .807 | 120 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| x5.1 | 15.42 | 7.909 | .871 | .859 |
| x5.2 | 15.54 | 8.015 | .802 | .874 |
| x5.3 | 15.43 | 8.381 | .601 | .922 |
| x5.4 | 15.43 | 8.802 | .693 | .897 |
| x5.5 | 15.42 | 7.909 | .871 | .859 |

Reliability

Case Processing Summary

| | | N | % |
|-------|-----------------------|-----|-------|
| Cases | Valid | 120 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 120 | 100.0 |

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .931 | 5 |

Item Statistics

| | Mean | Std. Deviation | N |
|-----|------|----------------|-----|
| Y.1 | 3.88 | .954 | 120 |
| Y.2 | 3.91 | .710 | 120 |
| Y.3 | 3.83 | .958 | 120 |
| Y.4 | 4.03 | 1.037 | 120 |
| Y.5 | 3.89 | .818 | 120 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|-----|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| Y.1 | 15.66 | 9.857 | .867 | .905 |
| Y.2 | 15.63 | 11.495 | .824 | .919 |
| Y.3 | 15.72 | 10.255 | .780 | .923 |
| Y.4 | 15.51 | 9.580 | .828 | .915 |
| Y.5 | 15.65 | 10.784 | .840 | .912 |

Descriptive Statistics

Descriptive Statistics

| | N | Minimum | Maximum | Mean | | Std. Deviation |
|-------------------------------------|-----------|-----------|-----------|-----------|------------|----------------|
| | Statistic | Statistic | Statistic | Statistic | Std. Error | Statistic |
| Kejelasan sasaran anggaran | 120 | 8 | 20 | 15.19 | .334 | 3.661 |
| Pengendalian akuntansi | 120 | 8 | 20 | 14.98 | .321 | 3.521 |
| Penerapan akuntansi keuangan daerah | 120 | 12 | 33 | 25.78 | .601 | 6.581 |
| Sistem pelaporan | 120 | 10 | 25 | 19.67 | .346 | 3.787 |
| Good governance | 120 | 10 | 25 | 19.31 | .323 | 3.538 |
| Akuntabilitas kinerja keuangan | 120 | 11 | 24 | 19.54 | .365 | 3.996 |
| Valid N (listwise) | 120 | | | | | |

NPar Tests

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 120 |
| Normal Parameters ^{a,b} | Mean | .1765150 |
| | Std. Deviation | 2.12988340 |
| Most Extreme Differences | Absolute | .087 |
| | Positive | .087 |
| | Negative | -.086 |
| Test Statistic | | .087 |
| Asymp. Sig. (2-tailed) | | .127 ^c |

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.

Coefficients^a

| Model | | Collinearity Statistics | |
|-------|-------------------------------------|-------------------------|-------|
| | | Tolerance | VIF |
| 1 | Kejelasan sasaran anggaran | .577 | 1.732 |
| | Pengendalian akuntansi | .614 | 1.629 |
| | Penerapan akuntansi keuangan daerah | .660 | 1.515 |
| | Sistem pelaporan | .604 | 1.654 |
| | Good governance | .679 | 1.473 |

- a. Dependent Variable: Akuntabilitas kinerja keuangan

Regression (Heteroskedastisitas)

Variables Entered/Removed^a

| Model | Variables Entered | Variables Removed | Method |
|-------|---|-------------------|--------|
| 1 | Good governance, Penerapan akuntansi keuangan daerah, Sistem pelaporan, Pengendalian akuntansi, Kejelasan sasaran anggaran ^b | . | Enter |

a. Dependent Variable: Unstandardized Residual

b. All requested variables entered.

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .120 ^a | .014 | -.029 | 2.16035097 |

a. Predictors: (Constant), Good governance, Penerapan akuntansi keuangan daerah, Sistem pelaporan, Pengendalian akuntansi, Kejelasan sasaran anggaran

b. Dependent Variable: Unstandardized Residual

ANOVA^a

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|-----|-------------|------|-------------------|
| 1 | Regression | 7.781 | 5 | 1.556 | .333 | .892 ^b |
| | Residual | 532.051 | 114 | 4.667 | | |
| | Total | 539.832 | 119 | | | |

a. Dependent Variable: Unstandardized Residual

b. Predictors: (Constant), Good governance, Penerapan akuntansi keuangan daerah, Sistem pelaporan, Pengendalian akuntansi, Kejelasan sasaran anggaran

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|-------------------------------------|-----------------------------|------------|---------------------------|-------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | -.005 | 1.287 | | -.004 | .997 |
| | Kejelasan sasaran anggaran | -.009 | .071 | -.016 | -.133 | .895 |
| | Pengendalian akuntansi | -.033 | .072 | -.054 | -.457 | .648 |
| | Penerapan akuntansi keuangan daerah | .000 | .037 | .000 | .004 | .997 |
| | Sistem pelaporan | -.038 | .067 | -.067 | -.564 | .574 |
| | Good governance | .081 | .068 | .134 | 1.188 | .237 |

a. Dependent Variable: Unstandardized Residual

Regression

Variables Entered/Removed^a

| Model | Variables Entered | Variables Removed | Method |
|-------|---|-------------------|--------|
| 1 | Good governance, Penerapan akuntansi keuangan daerah, Sistem pelaporan, Pengendalian akuntansi, Kejelasan sasaran anggaran ^b | | Enter |

a. Dependent Variable: Akuntabilitas kinerja keuangan

b. All requested variables entered.

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .845 ^a | .714 | .701 | 2.184 |

a. Predictors: (Constant), Good governance, Penerapan akuntansi keuangan daerah, Sistem pelaporan, Pengendalian akuntansi, Kejelasan sasaran anggaran

ANOVA^a

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|-----|-------------|--------|-------------------|
| 1 | Regression | 1356.221 | 5 | 271.244 | 56.886 | .000 ^b |
| | Residual | 543.571 | 114 | 4.768 | | |
| | Total | 1899.792 | 119 | | | |

a. Dependent Variable: Akuntabilitas kinerja keuangan

b. Predictors: (Constant), Good governance, Penerapan akuntansi keuangan daerah, Sistem pelaporan, Pengendalian akuntansi, Kejelasan sasaran anggaran

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|-------------------------------------|-----------------------------|------------|---------------------------|-------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | -.260 | 1.301 | | -.200 | .842 |
| | Kejelasan sasaran anggaran | .292 | .072 | .268 | 4.063 | .000 |
| | Pengendalian akuntansi | .308 | .073 | .272 | 4.250 | .000 |
| | Penerapan akuntansi keuangan daerah | .156 | .037 | .256 | 4.157 | .000 |
| | Sistem pelaporan | .146 | .068 | .139 | 2.154 | .033 |
| | Good governance | .199 | .069 | .176 | 2.902 | .004 |

a. Dependent Variable: Akuntabilitas kinerja keuangan

Tabel t&r product momen dengan signifikansi 5%

| df | tabel t one tail | tabel t two tail | tabel r one tail | tabel r two tail |
|----|------------------|------------------|------------------|------------------|
| 1 | 6.3136 | 12.7062 | 0.9877 | 0.9969 |
| 2 | 2.9200 | 4.7027 | 0.8054 | 0.9500 |
| 3 | 2.3534 | 3.1824 | 0.7293 | 0.8783 |
| 4 | 2.1318 | 2.7764 | 0.6694 | 0.8114 |
| 5 | 2.0150 | 2.5706 | 0.6215 | 0.7545 |
| 6 | 1.9432 | 2.4469 | 0.5822 | 0.6664 |
| 7 | 1.8946 | 2.3646 | 0.5494 | 0.6332 |
| 8 | 1.8595 | 2.3060 | 0.5214 | 0.6021 |
| 9 | 1.8331 | 2.2622 | 0.4973 | 0.5760 |
| 10 | 1.8125 | 2.2281 | 0.4124 | 0.4821 |
| 15 | 1.7531 | 2.1314 | 0.3598 | 0.4227 |
| 21 | 1.7207 | 2.0796 | 0.3233 | 0.3809 |
| 25 | 1.7081 | 2.0595 | 0.2960 | 0.3494 |
| 30 | 1.6973 | 2.0423 | 0.2913 | 0.3440 |
| 31 | 1.6955 | 2.0395 | 0.2869 | 0.3388 |
| 32 | 1.6939 | 2.0369 | 0.2826 | 0.3338 |
| 33 | 1.6924 | 2.0345 | 0.2785 | 0.3291 |
| 34 | 1.6909 | 2.0322 | 0.2746 | 0.3246 |
| 35 | 1.6896 | 2.0301 | 0.2709 | 0.3202 |
| 36 | 1.6883 | 2.0281 | 0.2673 | 0.3160 |
| 37 | 1.6871 | 2.0262 | 0.2638 | 0.3120 |
| 38 | 1.6860 | 2.0244 | 0.2605 | 0.3081 |
| 39 | 1.6849 | 2.0227 | 0.2573 | 0.3044 |
| 40 | 1.6838 | 2.0211 | 0.2542 | 0.3008 |
| 41 | 1.6829 | 2.0195 | 0.2542 | 0.2973 |
| 42 | 1.6820 | 2.0881 | 0.2512 | 0.2940 |
| 43 | 1.6811 | 2.0167 | 0.2483 | 0.2907 |
| 44 | 1.6802 | 2.0154 | 0.2455 | 0.2876 |
| 45 | 1.6794 | 2.0141 | 0.2429 | 0.2845 |
| 46 | 1.6787 | 2.0129 | 0.2403 | 0.2816 |
| 47 | 1.6779 | 2.0117 | 0.2377 | 0.2787 |
| 48 | 1.6772 | 2.0106 | 0.2353 | 0.2759 |
| 49 | 1.6766 | 2.0096 | 0.2329 | 0.2732 |
| 50 | 1.6759 | 2.0086 | 0.2306 | 0.2706 |
| 51 | 1.6753 | 2.0076 | 0.2284 | 0.2681 |
| 52 | 1.6747 | 2.0066 | 0.2262 | 0.2656 |
| 53 | 1.6741 | 2.0057 | 0.2241 | 0.2632 |
| 54 | 1.6736 | 2.0049 | 0.2221 | 0.2609 |
| 55 | 1.6730 | 2.0040 | 0.2201 | 0.2586 |
| 56 | 1.6725 | 2.0032 | 0.2181 | 0.2564 |
| 57 | 1.6720 | 2.0025 | 0.2162 | 0.2542 |
| 58 | 1.6716 | 2.0017 | 0.2144 | 0.2521 |
| 60 | 1.6706 | 2.0003 | 0.2126 | 0.2500 |
| 62 | 1.6698 | 1.9990 | 0.2108 | 0.2480 |
| 64 | 1.6690 | 1.9977 | 0.2091 | 0.2461 |
| 68 | 1.6676 | 1.9955 | 0.2075 | 0.2441 |

| | | | | |
|-----|--------|--------|--------|--------|
| 76 | 1.6652 | 1.9917 | 0.2058 | 0.2423 |
| 78 | 1.6646 | 1.9908 | 0.2042 | 0.2404 |
| 89 | 1.6622 | 1.9870 | 0.2027 | 0.2387 |
| 100 | 1.6602 | 1.9840 | 0.2012 | 0.2368 |
| 114 | 1.6583 | 1.9810 | 0.1997 | 0.2352 |
| 120 | 1.6577 | 1.9799 | 0.1982 | 0.2354 |

| v2 = dk penyebut | v1 = dk pembilang | | | | | | |
|------------------|-------------------|--------|--------|--------|--------|--------|--------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1 | 161.45 | 199.50 | 161.45 | 224.58 | 230.16 | 233.99 | 236.77 |
| 2 | 18.51 | 19.00 | 18.51 | 19.00 | 18.51 | 19.00 | 19.00 |
| 3 | 10.13 | 9.55 | 10.13 | 9.55 | 10.13 | 9.55 | 9.55 |
| 4 | 7.71 | 6.94 | 7.71 | 6.94 | 7.71 | 6.94 | 6.94 |
| 5 | 6.61 | 5.79 | 6.61 | 5.79 | 6.61 | 5.79 | 5.79 |
| 6 | 5.99 | 5.14 | 5.99 | 5.14 | 5.99 | 5.14 | 5.14 |
| 7 | 5.59 | 4.74 | 5.59 | 4.74 | 5.59 | 4.74 | 4.74 |
| 8 | 5.32 | 4.46 | 5.32 | 4.46 | 5.32 | 4.46 | 4.46 |
| 9 | 5.12 | 4.26 | 5.12 | 4.26 | 5.12 | 4.26 | 4.26 |
| 10 | 4.96 | 4.10 | 4.96 | 4.10 | 4.96 | 4.10 | 4.10 |
| 11 | 4.84 | 3.98 | 4.84 | 3.98 | 4.84 | 3.98 | 3.98 |
| 12 | 4.75 | 3.89 | 4.75 | 3.89 | 4.75 | 3.89 | 3.89 |
| 13 | 4.67 | 3.81 | 4.67 | 3.81 | 4.67 | 3.81 | 3.81 |
| 14 | 4.60 | 3.74 | 4.60 | 3.74 | 4.60 | 3.74 | 3.74 |
| 15 | 4.54 | 3.68 | 4.54 | 3.68 | 4.54 | 3.68 | 3.68 |
| 16 | 4.49 | 3.63 | 4.49 | 3.63 | 4.49 | 3.63 | 3.63 |
| 17 | 4.45 | 3.59 | 4.45 | 3.59 | 4.45 | 3.59 | 3.59 |
| 18 | 4.41 | 3.55 | 4.41 | 3.55 | 4.41 | 3.55 | 3.55 |
| 19 | 4.38 | 3.52 | 4.38 | 3.52 | 4.38 | 3.52 | 3.52 |
| 20 | 4.35 | 3.49 | 4.35 | 3.49 | 4.35 | 3.49 | 3.49 |
| 22 | 4.30 | 3.44 | 4.30 | 3.44 | 4.30 | 3.44 | 3.44 |
| 24 | 4.26 | 3.40 | 4.26 | 3.40 | 4.26 | 3.40 | 3.40 |
| 26 | 4.23 | 3.37 | 4.23 | 3.37 | 4.23 | 3.37 | 3.37 |
| 27 | 4.21 | 3.35 | 4.21 | 3.35 | 4.21 | 3.35 | 3.35 |
| 28 | 4.20 | 3.34 | 4.20 | 3.34 | 4.20 | 3.34 | 3.34 |
| 30 | 4.17 | 3.32 | 4.17 | 3.32 | 4.17 | 3.32 | 3.32 |
| 32 | 4.15 | 3.29 | 4.15 | 3.29 | 4.15 | 3.29 | 3.29 |
| 34 | 4.13 | 3.28 | 4.13 | 3.28 | 4.13 | 3.28 | 3.28 |
| 36 | 4.11 | 3.26 | 4.11 | 3.26 | 4.11 | 3.26 | 3.26 |
| 40 | 4.08 | 3.23 | 4.08 | 3.23 | 4.08 | 3.23 | 3.23 |
| 41 | 4.08 | 3.22 | 4.08 | 3.22 | 4.08 | 3.22 | 3.22 |
| 42 | 4.07 | 3.21 | 4.07 | 3.21 | 4.07 | 3.21 | 3.21 |
| 44 | 4.06 | 3.20 | 4.06 | 3.20 | 4.06 | 3.20 | 3.20 |
| 45 | 4.06 | 3.19 | 4.06 | 3.19 | 4.06 | 3.19 | 3.19 |
| 48 | 4.04 | 3.18 | 4.04 | 3.18 | 4.04 | 3.18 | 3.18 |
| 50 | 4.03 | 3.18 | 4.03 | 3.18 | 4.03 | 3.18 | 3.18 |
| 52 | 4.03 | 3.17 | 4.03 | 3.17 | 4.03 | 3.17 | 3.17 |
| 54 | 4.02 | 3.16 | 4.02 | 3.16 | 4.02 | 3.16 | 3.16 |
| 55 | 4.02 | 3.16 | 4.02 | 3.16 | 4.02 | 3.16 | 3.16 |
| 56 | 4.01 | 3.16 | 4.01 | 3.16 | 4.01 | 3.16 | 3.16 |
| 57 | 4.01 | 3.16 | 4.01 | 3.16 | 4.01 | 3.16 | 3.16 |
| 58 | 4.01 | 3.15 | 4.01 | 3.15 | 4.01 | 3.15 | 3.15 |
| 59 | 4.00 | 3.15 | 4.00 | 3.15 | 4.00 | 3.15 | 3.15 |
| 60 | 4.00 | 3.15 | 4.00 | 3.15 | 4.00 | 3.15 | 3.15 |
| 62 | 4.00 | 3.14 | 4.00 | 3.14 | 4.00 | 3.14 | 3.14 |
| 64 | 3.99 | 3.14 | 3.99 | 3.14 | 3.99 | 3.14 | 3.14 |
| 66 | 3.99 | 3.13 | 3.99 | 3.13 | 3.99 | 3.13 | 3.13 |
| 68 | 3.98 | 3.13 | 3.98 | 3.13 | 3.98 | 3.13 | 3.13 |
| 70 | 3.98 | 3.12 | 3.98 | 3.12 | 3.98 | 3.12 | 3.12 |
| 72 | 3.97 | 3.12 | 3.97 | 3.12 | 3.97 | 3.12 | 3.12 |
| 74 | 3.97 | 3.12 | 3.97 | 3.12 | 3.97 | 3.12 | 3.12 |
| 76 | 3.97 | 3.12 | 3.97 | 3.12 | 3.97 | 3.12 | 3.12 |

| | | | | | | | |
|-----|------|------|------|------|------|------|------|
| 77 | 3.97 | 3.11 | 3.97 | 3.11 | 3.97 | 3.11 | 3.11 |
| 80 | 3.96 | 3.11 | 3.96 | 3.11 | 3.96 | 3.11 | 3.11 |
| 83 | 3.96 | 3.10 | 3.96 | 3.10 | 3.96 | 3.10 | 3.10 |
| 90 | 3.95 | 3.10 | 3.95 | 3.10 | 3.95 | 3.10 | 3.10 |
| 92 | 3.94 | 3.09 | 3.94 | 3.09 | 3.94 | 3.09 | 3.09 |
| 94 | 3.94 | 3.09 | 3.94 | 3.09 | 3.94 | 3.09 | 3.09 |
| 95 | 3.94 | 3.09 | 3.94 | 3.09 | 3.94 | 3.09 | 3.09 |
| 96 | 3.94 | 3.09 | 3.94 | 3.09 | 3.94 | 3.09 | 3.09 |
| 97 | 3.94 | 3.09 | 3.94 | 3.09 | 3.94 | 3.09 | 3.09 |
| 100 | 3.94 | 3.09 | 3.94 | 3.09 | 3.94 | 3.09 | 3.09 |
| 114 | 3.92 | 3.06 | 3.92 | 3.06 | 3.92 | 3.06 | 3.06 |
| 120 | 3.92 | 3.07 | 3.92 | 3.07 | 3.92 | 3.07 | 3.07 |