

Lampiran I: Kuesioner

KUESIONER PENELITIAN

PENGARUH PENERAPAN STANDAR AKUNTANSI PEMERINTAH, SISTEM PENGENDALIAN INTERNAL DAN AKSESIBILITAS LAPORAN KEUANGAN TERHADAP AKUNTABILITAS KEUANGAN PEMERINTAH DAERAH KABUPATEN DEMAK

A. IDENTITAS RESPONDEN

Mohon kesediaan Bapak/Ibu mengisi daftar berikut :

- Nama : _____
- Jenis Kelamin : Pria
 Wanita
- Umur : tahun
- Jabatan :
- Pendidikan Terakhir : SMA
 D3
 S1
 S2
 S3
- Lama Kerja : 1-5 tahun
 5-10 tahun
 >10 tahun

B. TANGGAPAN VARIABEL

Bapak/Ibu diminta untuk menjawab pertanyaan di bawah ini, kemudian dimohon menjawab pertanyaan tersebut dengan memberi tanda centang sesuai pendapat dari Bapak/Ibu pada tabel yang sudah tersedia (satu jawaban dalam setiap nomor pernyataan)

Pilihan jawaban :

- SS : Sangat Setuju
S : Setuju
N : Netral
TS : Tidak Setuju
STS : Sangat Tidak Setuju

Akuntabilitas Keuangan Daerah

| No | Keterangan | SS | S | N | TS | STS |
|----|------------|----|---|---|----|-----|
|----|------------|----|---|---|----|-----|

| | | | | | | |
|---|--|--|--|--|--|--|
| 1 | Pelaksanaan kebijakan dipertanggungjawabkan pemerintah daerah kepada DPRD dan masyarakat | | | | | |
| 2 | Anggaran yang dirancang dan ditetapkan pemerintah daerah sesuai dengan realisasinya serta mempunyai kepentingan bagi publik | | | | | |
| 3 | Program-program dirancang dengan mempertimbangkan prinsip efisiensi bahwa dana masyarakat menghasilkan output maksimal. | | | | | |
| 4 | Laporan keuangan SKPD Kantor Bapak/Ibu dilaporkan sesuai dengan periode pelaporan yang ditentukan | | | | | |
| 5 | Laporan keuangan SKPD Kantor Bapak/Ibu yang dilaporkan sudah melalui hasil investigasi baik secara internal maupun eksternal | | | | | |
| 6 | Penggunaan dana anggaran didasarkan atas hukum dan peraturan yang berlaku. | | | | | |
| 7 | Pelaksanaan program-program dirasakan manfaatnya oleh masyarakat. | | | | | |
| 8 | Melakukan analisis keuangan setiap kegiatan atau program selesai dilaksanakan | | | | | |
| 9 | Pimpinan dan pegawai mempertanggungjawabkan (accountable) hasil dari suatu program/ kegiatan/ proyek yang telah dilakukan | | | | | |

Penerapan Standar Akuntansi Pemerintah

| No | Keterangan | SS | S | N | TS | STS |
|----|--|----|---|---|----|-----|
| 1 | Pencatatan asset telah didukung dengan bukti-bukti sesuai ketentuan | | | | | |
| 2 | Pencatatan utang telah didukung dengan bukti-bukti sesuai ketentuan | | | | | |
| 3 | Modal telah didukung dengan buktibukti sesuai ketentuan | | | | | |
| 4 | Laporan realisasi anggaran telah didukung dengan bukti-bukti sesuai ketentuan | | | | | |
| 5 | Pengelolaan keuangan telah ada pemisahan tugas fungsi dan tanggungjawab | | | | | |
| 6 | Pengelola keuangan telah memahami penatausahaan keuangan sesuai ketentuan | | | | | |
| 7 | Pengelola keuangan berlatar belakang pendidikan akuntansi | | | | | |
| 8 | Sarana/prasarana didalam pengelolaan keuangan yang dimiliki telah memadai | | | | | |
| 9 | Informasi disajikan dengan jujur dan dengan terbuka (tidak ada yang di tutupi) | | | | | |
| 10 | Anggaran penerimaan dapat memenuhi seluruh kebutuhan anggaran pengeluaran) | | | | | |

Sistem Pengendalian intern Pemerintah

| No | Keterangan | SS | S | N | TS | STS |
|----|---|----|---|---|----|-----|
| 1 | Pimpinan menetapkan aturan mengenai perilaku | | | | | |
| 2 | Pimpinan menetapkan aturan mengenai standar etika pegawai. | | | | | |
| 3 | Pimpinan memiliki rencana pengelolaan atau mengurangi risiko pelanggaran terhadap sistem dan prosedur akuntansi | | | | | |
| 4 | Pengeluaran keuangan telah didokumentasikan pada bukti pengeluaran kas yang telah diberi nomor urut tercetak | | | | | |
| 5 | Saluran komunikasi berkelanjutan, terbuka dan efektif dengan masyarakat, rekanan, dan pengawas internal dalam memberikan masukan signifikan | | | | | |
| 6 | Pengguna anggaran/pemegang kas telah menyampaikan Surat Pertanggungjawaban (SPJ) tepat pada waktunya | | | | | |
| 7 | Sebagai tindakan lanjut dari penilaian terhadap kualitas pengendalian internal, Puskesmas telah melakukan perbaikan pengendalian internal | | | | | |
| 8 | Pimpinan mereview dan mengevaluasi temuan yang menunjukkan adanya kelemahan dan perlu perbaikan | | | | | |

Aksesibilitas Laporan Keuangan

| No | Keterangan | SS | S | N | TS | STS |
|----|---|----|---|---|----|-----|
| 1 | Laporan keuangan daerah dipublikasikan secara terbuka melalui media massa | | | | | |
| 2 | Memberikan kemudahan kepada para pengguna laporan keuangan dalam memperoleh informasi tentang laporan keuangan daerah | | | | | |
| 3 | Masyarakat dapat mengakses laporan keuangan daerah melalui internet (website) | | | | | |

Lampiran 2 : Hasil Statistic Descriptive

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--------------------|-----|---------|---------|---------|----------------|
| SAP | 108 | 28.00 | 48.00 | 40.8704 | 3.84779 |
| SPIP | 108 | 22.00 | 40.00 | 32.4074 | 3.43440 |
| Aksesibilitas | 108 | 8.00 | 15.00 | 11.9907 | 1.72120 |
| Akuntabilitas | 108 | 23.00 | 44.00 | 35.2870 | 4.04889 |
| Valid N (listwise) | 108 | | | | |

Lampiran 3 : Identitas Responden

jk

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-----------|-----------|---------|---------------|--------------------|
| Valid | laki-laki | 55 | 50.9 | 50.9 | 50.9 |
| | perempuan | 53 | 49.1 | 49.1 | 100.0 |
| | Total | 108 | 100.0 | 100.0 | |

usia

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------------|-----------|---------|---------------|--------------------|
| Valid | 20-30 tahun | 46 | 42.6 | 42.6 | 42.6 |
| | 31-40 tahun | 27 | 25.0 | 25.0 | 67.6 |
| | 41-50 tahun | 31 | 28.7 | 28.7 | 96.3 |
| | > 50 tahun | 4 | 3.7 | 3.7 | 100.0 |
| | Total | 108 | 100.0 | 100.0 | |

jabatan

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|----------|-----------|---------|---------------|--------------------|
| Valid | Staff | 77 | 71.3 | 71.3 | 71.3 |
| | Kasubbag | 7 | 6.5 | 6.5 | 77.8 |
| | Kabag | 3 | 2.8 | 2.8 | 80.6 |
| | Kasubbid | 6 | 5.6 | 5.6 | 86.1 |

| | | | | |
|-----------|-----|-------|-------|-------|
| Wasubid | 1 | .9 | .9 | 87.0 |
| Kabid | 12 | 11.1 | 11.1 | 98.1 |
| Pelaksana | 2 | 1.9 | 1.9 | 100.0 |
| Total | 108 | 100.0 | 100.0 | |

pendidikan

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|-----------|-----------|---------|---------------|--------------------|
| Valid SMA | 2 | 1.9 | 1.9 | 1.9 |
| D3 | 4 | 3.7 | 3.7 | 5.6 |
| S-1 | 88 | 81.5 | 81.5 | 87.0 |
| S-2 | 14 | 13.0 | 13.0 | 100.0 |
| Total | 108 | 100.0 | 100.0 | |

lamakerja

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|-----------------|-----------|---------|---------------|--------------------|
| Valid 1-5 Tahun | 47 | 43.5 | 43.5 | 43.5 |
| 6-10 Tahun | 20 | 18.5 | 18.5 | 62.0 |
| > 10 Tahun | 41 | 38.0 | 38.0 | 100.0 |
| Total | 108 | 100.0 | 100.0 | |

Lampiran 4 : Uji Validitas

Correlations

| | | SAP |
|------|---------------------|--------|
| SAP | Pearson Correlation | 1 |
| | Sig. (2-tailed) | |
| | N | 108 |
| x1.1 | Pearson Correlation | .508** |
| | Sig. (2-tailed) | .000 |
| | N | 108 |
| x1.2 | Pearson Correlation | .465** |
| | Sig. (2-tailed) | .000 |
| | N | 108 |
| x1.3 | Pearson Correlation | .470** |
| | Sig. (2-tailed) | .000 |
| | N | 108 |
| x1.4 | Pearson Correlation | .512** |
| | Sig. (2-tailed) | .000 |
| | N | 108 |
| x1.5 | Pearson Correlation | .599** |
| | Sig. (2-tailed) | .000 |
| | N | 108 |
| x1.6 | Pearson Correlation | .505** |
| | Sig. (2-tailed) | .000 |
| | N | 108 |
| x1.7 | Pearson Correlation | .458** |
| | Sig. (2-tailed) | .000 |

| | | |
|-------|---------------------|--------------------|
| | N | 108 |
| x1.8 | Pearson Correlation | .565 ^{**} |
| | Sig. (2-tailed) | .000 |
| | N | 108 |
| x1.9 | Pearson Correlation | .495 ^{**} |
| | Sig. (2-tailed) | .000 |
| | N | 108 |
| x1.10 | Pearson Correlation | .601 ^{**} |
| | Sig. (2-tailed) | .000 |
| | N | 108 |

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

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

Correlations

| | | SPIP |
|------|---------------------|--------|
| SPIP | Pearson Correlation | 1 |
| | Sig. (2-tailed) | |
| | N | 108 |
| x2.1 | Pearson Correlation | .705** |
| | Sig. (2-tailed) | .000 |
| | N | 108 |
| x2.2 | Pearson Correlation | .712** |
| | Sig. (2-tailed) | .000 |
| | N | 108 |
| x2.3 | Pearson Correlation | .523** |
| | Sig. (2-tailed) | .000 |
| | N | 108 |
| x2.4 | Pearson Correlation | .417* |
| | Sig. (2-tailed) | .000 |
| | N | 108 |
| x2.5 | Pearson Correlation | .587** |
| | Sig. (2-tailed) | .000 |
| | N | 108 |
| x2.6 | Pearson Correlation | .571** |
| | Sig. (2-tailed) | .000 |
| | N | 108 |
| x2.7 | Pearson Correlation | .601** |
| | Sig. (2-tailed) | .000 |

| | | |
|------|---------------------|--------|
| | N | 108 |
| x2.8 | Pearson Correlation | .598** |
| | Sig. (2-tailed) | .000 |
| | N | 108 |

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

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

Correlations

| | | Aksesibilitas |
|---------------|---------------------|---------------|
| Aksesibilitas | Pearson Correlation | 1 |
| | Sig. (2-tailed) | |
| | N | 108 |
| x3.1 | Pearson Correlation | .765** |
| | Sig. (2-tailed) | .000 |
| | N | 108 |
| x3.2 | Pearson Correlation | .864** |
| | Sig. (2-tailed) | .000 |
| | N | 108 |
| x3.3 | Pearson Correlation | .727** |
| | Sig. (2-tailed) | .000 |
| | N | 108 |

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

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

Correlations

| | | Akuntabilitas |
|---------------|---------------------|---------------------|
| Akuntabilitas | Pearson Correlation | 1 |
| | Sig. (2-tailed) | |
| | N | 108 |
| y.1 | Pearson Correlation | .640 ^{***} |
| | Sig. (2-tailed) | .000 |
| | N | 108 |
| y.2 | Pearson Correlation | .481 ^{***} |
| | Sig. (2-tailed) | .000 |
| | N | 108 |
| y.3 | Pearson Correlation | .686 ^{***} |
| | Sig. (2-tailed) | .000 |
| | N | 108 |
| y.4 | Pearson Correlation | .613 ^{***} |
| | Sig. (2-tailed) | .000 |
| | N | 108 |
| y.5 | Pearson Correlation | .671 ^{***} |
| | Sig. (2-tailed) | .000 |
| | N | 108 |
| y.6 | Pearson Correlation | .705 ^{***} |
| | Sig. (2-tailed) | .000 |
| | N | 108 |
| y.7 | Pearson Correlation | .691 ^{***} |
| | Sig. (2-tailed) | .000 |
| | N | 108 |

| | | |
|-----|---------------------|--------|
| y.8 | Pearson Correlation | .584** |
| | Sig. (2-tailed) | .000 |
| | N | 108 |
| y.9 | Pearson Correlation | .401** |
| | Sig. (2-tailed) | .000 |
| | N | 108 |

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

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

Lampiran 5 : Uji Reliabilitas

Reliability

Scale: ALL VARIABLES

Case Processing Summary

| | | N | % |
|-------|-----------------------|-----|-------|
| Cases | Valid | 108 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 108 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .694 | 10 |

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 | 36.6481 | 12.492 | .347 | .672 |
| x1.2 | 36.6667 | 12.804 | .306 | .679 |
| x1.3 | 36.8796 | 12.593 | .290 | .683 |
| x1.4 | 36.8056 | 12.438 | .349 | .672 |
| x1.5 | 36.7685 | 11.843 | .445 | .654 |
| x1.6 | 36.9537 | 12.512 | .345 | .673 |
| x1.7 | 36.9815 | 12.560 | .261 | .690 |
| x1.8 | 36.8889 | 12.044 | .403 | .662 |
| x1.9 | 36.5648 | 12.622 | .338 | .674 |
| x1.10 | 36.6759 | 12.090 | .467 | .652 |

Reliability

Scale: ALL VARIABLES

Case Processing Summary

| | | N | % |
|-------|-----------------------|-----|-------|
| Cases | Valid | 108 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 108 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .727 | 8 |

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 | 28.3148 | 8.928 | .579 | .668 |
| x2.2 | 28.3241 | 8.913 | .590 | .666 |
| x2.3 | 28.5185 | 9.710 | .343 | .714 |
| x2.4 | 28.5093 | 10.177 | .207 | .743 |
| x2.5 | 28.2963 | 9.388 | .421 | .699 |
| x2.6 | 28.2685 | 9.600 | .415 | .700 |
| x2.7 | 28.3704 | 9.170 | .423 | .698 |

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 | 28.3148 | 8.928 | .579 | .668 |
| x2.2 | 28.3241 | 8.913 | .590 | .666 |
| x2.3 | 28.5185 | 9.710 | .343 | .714 |
| x2.4 | 28.5093 | 10.177 | .207 | .743 |
| x2.5 | 28.2963 | 9.388 | .421 | .699 |
| x2.6 | 28.2685 | 9.600 | .415 | .700 |
| x2.7 | 28.3704 | 9.170 | .423 | .698 |
| x2.8 | 28.2500 | 9.180 | .418 | .700 |

Reliability

Scale: ALL VARIABLES

Case Processing Summary

| | | N | % |
|-------|-----------------------|-----|-------|
| Cases | Valid | 108 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 108 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .691 | 3 |

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 | 8.1019 | 1.532 | .446 | .677 |
| x3.2 | 7.9537 | 1.316 | .656 | .392 |
| x3.3 | 7.9259 | 1.714 | .431 | .686 |

Reliability

Scale: ALL VARIABLES

Case Processing Summary

| | | N | % |
|-------|-----------------------|-----|-------|
| Cases | Valid | 108 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 108 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .783 | 9 |

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 | 31.4444 | 12.978 | .504 | .757 |
| y.2 | 31.2407 | 14.184 | .334 | .780 |
| y.3 | 31.2778 | 12.819 | .569 | .748 |
| y.4 | 31.4630 | 12.999 | .462 | .764 |
| y.5 | 31.3796 | 13.116 | .560 | .750 |
| y.6 | 31.5463 | 12.661 | .590 | .745 |
| y.7 | 31.4444 | 13.333 | .599 | .748 |
| y.8 | 31.3611 | 13.093 | .419 | .771 |
| y.9 | 31.1389 | 14.551 | .233 | .794 |

Lampiran 6 : Regresi Berganda

Descriptive Statistics

| | Mean | Std. Deviation | N |
|---------------|---------|----------------|-----|
| Akuntabilitas | 35.2870 | 4.04889 | 108 |
| SAP | 40.8704 | 3.84779 | 108 |
| SPIP | 32.4074 | 3.43440 | 108 |
| Aksesibilitas | 11.9907 | 1.72120 | 108 |

Correlations

| | | Akuntabilitas | SAP | SPIP | Aksesibilitas |
|---------------------|---------------|---------------|-------|-------|---------------|
| Pearson Correlation | Akuntabilitas | 1.000 | .590 | .511 | .438 |
| | SAP | .590 | 1.000 | .641 | .418 |
| | SPIP | .511 | .641 | 1.000 | .309 |
| | Aksesibilitas | .438 | .418 | .309 | 1.000 |
| Sig. (1-tailed) | Akuntabilitas | . | .000 | .000 | .000 |
| | SAP | .000 | . | .000 | .000 |
| | SPIP | .000 | .000 | . | .001 |
| | Aksesibilitas | .000 | .000 | .001 | . |
| N | Akuntabilitas | 108 | 108 | 108 | 108 |
| | SAP | 108 | 108 | 108 | 108 |
| | SPIP | 108 | 108 | 108 | 108 |
| | Aksesibilitas | 108 | 108 | 108 | 108 |

Lampiran 7 : Hasil Koefisien Determenasi

Model Summary^a

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .647 ^a | .418 | .401 | 3.13301 |

a. Predictors: (Constant), Aksesibilitas, SPIP, SAP

b. Dependent Variable: Akuntabilitas

Lampiran 8 : Hasil Uji F

ANOVA^d

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|-----|-------------|--------|-------------------|
| 1 | Regression | 733.264 | 3 | 244.421 | 24.901 | .000 ^a |
| | Residual | 1020.838 | 104 | 9.816 | | |
| | Total | 1754.102 | 107 | | | |

a. Predictors: (Constant), Aksesibilitas, SPIP, SAP

b. Dependent Variable: Akuntabilitas

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|---------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
| | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 (Constant) | 5.424 | 3.483 | | 1.557 | .122 | | |
| SAP | .381 | .108 | .363 | 3.547 | .001 | .536 | 1.867 |
| SPIP | .248 | .115 | .210 | 2.153 | .034 | .587 | 1.704 |
| Aksesibilitas | .521 | .194 | .221 | 2.683 | .008 | .823 | 1.215 |

a. Dependent Variable: Akuntabilitas

Lampiran 9 : Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|-----------------------------------|----------------|-------------------------|
| N | | 108 |
| Normal Parameters ^{a, b} | Mean | .0000000 |
| | Std. Deviation | 3.08877724 |
| Most Extreme Differences | Absolute | .072 |
| | Positive | .072 |
| | Negative | -.056 |
| Kolmogorov-Smirnov Z | | .745 |
| Asymp. Sig. (2-tailed) | | .635 |

a. Test distribution is Normal.

b. Calculated from data.

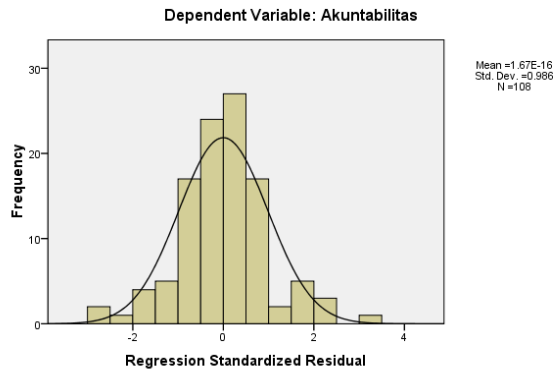
Lampiran 10 : Hasil Uji Glejser

Coefficients^a

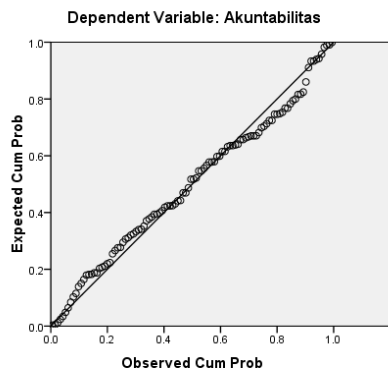
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|---------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 4.517 | 2.232 | | 2.024 | .046 |
| | SAP | -.049 | .069 | -.094 | -.718 | .475 |
| | SPIP | .079 | .074 | .133 | 1.066 | .289 |
| | Aksesibilitas | -.227 | .124 | -.193 | -1.827 | .071 |

a. Dependent Variable: AbsRes

Histogram



Normal P-P Plot of Regression Standardized Residual



Scatterplot

