



LAMPIRAN

Lampiran 1 Tabulasi Jawaban Responden

X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X3.1	X3.2	X3.3	X3.4
4	4	4	4	5	4	21	4	3	5	5	5	22	4	5	4	5
4	4	5	5	5	5	23	4	4	4	4	4	20	5	5	5	5
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2	3	3	3	3	3	14	3	4	4	4	4	19	4	3	2	3
5	5	4	5	5	5	24	4	4	4	4	4	20	5	5	5	5
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5	5	4	5	4	4	23	5	5	5	5	5	25	5	4	5	5
4	4	4	4	3	19	4	4	5	5	5	5	24	5	5	5	5
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4	3	4	4	4	4	19	4	5	4	4	5	22	5	4	4	5
3	3	2	3	3	3	14	4	4	4	4	4	20	4	4	4	4
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5	5	4	5	5	5	24	5	5	5	4	5	24	4	4	5	4
4	5	5	5	5	5	24	4	4	4	5	5	22	5	5	5	5
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3	3	3	2	3	14	3	4	4	3	4	3	17	4	4	4	4
2	3	3	3	3	14	3	3	3	4	3	4	17	4	4	4	4
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X3.5	X3	X4.1	X4.2	X4.3	X4.4	X4.5	X4	Y1.1	Y1.2	Y1.3	Y1.4	Y1.5	Y1.6	Y1
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4	20	4	4	5	5	4	22	4	5	4	5	4	5	27
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4	20	5	4	4	4	5	22	5	4	4	5	4	5	27
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4	17	3	4	3	3	4	17	3	3	3	4	4	3	20
4	18	4	4	4	4	4	20	4	4	4	5	5	4	26

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5	23	5	4	5	5	4	23	5	4	4	5	4	5	27
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4	23	4	5	4	4	5	22	4	5	5	5	5	5	29
5	25	4	4	5	5	4	22	5	4	3	5	4	5	26
4	23	5	5	5	5	5	25	4	4	5	5	5	4	27
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4	22	4	5	4	5	4	22	3	4	4	4	4	4	23
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3	17	4	4	3	4	3	18	4	4	3	3	3	4	21
3	18	4	4	4	4	4	20	3	4	4	4	4	4	23
4	18	4	5	5	5	4	23	4	4	4	5	5	4	26
3	17	5	4	5	4	5	23	4	4	4	5	4	5	26
5	25	5	5	5	5	5	25	5	5	5	5	5	5	30
5	23	5	5	5	5	5	25	5	5	4	5	5	5	29
4	22	4	4	3	4	3	18	4	4	3	4	4	4	23
5	22	4	3	4	3	4	18	3	4	4	4	4	4	23

Lampiran 2 Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Penerapan sistem pengendalian intern	82	13	25	19.44	3.642
Kompetensi SDM	82	10	25	19.45	3.194
Penerapan sistem akuntansi daerah	82	15	25	20.83	2.689
Pemanfaatan teknologi informasi	82	17	25	20.57	2.558
Nilai informasi keuangan akuntansi	82	17	30	24.29	3.473
Valid N (listwise)	82				

Statistics

		Penerapan sistem pengendalian intern	Kompetensi SDM	Penerapan sistem akuntansi daerah	Pemanfaatan teknologi informasi	Nilai informasi keuangan akuntansi
N	Valid	82	82	82	82	82
	Missing	0	0	0	0	0
Mean		19.44	19.45	20.83	20.57	24.29
Median		19.00	19.00	20.00	20.00	23.00
Mode		21	19	20	18	23
Sum		1594	1595	1708	1687	1992

Lampiran 3 Uji Validitas dan Reliabilitas

Case Processing Summary

		N	%
Cases	Valid	82	100.0
	Excluded ^a	0	.0
	Total	82	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.913	5

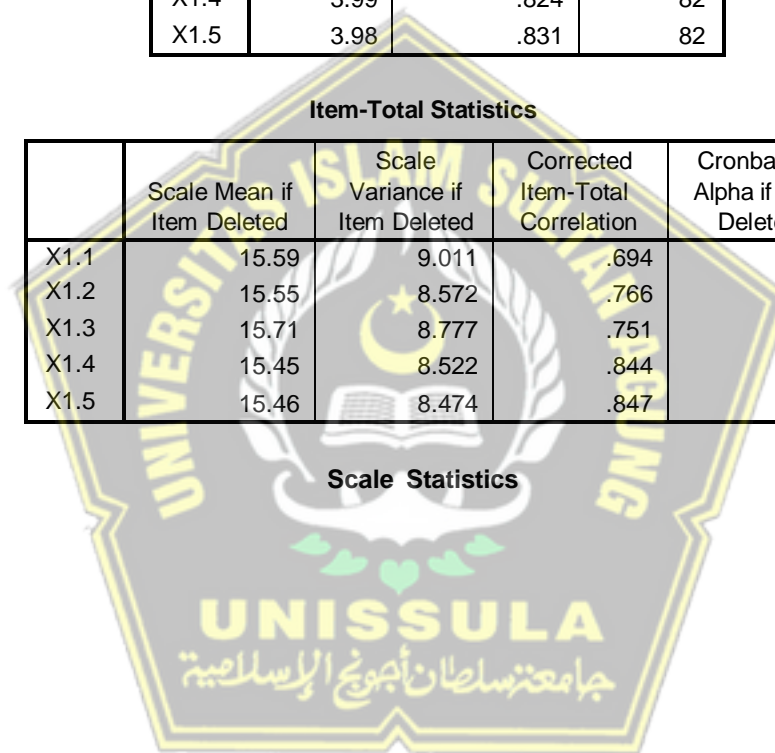
Item Statistics

	Mean	Std. Deviation	N
X1.1	3.85	.848	82
X1.2	3.89	.875	82
X1.3	3.73	.847	82
X1.4	3.99	.824	82
X1.5	3.98	.831	82

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	15.59	9.011	.694	.911
X1.2	15.55	8.572	.766	.897
X1.3	15.71	8.777	.751	.900
X1.4	15.45	8.522	.844	.881
X1.5	15.46	8.474	.847	.880

Scale Statistics



Lampiran 3 Uji Validitas dan Reliabilitas

Case Processing Summary

		N	%
Cases	Valid	82	100.0
	Excluded ^a	0	.0
	Total	82	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.820	5

Item Statistics

	Mean	Std. Deviation	N
X2.1	3.70	.781	82
X2.2	3.84	.808	82
X2.3	3.84	.838	82
X2.4	3.72	.836	82
X2.5	4.35	.921	82

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	15.76	6.977	.634	.778
X2.2	15.61	6.710	.678	.765
X2.3	15.61	6.389	.734	.747
X2.4	15.73	6.421	.728	.749
X2.5	15.10	7.620	.341	.867

Scale Statistics

Lampiran 4 Uji Validitas dan Reliabilitas

Case Processing Summary

		N	%
Cases	Valid	82	100.0
	Excluded ^a	0	.0
	Total	82	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.856	5

Item Statistics

	Mean	Std. Deviation	N
X3.1	4.15	.669	82
X3.2	4.06	.743	82
X3.3	4.29	.598	82
X3.4	4.18	.669	82
X3.5	4.15	.687	82

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	16.68	4.762	.692	.821
X3.2	16.77	4.477	.700	.820
X3.3	16.54	5.091	.660	.831
X3.4	16.65	4.898	.636	.835
X3.5	16.68	4.738	.675	.825

Scale Statistics

Lampiran 5 Uji Validitas dan Reliabilitas

Case Processing Summary

		N	%
Cases	Valid	82	100.0
	Excluded ^a	0	.0
	Total	82	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.829	5

Item Statistics

	Mean	Std. Deviation	N
X4.1	4.07	.644	82
X4.2	4.04	.675	82
X4.3	4.27	.649	82
X4.4	4.05	.665	82
X4.5	4.15	.687	82

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	16.50	4.426	.629	.794
X4.2	16.54	4.400	.596	.803
X4.3	16.30	4.363	.649	.788
X4.4	16.52	4.302	.653	.787
X4.5	16.43	4.346	.602	.802

Scale Statistics

Lampiran 6 Uji Validitas dan Reliabilitas

Case Processing Summary

		N	%
Cases	Valid	82	100.0
	Excluded ^a	0	.0
	Total	82	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.896	6

Item Statistics

	Mean	Std. Deviation	N
Y1.1	3.83	.699	82
Y1.2	4.13	.699	82
Y1.3	3.84	.728	82
Y1.4	4.18	.803	82
Y1.5	4.16	.638	82
Y1.6	4.15	.705	82

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Y1.1	20.46	8.844	.656	.887
Y1.2	20.16	8.629	.718	.878
Y1.3	20.45	8.572	.694	.882
Y1.4	20.11	7.852	.792	.866
Y1.5	20.13	8.908	.722	.878
Y1.6	20.15	8.497	.747	.874

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
24.29	12.061	3.473	6

Lampiran 7 Regression dan Uji Asumsi Klasik

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Pemanfaatan teknologi informasi, Penerapan sistem pengendalian intern, Penerapan sistem akuntansi daerah, Kompetensi SDM		Enter

a. All requested variables entered.

b. Dependent Variable: Nilai informasi keuangan akuntansi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.763 ^a	.583	.561	2.301

a. Predictors: (Constant), Pemanfaatan teknologi informasi, Penerapan sistem pengendalian intern, Penerapan sistem akuntansi daerah, Kompetensi SDM

b. Dependent Variable: Nilai informasi keuangan akuntansi

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	569.132	4	142.283	26.863	.000 ^a
	Residual	407.844	77	5.297		
	Total	976.976	81			

a. Predictors: (Constant), Pemanfaatan teknologi informasi, Penerapan sistem pengendalian intern, Penerapan sistem akuntansi daerah, Kompetensi SDM

b. Dependent Variable: Nilai informasi keuangan akuntansi

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.332	2.348		.567	.572
	Penerapan sistem pengendalian intern	.215	.094	.225	2.275	.026
	Kompetensi SDM	.171	.111	.157	1.536	.129
	Penerapan sistem akuntansi daerah	.261	.119	.202	2.197	.031
	Pemanfaatan teknologi informasi	.487	.129	.359	3.772	.000

a. Dependent Variable: Nilai informasi keuangan akuntansi

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		82
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	2.24390413
Most Extreme Differences	Absolute	.085
	Positive	.075
	Negative	-.085
Kolmogorov-Smirnov Z		.773
Asymp. Sig. (2-tailed)		.588

a. Test distribution is Normal.

b. Calculated from data.

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Penerapan sistem pengendalian intern	.553	1.808
	Kompetensi SDM	.517	1.934
	Penerapan sistem akuntansi daerah	.640	1.562
	Pemanfaatan teknologi informasi	.599	1.669

a. Dependent Variable: Nilai informasi keuangan akuntansi

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.361	1.458		2.305	.024
	Penerapan sistem pengendalian intern	.097	.059	.237	1.651	.103
	Kompetensi SDM	-.130	.069	-.280	-1.884	.063
	Penerapan sistem akuntansi daerah	.101	.074	.183	1.375	.173
	Pemanfaatan teknologi informasi	-.153	.080	-.264	-1.912	.060

a. Dependent Variable: abs_res

