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LAMPIRAN HASIL SPSS

KARAKTERISTIK RESPONDEN

Jenis Kelamin

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Wanita	20	40.8	40.8	40.8
	Pria	29	59.2	59.2	100.0
	Total	49	100.0	100.0	

Umur

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	30-40 tahun	10	20.4	20.4	20.4
	41-50 tahun	14	28.6	28.6	49.0
	51-60 tahun	25	51.0	51.0	100.0
	Total	49	100.0	100.0	

Pendidikan

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SLTA	2	4.1	4.1	4.1
	D3	1	2.0	2.0	6.1
	S1	36	73.5	73.5	79.6
	S2	10	20.4	20.4	100.0
	Total	49	100.0	100.0	

Golongan

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Gol.II	4	8.2	8.2	8.2
	Gol. III	23	46.9	46.9	55.1
	Gol. IV	22	44.9	44.9	100.0
	Total	49	100.0	100.0	

Jabatan



		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	PPK	41	83.7	83.7	83.7
	Bid. Akt	8	16.3	16.3	100.0
	Total	49	100.0	100.0	

DESKRIPSI VARIABEL

		Statistics					
		Sistem Pengendalian Intern	Kompetensi SDM	Independensi Audit Internal	Komitmen Organisasi	Pemanfaatan Teknologi Informasi	Kualitas Laporan Keuangan
N	Valid	49	49	49	49	49	49
	Missing	0	0	0	0	0	0
Mean		4.0696	4.0237	4.0884	4.0000	4.1551	4.2633
Std. Error of Mean		.04460	.04353	.02318	.03935	.03792	.03177
Median		4.0000	4.0000	4.0000	4.0000	4.0000	4.3000
Mode		4.00	4.00	4.00	4.00	4.00	4.00 ^a
Std. Deviation		.31218	.30469	.16229	.27545	.26541	.22239
Variance		.097	.093	.026	.076	.070	.049
Skewness		-.451	-.367	-.032	-.646	.544	-.154
Std. Error of Skewness		.340	.340	.340	.340	.340	.340
Kurtosis		.147	.276	.234	.065	-.504	-.525
Std. Error of Kurtosis		.668	.668	.668	.668	.668	.668
Range		1.30	1.34	.66	1.00	1.00	1.00
Minimum		3.35	3.33	3.67	3.43	3.80	3.70
Maximum		4.65	4.67	4.33	4.43	4.80	4.70
Sum		199.41	197.16	200.33	196.00	203.60	208.90

a. Multiple modes exist. The smallest value is shown



Sistem Pengendalian Intern

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3.35	3	6.1	6.1	6.1
	3.65	5	10.2	10.2	16.3
	4.00	23	46.9	46.9	63.3
	4.24	3	6.1	6.1	69.4
	4.35	6	12.2	12.2	81.6
	4.41	5	10.2	10.2	91.8
	4.47	2	4.1	4.1	95.9
	4.65	2	4.1	4.1	100.0
	Total	49	100.0	100.0	

Kompetensi SDM

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3.33	3	6.1	6.1	6.1
	3.67	8	16.3	16.3	22.4
	4.00	21	42.9	42.9	65.3
	4.17	1	2.0	2.0	67.3
	4.25	4	8.2	8.2	75.5
	4.33	10	20.4	20.4	95.9
	4.67	2	4.1	4.1	100.0
	Total	49	100.0	100.0	

Independensi Audit Internal

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3.67	2	4.1	4.1	4.1
	4.00	28	57.1	57.1	61.2
	4.17	8	16.3	16.3	77.6
	4.33	11	22.4	22.4	100.0
	Total	49	100.0	100.0	

Komitmen Organisasi

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3.43	4	8.2	8.2	8.2
	3.57	5	10.2	10.2	18.4
	4.00	23	46.9	46.9	65.3
	4.14	8	16.3	16.3	81.6



	4.29	4	8.2	8.2	89.8
	4.43	5	10.2	10.2	100.0
	Total	49	100.0	100.0	

Pemanfaatan Teknologi Informasi

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3.80	7	14.3	14.3	14.3
	4.00	21	42.9	42.9	57.1
	4.20	2	4.1	4.1	61.2
	4.40	16	32.7	32.7	93.9
	4.60	1	2.0	2.0	95.9
	4.80	2	4.1	4.1	100.0
	Total	49	100.0	100.0	

Kualitas Laporan Keuangan

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3.70	1	2.0	2.0	2.0
	4.00	13	26.5	26.5	28.6
	4.20	7	14.3	14.3	42.9
	4.30	13	26.5	26.5	69.4
	4.50	13	26.5	26.5	95.9
	4.70	2	4.1	4.1	100.0
	Total	49	100.0	100.0	

DESKRIPSI TANGGAPAN RESPONDEN

X1.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	2	4.1	4.1	4.1
	Setuju	45	91.8	91.8	95.9
	Sangat Setuju	2	4.1	4.1	100.0
	Total	49	100.0	100.0	



X1.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	5	10.2	10.2	10.2
	Setuju	33	67.3	67.3	77.6
	Sangat Setuju	11	22.4	22.4	100.0
	Total	49	100.0	100.0	

X1.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	6	12.2	12.2	12.2
	Setuju	33	67.3	67.3	79.6
	Sangat Setuju	10	20.4	20.4	100.0
	Total	49	100.0	100.0	

X1.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	5	10.2	10.2	10.2
	Setuju	38	77.6	77.6	87.8
	Sangat Setuju	6	12.2	12.2	100.0
	Total	49	100.0	100.0	

X1.5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	3	6.1	6.1	6.1
	Setuju	41	83.7	83.7	89.8
	Sangat Setuju	5	10.2	10.2	100.0
	Total	49	100.0	100.0	

X1.6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	2	4.1	4.1	4.1
	Setuju	39	79.6	79.6	83.7



	Sangat Setuju	8	16.3	16.3	100.0
	Total	49	100.0	100.0	

X1.7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	4	8.2	8.2	8.2
	Setuju	40	81.6	81.6	89.8
	Sangat Setuju	5	10.2	10.2	100.0
	Total	49	100.0	100.0	

X1.8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	5	10.2	10.2	10.2
	Setuju	36	73.5	73.5	83.7
	Sangat Setuju	8	16.3	16.3	100.0
	Total	49	100.0	100.0	

X1.9

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	3	6.1	6.1	6.1
	Setuju	38	77.6	77.6	83.7
	Sangat Setuju	8	16.3	16.3	100.0
	Total	49	100.0	100.0	

X1.10

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	6	12.2	12.2	12.2
	Setuju	36	73.5	73.5	85.7
	Sangat Setuju	7	14.3	14.3	100.0
	Total	49	100.0	100.0	



X1.11

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	4	8.2	8.2	8.2
	Setuju	39	79.6	79.6	87.8
	Sangat Setuju	6	12.2	12.2	100.0
	Total	49	100.0	100.0	

X1.12

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	6	12.2	12.2	12.2
	Setuju	32	65.3	65.3	77.6
	Sangat Setuju	11	22.4	22.4	100.0
	Total	49	100.0	100.0	

X1.13

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	3	6.1	6.1	6.1
	Setuju	39	79.6	79.6	85.7
	Sangat Setuju	7	14.3	14.3	100.0
	Total	49	100.0	100.0	

X1.14

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	2	4.1	4.1	4.1
	Setuju	44	89.8	89.8	93.9
	Sangat Setuju	3	6.1	6.1	100.0
	Total	49	100.0	100.0	

X1.15

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	4	8.2	8.2	8.2
	Setuju	41	83.7	83.7	91.8



	Sangat Setuju	4	8.2	8.2	100.0
	Total	49	100.0	100.0	

X1.16

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	1	2.0	2.0	2.0
	Setuju	37	75.5	75.5	77.6
	Sangat Setuju	11	22.4	22.4	100.0
	Total	49	100.0	100.0	

X1.17

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	2	4.1	4.1	4.1
	Setuju	38	77.6	77.6	81.6
	Sangat Setuju	9	18.4	18.4	100.0
	Total	49	100.0	100.0	

X2.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	4	8.2	8.2	8.2
	Setuju	39	79.6	79.6	87.8
	Sangat Setuju	6	12.2	12.2	100.0
	Total	49	100.0	100.0	

X2.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	7	14.3	14.3	14.3
	Setuju	32	65.3	65.3	79.6
	Sangat Setuju	10	20.4	20.4	100.0
	Total	49	100.0	100.0	



X2.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	4	8.2	8.2	8.2
	Setuju	39	79.6	79.6	87.8
	Sangat Setuju	6	12.2	12.2	100.0
	Total	49	100.0	100.0	

X2.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	6	12.2	12.2	12.2
	Setuju	35	71.4	71.4	83.7
	Sangat Setuju	8	16.3	16.3	100.0
	Total	49	100.0	100.0	

X2.5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	6	12.2	12.2	12.2
	Setuju	42	85.7	85.7	98.0
	Sangat Setuju	1	2.0	2.0	100.0
	Total	49	100.0	100.0	

X2.6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	6	12.2	12.2	12.2
	Setuju	37	75.5	75.5	87.8
	Sangat Setuju	6	12.2	12.2	100.0
	Total	49	100.0	100.0	

X2.7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	5	10.2	10.2	10.2
	Setuju	41	83.7	83.7	93.9



	Sangat Setuju	3	6.1	6.1	100.0
	Total	49	100.0	100.0	

X2.8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	5	10.2	10.2	10.2
	Setuju	40	81.6	81.6	91.8
	Sangat Setuju	4	8.2	8.2	100.0
	Total	49	100.0	100.0	

X2.9

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	7	14.3	14.3	14.3
	Setuju	37	75.5	75.5	89.8
	Sangat Setuju	5	10.2	10.2	100.0
	Total	49	100.0	100.0	

X2.10

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	4	8.2	8.2	8.2
	Setuju	41	83.7	83.7	91.8
	Sangat Setuju	4	8.2	8.2	100.0
	Total	49	100.0	100.0	

X2.11

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	1	2.0	2.0	2.0
	Setuju	40	81.6	81.6	83.7
	Sangat Setuju	8	16.3	16.3	100.0
	Total	49	100.0	100.0	



X2.12

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	4	8.2	8.2	8.2
	Setuju	33	67.3	67.3	75.5
	Sangat Setuju	12	24.5	24.5	100.0
	Total	49	100.0	100.0	

X3.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	1	2.0	2.0	2.0
	Setuju	42	85.7	85.7	87.8
	Sangat Setuju	6	12.2	12.2	100.0
	Total	49	100.0	100.0	

X3.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	1	2.0	2.0	2.0
	Setuju	43	87.8	87.8	89.8
	Sangat Setuju	5	10.2	10.2	100.0
	Total	49	100.0	100.0	

X3.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	1	2.0	2.0	2.0
	Setuju	43	87.8	87.8	89.8
	Sangat Setuju	5	10.2	10.2	100.0
	Total	49	100.0	100.0	



X3.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Setuju	44	89.8	89.8	89.8
	Sangat Setuju	5	10.2	10.2	100.0
	Total	49	100.0	100.0	

X3.5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Setuju	46	93.9	93.9	93.9
	Sangat Setuju	3	6.1	6.1	100.0
	Total	49	100.0	100.0	

X3.6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	1	2.0	2.0	2.0
	Setuju	42	85.7	85.7	87.8
	Sangat Setuju	6	12.2	12.2	100.0
	Total	49	100.0	100.0	

X4.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	2	4.1	4.1	4.1
	Setuju	41	83.7	83.7	87.8
	Sangat Setuju	6	12.2	12.2	100.0
	Total	49	100.0	100.0	



X4.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	7	14.3	14.3	14.3
	Setuju	36	73.5	73.5	87.8
	Sangat Setuju	6	12.2	12.2	100.0
	Total	49	100.0	100.0	

X4.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	7	14.3	14.3	14.3
	Setuju	37	75.5	75.5	89.8
	Sangat Setuju	5	10.2	10.2	100.0
	Total	49	100.0	100.0	

X4.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	5	10.2	10.2	10.2
	Setuju	43	87.8	87.8	98.0
	Sangat Setuju	1	2.0	2.0	100.0
	Total	49	100.0	100.0	

X4.5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	4	8.2	8.2	8.2
	Setuju	44	89.8	89.8	98.0
	Sangat Setuju	1	2.0	2.0	100.0
	Total	49	100.0	100.0	



X4.6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	4	8.2	8.2	8.2
	Setuju	38	77.6	77.6	85.7
	Sangat Setuju	7	14.3	14.3	100.0
	Total	49	100.0	100.0	

X4.7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	2	4.1	4.1	4.1
	Setuju	42	85.7	85.7	89.8
	Sangat Setuju	5	10.2	10.2	100.0
	Total	49	100.0	100.0	

X5.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Setuju	42	85.7	85.7	85.7
	Sangat Setuju	7	14.3	14.3	100.0
	Total	49	100.0	100.0	

X5.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	1	2.0	2.0	2.0
	Setuju	36	73.5	73.5	75.5
	Sangat Setuju	12	24.5	24.5	100.0
	Total	49	100.0	100.0	



X5.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	7	14.3	14.3	14.3
	Setuju	33	67.3	67.3	81.6
	Sangat Setuju	9	18.4	18.4	100.0
	Total	49	100.0	100.0	

X5.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	1	2.0	2.0	2.0
	Setuju	40	81.6	81.6	83.7
	Sangat Setuju	8	16.3	16.3	100.0
	Total	49	100.0	100.0	

X5.5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Setuju	38	77.6	77.6	77.6
	Sangat Setuju	11	22.4	22.4	100.0
	Total	49	100.0	100.0	

Y.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	1	2.0	2.0	2.0
	Setuju	34	69.4	69.4	71.4
	Sangat Setuju	14	28.6	28.6	100.0
	Total	49	100.0	100.0	



Y.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Setuju	38	77.6	77.6	77.6
	Sangat Setuju	11	22.4	22.4	100.0
	Total	49	100.0	100.0	

Y.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Setuju	31	63.3	63.3	63.3
	Sangat Setuju	18	36.7	36.7	100.0
	Total	49	100.0	100.0	

Y.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Setuju	37	75.5	75.5	75.5
	Sangat Setuju	12	24.5	24.5	100.0
	Total	49	100.0	100.0	

Y.5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Setuju	32	65.3	65.3	65.3
	Sangat Setuju	17	34.7	34.7	100.0
	Total	49	100.0	100.0	

Y.6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Setuju	41	83.7	83.7	83.7
	Sangat Setuju	8	16.3	16.3	100.0
	Total	49	100.0	100.0	



Y.7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Setuju	39	79.6	79.6	79.6
	Sangat Setuju	10	20.4	20.4	100.0
	Total	49	100.0	100.0	

Y.8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	1	2.0	2.0	2.0
	Setuju	37	75.5	75.5	77.6
	Sangat Setuju	11	22.4	22.4	100.0
	Total	49	100.0	100.0	

Y.9

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Setuju	35	71.4	71.4	71.4
	Sangat Setuju	14	28.6	28.6	100.0
	Total	49	100.0	100.0	

Y.10

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	1	2.0	2.0	2.0
	Setuju	31	63.3	63.3	65.3
	Sangat Setuju	17	34.7	34.7	100.0
	Total	49	100.0	100.0	



UJI VALIDITAS VARIABEL X1

Correlations

		Total.X1
X1.1	Pearson Correlation	.394**
	Sig. (2-tailed)	0.005
	N	49
X1.2	Pearson Correlation	.779**
	Sig. (2-tailed)	0.000
	N	49
X1.3	Pearson Correlation	.833**
	Sig. (2-tailed)	0.000
	N	49
X1.4	Pearson Correlation	.663**
	Sig. (2-tailed)	0.000
	N	49
X1.5	Pearson Correlation	.605**
	Sig. (2-tailed)	0.000
	N	49
X1.6	Pearson Correlation	.651**
	Sig. (2-tailed)	0.000
	N	49
X1.7	Pearson Correlation	.697**
	Sig. (2-tailed)	0.000
	N	49
	Pearson Correlation	.710**



	Sig. (2-tailed)	0.000
	N	49
X1.9	Pearson Correlation	.697**
	Sig. (2-tailed)	0.000
	N	49
X1.10	Pearson Correlation	.730**
	Sig. (2-tailed)	0.000
	N	49
X1.11	Pearson Correlation	.713**
	Sig. (2-tailed)	0.000
	N	49
X1.12	Pearson Correlation	.790**
	Sig. (2-tailed)	0.000
	N	49
X1.13	Pearson Correlation	.640**
	Sig. (2-tailed)	0.000
	N	49
X1.14	Pearson Correlation	.436**
	Sig. (2-tailed)	0.002
	N	49
X1.15	Pearson Correlation	.673**
	Sig. (2-tailed)	0.000
	N	49
	Pearson Correlation	.665**
	Sig. (2-tailed)	0.000



	N	49
X1.17	Pearson Correlation	.582**
	Sig. (2-tailed)	0.000
	N	49
Total.X1	Pearson Correlation	1
	Sig. (2-tailed)	
	N	49

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

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

UJI RELIABILITAS VARIABELX1

Reliability Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	49	100.0
	Excluded ^a	0	.0
	Total	49	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.759	18

Item Statistics

Mean	Std. Deviation	N
4.00	.289	49
4.12	.564	49
4.08	.571	49



X1.4	4.02	.478	49
X1.5	4.04	.406	49
X1.6	4.12	.439	49
X1.7	4.02	.433	49
X1.8	4.06	.517	49
X1.9	4.10	.467	49
X1.10	4.02	.520	49
X1.11	4.04	.455	49
X1.12	4.10	.586	49
X1.13	4.08	.449	49
X1.14	4.02	.322	49
X1.15	4.00	.408	49
X1.16	4.20	.456	49
X1.17	4.14	.456	49
Total.X1	69.18	5.310	49

UJI VALIDITAS VARIABEL X2

Correlations

		Total.X2
X2.1	Pearson Correlation	.543**
	Sig. (2-tailed)	0.000
	N	49
X2.2	Pearson Correlation	.761**
	Sig. (2-tailed)	0.000
	N	49
X2.3	Pearson Correlation	.631**
	Sig. (2-tailed)	0.000
	N	49
X2.4	Pearson Correlation	.712**
	Sig. (2-tailed)	0.000
	N	49



X2.5	Pearson Correlation	.393**
	Sig. (2-tailed)	0.005
	N	49
X2.6	Pearson Correlation	.580**
	Sig. (2-tailed)	0.000
	N	49
X2.7	Pearson Correlation	.680**
	Sig. (2-tailed)	0.000
	N	49
X2.8	Pearson Correlation	.635**
	Sig. (2-tailed)	0.000
	N	49
X2.9	Pearson Correlation	.783**
	Sig. (2-tailed)	0.000
	N	49
X2.10	Pearson Correlation	.599**
	Sig. (2-tailed)	0.000
	N	49
X2.11	Pearson Correlation	.557**
	Sig. (2-tailed)	0.000
	N	49
X2.12	Pearson Correlation	.809**
	Sig. (2-tailed)	0.000
	N	49



Total.X2	Pearson Correlation	1
	Sig. (2-tailed)	
	N	49

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

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

UJI RELIABILITAS VARIABELX2

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	49	100.0
	Excluded ^a	0	.0
	Total	49	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.758	13

Item Statistics

	Mean	Std. Deviation	N
X2.1	4.04	.455	49
X2.2	4.06	.592	49
	4.04	.455	49
	4.04	.538	49
	3.90	.368	49
	4.00	.500	49



Optimization Software:
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X2.7	3.96	.406	49
X2.8	3.98	.433	49
X2.9	3.96	.498	49
X2.10	4.00	.408	49
X2.11	4.14	.408	49
X2.12	4.16	.553	49
Total.X2	48.29	3.663	49

UJI VALIDITAS VARIABEL X3

Correlations

		Total.X3
X3.1	Pearson Correlation	.540**
	Sig. (2-tailed)	0.000
	N	49
X3.2	Pearson Correlation	.548**
	Sig. (2-tailed)	0.000
	N	49
X3.3	Pearson Correlation	.487**
	Sig. (2-tailed)	0.000
	N	49
X3.4	Pearson Correlation	.371**
	Sig. (2-tailed)	0.009
	N	49
X3.5	Pearson Correlation	.299*
	Sig. (2-tailed)	0.037
	N	49
	Pearson Correlation	.655**



	Sig. (2-tailed)	0.000
	N	49
Total.X3	Pearson Correlation	1
	Sig. (2-tailed)	
	N	49

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

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

UJI RELIABILITAS VARIABELX3

Reliability Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	49	100.0
	Excluded ^a	0	.0
	Total	49	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.675	7

Item Statistics

	Mean	Std. Deviation	N
X3.1	4.10	.368	49
X3.2	4.08	.344	49
X3.3	4.08	.344	49
	4.10	.306	49
	4.06	.242	49
	4.10	.368	49
	24.53	.981	49



UJI VALIDITAS VARIABEL X4

Correlations

		Total.X4
X4.1	Pearson Correlation	.514**
	Sig. (2-tailed)	0.000
	N	49
X4.2	Pearson Correlation	.811**
	Sig. (2-tailed)	0.000
	N	49
X4.3	Pearson Correlation	.738**
	Sig. (2-tailed)	0.000
	N	49
X4.4	Pearson Correlation	.661**
	Sig. (2-tailed)	0.000
	N	49
X4.5	Pearson Correlation	.546**
	Sig. (2-tailed)	0.000
	N	49
X4.6	Pearson Correlation	.684**
	Sig. (2-tailed)	0.000
	N	49
X4.7	Pearson Correlation	.545**
	Sig. (2-tailed)	0.000
	N	49



Total.X4	Pearson Correlation	1
	Sig. (2-tailed)	
	N	49

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

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

UJI RELIABILITAS VARIABELX4

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	49	100.0
	Excluded ^a	0	.0
	Total	49	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.760	8

Item Statistics

	Mean	Std. Deviation	N
X4.1	4.08	.400	49
X4.2	3.98	.520	49
X4.3	3.96	.498	49
X4.4	3.92	.344	49
X4.5	3.94	.317	49
	4.06	.475	49
	4.06	.377	49
	28.00	1.926	49



UJI VALIDITAS VARIABEL X5

Correlations

		Total.X5
X5.1	Pearson Correlation	.514**
	Sig. (2-tailed)	0.000
	N	49
X5.2	Pearson Correlation	.552**
	Sig. (2-tailed)	0.000
	N	49
X5.3	Pearson Correlation	.694**
	Sig. (2-tailed)	0.000
	N	49
X5.4	Pearson Correlation	.637**
	Sig. (2-tailed)	0.000
	N	49
X5.5	Pearson Correlation	.539**
	Sig. (2-tailed)	0.000
	N	49
Total.X5	Pearson Correlation	1
	Sig. (2-tailed)	
	N	49

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

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



UJI RELIABILITAS VARIABELX5

Reliability Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	49	100.0
	Excluded ^a	0	.0
	Total	49	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.726	6

Item Statistics

	Mean	Std. Deviation	N
X5.1	4.14	.354	49
X5.2	4.22	.468	49
X5.3	4.04	.576	49
X5.4	4.14	.408	49
X5.5	4.22	.422	49
Total.X5	20.78	1.327	49

UJI VALIDITAS VARIABEL Y

Correlations

		Total.Y
Y.1	Pearson Correlation	.569**
	Sig. (2-tailed)	0.000
	N	49
	Pearson Correlation	.490**
	Sig. (2-tailed)	0.000



	N	49
Y.3	Pearson Correlation	.512**
	Sig. (2-tailed)	0.000
	N	49
Y.4	Pearson Correlation	.483**
	Sig. (2-tailed)	0.000
	N	49
Y.5	Pearson Correlation	.609**
	Sig. (2-tailed)	0.000
	N	49
Y.6	Pearson Correlation	.350 [*]
	Sig. (2-tailed)	0.014
	N	49
Y.7	Pearson Correlation	.338 [*]
	Sig. (2-tailed)	0.018
	N	49
Y.8	Pearson Correlation	.610**
	Sig. (2-tailed)	0.000
	N	49
Y.9	Pearson Correlation	.413**
	Sig. (2-tailed)	0.003
	N	49
Y.10	Pearson Correlation	.488**
	Sig. (2-tailed)	0.000
	N	49



Total.Y	Pearson Correlation	1
	Sig. (2-tailed)	
	N	49

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

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

UJI RELIABILITAS VARIABELY

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	49	100.0
	Excluded ^a	0	.0
	Total	49	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.710	11

Item Statistics

	Mean	Std. Deviation	N
Y.1	4.27	.491	49
Y.2	4.22	.422	49
Y.3	4.37	.487	49
Y.4	4.24	.434	49
Y.5	4.35	.481	49
Y.6	4.16	.373	49
	4.20	.407	49
	4.20	.456	49
	4.29	.456	49
	4.33	.516	49



Total.Y	42.63	2.224	49
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ANALISIS REGRESI LINIER BERGANDA

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Pemanfaatan Teknologi Informasi, Komitmen Organisasi, Independensi Audit Internal, Kompetensi SDM, Sistem Pengendalian Intern ^b		Enter

a. Dependent Variable: Kualitas Laporan Keuangan

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.945 ^a	.893	.881	.07672	1.342

a. Predictors: (Constant), Pemanfaatan Teknologi Informasi, Komitmen Organisasi, Independensi Audit Internal, Kompetensi SDM, Sistem Pengendalian Intern

b. Dependent Variable: Kualitas Laporan Keuangan

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	2.121	5	.424	72.066	.000 ^b
Residual	.253	43	.006		
Total	2.374	48			

ent Variable: Kualitas Laporan Keuangan



b. Predictors: (Constant), Pemanfaatan Teknologi Informasi, Komitmen Organisasi, Independensi Audit Internal, Kompetensi SDM, Sistem Pengendalian Intern

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	.067	.298		.224	.824		
Sistem Pengendalian Intern	.226	.058	.317	3.895	.000	.373	2.679
Kompetensi SDM	.208	.054	.285	3.870	.000	.456	2.192
Independensi Audit Internal	.268	.089	.196	3.007	.004	.585	1.710
Komitmen Organisasi	.148	.043	.183	3.429	.001	.869	1.151
Pemanfaatan Teknologi Informasi	.181	.067	.215	2.695	.010	.388	2.578

a. Dependent Variable: Kualitas Laporan Keuangan

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	(Constant)	Variance Proportions				
					Sistem Pengendalian Intern	Kompetensi SDM	Independensi Audit Internal	Komitmen Organisasi	Pemanfaatan Teknologi Informasi
1	1	5.989	1.000	.00	.00	.00	.00	.00	.00
	2	.005	35.371	.04	.08	.09	.00	.36	.03
	3	.003	46.621	.14	.02	.10	.05	.55	.01
	4	.002	57.180	.02	.49	.74	.00	.02	.01
	5	.001	71.392	.06	.31	.07	.02	.06	.92
	6	.001	99.020	.74	.10	.00	.92	.00	.03

a. Dependent Variable: Kualitas Laporan Keuangan

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	3.7633	4.6493	4.2633	.21020	49
Standardized Residual	-2.378	1.836	.000	1.000	49
Standard Error of Predicted	.014	.044	.026	.008	49
Adjusted Predicted Value	3.7848	4.6876	4.2608	.21081	49



Residual	-1.14885	.17436	.00000	.07261	49
Std. Residual	-1.940	2.273	.000	.946	49
Stud. Residual	-2.178	2.774	.014	1.036	49
Deleted Residual	-.18759	.25977	.00247	.08761	49
Stud. Deleted Residual	-2.282	3.026	.018	1.067	49
Mahal. Distance	.686	14.801	4.898	3.613	49
Cook's Distance	.000	.628	.038	.097	49
Centered Leverage Value	.014	.308	.102	.075	49

a. Dependent Variable: Kualitas Laporan Keuangan

Charts



