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# **ATTACHMENT**

## ATTACHMENT 1 : BIODATA

### BIODATA

#### Self-identity

Full Name : Sayiid Rif'at Firjatullah  
Place Date of Birth : Makassar, 04 August 2001  
Gender : Male  
Address : Jl. Sultan Alauddin Komp. BPH jl. Bumi 15 Blok C3/7  
Phone Number : 0811419010  
E – mail : srfirjatullah0408@gmail.com

#### Education History

- Formal Education: SD Islam Athirah I Makassar : Year 2007 – 2013  
SMP Islam Athirah I Makassar : Year 2013 – 2016  
SMA Islam Athirah I Makassar : Year 2016 – 2019  
Universitas Hasanuddin : Year 2019 – Present
- Non-formal Education : Canada Humber Collage : July 2022

#### Experience

- Organization : Member OSIS SMA Islam Athirah I Makassar (2017-2018)  
Member MPK SMA Islan Athirah I Makassar (2018-2019)  
Member HIPMI PT UNHAS Angkatan 6

Thus this biodata is made with truth,

Makassar, May 2023

SAYIID RIF'AT FIRJATULLAH

## ATTACHMENT 2 : QUESTIONNAIRE

### QUESTIONNAIRE

#### Respondent Identity

Name of Mr/Mrs :

Gender :  Man  Woman

Age : ..... Years

Last education :  Diploma  Others..  
 Bachelor (S1)  Magister (S2)

#### Questionnaire Filling Instructions

1. Filling in the questionnaire was carried out by PLN employees in the fields of finance and accounting
2. To answer the questionnaire, you are expected to give a checklist () to one of the appropriate answers in the available choice column according to your experience. The information contained in the answer column is as follows:  
SD : Strongly Disagree  
D : Disagree  
N : Neutral  
A : Agree  
SA : Strongly Agree
3. Choose the answer according to the actual situation, each statement can only be filled with one answer.
4. There are no right or wrong answers to the answers that have been selected. Please try to answer each question with high confidence so that no questions are overlooked.

## 1. Successful Implementation of IFRS

(Source: Devi Kharisma Dewanti & Kiswara, 2015).

No.	Statement	Answer Choices				
		SA	A	N	D	SD
<b>Relevant</b>						
1.	Financial reports provide information that can correct past financial activities					
2.	Financial report information generated in accordance with IFRS					
3.	Financial reports provide information that can predict the future					
4.	Financial reports are reported in a timely manner					
5.	Financial reports produce complete information including all the information needed for decision making					
<b>reliable</b>						
6.	Financial reports produce honest information according to transactions and other financial events that should be presented					
7.	The information reported in the financial statements is free from misleading notions					
8.	Information reported in financial reports can meet user needs					
<b>Understandable</b>						
9.	The resulting financial report information can be understood clearly					
10.	Financial reports must be prepared systematically so that they are easy to understand					
<b>Can be compared</b>						
11.	Financial report information can be compared with the previous period's financial reports					

## 2. Employee Competency

(Source: Ermawati Nanik & Kuncoro Amin, 2017)

No.	Statement	Answer Choices				
		SA	A	N	D	SD
<b>Knowledge</b>						
1.	Accounting is the process of identifying, recording, and reporting economic transactions					
2.	PLN has human resources capable of compiling regional financial reports according to accounting standards					
3.	Finance staff understand their main duties well					
4.	Have a good understanding of accounting cycles and periods					
5.	Know the roles and functions in financial management					
6.	Understand IFRS well					
<b>Skills</b>						
7.	Able to prepare and present financial reports properly					
8.	Able to make a journal for each transaction					
9.	Have expertise in carrying out expertise using technology					
10.	If there are new regulations regarding regional finance, employees of the finance/accounting department receive socialization or training					
13.	Receive training to be able to support the ability to work in the accounting field					
<b>Attitude</b>						
14.	An employee works by prioritizing an accounting code of ethics					
15.	Work according to generally accepted practices					
16.	Refuse intervention from superiors that can lead to violations of the rules					
17.	Doing work on time					



### 3. Training

(Source: Ermawati Nanik & Kuncoro Amin, 2017)

No.	Statement	Answer Choices				
		SA	A	N	D	SD
<b>Understanding of Training Materials</b>						
1.	Training is conducted to develop an understanding of accounting is the process of identifying, recording, and reporting economic transactions					
2.	The training was conducted so that PLN has human resources capable of compiling regional financial reports according to accounting standards					
3.	Training is conducted so that employees in the financial sector understand their main duties well					
<b>Training Methods</b>						
4.	The training has made PLN employees have a good understanding of accounting cycles and periods					
5.	Training has made employees aware of roles and functions in financial management					
6.	The training has made PLN employees understand IFRS well					
7.	The training has made employees able to prepare and present financial reports properly					
8.	Training has enabled employees to keep journals for each transaction					
<b>Training Facilities</b>						
9.	Training has made employees have expertise in carrying out expertise using technology					
10.	Training teaches new regulations on regional finance, employees of the finance/accounting department receive socialization or training					
11.	Employees receive training to be able to support their abilities in working in the accounting field					

#### 4. Accounting information system

(Source: Ermawati Nanik & Kuncoro Amin, 2017)

No.	Statement	Answer Choices				
		SA	A	N	D	SD
<b>Compliance with Accounting Standards</b>						
1.	The applied accounting system complies with the Accounting Standards					
2.	The applied accounting system complies with the Accounting Standards					
<b>Recording Procedure In accordance with generally accepted Recording Standards</b>						
3.	Perform cash receipts procedures in accordance with the accounting system					
4.	Keep records of every transaction that occurs					
5.	Every financial transaction is supported by proof of transaction					
6.	Recording of transactions is done chronologically / based on the facts that occur					
7.	Make clarifications on transactions based on proper posts					
8.	Analyze transactions on every transaction that occurs					
<b>Preparation of Financial Statements Reported Periodically</b>						
9.	The control system is carried out in measuring and reporting records					
10.	Financial reports are made every accounting period					

### ATTACHMENT 3 : FREQUENCY RESULTS

#### Frequency Accounting Information System (X1)

		Statistics										Accounting Information System
		X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	X1.9	X1.10	
N	Valid	75	75	75	75	75	75	75	75	75	75	75
	Missing	0	0	0	0	0	0	0	0	0	0	0
Mean		4.28	4.29	4.29	4.25	4.29	4.23	4.31	4.24	4.19	4.19	42.56
Std. Error of Mean		.096	.107	.098	.104	.098	.110	.111	.109	.109	.103	.967
Median		4.00	5.00	4.00	4.00	5.00	4.00	5.00	5.00	4.00	4.00	46.00
Mode		5	5	5	5	5	5	5	5	5	5	50
Std. Deviation		.831	.927	.851	.902	.851	.953	.958	.942	.940	.896	8.375
Variance		.691	.859	.724	.813	.724	.907	.918	.888	.884	.803	70.142

#### Frequency Training (X2)

		Statistics										Training	
		X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2.8	X2.9	X2.10	X2.11	
N	Valid	75	75	75	75	75	75	75	75	75	75	75	75
	Missing	0	0	0	0	0	0	0	0	0	0	0	0
Mean		3.71	3.67	3.73	3.68	3.72	3.75	3.73	3.73	3.67	3.72	3.65	40.76
Std. Error of Mean		.110	.118	.110	.114	.119	.117	.114	.114	.113	.119	.105	1.173
Median		4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	44.00
Mode		4	4	4	4	4	4	4	4	4	4	4	44
Std. Deviation		.955	1.018	.949	.989	1.034	1.015	.991	.991	.977	1.034	.908	10.155
Variance		.913	1.036	.901	.977	1.069	1.030	.982	.982	.955	1.069	.824	103.131

Frequencies Staff Competence (X3)

		Statistics															Staff
		X3.1	X3.2	X3.3	X3.4	X3.5	X3.6	X3.7	X3.8	X3.9	X3.10	X3.11	X3.12	X3.13	X3.14	X3.15	Competence
N	Valid	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75
	Missing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Mean	3.92	4.13	4.05	4.13	4.21	4.12	4.16	4.23	4.21	4.15	4.16	4.05	4.09	4.15	3.99	61.76
	Std. Error of Mean	.089	.090	.098	.083	.081	.083	.081	.086	.077	.080	.078	.091	.087	.080	.090	1.119
	Median	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	62.00
	Mode	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	60
	Std. Deviation	.767	.777	.853	.723	.703	.716	.698	.746	.664	.692	.679	.787	.756	.692	.780	9.690
	Variance	.588	.604	.727	.523	.494	.512	.488	.556	.440	.478	.461	.619	.572	.478	.608	93.888

Frequencies Successful Implementation Of IFRS (Y)

		Statistics												Successful
		Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10	Y11	Implementation Of IFRS	
N	Valid	75	75	75	75	75	75	75	75	75	75	75	75	
	Missing	0	0	0	0	0	0	0	0	0	0	0	0	
	Mean	4.31	4.49	4.35	4.39	4.47	4.41	4.45	4.44	4.44	4.44	4.36	4.49	
	Std. Error of Mean	.087	.081	.086	.089	.079	.081	.081	.085	.085	.082	.069	.808	
	Median	4.00	5.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00	4.00	5.00	51.00	
	Mode	5	5	5	5	5	5	5	5	5	5	5	55	
	Std. Deviation	.753	.705	.744	.769	.684	.699	.703	.740	.740	.710	.601	6.998	
	Variance	.567	.497	.554	.592	.468	.489	.494	.547	.547	.504	.361	48.973	
	Range	3	2	3	3	2	2	2	2	3	3	2	2	

## ATTACHMENT 4 : VALIDITY RESULTS

Validity Accounting Information System (X1)

		Correlations										Accounting Information System
		X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	X1.9	X1.10	
X1.1	Pearson Correlation	1	.839**	.838**	.824**	.800**	.806**	.858**	.845**	.814**	.764**	.905**
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75
X1.2	Pearson Correlation	.839**	1	.764**	.880**	.867**	.857**	.887**	.832**	.821**	.828**	.928**
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75
X1.3	Pearson Correlation	.838**	.764**	1	.783**	.832**	.834**	.866**	.872**	.860**	.814**	.914**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75
X1.4	Pearson Correlation	.824**	.880**	.783**	1	.818**	.845**	.847**	.866**	.820**	.827**	.920**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000	.000	.000	.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75
X1.5	Pearson Correlation	.800**	.867**	.832**	.818**	1	.851**	.850**	.822**	.826**	.832**	.917**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75

X1.6	Pearson Correlation	.806**	.857**	.834**	.845**	.851**	1	.885**	.872**	.843**	.884**	.939**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	.000	.000	.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75
X1.7	Pearson Correlation	.858**	.887**	.866**	.847**	.850**	.885**	1	.875**	.836**	.830**	.945**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000		.000	.000	.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75
X1.8	Pearson Correlation	.845**	.832**	.872**	.866**	.822**	.872**	.875**	1	.864**	.859**	.942**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000		.000	.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75
X1.9	Pearson Correlation	.814**	.821**	.860**	.820**	.826**	.843**	.836**	.864**	1	.841**	.922**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75
X1.10	Pearson Correlation	.764**	.828**	.814**	.827**	.832**	.884**	.830**	.859**	.841**	1	.917**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000		.000
	N	75	75	75	75	75	75	75	75	75	75	75
Accounting Information System	Pearson Correlation	.905**	.928**	.914**	.920**	.917**	.939**	.945**	.942**	.922**	.917**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	
	N	75	75	75	75	75	75	75	75	75	75	75

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

Validity Training (X2)

		Correlations											
		X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2.8	X2.9	X2.10	X2.11	Training
X2.1	Pearson Correlation	1	.857**	.881**	.887**	.832**	.814**	.887**	.887**	.878**	.887**	.894**	.943**
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75	75
X2.2	Pearson Correlation	.857**	1	.858**	.886**	.860**	.833**	.849**	.862**	.906**	.860**	.897**	.940**
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75	75
X2.3	Pearson Correlation	.881**	.858**	1	.873**	.818**	.813**	.886**	.886**	.894**	.859**	.864**	.935**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75	75
X2.4	Pearson Correlation	.887**	.886**	.873**	1	.863**	.848**	.850**	.822**	.881**	.863**	.884**	.939**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75	75
X2.5	Pearson Correlation	.832**	.860**	.818**	.863**	1	.872**	.863**	.836**	.856**	.823**	.845**	.921**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75	75
X2.6	Pearson Correlation	.814**	.833**	.813**	.848**	.872**	1	.886**	.819**	.813**	.885**	.828**	.916**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75	75
X2.7	Pearson Correlation	.887**	.849**	.886**	.850**	.863**	.886**	1	.876**	.856**	.876**	.842**	.940**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000		.000	.000	.000	.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75	75
X2.8	Pearson Correlation	.887**	.862**	.886**	.822**	.836**	.819**	.876**	1	.898**	.863**	.857**	.934**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000		.000	.000	.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75	75
X2.9	Pearson Correlation	.878**	.906**	.894**	.881**	.856**	.813**	.856**	.898**	1	.869**	.889**	.946**
	Sig. (2-tailed)												
	N												

	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75	75	75	75
X2.10	Pearson Correlation	.887**	.860**	.859**	.863**	.823**	.885**	.876**	.863**	.869**	1	.845**	.937**		
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75	75	75	75
X2.11	Pearson Correlation	.894**	.897**	.864**	.884**	.845**	.828**	.842**	.857**	.889**	.845**	1	.936**		
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75	75	75	75
Training	Pearson Correlation	.943**	.940**	.935**	.939**	.921**	.916**	.940**	.934**	.946**	.937**	.936**	1		
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75	75	75	75

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

### Validity Staff Competence (X3)

		Correlations															Staff
		X3.1	X3.2	X3.3	X3.4	X3.5	X3.6	X3.7	X3.8	X3.9	X3.10	X3.11	X3.12	X3.13	X3.14	X3.15	Competence
X3.1	Pearson Correlation	1	.767**	.833**	.751**	.784**	.756**	.756**	.765**	.751**	.736**	.752**	.702**	.735**	.685**	.767**	.878**
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75
X3.2	Pearson Correlation	.767**	1	.805**	.762**	.764**	.773**	.732**	.764**	.704**	.768**	.677**	.718**	.714**	.718**	.761**	.870**
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75
X3.3	Pearson Correlation	.833**	.805**	1	.800**	.792**	.720**	.735**	.788**	.744**	.743**	.732**	.782**	.726**	.674**	.733**	.885**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75



	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75
X3.4	Pearson Correlation	.751**	.762**	.800**	1	.847**	.778**	.707**	.796**	.757**	.744**	.727**	.700**	.743**	.663**	.746**	.875**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75
X3.5	Pearson Correlation	.784**	.764**	.792**	.847**	1	.727**	.755**	.809**	.828**	.796**	.777**	.737**	.775**	.713**	.745**	.898**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75
X3.6	Pearson Correlation	.756**	.773**	.720**	.778**	.727**	1	.718**	.809**	.713**	.674**	.655**	.660**	.678**	.646**	.632**	.830**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75
X3.7	Pearson Correlation	.756**	.732**	.735**	.707**	.755**	.718**	1	.786**	.771**	.846**	.829**	.821**	.790**	.762**	.674**	.885**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75
X3.8	Pearson Correlation	.765**	.764**	.788**	.796**	.809**	.809**	.786**	1	.857**	.826**	.782**	.762**	.777**	.747**	.726**	.909**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75
X3.9	Pearson Correlation	.751**	.704**	.744**	.757**	.828**	.713**	.771**	.857**	1	.844**	.883**	.780**	.767**	.814**	.763**	.905**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75

X3.10	Pearson Correlation	.736**	.768**	.743**	.744**	.796**	.674**	.846**	.826**	.844**	1	.842**	.756**	.774**	.774**	.781**	.901**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75
X3.11	Pearson Correlation	.752**	.677**	.732**	.727**	.777**	.655**	.829**	.782**	.883**	.842**	1	.819**	.787**	.813**	.745**	.894**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000	.000	.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75
X3.12	Pearson Correlation	.702**	.718**	.782**	.700**	.737**	.660**	.821**	.762**	.780**	.756**	.819**	1	.696**	.805**	.662**	.865**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000	.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75
X3.13	Pearson Correlation	.735**	.714**	.726**	.743**	.775**	.678**	.790**	.777**	.767**	.774**	.787**	.696**	1	.723**	.804**	.871**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75
X3.14	Pearson Correlation	.685**	.718**	.674**	.663**	.713**	.646**	.762**	.747**	.814**	.774**	.813**	.805**	.723**	1	.781**	.856**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75
X3.15	Pearson Correlation	.767**	.761**	.733**	.746**	.745**	.632**	.674**	.726**	.763**	.781**	.745**	.662**	.804**	.781**	1	.860**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000		.000
	N	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75
Staff Competence	Pearson Correlation	.878**	.870**	.885**	.875**	.898**	.830**	.885**	.909**	.905**	.901**	.894**	.865**	.871**	.856**	.860**	1

Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
N	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75

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

### Validity Successful Implementation Of IFRS (Y)

		Correlations											Successful Implementation Of IFRS
		Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10	Y11	
Y1	Pearson Correlation	1	.781**	.869**	.772**	.820**	.834**	.831**	.774**	.822**	.878**	.497**	.911**
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75	75
Y2	Pearson Correlation	.781**	1	.777**	.815**	.777**	.815**	.797**	.848**	.822**	.802**	.598**	.904**
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75	75
Y3	Pearson Correlation	.869**	.777**	1	.754**	.766**	.812**	.754**	.775**	.775**	.835**	.519**	.886**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75	75
Y4	Pearson Correlation	.772**	.815**	.754**	1	.833**	.829**	.871**	.813**	.861**	.781**	.488**	.905**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75	75
Y5	Pearson Correlation	.820**	.777**	.766**	.833**	1	.890**	.902**	.844**	.870**	.818**	.484**	.923**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75	75
Y6	Pearson Correlation	.834**	.815**	.812**	.829**	.890**	1	.878**	.819**	.793**	.867**	.473**	.923**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75	75

Y7	Pearson Correlation	.831**	.797**	.754**	.871**	.902**	.878**	1	.833**	.859**	.833**	.455**	.924**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000		.000	.000	.000	.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75	75
Y8	Pearson Correlation	.774**	.848**	.775**	.813**	.844**	.819**	.833**	1	.876**	.827**	.569**	.920**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000		.000	.000	.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75	75
Y9	Pearson Correlation	.822**	.822**	.775**	.861**	.870**	.793**	.859**	.876**	1	.827**	.569**	.930**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75	75
Y10	Pearson Correlation	.878**	.802**	.835**	.781**	.818**	.867**	.833**	.827**	.827**	1	.497**	.919**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000
	N	75	75	75	75	75	75	75	75	75	75	75	75
Y11	Pearson Correlation	.497**	.598**	.519**	.488**	.484**	.473**	.455**	.569**	.569**	.497**	1	.619**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000		.000
	N	75	75	75	75	75	75	75	75	75	75	75	75
Successful Implementation Of IFRS	Pearson Correlation	.911**	.904**	.886**	.905**	.923**	.923**	.924**	.920**	.930**	.919**	.619**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	
	N	75	75	75	75	75	75	75	75	75	75	75	75

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