

## BIBLIOGRAPHY

- Tunggal, A. Wijaya. 2013. *Internal Audit dan Good Corporate Governance*. Jakarta: Erlangga.
- Agoes, Sukrisno. 2011. *Etika Bisnis dan Profesi*. Jakarta: Salemba Empat.
- Kusumastuti, A. Dwi . 2013. *Pengaruh Good Corporate Governance Terhadap Kinerja Perusahaan Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2011*. Surakarta: Universitas Surakarta.
- Renndy. 2017. *Analisis Penerapan Good Corporate Governance Dalam Menilai Kinerja Perusahaan Pada Pt. Keret A Api Indonesia (Persero) Divisi Regional IV Tanjungkarang*. Skripsi. Universitas Muhammadiyah Palembang.
- Darmawati, D., Khomsiyah dan Rahayu, R. G. 2004. *Hubungan Corporate Governance dan Kinerja Perusahaan*. Simposium Nasional Akuntansi VII, IAI.
- Muh Arief. 2016. *The Power of Good Corporate Governance: Teori dan Implementasi*. Jakarta: Salemba Empat.
- Peraturan Menteri Negara BUMN Nomor : KEP-117/M-MBU/2020 tentang *Penerapan Praktek Good Corporate Governance pada Badan Usaha Milik Negara (BUMN)*.
- Rizal, Go. 2012. *Evaluasi Penerapan Prinsip-Prinsip Good Corporate Governance terhadap Perilaku Fraud pada Lembaga Perbankan Nasional*. Skripsi. Makassar: Universitas Hasanuddin.
- Tri. 2017. *Pengaruh Penerapan Prinsip Good Corporate Governance terhadap Kinerja Perusahaan pada Perusahaan BUMN Kota Palembang*. Skripsi. Univeritas Muhammadiyah Palembang.
- Dwiputra, Hangga P. 2015. *Pengaruh Audit Internal dan Implementasi Good Corporate Governance terhadap Kinerja Perusahaan pada Kantor Cabang PT. Bank Rakyat Indonesia di Kota Makassar*. Skripsi. Makassar: Universitas Hasanuddin.
- Sherly, Ikhwan, Hilman. 2018. *Pengaruh Penerapan Prinsip-Prinsip Good Corporate Governance Terhadap Kinerja Pegawai*. Jurnal Ekonomi Islam. Vol. 9
- Daniri Mas Ahmad, *Good Corporate Governance : Konsep dan Penerapannya di Indonesia*. Ray Indonesia, Jakarta, 2005.
- Valery G Kumaat 2011. *Internal Audit*. Erlangga. Jakarta

Suwandi, I., Arifianti, R., dan Rizal, M. 2018 *Pelaksanaan Prinsip-Prinsip Good Corporate Governance (GCG) Pada PT. Asuransi Jasa Indonesia (Jasindo)*. Bandung : FISIP Universitas Padjadjaran.

Mulyadi, 2007. *Sistem Perencanaan dan Pengendalian Manajemen sistem Pelipatganda Kinerja Perusahaan*. Jakarta: Salemba Empat.

Shleifer dan Vishny, 1997. A Survey of Corporate Governance. *The Journal of Finance* Vol LII No. 2.

Sutedi, Adrian. 2011. *Good Corporate Governance*. Jakarta: Sinar Grafika.

**ATTACHMENT**

**ATTACHMENT 1 : BIODATA****BIODATA****Personal Identity**

Name : Muhammad Farhan  
Place and Date of Birth : Kendari, 5 April 2000  
Gender : Male  
Adress : Komp. Villa Racing Center Blok C/11  
Phone Number : 081344811111  
E-mail : [muhfrhan.4@gmail.com](mailto:muhfrhan.4@gmail.com)

**Educational Background**

## 1. Formal Education :

- TK Ummushabri Kendari 2004-2005
- Madrasah Ibtidaiyah Pesantren Ummushabri Kendari 2005-2010
- SD Islam Athirah 1 Makassar 2010-2011
- SMP Islam Athirah 1 Makassar 2011-2014
- SMA Islam Athirah 1 Makassar 2014-2017
- Universitas Hasanuddin 2019-Present

## 2. Informal Education :

- Humber College Global Summer School, July 2022

Thus this biodata made with fully actual truth,

Makassar ..... 2023

Muhammad Farhan

**Attachment 2 : Research Questionnaire**

## RESEARCH QUESTIONNAIRE

To

All employees of PT. Telkom Witel South Sulawesi Makassar

With all due respect, I am Muhammad Farhan, a student from Hasanuddin University majoring in Accounting, expecting the availability of ladies and gentlemen to fill out this questionnaire which is a data collection tool for the preparation of my thesis entitled "The Influence of The Implementation of Good Corporate Governance and AHKLAK on the performance of PT. Telkom Witel South Sulawesi Makassar. " The information that you will provide will be very helpful for this research. For your attention and availability in filling out this questionnaire, I thank you.

The following questions is your assessment of Good Corporate Governance conducted by PT. Telkom Witel South Sulawesi Makassar. Please give your answer in the form of a sign on the number given in accordance with the assessment that you feel.

Description :

1 = Strongly Agree (SS)

2 = Agree (S)

3 = Neutral (N)

4 = Disagree (TS)

5 = Strongly Disagree (STS)

## Principle of Transparency (X1)

No	Question	STS	TS	N	S	SS
		1	2	3	4	5
1	The company provides information on the company's financial statements in a timely manner					
2	The company develops management information technology					
3	The company provides clear and easily accessible information for interested parties, especially shareholders					
4	Every company policy is documented and consumed internally to the company as well as to shareholders.					

## Principle of accountability (X2)

No	Question	STS	TS	N	S	SS
		1	2	3	4	5
5	The company sets out the details of the duties and responsibilities of each company organ and all employees clearly in line with the company's vision, mission, and strategy.					
6	Each company organ and employee has the ability in accordance with their respective duties, responsibilities and roles.					

<b>7</b>	The internal control system is carried out effectively in managing the company.					
<b>8</b>	In carrying out its duties and responsibilities, the company always adheres to business ethics and code of conduct.					

## Principle of responsibility (X3)

<b>No</b>	<b>Question</b>	<b>STS</b>	<b>TS</b>	<b>N</b>	<b>S</b>	<b>SS</b>
		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>9</b>	Each organ of the company adheres to the principles of prudence in carrying out their respective duties and functions.					
<b>10</b>	There is compliance with company regulations.					
<b>11</b>	Carry out social responsibilities such as caring for the community and the environment, especially around the company.					
<b>12</b>	An opportunity is given to parties who have an interest in providing input and opinions for the interests of the company					

## Principle of independency (X4)

<b>No</b>	<b>Question</b>	<b>STS</b>	<b>TS</b>	<b>N</b>	<b>S</b>	<b>SS</b>
		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>13</b>	The company recruits and employs experts					

<b>14</b>	The company does not involve outside influence that is not in accordance with sound corporate principles					
<b>15</b>	The policies made by the company avoid conflicts of interest					
<b>16</b>	I run company activities well and dynamically					

Principle of Fairness (X5)

<b>No</b>	<b>Question</b>	<b>STS</b>	<b>TS</b>	<b>N</b>	<b>S</b>	<b>SS</b>
		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>17</b>	Provide equal and fair treatment to stakeholders in accordance with the benefits and contributions given to the company.					
<b>18</b>	The company provides equal opportunities in recruiting employees, having a career and carrying out their duties professionally without discriminating against ethnicity, race, religion, class, and gender.					
<b>19</b>	Establish policies to protect against internal errors					



## AKHLAK (X6)

No	Question	STS	TS	N	S	SS
		1	2	3	4	5
29	You feel that you have fulfilled your duties and responsibilities properly, so that you can be considered a trustworthy employee					
30	You feel that you have no complaints while working at the agency because you have the opportunity to develop your competencies.					
31	The services provided by the company do not only focus on certain employees but to all employees so that you feel worthy to be in the work environment.					
32	I feel that the attitude shown by superiors really upholds justice in fulfilling duties and responsibilities as a society.					
33	Interest to stay in the company driven by the ability to adapt to the work environment well.					
34	The better the quality of information you get, the better your ability to work together between divisions in the company.					

## COMPANY PERFORMANCE (Y)

## Financial Aspect

No	Question	STS	TS	N	S	SS
		1	2	3	4	5
20	There are timely financial reports.					

<b>21</b>	There is an analysis of financial ratios of profitability (ROA and ROE).					
<b>22</b>	There is an increase in profit and cost efficiency.					

## Internal Business Aspect

<b>No</b>	<b>Question</b>	<b>STS</b>	<b>TS</b>	<b>N</b>	<b>S</b>	<b>SS</b>
		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>23</b>	The company carries out innovation activities.					
<b>24</b>	Intensify compliance culture programs, improve quality and monitor responsible actions.					
<b>25</b>	Make improvements to customer satisfaction.					

## Learning and Growth Aspect

<b>No</b>	<b>Question</b>	<b>STS</b>	<b>TS</b>	<b>N</b>	<b>S</b>	<b>SS</b>
		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>26</b>	Employee satisfaction on improving HR competencies.					
<b>27</b>	The use and development of the utilization of information technology systems.					
<b>28</b>	Communicative relationship between superiors and subordinates as well as colleagues.					

### Attachment 3 : Data Processing Result

#### Frequents Transparency (X<sub>1</sub>)

		Statistics				
		X1.1	X1.2	X1.3	X1.4	Transparency
N	Valid	64	64	64	64	64
	Missing	0	0	0	0	0
Mean		3.73	3.84	3.77	3.75	15.09
Median		4.00	4.00	4.00	4.00	16.00
Mode		4	4	4	4	16
Std. Deviation		1.073	1.027	1.080	1.054	4.128
Range		4	4	4	4	16
Sum		239	246	241	240	966

#### Frequency Table

		X1.1			
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	3	4.7	4.7	4.7
	2	4	6.3	6.3	10.9
	3	17	26.6	26.6	37.5
	4	23	35.9	35.9	73.4
	5	17	26.6	26.6	100.0
Total		64	100.0	100.0	

		X1.2			
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1.6	1.6	1.6
	2	7	10.9	10.9	12.5
	3	12	18.8	18.8	31.3
	4	25	39.1	39.1	70.3
	5	19	29.7	29.7	100.0

Total	64	100.0	100.0
-------	----	-------	-------

**X1.3**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	2	3.1	3.1
	2	6	9.4	12.5
	3	16	25.0	37.5
	4	21	32.8	70.3
	5	19	29.7	100.0
	Total	64	100.0	100.0

**X1.4**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	2	3.1	3.1
	2	6	9.4	12.5
	3	15	23.4	35.9
	4	24	37.5	73.4
	5	17	26.6	100.0
	Total	64	100.0	100.0

**Frequensi Accountability (X<sub>2</sub>)****Statistics**

	X2.1	X2.2	X2.3	X2.4	Accountability
N	Valid	64	64	64	64
	Missing	0	0	0	0
Mean	3.61	3.56	3.63	3.66	14.45
Median	4.00	4.00	4.00	4.00	16.00
Mode	4	4	4	4	16
Std. Deviation	.902	.974	.845	.895	3.376
Range	4	4	4	4	16
Sum	231	228	232	234	925

**Frequency Table****X2.1**

	Frequency	Percent	Valid Percent	Cumulative Percent
--	-----------	---------	---------------	--------------------

Valid	1	1	1.6	1.6	1.6
	2	7	10.9	10.9	12.5
	3	16	25.0	25.0	37.5
	4	32	50.0	50.0	87.5
	5	8	12.5	12.5	100.0
	Total	64	100.0	100.0	

**X2.2**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	2	3.1	3.1	3.1
	2	8	12.5	12.5	15.6
	3	14	21.9	21.9	37.5
	4	32	50.0	50.0	87.5
	5	8	12.5	12.5	100.0
	Total	64	100.0	100.0	

**X2.3**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	2	3.1	3.1	3.1
	2	3	4.7	4.7	7.8
	3	18	28.1	28.1	35.9
	4	35	54.7	54.7	90.6
	5	6	9.4	9.4	100.0
	Total	64	100.0	100.0	

**X2.4**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1.6	1.6	1.6
	2	6	9.4	9.4	10.9
	3	16	25.0	25.0	35.9
	4	32	50.0	50.0	85.9
	5	9	14.1	14.1	100.0
	Total	64	100.0	100.0	

**Frequensi Responsibility (X<sub>3</sub>)****Statistics**

X3.1	X3.2	X3.3	X3.4	Responsibility
------	------	------	------	----------------

N	Valid	64	64	64	64	64
	Missing	0	0	0	0	0
Mean		3.94	3.86	3.84	3.80	15.44
Median		4.00	4.00	4.00	4.00	16.00
Mode		4	4	4	4	16
Std. Deviation		.871	.889	.877	.912	3.371
Range		4	4	4	4	15
Sum		252	247	246	243	988

## Frequency Table

### X3.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1.6	1.6	1.6
	2	3	4.7	4.7	6.3
	3	11	17.2	17.2	23.4
	4	33	51.6	51.6	75.0
	5	16	25.0	25.0	100.0
	Total	64	100.0	100.0	

### X3.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1.6	1.6	1.6
	2	5	7.8	7.8	9.4
	3	9	14.1	14.1	23.4
	4	36	56.3	56.3	79.7
	5	13	20.3	20.3	100.0
	Total	64	100.0	100.0	

### X3.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1.6	1.6	1.6
	2	3	4.7	4.7	6.3
	3	15	23.4	23.4	29.7
	4	31	48.4	48.4	78.1
	5	14	21.9	21.9	100.0
	Total	64	100.0	100.0	

**X3.4**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	2	3.1	3.1	3.1
	2	3	4.7	4.7	7.8
	3	13	20.3	20.3	28.1
	4	34	53.1	53.1	81.3
	5	12	18.8	18.8	100.0
	Total	64	100.0	100.0	

**Frequensi Independency (X<sub>4</sub>)****Statistics**

		X4.1	X4.2	X4.3	X4.4	Independency
N	Valid	64	64	64	64	64
	Missing	0	0	0	0	0
Mean		4.00	3.88	3.98	3.92	15.78
Median		4.00	4.00	4.00	4.00	16.00
Mode		4	4	4	4	16
Std. Deviation		.943	.968	.917	.997	3.671
Range		4	4	4	4	16
Sum		256	248	255	251	1010

**Frequency Table****X4.1**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	2	3.1	3.1	3.1
	2	1	1.6	1.6	4.7
	3	13	20.3	20.3	25.0
	4	27	42.2	42.2	67.2
	5	21	32.8	32.8	100.0
	Total	64	100.0	100.0	

**X4.2**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1.6	1.6	1.6
	2	4	6.3	6.3	7.8
	3	16	25.0	25.0	32.8

	4	24	37.5	37.5	70.3
	5	19	29.7	29.7	100.0
	Total	64	100.0	100.0	

**X4.3**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1.6	1.6	1.6
	2	3	4.7	4.7	6.3
	3	12	18.8	18.8	25.0
	4	28	43.8	43.8	68.8
	5	20	31.3	31.3	100.0
	Total	64	100.0	100.0	

**X4.4**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	3	4.7	4.7	4.7
	2	1	1.6	1.6	6.3
	3	13	20.3	20.3	26.6
	4	28	43.8	43.8	70.3
	5	19	29.7	29.7	100.0
	Total	64	100.0	100.0	

**Frequensi Fairness (X<sub>5</sub>)****Statistics**

		X5.1	X5.2	X5.3	Fairness
N	Valid	64	64	64	64
	Missing	0	0	0	0
Mean		3.72	3.84	3.75	11.31
Median		4.00	4.00	4.00	12.00
Mode		4	4	4	12
Std. Deviation		1.000	.912	.943	2.713
Range		4	4	4	12
Sum		238	246	240	724

**Frequency Table****X5.1**



		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	2	3.1	3.1	3.1
	2	5	7.8	7.8	10.9
	3	16	25.0	25.0	35.9
	4	27	42.2	42.2	78.1
	5	14	21.9	21.9	100.0
	Total	64	100.0	100.0	

### X5.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1.6	1.6	1.6
	2	4	6.3	6.3	7.8
	3	14	21.9	21.9	29.7
	4	30	46.9	46.9	76.6
	5	15	23.4	23.4	100.0
	Total	64	100.0	100.0	

### X5.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	2	3.1	3.1	3.1
	2	4	6.3	6.3	9.4
	3	14	21.9	21.9	31.3
	4	32	50.0	50.0	81.3
	5	12	18.8	18.8	100.0
	Total	64	100.0	100.0	

### Frekuensi Ahklak (X<sub>6</sub>)

#### Statistics

		X6.1	X6.2	X6.3	X6.4	X6.5	X6.6	X6.7	Ahklak
N	Valid	64	64	64	64	64	64	64	64
	Missing	0	0	0	0	0	0	0	0
Mean		3.75	3.88	3.81	3.80	3.77	3.88	3.69	26.56
Median		4.00	4.00	4.00	4.00	4.00	4.00	4.00	28.00
Mode		4	4	4	4	4	4	4	28
Std. Deviation		.667	.745	.664	.760	.684	.766	.687	4.335
Range		3	3	3	3	3	3	3	18
Sum		240	248	244	243	241	248	236	1700

## Frequency Table

### X6.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	1	1.6	1.6	1.6
	3	21	32.8	32.8	34.4
	4	35	54.7	54.7	89.1
	5	7	10.9	10.9	100.0
	Total	64	100.0	100.0	

### X6.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	2	3.1	3.1	3.1
	3	16	25.0	25.0	28.1
	4	34	53.1	53.1	81.3
	5	12	18.8	18.8	100.0
	Total	64	100.0	100.0	

### X6.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	1	1.6	1.6	1.6
	3	18	28.1	28.1	29.7
	4	37	57.8	57.8	87.5
	5	8	12.5	12.5	100.0
	Total	64	100.0	100.0	

### X6.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	4	6.3	6.3	6.3
	3	14	21.9	21.9	28.1
	4	37	57.8	57.8	85.9
	5	9	14.1	14.1	100.0
	Total	64	100.0	100.0	

**X6.5**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	2	3.1	3.1	3.1
	3	18	28.1	28.1	31.3
	4	37	57.8	57.8	89.1
	5	7	10.9	10.9	100.0
	Total	64	100.0	100.0	

**X6.6**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	3	4.7	4.7	4.7
	3	14	21.9	21.9	26.6
	4	35	54.7	54.7	81.3
	5	12	18.8	18.8	100.0
	Total	64	100.0	100.0	

**X6.7**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	3	4.7	4.7	4.7
	3	19	29.7	29.7	34.4
	4	37	57.8	57.8	92.2
	5	5	7.8	7.8	100.0
	Total	64	100.0	100.0	

**Frequensi Company Performance (Y)**

		Statistics									CompanyPerfo
		Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	mance
N	Valid	64	64	64	64	64	64	64	64	64	6
	Missing	0	0	0	0	0	0	0	0	0	0
Mean		3.66	3.80	3.83	3.58	3.78	3.77	3.78	3.80	3.64	33.6

Median	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	34.0
Mode	4	4	4	4	4	4	4	4	4	3
Std. Deviation	.623	.739	.788	.686	.745	.729	.745	.780	.698	5.52
Range	3	3	3	3	3	3	3	3	3	2
Sum	234	243	245	229	242	241	242	243	233	215

## Frequency Table

### Y1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	1	1.6	1.6	1.6
	3	24	37.5	37.5	39.1
	4	35	54.7	54.7	93.8
	5	4	6.3	6.3	100.0
	Total	64	100.0	100.0	

### Y2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	2	3.1	3.1	3.1
	3	19	29.7	29.7	32.8
	4	33	51.6	51.6	84.4
	5	10	15.6	15.6	100.0
	Total	64	100.0	100.0	

### Y3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	4	6.3	6.3	6.3
	3	14	21.9	21.9	28.1
	4	35	54.7	54.7	82.8
	5	11	17.2	17.2	100.0
	Total	64	100.0	100.0	

### Y4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	4	6.3	6.3	6.3
	3	22	34.4	34.4	40.6
	4	35	54.7	54.7	95.3
	5	3	4.7	4.7	100.0
	Total	64	100.0	100.0	

**Y5**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	3	4.7	4.7	4.7
	3	17	26.6	26.6	31.3
	4	35	54.7	54.7	85.9
	5	9	14.1	14.1	100.0
	Total	64	100.0	100.0	

**Y6**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	2	3.1	3.1	3.1
	3	20	31.3	31.3	34.4
	4	33	51.6	51.6	85.9
	5	9	14.1	14.1	100.0
	Total	64	100.0	100.0	

**Y7**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	2	3.1	3.1	3.1
	3	20	31.3	31.3	34.4
	4	32	50.0	50.0	84.4
	5	10	15.6	15.6	100.0
	Total	64	100.0	100.0	

**Y8**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	3	4.7	4.7	4.7
	3	18	28.1	28.1	32.8
	4	32	50.0	50.0	82.8
	5	11	17.2	17.2	100.0
	Total	64	100.0	100.0	

**Y9**

		Frequency	Percent	Valid Percent	Cumulative Percent
--	--	-----------	---------	---------------	--------------------

Valid	2	3	4.7	4.7	4.7
	3	22	34.4	34.4	39.1
	4	34	53.1	53.1	92.2
	5	5	7.8	7.8	100.0
	Total	64	100.0	100.0	

### Validitas Transparency (X<sub>1</sub>)

		Correlations				
		X1.1	X1.2	X1.3	X1.4	Transparency
X1.1	Pearson Correlation	1	.913**	.932**	.923**	.966**
	Sig. (2-tailed)		.000	.000	.000	.000
	N	64	64	64	64	64
X1.2	Pearson Correlation	.913**	1	.954**	.931**	.973**
	Sig. (2-tailed)	.000		.000	.000	.000
	N	64	64	64	64	64
X1.3	Pearson Correlation	.932**	.954**	1	.952**	.984**
	Sig. (2-tailed)	.000	.000		.000	.000
	N	64	64	64	64	64
X1.4	Pearson Correlation	.923**	.931**	.952**	1	.976**
	Sig. (2-tailed)	.000	.000	.000		.000
	N	64	64	64	64	64
Transparency	Pearson Correlation	.966**	.973**	.984**	.976**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	64	64	64	64	64

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

### Validitas Accountability (X<sub>2</sub>)

		Correlations				
		X2.1	X2.2	X2.3	X2.4	Accountability
X2.1	Pearson Correlation	1	.833**	.825**	.874**	.946**
	Sig. (2-tailed)		.000	.000	.000	.000
	N	64	64	64	64	64
X2.2	Pearson Correlation	.833**	1	.781**	.845**	.930**

	Sig. (2-tailed)	.000		.000	.000	.00
	N	64	64	64	64	6
X2.3	Pearson Correlation	.825**	.781**	1	.813**	.912
	Sig. (2-tailed)	.000	.000		.000	.00
	N	64	64	64	64	6
X2.4	Pearson Correlation	.874**	.845**	.813**	1	.946
	Sig. (2-tailed)	.000	.000	.000		.00
	N	64	64	64	64	6
Accountability	Pearson Correlation	.946**	.930**	.912**	.946**	
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	64	64	64	64	6

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

### Validitas Responsibility (X<sub>3</sub>)

		Correlations				
		X3.1	X3.2	X3.3	X3.4	Responsibility
X3.1	Pearson Correlation	1	.871**	.902**	.864**	.95
	Sig. (2-tailed)		.000	.000	.000	.0
	N	64	64	64	64	
X3.2	Pearson Correlation	.871**	1	.847**	.885**	.94
	Sig. (2-tailed)	.000		.000	.000	.0
	N	64	64	64	64	
X3.3	Pearson Correlation	.902**	.847**	1	.853**	.94
	Sig. (2-tailed)	.000	.000		.000	.0
	N	64	64	64	64	
X3.4	Pearson Correlation	.864**	.885**	.853**	1	.94
	Sig. (2-tailed)	.000	.000	.000		.0
	N	64	64	64	64	
Responsibility	Pearson Correlation	.956**	.948**	.947**	.949**	
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	64	64	64	64	

### Validitas Independency (X<sub>4</sub>)

		Correlations				
		X4.1	X4.2	X4.3	X4.4	Independency
X4.1	Pearson Correlation	1	.870**	.955**	.912**	.97





X6.2	Pearson Correlation	.703**	1	.754**	.739**	.751**	.778**	.728**	.897**
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000	.000
	N	64	64	64	64	64	64	64	64
X6.3	Pearson Correlation	.682**	.754**	1	.647**	.776**	.671**	.705**	.854**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000	.000
	N	64	64	64	64	64	64	64	64
X6.4	Pearson Correlation	.682**	.739**	.647**	1	.670**	.774**	.758**	.869**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000	.000
	N	64	64	64	64	64	64	64	64
X6.5	Pearson Correlation	.635**	.751**	.776**	.670**	1	.761**	.821**	.886**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.000
	N	64	64	64	64	64	64	64	64
X6.6	Pearson Correlation	.652**	.778**	.671**	.774**	.761**	1	.769**	.891**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	.000
	N	64	64	64	64	64	64	64	64
X6.7	Pearson Correlation	.624**	.728**	.705**	.758**	.821**	.769**	1	.886**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000		.000
	N	64	64	64	64	64	64	64	64
Ahklak	Pearson Correlation	.813**	.897**	.854**	.869**	.886**	.891**	.886**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	
	N	64	64	64	64	64	64	64	64

### Validitas Company Performance (Y)

		Correlations			
		Y1	Y2	Y3	Y4
Y1	Pearson Correlation	1	.674**	.622**	.696**
	Sig. (2-tailed)		.000	.000	.000
	N	64	64	64	64
Y2	Pearson Correlation	.674**	1	.648**	.737**
	Sig. (2-tailed)	.000		.000	.000
	N	64	64	64	64
Y3	Pearson Correlation	.622**	.648**	1	.686**
	Sig. (2-tailed)	.000	.000		.000
	N	64	64	64	64
Y4	Pearson Correlation	.696**	.737**	.686**	1
	Sig. (2-tailed)	.000	.000	.000	
	N	64	64	64	64

Y5	Pearson Correlation	.622**	.524**	.665**	.656**
	Sig. (2-tailed)	.000	.000	.000	.000
	N	64	64	64	64
Y6	Pearson Correlation	.659**	.618**	.564**	.720**
	Sig. (2-tailed)	.000	.000	.000	.000
	N	64	64	64	64
Y7	Pearson Correlation	.622**	.611**	.719**	.687**
	Sig. (2-tailed)	.000	.000	.000	.000
	N	64	64	64	64
Y8	Pearson Correlation	.671**	.671**	.691**	.757**
	Sig. (2-tailed)	.000	.000	.000	.000
	N	64	64	64	64
Y9	Pearson Correlation	.660**	.718**	.694**	.739**
	Sig. (2-tailed)	.000	.000	.000	.000
	N	64	64	64	64
CompanyPerformance	Pearson Correlation	.811**	.814**	.831**	.876**
	Sig. (2-tailed)	.000	.000	.000	.000
	N	64	64	64	64

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

### Reliability Transparency (X<sub>1</sub>)

#### Reliability Statistics

Cronbach's Alpha	N of Items
.855	5

### Reliability Accountability (X<sub>2</sub>)

#### Reliability Statistics

Cronbach's Alpha	N of Items
.848	5

### Reliability Responsibility (X<sub>3</sub>)

#### Reliability Statistics

Cronbach's Alpha	N of Items
.851	5

**Reliability Independency (X<sub>4</sub>)****Reliability Statistics**

Cronbach's Alpha	N of Items
.853	5

**Reliability Fairness (X<sub>5</sub>)****Reliability Statistics**

Cronbach's Alpha	N of Items
.877	4

**Reliability Ahklak (X<sub>6</sub>)****Reliability Statistics**

Cronbach's Alpha	N of Items
.803	8

**Reliability Company Performance (Y)****Reliability Statistics**

Cronbach's Alpha	N of Items
.790	10

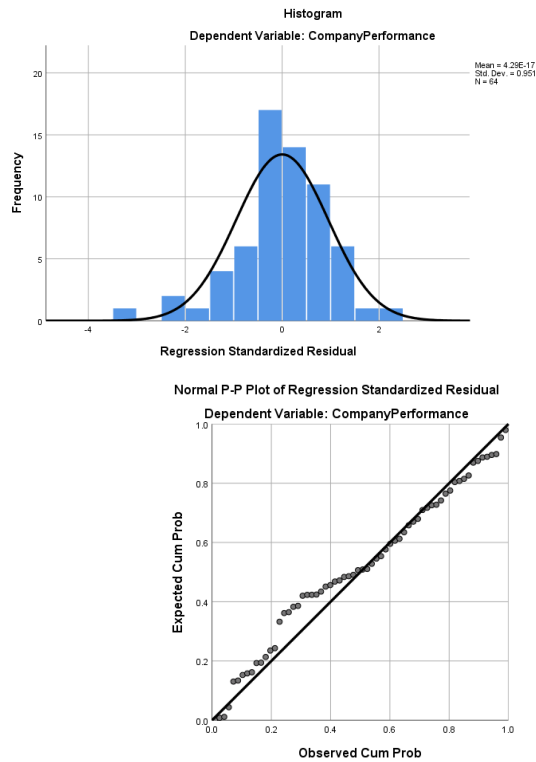
**Regresi Linear Berganda****Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized
		B	Std. Error	Coefficients
		Beta		
1	(Constant)	7.551	2.602	
	Transparency	.302	.118	.226
	Accountability	.388	.125	.237
	Responsibility	-.402	.163	-.245
	Independency	.491	.150	.326
	Fairness	.353	.164	.173
	Ahklak	.734	.120	.576

a. Dependent Variable: CompanyPerformance

## Uji Asumsi Klasik

### Uji Normalitas



### Uji Normalitas Kolmogorov-Smirnov

#### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		64
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	2.83576027
Most Extreme Differences	Absolute	.120
	Positive	.059
	Negative	-.120
Test Statistic		.120
Asymp. Sig. (2-tailed)		.022 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

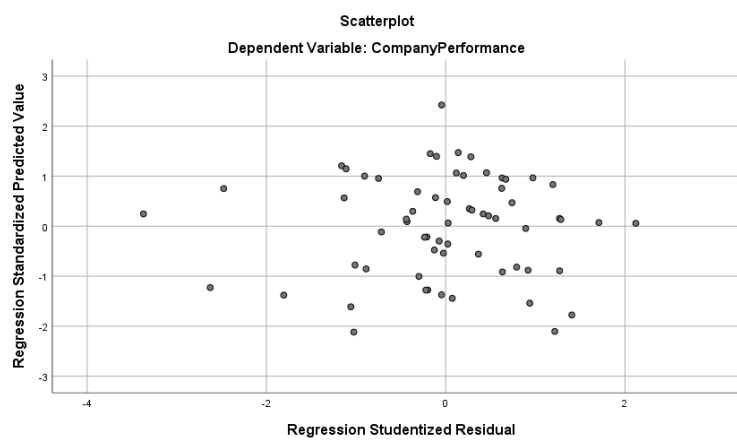
c. Lilliefors Significance Correction.

## Uji Multikolinearitas

Coefficients <sup>a</sup>		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Transparency	.592	1.689
	Accountability	.790	1.267
	Responsibility	.465	2.151
	Independency	.465	2.152
	Fairness	.713	1.402
	Ahklak	.518	1.931

a. Dependent Variable: CompanyPerformance

## Uji Heteroskedastisitas



## Uji Parsial (Uji T)

Coefficients <sup>a</sup>		t	Sig.
		Model	
1	(Constant)	2.902	.005
	Transparency	2.556	.013
	Accountability	3.098	.003
	Responsibility	-2.457	.017
	Independency	3.270	.002

Fairness	2.154	.036
Ahklak	6.094	.000

a. Dependent Variable: CompanyPerformance

### Uji Simultan (Uji F)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1414.383	6	235.731	26.522	.000 <sup>b</sup>
	Residual	506.617	57	8.888		
	Total	1921.000	63			

a. Dependent Variable: CompanyPerformance

b. Predictors: (Constant), Ahklak, Accountability, Transparency, Fairness, Responsibility, Independency

### Koefisien Determinan (R<sup>2</sup>)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.858 <sup>a</sup>	.736	.709	2.981	1.603

a. Predictors: (Constant), Ahklak, Accountability, Transparency, Fairness, Responsibility, Independency

b. Dependent Variable: CompanyPerformance