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Lampiran 1.KUESIONER PENELITIAN

ANALISIS AKUNTABILITAS KINERJA PENGELOLAAN KEUANGAN PADA UNIVERSITAS HASANUDDIN SEBAGAI PERGURUAN TINGGI NEGERI BADAN HUKUM

Petunjuk Pengisian Kuesioner:

Pilihlah satu pilihan jawaban pada setiap pernyataan yang ada. Pernyataan yang dikemukakan dalam kuesioner ini bersifat rahasia, dan Bapak/Ibu diharapkan bersedia menuliskan identitas pada lembar kuesioner ini. Kerahasiaan jawaban Bapak/Ibu sangat saya jaga, dan hanya akan digunakan untuk kepentingan penelitian semata. Pastikan Anda telah menjawab semua pernyataan sebelum mengembalikan kuesioner ini. Silahkan berikan tanda cek (√) pada kotak jawaban yang telah tersedia.

PROFIL RESPONDEN

Mohon diisi semua pertanyaan di bawah ini dan memberi tanda silang (x) pada jawaban yang paling sesuai.

1. Usia : _____

2. Pendidikan Terakhir : _____

3. Unit Kerja : _____

4. Masa Kerja : _____

A. Kompetensi Sumber Daya Manusia

Pernyataan berikut ini digunakan untuk menggambarkan kompetensi bapak/Ibu dalam menentukan akuntabilitas kinerja pengelolaan keuangan. Jawablah dengan memberi tanda (x atau √) pada skala yang ada untuk masing-masing pertanyaan.

No	Uraian	Opsi Jawaban				
		Sangat Sesuai	Sesuai	Kurang Sesuai	Tidak Sesuai	Sangat Tidak Sesuai
Dimensi Dorongan						
1.	Saya terdorong untuk meningkatkan prestasi kerja					
2.	Saya terdorong untuk menyelesaikan tugas secara tepat waktu					
3.	Saya terdorong untuk memiliki peranan positif terhadap hasil kerja.					
Dimensi Watak						
4.	Saya senantiasa bersikap baik terhadap sesama rekan kerja					
5.	Saya senantiasa mengambil inisiatif dalam bekerja					
6.	Setiap pegawai memiliki karakteristik kerja yang sesuai dengan keahliannya					
Dimensi Konsep Diri						
7.	Saya senantiasa bersikap sesuai dengan aturan dan norma yang berlaku di Unhas					
8.	Saya senantiasa bersikap sesuai dengan nilai-nilai profesionalisme					
Dimensi Pengetahuan						
9.	Saya telah memahami dan mengaplikasikan ilmu akuntansi keuangan					
10.	Saya telah memahami dan mengaplikasikan pengetahuan mengenai standar kerja					
11.	Saya telah memahami dan mengaplikasikan pengetahuan mengenai prosedur kerja					
12.	Saya telah memahami dan mengaplikasikan pengetahuan mengenai kualitatif laporan keuangan					

B. Sistem Akuntansi

Pernyataan berikut ini digunakan untuk menggambarkan penerapan sistem akuntansi dalam menentukan akuntabilitas kinerja pengelolaan keuangan. Jawablah dengan memberi tanda (x atau √) pada skala yang ada untuk masing-masing pertanyaan.

No	Uraian	Opsi Jawaban				
		Sangat Sesuai	Sesuai	Kurang Sesuai	Tidak Sesuai	Sangat Tidak Sesuai
Prioritas Kepentingan						
13.	Saya memprioritas kepentingan pengguna laporan keuangan					
Pengungkapan						
14.	Saya melaporkan pengungkapan atas laporan keuangan yang kurang memadai					
Kehati-Hatian						
15.	Saya bersikap sangat hati-hati dalam menyusun laporan keuangan					
Ketaatan						
16.	Saya mengungkapkan seluruh kejadian dan transaksi keuangan yang terjadi					

C. Kualitas laporan keuangan

Pernyataan berikut ini digunakan untuk menggambarkan kualitas laporan keuangan dalam menentukan akuntabilitas kinerja pengelolaan keuangan. Jawablah dengan memberi tanda (x atau √) pada skala yang ada untuk masing-masing pertanyaan.

No	Uraian	Opsi Jawaban				
		Sangat Sesuai	Sesuai	Kurang Sesuai	Tidak Sesuai	Sangat Tidak Sesuai
Relevan						
17.	Laporan keuangan memiliki manfaat umpan balik (*feedback value*)					
18.	Laporan keuangan memiliki manfaat prediktif bagi para pengambil keputusan					
19.	Laporan keuangan dapat selesai tepat waktu					
Andal						
20.	Laporan keuangan disajikan dengan jujur					
21.	Laporan keuangan dapat diverifikasi oleh lembaga audit					
22.	Informasi akuntansi dari laporan keuangan bersifat netral					
Dapat dibandingkan						
23.	Laporan keuangan dapat dibandingkan secara eksternal					
24.	Laporan keuangan dapat dibandingkan secara internal					
Dapat dipahami						
25.	Laporan keuangan dapat dipahami sesuai batas pemahaman para pengguna					

D. Akuntabilitas Kinerja Pengelolaan Keuangan

Pernyataan berikut ini digunakan untuk menggambarkan akuntabilitas kinerja pengelolaan keuangan. Jawablah dengan memberi tanda (x atau √) pada skala yang ada untuk masing-masing pertanyaan.

No	Uraian	Opsi Jawaban				
		Sangat Sesuai	Sesuai	Kurang Sesuai	Tidak Sesuai	Sangat Tidak Sesuai
Akuntabilitas keuangan						
26.	Pertanggung jawaban dana yang sesuai kepatuhan terhadap hukum dan peraturan lain					
27.	Penyajian laporan keuangan yang akuntabel					
Akuntabilitas proses						
28.	Prosedur yang digunakan sesuai dengan kecukupan sistem informasi akuntansi, sistem informasi manajemen, dan prosedur administrasi					
29.	Pelayanan publik diberikan secara responsive dan cepat					
30.	Tingginya tingkat pengawasan terhadap *mark up* dan pungutan liar					
Akuntabilitas program						
31.	Pencapaian tujuan yang ditetapkan dan pelaksanannya telah sesuai					
32.	Alternatif program memberikan hasil yang optimal dengan biaya yang minimal					
Akuntabilitas kebijakan						
33.	Pertanggung jawaban sesuai tujuan dibuatnya kebijakan					
34.	Pertanggung jawaban sesuai atas kebijakan yang diambil					

MAGISTER MANAJEMEN (MM)

FAKULTAS EKONOMI DAN BISNIS

UNIVERSITAS HASANUDDIN

Kepada Bapak / Ibu yang terhormat,

Saya adalah mahasiswa Program Magister Manajemen, Universitas Hasanuddin yang sedang melakukan penelitian di Universitas Hasanuddin, dalam tahap menyelesaikan studi dan bagian dari tugas akhir dengan judul "Akuntabilitas kinerja pengelolaan keuangan pada Universitas Hasanuddin sebagai Perguruan Tinggi Negeri Badan Hukum". Saya sangat mengharapkan bantuan Bapak/Ibu yang terhormat untuk berkenan mengisi kuesioner ini. Informasi yang diperoleh dari Bapak/Ibu yang terhormat hanya digunakan untuk kepentingan akademis dalam upaya penyelesaian tesis.

Atas partisipasi dan bantuan dari Bapak/Ibu yang terhormat, saya ucapkan terima kasih.

Hormat saya

YOHANIS SATTU
NIM. A012191045

Lampiran 2. Profil Responden

Statistics

		Jenis_Kelamin	Pendidikan_Terakhir	Masa_Kerja	Unit_Kerja
N	Valid	75	75	75	75
	Missing	0	0	0	0
Mean		1.4667	1.7467	2.4000	3.3067

Frequency Table

Jenis_Kelamin

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Laki-Laki	40	53.3	53.3	53.3
	Perempuan	35	46.7	46.7	100.0
	Total	75	100.0	100.0	

Pendidikan_Terakhir

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	S1	34	45.3	45.3	45.3
	S2	26	34.7	34.7	80.0
	S3	15	20.0	20.0	100.0
	Total	75	100.0	100.0	

Masa_Kerja

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	< 10 tahun	12	16.0	16.0	16.0
	11 s/d 20 tahun	29	38.7	38.7	54.7
	21 s/d 30 tahun	26	34.7	34.7	89.3
	> 31 tahun	8	10.7	10.7	100.0
	Total	75	100.0	100.0	

Unit_Kerja

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Wakil Dekan II (Bidang Keuangan) (masing-masing fakultas)	14	18.7	18.7	18.7
	KTU (masing-masing fakultas)	16	21.3	21.3	40.0
	Kasubag Keuangan (masing-masing fakultas)	13	17.3	17.3	57.3
	Bendahara Pengeluaran Pembantu (BPP) (masing-masing fakultas)	12	16.0	16.0	73.3
	Staf Keuangan (masing-masing fakultas)	15	20.0	20.0	93.3
	Kabag Anggaran Masyarakat	1	1.3	1.3	94.7
	Kasubag Anggaran Masyarakat	1	1.3	1.3	96.0
	Kasubag Monev	1	1.3	1.3	97.3
	Bendahara Penerimaan	1	1.3	1.3	98.7
	Bendahara Pengeluaran	1	1.3	1.3	100.0
	Total	75	100.0	100.0	

Pie Chart
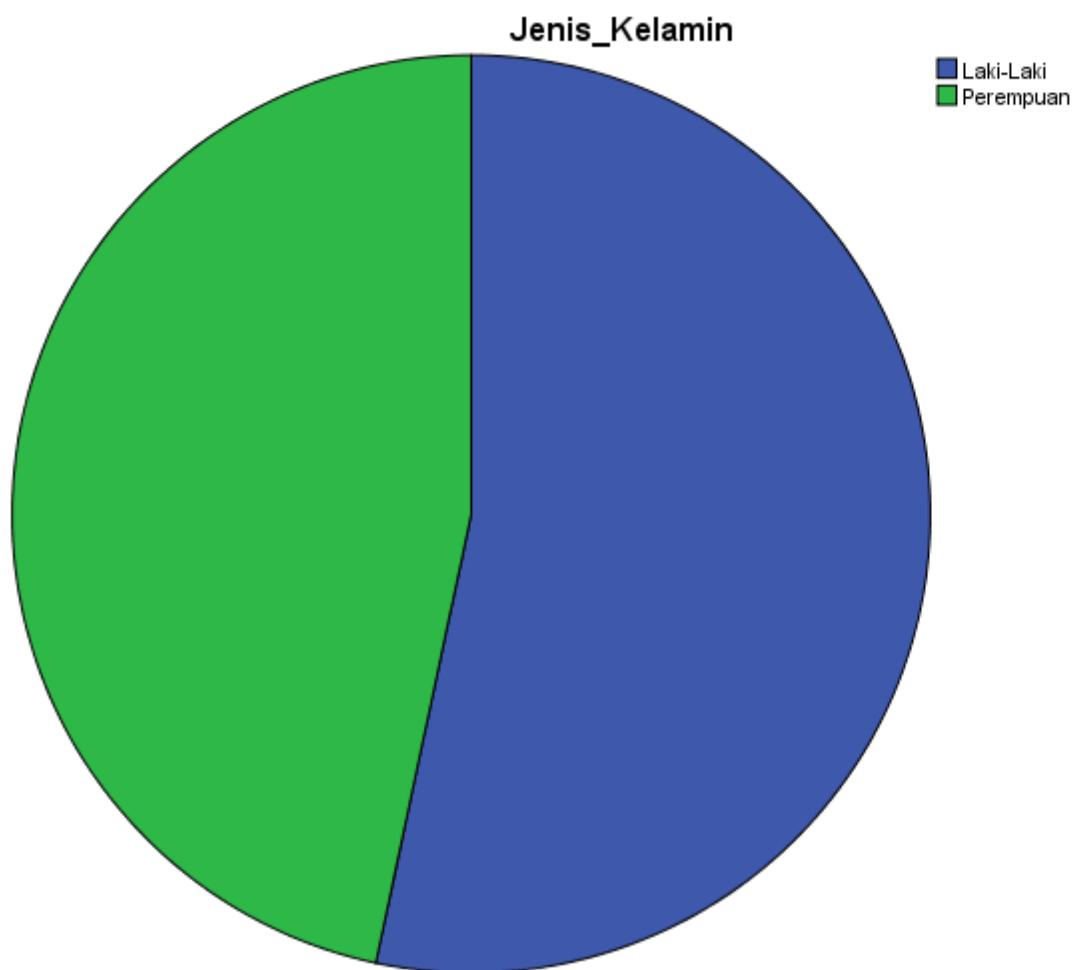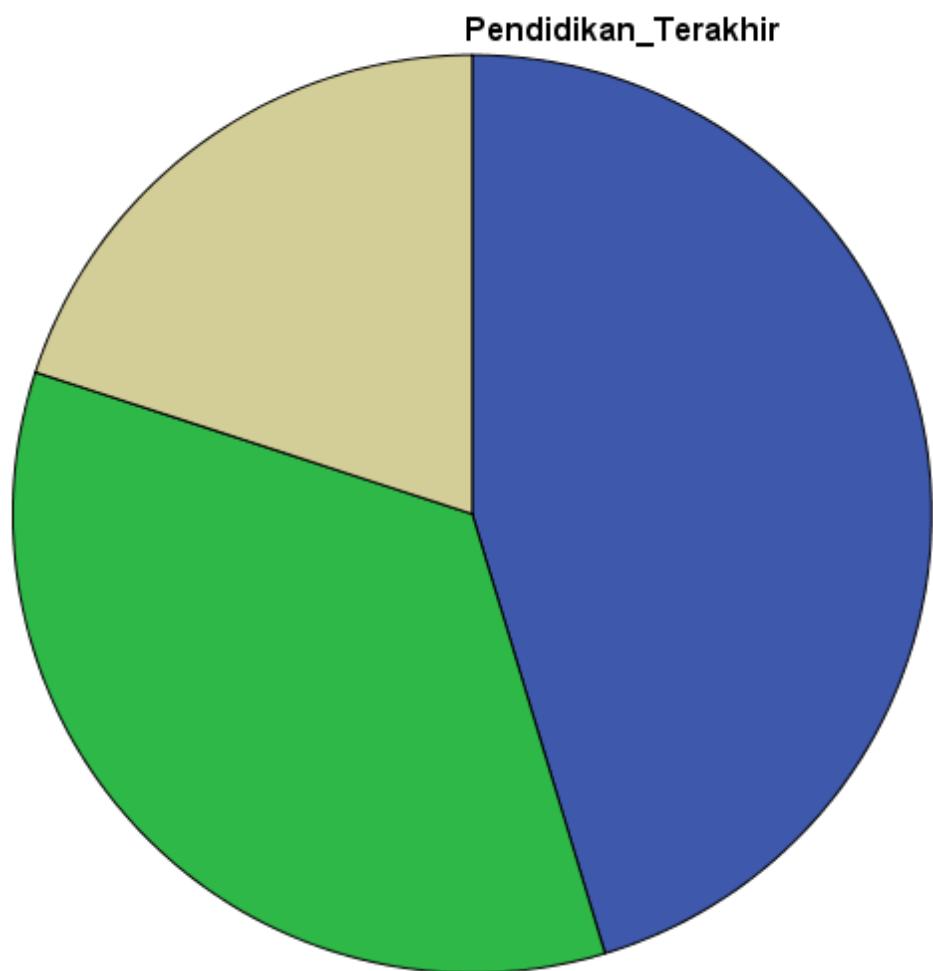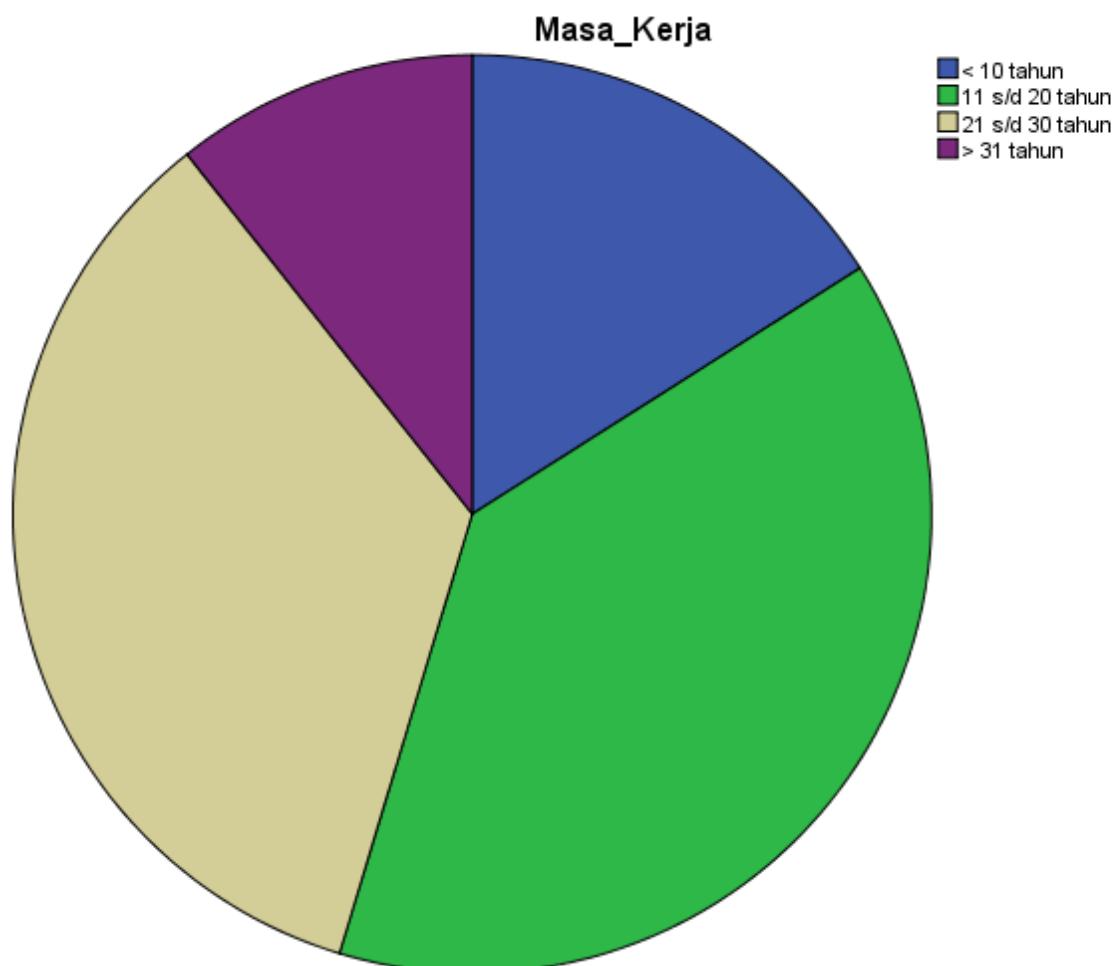
Jenis_Kelamin

■ Laki-Laki
■ Perempuan

Pendidikan_Terakhir

Legend:
- S1
- S2
- S3

Masa_Kerja

Legend:
- < 10 tahun
- 11 s/d 20 tahun
- 21 s/d 30 tahun
- > 31 tahun

Unit_Kerja

Legend:
- Wakil Dekan II (Bidang Keuangan) (masing-masing fakultas)
- KTU (masing-masing fakultas)
- Kasubag Keuangan (masing-masing fakultas)
- Bendahara Pengeluaran Pembantu (BPP) (masing-masing fakultas)
- Staf Keuangan (masing-masing fakultas)
- Kabag Anggaran Masyarakat
- Kasubag Anggaran Masyarakat
- Kasubag Monev
- Bendahara Penerimaan
- Bendahara Pengeluaran
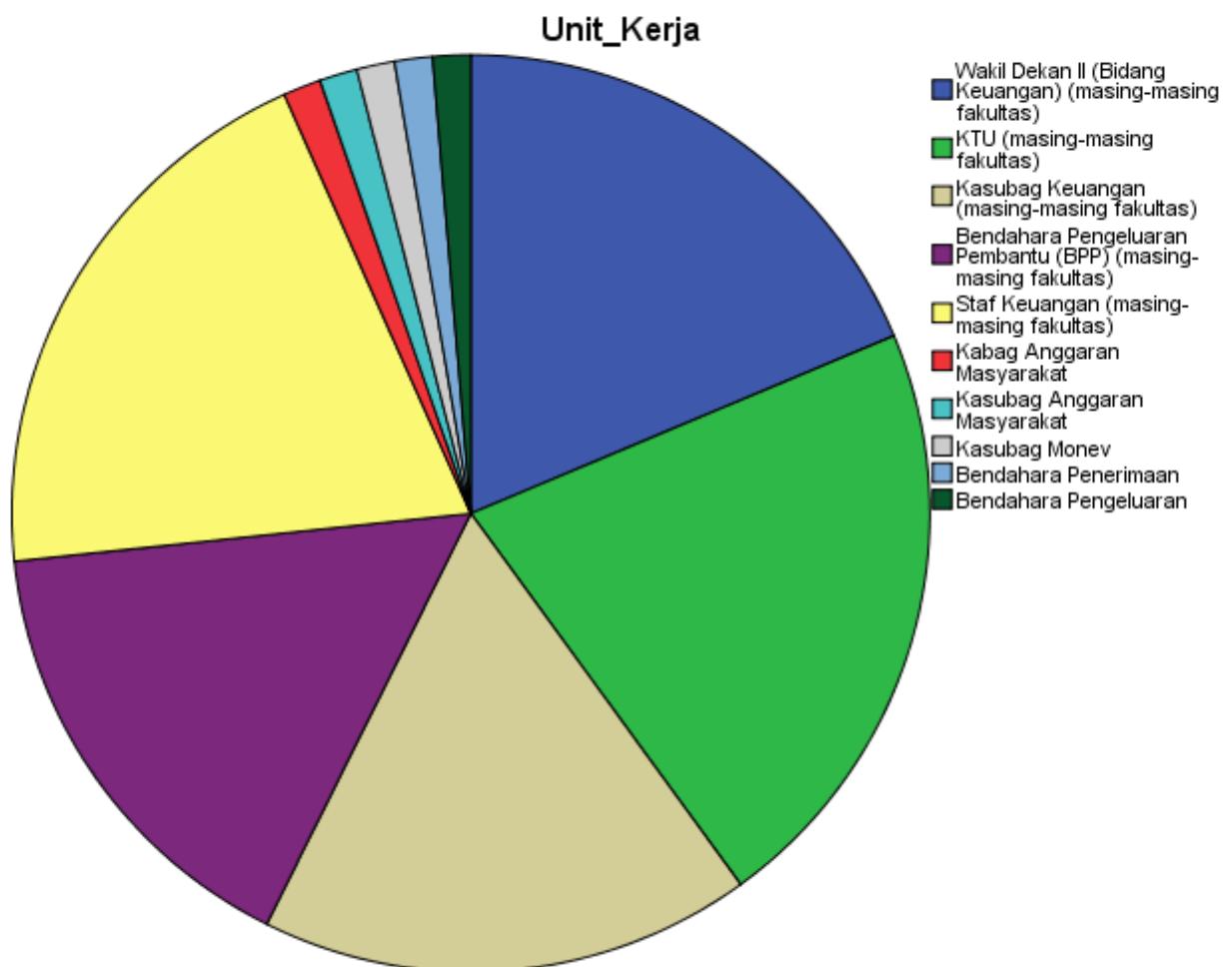
Lampiran 3. Deskriptif Variabel Penelitian

Frequencies Variabel Kompetensi Sumber Daya Manusia

		KSDM_1	KSDM_2	KSDM_3	KSDM_4	KSDM_5
N	Valid	75	75	75	75	75
	Missing	0	0	0	0	0
Mean		4.8133	4.9200	4.7733	4.8000	4.6533
Median		5.0000	5.0000	5.0000	5.0000	5.0000
Mode		5.00	5.00	5.00	5.00	5.00
Sum		361.00	369.00	358.00	360.00	349.00

		KSDM_6	KSDM_7	KSDM_8	KSDM_9	KSDM_10
N	Valid	75	75	75	75	75
	Missing	0	0	0	0	0
Mean		4.3333	4.7467	4.6933	3.8800	4.4267
Median		4.0000	5.0000	5.0000	4.0000	4.0000
Mode		4.00	5.00	5.00	4.00	4.00
Sum		325.00	356.00	352.00	291.00	332.00

		KSDM_11	KSDM_12
N	Valid	75	75
	Missing	0	0
Mean		4.5600	4.2533
Median		5.0000	4.0000
Mode		5.00	4.00
Sum		342.00	319.00

Frequency Table

KSDM_1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	1	1.3	1.3	1.3
	Setuju	12	16.0	16.0	17.3
	Sangat Setuju	62	82.7	82.7	100.0
	Total	75	100.0	100.0	

KSDM_2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Setuju	6	8.0	8.0	8.0
	Sangat Setuju	69	92.0	92.0	100.0
	Total	75	100.0	100.0	

KSDM_3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Setuju	1	1.3	1.3	1.3
	Setuju	14	18.7	18.7	20.0
	Sangat Setuju	60	80.0	80.0	100.0
	Total	75	100.0	100.0	

KSDM_4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Setuju	1	1.3	1.3	1.3
	Setuju	12	16.0	16.0	17.3
	Sangat Setuju	62	82.7	82.7	100.0
	Total	75	100.0	100.0	

KSDM_5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	2	2.7	2.7	2.7
	Setuju	22	29.3	29.3	32.0
	Sangat Setuju	51	68.0	68.0	100.0
	Total	75	100.0	100.0	

KSDM_6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	8	10.7	10.7	10.7
	Setuju	34	45.3	45.3	56.0
	Sangat Setuju	33	44.0	44.0	100.0
	Total	75	100.0	100.0	

KSDM_7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	1	1.3	1.3	1.3
	Setuju	17	22.7	22.7	24.0
	Sangat Setuju	57	76.0	76.0	100.0
	Total	75	100.0	100.0	

KSDM_8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	1	1.3	1.3	1.3
	Setuju	21	28.0	28.0	29.3
	Sangat Setuju	53	70.7	70.7	100.0
	Total	75	100.0	100.0	

KSDM_9

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	2	2.7	2.7	2.7
	Netral	15	20.0	20.0	22.7
	Setuju	46	61.3	61.3	84.0
	Sangat Setuju	12	16.0	16.0	100.0
	Total	75	100.0	100.0	

KSDM_10

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	2	2.7	2.7	2.7
	Setuju	39	52.0	52.0	54.7
	Sangat Setuju	34	45.3	45.3	100.0
	Total	75	100.0	100.0	

KSDM_11

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	2	2.7	2.7	2.7
	Setuju	29	38.7	38.7	41.3
	Sangat Setuju	44	58.7	58.7	100.0
	Total	75	100.0	100.0	

KSDM_12

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Setuju	1	1.3	1.3	1.3
	Netral	8	10.7	10.7	12.0
	Setuju	37	49.3	49.3	61.3
	Sangat Setuju	29	38.7	38.7	100.0
	Total	75	100.0	100.0	

Frequencies Variabel Sistem Akuntansi

Statistics

		SAKN_1	SAKN_2	SAKN_3	SAKN_4
N	Valid	75	75	75	75
	Missing	0	0	0	0
Mean		4.3733	3.9200	4.7733	4.4800
Median		4.0000	4.0000	5.0000	5.0000
Mode		5.00	4.00	5.00	5.00
Sum		328.00	294.00	358.00	336.00

Frequency Table

SAKN_1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Setuju	1	1.3	1.3	1.3
	Netral	5	6.7	6.7	8.0
	Setuju	34	45.3	45.3	53.3
	Sangat Setuju	35	46.7	46.7	100.0
	Total	75	100.0	100.0	

SAKN_2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	4	5.3	5.3	5.3
	Tidak Setuju	3	4.0	4.0	9.3
	Netral	11	14.7	14.7	24.0
	Setuju	34	45.3	45.3	69.3
	Sangat Setuju	23	30.7	30.7	100.0
	Total	75	100.0	100.0	

SAKN_3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	2	2.7	2.7	2.7
	Setuju	13	17.3	17.3	20.0
	Sangat Setuju	60	80.0	80.0	100.0
	Total	75	100.0	100.0	

SAKN_4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	7	9.3	9.3	9.3
	Setuju	25	33.3	33.3	42.7
	Sangat Setuju	43	57.3	57.3	100.0
	Total	75	100.0	100.0	

Frequencies Variabel Kualitas Laporan Keuangan

		KULK_1	KULK_2	KULK_3	KULK_4	KULK_5
N	Valid	75	75	75	75	75
	Missing	0	0	0	0	0
Mean		4.6267	4.6533	4.4400	4.7200	4.7867
Median		5.0000	5.0000	5.0000	5.0000	5.0000
Mode		5.00	5.00	5.00	5.00	5.00
Sum		347.00	349.00	333.00	354.00	359.00

		KULK_6	KULK_7	KULK_8	KULK_9
N	Valid	75	75	75	75
	Missing	0	0	0	0
Mean		4.5200	4.2933	4.4667	4.3467
Median		5.0000	4.0000	5.0000	4.0000
Mode		5.00	5.00	5.00	5.00
Sum		339.00	322.00	335.00	326.00

Frequency Table

KULK_1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	1	1.3	1.3	1.3
	Setuju	26	34.7	34.7	36.0
	Sangat Setuju	48	64.0	64.0	100.0
	Total	75	100.0	100.0	

KULK_2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Setuju	1	1.3	1.3	1.3
	Setuju	23	30.7	30.7	32.0
	Sangat Setuju	51	68.0	68.0	100.0
	Total	75	100.0	100.0	

KULK_3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Setuju	2	2.7	2.7	2.7
	Netral	3	4.0	4.0	6.7
	Setuju	30	40.0	40.0	46.7
	Sangat Setuju	40	53.3	53.3	100.0
	Total	75	100.0	100.0	

KULK_4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	1	1.3	1.3	1.3
	Setuju	19	25.3	25.3	26.7
	Sangat Setuju	55	73.3	73.3	100.0
	Total	75	100.0	100.0	

KULK_5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	2	2.7	2.7	2.7
	Setuju	12	16.0	16.0	18.7
	Sangat Setuju	61	81.3	81.3	100.0
	Total	75	100.0	100.0	

KULK_6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	1	1.3	1.3	1.3
	Tidak Setuju	1	1.3	1.3	2.7
	Netral	4	5.3	5.3	8.0
	Setuju	21	28.0	28.0	36.0
	Sangat Setuju	48	64.0	64.0	100.0
	Total	75	100.0	100.0	

KULK_7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	1	1.3	1.3	1.3
	Tidak Setuju	2	2.7	2.7	4.0
	Netral	6	8.0	8.0	12.0
	Setuju	31	41.3	41.3	53.3
	Sangat Setuju	35	46.7	46.7	100.0
	Total	75	100.0	100.0	

KULK_8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	5	6.7	6.7	6.7
	Setuju	30	40.0	40.0	46.7
	Sangat Setuju	40	53.3	53.3	100.0
	Total	75	100.0	100.0	

KULK_9

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	1	1.3	1.3	1.3
	Tidak Setuju	1	1.3	1.3	2.7
	Netral	4	5.3	5.3	8.0
	Setuju	34	45.3	45.3	53.3
	Sangat Setuju	35	46.7	46.7	100.0
	Total	75	100.0	100.0	

Frequencies Variabel Akuntabilitas Kinerja Pengelolaan Keuangan

		AKPK_1	AKPK_2	AKPK_3	AKPK_4	AKPK_5
N	Valid	75	75	75	75	75
	Missing	0	0	0	0	0
Mean		4.7867	4.7867	4.6667	4.6800	4.5733
Median		5.0000	5.0000	5.0000	5.0000	5.0000
Mode		5.00	5.00	5.00	5.00	5.00
Sum		359.00	359.00	350.00	351.00	343.00

		AKPK_6	AKPK_7	AKPK_8	AKPK_9
N	Valid	75	75	75	75
	Missing	0	0	0	0
Mean		4.4400	4.3067	4.4400	4.4667
Median		4.0000	4.0000	4.0000	5.0000
Mode		4.00	4.00	5.00	5.00
Sum		333.00	323.00	333.00	335.00

Frequency Table

AKPK_1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	1	1.3	1.3	1.3
	Setuju	14	18.7	18.7	20.0
	Sangat Setuju	60	80.0	80.0	100.0
	Total	75	100.0	100.0	

AKPK_2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Setuju	16	21.3	21.3	21.3
	Sangat Setuju	59	78.7	78.7	100.0
	Total	75	100.0	100.0	

AKPK_3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	2	2.7	2.7	2.7
	Setuju	21	28.0	28.0	30.7
	Sangat Setuju	52	69.3	69.3	100.0
	Total	75	100.0	100.0	

AKPK_4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Setuju	1	1.3	1.3	1.3
	Netral	3	4.0	4.0	5.3
	Setuju	15	20.0	20.0	25.3
	Sangat Setuju	56	74.7	74.7	100.0
	Total	75	100.0	100.0	

AKPK_5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	2	2.7	2.7	2.7
	Setuju	28	37.3	37.3	40.0
	Sangat Setuju	45	60.0	60.0	100.0
	Total	75	100.0	100.0	

AKPK_6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	3	4.0	4.0	4.0
	Setuju	36	48.0	48.0	52.0
	Sangat Setuju	36	48.0	48.0	100.0
	Total	75	100.0	100.0	

AKPK_7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Setuju	2	2.7	2.7	2.7
	Netral	6	8.0	8.0	10.7
	Setuju	34	45.3	45.3	56.0
	Sangat Setuju	33	44.0	44.0	100.0
	Total	75	100.0	100.0	

AKPK_8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Setuju	1	1.3	1.3	1.3
	Netral	2	2.7	2.7	4.0
	Setuju	35	46.7	46.7	50.7
	Sangat Setuju	37	49.3	49.3	100.0
	Total	75	100.0	100.0	

AKPK_9

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Netral	5	6.7	6.7	6.7
	Setuju	30	40.0	40.0	46.7
	Sangat Setuju	40	53.3	53.3	100.0
	Total	75	100.0	100.0	

Lampiran 4. Uji Instrument Variabel

Frequencies Variabel Kompetensi Sumber Daya Manusia

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	75	100.0
	Excluded[a]	0	.0
	Total	75	100.0

a. Listwise deletion based on all variables in the

procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.790	12

Item Statistics

	Mean	Std. Deviation	N
KSDM_1	4.8133	.42532	75
KSDM_2	4.9200	.27312	75
KSDM_3	4.7733	.50866	75
KSDM_4	4.8000	.49320	75
KSDM_5	4.6533	.53254	75
KSDM_6	4.3333	.66441	75
KSDM_7	4.7467	.46770	75
KSDM_8	4.6933	.49247	75
KSDM_9	3.8800	.77040	75
KSDM_10	4.4267	.54953	75
KSDM_11	4.5600	.55117	75
KSDM_12	4.2533	.69929	75

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
KSDM_1	50.0400	11.606	.481	.773
KSDM_2	49.9333	12.468	.331	.786
KSDM_3	50.0800	11.669	.361	.782
KSDM_4	50.0533	11.943	.292	.788
KSDM_5	50.2000	10.919	.562	.763
KSDM_6	50.5200	11.226	.340	.787
KSDM_7	50.1067	11.421	.488	.771
KSDM_8	50.1600	11.461	.443	.775
KSDM_9	50.9733	11.134	.283	.800
KSDM_10	50.4267	10.707	.604	.758
KSDM_11	50.2933	10.588	.638	.754
KSDM_12	50.6000	10.297	.534	.764

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
54.8533	13.181	3.63055	12

Frequencies Variabel Sistem Akuntansi

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	75	100.0
	Excluded[a]	0	.0
	Total	75	100.0

a. Listwise deletion based on all variables in the

procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.703	4

Item Statistics

	Mean	Std. Deviation	N
SAKN_1	3.8933	.81495	75
SAKN_2	3.8800	.83763	75
SAKN_3	3.8533	.84938	75
SAKN_4	4.0133	.72584	75

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
SAKN_1	11.7467	3.516	.442	.668
SAKN_2	11.7600	3.104	.585	.576
SAKN_3	11.7867	3.440	.434	.675
SAKN_4	11.6267	3.615	.503	.634

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
15.6400	5.531	2.35177	4

Frequencies Variabel Kualitas Laporan Keuangan

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	75	100.0
	Excluded[a]	0	.0
	Total	75	100.0

a. Listwise deletion based on all variables in the

procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.854	9

Item Statistics

	Mean	Std. Deviation	N
KULK_1	4.6267	.51395	75
KULK_2	4.6533	.55734	75
KULK_3	4.4400	.70212	75
KULK_4	4.7200	.48099	75
KULK_5	4.7867	.47344	75
KULK_6	4.5200	.77738	75
KULK_7	4.2933	.83461	75
KULK_8	4.4667	.62240	75
KULK_9	4.3467	.76217	75

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
KULK_1	36.2267	13.529	.517	.845
KULK_2	36.2000	13.486	.477	.848
KULK_3	36.4133	12.732	.504	.847
KULK_4	36.1333	13.631	.531	.844
KULK_5	36.0667	13.306	.642	.836
KULK_6	36.3333	11.793	.628	.834
KULK_7	36.5600	11.115	.708	.825
KULK_8	36.3867	12.565	.634	.833
KULK_9	36.5067	11.875	.627	.834

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
40.8533	15.748	3.96843	9

Frequencies Variabel Akuntabilitas Kinerja Pengelolaan Keuangan

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	75	100.0
	Excluded[a]	0	.0
	Total	75	100.0

a. Listwise deletion based on all variables in the

procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.853	9

Item Statistics

|	Mean	Std. Deviation	N
AKPK_1	4.7867	.44398	75
AKPK_2	4.7867	.41242	75
AKPK_3	4.6667	.52847	75
AKPK_4	4.6800	.61863	75
AKPK_5	4.5733	.54953	75
AKPK_6	4.4400	.57516	75
AKPK_7	4.3067	.73472	75
AKPK_8	4.4400	.62037	75
AKPK_9	4.4667	.62240	75

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
AKPK_1	36.3600	10.450	.572	.839
AKPK_2	36.3600	10.558	.582	.839
AKPK_3	36.4800	9.658	.716	.824
AKPK_4	36.4667	9.658	.585	.836
AKPK_5	36.5733	10.383	.453	.849
AKPK_6	36.7067	9.832	.590	.836
AKPK_7	36.8400	9.325	.540	.845
AKPK_8	36.7067	9.372	.667	.827
AKPK_9	36.6800	9.761	.550	.840

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
41.1467	12.289	3.50557	9

Lampiran 5. *Path Analysis*
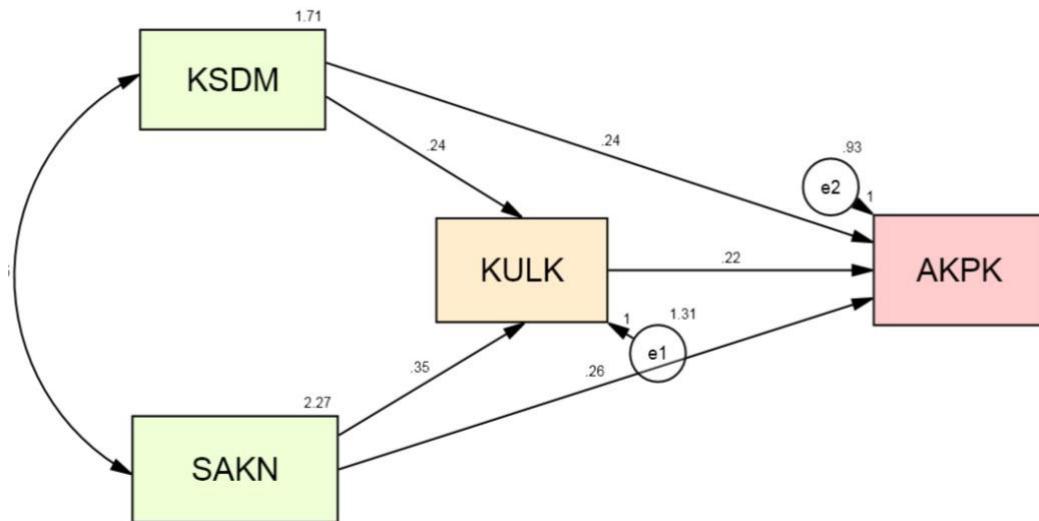
Estimates (Group number 1 - Default model)

Scalar Estimates (Group number 1 - Default model)

Maximum Likelihood Estimates

Regression Weights: (Group number 1 - Default model)

	Estimate	S.E.	C.R.	P	Label
KULK <--- KSDM	.241	.107	2.263	.024	
KULK <--- SAKN	.347	.093	3.740	***	
AKPK <--- SAKN	.260	.084	3.112	.002	
AKPK <--- KSDM	.245	.092	2.657	.008	
AKPK <--- KULK	.219	.087	2.527	.012	

Standardized Regression Weights: (Group number 1 - Default model)

	Estimate
KULK <--- KSDM	.232
KULK <--- SAKN	.383
AKPK <--- SAKN	.309
<--- KSDM	.252
<--- KULK	.236

Covariances: (Group number 1 - Default model)

	Estimate	S.E.	C.R.	P	Label
KSDM <--> SAKN	1.049	.230	4.555	***	

Correlations: (Group number 1 - Default model)

	Estimate
KSDM <--> SAKN	.532

Variances: (Group number 1 - Default model)

	Estimate	S.E.	C.R.	P	Label
KSDM	1.713	.250	6.856	***	
SAKN	2.270	.331	6.856	***	
e1	1.314	.192	6.856	***	
e2	.931	.136	6.856	***	

Matrices (Group number 1 - Default model)

Residual Covariances (Group number 1 - Default model)

	SAKN	KSDM	KULK	AKPK
SAKN	.000			
KSDM	.000	.000		
KULK	.000	.000	.000	
AKPK	.000	.000	.000	.000

Standardized Residual Covariances (Group number 1 - Default model)

	SAKN	KSDM	KULK	AKPK
SAKN	.000			
KSDM	.000	.000		
KULK	.000	.000	.000	
AKPK	.000	.000	.000	.000

Factor Score Weights (Group number 1 - Default model)

Total Effects (Group number 1 - Default model)

SAKN	KSDM	KULK
.347	.241	.000
.336	.298	.219

Standardized Total Effects (Group number 1 - Default model)

	SAKN	KSDM	KULK
KULK	.383	.232	.000
AKPK	.399	.307	.236

Direct Effects (Group number 1 - Default model)

	SAKN	KSDM	KULK
KULK	.347	.241	.000
AKPK	.260	.245	.219

Standardized Direct Effects (Group number 1 - Default model)

	SAKN	KSDM	KULK
KULK	.383	.232	.000
AKPK	.309	.252	.236

Indirect Effects (Group number 1 - Default model)

	SAKN	KSDM	KULK
KULK	.000	.000	.000
AKPK	.076	.053	.000

Standardized Indirect Effects (Group number 1 - Default model)

	SAKN	KSDM	KULK
KULK	.000	.000	.000
AKPK	.090	.055	.000