

LAMPIRAN HASIL PENELITIAN

Lampiran 1: Distribusi Frekuensi Jawaban Responden

Lampiran 1.1: Variabel Sistem Pengelolaan Keuangan Daerah

Statistics

		X1.1	X1.2	X1.3	X1.4
N	Valid	98	98	98	98
	Missing	0	0	0	0
Mean		3,4898	3,3469	3,4796	2,8163

X1.1

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2,00	2	2,0	2,0
	3,00	46	46,9	49,0
	4,00	50	51,0	100,0
	Total	98	100,0	

X1.2

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2,00	3	3,1	3,1
	3,00	58	59,2	62,2
	4,00	37	37,8	100,0
	Total	98	100,0	

X1.3

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2,00	1	1,0	1,0
	3,00	49	50,0	51,0
	4,00	48	49,0	100,0
	Total	98	100,0	

X1.4

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2,00	28	28,6	28,6
	3,00	60	61,2	89,8
	4,00	10	10,2	100,0
	Total	98	100,0	

Lampiran 1.2: Variabel Sistem Akuntansi Keuangan Daerah(X2)

Statistics

		X2.1	X2.2	X2.3	X2.4
N	Valid	98	98	98	98
	Missing	0	0	0	0
Mean		4,1735	3,4796	3,7755	3,9592

X2.1

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3,00	4	4,1	4,1
	4,00	73	74,5	78,6
	5,00	21	21,4	100,0
	Total	98	100,0	100,0

X2.2

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2,00	4	4,1	4,1
	3,00	45	45,9	50,0
	4,00	47	48,0	98,0
	5,00	2	2,0	100,0
	Total	98	100,0	100,0

X2.3

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2,00	4	4,1	4,1
	3,00	25	25,5	29,6
	4,00	58	59,2	88,8
	5,00	11	11,2	100,0
	Total	98	100,0	100,0

X2.4

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3,00	13	13,3	13,3
	4,00	76	77,6	90,8
	5,00	9	9,2	100,0
	Total	98	100,0	100,0

Lampiran 1.3: Variabel Fungsi Pengawasan Keuangan Daerah (Y)

Statistics

		Y1	Y2	Y3	Y4	Y5
N	Valid	98	98	98	98	98
	Missing	0	0	0	0	0
Mean		3,8673	3,9388	3,9490	3,7551	4,0102

Y1

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3,00	27	27,6	27,6
	4,00	57	58,2	85,7
	5,00	14	14,3	100,0
	Total	98	100,0	

Y2

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3,00	15	15,3	15,3
	4,00	74	75,5	90,8
	5,00	9	9,2	100,0
	Total	98	100,0	

Y3

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3,00	13	13,3	13,3
	4,00	77	78,6	91,8
	5,00	8	8,2	100,0
	Total	98	100,0	

Y4

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3,00	30	30,6	30,6
	4,00	62	63,3	93,9
	5,00	6	6,1	100,0
	Total	98	100,0	

Y5

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3,00	5	5,1	5,1
	4,00	87	88,8	93,9
	5,00	6	6,1	100,0
	Total	98	100,0	

Lampiran 2: Uji Validitas dan Reliabilitas

Lampiran 2.1: Validitas dan Reliabilitas sistem pengelolaan keuangan daerah

Correlation

		Correlations				
		X1.1	X1.2	X1.3	X1.4	X1
X1.1	Pearson Correlation	1	,718	,181	,185	,731
	Sig. (2-tailed)		,000	,074	,068	,000
	N	98	98	98	98	98
X1.2	Pearson Correlation	,718	1	,208	,232	,758
	Sig. (2-tailed)	,000		,039	,022	,000
	N	98	98	98	98	98
X1.3	Pearson Correlation	,181	,208	1	,450	,646
	Sig. (2-tailed)	,074	,039		,000	,000
	N	98	98	98	98	98
X1.4	Pearson Correlation	,185	,232	,450	1	,682
	Sig. (2-tailed)	,068	,022	,000		,000
	N	98	98	98	98	98
X1	Pearson Correlation	,731	,758	,646	,682	1
	Sig. (2-tailed)	,000	,000	,000	,000	
	N	98	98	98	98	98

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	98	100,0
	Excluded ^a	0	,0
	Total	98	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,660	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X1.1	9,6429	1,469	,489	,559
X1.2	9,7857	1,428	,533	,529
X1.3	9,6531	1,631	,376	,634
X1.4	10,3163	1,497	,376	,641

Lampiran 2.2: Variabel Implementasi Sistem Akuntansi Pemerintah

Correlations

		Correlations				
		X2.1	X2.2	X2.3	X2.4	X2
X2.1	Pearson Correlation	1	,312**	,429**	,123	,590**
	Sig. (2-tailed)		,002	,000	,228	,000
	N	98	98	98	98	98
X2.2	Pearson Correlation	,312**	1	,472**	,600**	,791**
	Sig. (2-tailed)	,002		,000	,000	,000
	N	98	98	98	98	98
X2.3	Pearson Correlation	,429**	,472**	1	,658**	,864**
	Sig. (2-tailed)	,000	,000		,000	,000
	N	98	98	98	98	98
X2.4	Pearson Correlation	,123	,600**	,658**	1	,782**
	Sig. (2-tailed)	,228	,000	,000		,000
	N	98	98	98	98	98
X2	Pearson Correlation	,590**	,791**	,864**	,782**	1
	Sig. (2-tailed)	,000	,000	,000	,000	
	N	98	98	98	98	98

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

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	98	100,0
	Excluded ^a	0	,0
	Total	98	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,754	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X2.1	11,2143	2,273	,364	,783
X2.2	11,9082	1,713	,582	,679
X2.3	11,6122	1,415	,678	,622
X2.4	11,4286	1,959	,632	,667

Lampiran 2.3: Variabel Fungsi Pengawasan Keuangan Daerah

Correlations

		Correlations					
		Y1	Y2	Y3	Y4	Y5	Y
Y1	Pearson Correlation	1	,433**	,117	,227*	,295**	,701**
	Sig. (2-tailed)		,000	,252	,024	,003	,000
	N	98	98	98	98	98	98
Y2	Pearson Correlation	,433**	1	,122	,245*	,562**	,714**
	Sig. (2-tailed)	,000		,233	,015	,000	,000
	N	98	98	98	98	98	98
Y3	Pearson Correlation	,117	,122	1	,551**	,070	,575**
	Sig. (2-tailed)	,252	,233		,000	,496	,000
	N	98	98	98	98	98	98
Y4	Pearson Correlation	,227*	,245*	,551**	1	,013	,671**
	Sig. (2-tailed)	,024	,015	,000		,895	,000
	N	98	98	98	98	98	98
Y5	Pearson Correlation	,295**	,562**	,070	,013	1	,522**
	Sig. (2-tailed)	,003	,000	,496	,895		,000
	N	98	98	98	98	98	98
Y	Pearson Correlation	,701**	,714**	,575**	,671**	,522**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	
	N	98	98	98	98	98	98

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

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

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	98	100,0
	Excluded ^a	0	,0
	Total	98	100,0

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

Reliability Statistics

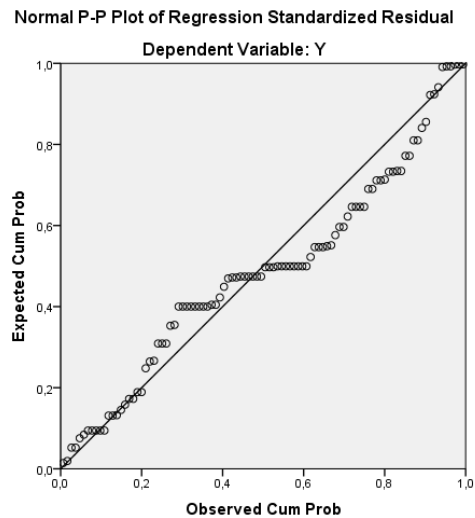
Cronbach's Alpha	N of Items
,632	5

Item-Total Statistics

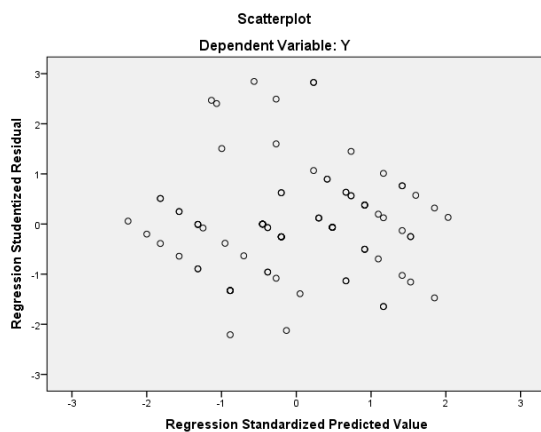
	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Y1	15,6531	1,569	,394	,584
Y2	15,5816	1,710	,503	,520
Y3	15,5714	1,959	,332	,603
Y4	15,7653	1,707	,402	,571
Y5	15,5102	2,149	,344	,606

Lampiran 3: Uji Asumsi Klasik

Lampiran 3.1: Uji Normalitas Data Penelitian



Lampiran 3.2: Uji Heterokedastisitas



Lampiran 3.3: Uji Multikolinearitas

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	X1	,764	1,308
	X2	,764	1,308

Lampiran 3.4: uji Autokolinearitas

Model	Durbin-watson
1	1,956

Lampiran 4: Analisis regresi Linear Berganda

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	X2, X1 ^b	.	Enter

a. Dependent Variable: Y

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,712 ^a	,507	,497	1,14453

a. Predictors: (Constant), X2, X1

b. Dependent Variable: Y

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	128,014	2	64,007	48,860	,000 ^b
	Residual	124,446	95	1,310		
	Total	252,459	97			

a. Dependent Variable: Y

b. Predictors: (Constant), X2, X1

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	8,096	1,174		6,896	,000		
1 X1	,288	,086	,277	3,348	,001	,764	1,308
X2	,497	,076	,535	6,539	,000	,764	1,308

a. Dependent Variable: Y