

LAMPIRAN

Lampiran 1:

1. Uji Validitas

A. Kualitas Sumber Daya Manusia

Anti-image Matrices

		SDM1	SDM2	SDM3	SDM4	SDM5	SDM6	SDM7	SDM8	SDM9	SDM10	SDM11	SDM12
Anti-image Covariance	SDM1	,250	-,183	-,013	-,026	-,003	,099	-,039	,026	,038	,129	-,098	-,064
	SDM2	-,183	,209	-,080	-,008	,003	-,052	-,018	,021	-,038	-,149	,118	,048
	SDM3	-,013	-,080	,773	,077	,115	-,119	,053	-,052	-,060	,075	,072	-,067
	SDM4	-,026	-,008	,077	,369	,080	-,005	-,054	-,028	-,247	-,034	,054	-,037
	SDM5	-,003	,003	,115	,080	,752	-,020	,014	-,280	-,027	,059	,090	-,089
	SDM6	,099	-,052	-,119	-,005	-,020	,500	-,273	,040	,073	,184	-,230	-,065
	SDM7	-,039	-,018	,053	-,054	,014	-,273	,639	-,083	-,008	-,043	,010	-,089
	SDM8	,026	,021	-,052	-,028	-,280	,040	-,083	,763	,075	-,087	-,086	,041
	SDM9	,038	-,038	-,060	-,247	-,027	,073	-,008	,075	,346	,006	-,161	,063
	SDM10	,129	-,149	,075	-,034	,059	,184	-,043	-,087	,006	,620	-,198	-,157
	SDM11	-,098	,118	,072	,054	,090	-,230	,010	-,086	-,161	-,198	,550	-,002
	SDM12	-,064	,048	-,067	-,037	-,089	-,065	-,089	,041	,063	-,157	-,002	,873
Anti-image Correlation	SDM1	,545 ^a	-,801	-,030	-,085	-,008	,280	-,098	,058	,130	,327	-,265	-,138
	SDM2	-,801	,563 ^a	-,199	-,029	,007	-,162	-,049	,053	-,140	-,414	,349	,111
	SDM3	-,030	-,199	,634 ^a	,144	,151	-,192	,075	-,068	-,117	,109	,110	-,081
	SDM4	-,085	-,029	,144	,662 ^a	,152	-,012	-,111	-,052	-,692	-,070	,120	-,065
	SDM5	-,008	,007	,151	,152	,657 ^a	-,033	,021	-,369	-,054	,087	,140	-,110
	SDM6	,280	-,162	-,192	-,012	-,033	,422 ^a	-,483	,065	,175	,330	-,438	-,099
	SDM7	-,098	-,049	,075	-,111	,021	-,483	,610 ^a	-,119	-,017	-,068	,017	-,119
	SDM8	,058	,053	-,068	-,052	-,369	,065	-,119	,606 ^a	,146	-,126	-,132	,050
	SDM9	,130	-,140	-,117	-,692	-,054	,175	-,017	,146	,594 ^a	,013	-,369	,115
	SDM10	,327	-,414	,109	-,070	,087	,330	-,068	-,126	,013	,424 ^a	-,339	-,214
	SDM11	-,265	,349	,110	,120	,140	-,438	,017	-,132	-,369	-,339	,391 ^a	-,003
	SDM12	-,138	,111	-,081	-,065	-,110	-,099	-,119	,050	,115	-,214	-,003	,485 ^a

a. Measures of Sampling Adequacy(MSA)

Lampiran 2:

B. Pemanfaatan Teknologi Informasi

Anti-image Matrices

		PTI1	PTI2	PTI3	PTI4	PTI5	PTI6	PTI7	PTI8
Anti-image Covariance	PTI1	,497	,121	-,053	-,088	-,176	-,096	-,148	,058
	PTI2	,121	,441	-,258	-,049	,079	-,162	,049	-,096
	PTI3	-,053	-,258	,465	-,129	-,034	,062	-,111	,158
	PTI4	-,088	-,049	-,129	,494	-,067	-,147	,083	-,078
	PTI5	-,176	,079	-,034	-,067	,531	-,104	-,095	-,100
	PTI6	-,096	-,162	,062	-,147	-,104	,454	-,079	-,094
	PTI7	-,148	,049	-,111	,083	-,095	-,079	,690	,087
	PTI8	,058	-,096	,158	-,078	-,100	-,094	,087	,795
Anti-image Correlation	PTI1	,748 ^a	,258	-,110	-,177	-,343	-,203	-,252	,092
	PTI2	,258	,571 ^a	-,569	-,106	,164	-,362	,088	-,162
	PTI3	-,110	-,569	,632 ^a	-,269	-,068	,134	-,195	,261
	PTI4	-,177	-,106	-,269	,822 ^a	-,131	-,310	,142	-,124
	PTI5	-,343	,164	-,068	-,131	,798 ^a	-,212	-,157	-,154
	PTI6	-,203	-,362	,134	-,310	-,212	,774 ^a	-,142	-,157
	PTI7	-,252	,088	-,195	,142	-,157	-,142	,759 ^a	,117
	PTI8	,092	-,162	,261	-,124	-,154	-,157	,117	,536 ^a

a. Measures of Sampling Adequacy(MSA)

Lampiran 3:

C. Sistem Pengendalian Internal Pemerintah

Anti-image Matrices

		SPIP	SPIP	SPIP	SPIP	SPIP	SPIP	SPIP	SPIP	SPIP	SPIP	SPIP	SPIP	SPIP	SPIP	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Anti-image Covariance	SPIP1	,359	-,090	-,122	,102	-,048	,062	,058	-,018	-,042	-,006	,029	-,037	,020	-,048	,078
	SPIP2	-,090	,240	-,099	-,068	,023	,021	-,077	-,030	,033	-,012	,023	-,017	-,083	,073	,034
	SPIP3	-,122	-,099	,223	-,037	,010	,026	-,033	,018	,030	,000	-,040	,077	,026	-,008	-,133
	SPIP4	,102	-,068	-,037	,223	-,096	-,097	,088	-,060	,016	-,057	,093	-,053	-,001	,005	,030
	SPIP5	-,048	,023	,010	-,096	,159	,038	-,014	-,022	-,096	,035	-,003	,035	,019	-,028	-,019
	SPIP6	,062	,021	,026	-,097	,038	,499	-,040	-,035	-,072	,116	-,171	,057	,001	-,042	-,019
	SPIP7	,058	-,077	-,033	,088	-,014	-,040	,316	,078	-,012	-,123	-,032	-,136	,049	-,056	,040
	SPIP8	-,018	-,030	,018	-,060	-,022	-,035	,078	,584	,020	-,046	,008	-,014	-,033	,023	,067
	SPIP9	-,042	,033	,030	,016	-,096	-,072	-,012	,020	,144	-,096	,054	,018	-,054	,065	-,017
	SPIP10	-,006	-,012	,000	-,057	,035	,116	-,123	-,046	-,096	,412	-,163	-,096	,001	-,010	,040
	SPIP11	,029	,023	-,040	,093	-,003	-,171	-,032	,008	,054	-,163	,435	-,032	-,041	,038	,018
	SPIP12	-,037	-,017	,077	-,053	,035	,057	-,136	-,014	,018	-,096	-,032	,577	-,010	,001	-,071
	SPIP13	,020	-,083	,026	-,001	,019	,001	,049	-,033	-,054	,001	-,041	-,010	,098	-,085	-,035
	SPIP14	-,048	,073	-,008	,005	-,028	-,042	-,056	,023	,065	-,010	,038	,001	-,085	,104	-,031
	SPIP15	,078	,034	-,133	,030	-,019	-,019	,040	,067	-,017	,040	,018	-,071	-,035	-,031	,325
Anti-image Correlation	SPIP1	,648 ^a	-,307	-,431	,362	-,199	,146	,174	-,040	-,185	-,015	,074	-,082	,104	-,248	,227
	SPIP2	-,307	,578 ^a	-,428	-,293	,119	,059	-,278	-,081	,178	-,038	,072	-,044	-,543	,460	,123
	SPIP3	-,431	-,428	,709 ^a	-,164	,053	,078	-,125	,051	,165	-,001	-,130	,215	,179	-,055	-,494
	SPIP4	,362	-,293	-,164	,700 ^a	-,510	-,291	,332	-,167	,092	-,189	,299	-,147	-,010	,030	,111
	SPIP5	-,199	,119	,053	-,510	,726 ^a	,136	-,064	-,074	-,633	,135	-,013	,117	,151	-,217	-,084
	SPIP6	,146	,059	,078	-,291	,136	,656 ^a	-,100	-,065	-,268	,255	-,367	,106	,002	-,182	-,048
	SPIP7	,174	-,278	-,125	,332	-,064	-,100	,737 ^a	,182	-,057	-,341	-,086	-,319	,278	-,309	,125
	SPIP8	-,040	-,081	,051	-,167	-,074	-,065	,182	,884 ^a	,069	-,094	,016	-,024	-,139	,093	,153
	SPIP9	-,185	,178	,165	,092	-,633	-,268	-,057	,069	,616 ^a	-,392	,214	,063	-,455	,526	-,080
	SPIP10	-,015	-,038	-,001	-,189	,135	,255	-,341	-,094	-,392	,553 ^a	-,384	-,196	,007	-,046	,110
	SPIP11	,074	,072	-,130	,299	-,013	-,367	-,086	,016	,214	-,384	,723 ^a	-,065	-,200	,177	,049
	SPIP12	-,082	-,044	,215	-,147	,117	,106	-,319	-,024	,063	-,196	-,065	,789 ^a	-,041	,005	-,164
	SPIP13	,104	-,543	,179	-,010	,151	,002	,278	-,139	-,455	,007	-,200	-,041	,566 ^a	-,838	-,194
	SPIP14	-,248	,460	-,055	,030	-,217	-,182	-,309	,093	,526	-,046	,177	,005	-,838	,542 ^a	-,171
	SPIP15	,227	,123	-,494	,111	-,084	-,048	,125	,153	-,080	,110	,049	-,164	-,194	-,171	,749 ^a

a. Measures of Sampling Adequacy(MSA)

Lampiran 4:

D. Keterandalan Pelaporan Keuangan

Anti-image Matrices

		KTD1	KTD2	KTD3	KTD4	KTD5	KTD6	KTD7
Anti-image Covariance	KTD1	,214	-,083	,080	-,076	,094	-,114	,041
	KTD2	-,083	,099	-,069	,003	-,047	,045	-,022
	KTD3	,080	-,069	,115	-,065	,046	-,041	,016
	KTD4	-,076	,003	-,065	,102	-,055	,044	-,034
	KTD5	,094	-,047	,046	-,055	,207	-,121	-,038
	KTD6	-,114	,045	-,041	,044	-,121	,215	-,110
	KTD7	,041	-,022	,016	-,034	-,038	-,110	,264
Anti-image Correlation	KTD1	,642 ^a	-,571	,513	-,515	,447	-,532	,172
	KTD2	-,571	,777 ^a	-,648	,034	-,330	,308	-,139
	KTD3	,513	-,648	,710 ^a	-,600	,298	-,260	,090
	KTD4	-,515	,034	-,600	,794 ^a	-,381	,297	-,205
	KTD5	,447	-,330	,298	-,381	,759 ^a	-,572	-,162
	KTD6	-,532	,308	-,260	,297	-,572	,700 ^a	-,461
	KTD7	,172	-,139	,090	-,205	-,162	-,461	,893 ^a

a. Measures of Sampling Adequacy(MSA)

Lampiran 5:

E. Ketepatan Waktu Pelaporan Keuangan

Anti-image Matrices

		KTW1	KTW2	KTW3	KTW4	KTW5	KTW6
Anti-image Covariance	KTW1	,271	-,103	,003	-,012	-,124	,046
	KTW2	-,103	,653	-,027	,001	,003	,003
	KTW3	,003	-,027	,051	-,025	,001	,000
	KTW4	-,012	,001	-,025	,026	,008	-,018
	KTW5	-,124	,003	,001	,008	,086	-,033
	KTW6	,046	,003	,000	-,018	-,033	,031
Anti-image Correlation	KTW1	,428 ^a	-,245	,022	-,147	-,811	,502
	KTW2	-,245	,929 ^a	-,147	,004	,012	,022
	KTW3	,022	-,147	,847 ^a	-,687	,010	,007
	KTW4	-,147	,004	-,687	,751 ^a	,163	-,642
	KTW5	-,811	,012	,010	,163	,709 ^a	-,632
	KTW6	,502	,022	,007	-,642	-,632	,724 ^a

a. Measures of Sampling Adequacy(MSA)

Lampiran 6:

2. Uji Reliabilitas

A. Kualitas Sumber Daya Manusia

Case Processing Summary

		N	%
Cases	Valid	72	100,0
	Excluded ^a	0	,0
	Total	72	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,520	12

B. Pemanfaatan Teknologi Informasi

Case Processing Summary

		N	%
Cases	Valid	72	100,0
	Excluded ^a	0	,0
	Total	72	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,708	8

C. Sistem Pengendalian Internal Pemerintah

Case Processing Summary

		N	%
Cases	Valid	72	100,0
	Excluded ^a	0	,0
	Total	72	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,647	15

D. Keterandalan Pelaporan Keuangan

Case Processing Summary

		N	%
Cases	Valid	72	100,0
	Excluded ^a	0	,0
	Total	72	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,938	7

E. Ketepatan Waktu Pelaporan Keuangan

Case Processing Summary

		N	%
Cases	Valid	72	100,0
	Excluded ^a	0	,0
	Total	72	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,870	6

Lampiran 7:

3. Uji Statistik Deskriptif

Descriptive Statistics

	N	Range	Minimum	Maximum	Mean	Std. Deviation	Variance
SDM	72	17	38	55	43,89	3,300	10,889
PTI	72	14	26	40	32,19	3,422	11,708
SPIP	72	25	50	75	59,11	4,445	19,762
KTD	72	10	25	35	30,47	3,076	9,464
KTW	72	9	21	30	25,61	2,745	7,537
Valid N (listwise)	72						

Lampiran 8:

4. Uji Multikolinieritas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	4,570	4,658		,981	,330		
SDM	,034	,103	,036	,329	,743	,746	1,340
PTI	,387	,094	,431	4,114	,000	,826	1,210
SPIP	,202	,077	,292	2,641	,010	,740	1,351

a. Dependent Variable: KTD

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	3,279	3,825		,857	,394		
SDM	-,013	,084	-,016	-,156	,877	,746	1,340
PTI	,480	,077	,598	6,207	,000	,826	1,210
SPIP	,126	,063	,204	2,008	,049	,740	1,351

a. Dependent Variable: KTW

Lampiran 9:

5. Uji Heteroskedastisitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	8,939	2,142		4,173	,000
SDM	-,076	,047	-,210	-1,607	,113
PTI	-,028	,043	-,082	-,658	,513
SPIP	-,044	,035	-,164	-1,252	,215

a. Dependent Variable: ABS_KTD

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	3,695	2,419		1,527	,131
SDM	,040	,053	,103	,749	,457
PTI	,003	,049	,008	,059	,953
SPIP	-,068	,040	-,237	-1,718	,090

a. Dependent Variable: ABS_KTW

Lampiran 10:

6. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual	Unstandardized Residual
N		72	72
Normal Parameters ^{a,b}	Mean	0E-7	0E-7
	Std. Deviation	2,41449304	1,98266692
	Absolute	,204	,139
Most Extreme Differences	Positive	,204	,139
	Negative	-,087	-,083
Kolmogorov-Smirnov Z		1,733	1,179
Asymp. Sig. (2-tailed)		,005	,124

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 11:

7. Uji Koefisien Determinasi (R²)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.620 ^a	.384	.357	2.467

a. Predictors: (Constant), SPIP, PTI, SDM

b. Dependent Variable: KTD

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.692 ^a	.478	.455	2.026

a. Predictors: (Constant), SPIP, PTI, SDM

b. Dependent Variable: KTW

Lampiran 12:

8. Uji Nilai F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	13,284	3	4,428	3,440	,022 ^b
	Residual	87,535	68	1,287		
	Total	100,819	71			

a. Dependent Variable: ABS_KTD

b. Predictors: (Constant), SPIP, PTI, SDM

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5,069	3	1,690	1,029	,385 ^b
	Residual	111,682	68	1,642		
	Total	116,750	71			

a. Dependent Variable: ABS_KTW

b. Predictors: (Constant), SPIP, PTI, SDM

Lampiran 13:

9. Uji Nilai t

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4,570	4,658		,981	,330
	SDM	,034	,103	,036	,329	,743
	PTI	,387	,094	,431	4,114	,000
	SPIP	,202	,077	,292	2,641	,010

a. Dependent Variable: KTD

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3,279	3,825		,857	,394
	SDM	-,013	,084	-,016	-,156	,877
	PTI	,480	,077	,598	6,207	,000
	SPIP	,126	,063	,204	2,008	,049

a. Dependent Variable: KTW

Lampiran 14:**Data tabel responden**

No.	Responden	Kualitas Sumber Daya Manusia (X1)												Total
		1	2	3	4	5	6	7	8	9	10	11	12	
1.	1	5	5	4	5	3	5	5	3	5	5	5	5	55
2.	2	2	2	4	4	2	4	3	3	3	3	4	5	39
3.	3	3	3	4	4	3	4	4	3	4	3	4	5	44
4.	4	4	4	4	4	3	4	4	2	4	4	4	4	45
5.	5	3	3	4	4	3	4	4	3	4	3	4	5	44
6.	6	3	3	4	4	3	4	5	3	4	4	4	5	46
7.	7	2	3	4	4	3	4	3	3	4	3	3	3	39
8.	8	3	3	3	4	3	4	4	3	4	3	4	4	42
9.	9	4	4	4	4	4	4	4	4	4	4	4	2	46
10.	10	3	3	3	4	3	4	4	2	5	4	5	5	45
11.	11	3	3	4	4	3	4	4	3	4	2	4	4	42
12.	12	3	3	4	4	3	4	4	2	4	2	4	4	41
13.	13	4	4	4	4	2	4	4	4	3	4	4	4	45
14.	14	2	2	4	4	3	4	4	4	4	2	5	4	42
15.	15	4	4	4	5	2	5	5	2	5	2	4	5	47
16.	16	5	4	4	4	3	4	5	3	3	3	4	5	47
17.	17	4	4	4	4	2	4	4	2	4	4	4	4	44
18.	18	4	4	4	4	2	4	4	2	4	4	4	4	44
19.	19	4	4	4	4	4	5	5	5	4	5	5	5	54
20.	20	4	4	4	5	2	5	5	2	5	2	4	5	47
21.	21	4	4	4	4	3	4	4	2	4	3	4	5	45
22.	22	3	3	4	4	3	4	3	3	4	3	4	4	42
23.	23	4	3	4	4	3	4	4	3	4	3	4	4	44
24.	24	2	2	4	4	2	4	3	3	4	3	4	4	39
25.	25	4	4	4	4	3	5	4	2	4	2	4	2	42
26.	26	4	4	4	4	3	4	4	3	4	2	4	4	44
27.	27	4	4	4	4	4	4	3	3	4	2	4	4	44
28.	28	4	4	4	4	4	4	3	3	4	2	4	4	44
29.	29	2	2	4	4	2	5	5	4	5	4	5	5	47
30.	30	3	3	4	4	3	5	5	2	4	2	4	5	44
31.	31	2	2	3	4	3	5	4	4	4	2	4	3	40
32.	32	4	4	4	4	2	5	5	2	4	2	5	4	45
33.	33	3	4	4	4	3	4	4	3	4	2	4	4	43
34.	34	5	4	4	4	3	4	4	4	4	2	4	4	46
35.	35	4	4	4	4	2	4	4	4	4	2	4	4	44
36.	36	4	4	4	4	3	4	4	3	4	2	4	4	44

37.	37	4	4	4	4	2	4	4	2	4	4	4	4	44
38.	38	4	4	4	4	3	4	4	2	3	3	3	3	41
39.	39	4	4	4	4	2	4	4	3	4	4	4	4	45
40.	40	4	4	4	4	2	4	4	4	4	4	4	4	46
41.	41	4	4	4	4	3	4	4	4	4	2	4	4	45
42.	42	4	4	4	4	3	4	4	3	4	2	4	4	44
43.	43	4	4	4	4	2	4	4	2	4	4	4	4	44
44.	44	4	4	4	4	2	4	4	3	4	2	4	4	43
45.	45	3	3	4	3	3	4	4	3	3	3	4	4	41
46.	46	5	4	4	4	2	4	4	4	4	2	4	4	45
47.	47	3	3	4	3	3	4	4	3	3	3	4	4	41
48.	48	5	5	5	5	2	5	5	3	5	5	5	5	55
49.	49	4	3	4	4	3	4	4	2	4	2	4	4	42
50.	50	4	4	4	4	2	4	4	2	4	3	4	4	43
51.	51	3	3	2	4	3	4	4	4	4	4	4	5	44
52.	52	4	4	4	4	2	4	4	2	4	4	4	4	44
53.	53	4	4	4	4	2	4	2	2	5	5	5	5	46
54.	54	2	2	2	4	3	4	4	3	3	4	5	3	39
55.	55	2	4	4	4	2	4	4	2	4	4	4	4	42
56.	56	4	4	4	3	2	5	4	2	2	2	4	5	41
57.	57	2	2	4	2	4	5	4	4	2	2	4	5	40
58.	58	2	2	4	4	2	5	4	3	4	2	5	2	39
59.	59	2	2	4	4	2	5	4	3	4	2	5	2	39
60.	60	4	4	4	4	3	5	4	2	4	2	4	5	45
61.	61	4	4	4	2	2	4	4	2	4	2	4	2	38
62.	62	2	2	4	2	4	5	4	4	2	2	4	5	40
63.	63	4	4	4	3	2	5	4	3	2	2	4	5	42
64.	64	4	4	4	4	2	4	4	3	4	4	4	4	45
65.	65	2	2	4	2	4	5	4	4	2	2	4	5	40
66.	66	4	4	4	4	3	4	4	2	4	4	4	4	45
67.	67	4	4	4	4	3	4	4	4	4	4	4	4	47
68.	68	4	4	4	4	2	4	4	2	4	4	4	4	44
69.	69	4	4	4	4	3	4	4	4	4	4	4	4	47
70.	70	3	4	4	4	3	4	4	4	4	4	4	4	46
71.	71	3	4	4	4	3	4	4	4	4	4	4	4	46
72.	72	2	4	4	4	3	5	5	4	4	4	4	4	47

Lampiran 15:**Data tabel responden**

No.	Responden	Pemanfaatan Teknologi Informasi (X2)								Total
		1	2	3	4	5	6	7	8	
1.	1	5	5	5	5	5	5	5	1	36
2.	2	4	4	4	4	5	5	4	2	32
3.	3	4	5	5	4	5	4	5	2	34
4.	4	4	4	4	4	4	2	2	2	26
5.	5	4	5	5	4	5	4	5	2	34
6.	6	4	5	4	4	3	4	5	3	32
7.	7	5	3	4	5	4	5	5	3	34
8.	8	4	4	4	4	4	4	4	4	32
9.	9	4	4	4	4	4	4	4	4	32
10.	10	4	3	3	4	4	4	3	3	28
11.	11	4	4	4	4	4	4	4	4	32
12.	12	4	4	4	4	4	4	3	4	31
13.	13	4	4	4	4	4	4	4	4	32
14.	14	2	5	2	4	4	5	2	5	29
15.	15	5	4	5	4	5	5	5	2	35
16.	16	4	4	5	4	5	4	4	2	32
17.	17	4	4	4	4	4	4	4	2	30
18.	18	5	4	4	4	4	4	5	2	32
19.	19	4	4	4	4	4	4	4	2	30
20.	20	5	4	5	4	5	5	5	2	35
21.	21	4	4	4	3	4	4	4	2	29
22.	22	4	4	4	3	4	4	4	3	30
23.	23	4	4	4	3	4	4	4	3	30
24.	24	4	4	4	3	4	4	3	3	29
25.	25	4	4	4	4	4	4	4	2	30
26.	26	4	4	4	5	4	4	4	1	30
27.	27	4	4	4	4	4	4	4	3	31
28.	28	4	4	4	4	4	4	4	3	31
29.	29	5	5	5	5	5	5	4	4	38
30.	30	5	4	4	4	3	4	4	3	31
31.	31	4	4	4	3	4	4	3	3	29
32.	32	3	4	5	5	4	4	4	4	33
33.	33	2	4	4	4	4	4	4	4	30
34.	34	2	5	5	4	4	4	4	4	32
35.	35	2	5	5	4	4	4	4	4	32
36.	36	4	4	4	4	4	4	2	4	30

Lampiran 16:

Data tabel responden

No.	Responden	Sistem Pengendalian Internal Pemerintah (X3)															Total
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
1.	1	4	5	5	5	5	5	5	5	5	5	5	5	5	5	5	74
2.	2	4	4	4	4	4	5	5	3	5	5	5	5	5	5	5	68
3.	3	3	3	3	4	4	4	4	4	4	5	5	5	4	4	4	60
4.	4	2	4	4	4	2	4	4	4	2	4	4	4	4	4	4	54
5.	5	3	3	3	4	4	4	4	4	4	5	5	5	4	4	4	60
6.	6	4	3	4	4	5	4	5	5	4	4	3	4	4	5	4	62
7.	7	3	4	3	3	4	3	4	3	4	4	4	4	3	3	3	52
8.	8	4	4	4	4	4	4	3	3	4	4	4	4	4	4	4	58
9.	9	4	4	4	4	4	5	4	4	4	4	5	2	4	4	2	58
10.	10	5	5	5	4	4	4	4	4	3	5	5	5	5	5	5	68
11.	11	4	4	4	4	4	4	4	2	4	4	4	4	4	4	3	57
12.	12	4	4	4	4	4	4	4	2	4	4	4	4	4	4	4	58
13.	13	4	4	4	4	4	4	3	2	4	4	4	4	4	4	4	57
14.	14	4	2	3	2	4	4	4	2	4	4	4	4	4	5	4	54
15.	15	4	5	4	4	4	5	5	4	4	5	4	5	5	5	4	67
16.	16	4	4	4	4	4	5	4	3	4	5	4	4	4	4	4	61
17.	17	4	4	4	4	4	4	4	3	4	4	4	4	4	4	4	59
18.	18	4	4	4	4	4	4	4	3	4	4	4	5	4	4	4	60
19.	19	4	4	4	4	4	4	4	3	4	4	4	4	4	4	4	59
20.	20	4	5	4	4	4	5	5	4	4	5	4	5	5	5	4	67
21.	21	4	3	4	3	3	4	4	3	4	4	4	4	4	4	4	56
22.	22	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3	59
23.	23	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3	59
24.	24	4	4	4	4	4	3	4	2	4	4	4	4	4	4	3	56
25.	25	4	4	5	4	4	4	2	4	4	4	4	4	4	4	4	59
26.	26	4	4	5	4	4	4	2	4	4	4	4	4	4	4	4	59
27.	27	4	4	4	4	4	4	3	4	4	4	4	2	4	4	4	57
28.	28	4	4	4	4	4	4	3	4	4	4	4	2	4	4	4	57
29.	29	4	4	4	4	4	4	3	4	4	5	5	2	4	4	4	59
30.	30	4	4	4	4	3	4	3	4	3	4	3	4	3	3	3	53
31.	31	4	4	3	4	3	4	3	4	3	4	4	5	4	5	3	57
32.	32	5	5	5	4	4	4	4	4	4	4	3	4	4	4	5	63
33.	33	4	4	4	4	4	3	4	4	4	4	3	4	4	4	4	58
34.	34	5	5	5	4	4	2	4	4	4	4	3	4	4	4	4	60
35.	35	5	5	5	4	4	2	4	4	4	4	3	4	4	4	4	60
36.	36	4	4	4	4	4	4	4	2	4	4	4	4	4	4	4	58
37.	37	4	4	4	5	5	5	2	4	5	4	4	4	5	5	5	65
38.	38	4	4	4	5	5	5	2	4	5	3	3	3	5	5	5	62

39.	39	4	4	4	5	5	5	2	4	5	3	3	3	5	5	5	62
40.	40	3	3	3	5	5	5	2	4	5	3	3	3	4	4	4	56
41.	41	4	4	4	4	4	4	4	2	4	4	4	4	4	4	4	58
42.	42	4	4	4	4	4	4	4	2	4	4	4	4	4	4	4	58
43.	43	4	4	4	5	5	5	2	4	5	3	3	3	5	5	5	62
44.	44	4	4	4	4	4	4	4	2	4	4	4	4	4	4	4	58
45.	45	3	4	4	4	4	4	4	3	4	4	4	4	4	4	4	58
46.	46	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	60
47.	47	3	4	4	4	4	4	4	3	4	4	4	4	4	4	4	58
48.	48	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	75
49.	49	4	4	4	4	4	3	2	4	4	4	4	4	4	4	4	57
50.	50	4	4	4	4	4	4	3	3	3	4	3	4	5	5	4	58
51.	51	4	4	4	3	3	4	4	3	4	4	4	4	4	4	4	57
52.	52	4	4	4	4	4	4	4	2	4	4	4	4	4	4	4	58
53.	53	4	4	4	2	4	5	5	2	5	5	5	5	5	5	5	65
54.	54	4	4	4	4	5	3	3	3	4	3	3	3	4	4	4	55
55.	55	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	60
56.	56	4	4	5	4	4	4	5	1	3	5	4	4	4	5	5	61
57.	57	4	4	5	2	2	4	5	1	1	2	5	4	4	5	5	53
58.	58	4	4	4	4	4	5	4	4	4	4	4	4	4	4	4	61
59.	59	4	4	4	4	4	5	4	4	4	4	4	4	4	4	4	61
60.	60	4	4	4	4	4	4	2	3	4	4	4	4	4	4	4	57
61.	61	4	4	4	4	4	4	2	5	2	2	4	4	4	4	4	55
62.	62	4	4	5	2	2	4	5	1	1	2	5	4	4	5	5	53
63.	63	4	4	5	4	4	4	5	1	3	5	4	4	4	5	5	61
64.	64	4	4	4	4	4	4	4	2	4	4	4	4	4	4	4	58
65.	65	4	4	5	2	2	4	5	1	1	2	5	4	4	5	5	53
66.	66	4	4	4	5	5	5	2	4	5	3	3	3	5	5	5	62
67.	67	3	3	3	5	5	5	2	4	5	3	3	3	4	4	4	56
68.	68	4	4	4	5	5	5	2	4	5	3	3	3	5	5	5	62
69.	69	3	3	3	5	5	5	2	4	5	3	3	3	4	4	4	56
70.	70	4	4	4	3	4	4	3	4	4	4	4	2	4	4	4	56
71.	71	3	3	3	5	5	5	2	4	5	3	3	3	2	2	2	50
72.	72	3	3	3	5	5	5	2	4	5	3	3	3	4	4	4	56

39.	39	5	5	5	5	5	5	5	35
40.	40	5	5	5	5	5	5	5	35
41.	41	4	4	4	4	4	4	4	28
42.	42	4	4	4	4	4	4	4	28
43.	43	5	5	5	5	5	5	5	35
44.	44	4	4	4	4	4	4	4	28
45.	45	4	4	4	4	4	4	4	28
46.	46	4	4	4	4	4	4	4	28
47.	47	4	4	4	4	4	4	4	28
48.	48	5	5	5	5	5	5	5	35
49.	49	5	5	5	5	5	4	4	33
50.	50	4	5	5	4	4	4	4	30
51.	51	4	4	4	4	4	4	4	28
52.	52	4	4	4	4	4	4	4	28
53.	53	5	5	5	5	5	5	5	35
54.	54	4	4	4	4	4	4	4	28
55.	55	4	5	5	5	5	5	5	34
56.	56	5	5	5	5	4	4	4	32
57.	57	5	5	5	5	4	4	4	32
58.	58	3	4	5	4	4	4	4	28
59.	59	3	4	5	4	4	4	4	28
60.	60	4	4	4	4	4	4	4	28
61.	61	4	4	4	4	3	3	3	25
62.	62	5	5	5	5	4	4	4	32
63.	63	5	5	5	5	4	4	4	32
64.	64	4	4	4	4	4	4	4	28
65.	65	5	5	5	5	4	4	4	32
66.	66	5	5	5	5	5	5	5	35
67.	67	5	5	5	5	5	5	5	35
68.	68	5	5	5	5	5	5	5	35
69.	69	5	5	5	5	5	5	5	35
70.	70	4	4	4	4	4	4	4	28
71.	71	4	4	4	5	5	5	5	32
72.	72	5	5	5	5	5	5	5	35

Lampiran 18:**Data tabel responden**

No.	Responden	Ketepatan Waktu Pelaporan Keuangan (Y2)						Total
		1	2	3	4	5	6	
1.	1	5	5	5	5	5	5	30
2.	2	5	4	5	5	5	5	29
3.	3	4	4	5	5	5	5	28
4.	4	4	4	4	4	4	4	24
5.	5	4	4	5	5	5	5	28
6.	6	4	4	4	4	4	4	24
7.	7	4	4	4	4	4	4	24
8.	8	4	4	4	4	4	4	24
9.	9	4	2	4	4	4	4	22
10.	10	4	4	4	4	4	4	24
11.	11	4	4	4	4	4	4	24
12.	12	4	4	4	4	4	4	24
13.	13	4	4	4	4	4	4	24
14.	14	4	4	4	4	4	4	24
15.	15	5	4	5	5	5	5	29
16.	16	4	4	4	4	4	4	24
17.	17	4	4	4	4	4	4	24
18.	18	4	4	4	4	4	4	24
19.	19	4	4	4	4	4	4	24
20.	20	5	4	5	5	5	5	29
21.	21	4	4	4	4	4	4	24
22.	22	4	4	4	4	4	4	24
23.	23	4	4	4	4	4	4	24
24.	24	4	3	4	4	4	4	23
25.	25	4	4	4	4	4	4	24
26.	26	4	4	4	4	4	4	24
27.	27	4	4	4	4	4	4	24
28.	28	4	4	4	4	4	4	24
29.	29	4	5	5	5	5	5	29
30.	30	4	3	3	4	4	4	22
31.	31	4	4	4	4	4	4	24
32.	32	4	4	4	4	4	4	24
33.	33	4	3	4	4	4	4	23
34.	34	4	1	4	4	4	4	21
35.	35	4	1	4	4	4	4	21

36.	36	4	4	4	4	4	4	24
37.	37	5	5	5	5	5	5	30
38.	38	5	5	5	5	5	5	30
39.	39	5	5	5	5	5	5	30
40.	40	5	5	5	5	5	5	30
41.	41	4	4	4	4	4	4	24
42.	42	4	4	4	4	4	4	24
43.	43	5	5	5	5	5	5	30
44.	44	4	4	4	4	4	4	24
45.	45	4	4	4	4	4	4	24
46.	46	4	4	4	4	4	4	24
47.	47	4	4	4	4	4	4	24
48.	48	5	5	5	5	5	5	30
49.	49	4	4	4	4	4	4	24
50.	50	4	4	4	4	3	3	22
51.	51	4	4	4	4	4	4	24
52.	52	4	4	4	4	4	4	24
53.	53	5	4	5	5	5	5	29
54.	54	4	4	4	4	4	4	24
55.	55	5	5	5	5	5	5	30
56.	56	4	4	5	5	4	5	27
57.	57	2	4	5	5	4	5	25
58.	58	5	5	4	4	4	4	26
59.	59	5	5	4	4	4	4	26
60.	60	4	4	4	4	4	4	24
61.	61	2	3	5	5	4	5	24
62.	62	2	4	5	5	4	5	25
63.	63	4	4	5	5	4	5	27
64.	64	4	4	4	4	4	4	24
65.	65	2	4	5	5	4	5	25
66.	66	5	5	5	5	5	5	30
67.	67	5	5	5	5	5	5	30
68.	68	5	5	5	5	5	5	30
69.	69	5	5	5	5	5	5	30
70.	70	4	4	4	4	4	4	24
71.	71	5	5	5	5	5	5	30
72.	72	5	5	5	5	5	5	30