



**LAMPIRAN**

## Lampiran 01. Surat Izin Pengumpulan Data



**KEMENTERIAN PENDIDIKAN, KEBUDAYAAN, RISET  
DAN TEKNOLOGI**  
**UNIVERSITAS PENDIDIKAN GANESHA**  
**FAKULTAS EKONOMI**

Jalan Udayana No. 11 Singaraja-Bali.  
<http://www.fe.undiksha.ac.id/>

Telepon : (0362) 26830 Email :  
Website: <http://www.fe.undiksha.ac.id/>

28 Juni 2022

Nomor : 1117/UN48.13.1/DL/2022

Lamp. : -

Hal : *Pengumpulan Data*

Kepada Yth. ....  
di  
Tempat

Dengan Hormat,

Wakil Dekan I Fakultas Ekonomi Universitas Pendidikan Ganesha menerangkan bahwa mahasiswa/i tersebut dibawah ini :

|                |  |
|----------------|--|
| Nama           | : Kadek Ayu Devi Adnyani                   |
| NIM.           | 1817051160                                 |
| Fakultas       | : Ekonomi                                  |
| Jurusan/Prodi. | : Ekonomi & Akuntansi/Akuntansi Program S1 |

Bermaksud mengadakan penelitian lapangan untuk menempuh atau menyusun tugas akhir, skripsi dan melengkapi tugas lainnya. Sehubungan dengan hal tersebut, kami mohon ijin agar mahasiswa kami dapat diterima dan diberikan data yang diperlukan pada tempat yang Bapak/Ibu/Sdr. Pimpin.

Demikian surat ini kami buat agar bisa digunakan sebagaimana mestinya. Atas perhatian dan kerjasamanya, kami sampaikan terima kasih.

a.n. Dekan,  
Wakil Dekan I  
Fakultas Ekonomi Undiksha,



Dr. Dra. Ni Made Suci, M. Si.  
NIP. 196810291993032001

## Lampiran 02. Lembar Ekspedisi









KEMENTERIAN PENDIDIKAN DAN KEBUDAYAAN  
UNIVERSITAS PENDIDIKAN GANESHA  
FAKULTAS EKONOMI  
JURUSAN EKONOMI DAN AKUNTANSI  
PRODI AKUNTANSI SI

Jalan Udayana Singaraja 81116, Kampus Tengah Singaraja, Bali  
Telp. (0362) 26830, e-mail:jur.ekonomi.akuntansi@undiksha.ac.id

## SURAT EKSPEDISI PENYEBARAN KUISIONER

| No | Nama LPD              | Tanggal Penyerahan | Tanda Tangan Penerima dan CAP LPD |
|----|-----------------------|--------------------|-----------------------------------|
| 1  | LPD Asak              | 05-07-2022         |                                   |
| 2  | LPD Batu Gunung       |                    |                                   |
| 3  | LPD Bugbug            | 05-07-2022         |                                   |
| 4  | LPD Dukuh Padangkerta | 06-07-2022         |                                   |
| 5  | LPD Dukuh Penaban     | 06-07-2022         |                                   |
| 6  | LPD Jasri             | 05-07-2022         |                                   |

|    |                  |            |   |
|----|------------------|------------|---|
| 7  | LPD Jumenang     | 06-07-2022 | <br>(Ketua Fauzi)           |
| 8  | LPD Karangasem   |            |   |
| 9  | LPD Kebon Bukit  |            |   |
| 10 | LPD Kertasari    |            |   |
| 11 | LPD Padangkertha | 05-07-2022 | <br>(Ketua suriani)         |
| 12 | LPD Peladung     | 05-07-2022 | <br>(Ketua suarni)         |
| 13 | LPD Perasi       | 08-07-2022 | <br>(Ketua Gintyar)       |
| 14 | LPD Sekar Gunung | 08-07-2022 | <br>(Ketua)              |
| 15 | LPD Seraya       | 05-07-2022 | <br>(Ketua NENBAH ANYATI) |

|    |             |            |   |
|----|-------------|------------|---|
| 16 | LPD Susuan  | 05-07-2022 | I GUSTI ANU MASRENI<br>   |
| 17 | LPD Timbrah | 05-07-2022 | Mr Mado Ardanis<br>   |
| 18 | LPD Tumbu   | 05-07-2022 | <br> |



### Lampiran 03. Kuisisioner Penelitian

#### Kuisisioner Penelitian

Kepada,

Yth. Bapak,Ibu,Saudara/i

Di tempat

Dengan hormat,

Dalam rangka penyusunan tugas akhir (skripsi) sebagai salah satu syarat untuk mendapatkan gelar sarjana S1 pada Fakultas Ekonomi Universitas Pendidikan Ganesha, maka dengan ini saya:

Nama : Kadek Ayu Devi Adnyani

NIM : 1817051160

Jurusan : Ekonomi dan Akuntansi

Prodi : S1 Akuntansi

Bersama ini saya mohon kesediaan Bapak, Ibu, Saudara/i responden untuk mengisi kuisisioner penelitian saya yang berjudul “Pengaruh Integritas Pegawai, *Locus Of Control*, Pengelolaan Keuangan, dan Pemanfaatan Teknologi Informasi Terhadap Kualitas Laporan Keuangan pada Lembaga Perkreditan Desa (LPD) di Kecamatan Karangasem” dengan lengkap dan sejujur-jujurnya.

Kuisisioner ini hanya digunakan untuk keperluan skripsi dan tidak untuk dipublikasikan secara luas sehingga kerahasiaan data yang diisi dapat dijaga. Atas bantuan dan kesediaan Bapak/Ibu/Saudara/i dalam mengisi kuisisioner ini saya mengucapkan terima kasih.

Hormat Saya

Kadek Ayu Devi Adnyani

### A. Identitas Responden

Nama :

Usia :

Jenis Kelamin :  Laki-laki  Perempuan

Jabatan :  Ketua  Sekretaris  Bendahara  Lainnya...

Lama Bekerja :  1-10 Tahun  11-20 Tahun  >20 Tahun

Pendidikan terakhir:  SMA/SMK  Diploma  Sarjana

Pasca Sarjana

### B. Petunjuk Pengisian

Pada setiap item kuisisioner, berilah penilaian seberapa jauh Bapak, Ibu, Saudara/i setuju dengan pernyataan yang tersedia. Berilah tanda ceklist pada salah satu jawaban yang sesuai dengan pemahaman Bapak, Ibu, Saudara/i. Jika menurut Bapak, Ibu, Saudara/i tidak ada jawaban yang tepat, maka jawaban dapat diberikan pada pilihan yang paling mendekati dengan keterangan sebagai berikut :

STS = Sangat Tidak Setuju

TS = Tidak Setuju

KS = Kurang Setuju

S = Setuju

SS = Sangat Setuju

**Pengaruh Integritas Pegawai, Locus Of Control, Pengelolaan  
Keuangan dan Pemanfaatan Teknologi Informasi Terhadap Kualitas  
Laporan Keuangan pada Lembaga Perkreditan Desa (LPD) di  
Kecamatan Karangasem**

### 1. Integritas Pegawai

| No | Pernyataan   | STS | TS | KS | S | SS |
|----|--|-----|----|----|---|----|
| 1. | Saya selalu mengutamakan perilaku kejujuran dalam menjalankan pekerjaan                    |     |    |    |   |    |
| 2. | Saya menyelesaikan tugas saya sendiri dan tidak dilimpahkan kepada orang lain              |     |    |    |   |    |
| 3. | Kerja efektif merupakan komitmen saya dalam menjalankan setiap pekerjaan                   |     |    |    |   |    |
| 4. | Saya secara konsisten bekerja sendiri sesuai dengan SOP dalam menyelesaikan pekerjaan saya |     |    |    |   |    |
| 5. | Kesetiaan terhadap instansi/organisasi menjadi prinsip saya dalam bekerja                  |     |    |    |   |    |

### 2. Locus Of Control

| No | Pernyataan   | STS | TS | KS | S | SS |
|----|--|-----|----|----|---|----|
| 1. | Suatu tugas dapat dikerjakan dengan baik, apabila didukung perencanaan yang baik   |     |    |    |   |    |
| 2. | Dalam kebanyakan pekerjaan, seseorang dapat memperoleh apa yang diharapkannya atau diinginkannya seperti yang dia rencanakan sebelumnya                      |     |    |    |   |    |
| 3. | Ketika karyawan tidak sependapat dengan keputusan pimpinan, maka sebaiknya karyawan menyampaikannya kepada pimpinan untuk mendapatkan kesepakatan yang sama. |     |    |    |   |    |
| 4. | Keberuntungan merupakan faktor utama yang membedakan orang yang berhasil dan gagal dalam tugasnya  |     |    |    |   |    |
| 5. | Untuk menjadi karyawan yang berprestasi diperlukan suatu keberuntungan.  |     |    |    |   |    |



### 3. Pengelolaan Keuangan

| No | Pernyataan  | STS | TS | KS | S | SS |
|----|---|-----|----|----|---|----|
| 1. | Laporan keuangan dihasilkan dari pengelolaan keuangan yang terintegrasi, cepat, mudah dan akurat.   |     |    |    |   |    |
| 2. | Dalam proses pengelolaan keuangan dilakukan dengan kaidah standar akuntansi yang berlaku.   |     |    |    |   |    |
| 3. | Instansi/organisasi setiap melakukan evaluasi kinerja pengelolaan keuangan sering ditindaklanjuti/diantisipasi langkah kedepannya.          |     |    |    |   |    |
| 4. | Segala kegiatan keputusan penggunaan anggaran dana dilakukan dengan perencanaan, pertimbangan yang matang, dan dapat dipertanggungjawabkan. |     |    |    |   |    |
| 5. | Instansi/organisasi rutin melakukan evaluasi pelaporan keuangan terkait dengan pengelolaan keuangan.  |     |    |    |   |    |

### 4. Pemanfaatan Teknologi Informasi

| No | Pernyataan   | STS | TS | KS | S | SS |
|----|--|-----|----|----|---|----|
| 1. | Semua pencatatan transaksi yang terjadi dilakukan dengan menggunakan komputer atau sistem.         |     |    |    |   |    |
| 2. | Dengan menggunakan komputer/sistem, proses pencatatan dan pelaporan menjadi lebih mudah dan cepat. |     |    |    |   |    |
| 3. | Proses pencatatan dan pelaporan sangat bergantung pada komputer/sistem.                            |     |    |    |   |    |
| 4. | Menggunakan computer/aplikasi memudahkan dalam menyebarkan informasi                               |     |    |    |   |    |
| 5. | Menggunakan beberapa aplikasi atau software dalam melakukan pencatatan                             |     |    |    |   |    |

### 5. Kualitas Laporan Keuangan

| No | Pernyataan  | STS | TS | KS | S | SS |
|----|---|-----|----|----|---|----|
| 1. | Laporan keuangan disajikan/ disusun memiliki manfaat, tepat waktu, dan lengkap.                       |     |    |    |   |    |
| 2. | Laporan keuangan disajikan/ disusun secara jujur, dan dapat diverifikasi dan netral.                  |     |    |    |   |    |
| 3. | Laporan keuangan disajikan/ disusun dalam bentuk dan istilah yang mudah dipahami.                     |     |    |    |   |    |
| 4. | Laporan keuangan disajikan/ disusun dapat dibandingkan dengan laporan keuangan sebelumnya.            |     |    |    |   |    |
| 5. | Laporan keuangan disajikan/ disusun sesuai dengan pedoman penyusunan pelaporan keuangan yang berlaku. |     |    |    |   |    |



## Lampiran 04. Tabulasi Data

| Integritas Pegawai |                  |      |      |      |      |               |
|--------------------|------------------|------|------|------|------|---------------|
| Responden          | Butir Pertanyaan |      |      |      |      | Total Skor X1 |
|                    | X1.1             | X1.2 | X1.3 | X1.4 | X1.5 |               |
| 1                  | 4                | 4    | 5    | 5    | 5    | 23            |
| 2                  | 4                | 4    | 5    | 5    | 5    | 23            |
| 3                  | 4                | 5    | 5    | 5    | 5    | 24            |
| 4                  | 5                | 5    | 5    | 5    | 5    | 25            |
| 5                  | 4                | 4    | 4    | 5    | 5    | 22            |
| 6                  | 4                | 4    | 4    | 5    | 5    | 22            |
| 7                  | 5                | 5    | 5    | 5    | 5    | 25            |
| 8                  | 4                | 5    | 5    | 5    | 5    | 24            |
| 9                  | 4                | 4    | 5    | 5    | 5    | 23            |
| 10                 | 4                | 4    | 5    | 5    | 5    | 23            |
| 11                 | 4                | 5    | 5    | 5    | 5    | 24            |
| 12                 | 4                | 4    | 5    | 5    | 5    | 23            |
| 13                 | 4                | 5    | 5    | 5    | 5    | 24            |
| 14                 | 4                | 5    | 5    | 5    | 5    | 24            |
| 15                 | 4                | 5    | 5    | 5    | 5    | 24            |
| 16                 | 4                | 4    | 4    | 5    | 5    | 22            |
| 17                 | 4                | 4    | 4    | 4    | 4    | 20            |
| 18                 | 4                | 4    | 5    | 5    | 5    | 23            |
| 19                 | 4                | 4    | 5    | 5    | 5    | 23            |
| 20                 | 4                | 4    | 4    | 5    | 5    | 22            |
| 21                 | 4                | 4    | 4    | 4    | 4    | 20            |
| 22                 | 5                | 5    | 5    | 5    | 5    | 25            |
| 23                 | 4                | 5    | 5    | 5    | 5    | 24            |
| 24                 | 4                | 4    | 5    | 5    | 5    | 23            |
| 25                 | 4                | 5    | 5    | 5    | 5    | 24            |
| 26                 | 4                | 4    | 4    | 4    | 4    | 20            |
| 27                 | 4                | 4    | 4    | 5    | 5    | 22            |
| 28                 | 4                | 4    | 4    | 4    | 4    | 20            |
| 29                 | 4                | 4    | 5    | 5    | 5    | 23            |
| 30                 | 5                | 5    | 5    | 5    | 5    | 25            |
| 31                 | 4                | 4    | 5    | 5    | 5    | 23            |
| 32                 | 4                | 5    | 5    | 5    | 5    | 24            |
| 33                 | 5                | 5    | 5    | 5    | 5    | 25            |
| 34                 | 4                | 5    | 5    | 5    | 5    | 24            |
| 35                 | 4                | 4    | 5    | 5    | 5    | 23            |
| 36                 | 4                | 4    | 5    | 5    | 5    | 23            |

|    |   |   |   |   |   |    |
|----|---|---|---|---|---|----|
| 37 | 4 | 4 | 4 | 5 | 5 | 22 |
| 38 | 5 | 5 | 5 | 5 | 5 | 25 |
| 39 | 4 | 4 | 5 | 5 | 5 | 23 |
| 40 | 4 | 4 | 5 | 5 | 5 | 23 |
| 41 | 4 | 5 | 5 | 5 | 5 | 24 |

| <i>Locus of Control</i> |                  |      |      |      |      |          |
|-------------------------|------------------|------|------|------|------|----------|
| Responden               | Butir Pertanyaan |      |      |      |      | Total X2 |
|                         | X2.1             | X2.2 | X2.3 | X2.4 | X2.5 |          |
| 1                       | 5                | 4    | 5    | 4    | 4    | 22       |
| 2                       | 5                | 4    | 4    | 4    | 4    | 21       |
| 3                       | 5                | 4    | 4    | 4    | 4    | 21       |
| 4                       | 5                | 5    | 5    | 5    | 5    | 25       |
| 5                       | 4                | 4    | 4    | 4    | 4    | 20       |
| 6                       | 5                | 4    | 4    | 4    | 4    | 21       |
| 7                       | 5                | 5    | 5    | 5    | 4    | 24       |
| 8                       | 5                | 5    | 5    | 5    | 4    | 24       |
| 9                       | 4                | 4    | 5    | 4    | 5    | 22       |
| 10                      | 5                | 5    | 4    | 4    | 4    | 22       |
| 11                      | 5                | 5    | 5    | 5    | 4    | 24       |
| 12                      | 5                | 5    | 5    | 4    | 4    | 23       |
| 13                      | 5                | 5    | 5    | 4    | 4    | 23       |
| 14                      | 5                | 5    | 5    | 4    | 4    | 23       |
| 15                      | 5                | 5    | 5    | 4    | 4    | 23       |
| 16                      | 5                | 4    | 4    | 4    | 4    | 21       |
| 17                      | 4                | 4    | 4    | 4    | 4    | 20       |
| 18                      | 5                | 4    | 4    | 4    | 4    | 21       |
| 19                      | 5                | 4    | 5    | 4    | 4    | 22       |
| 20                      | 5                | 4    | 4    | 4    | 4    | 21       |
| 21                      | 4                | 4    | 4    | 4    | 4    | 20       |
| 22                      | 5                | 5    | 5    | 4    | 5    | 24       |
| 23                      | 5                | 5    | 5    | 4    | 4    | 23       |
| 24                      | 5                | 5    | 5    | 4    | 4    | 23       |
| 25                      | 5                | 5    | 5    | 5    | 4    | 24       |
| 26                      | 4                | 4    | 4    | 4    | 4    | 20       |
| 27                      | 5                | 5    | 4    | 4    | 4    | 22       |
| 28                      | 4                | 4    | 4    | 4    | 4    | 20       |
| 29                      | 5                | 5    | 5    | 4    | 4    | 23       |
| 30                      | 5                | 5    | 5    | 5    | 5    | 25       |
| 31                      | 5                | 4    | 4    | 4    | 4    | 21       |
| 32                      | 5                | 5    | 4    | 4    | 4    | 22       |

|    |   |   |   |   |   |    |
|----|---|---|---|---|---|----|
| 33 | 5 | 5 | 5 | 5 | 5 | 25 |
| 34 | 5 | 5 | 5 | 4 | 4 | 23 |
| 35 | 4 | 4 | 4 | 4 | 5 | 21 |
| 36 | 5 | 5 | 5 | 4 | 4 | 23 |
| 37 | 4 | 4 | 5 | 4 | 4 | 21 |
| 38 | 5 | 5 | 5 | 5 | 5 | 25 |
| 39 | 4 | 5 | 5 | 4 | 4 | 22 |
| 40 | 5 | 5 | 5 | 4 | 4 | 23 |
| 41 | 5 | 5 | 5 | 4 | 5 | 24 |

| Pengelolaan Keuangan |                  |      |      |      |      |          |
|----------------------|------------------|------|------|------|------|----------|
| Responden            | Butir Pertanyaan |      |      |      |      | Total X3 |
|                      | X3.1             | X3.2 | X3.3 | X3.4 | X3.5 |          |
| 1                    | 5                | 5    | 5    | 4    | 5    | 24       |
| 2                    | 5                | 4    | 4    | 4    | 4    | 21       |
| 3                    | 5                | 5    | 4    | 5    | 5    | 24       |
| 4                    | 5                | 5    | 5    | 5    | 5    | 25       |
| 5                    | 4                | 4    | 4    | 4    | 4    | 20       |
| 6                    | 4                | 4    | 4    | 5    | 4    | 21       |
| 7                    | 4                | 5    | 5    | 5    | 5    | 24       |
| 8                    | 5                | 5    | 5    | 5    | 4    | 24       |
| 9                    | 5                | 4    | 4    | 4    | 4    | 21       |
| 10                   | 5                | 4    | 4    | 4    | 4    | 21       |
| 11                   | 5                | 5    | 4    | 4    | 4    | 22       |
| 12                   | 4                | 4    | 4    | 4    | 4    | 20       |
| 13                   | 5                | 5    | 5    | 4    | 4    | 23       |
| 14                   | 5                | 5    | 4    | 4    | 4    | 22       |
| 15                   | 5                | 5    | 4    | 4    | 4    | 22       |
| 16                   | 4                | 4    | 4    | 4    | 4    | 20       |
| 17                   | 4                | 4    | 4    | 4    | 3    | 19       |
| 18                   | 5                | 5    | 4    | 4    | 4    | 22       |
| 19                   | 4                | 5    | 4    | 4    | 4    | 21       |
| 20                   | 4                | 4    | 4    | 4    | 5    | 21       |
| 21                   | 4                | 4    | 4    | 4    | 4    | 20       |
| 22                   | 5                | 5    | 5    | 4    | 4    | 23       |
| 23                   | 5                | 5    | 4    | 4    | 4    | 22       |
| 24                   | 5                | 5    | 5    | 5    | 4    | 24       |
| 25                   | 4                | 4    | 5    | 5    | 5    | 23       |
| 26                   | 4                | 4    | 4    | 4    | 4    | 20       |
| 27                   | 4                | 4    | 4    | 4    | 4    | 20       |
| 28                   | 4                | 4    | 4    | 4    | 4    | 20       |

|    |   |   |   |   |   |    |
|----|---|---|---|---|---|----|
| 29 | 5 | 4 | 4 | 5 | 5 | 23 |
| 30 | 5 | 5 | 5 | 5 | 5 | 25 |
| 31 | 4 | 5 | 4 | 5 | 5 | 23 |
| 32 | 5 | 5 | 4 | 4 | 5 | 23 |
| 33 | 5 | 5 | 5 | 5 | 5 | 25 |
| 34 | 5 | 5 | 4 | 4 | 4 | 22 |
| 35 | 5 | 5 | 5 | 5 | 4 | 24 |
| 36 | 4 | 5 | 5 | 4 | 4 | 22 |
| 37 | 5 | 4 | 4 | 4 | 4 | 21 |
| 38 | 5 | 5 | 5 | 5 | 4 | 24 |
| 39 | 4 | 4 | 4 | 4 | 4 | 20 |
| 40 | 5 | 5 | 4 | 4 | 4 | 22 |
| 41 | 5 | 5 | 5 | 4 | 4 | 23 |

| Pemanfaatan Teknologi Informasi |                  |      |      |      |      |          |
|---------------------------------|------------------|------|------|------|------|----------|
| Responden                       | Butir Pertanyaan |      |      |      |      | Total X4 |
|                                 | X4.1             | X4.2 | X4.3 | X4.4 | X4.5 |          |
| 1                               | 5                | 5    | 5    | 5    | 4    | 24       |
| 2                               | 4                | 4    | 4    | 5    | 4    | 21       |
| 3                               | 4                | 5    | 4    | 5    | 5    | 23       |
| 4                               | 5                | 5    | 5    | 5    | 5    | 25       |
| 5                               | 4                | 4    | 4    | 4    | 4    | 20       |
| 6                               | 4                | 4    | 4    | 4    | 4    | 20       |
| 7                               | 5                | 5    | 5    | 5    | 4    | 24       |
| 8                               | 5                | 5    | 5    | 4    | 4    | 23       |
| 9                               | 4                | 4    | 4    | 4    | 4    | 20       |
| 10                              | 4                | 4    | 4    | 5    | 4    | 21       |
| 11                              | 5                | 5    | 5    | 5    | 5    | 25       |
| 12                              | 4                | 5    | 4    | 4    | 4    | 21       |
| 13                              | 5                | 5    | 5    | 5    | 5    | 25       |
| 14                              | 5                | 4    | 4    | 5    | 5    | 23       |
| 15                              | 4                | 5    | 5    | 5    | 4    | 23       |
| 16                              | 4                | 4    | 4    | 5    | 5    | 22       |
| 17                              | 4                | 4    | 4    | 4    | 5    | 21       |
| 18                              | 4                | 5    | 5    | 5    | 5    | 24       |
| 19                              | 4                | 4    | 4    | 5    | 5    | 22       |
| 20                              | 4                | 4    | 4    | 4    | 4    | 20       |
| 21                              | 4                | 5    | 4    | 4    | 4    | 21       |
| 22                              | 5                | 5    | 5    | 5    | 5    | 25       |
| 23                              | 4                | 4    | 5    | 5    | 5    | 23       |

|    |   |   |   |   |   |    |
|----|---|---|---|---|---|----|
| 24 | 4 | 5 | 5 | 5 | 5 | 24 |
| 25 | 5 | 4 | 5 | 5 | 4 | 23 |
| 26 | 4 | 4 | 4 | 4 | 3 | 19 |
| 27 | 4 | 4 | 4 | 4 | 4 | 20 |
| 28 | 4 | 4 | 4 | 4 | 4 | 20 |
| 29 | 5 | 5 | 4 | 4 | 4 | 22 |
| 30 | 5 | 5 | 5 | 5 | 5 | 25 |
| 31 | 4 | 5 | 4 | 5 | 4 | 22 |
| 32 | 4 | 5 | 4 | 4 | 4 | 21 |
| 33 | 5 | 5 | 5 | 5 | 5 | 25 |
| 34 | 5 | 4 | 5 | 5 | 5 | 24 |
| 35 | 4 | 4 | 5 | 5 | 5 | 23 |
| 36 | 4 | 4 | 5 | 5 | 5 | 23 |
| 37 | 4 | 4 | 4 | 4 | 4 | 20 |
| 38 | 5 | 5 | 5 | 5 | 5 | 25 |
| 39 | 4 | 5 | 5 | 4 | 4 | 22 |
| 40 | 4 | 4 | 4 | 5 | 5 | 22 |
| 41 | 4 | 5 | 5 | 5 | 5 | 24 |

| Kualitas Laporan Keuangan |                  |      |      |      |      |          |
|---------------------------|------------------|------|------|------|------|----------|
| Responden                 | Butir Pertanyaan |      |      |      |      | Total Y1 |
|                           | Y1.1             | Y1.2 | Y1.3 | Y1.4 | Y1.5 |          |
| 1                         | 5                | 5    | 5    | 4    | 4    | 23       |
| 2                         | 5                | 5    | 4    | 4    | 4    | 22       |
| 3                         | 5                | 5    | 5    | 4    | 4    | 23       |
| 4                         | 5                | 5    | 5    | 5    | 5    | 25       |
| 5                         | 4                | 4    | 4    | 4    | 4    | 20       |
| 6                         | 5                | 4    | 4    | 4    | 4    | 21       |
| 7                         | 5                | 4    | 5    | 5    | 4    | 23       |
| 8                         | 5                | 5    | 5    | 5    | 4    | 24       |
| 9                         | 4                | 5    | 4    | 4    | 5    | 22       |
| 10                        | 5                | 5    | 4    | 4    | 4    | 22       |
| 11                        | 5                | 5    | 5    | 5    | 4    | 24       |
| 12                        | 5                | 4    | 4    | 4    | 4    | 21       |
| 13                        | 5                | 5    | 5    | 4    | 4    | 23       |
| 14                        | 5                | 5    | 5    | 4    | 4    | 23       |
| 15                        | 5                | 5    | 5    | 4    | 4    | 23       |
| 16                        | 5                | 4    | 4    | 4    | 4    | 21       |
| 17                        | 4                | 4    | 4    | 4    | 4    | 20       |
| 18                        | 5                | 5    | 5    | 4    | 4    | 23       |
| 19                        | 5                | 4    | 5    | 4    | 4    | 22       |

|    |   |   |   |   |   |    |
|----|---|---|---|---|---|----|
| 20 | 5 | 4 | 4 | 4 | 4 | 21 |
| 21 | 4 | 4 | 4 | 4 | 4 | 20 |
| 22 | 5 | 5 | 5 | 5 | 5 | 25 |
| 23 | 5 | 5 | 5 | 4 | 4 | 23 |
| 24 | 5 | 5 | 5 | 4 | 4 | 23 |
| 25 | 5 | 5 | 5 | 5 | 4 | 24 |
| 26 | 4 | 4 | 4 | 4 | 4 | 20 |
| 27 | 5 | 4 | 4 | 4 | 4 | 21 |
| 28 | 4 | 4 | 4 | 4 | 4 | 20 |
| 29 | 5 | 5 | 4 | 4 | 4 | 22 |
| 30 | 5 | 5 | 5 | 5 | 5 | 25 |
| 31 | 5 | 4 | 5 | 4 | 4 | 22 |
| 32 | 5 | 5 | 5 | 4 | 4 | 23 |
| 33 | 5 | 5 | 5 | 5 | 5 | 25 |
| 34 | 5 | 5 | 5 | 4 | 4 | 23 |
| 35 | 4 | 5 | 5 | 4 | 5 | 23 |
| 36 | 5 | 4 | 5 | 4 | 4 | 22 |
| 37 | 4 | 5 | 4 | 4 | 4 | 21 |
| 38 | 5 | 5 | 5 | 5 | 5 | 25 |
| 39 | 4 | 4 | 4 | 4 | 4 | 20 |
| 40 | 5 | 5 | 5 | 4 | 4 | 23 |
| 41 | 5 | 5 | 5 | 4 | 5 | 24 |





## Lampiran 05. Hasil Uji Kualitas Data

### 1. Hasil Uji Validitas

#### Uji Validitas X1

##### Correlations

|                      | X1.1   | X1.2   | X1.3   | X1.4    | X1.5    | X1     |
|----------------------|--------|--------|--------|---------|---------|--------|
| Pearson Correlation  | 1      | .492** | .235   | .136    | .136    | .570** |
| X1.1 Sig. (2-tailed) |        | .001   | .139   | .396    | .396    | .000   |
| N                    | 41     | 41     | 41     | 41      | 41      | 41     |
| Pearson Correlation  | .492** | 1      | .478** | .277    | .277    | .759** |
| X1.2 Sig. (2-tailed) | .001   |        | .002   | .080    | .080    | .000   |
| N                    | 41     | 41     | 41     | 41      | 41      | 41     |
| Pearson Correlation  | .235   | .478** | 1      | .579**  | .579**  | .800** |
| X1.3 Sig. (2-tailed) | .139   | .002   |        | .000    | .000    | .000   |
| N                    | 41     | 41     | 41     | 41      | 41      | 41     |
| Pearson Correlation  | .136   | .277   | .579** | 1       | 1.000** | .752** |
| X1.4 Sig. (2-tailed) | .396   | .080   | .000   |         | .000    | .000   |
| N                    | 41     | 41     | 41     | 41      | 41      | 41     |
| Pearson Correlation  | .136   | .277   | .579** | 1.000** | 1       | .752** |
| X1.5 Sig. (2-tailed) | .396   | .080   | .000   | .000    |         | .000   |
| N                    | 41     | 41     | 41     | 41      | 41      | 41     |
| Pearson Correlation  | .570** | .759** | .800** | .752**  | .752**  | 1      |
| X1 Sig. (2-tailed)   | .000   | .000   | .000   | .000    | .000    |        |
| N                    | 41     | 41     | 41     | 41      | 41      | 41     |

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

### Uji Validitas X2

#### Correlations

|                      | X2.1   | X2.2   | X2.3   | X2.4   | X2.5   | X2     |
|----------------------|--------|--------|--------|--------|--------|--------|
| Pearson Correlation  | 1      | .511** | .301   | .261   | -.036  | .597** |
| X2.1 Sig. (2-tailed) |        | .001   | .056   | .099   | .822   | .000   |
| N                    | 41     | 41     | 41     | 41     | 41     | 41     |
| Pearson Correlation  | .511** | 1      | .646** | .414** | .165   | .827** |
| X2.2 Sig. (2-tailed) | .001   |        | .000   | .007   | .304   | .000   |
| N                    | 41     | 41     | 41     | 41     | 41     | 41     |
| Pearson Correlation  | .301   | .646** | 1      | .394*  | .268   | .790** |
| X2.3 Sig. (2-tailed) | .056   | .000   |        | .011   | .091   | .000   |
| N                    | 41     | 41     | 41     | 41     | 41     | 41     |
| Pearson Correlation  | .261   | .414** | .394*  | 1      | .379*  | .696** |
| X2.4 Sig. (2-tailed) | .099   | .007   | .011   |        | .015   | .000   |
| N                    | 41     | 41     | 41     | 41     | 41     | 41     |
| Pearson Correlation  | -.036  | .165   | .268   | .379*  | 1      | .492** |
| X2.5 Sig. (2-tailed) | .822   | .304   | .091   | .015   |        | .001   |
| N                    | 41     | 41     | 41     | 41     | 41     | 41     |
| Pearson Correlation  | .597** | .827** | .790** | .696** | .492** | 1      |
| X2 Sig. (2-tailed)   | .000   | .000   | .000   | .000   | .001   |        |
| N                    | 41     | 41     | 41     | 41     | 41     | 41     |

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

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

### Uji Validitas X3

#### Correlations

|                          | X3.1 | X3.2   | X3.3 | X3.4 | X3.5 | X3     |
|--------------------------|------|--------|------|------|------|--------|
| X3.1 Pearson Correlation | 1    | .545** | .260 | .115 | .093 | .598** |

|      |                     |        |        |        |        |        |        |
|------|---------------------|--------|--------|--------|--------|--------|--------|
|      | Sig. (2-tailed)     |        | .000   | .101   | .473   | .561   | .000   |
|      | N                   | 41     | 41     | 41     | 41     | 41     | 41     |
|      | Pearson Correlation | .545** | 1      | .502** | .254   | .220   | .747** |
| X3.2 | Sig. (2-tailed)     | .000   |        | .001   | .109   | .167   | .000   |
|      | N                   | 41     | 41     | 41     | 41     | 41     | 41     |
|      | Pearson Correlation | .260   | .502** | 1      | .504** | .275   | .743** |
| X3.3 | Sig. (2-tailed)     | .101   | .001   |        | .001   | .081   | .000   |
|      | N                   | 41     | 41     | 41     | 41     | 41     | 41     |
|      | Pearson Correlation | .115   | .254   | .504** | 1      | .524** | .697** |
| X3.4 | Sig. (2-tailed)     | .473   | .109   | .001   |        | .000   | .000   |
|      | N                   | 41     | 41     | 41     | 41     | 41     | 41     |
|      | Pearson Correlation | .093   | .220   | .275   | .524** | 1      | .619** |
| X3.5 | Sig. (2-tailed)     | .561   | .167   | .081   | .000   |        | .000   |
|      | N                   | 41     | 41     | 41     | 41     | 41     | 41     |
|      | Pearson Correlation | .598** | .747** | .743** | .697** | .619** | 1      |
| X3   | Sig. (2-tailed)     | .000   | .000   | .000   | .000   | .000   |        |
|      | N                   | 41     | 41     | 41     | 41     | 41     | 41     |

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

#### Uji Validitas X4

#### Correlations

|      | X4.1                | X4.2   | X4.3   | X4.4   | X4.5   | X4     |        |
|------|---------------------|--------|--------|--------|--------|--------|--------|
|      | Pearson Correlation | 1      | .394*  | .532** | .333*  | .237   | .689** |
| X4.1 | Sig. (2-tailed)     |        | .011   | .000   | .033   | .136   | .000   |
|      | N                   | 41     | 41     | 41     | 41     | 41     | 41     |
|      | Pearson Correlation | .394*  | 1      | .464** | .170   | .113   | .597** |
| X4.2 | Sig. (2-tailed)     | .011   |        | .002   | .287   | .480   | .000   |
|      | N                   | 41     | 41     | 41     | 41     | 41     | 41     |
| X4.3 | Pearson Correlation | .532** | .464** | 1      | .539** | .423** | .828** |

|      |                     |        |        |        |        |        |        |
|------|---------------------|--------|--------|--------|--------|--------|--------|
|      | Sig. (2-tailed)     | .000   | .002   |        | .000   | .006   | .000   |
|      | N                   | 41     | 41     | 41     | 41     | 41     | 41     |
|      | Pearson Correlation | .333*  | .170   | .539** | 1      | .645** | .756** |
| X4.4 | Sig. (2-tailed)     | .033   | .287   | .000   |        | .000   | .000   |
|      | N                   | 41     | 41     | 41     | 41     | 41     | 41     |
|      | Pearson Correlation | .237   | .113   | .423** | .645** | 1      | .694** |
| X4.5 | Sig. (2-tailed)     | .136   | .480   | .006   | .000   |        | .000   |
|      | N                   | 41     | 41     | 41     | 41     | 41     | 41     |
|      | Pearson Correlation | .689** | .597** | .828** | .756** | .694** | 1      |
| X4   | Sig. (2-tailed)     | .000   | .000   | .000   | .000   | .000   |        |
|      | N                   | 41     | 41     | 41     | 41     | 41     | 41     |

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

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

### Uji Validitas Y

#### Correlations

|    |                     | Y1     | Y2     | Y3     | Y4     | Y5     | Y      |
|----|---------------------|--------|--------|--------|--------|--------|--------|
|    | Pearson Correlation | 1      | .331*  | .542** | .281   | -.036  | .614** |
| Y1 | Sig. (2-tailed)     |        | .034   | .000   | .075   | .822   | .000   |
|    | N                   | 41     | 41     | 41     | 41     | 41     | 41     |
|    | Pearson Correlation | .331*  | 1      | .534** | .280   | .374*  | .747** |
| Y2 | Sig. (2-tailed)     | .034   |        | .000   | .076   | .016   | .000   |
|    | N                   | 41     | 41     | 41     | 41     | 41     | 41     |
|    | Pearson Correlation | .542** | .534** | 1      | .424** | .268   | .817** |
| Y3 | Sig. (2-tailed)     | .000   | .000   |        | .006   | .091   | .000   |
|    | N                   | 41     | 41     | 41     | 41     | 41     | 41     |
|    | Pearson Correlation | .281   | .280   | .424** | 1      | .482** | .695** |
| Y4 | Sig. (2-tailed)     | .075   | .076   | .006   |        | .001   | .000   |
|    | N                   | 41     | 41     | 41     | 41     | 41     | 41     |

|    |                     |        |        |        |        |        |        |
|----|---------------------|--------|--------|--------|--------|--------|--------|
| Y5 | Pearson Correlation | -.036  | .374*  | .268   | .482** | 1      | .582** |
|    | Sig. (2-tailed)     | .822   | .016   | .091   | .001   |        | .000   |
|    | N                   | 41     | 41     | 41     | 41     | 41     | 41     |
| Y  | Pearson Correlation | .614** | .747** | .817** | .695** | .582** | 1      |
|    | Sig. (2-tailed)     | .000   | .000   | .000   | .000   | .000   |        |
|    | N                   | 41     | 41     | 41     | 41     | 41     | 41     |

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

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

## 2. Hasil Uji Realibilitas

### Uji Reabilitas (X1)

#### Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .761             | 5          |

### Uji Reabilitas (X2)

#### Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .721             | 5          |

### Uji Reabilitas (X3)

#### Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .710             | 5          |

### Uji Reabilitas (X4)

**Reliability Statistics**

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .756             | 5          |

**Uji Reabilitas (Y)****Reliability Statistics**

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .733             | 5          |



## Lampiran 06. Hasil Uji Asumsi Klasik

### Hasil Uji Normalitas

#### One-Sample Kolmogorov-Smirnov Test

|                                  |                | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N                                |                | 41                      |
| Normal Parameters <sup>a,b</sup> | Mean           | 0E-7                    |
|                                  | Std. Deviation | .49028423               |
| Most Extreme Differences         | Absolute       | .175                    |
|                                  | Positive       | .079                    |
|                                  | Negative       | -.175                   |
| Kolmogorov-Smirnov Z             |                | 1.122                   |
| Asymp. Sig. (2-tailed)           |                | .161                    |

a. Test distribution is Normal.

b. Calculated from data.

### Hasil Uji Multikolinieritas

Coefficients<sup>a</sup>

| Model      | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. | Correlations |         |      | Collinearity Statistics |       |
|------------|-----------------------------|------------|---------------------------|-------|------|--------------|---------|------|-------------------------|-------|
|            | B                           | Std. Error | Beta                      |       |      | Zero-order   | Partial | Part | Tolerance               | VIF   |
| (Constant) | .583                        | 1.377      |                           | .424  | .674 |              |         |      |                         |       |
| 1 X1       | .283                        | .133       | .252                      | 2.127 | .040 | .885         | .334    | .112 | .198                    | 5.054 |
| X2         | .233                        | .108       | .230                      | 2.159 | .038 | .848         | .339    | .114 | .245                    | 4.075 |
| X3         | .333                        | .087       | .355                      | 3.819 | .001 | .870         | .537    | .201 | .321                    | 3.114 |

|    |      |      |      |           |      |      |      |      |      |           |
|----|------|------|------|-----------|------|------|------|------|------|-----------|
| X4 | .175 | .083 | .203 | 2.09<br>6 | .043 | .851 | .330 | .111 | .295 | 3.38<br>9 |
|----|------|------|------|-----------|------|------|------|------|------|-----------|

a. Dependent Variable: Y

### Hasil Uji Heteroskedastisitas

#### Coefficients<sup>a</sup>

| Model      | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|------------|-----------------------------|------------|---------------------------|--------|------|
|            | B                           | Std. Error | Beta                      |        |      |
| (Constant) | -.590                       | .897       |                           | -.658  | .515 |
| 1 X1       | .116                        | .087       | .468                      | 1.337  | .189 |
| X2         | -.013                       | .070       | -.059                     | -.187  | .853 |
| X3         | -.111                       | .057       | -.538                     | -1.958 | .058 |
| X4         | .045                        | .054       | .237                      | .827   | .414 |

a. Dependent Variable: ABS\_RES





## Lampiran 07. Hasil Uji Hipotesis

### Hasil Analisis Regresi Linier Berganda

**Coefficients<sup>a</sup>**

| Model      | Unstandardized Coefficients |            | Standardize d Coefficients | T     | Sig. |
|------------|-----------------------------|------------|----------------------------|-------|------|
|            | B                           | Std. Error | Beta                       |       |      |
| (Constant) | .583                        | 1.377      |                            | .424  | .674 |
| 1 X1       | .283                        | .133       | .252                       | 2.127 | .040 |
| X2         | .233                        | .108       | .230                       | 2.159 | .038 |
| X3         | .333                        | .087       | .355                       | 3.819 | .001 |
| X4         | .175                        | .083       | .203                       | 2.096 | .043 |

### Hasil Uji t

| Model      | Unstandardized Coefficients |            | Standardize d Coefficients | t     | Sig. |
|------------|-----------------------------|------------|----------------------------|-------|------|
|            | B                           | Std. Error | Beta                       |       |      |
| (Constant) | .583                        | 1.377      |                            | .424  | .674 |
| 1 X1       | .283                        | .133       | .252                       | 2.127 | .040 |
| X2         | .233                        | .108       | .230                       | 2.159 | .038 |
| X3         | .333                        | .087       | .355                       | 3.819 | .001 |
| X4         | .175                        | .083       | .203                       | 2.096 | .043 |

## Hasil Uji Determinasi R

**Model Summary<sup>b</sup>**

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate | Change Statistics |          |     |     |               |
|-------|-------------------|----------|-------------------|----------------------------|-------------------|----------|-----|-----|---------------|
|       |                   |          |                   |                            | R Square Change   | F Change | df1 | df2 | Sig. F Change |
| 1     | .949 <sup>a</sup> | .900     | .889              | .51680                     | .900              | 80.950   | 4   | 36  | .000          |

a. Predictors: (Constant), X4, X2, X3, X1

b. Dependent Variable: Y



Lampiran 08. Dokumentasi Penelitian



## RIWAYAT HIDUP



Kadek Ayu Devi Adnyani lahir di Amlapura, 09 April 2000. Penulis lahir dari pasangan suami istri I Wayan Widi Adnyana, S.H (Alm) dan Ni Ketut Sutini. Penulis berkebangsaan Indonesia, dan beragama Hindu. Kini Penulis beralamat di Jalan Telaga Ngembeng, Desa Bugbug, Kecamatan Karangasem, Kabupaten Karangasem, Provinsi Bali. Penulis menyelesaikan Pendidikan Sekolah Dasar di SD Negeri 1 Karangasem dan lulus pada tahun 2012. Kemudian penulis melanjutkan pendidikan di SMP Negeri 1 Amlapura dan lulus pada tahun 2015. Pada tahun 2018, penulis lulus dari SMA Negeri 2 Amlapura dan melanjutkan ke Program Studi S1 Akuntansi, Jurusan Ekonomi dan Akuntansi, Fakultas Ekonomi di Universitas Pendidikan Ganesha. Pada semester akhir tahun 2022 penulis telah menyelesaikan skripsi yang berjudul Pengaruh Integritas, *Locus Of Control*, Pengelolaan Keuangan, dan Pemanfaatan Teknologi Informasi terhadap Kualitas Laporan Keuangan Pada Lembaga Perkreditan Desa (LPD) di Kecamatan Karangasem.

