



LAMPIRAN-LAMPIRAN

Lampiran 01. Surat-Surat Terkait Penelitian



KEMENTERIAN PENDIDIKAN DAN KEBUDAYAAN
UNIVERSITAS PENDIDIKAN GANESHA
FAKULTAS EKONOMI
Jalan Udayana No. 11 Singaraja-Bali. Telepon : (0362) 26830
Email : feundiksha@gmail.com Website : <http://www.fe.undiksha.ac.id/>

14 Januari 2021

Nomor : 56/UN48.13.1/DL/2021
Lamp. : -
Hal : *Pengumpulan Data*

Kepada Yth. **Kepala Dinas Penanaman Modal dan Perizinan Terpadu Satu Pintu**
Kabupaten Buleleng
di tempat.

Dengan hormat, yang bertanda tangan dibawah ini Wakil Dekan I Fakultas Ekonomi Universitas Pendidikan Ganesha menerangkan bahwa mahasiswa/i tersebut dibawah ini :

Nama : Komang Widya Handayani
NIM. : 1717051160
Fakultas : Ekonomi
Program Studi : Akuntansi SI

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 ditempat yang Bapak / Ibu 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,



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



PEMERINTAH KABUPATEN BULELENG
DINAS PENANAMAN MODAL DAN PELAYANAN
TERPADU SATU PINTU

Jalan Ngurah Rai No. 72 Telepon (0362) 22063 - (0362) 27719

Nomor : 503/205/REK/DPMPPTSP/2021 Kepada :
Lamp : - Yth. Kepala SKPD Se - Kabupaten Buleleng
Perihal : Rekomendasi

di -
Tempat

I. Dasar :

1. Peraturan Menteri Dalam Negeri RI Nomor : 64 Tahun 2011 tentang Pedoman Penerbitan Rekomendasi Penelitian;
2. Peraturan Menteri Dalam Negeri RI Nomor : 138 Tahun 2017 tentang Penyelenggaraan Pelayanan Terpadu Satu Pintu Daerah
3. Surat dari Wakil Dekan I Fakultas Ekonomi Universitas Pendidikan Ganesha Nomor 56/UN48.13.1/DL/2021 Tanggal 14 Januari 2021 Perihal Pengumpulan Data

II. Setelah mempelajari dan meneliti rencana kegiatan yang diajukan, maka dapat diberikan Rekomendasi Kepada :

Nama : Komang Widya Handayani

Pekerjaan : Mahasiswi

Alamat : Jl. P. Kabaena, Kel. Penarukan, Kec. Buleleng, Kab. Buleleng

Bidang / Judul : Pengaruh Motivasi Kerja, Kompetensi Pengelola Keuangan, Pengalaman Kerja Dan Tingkat Pengawasan Terhadap Kualitas Informasi Keuangan (Studi Empiris Pada SKPD Kabupaten Buleleng)

Jumlah Peserta : 1 Orang

Lokasi : SKPD Se - Kabupaten Buleleng

Lamanya : 3 Bulan (22 Maret 2021 - 22 Juni 2021)

III. Dalam melakukan kegiatan agar yang bersangkutan mematuhi ketentuan sebagai berikut :

1. Sebelum mengadakan kegiatan agar melapor kepada Kepala Dinas Penanaman Modal dan PTSP Kabupaten Buleleng atau Pejabat yang Berwenang;
2. Tidak dibenarkan melakukan kegiatan yang tidak ada kaitannya dengan bidang/ judul dimaksud, apabila melanggar ketentuan akan dicabut ijinnya dan menghentikan segala kegiatannya;
3. Mentaati segala ketentuan perundang-undangan yang berlaku serta mengindahkan adat istiadat dan budaya setempat;
4. Apabila masa berlaku Rekomendasi / Ijin ini telah berakhir, sedangkan pelaksanaan kegiatan belum selesai maka perpanjangan Rekomendasi / Ijin agar ditujukan kepada Instansi pemohon;
5. Menyerahkan 1 (satu) buah hasil kegiatan kepada Pemerintah Kabupaten Buleleng, melalui Kepala Dinas Penanaman Modal dan PTSP Kabupaten Buleleng.

Demikian Surat Rekomendasi ini dibuat untuk dipergunakan sebagaimana mestinya.

DITETAPKAN : SINGARAJA
PADA TANGGAL : 10 MARET 2021

KEPALA DINAS PENANAMAN MODAL DAN PTSP
KABUPATEN BULELENG

DINAS PENANAMAN
MODAL DAN PTSP

BULELENG

MADE KUTA S. SOS

NIP. 19700710 199203 1 007

Tembusan ini disampaikan kepada Yth:

1. Kepala Dinas Penanaman Modal dan PTSP Prov. Bali
2. Kepala Badan Kesbangpol Kabupaten Buleleng
3. Camat Se-Kabupaten Buleleng
4. Yang Bersangkutan
5. Arsip



KEMENTERIAN PENDIDIKAN DAN KEBUDAYAAN
UNIVERSITAS PENDIDIKAN GANESHA
FAKULTAS EKONOMI
JURUSAN EKONOMI DAN AKUNTANSI
Jalan Udayana Singaraja 81116, Kampus Tengah Singaraja Bali,
Telp (0362) 26830, e-mail :jur.ekonomi.akuntansi@undiksha.ac.id

"Faktor-Faktor yang Memengaruhi Kualitas Informasi Keuangan pada Organisasi Perangkat Daerah Kabupaten Buleleng" terkait dengan penelitian tersebut berikut Cap pengesahan dan Tanda Tangan masing-masing OPD yang ada di Kabupaten Buleleng diantaranya:

| No. | Nama Instansi OPD Kabupaten Buleleng | Cap dan Tanda Tangan |
|-----|--|----------------------|
| 1. | Dinas Penanaman Modal dan Pelayanan Perijinan Terpadu Satu Pintu | |
| 2. | Dinas Lingkungan Hidup | |
| 3. | Dinas Arsip dan Perpustakaan Daerah | |
| 4. | Dinas Pengendalian Penduduk, KB, PP dan Perlindungan Anak | |



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

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

| | | |
|----|---|--|
| 5. | Dinas Sosial | |
| 6. | Dinas Komunikasi, Informatika, Persandian dan Statistik | |
| 7. | Dinas Kependudukan dan Pencatatan Sipil | |
| 8. | Dinas Perhubungan | |
| 9. | Dinas Pendidikan Pemuda dan Olahraga | |



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

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

| | | |
|-----|--------------------------------------|--|
| 10. | Dinas Kebudayaan |  |
| 11. | Dinas Tenaga Kerja |  |
| 12. | Dinas Pariwisata |  |
| 13. | Dinas Pekerjaan Umum dan Tata Ruang |  |
| 14. | Dinas Ketahanan Pangan dan Perikanan |  |



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

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

| | | |
|-----|---|---|
| 15. | Dinas Pemberdayaan Masyarakat dan Desa | |
| 16. | Dinas Perumahan, Kawasan Pemukiman dan Pertanahan | |
| 17. | Dinas Pertanian | Ni Lita Sariyati STP NIP. 197205051994032007 |
| 18. | Dinas Perdagangan, Perindustrian dan Koperasi, Usaha Kecil dan Menengah | Mca. Suningsih NIP. 196812311987032077 |
| 19. | Dinas Pemadam Kebakaran | 24/12/21 |



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

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

| | | |
|-----|---|--|
| 20. | Dinas Kesehatan | |
| 21. | Badan Penelitian, Pengembangan dan Inovasi Daerah | |
| 22. | Sekretariat Daerah | |
| 23. | Badan Penanggulangan Bencana Daerah | |
| 24. | Badan Perencanaan Pembangunan Daerah | |



KEMENTERIAN PENDIDIKAN DAN KEBUDAYAAN
UNIVERSITAS PENDIDIKAN GANESHA
FAKULTAS EKONOMI
JURUSAN EKONOMI DAN AKUNTANSI
Jalan Udayana Singaraja 81116, Kampus Tengah Singaraja Bali,
Telp (0362) 26830, e-mail :jur.ekonomi.akuntansi@undiksha.ac.id

| | | |
|-----|--|--|
| 25. | Badan Kepegawaian dan Pengembangan SDM | |
| 26. | Inspektorat Daerah | |
| 27. | Badan Kesatuan Bangsa dan Politik | |
| 28. | Badan Pengelola Keuangan dan Pendapatan Daerah | |
| 29. | Satuan Polisi Pamong Praja | |



KEMENTERIAN PENDIDIKAN DAN KEBUDAYAAN
UNIVERSITAS PENDIDIKAN GANESHA
FAKULTAS EKONOMI
JURUSAN EKONOMI DAN AKUNTANSI
Jalan Udayana Singaraja 81116, Kampus Tengah Singaraja Bali,
Telp (0362) 26830, e-mail :jur.ekonomi.akuntansi@undiksha.ac.id

30. Sekretariat DPRD



Lampiran 02. Kuesioner Penelitian

A. KRITERIA RESPONDEN

1. Karyawan yang bekerja sebagai Kepala Bagian/Sub Bagian Keuangan dan Staf Bagian Keuangan di OPD Kabupaten Buleleng;
2. Pegawai Negeri Sipil (PNS) di OPD Kabupaten Buleleng;
3. Memiliki masa kerja minimal dua tahun; dan
4. Tingkat pendidikan minimal SMA atau sederajat

B. DATA IDENTITAS RESPONDEN

1. No Responden :(Diisi oleh Peneliti)
2. Nama :
3. Usia :
4. Jenis Kelamin : Laki-laki Perempuan
5. Pendidikan Terakhir : SMU D-3 S-1 S-2
6. Jabatan : Kepala Bagian/Sub Bagian Keuangan
 Staf/Pegawai
7. Lama Bekerja : < 2 Tahun 2-5 Tahun > 5 Tahun

C. PETUNJUK PENGISIAN KUESIONER

Pada setiap item kuisisioner, berilah penilaian seberapa jauh Bapak, Ibu, Saudara/I setuju dengan pernyataan. Isilah jawaban atas pertanyaan pada kuisisioner ini dan jangan ada yang terlewatkan. Berilah tanda check list (√) pada salah satu jawaban yang sesuai dengan pemahaman Bapak, Ibu, Saudara/I dengan keterangan sebagai berikut:

| Simbol | Kategori | Bobot Nilai |
|--------|---------------|-------------|
| SS | Sangat Setuju | 5 |
| S | Setuju | 4 |
| R | Ragu-Ragu | 3 |

| | | |
|-----|---------------------|---|
| TS | Tidak Setuju | 2 |
| STS | Sangat Tidak Setuju | 1 |

A. MOTIVASI KERJA (X₁)

| No. | Pertanyaan | STS | TS | RR | S | SS |
|-----|---|-----|----|----|---|----|
| 1. | Saya memperoleh keamanan kerja yang baik | | | | | |
| 2. | Saya memperoleh bonus atau kenaikan gaji | | | | | |
| 3. | Saya memperoleh hadiah/penghargaan dari atasan | | | | | |
| 4. | Saya mendapat kesempatan dalam mengembangkan keahlian dan kemampuan yang saya miliki | | | | | |
| 5. | Saya diberi kesempatan untuk mempelajari hal yang baru | | | | | |
| 6. | Saya dipromosikan / memperoleh pekerjaan yang baik | | | | | |
| 7. | Saya dihormati oleh rekan-rekan sekerja | | | | | |
| 8. | Saya merasa telah mengerjakan sesuatu yang bermanfaat dan merasa rekan-rekan sekerja lebih bersahabat | | | | | |

B. KOMPETENSI PENGELOLA KEUANGAN (X₂)

| No. | Pertanyaan | STS | TS | RR | S | SS |
|----------------------------------|---|-----|----|----|---|----|
| Pengetahuan (<i>Knowledge</i>) | | | | | | |
| 1. | Saya memahami PP No. 71 Tahun 2010 tentang SAP, PP No. 8 Tahun 2006 tentang Pelaporan Keuangan dan Kinerja Instansi Pemerintah, dan siklus akuntansi dengan baik. | | | | | |
| 2. | Saya sering membaca literature berupa jurnal akuntansi dan buku-buku akuntansi dalam rangka meng- <i>Update</i> pengetahuan saya di bidang akuntansi | | | | | |
| Keahlian (<i>Skill</i>) | | | | | | |
| 3. | Saya mampu menyusun dan menyajikan laporan keuangan pemerintah berdasarkan PP No. 71 Tahun 2010. | | | | | |
| 4. | Saya selalu mengikuti pelatihan terkait dengan penatausahaan laporan keuangan. | | | | | |
| Perilaku (<i>Attitude</i>) | | | | | | |
| 5. | Saya selalu bekerja berdasarkan praktik yang dapat diterima secara umum dengan mengedepankan etika dan kode etik sebagai seorang akuntan. | | | | | |
| 6. | Saya selalu menolak setiap intervensi dari atasan yang dapat menimbulkan pelanggaran terhadap aturan. | | | | | |

C. PENGALAMAN KERJA (X₃)

| No. | Pertanyaan | STS | TS | RR | S | SS |
|-----|--|-----|----|----|---|----|
| 1. | Saya memiliki pengalaman di bidang akuntansi dalam mengelola laporan keuangan | | | | | |
| 2. | Saya memiliki pengalaman di bidang Akuntansi Pemerintahan yang diperoleh melalui pelatihan atau pendidikan | | | | | |
| 3. | Pengalaman saya tidak berkaitan dengan pekerjaan sehari-hari saya sebagai karyawan bagian keuangan | | | | | |
| 4. | Pengalaman saya tidak mendukung pengelolaan keuangan pemerintah | | | | | |
| 5. | Pengalaman saya berkaitan dengan penyusunan laporan keuangan | | | | | |
| 6. | Pengalaman kerja yang saya miliki, membantu saya mengerjakan tugas secara efisien | | | | | |
| 7. | Pengalaman kerja yang saya miliki, membantu saya untuk mengerjakan pekerjaan sesuai dengan prosedur yang benar | | | | | |
| 8. | Pengalaman kerja yang saya miliki, membantu mengurangi kesalahan-kesalahan yang saya lakukan pada saat saya melaksanakan kewajiban sebagai | | | | | |

| | | | | | | |
|--|---------------------------|--|--|--|--|--|
| | karyawan bagian keuangan. | | | | | |
|--|---------------------------|--|--|--|--|--|

D. TINGKAT PENGAWASAN KEUANGAN (X4)

| No. | Pertanyaan | STS | TS | RR | S | SS |
|-----|--|-----|----|----|---|----|
| 1. | Pengawasan telah dilakukan secara efektif dan efisien untuk mewujudkan pemerintahan yang bersih dan bebas KKN (Korupsi Kolusi Nepotisme) | | | | | |
| 2. | Evaluasi terhadap pelaksanaan kegiatan pengelolaan anggaran telah dilakukan secara rutin (setiap triwulan, semester, dan tahunan) | | | | | |
| 3. | Saya telah melakukan pencatatan setiap kegiatan/transaksi keuangan dan setiap pencatatan telah dilakukan berdasarkan bukti yang cukup | | | | | |
| 4. | Dengan adanya pengawasan yang rutin, saya telah melakukan pencatatan transaksi keuangan dengan tepat waktu dan diklasifikasikan dengan benar | | | | | |
| 5. | Dengan adanya pengawasan yang rutin, saya telah mengarsipkan / mendokumentasikan bukti pencatatan transaksi dengan baik | | | | | |
| 6. | Terdapat sistem pengawasan yang secara aktif mengawasi pengelola keuangan | | | | | |

| | | | | | | |
|----|---|--|--|--|--|--|
| 7. | Pengawasan yang dilakukan dengan baik akan mengurangi tingkat kesalahan dalam menyusun laporan keuangan | | | | | |
| 8. | Laporan keuangan yang terdiri atas laporan realisasi anggaran, neraca, dan catatan atas laporan keuangan telah saya susun berdasarkan proses akuntansi dan disajikan sesuai dengan standar akuntansi pemerintahan, serta disusun secara tepat waktu | | | | | |

E. KUALITAS LAPORAN KEUANGAN (Y)

| No | Pertanyaan | STS | TS | RR | S | SS |
|---------|---|-----|----|----|---|----|
| Relevan | | | | | | |
| 1. | Laporan keuangan yang saya susun sesuai dengan SAP, dengan informasi yang lengkap mencakup semua informasi akuntansi yang dapat digunakan dalam pengambilan keputusan. | | | | | |
| 2. | Laporan keuangan yang saya susun selesai secara tepat waktu sehingga dapat digunakan untuk pengambilan keputusan saat ini dan mengoreksi keputusan masa lalu (<i>feedback value</i>). | | | | | |
| Andal | | | | | | |
| 3. | Informasi yang saya sajikan dalam laporan keuangan telah benar dan | | | | | |

| | | | | | | |
|--------------------|---|--|--|--|--|--|
| | memenuhi kebutuhan para pengguna dan tidak berpihak pada kepentingan pihak tertentu sehingga teruji kebenarannya. | | | | | |
| 4. | Informasi yang saya sajikan dalam laporan keuangan menggambarkan dengan jujur transaksi dan peristiwa lainnya sehingga bebas dari pengertian yang menyesatkan dan kesalahan yang bersifat material. | | | | | |
| Dapat Dibandingkan | | | | | | |
| 5. | Informasi yang termuat dalam laporan keuangan yang saya susun selalu dapat dibandingkan dengan laporan keuangan periode sebelumnya. | | | | | |
| 6. | Dalam penyusunan laporan keuangan, saya telah menggunakan kebijakan akuntansi yang berpedoman pada SAP dari tahun ke tahun. | | | | | |
| Dapat Dipahami | | | | | | |
| 7. | Laporan yang saya buat disusun secara sistematis sehingga mudah dimengerti dan dipahami. | | | | | |
| 8. | Informasi yang saya sajikan dalam laporan keuangan telah jelas dan disajikan dalam bentuk serta istilah yang disesuaikan dengan batas pemahaman para pengguna. | | | | | |

Lampiran 03. Tabulasi Data Responden

**TABULASI DATA
KUALITAS INFORMASI KEUANGAN**

| NO | SKOR | | | | | | | | TOTAL |
|----|------|----|----|----|----|----|----|----|-------|
| | Y1 | Y2 | Y3 | Y4 | Y5 | Y6 | Y7 | Y8 | |
| 1 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 38 |
| 2 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 29 |
| 3 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 34 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 31 |
| 5 | 4 | 2 | 4 | 5 | 4 | 2 | 4 | 4 | 29 |
| 6 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 29 |
| 7 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 38 |
| 8 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 29 |
| 9 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 33 |
| 10 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 33 |
| 11 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 33 |
| 12 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 33 |
| 13 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 31 |
| 14 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 38 |
| 15 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 36 |
| 16 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 31 |
| 17 | 4 | 2 | 4 | 5 | 4 | 2 | 4 | 4 | 29 |
| 18 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 38 |
| 19 | 4 | 2 | 4 | 5 | 4 | 2 | 4 | 4 | 29 |
| 20 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 38 |
| 21 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 38 |
| 22 | 4 | 2 | 4 | 5 | 4 | 2 | 4 | 4 | 29 |
| 23 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 24 | 4 | 2 | 4 | 5 | 4 | 2 | 4 | 4 | 29 |
| 25 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 39 |
| 26 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 33 |
| 27 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 34 |
| 28 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 38 |
| 29 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 33 |
| 30 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 36 |
| 31 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 33 |
| 32 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 39 |
| 33 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 33 |
| 34 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 31 |
| 35 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 31 |
| 36 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 26 |
| 37 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 39 |
| 38 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 36 |
| 39 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 37 |
| 40 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 37 |
| 41 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 38 |
| 42 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 37 |

| | | | | | | | | | |
|----|---|---|---|---|---|---|---|---|----|
| 43 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 34 |
| 44 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 34 |
| 45 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 46 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 31 |
| 47 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 31 |
| 48 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 49 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 26 |
| 50 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 36 |
| 51 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 33 |
| 52 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 39 |
| 53 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 31 |
| 54 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 33 |
| 55 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 33 |
| 56 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 39 |
| 57 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 39 |
| 58 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 39 |
| 59 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 29 |
| 60 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 34 |
| 61 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 29 |
| 62 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 63 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 31 |
| 64 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 31 |
| 65 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 35 |
| 66 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 33 |
| 67 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 35 |
| 68 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 29 |
| 69 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 36 |
| 70 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 29 |
| 71 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 35 |
| 72 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 38 |
| 73 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 33 |
| 74 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 35 |
| 75 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 76 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 77 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 33 |
| 78 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 34 |
| 79 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 80 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 81 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 82 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 39 |
| 83 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 84 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 34 |
| 85 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 31 |
| 86 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 87 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 34 |
| 88 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 89 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 38 |

| | | | | | | | | | |
|-----|---|---|---|---|---|---|---|---|----|
| 90 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 91 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 29 |
| 92 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 93 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 37 |
| 94 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 37 |
| 95 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 37 |
| 96 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 37 |
| 97 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 98 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 99 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 100 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 34 |
| 101 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 39 |
| 102 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 34 |
| 103 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 29 |
| 104 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 34 |
| 105 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 34 |
| 106 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 107 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 108 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 29 |
| 109 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 29 |
| 110 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 31 |
| 111 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 29 |
| 112 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 29 |
| 113 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 36 |
| 114 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 35 |
| 115 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 34 |
| 116 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 35 |
| 117 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 118 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 34 |
| 119 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 35 |
| 120 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 34 |



**TABULASI DATA
MOTIVASI KERJA (X₁)**

| No. | MOTIVASI KERJA (X ₁) | | | | | | | | TOTAL |
|-----|----------------------------------|------|------|------|------|------|------|------|-------|
| | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | X1.8 | |
| 1 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 37 |
| 2 | 4 | 4 | 2 | 3 | 4 | 4 | 4 | 3 | 28 |
| 3 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 33 |
| 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 30 |
| 5 | 4 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 24 |
| 6 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 28 |
| 7 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 37 |
| 8 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 29 |
| 9 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 33 |
| 10 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 33 |
| 11 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 33 |
| 12 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 33 |
| 13 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 28 |
| 14 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 36 |
| 15 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 36 |
| 16 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 17 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 28 |
| 18 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 28 |
| 19 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 28 |
| 20 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 38 |
| 21 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 36 |
| 22 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 3 | 29 |
| 23 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 39 |
| 24 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 28 |
| 25 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 39 |
| 26 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 31 |
| 27 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 35 |
| 28 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 36 |
| 29 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 30 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 37 |
| 31 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 33 |
| 32 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 39 |
| 33 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 33 |
| 34 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 31 |
| 35 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 30 |
| 36 | 4 | 4 | 2 | 3 | 3 | 3 | 3 | 3 | 25 |
| 37 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 36 |
| 38 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 34 |

| | | | | | | | | | |
|----|---|---|---|---|---|---|---|---|----|
| 39 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 38 |
| 40 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 34 |
| 41 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 42 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 43 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 44 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 33 |
| 45 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 46 | 4 | 4 | 3 | 4 | 5 | 3 | 3 | 4 | 30 |
| 47 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 31 |
| 48 | 4 | 4 | 3 | 4 | 4 | 2 | 4 | 4 | 29 |
| 49 | 4 | 4 | 3 | 2 | 3 | 3 | 3 | 3 | 25 |
| 50 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 35 |
| 51 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 34 |
| 52 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 36 |
| 53 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 30 |
| 54 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 33 |
| 55 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 33 |
| 56 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 35 |
| 57 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 38 |
| 58 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 38 |
| 59 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 31 |
| 60 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 34 |
| 61 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 25 |
| 62 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 37 |
| 63 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 30 |
| 64 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 30 |
| 65 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 36 |
| 66 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 31 |
| 67 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 33 |
| 68 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 26 |
| 69 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 34 |
| 70 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 25 |
| 71 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 38 |
| 72 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 38 |
| 73 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 30 |
| 74 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 75 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 76 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 77 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 78 | 4 | 4 | 3 | 4 | 5 | 4 | 4 | 4 | 32 |
| 79 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 36 |
| 80 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |

| | | | | | | | | | |
|-----|---|---|---|---|---|---|---|---|----|
| 81 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 37 |
| 82 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 39 |
| 83 | 4 | 4 | 3 | 4 | 5 | 4 | 4 | 4 | 32 |
| 84 | 4 | 4 | 3 | 4 | 5 | 4 | 4 | 4 | 32 |
| 85 | 4 | 4 | 2 | 3 | 3 | 3 | 4 | 3 | 26 |
| 86 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 37 |
| 87 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 34 |
| 88 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 30 |
| 89 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 36 |
| 90 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 31 |
| 91 | 4 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 24 |
| 92 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 28 |
| 93 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 38 |
| 94 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 39 |
| 95 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 39 |
| 96 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 39 |
| 97 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 30 |
| 98 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 30 |
| 99 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 39 |
| 100 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 34 |
| 101 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 38 |
| 102 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 34 |
| 103 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 30 |
| 104 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 105 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 33 |
| 106 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 31 |
| 107 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 30 |
| 108 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 28 |
| 109 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 26 |
| 110 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 26 |
| 111 | 4 | 4 | 2 | 4 | 3 | 3 | 3 | 3 | 26 |
| 112 | 4 | 4 | 2 | 4 | 3 | 3 | 3 | 3 | 26 |
| 113 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 39 |
| 114 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 37 |
| 115 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 36 |
| 116 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 3 | 34 |
| 117 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 28 |
| 118 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 30 |
| 119 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 120 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |

TABULASI DATA
KOMPETENSI PENGELOLA KEUANGAN (X₂)

| No. | KOMPETENSI PENGELOLA KEUANGAN (X ₂) | | | | | | TOTAL |
|-----|---|------|------|------|------|------|-------|
| | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | |
| 1 | 4 | 4 | 4 | 5 | 5 | 5 | 27 |
| 2 | 4 | 4 | 4 | 4 | 4 | 5 | 25 |
| 3 | 5 | 5 | 4 | 4 | 4 | 4 | 26 |
| 4 | 4 | 5 | 4 | 4 | 4 | 4 | 25 |
| 5 | 3 | 3 | 4 | 3 | 4 | 4 | 21 |
| 6 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 7 | 4 | 5 | 5 | 5 | 5 | 5 | 29 |
| 8 | 4 | 4 | 3 | 4 | 4 | 4 | 23 |
| 9 | 5 | 5 | 5 | 5 | 5 | 4 | 29 |
| 10 | 4 | 4 | 5 | 5 | 5 | 4 | 27 |
| 11 | 4 | 4 | 4 | 4 | 5 | 5 | 26 |
| 12 | 5 | 5 | 5 | 5 | 5 | 4 | 29 |
| 13 | 5 | 4 | 5 | 4 | 5 | 4 | 27 |
| 14 | 5 | 4 | 5 | 4 | 5 | 5 | 28 |
| 15 | 4 | 5 | 5 | 5 | 5 | 5 | 29 |
| 16 | 5 | 4 | 5 | 4 | 4 | 4 | 26 |
| 17 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 18 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 19 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 20 | 4 | 4 | 5 | 5 | 4 | 4 | 26 |
| 21 | 5 | 5 | 5 | 5 | 4 | 4 | 28 |
| 22 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 23 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 24 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 25 | 4 | 5 | 5 | 5 | 4 | 4 | 27 |
| 26 | 5 | 4 | 4 | 4 | 4 | 5 | 26 |
| 27 | 5 | 4 | 4 | 4 | 4 | 5 | 26 |
| 28 | 5 | 4 | 4 | 5 | 5 | 5 | 28 |
| 29 | 4 | 5 | 5 | 5 | 4 | 4 | 27 |
| 30 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 31 | 4 | 4 | 4 | 4 | 4 | 5 | 25 |
| 32 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 33 | 4 | 5 | 5 | 5 | 5 | 5 | 29 |
| 34 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 35 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 36 | 4 | 3 | 4 | 4 | 4 | 3 | 22 |
| 37 | 4 | 5 | 5 | 4 | 5 | 5 | 28 |
| 38 | 5 | 5 | 5 | 5 | 4 | 5 | 29 |

| | | | | | | | |
|----|---|---|---|---|---|---|----|
| 39 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 40 | 4 | 4 | 4 | 4 | 5 | 5 | 26 |
| 41 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 42 | 4 | 5 | 4 | 5 | 5 | 5 | 28 |
| 43 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 44 | 5 | 4 | 5 | 5 | 5 | 4 | 28 |
| 45 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 46 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 47 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 48 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 49 | 4 | 3 | 4 | 3 | 4 | 4 | 22 |
| 50 | 5 | 5 | 4 | 4 | 4 | 4 | 26 |
| 51 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 52 | 4 | 4 | 4 | 4 | 5 | 5 | 26 |
| 53 | 4 | 4 | 5 | 4 | 4 | 4 | 25 |
| 54 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 55 | 4 | 4 | 5 | 4 | 4 | 4 | 25 |
| 56 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 57 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 58 | 4 | 5 | 5 | 4 | 5 | 4 | 27 |
| 59 | 4 | 3 | 4 | 4 | 4 | 4 | 23 |
| 60 | 4 | 4 | 4 | 4 | 5 | 5 | 26 |
| 61 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 62 | 4 | 4 | 5 | 5 | 5 | 5 | 28 |
| 63 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 64 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 65 | 4 | 4 | 5 | 4 | 5 | 4 | 26 |
| 66 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 67 | 5 | 5 | 5 | 4 | 4 | 5 | 28 |
| 68 | 4 | 4 | 4 | 4 | 4 | 5 | 25 |
| 69 | 5 | 5 | 5 | 4 | 4 | 4 | 27 |
| 70 | 4 | 4 | 3 | 3 | 4 | 4 | 22 |
| 71 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 72 | 4 | 4 | 5 | 5 | 5 | 4 | 27 |
| 73 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 74 | 4 | 4 | 5 | 5 | 4 | 4 | 26 |
| 75 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 76 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 77 | 4 | 4 | 5 | 5 | 4 | 4 | 26 |
| 78 | 5 | 5 | 5 | 5 | 4 | 4 | 28 |
| 79 | 5 | 5 | 5 | 5 | 5 | 4 | 29 |
| 80 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |

| | | | | | | | |
|-----|---|---|---|---|---|---|----|
| 81 | 4 | 5 | 5 | 4 | 5 | 5 | 28 |
| 82 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 83 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 84 | 4 | 4 | 5 | 4 | 4 | 4 | 25 |
| 85 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 86 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 87 | 4 | 5 | 5 | 5 | 5 | 5 | 29 |
| 88 | 4 | 4 | 5 | 5 | 4 | 4 | 26 |
| 89 | 4 | 4 | 5 | 5 | 5 | 5 | 28 |
| 90 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 91 | 4 | 4 | 3 | 3 | 4 | 4 | 22 |
| 92 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 93 | 4 | 4 | 4 | 5 | 5 | 5 | 27 |
| 94 | 4 | 5 | 5 | 5 | 5 | 4 | 28 |
| 95 | 4 | 5 | 5 | 5 | 5 | 4 | 28 |
| 96 | 5 | 5 | 5 | 5 | 4 | 4 | 28 |
| 97 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 98 | 4 | 4 | 5 | 5 | 4 | 4 | 26 |
| 99 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 100 | 5 | 5 | 5 | 4 | 5 | 5 | 29 |
| 101 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 102 | 4 | 4 | 5 | 5 | 5 | 5 | 28 |
| 103 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 104 | 4 | 3 | 5 | 5 | 5 | 5 | 27 |
| 105 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 106 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 107 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 108 | 4 | 2 | 4 | 4 | 4 | 4 | 22 |
| 109 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 110 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 111 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 112 | 4 | 4 | 3 | 3 | 4 | 4 | 22 |
| 113 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 114 | 4 | 5 | 5 | 4 | 5 | 4 | 27 |
| 115 | 4 | 5 | 4 | 4 | 4 | 5 | 26 |
| 116 | 4 | 4 | 4 | 4 | 5 | 5 | 26 |
| 117 | 4 | 3 | 4 | 4 | 4 | 4 | 23 |
| 118 | 4 | 4 | 4 | 4 | 5 | 4 | 25 |
| 119 | 4 | 5 | 5 | 5 | 4 | 4 | 27 |
| 120 | 5 | 5 | 5 | 5 | 4 | 4 | 28 |

**TABULASI DATA
PENGALAMAN KERJA (X₃)**

| No. | PENGALAMAN KERJA (X ₃) | | | | | | | | TOTAL |
|-----|------------------------------------|------|------|------|------|------|------|------|-------|
| | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | X3.7 | X3.8 | |
| 1 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 34 |
| 2 | 4 | 2 | 4 | 3 | 4 | 4 | 4 | 4 | 29 |
| 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 31 |
| 4 | 4 | 4 | 2 | 2 | 4 | 5 | 5 | 4 | 30 |
| 5 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 24 |
| 6 | 3 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 29 |
| 7 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 36 |
| 8 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 4 | 29 |
| 9 | 4 | 5 | 4 | 2 | 4 | 4 | 4 | 4 | 31 |
| 10 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 34 |
| 11 | 4 | 5 | 4 | 2 | 4 | 4 | 4 | 4 | 31 |
| 12 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 31 |
| 13 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 33 |
| 14 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 34 |
| 15 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 29 |
| 16 | 5 | 4 | 2 | 2 | 4 | 4 | 5 | 5 | 31 |
| 17 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 30 |
| 18 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 36 |
| 19 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 30 |
| 20 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 33 |
| 21 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 34 |
| 22 | 4 | 4 | 2 | 2 | 4 | 4 | 4 | 4 | 28 |
| 23 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 38 |
| 24 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 30 |
| 25 | 5 | 4 | 3 | 2 | 4 | 4 | 4 | 5 | 31 |
| 26 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 31 |
| 27 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 33 |
| 28 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 38 |
| 29 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 34 |
| 30 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 33 |
| 31 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 31 |
| 32 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 38 |
| 33 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 30 |
| 34 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 35 | 2 | 2 | 3 | 3 | 3 | 4 | 4 | 4 | 25 |
| 36 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 26 |
| 37 | 4 | 4 | 2 | 2 | 4 | 4 | 4 | 4 | 28 |
| 38 | 5 | 5 | 2 | 2 | 4 | 5 | 5 | 5 | 33 |
| 39 | 5 | 5 | 2 | 2 | 4 | 5 | 5 | 5 | 33 |

| | | | | | | | | | |
|----|---|---|---|---|---|---|---|---|----|
| 40 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 34 |
| 41 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 38 |
| 42 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 36 |
| 43 | 4 | 4 | 2 | 2 | 4 | 4 | 4 | 4 | 28 |
| 44 | 4 | 4 | 2 | 2 | 4 | 4 | 4 | 4 | 28 |
| 45 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 46 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 30 |
| 47 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 48 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 49 | 3 | 4 | 2 | 2 | 2 | 4 | 4 | 4 | 25 |
| 50 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 33 |
| 51 | 5 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 31 |
| 52 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 36 |
| 53 | 4 | 4 | 2 | 2 | 4 | 4 | 4 | 4 | 28 |
| 54 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 28 |
| 55 | 4 | 4 | 2 | 2 | 4 | 5 | 4 | 4 | 29 |
| 56 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 34 |
| 57 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 38 |
| 58 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 34 |
| 59 | 4 | 2 | 2 | 2 | 4 | 4 | 5 | 2 | 25 |
| 60 | 4 | 4 | 3 | 3 | 4 | 4 | 5 | 4 | 31 |
| 61 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 30 |
| 62 | 4 | 4 | 2 | 2 | 4 | 5 | 5 | 5 | 31 |
| 63 | 3 | 2 | 2 | 2 | 4 | 4 | 4 | 3 | 24 |
| 64 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 65 | 5 | 5 | 4 | 2 | 4 | 4 | 5 | 4 | 33 |
| 66 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 29 |
| 67 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 68 | 4 | 4 | 2 | 2 | 4 | 4 | 4 | 4 | 28 |
| 69 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 38 |
| 70 | 4 | 4 | 2 | 2 | 4 | 4 | 4 | 4 | 28 |
| 71 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 72 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 30 |
| 73 | 4 | 4 | 2 | 2 | 4 | 4 | 4 | 4 | 28 |
| 74 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 34 |
| 75 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 38 |
| 76 | 5 | 5 | 2 | 2 | 5 | 5 | 5 | 5 | 34 |
| 77 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 33 |
| 78 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 34 |
| 79 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 36 |
| 80 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 36 |
| 81 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 38 |
| 82 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 38 |

| | | | | | | | | | |
|-----|---|---|---|---|---|---|---|---|----|
| 83 | 4 | 4 | 2 | 2 | 4 | 4 | 4 | 4 | 28 |
| 84 | 4 | 4 | 2 | 2 | 4 | 4 | 4 | 4 | 28 |
| 85 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 27 |
| 86 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 38 |
| 87 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 33 |
| 88 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 30 |
| 89 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 36 |
| 90 | 4 | 4 | 2 | 2 | 4 | 4 | 4 | 4 | 28 |
| 91 | 3 | 4 | 2 | 2 | 4 | 4 | 4 | 4 | 27 |
| 92 | 3 | 2 | 2 | 2 | 4 | 4 | 4 | 3 | 24 |
| 93 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 36 |
| 94 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 34 |
| 95 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 36 |
| 96 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 36 |
| 97 | 4 | 4 | 3 | 2 | 4 | 4 | 4 | 4 | 29 |
| 98 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 31 |
| 99 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 38 |
| 100 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 101 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 33 |
| 102 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 36 |
| 103 | 3 | 2 | 4 | 4 | 4 | 4 | 4 | 2 | 27 |
| 104 | 4 | 4 | 2 | 2 | 4 | 4 | 4 | 4 | 28 |
| 105 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 36 |
| 106 | 4 | 4 | 2 | 2 | 4 | 4 | 4 | 4 | 28 |
| 107 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 28 |
| 108 | 2 | 2 | 4 | 2 | 4 | 4 | 4 | 2 | 24 |
| 109 | 2 | 4 | 2 | 2 | 4 | 4 | 4 | 4 | 26 |
| 110 | 3 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 29 |
| 111 | 3 | 4 | 2 | 2 | 4 | 4 | 4 | 4 | 27 |
| 112 | 2 | 3 | 2 | 2 | 4 | 4 | 4 | 4 | 25 |
| 113 | 4 | 4 | 2 | 2 | 5 | 5 | 4 | 4 | 30 |
| 114 | 4 | 4 | 2 | 2 | 5 | 5 | 4 | 4 | 30 |
| 115 | 4 | 4 | 2 | 2 | 4 | 5 | 5 | 5 | 31 |
| 116 | 4 | 4 | 1 | 2 | 4 | 4 | 5 | 5 | 29 |
| 117 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 27 |
| 118 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 31 |
| 119 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 120 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 30 |

TABULASI DATA
TINGKAT PENGAWASAN (X₄)

| No. | TINGKAT PENGAWASAN KEUANGAN (X ₄) | | | | | | | | TOTAL |
|-----|---|------|------|------|------|------|------|------|-------|
| | X4.1 | X4.2 | X4.3 | X4.4 | X4.5 | X4.6 | X4.7 | X4.8 | |
| 1 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 38 |
| 2 | 4 | 4 | 4 | 3 | 2 | 2 | 4 | 3 | 26 |
| 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 30 |
| 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 30 |
| 5 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 36 |
| 6 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 3 | 28 |
| 7 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 8 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 3 | 28 |
| 9 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 35 |
| 10 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 35 |
| 11 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 35 |
| 12 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 37 |
| 13 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 33 |
| 14 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 15 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 28 |
| 16 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 35 |
| 17 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 30 |
| 18 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 38 |
| 19 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 30 |
| 20 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 33 |
| 21 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 36 |
| 22 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 30 |
| 23 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 39 |
| 24 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 25 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 37 |
| 26 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 35 |
| 27 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 28 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 36 |
| 29 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 33 |
| 30 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 34 |
| 31 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 34 |
| 32 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 35 |
| 33 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 34 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 35 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 26 |
| 36 | 4 | 4 | 3 | 3 | 2 | 2 | 3 | 3 | 24 |
| 37 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 34 |
| 38 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 37 |
| 39 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 36 |

| | | | | | | | | | |
|----|---|---|---|---|---|---|---|---|----|
| 40 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 34 |
| 41 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 39 |
| 42 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 37 |
| 43 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 39 |
| 44 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 34 |
| 45 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 46 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 47 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 48 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 49 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 34 |
| 50 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 35 |
| 51 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 35 |
| 52 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 37 |
| 53 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 30 |
| 54 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 55 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 56 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 36 |
| 57 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 58 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 38 |
| 59 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 3 | 28 |
| 60 | 4 | 4 | 5 | 5 | 5 | 4 | 0 | 5 | 32 |
| 61 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 31 |
| 62 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 63 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 64 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 34 |
| 65 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 38 |
| 66 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 33 |
| 67 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 34 |
| 68 | 3 | 4 | 3 | 3 | 3 | 4 | 3 | 3 | 26 |
| 69 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 34 |
| 70 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 28 |
| 71 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 33 |
| 72 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 37 |
| 73 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 74 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 33 |
| 75 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 76 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 77 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 78 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 79 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 38 |
| 80 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 36 |
| 81 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 39 |
| 82 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 38 |

| | | | | | | | | | |
|-----|---|---|---|---|---|---|---|---|----|
| 83 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 84 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 85 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 31 |
| 86 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 39 |
| 87 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 88 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 89 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 37 |
| 90 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 91 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 30 |
| 92 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 93 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 31 |
| 94 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 34 |
| 95 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 33 |
| 96 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 31 |
| 97 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 31 |
| 98 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 99 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 100 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 36 |
| 101 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 36 |
| 102 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 34 |
| 103 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 30 |
| 104 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 34 |
| 105 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 34 |
| 106 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 107 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 108 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 28 |
| 109 | 4 | 4 | 4 | 3 | 2 | 2 | 4 | 3 | 26 |
| 110 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 28 |
| 111 | 4 | 4 | 4 | 3 | 2 | 2 | 4 | 3 | 26 |
| 112 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 26 |
| 113 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 36 |
| 114 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 35 |
| 115 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 35 |
| 116 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 35 |
| 117 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 31 |
| 118 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 119 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 34 |
| 120 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |

Lampiran 04. Persentase Tingkat Preferensi Indikator Variabel

**TABEL DATA
PERSENTASE TINGKAT PREFERENSI INDIKATOR VARIABEL**

| Indikator | Tingkat Preferensi | | | | |
|--|--------------------|--------|--------|--------|--------|
| | STS | TS | R | S | SS |
| Variabel Kualitas Informasi Keuangan (Y) | | | | | |
| Relevan | 0% | 4,20% | 1,70% | 66,65% | 30,40% |
| Andal | 0% | 0% | 2,10% | 65% | 32,90% |
| Dapat Dibandingkan | 0% | 4,20% | 10% | 52,95% | 35% |
| Dapat Dipahami | 0% | 0% | 13,35% | 50% | 36,65% |
| Variabel Motivasi Kerja (X1) | | | | | |
| Perolehan keamanan, binus ataupun penghargaan | 0% | 7,50% | 16,25% | 55,80% | 30,80% |
| Pengembangan keahlian | 0% | 0,80% | 10% | 64,20% | 25% |
| Kesempatan belajar | 0% | 0,80% | 15,40% | 53,75% | 30,40% |
| Merasa dihormati dan mengerjakan sesuatu yang bermanfaat | 0% | 0% | 23,75% | 52,90% | 23,35% |
| Variabel Kompetensi Pengelola Keuangan (X2) | | | | | |
| Pengetahuan (<i>Knowledge</i>) | 0% | 0,80% | 2,90% | 62,95% | 33,75% |
| Keahlian (<i>Skill</i>) | 0% | 0% | 4,15% | 50,40% | 45,45% |
| Perilaku (<i>Attitude</i>) | 0% | 0% | 0,80% | 60% | 39,60% |
| Variabel Pengalaman Kerja (X3) | | | | | |
| Memiliki kemahiran dalam bekerja | 0% | 5,80% | 8,75% | 67,50% | 19,15% |
| Mengutamakan sikap profesional | 0,80% | 21,10% | 26,90% | 48,07% | 18,10% |
| Bekerja sesuai dengan prosedur | 0% | 0% | 2,50% | 75% | 22% |
| Efisiensi menyelesaikan tugas dan waktu kerja | 0% | 2,50% | 3,75% | 74,15% | 20,80% |
| Variabel Tingkat Pengawasan (X4) | | | | | |
| Pengawasan yang efektif dan efisien | 0% | 0% | 1,70% | 70% | 28,30% |
| Evaluasi kegiatan | 0% | 0% | 2,50% | 75,80% | 21,70% |
| Pencatatan transaksi berdasarkan bukti | 0% | 0% | 3,30% | 65% | 31,70% |
| Pengawasan secara rutin | 0% | 4,20% | 14,15% | 51,65% | 32,10% |
| Sistem pengawasan yang aktif | 0% | 3,30% | 7,50% | 70% | 19,20% |

| Indikator | Tingkat Preferensi | | | | |
|---|--------------------|----|--------|--------|--------|
| | STS | TS | R | S | SS |
| Pengawasan mengurangi tingkat kesalahan | 0% | 0% | 5,80% | 65,80% | 27.50% |
| Laporan keuangan SKPD sesuai SAP | 0% | 0% | 14,20% | 53,30% | 32,50% |



Lampiran 05. Hasil Uji SPSS

1. Hasil Uji Statistik Deskriptif

| | N | Minimum | Maximum | Mean | Std. Deviation |
|------------------------------------|-----|---------|---------|-------|----------------|
| Motivasi Kerja (X1) | 120 | 24 | 40 | 32.95 | 4.264 |
| Kompetensi Pengelola Keuangan (X2) | 120 | 21 | 30 | 26.22 | 2.406 |
| Pengalaman Kerja (X3) | 120 | 24 | 38 | 31.52 | 3.708 |
| Tingkat Pengawasan (X4) | 120 | 24 | 40 | 33.27 | 3.788 |
| Kualitas Laporan Keuangan (Y) | 120 | 26 | 40 | 34.00 | 3.600 |
| Valid N (listwise) | 120 | | | | |

2. Hasil Uji Kualitas Data

- Hasil Uji Validitas
Kualitas Informasi Keuangan (Y)

Correlations

| | | Y1 | Y2 | Y3 | Y4 | Y5 | Y6 | Y7 | Y8 | Kualitas Laporan Keuangan |
|----|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|---------------------------|
| Y1 | Pearson Correlation | 1 | .611** | .564** | .416** | .374** | .381** | .317** | .429** | .662** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| Y2 | Pearson Correlation | .611** | 1 | .618** | .283** | .377** | .791** | .344** | .341** | .741** |
| | Sig. (2-tailed) | .000 | | .000 | .002 | .000 | .000 | .000 | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| Y3 | Pearson Correlation | .564** | .618** | 1 | .727** | .508** | .501** | .378** | .407** | .767** |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| Y4 | Pearson Correlation | .416** | .283** | .727** | 1 | .639** | .245** | .365** | .465** | .674** |
| | Sig. (2-tailed) | .000 | .002 | .000 | | .000 | .007 | .000 | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |

| | | | | | | | | | | |
|---------------------------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Y5 | Pearson Correlation | .374** | .377** | .508** | .639** | 1 | .497** | .645** | .574** | .794** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | | .000 | .000 | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| Y6 | Pearson Correlation | .381** | .791** | .501** | .245** | .497** | 1 | .457** | .398** | .747** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .007 | .000 | | .000 | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| Y7 | Pearson Correlation | .317** | .344** | .378** | .365** | .645** | .457** | 1 | .772** | .748** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| Y8 | Pearson Correlation | .429** | .341** | .407** | .465** | .574** | .398** | .772** | 1 | .757** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| Kualitas Laporan Keuangan | Pearson Correlation | .662** | .741** | .767** | .674** | .794** | .747** | .748** | .757** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |

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

Motivasi Kerja (X1):

| | | Correlations | | | | | | | | Motivasi Kerja |
|------|---------------------|--------------|--------|--------|--------|--------|--------|--------|--------|----------------|
| | | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | X1.8 | |
| X1.1 | Pearson Correlation | 1 | .610** | .555** | .468** | .424** | .506** | .535** | .474** | .693** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| X1.2 | Pearson Correlation | .610** | 1 | .638** | .577** | .474** | .543** | .608** | .503** | .770** |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| X1.3 | Pearson Correlation | .555** | .638** | 1 | .711** | .566** | .580** | .563** | .478** | .813** |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |

| | | | | | | | | | | |
|----------------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| X1.4 | Pearson Correlation | .468** | .577** | .711** | 1 | .679** | .591** | .562** | .456** | .791** |
| | Sig. (2-tailed) | .000 | .000 | .000 | | .000 | .000 | .000 | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| X1.5 | Pearson Correlation | .424** | .474** | .566** | .679** | 1 | .758** | .716** | .660** | .828** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | | .000 | .000 | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| X1.6 | Pearson Correlation | .506** | .543** | .580** | .591** | .758** | 1 | .783** | .661** | .851** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | | .000 | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| X1.7 | Pearson Correlation | .535** | .608** | .563** | .562** | .716** | .783** | 1 | .738** | .862** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| X1.8 | Pearson Correlation | .474** | .503** | .478** | .456** | .660** | .661** | .738** | 1 | .777** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| Motivasi Kerja | Pearson Correlation | .693** | .770** | .813** | .791** | .828** | .851** | .862** | .777** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |

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

Kompetensi Pengelola Keuangan (X2):

| | | Correlations | | | | | | Kompetensi Pengelola Keuangan |
|------|---------------------|--------------|--------|--------|--------|--------|--------|-------------------------------|
| | | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | |
| X2.1 | Pearson Correlation | 1 | .562** | .470** | .433** | .337** | .359** | .695** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| X2.2 | Pearson Correlation | .562** | 1 | .543** | .514** | .409** | .372** | .772** |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .000 | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 |

| | | | | | | | | |
|-------------------------------------|---------------------|--------|--------|--------|--------|--------|--------|--------|
| X2.3 | Pearson Correlation | .470** | .543** | 1 | .717** | .515** | .293** | .800** |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .000 | .001 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| X2.4 | Pearson Correlation | .433** | .514** | .717** | 1 | .518** | .373** | .805** |
| | Sig. (2-tailed) | .000 | .000 | .000 | | .000 | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| X2.5 | Pearson Correlation | .337** | .409** | .515** | .518** | 1 | .632** | .749** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| X2.6 | Pearson Correlation | .359** | .372** | .293** | .373** | .632** | 1 | .659** |
| | Sig. (2-tailed) | .000 | .000 | .001 | .000 | .000 | | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| Kompetensi Pengelola Keuangan | Pearson Correlation | .695** | .772** | .800** | .805** | .749** | .659** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 |

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

Pengalaman Kerja (X3):

Correlations

| | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | X3.7 | X3.8 | Pengalaman Kerja | |
|------|---------------------|--------|--------|--------|--------|--------|--------|--------|------------------|--------|
| X3.1 | Pearson Correlation | 1 | .688** | .301** | .282** | .424** | .361** | .338** | .392** | .693** |
| | Sig. (2-tailed) | | .000 | .001 | .002 | .000 | .000 | .000 | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| X3.2 | Pearson Correlation | .688** | 1 | .333** | .308** | .379** | .384** | .291** | .519** | .725** |
| | Sig. (2-tailed) | .000 | | .000 | .001 | .000 | .000 | .001 | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| X3.3 | Pearson Correlation | .301** | .333** | 1 | .814** | .292** | .146 | .037 | .001 | .726** |
| | Sig. (2-tailed) | .001 | .000 | | .000 | .001 | .112 | .686 | .994 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |

| | | | | | | | | | | |
|------------------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| X3.4 | Pearson Correlation | .282** | .308** | .814** | 1 | .330** | .212* | .080 | .081 | .753** |
| | Sig. (2-tailed) | .002 | .001 | .000 | | .000 | .020 | .388 | .377 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| X3.5 | Pearson Correlation | .424** | .379** | .292** | .330** | 1 | .567** | .292** | .202* | .621** |
| | Sig. (2-tailed) | .000 | .000 | .001 | .000 | | .000 | .001 | .027 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| X3.6 | Pearson Correlation | .361** | .384** | .146 | .212* | .567** | 1 | .477** | .401** | .576** |
| | Sig. (2-tailed) | .000 | .000 | .112 | .020 | .000 | | .000 | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| X3.7 | Pearson Correlation | .338** | .291** | .037 | .080 | .292** | .477** | 1 | .480** | .451** |
| | Sig. (2-tailed) | .000 | .001 | .686 | .388 | .001 | .000 | | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| X3.8 | Pearson Correlation | .392** | .519** | .001 | .081 | .202* | .401** | .480** | 1 | .486** |
| | Sig. (2-tailed) | .000 | .000 | .994 | .377 | .027 | .000 | .000 | | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| Pengalaman Kerja | Pearson Correlation | .693** | .725** | .726** | .753** | .621** | .576** | .451** | .486** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |

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

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

Tingkat Pengawasan (X4):

| | | Correlations | | | | | | | | Tingkat Pengawasan |
|------|---------------------|--------------|--------|--------|--------|--------|--------|--------|--------|--------------------|
| | | X4.1 | X4.2 | X4.3 | X4.4 | X4.5 | X4.6 | X4.7 | X4.8 | |
| X4.1 | Pearson Correlation | 1 | .726** | .501** | .386** | .345** | .370** | .321** | .321** | .621** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| X4.2 | Pearson Correlation | .726** | 1 | .620** | .449** | .388** | .404** | .442** | .386** | .697** |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |

| | | | | | | | | | | |
|--------------------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| X4.3 | Pearson Correlation | .501** | .620** | 1 | .638** | .560** | .466** | .384** | .482** | .763** |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| X4.4 | Pearson Correlation | .386** | .449** | .638** | 1 | .720** | .559** | .331** | .637** | .811** |
| | Sig. (2-tailed) | .000 | .000 | .000 | | .000 | .000 | .000 | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| X4.5 | Pearson Correlation | .345** | .388** | .560** | .720** | 1 | .732** | .398** | .641** | .839** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | | .000 | .000 | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| X4.6 | Pearson Correlation | .370** | .404** | .466** | .559** | .732** | 1 | .400** | .601** | .783** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | | .000 | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| X4.7 | Pearson Correlation | .321** | .442** | .384** | .331** | .398** | .400** | 1 | .423** | .628** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| X4.8 | Pearson Correlation | .321** | .386** | .482** | .637** | .641** | .601** | .423** | 1 | .778** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .000 |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| Tingkat Pengawasan | Pearson Correlation | .621** | .697** | .763** | .811** | .839** | .783** | .628** | .778** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |

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

- Hasil Uji Reliabilitas

Kualitas Informasi Keuangan (Y)

Case Processing Summary

| | | N | % |
|-------|-----------------------|-----|-------|
| Cases | Valid | 120 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 120 | 100.0 |

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

Reliability Statistics

| | |
|------------------|------------|
| Cronbach's Alpha | N of Items |
| .876 | 8 |

Motivasi Kerja (X1)

Case Processing Summary

| | | N | % |
|-------|-----------------------|-----|-------|
| Cases | Valid | 120 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 120 | 100.0 |

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

Reliability Statistics

| | |
|------------------|------------|
| Cronbach's Alpha | N of Items |
| .916 | 8 |

Kompetensi Pengelola Keuangan (X2)

Case Processing Summary

| | | N | % |
|-------|-----------------------|-----|-------|
| Cases | Valid | 120 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 120 | 100.0 |

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

Reliability Statistics

| | |
|------------------|------------|
| Cronbach's Alpha | N of Items |
| .842 | 6 |

Pengalaman Kerja (X3)

Case Processing Summary

| | | N | % |
|-------|-----------------------|-----|-------|
| Cases | Valid | 120 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 120 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .772 | 8 |

Tingkat Pengawasan (X4)

Case Processing Summary

| | | N | % |
|-------|-----------------------|-----|-------|
| Cases | Valid | 120 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 120 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .880 | 8 |

3. Hasil Uji Asumsi Klasik

- Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 120 |
| Normal Parameters ^{a,b} | Mean | 0E-7 |
| | Std. Deviation | 1.21261112 |
| | Absolute | .058 |
| Most Extreme Differences | Positive | .058 |
| | Negative | -.049 |
| Kolmogorov-Smirnov Z | | .631 |
| Asymp. Sig. (2-tailed) | | .821 |

a. Test distribution is Normal.

b. Calculated from data.

- Hasil Uji Heterokedastisitas

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------------------------------|-----------------------------|------------|---------------------------|-------|------|
| | B | Std. Error | Beta | | |
| (Constant) | .980 | .718 | | 1.366 | .175 |
| Motivasi Kerja | -.023 | .030 | -.142 | -.763 | .447 |
| Kompetensi Pengelola Keuangan | -.003 | .049 | -.010 | -.058 | .954 |
| Pengalaman Kerja | -.014 | .028 | -.077 | -.492 | .624 |
| Tingkat Pengawasan | .039 | .028 | .215 | 1.368 | .174 |

a. Dependent Variable: ABS_RES

- Hasil Uji Multikolinearitas

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|-------------------------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
| | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 (Constant) | 2.903 | 1.294 | | 2.244 | .027 | | |
| Motivasi Kerja | .449 | .053 | .531 | 8.392 | .000 | .246 | 4.063 |
| Kompetensi Pengelola Keuangan | .194 | .088 | .129 | 2.212 | .029 | .288 | 3.467 |
| Pengalaman Kerja | .109 | .051 | .112 | 2.122 | .036 | .352 | 2.837 |
| Tingkat Pengawasan | .235 | .051 | .247 | 4.622 | .000 | .346 | 2.891 |

a. Dependent Variable: Kualitas Laporan Keuangan

4. Hasil Pengujian Hipotesis

- Hasil Analisis Regresi Linear Berganda dan Uji t

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------------------------------|-----------------------------|------------|---------------------------|-------|------|
| | B | Std. Error | Beta | | |
| 1 (Constant) | 2.903 | 1.294 | | 2.244 | .027 |
| Motivasi Kerja | .449 | .053 | .531 | 8.392 | .000 |
| Kompetensi Pengelola Keuangan | .194 | .088 | .129 | 2.212 | .029 |
| Pengalaman Kerja | .109 | .051 | .112 | 2.122 | .036 |
| Tingkat Pengawasan | .235 | .051 | .247 | 4.622 | .000 |

- Hasil Uji Koefisien Determinasi R²

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .942 ^a | .887 | .883 | 1.234 |

a. Predictors: (Constant), Tingkat Pengawasan, Pengalaman Kerja, Kompetensi Pengelola Keuangan, Motivasi Kerja

b. Dependent Variable: Kualitas Laporan Keuangan



RIWAYAT HIDUP



Komang Widya Handayani lahir di Sangsit pada 2 Januari 1999. Penulis terlahir dari pasangan suami istri yaitu Bapak I Gede Joniarta dan Ibu Komang Anggreni. Penulis berkebangsaan Indonesia dan beragama Hindu. Kini penulis bertempat tinggal di Jalan Pulau Kabaena no.8 Penarukan Singaraja, Kabupaten Buleleng, Provinsi Bali. Penulis menyelesaikan pendidikan dasar di SD no.1 Sangsit dan lulus pada tahun 2011. Kemudian penulis melanjutkan sekolah di SMP N 3 Singaraja dan lulus pada tahun 2014. Jenjang berikutnya, penulis melanjutkan pendidikannya di SMA N 3 Singaraja dan lulus pada tahun 2017. Kemudian penulis melanjutkan jenjang pendidikan di Universitas Pendidikan Ganesha program study S1 Akutansi. Pada bulan Juni tahun 2021 penulis telah menyelesaikan Skripsi yang berjudul **“FAKTOR-FAKTOR YANG MEMENGARUHI KUALITAS INFORMASI KEUANGAN PADA ORGANISASI PERANGKAT DAERAH KABUPATEN BULELENG”**