

Lampiran 01. Kueioner

Kepada Yth.

Bapak/Ibu Pegawai Koperasi Se-Kabupaten Buleleng.

Om Swastyastu

Pertama-tama saya Made Putri Puspita Sari mengucapkan terima kasih kepada bapak/ibu atas kesediaannya membantu saya untuk memberikan jawaban pada pertanyaan kuesioner yang saya ajukan. Saya sangat menjamin kerahasiaan dan tidak perlu ragu dalam menjawabnya, karena hal ini diperlukan hanya untuk penyelesaian tugas akhir dan tidak memiliki efek dibelakangnya.

Tujuan dari mengadakan penelitian ini adalah untuk menguji pengaruh persepsi pengurus, pemahaman pengurus dan peran pemerintah terhadap pelaporan kinerja keuangan koperasi. Untuk itu saya mohon untuk memberikan jawaban yang sejujur-jujurnya sehingga hasil penelitian ini akan bermanfaat sesuai dengan tujuan dalam penelitain ini.

Identitas Responden

1. Nama :
2. Jabatan :
3. Nama Instansi :
4. Umur :
5. Lama Menjabat :

Petunjuk Pengisian Kuesioner

- 1) Bapak/ibu diharapkan mengisi seluruh pertanyaan sesuai dengan petunjuk pengisian
- 2) Tidak ada jawaban benar atau salah, oleh karena itu dimohon untuk mengisi jawaban sesuai dengan kondisi sebenarnya. Seluruh jawaban akan kami perlakukan dengan sangat rahasia.
- 3) Jawab pernyataan dibawah ini dengan membubuhkan tanda rumput (√).
- 4) Pertanyaan ini mempergunakan skala 1 sampai dengan 5 yang berarti:
Angka 1 = sangat tidak setuju (STS)
Angka 2 = tidak setuju (TS)
Angka 3 = netral (N)
Angka 4 = setuju (S)
Angka 5 = sangat setuju (SS)

• Persepsi Pengurus

| No | Pernyataan | STS | TS | N | S | SS |
|----|---|-----|----|---|---|----|
| 1 | Pengurus mampu menggerakkan anggota agar menjalankan koperasi sesuai AD/ART | | | | | |
| 2 | Permodalan koperasi dihimpun dengan cara yang benar dan sesuai prosedur yang ditentukan | | | | | |
| 3 | Pengurus mampu mmeberikan petunjuk, | | | | | |

| | | | | | | |
|---|---|--|--|--|--|--|
| | pengarahan kepada anggota | | | | | |
| 4 | Pengurus mampu membimbing anggota koperasi agar tetap berperan aktif dalam koperasi dan memberikan ide-ide atau masukan kepada koperasi | | | | | |
| 5 | Pengurus mampu memotivasi anggota melakukan tugasnya demi perkembangan koperasi | | | | | |
| 6 | Pengurus mampu mengkoordinir orang-orang dan bagian-bagian dalam koperasi | | | | | |
| 7 | Pengurus mampu memberikan pelayanan dengan baik bagi anggota koperasi ataupun masyarakat | | | | | |

• **Pemahaman Pengurus**

| No | Pernyataan | STS | TS | N | S | SS |
|----|--|-----|----|---|---|----|
| 1 | Bukti transaksi keuangan dikumpulkan setelah dilakukannya transaksi | | | | | |
| 2 | Keaslian bukti transaksi diidentifikasi secara baik | | | | | |
| 3 | Pencatatan dilakukan dengan prosedur yang berurutan dan benar | | | | | |
| 4 | Laporan keuangan yang dibuat dilaporkan kepada pemerintah melalui dinas terkait setiap 3 bulan | | | | | |
| 5 | Laporan keuangan yang dibuat dilaporkan kepada anggota dalam rapat anggota tahunan (RAT) | | | | | |

• **Peran Pemerintah**

| No | Pernyataan | STS | TS | N | S | SS |
|----|--|-----|----|---|---|----|
| 1 | Dinas terkait memberikan sosialisasi mengenai peraturan pengukuran kinerja yang diterbitkan oleh pemerintah | | | | | |
| 2 | Materi sosialisasi mengenai peraturan pengukuran kinerja mudah dipahami dan mengacu pada standar pengukuran kinerja yang ada | | | | | |
| 3 | Dinas terkait melakukan peninjauan langsung terkait pembinaan pengukuran kinerja koperasi | | | | | |
| 4 | Dinas terkait mengadakan diklat yang berisikan pelatihan tentang apa saja yang menjadi pengukuran kinerja koperasi | | | | | |

• **Pelaporan Kinerja Keuangan Koperasi**

| No | Pernyataan | STS | TS | N | S | SS |
|----|---|-----|----|---|---|----|
| 1 | Koperasi selalu aktif memenuhi segala jenis dan volume kebutuhan anggota koperasi | | | | | |
| 2 | Koperasi selalu melakukan inovasi dalam | | | | | |

| | | | | | | |
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| | upaya memberikan peningkatan kinerja | | | | | |
| 3 | Anggota koperasi selalu menghadiri rapat anggota yang sudah dijadwalkan | | | | | |
| 4 | Pengurus koperasijujur, tegas, adil, dan cepat tanggap dalam melayani anggotanya | | | | | |
| 5 | Pengurus koperasi selalu bersikap profesional dalam melayani masyarakat | | | | | |
| 6 | Koperasi meluncurkan beberapa program yang mengacu kepada pembangunan daerah tempatnya berdiri | | | | | |

Lampiran 02. Tabulasi Data

| X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | Total |
|------|------|------|------|------|------|------|-------|
| 4 | 4 | 5 | 5 | 5 | 5 | 5 | 33 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 4 | 4 | 5 | 5 | 5 | 5 | 5 | 33 |
| 3 | 3 | 5 | 5 | 5 | 5 | 5 | 31 |
| 4 | 5 | 5 | 5 | 4 | 4 | 4 | 31 |
| 4 | 3 | 4 | 4 | 5 | 5 | 5 | 30 |
| 5 | 5 | 4 | 4 | 4 | 4 | 4 | 30 |
| 5 | 5 | 4 | 4 | 4 | 4 | 4 | 30 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 3 | 3 | 4 | 4 | 4 | 4 | 4 | 26 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 5 | 5 | 5 | 5 | 5 | 4 | 4 | 33 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 4 | 4 | 5 | 5 | 5 | 5 | 5 | 33 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 4 | 4 | 5 | 5 | 5 | 5 | 5 | 33 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 5 | 4 | 4 | 4 | 4 | 4 | 4 | 29 |
| 3 | 3 | 5 | 5 | 5 | 5 | 4 | 30 |
| 5 | 4 | 5 | 5 | 5 | 5 | 5 | 34 |

| | | | | | | | |
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| 5 | 5 | 4 | 4 | 4 | 4 | 4 | 30 |
| 5 | 4 | 4 | 4 | 4 | 4 | 5 | 30 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
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| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 5 | 5 | 5 | 5 | 5 | 5 | 4 | 34 |
| 5 | 4 | 4 | 4 | 4 | 4 | 5 | 30 |
| 5 | 4 | 4 | 4 | 4 | 4 | 4 | 29 |
| 5 | 4 | 5 | 5 | 5 | 5 | 4 | 33 |
| 5 | 5 | 5 | 5 | 5 | 5 | 4 | 34 |
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| 5 | 5 | 4 | 4 | 4 | 4 | 4 | 30 |
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| 5 | 5 | 5 | 5 | 5 | 5 | 4 | 34 |
| 5 | 4 | 4 | 4 | 4 | 4 | 5 | 30 |
| 5 | 4 | 5 | 5 | 5 | 5 | 5 | 34 |
| 5 | 5 | 4 | 4 | 4 | 4 | 5 | 31 |
| 5 | 5 | 4 | 4 | 4 | 4 | 5 | 31 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 4 | 5 | 5 | 5 | 5 | 5 | 5 | 34 |
| 4 | 5 | 5 | 5 | 5 | 5 | 4 | 33 |
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| 5 | 5 | 5 | 5 | 5 | 5 | 4 | 34 |
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| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
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| 5 | 5 | 5 | 5 | 5 | 5 | 4 | 34 |
| 5 | 4 | 4 | 4 | 4 | 4 | 5 | 30 |
| 5 | 4 | 5 | 5 | 5 | 5 | 5 | 34 |
| 5 | 5 | 4 | 4 | 4 | 4 | 5 | 31 |
| 5 | 5 | 4 | 4 | 4 | 4 | 5 | 31 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 4 | 5 | 5 | 5 | 5 | 5 | 5 | 34 |

| | | | | | | | |
|---|---|---|---|---|---|---|----|
| 4 | 5 | 5 | 5 | 5 | 5 | 4 | 33 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 5 | 4 | 4 | 4 | 4 | 4 | 4 | 29 |
| 5 | 5 | 4 | 4 | 4 | 4 | 4 | 30 |
| 5 | 4 | 4 | 4 | 4 | 4 | 5 | 30 |
| 5 | 4 | 4 | 4 | 4 | 4 | 4 | 29 |
| 5 | 4 | 5 | 5 | 5 | 5 | 4 | 33 |
| 5 | 5 | 5 | 5 | 5 | 5 | 4 | 34 |
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| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
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| 5 | 4 | 4 | 4 | 4 | 4 | 5 | 30 |
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| 5 | 5 | 4 | 4 | 4 | 4 | 5 | 31 |
| 5 | 5 | 4 | 4 | 4 | 4 | 5 | 31 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 4 | 5 | 5 | 5 | 5 | 5 | 5 | 34 |
| 4 | 5 | 5 | 5 | 5 | 5 | 4 | 33 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |

| X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | Total |
|-------------|-------------|-------------|-------------|-------------|--------------|
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| 4 | 4 | 4 | 4 | 4 | 20 |
| 4 | 4 | 4 | 4 | 4 | 20 |
| 4 | 4 | 4 | 4 | 4 | 20 |
| 4 | 4 | 5 | 5 | 5 | 23 |
| 5 | 5 | 5 | 5 | 5 | 25 |
| 4 | 4 | 4 | 4 | 4 | 20 |
| 4 | 3 | 4 | 4 | 4 | 19 |
| 5 | 5 | 5 | 5 | 5 | 25 |
| 3 | 3 | 3 | 3 | 3 | 15 |
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| 5 | 5 | 5 | 5 | 5 | 25 |
| 4 | 4 | 4 | 4 | 4 | 20 |
| 5 | 5 | 5 | 5 | 5 | 25 |
| 5 | 5 | 5 | 5 | 5 | 25 |
| 5 | 5 | 5 | 5 | 5 | 25 |
| 5 | 5 | 5 | 5 | 5 | 25 |
| 3 | 3 | 5 | 5 | 4 | 20 |
| 4 | 4 | 4 | 4 | 4 | 20 |
| 5 | 5 | 5 | 4 | 4 | 23 |

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|---|---|---|---|---|----|
| 4 | 4 | 5 | 5 | 5 | 23 |
| 5 | 5 | 5 | 4 | 4 | 23 |
| 4 | 4 | 5 | 5 | 5 | 23 |
| 4 | 4 | 4 | 4 | 4 | 20 |
| 5 | 5 | 5 | 5 | 5 | 25 |
| 4 | 4 | 4 | 4 | 4 | 20 |
| 5 | 5 | 5 | 5 | 5 | 25 |
| 5 | 5 | 5 | 5 | 5 | 25 |
| 5 | 4 | 4 | 4 | 4 | 21 |
| 3 | 3 | 5 | 5 | 4 | 20 |
| 5 | 4 | 5 | 5 | 5 | 24 |
| 5 | 5 | 4 | 4 | 4 | 22 |
| 5 | 4 | 4 | 4 | 5 | 22 |
| 4 | 4 | 4 | 4 | 4 | 20 |
| 5 | 5 | 5 | 5 | 5 | 25 |
| 4 | 4 | 4 | 4 | 4 | 20 |
| 5 | 5 | 5 | 5 | 5 | 25 |
| 5 | 5 | 5 | 5 | 5 | 25 |
| 5 | 5 | 5 | 5 | 4 | 24 |
| 5 | 4 | 4 | 4 | 5 | 22 |
| 5 | 4 | 4 | 4 | 4 | 21 |
| 5 | 4 | 5 | 5 | 4 | 23 |
| 5 | 5 | 5 | 5 | 4 | 24 |
| 4 | 5 | 4 | 4 | 4 | 21 |
| 5 | 5 | 4 | 4 | 4 | 22 |
| 5 | 5 | 4 | 4 | 5 | 23 |
| 4 | 4 | 4 | 4 | 5 | 21 |
| 5 | 5 | 4 | 4 | 4 | 22 |
| 5 | 5 | 5 | 5 | 5 | 25 |
| 5 | 5 | 5 | 5 | 4 | 24 |
| 5 | 5 | 5 | 5 | 5 | 25 |
| 5 | 5 | 5 | 5 | 5 | 25 |
| 5 | 5 | 5 | 5 | 5 | 25 |
| 4 | 4 | 4 | 4 | 4 | 20 |
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| 4 | 5 | 4 | 5 | 4 | 22 |
| 5 | 4 | 4 | 4 | 5 | 22 |
| 5 | 4 | 4 | 4 | 4 | 21 |
| 5 | 5 | 4 | 4 | 4 | 22 |
| 5 | 4 | 4 | 4 | 5 | 22 |
| 5 | 4 | 4 | 4 | 4 | 21 |
| 5 | 4 | 5 | 5 | 4 | 23 |
| 5 | 5 | 5 | 5 | 4 | 24 |
| 5 | 5 | 5 | 5 | 5 | 25 |
| 5 | 5 | 5 | 5 | 5 | 25 |

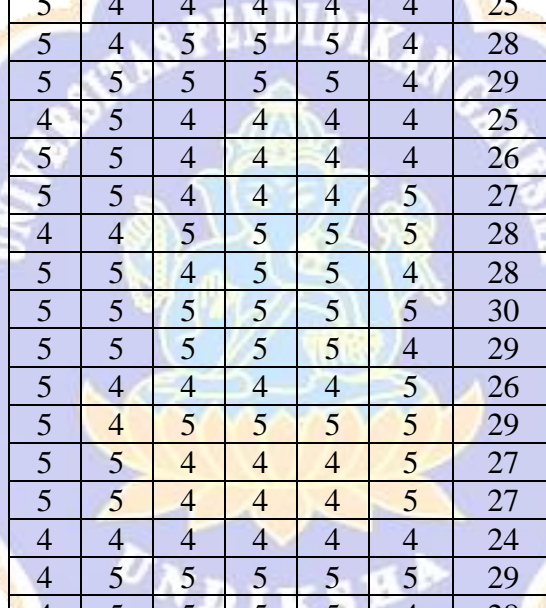
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|---|---|---|---|---|----|
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| 5 | 5 | 5 | 5 | 5 | 25 |
| 5 | 5 | 5 | 5 | 5 | 25 |
| 5 | 5 | 5 | 5 | 5 | 25 |
| 5 | 5 | 5 | 5 | 4 | 24 |
| 5 | 5 | 5 | 5 | 5 | 25 |
| 5 | 5 | 5 | 5 | 5 | 25 |
| 5 | 5 | 5 | 5 | 5 | 25 |
| 5 | 5 | 5 | 5 | 5 | 25 |
| 4 | 4 | 4 | 4 | 4 | 20 |
| 4 | 4 | 4 | 5 | 5 | 22 |
| 4 | 5 | 4 | 5 | 4 | 22 |
| 5 | 4 | 4 | 4 | 5 | 22 |
| 5 | 4 | 4 | 4 | 4 | 21 |
| 5 | 5 | 4 | 4 | 4 | 22 |
| 5 | 4 | 4 | 4 | 5 | 22 |
| 5 | 4 | 4 | 4 | 4 | 21 |
| 5 | 4 | 5 | 5 | 4 | 23 |
| 5 | 5 | 5 | 5 | 4 | 24 |
| 4 | 5 | 4 | 4 | 4 | 21 |
| 5 | 5 | 4 | 4 | 4 | 22 |
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| 4 | 4 | 4 | 4 | 5 | 21 |
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| 5 | 5 | 5 | 5 | 5 | 25 |
| 5 | 5 | 5 | 5 | 4 | 24 |
| 5 | 5 | 5 | 5 | 5 | 25 |
| 5 | 5 | 5 | 5 | 5 | 25 |
| 5 | 5 | 5 | 5 | 5 | 25 |
| 5 | 5 | 5 | 5 | 5 | 25 |
| 5 | 5 | 5 | 5 | 5 | 25 |
| 4 | 4 | 4 | 4 | 4 | 20 |
| 4 | 4 | 4 | 5 | 5 | 22 |
| 4 | 5 | 4 | 5 | 4 | 22 |
| 5 | 4 | 4 | 4 | 5 | 22 |

| X3.1 | X3.2 | X3.3 | X3.4 | Total |
|------|------|------|------|-------|
| 5 | 5 | 5 | 5 | 20 |
| 5 | 5 | 5 | 4 | 19 |
| 5 | 5 | 5 | 4 | 19 |
| 5 | 5 | 5 | 4 | 19 |
| 5 | 5 | 4 | 4 | 18 |
| 5 | 5 | 5 | 4 | 19 |
| 5 | 5 | 5 | 4 | 19 |
| 5 | 5 | 5 | 4 | 19 |
| 5 | 5 | 5 | 5 | 20 |

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| 5 | 5 | 5 | 5 | 20 |
| 5 | 5 | 5 | 5 | 20 |
| 5 | 5 | 5 | 5 | 20 |
| 5 | 5 | 5 | 5 | 20 |
| 5 | 5 | 5 | 5 | 20 |
| 5 | 5 | 5 | 5 | 20 |
| 5 | 5 | 4 | 4 | 18 |
| 5 | 5 | 4 | 4 | 18 |
| 5 | 5 | 5 | 5 | 20 |
| 5 | 5 | 5 | 5 | 20 |
| 5 | 5 | 5 | 5 | 20 |
| 5 | 5 | 4 | 4 | 18 |
| 5 | 5 | 5 | 5 | 20 |
| 4 | 5 | 5 | 5 | 19 |
| 5 | 5 | 5 | 4 | 19 |
| 5 | 5 | 5 | 4 | 19 |
| 5 | 5 | 5 | 4 | 19 |
| 5 | 5 | 4 | 4 | 18 |
| 5 | 5 | 5 | 5 | 20 |
| 5 | 5 | 5 | 5 | 20 |
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| 5 | 5 | 5 | 5 | 20 |
| 5 | 5 | 5 | 4 | 19 |
| 5 | 5 | 4 | 4 | 18 |
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| 5 | 5 | 5 | 5 | 20 |
| 5 | 5 | 5 | 5 | 20 |
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| 5 | 5 | 5 | 4 | 19 |
| 5 | 5 | 4 | 4 | 18 |
| 5 | 4 | 4 | 4 | 17 |
| 5 | 4 | 5 | 4 | 18 |
| 5 | 5 | 5 | 4 | 19 |
| 4 | 5 | 4 | 4 | 17 |
| 5 | 5 | 4 | 4 | 18 |
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| 5 | 5 | 5 | 5 | 20 |
| 5 | 5 | 4 | 4 | 18 |
| 5 | 5 | 5 | 5 | 20 |
| 5 | 5 | 5 | 4 | 19 |
| 5 | 5 | 4 | 4 | 18 |
| 5 | 5 | 5 | 4 | 19 |
| 5 | 5 | 5 | 4 | 19 |
| 5 | 5 | 5 | 4 | 19 |
| 4 | 4 | 4 | 4 | 16 |

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| 5 | 5 | 5 | 5 | 20 |
| 5 | 5 | 4 | 4 | 18 |
| 5 | 5 | 5 | 5 | 20 |
| 5 | 5 | 5 | 5 | 20 |
| 5 | 5 | 5 | 5 | 20 |
| 5 | 5 | 4 | 4 | 18 |
| 5 | 4 | 4 | 4 | 17 |
| 5 | 5 | 4 | 4 | 18 |
| 5 | 5 | 5 | 4 | 19 |
| 4 | 5 | 4 | 4 | 17 |
| 5 | 5 | 4 | 4 | 18 |
| 5 | 5 | 5 | 5 | 20 |
| 5 | 5 | 5 | 5 | 20 |
| 5 | 5 | 4 | 4 | 18 |
| 5 | 5 | 5 | 5 | 20 |
| 5 | 5 | 5 | 4 | 19 |
| 5 | 4 | 4 | 5 | 18 |
| 5 | 5 | 5 | 4 | 19 |
| 5 | 5 | 5 | 4 | 19 |
| 5 | 5 | 5 | 4 | 19 |
| 4 | 4 | 4 | 4 | 16 |
| 5 | 5 | 5 | 5 | 20 |
| 4 | 5 | 5 | 4 | 18 |
| 5 | 5 | 5 | 5 | 20 |
| 5 | 5 | 5 | 5 | 20 |
| 5 | 5 | 5 | 5 | 20 |
| 5 | 5 | 4 | 4 | 18 |
| 5 | 4 | 4 | 4 | 17 |
| 5 | 4 | 5 | 4 | 18 |
| 5 | 5 | 5 | 4 | 19 |
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| 5 | 5 | 4 | 4 | 18 |
| 5 | 5 | 5 | 5 | 20 |
| 5 | 5 | 5 | 5 | 20 |
| 5 | 5 | 4 | 4 | 18 |
| 5 | 5 | 5 | 5 | 20 |
| 5 | 5 | 5 | 4 | 19 |
| 5 | 5 | 4 | 4 | 18 |
| 5 | 5 | 5 | 4 | 19 |
| 5 | 5 | 5 | 4 | 19 |
| 5 | 5 | 5 | 4 | 19 |
| 4 | 4 | 4 | 4 | 16 |
| 5 | 5 | 5 | 5 | 20 |
| 5 | 5 | 4 | 4 | 18 |
| 5 | 5 | 5 | 5 | 20 |

| Y1 | Y2 | Y3 | Y4 | Y5 | Y6 | Total |
|----|----|----|----|----|----|-------|
| 4 | 4 | 5 | 5 | 5 | 5 | 28 |
| 4 | 4 | 5 | 5 | 5 | 5 | 28 |
| 4 | 4 | 5 | 5 | 5 | 5 | 28 |
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| 4 | 4 | 5 | 5 | 5 | 5 | 28 |
| 5 | 5 | 5 | 5 | 5 | 5 | 30 |
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| 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 3 | 3 | 5 | 5 | 5 | 4 | 25 |
| 4 | 4 | 5 | 5 | 5 | 5 | 28 |
| 4 | 5 | 5 | 5 | 5 | 4 | 28 |
| 4 | 4 | 5 | 5 | 5 | 5 | 28 |
| 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 4 | 4 | 5 | 5 | 5 | 5 | 28 |
| 4 | 4 | 4 | 4 | 4 | 5 | 25 |
| 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 5 | 4 | 4 | 4 | 4 | 4 | 25 |
| 3 | 3 | 5 | 5 | 5 | 4 | 25 |
| 5 | 4 | 5 | 5 | 5 | 5 | 29 |
| 5 | 5 | 4 | 4 | 4 | 4 | 26 |
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| 5 | 4 | 5 | 5 | 5 | 4 | 28 |
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| 4 | 5 | 4 | 4 | 4 | 4 | 25 |
| 5 | 5 | 4 | 4 | 4 | 4 | 26 |



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|---|---|---|---|---|---|----|
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| 4 | 4 | 5 | 5 | 5 | 5 | 28 |
| 5 | 5 | 4 | 5 | 5 | 4 | 28 |
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| 5 | 4 | 4 | 4 | 4 | 5 | 26 |
| 5 | 4 | 5 | 5 | 5 | 5 | 29 |
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| 5 | 4 | 4 | 4 | 4 | 5 | 26 |
| 5 | 4 | 4 | 4 | 4 | 4 | 25 |
| 5 | 4 | 5 | 5 | 5 | 4 | 28 |
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| 5 | 5 | 4 | 4 | 4 | 5 | 27 |
| 4 | 4 | 5 | 5 | 5 | 5 | 28 |
| 5 | 5 | 4 | 5 | 5 | 4 | 28 |
| 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 5 | 5 | 5 | 5 | 5 | 4 | 29 |
| 5 | 4 | 4 | 4 | 4 | 5 | 26 |
| 5 | 4 | 5 | 5 | 5 | 5 | 29 |
| 5 | 5 | 4 | 4 | 4 | 5 | 27 |
| 5 | 5 | 4 | 4 | 4 | 5 | 27 |
| 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 4 | 5 | 5 | 5 | 5 | 5 | 29 |
| 4 | 5 | 5 | 5 | 5 | 4 | 28 |
| 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 5 | 5 | 5 | 5 | 4 | 4 | 28 |
| 5 | 5 | 5 | 5 | 4 | 4 | 28 |
| 5 | 4 | 4 | 4 | 4 | 5 | 26 |
| 5 | 4 | 4 | 4 | 4 | 4 | 25 |
| 5 | 4 | 5 | 5 | 5 | 4 | 28 |
| 5 | 5 | 5 | 5 | 5 | 4 | 29 |
| 4 | 5 | 4 | 4 | 4 | 4 | 25 |
| 5 | 5 | 4 | 4 | 4 | 4 | 26 |
| 5 | 5 | 4 | 4 | 4 | 5 | 27 |
| 4 | 4 | 5 | 5 | 5 | 5 | 28 |
| 5 | 5 | 4 | 5 | 5 | 4 | 28 |
| 5 | 5 | 5 | 5 | 5 | 5 | 30 |

| | | | | | | | | | |
|-------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|
| X1.7 | Pearson Correlation | .214* | .165 | .325** | .325** | .366** | .389** | 1 | .529** |
| | Sig. (2-tailed) | .033 | .100 | .001 | .001 | .000 | .000 | | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| TOTAL | Pearson Correlation | .455** | .630** | .903** | .903** | .896** | .886** | .529** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |

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

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

Hasil Validitas Variabel X₂

Correlations

| | | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | TOTAL |
|-------|---------------------|--------|--------|--------|--------|--------|--------|
| X2.1 | Pearson Correlation | 1 | .654** | .422** | .256* | .386** | .717** |
| | Sig. (2-tailed) | | .000 | .000 | .010 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.2 | Pearson Correlation | .654** | 1 | .485** | .450** | .317** | .772** |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .001 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.3 | Pearson Correlation | .422** | .485** | 1 | .854** | .481** | .841** |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.4 | Pearson Correlation | .256* | .450** | .854** | 1 | .518** | .797** |
| | Sig. (2-tailed) | .010 | .000 | .000 | | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.5 | Pearson Correlation | .386** | .317** | .481** | .518** | 1 | .699** |
| | Sig. (2-tailed) | .000 | .001 | .000 | .000 | | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 |
| TOTAL | Pearson Correlation | .717** | .772** | .841** | .797** | .699** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | |
| | N | 100 | 100 | 100 | 100 | 100 | 100 |

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

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

Hasil Validitas Variabel X₃

Correlations

| | | X3.1 | X3.2 | X3.3 | X3.4 | TOTAL |
|------|---------------------|------|--------|--------|------|--------|
| X3.1 | Pearson Correlation | 1 | .294** | .281** | .171 | .532** |

| | | | | | | | | |
|-------|---------------------|--------|--------|--------|--------|--------|--------|--------|
| Y6 | Pearson Correlation | .169 | .046 | .244* | .190 | .286** | 1 | .500** |
| | Sig. (2-tailed) | .093 | .650 | .014 | .059 | .004 | | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| TOTAL | Pearson Correlation | .441** | .525** | .782** | .812** | .782** | .500** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 |

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

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

Hasil Reliabilitas X₁

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .860 | 7 |

Hasil Reliabilitas X₂

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .822 | 5 |

Hasil Reliabilitas X₃

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .622 | 4 |

Hasil Reliabilitas Y

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .705 | 6 |

Hasil Uji Statistik Deskriptif

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|----------------------------|-----|---------|---------|-------|----------------|
| Persepsi Pengurus | 100 | 26 | 35 | 32.07 | 2.652 |
| Pemahaman Pengurus | 100 | 15 | 25 | 22.91 | 2.040 |
| Peran Pemerintah | 100 | 16 | 20 | 18.93 | 1.075 |
| Pelaporan Kinerja Keuangan | 100 | 24 | 30 | 27.76 | 1.902 |
| Valid N (listwise) | 100 | | | | |

Hasil Uji Asumsi Klasik

Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 100 |
| Normal Parameters ^{a,b} | Mean | 0E-7 |
| | Std. Deviation | 1.37043277 |
| | Absolute | .128 |
| Most Extreme Differences | Positive | .072 |
| | Negative | -.128 |
| Kolmogorov-Smirnov Z | | 1.285 |
| Asymp. Sig. (2-tailed) | | .074 |

a. Test distribution is Normal.

b. Calculated from data.

Hasil Uji Multikolinieritas

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|---------------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
| | B | Std. Error | Beta | | | Tolerance | VIF |
| (Constant) | .991 | 2.921 | | .339 | .735 | | |
| 1 Persepsi Pengurus | .222 | .056 | .310 | 3.946 | .000 | .875 | 1.143 |
| Pemahaman Pengurus | .285 | .073 | .306 | 3.880 | .000 | .872 | 1.147 |
| Peran Pemerintah | .693 | .132 | .392 | 5.231 | .000 | .965 | 1.036 |

a. Dependent Variable: Pelaporan Kinerja Keuangan

Hasil Uji Heteroskedastisitas

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | |
|-------|-----------------------------|------------|---------------------------|-------|--------|------|
| | B | Std. Error | Beta | | | |
| 1 | (Constant) | 2.241 | 1.847 | | 1.214 | .228 |
| | Persepsi Pengurus | -.009 | .036 | -.028 | -.261 | .795 |
| | Pemahaman Pengurus | -.084 | .046 | -.194 | -1.815 | .073 |
| | Peran Pemerintah | .054 | .084 | .066 | .649 | .518 |

a. Dependent Variable: ABS_RES

Hasil Uji Regresi Linier Berganda

Hasil Uji t

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | |
|-------|-----------------------------|------------|---------------------------|------|-------|------|
| | B | Std. Error | Beta | | | |
| 1 | (Constant) | .991 | 2.921 | | .339 | .735 |
| | Persepsi Pengurus | .222 | .056 | .310 | 3.946 | .000 |
| | Pemahaman Pengurus | .285 | .073 | .306 | 3.880 | .000 |
| | Peran Pemerintah | .693 | .132 | .392 | 5.231 | .000 |

a. Dependent Variable: Pelaporan Kinerja Keuangan

Hasil Uji Koefisien Determinasi

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .694 ^a | .481 | .465 | 1.392 |

a. Predictors: (Constant), Peran Pemerintah, Persepsi Pengurus, Pemahaman Pengurus

b. Dependent Variable: Pelaporan Kinerja Keuangan

RIWAYAT HIDUP



Nama lengkap penulis yakni Made Putri Puspita Sari lahir di Singaraja tepatnya pada tanggal 30 Juni 1999. Penulis lahir dari pasangan suami istri Bapak Agus Patriadi Muliawan dan Ibu Luh Kade Sariasih dengan memiliki dua saudara kandung. Penulis berkebangsaan Indonesia dan beragama Hindu. Alamat penulis di Jalan Tekukur Gang. IV No. 5 Singaraja, Bali.

Penulis mengenyam pendidikan dasar di SD Sanjaya Banjarbaru Kalimantan Selatan dan lulus pada tahun 2011. Kemudian melanjutkan pendidikan lagi di SMP Lab Undiksha Singaraja dan lulus pada tahun 2014. SMA tempat penulis melanjutkan pendidikannya ialah SMA Negeri 4 Singaraja dengan jurusan Bahasa dan lulus pada tahun 2017. Selanjutnya, mulai tahun 2017 sampai dengan penulisan skripsi ini, penulis masih terdaftar sebagai mahasiswa di Program Studi S1 Akuntansi di Universitas Pendidikan Ganesha.

