

LAMPIRAN



KUESIONER PENELITIAN

**PENGARUH SISTEM INFORMASI AKUNTANSI, AKUNTABILITAS
PUBLIK, AKUNTABILITAS PUBLIK, AKUNTABILITAS PUBLIK,
DAN AKUNTABILITAS PUBLIK TERHADAP KINERJA
ORGANISASI(Studi Kasus Pada Rumah Sakit Umum Shanti Graha Desa
Sulanyah, Kecamatan Seririt,
Kabupaten Buleleng)**

Bapak/Ibu/Saudara yang Terhormat

Dalam rangka penyelesaian Program Studi S1 Akuntansi, Fakultas Ekonomi, Universitas Pendidikan Ganesha yang saya ikuti saat ini mempersyaratkan karya tulis dalam bentuk Skripsi. Untuk memenuhi persyaratan tersebut, saya bermaksud menyusun skripsi yang berjudul: “Pengaruh Sistem Informasi Akuntansi, Akuntabilitas Publik, Akuntabilitas Publik, Akuntabilitas Publik, Dan Akuntabilitas Publik Terhadap Kinerja Organisasi(Studi Kasus Pada Rumah Sakit Umum Shanti Graha Desa Sulanyah, Kecamatan Seririt, Kabupaten Buleleng)”.

Penyusunan skripsi tersebut memerlukan data-data yang sebagian ada pada Bapak/Ibu/Saudara selaku karyawan pada Rumah Sakit Umum Shanti Graha. Besar harapan saya agar Bapak/Ibu/Saudara bersedia membantu mengisi beberapa pernyataan-pernyataan pada kuesioner ini. Data yang diperoleh dari penelitian ini semata-mata hanya untuk kajian ilmiah, sehingga kerahasiaan akan dijaga sesuai dengan kepentingan penelitian, sehingga Bapak/Ibu/Saudara tidak perlu khawatir untuk menyertakan identitas dan menjawab pernyataan yang ada. Atas kerja sama Bapak/Ibu/Saudara saya ucapkan terima kasih.

Singaraja, Agustus 2019

Hormat Saya,

ADE LIA PUSPAYANI

IDENTITAS RESPONDEN

1. Nama (boleh tidak diisi) :

2. Umur :..... tahun

3. Jenis Kelamin : Laki-laki Perempuan

4. Pendidikan Terakhir :

SMA/SMK/Sederajat Sarjana Strata 1 Sarjana Strata 3

Diploma Sarjana Strata 2

5. Jabatan :

Manajemen Bg. Perawat Bg. Radiologi

Administrasi Bg. Bidan Bg. Kesehatan Lingkungan

Bg. Pendaftaran Bg. Rekam Medik Bg. Apotik

6. Lamanya Bekerja :..... tahun



PETUNJUK PENGISIAN KUESIONER

Mohon terlebih dahulu Bapak/Ibu membaca pernyataan pada kuesioner dengan cermat sebelum mengisinya. Berikan tanda centang (√) pada pilihan yang Bapak/Ibu, Saudara/i anggap paling sesuai, dimana SS = Sangat Setuju, S = Setuju, N= Netral, TS= Tidak Setuju, dan STS = Sangat Tidak Setuju.

I. SISTEM INFORMASI AKUNTANSI

| No | Pernyataan | SS | S | N | TS | STS |
|----|--|----|---|---|----|-----|
| 1 | Sistem informasi akuntansi memiliki kemudahan untuk diakses kapanpun saat dibutuhkan | | | | | |
| 2 | Sistem informasi akuntansi dapat memberikan kecepatan waktu dalam pekerjaan yang saya lakukan. | | | | | |
| 3 | Dengan adanya sistem informasi akuntansi saya dapat lebih teliti dalam pengolahan dan penyajian data dapat dilakukan, serta kesalahan dapat diminimalisir. | | | | | |
| 4 | sistem informasi akuntansi dapat menyajikan aporan sesuai kebutuhan baik untuk perusahaan maupun untuk investor | | | | | |
| 5 | Dengan adanya sistem saya dapat memberikan laporan yang dibutuhkan secara variatif. | | | | | |

II. SISTEM PENGENDALIAN INTERNAL

| No | Pernyataan | SS | S | N | TS | STS |
|----|---|----|---|---|----|-----|
| 1 | Kebijakan, prosedur perusahaan sangat ketat dan terkendali. | | | | | |
| 2 | Pengawas internal harus dapat mengidentifikasi jenis risiko dan teknik pengendalian risiko yang dihadapi, penetapan limit risiko dan teknik pengendalian risiko yang baik dalam perusahaan. | | | | | |
| 3 | Pengamanan fisik terhadap aset perusahaan dapat dikendalikan dengan baik. | | | | | |
| 4 | Pengawas internal senantiasa menerapkan pengendalian yang baik terhadap sistem informasi dalam perusahaan. | | | | | |
| 5 | Pengendalian internal bertujuan untuk menjaga kekayaan perusahaan dan memeriksa ketelitian dan keandalan data. | | | | | |
| 6 | Pengendalian internal administratif bertujuan untuk mendorong efisiensi dan mendorong ditaatinya kebijakan manajemen. | | | | | |
| 7 | Setiap informasi selalu dikomunikasikan kepada pihak yang berkepentingan terhadap perusahaan. | | | | | |
| 8 | Adanya sistem otorisasi dan pencatatan yang memberikan perlindungan yang memadai terhadap kekayaan, utang, pendapatan, dan biaya. | | | | | |
| 9 | Pengawas internal senantiasa melakukan pemeriksaan secara rutin mengenai segala transaksi yang terjadi dalam perusahaan. | | | | | |

III. KOMITMEN ORGANISASI

| No | Pernyataan | SS | S | N | TS | STS |
|----|--|----|---|---|----|-----|
| 1 | Perusahaan ini memiliki arti yang sangat besar bagi saya | | | | | |
| 2 | Saya merasa bangga menjadi bagian di perusahaan ini | | | | | |
| 3 | Saya merasa senang untuk menghabiskan karir di perusahaan ini | | | | | |
| 4 | Sangat sulit untuk meninggalkan organisasi saya sekarang | | | | | |
| 5 | Akan terlalu merugikan saya untuk meninggalkan perusahaan saat ini | | | | | |
| 6 | Saat ini tetap bekerja di perusahaan ini merupakan kebutuhan sekaligus juga keinginan saya | | | | | |
| 7 | Banyak hal dalam kehidupan saya akan terganggu jika saya memutuskan ingin meninggalkan perusahaan ini sekarang | | | | | |
| 8 | Jika saya punya tawaran lain untuk pekerjaan yang lebih baik di tempat lain, saya tidak akan meninggalkan perusahaan ini | | | | | |
| 9 | Perusahaan ini menginspirasi saya untuk memberikan kinerja terbaik saya | | | | | |
| 10 | Salah satu alasan utama saya terus bekerja di sini adalah percaya bahwa loyalitas yang paling penting sebagai kewajiban moral untuk tetap bekerja. | | | | | |

IV. BUDAYA ORGANISASI

| No | Pernyataan | SS | S | N | TS | STS |
|----|---|----|---|---|----|-----|
| 1 | Pihak manajemen mendorong untuk melakukan inovasi/gagasan baru dalam pekerjaan. | | | | | |
| 2 | Pihak manajemen memberikan kebebasan dalam bertindak untuk mengambil keputusan. | | | | | |
| 3 | Pihak manajemen mendorong untuk meningkatkan kreativitas agar pekerjaan dapat diselesaikan dengan cepat dan aman. | | | | | |
| 4 | Pihak manajemen menginformasikan dengan jelas mengenai ukuran keberhasilan dalam pekerjaan. | | | | | |
| 5 | Karyawan melakukan koordinasi antar unit yang terkait dalam menyelesaikan tugas | | | | | |
| 6 | Dalam menyelesaikan tugas, karyawan melakukan koordinasi dengan pihak terkait. | | | | | |
| 7 | Dalam menyelesaikan tugas, karyawan melakukan sesuai dengan prosedur yang telah ditetapkan. | | | | | |
| 8 | Pihak manajemen memberikan arahan dan komunikasi yang jelas mengenai tugas setiap karyawan. | | | | | |
| 9 | Karyawan diberikan fasilitas yang menunjang penyelesaian tugas secara optimal. | | | | | |
| 10 | Pihak manajemen memberi solusi dan bantuan jika karyawan menemukan kendala dalam melakukan tugas. | | | | | |
| 11 | Tanpa kehadiran pihak manajemen, karyawan melakukan tugas yang diberikan. | | | | | |

| No | Pernyataan | SS | S | N | TS | STS |
|----|--|----|---|---|----|-----|
| 12 | Karyawan diberikan kebebasan mengeluarkan saran/kritik yang membangun kepada pihak manajemen | | | | | |
| 13 | Dalam melaksanakan tugas, terjadi komunikasi dua arah antara atasan dan bawahan. | | | | | |

V. AKUNTABILITAS PUBLIK

| No | Pernyataan | SS | S | N | TS | STS |
|----|---|----|---|---|----|-----|
| 1 | Karyawan mampu mempertanggungjawabkan atas pengelolaan organisasinya secara efektif dan efisien. | | | | | |
| 2 | Karyawan mampu mempertanggungjawabkan atas pengelolaan organisasinya sesuai dengan visi, misi, dan tujuan organisasi. | | | | | |
| 3 | Karyawan mampu mempertanggungjawabkan atas penyusunan laporan kinerjanya. | | | | | |
| 4 | Karyawan mempertanggungjawabkan proses rencana kerja. | | | | | |
| 5 | Tercapainya tujuan yang ditetapkan dalam setiap program kegiatan. | | | | | |
| 6 | Karyawan mampu mempertanggungjawabkan pelaksanaan setiap program kegiatan. | | | | | |
| 7 | Karyawan mampu mempertanggungjawabkan atas penetapan tujuan kebijakan yang memperhatikan kepentingan organisasi dan kebutuhan publik. | | | | | |

| No | Pernyataan | SS | S | N | TS | STS |
|----|---|----|---|---|----|-----|
| 8 | Laporan keuangan disajikan dengan mengacu dan sesuai Standar Akuntansi Pemerintahan yang berlaku. | | | | | |
| 9 | Laporan keuangan yang disajikan dapat dibandingkan dengan periode sebelumnya | | | | | |

VI. KINERJA ORGANISASI

| No | Pernyataan | SS | S | N | TS | STS |
|----|---|----|---|---|----|-----|
| 1 | Tiap-tiap tugas yang disusun dari suatu program mencapai target kinerja. | | | | | |
| 2 | Suatu kegiatan mencapai hasil yang tepat dan sesuai dengan program yang telah ditetapkan. | | | | | |
| 3 | Pihak manajemen mengambil keputusan dengan cepat untuk merespon dinamika yang terjadi di dalam atau di luar organisasi. | | | | | |
| 4 | Organisasi memberikan pelayanan kepada masyarakat melebihi yang diminta | | | | | |
| 5 | Organisasi menekankan visi dan misi organisasi kepada semua karyawan agar tujuan organisasi tercapai | | | | | |
| 6 | Organisasi memberikan apresiasi yang sangat positif pada karyawan yang bekerja atas dasar etos kerja yang baik | | | | | |
| 7 | Organisasi membuka diri untuk suatu perubahan yang dapat meningkatkan kualitas organisasi. | | | | | |

| | | | | | | |
|---|--|--|--|--|--|--|
| 8 | Organisasi mengedepankan cara-cara baru dalam memecahkan permasalahan yang timbul. | | | | | |
| 9 | Organisasi menerapkan konsep-konsep mutakhir tentang pengelolaan organisasi. | | | | | |

Terima Kasih Atas Partisipasinya



TABULASI DATA HASIL KUESIONER

| No | Sistem Informasi Akuntansi | | | | | | Sistem Pengendalian Internal | | | | | | | | | |
|----|----------------------------|------|------|------|------|-------|------------------------------|------|------|------|------|------|------|------|------|-------|
| | X101 | X102 | X103 | X104 | X105 | Total | X201 | X202 | X203 | X204 | X205 | X206 | X207 | X208 | X209 | Total |
| 1 | 4 | 4 | 5 | 4 | 5 | 22 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 38 |
| 2 | 5 | 4 | 4 | 4 | 5 | 22 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 38 |
| 3 | 4 | 4 | 4 | 5 | 4 | 21 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 43 |
| 4 | 4 | 5 | 4 | 5 | 5 | 23 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 41 |
| 5 | 4 | 5 | 4 | 4 | 5 | 22 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 40 |
| 6 | 4 | 5 | 4 | 5 | 5 | 23 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 43 |
| 7 | 4 | 5 | 3 | 4 | 4 | 20 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 34 |
| 8 | 5 | 5 | 4 | 4 | 4 | 22 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 40 |
| 9 | 4 | 4 | 5 | 4 | 4 | 21 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 39 |
| 10 | 5 | 5 | 5 | 5 | 4 | 24 | 4 | 3 | 4 | 5 | 3 | 4 | 4 | 4 | 4 | 35 |
| 11 | 4 | 4 | 4 | 5 | 5 | 22 | 4 | 3 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 39 |
| 12 | 4 | 5 | 5 | 5 | 5 | 24 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 40 |
| 13 | 4 | 4 | 4 | 4 | 4 | 20 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 39 |
| 14 | 5 | 5 | 5 | 4 | 5 | 24 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 41 |
| 15 | 4 | 4 | 4 | 4 | 4 | 20 | 4 | 5 | 4 | 4 | 4 | 3 | 4 | 5 | 4 | 37 |
| 16 | 4 | 5 | 5 | 5 | 4 | 23 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 42 |
| 17 | 4 | 4 | 4 | 4 | 3 | 19 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 34 |
| 18 | 4 | 4 | 4 | 4 | 4 | 20 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 19 | 5 | 4 | 5 | 5 | 4 | 23 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 44 |
| 20 | 4 | 5 | 4 | 4 | 3 | 20 | 5 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 4 | 34 |
| 21 | 4 | 5 | 4 | 4 | 4 | 21 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 40 |
| 22 | 4 | 5 | 4 | 5 | 4 | 22 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 44 |
| 23 | 4 | 4 | 4 | 4 | 4 | 20 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 24 | 4 | 4 | 4 | 4 | 4 | 20 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 34 |
| 25 | 5 | 5 | 5 | 5 | 4 | 24 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 44 |
| 26 | 4 | 5 | 5 | 4 | 4 | 22 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 41 |
| 27 | 5 | 4 | 4 | 5 | 4 | 22 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 40 |
| 28 | 4 | 5 | 4 | 5 | 4 | 22 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 43 |
| 29 | 4 | 3 | 4 | 3 | 4 | 18 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 33 |

| No | Sistem Informasi Akuntansi | | | | | | Sistem Pengendalian Internal | | | | | | | | | |
|----|----------------------------|------|------|------|------|-------|------------------------------|------|------|------|------|------|------|------|------|-------|
| | X101 | X102 | X103 | X104 | X105 | Total | X201 | X202 | X203 | X204 | X205 | X206 | X207 | X208 | X209 | Total |
| 30 | 4 | 4 | 4 | 5 | 5 | 22 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 41 |
| 31 | 4 | 4 | 4 | 4 | 5 | 21 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 38 |
| 32 | 3 | 4 | 4 | 3 | 4 | 18 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 4 | 4 | 33 |
| 33 | 4 | 4 | 4 | 5 | 4 | 21 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 37 |
| 34 | 4 | 4 | 4 | 4 | 5 | 21 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 40 |
| 35 | 4 | 4 | 3 | 4 | 3 | 18 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 34 |
| 36 | 4 | 5 | 5 | 4 | 4 | 22 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 43 |
| 37 | 5 | 5 | 4 | 5 | 4 | 23 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 43 |
| 38 | 4 | 4 | 5 | 4 | 5 | 22 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 4 | 41 |
| 39 | 4 | 4 | 4 | 4 | 4 | 20 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 3 | 4 | 38 |
| 40 | 4 | 4 | 5 | 4 | 3 | 20 | 4 | 3 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 37 |
| 41 | 4 | 4 | 3 | 4 | 4 | 19 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 33 |
| 42 | 5 | 4 | 4 | 5 | 4 | 22 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 41 |
| 43 | 4 | 4 | 4 | 4 | 3 | 19 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 34 |
| 44 | 4 | 4 | 4 | 4 | 3 | 19 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 40 |
| 45 | 5 | 5 | 5 | 5 | 4 | 24 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 44 |
| 46 | 4 | 5 | 4 | 4 | 5 | 22 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 41 |
| 47 | 4 | 4 | 5 | 4 | 5 | 22 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 38 |
| 48 | 5 | 4 | 4 | 4 | 5 | 22 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 35 |
| 49 | 4 | 5 | 4 | 5 | 4 | 22 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 41 |
| 50 | 4 | 5 | 4 | 5 | 5 | 23 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 41 |
| 51 | 4 | 5 | 4 | 5 | 5 | 23 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 3 | 4 | 38 |
| 52 | 4 | 5 | 4 | 5 | 5 | 23 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 42 |
| 53 | 4 | 4 | 3 | 4 | 4 | 19 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 54 | 5 | 5 | 4 | 5 | 3 | 22 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 39 |
| 55 | 4 | 4 | 5 | 4 | 4 | 21 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 39 |
| 56 | 4 | 5 | 4 | 4 | 4 | 21 | 4 | 3 | 4 | 5 | 3 | 4 | 4 | 5 | 4 | 36 |
| 57 | 4 | 4 | 4 | 5 | 5 | 22 | 4 | 3 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 37 |
| 58 | 4 | 5 | 5 | 5 | 5 | 24 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 40 |
| 59 | 4 | 4 | 4 | 4 | 4 | 20 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 40 |
| 60 | 5 | 5 | 5 | 4 | 5 | 24 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 40 |

| No | Sistem Informasi Akuntansi | | | | | | Sistem Pengendalian Internal | | | | | | | | | |
|----|----------------------------|------|------|------|------|-------|------------------------------|------|------|------|------|------|------|------|------|-------|
| | X101 | X102 | X103 | X104 | X105 | Total | X201 | X202 | X203 | X204 | X205 | X206 | X207 | X208 | X209 | Total |
| 61 | 4 | 5 | 4 | 4 | 3 | 20 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 36 |
| 62 | 4 | 5 | 5 | 5 | 4 | 23 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 44 |
| 63 | 4 | 4 | 4 | 4 | 3 | 19 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 34 |
| 64 | 4 | 4 | 4 | 4 | 4 | 20 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 35 |
| 65 | 4 | 5 | 5 | 4 | 5 | 23 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 44 |
| 66 | 4 | 5 | 4 | 4 | 3 | 20 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 34 |
| 67 | 4 | 5 | 4 | 4 | 4 | 21 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 39 |
| 68 | 4 | 5 | 4 | 5 | 4 | 22 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 43 |
| 69 | 4 | 4 | 4 | 4 | 4 | 20 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 70 | 4 | 4 | 4 | 4 | 4 | 20 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 34 |
| 71 | 5 | 5 | 4 | 5 | 4 | 23 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 43 |
| 72 | 4 | 5 | 5 | 4 | 4 | 22 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 41 |
| 73 | 5 | 4 | 4 | 5 | 4 | 22 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 40 |
| 74 | 4 | 5 | 4 | 5 | 4 | 22 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 44 |
| 75 | 4 | 3 | 4 | 3 | 4 | 18 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 4 | 33 |
| 76 | 4 | 4 | 4 | 5 | 5 | 22 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 39 |
| 77 | 4 | 4 | 4 | 4 | 5 | 21 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 40 |
| 78 | 4 | 4 | 3 | 4 | 3 | 18 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 33 |



| No | Komitmen | | | | | | | | | | | Budaya Organisasi | | | | | | | | | | | | | |
|----|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|
| | X30 1 | X30 2 | X30 3 | X30 4 | X30 5 | X30 6 | X30 7 | X30 8 | X30 9 | X31 0 | Tota 1 | X40 1 | X40 2 | X40 3 | X40 4 | X40 5 | X40 6 | X40 7 | X40 8 | X40 9 | X41 0 | X41 1 | X41 2 | X41 3 | Tota 1 |
| 1 | 4 | 4 | 4 | 4 | 3 | 4 | 5 | 5 | 4 | 4 | 41 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 58 |
| 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 5 | 39 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 54 |
| 3 | 4 | 5 | 3 | 4 | 5 | 4 | 5 | 4 | 3 | 4 | 41 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 62 |
| 4 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 3 | 4 | 44 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 5 | 4 | 5 | 5 | 3 | 4 | 53 |
| 5 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 39 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 53 |
| 6 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 47 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 60 |
| 7 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 3 | 40 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 8 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 45 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 3 | 4 | 4 | 56 |
| 9 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 41 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 5 | 4 | 4 | 52 |
| 10 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 38 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 49 |
| 11 | 4 | 4 | 4 | 3 | 4 | 3 | 5 | 4 | 3 | 4 | 38 | 4 | 4 | 5 | 4 | 4 | 5 | 3 | 4 | 5 | 3 | 4 | 4 | 5 | 54 |
| 12 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 45 | 4 | 3 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 57 |
| 13 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 55 |
| 14 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 3 | 3 | 44 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 56 |
| 15 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 3 | 40 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 16 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 45 | 5 | 4 | 5 | 4 | 5 | 3 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 57 |
| 17 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 38 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 49 |
| 18 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 38 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 50 |
| 19 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 48 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 62 |
| 20 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 39 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 50 |
| 21 | 3 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 40 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 55 |
| 22 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 47 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 60 |
| 23 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 41 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 48 |
| 24 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 42 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 3 | 5 | 5 | 4 | 5 | 5 | 59 |
| 25 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 49 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 63 |
| 26 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 44 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 60 |
| 27 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 42 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 54 |
| 28 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 45 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 57 |
| 29 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 36 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 3 | 47 |
| 30 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 43 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 54 |

| No | Komitmen | | | | | | | | | | | Budaya Organisasi | | | | | | | | | | | | | |
|----|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|
| | X30 1 | X30 2 | X30 3 | X30 4 | X30 5 | X30 6 | X30 7 | X30 8 | X30 9 | X31 0 | Tota 1 | X40 1 | X40 2 | X40 3 | X40 4 | X40 5 | X40 6 | X40 7 | X40 8 | X40 9 | X41 0 | X41 1 | X41 2 | X41 3 | Tota 1 |
| 31 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 43 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 59 |
| 32 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 36 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 47 |
| 33 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 55 |
| 34 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 41 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 57 |
| 35 | 4 | 4 | 5 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 36 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 49 |
| 36 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 44 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 62 |
| 37 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 47 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 60 |
| 38 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 46 | 4 | 5 | 5 | 5 | 3 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 57 |
| 39 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 41 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 53 |
| 40 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 39 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 53 |
| 41 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 4 | 36 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 49 |
| 42 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 44 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 62 |
| 43 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 37 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 48 |
| 44 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 44 | 4 | 4 | 4 | 4 | 3 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 56 |
| 45 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 48 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 62 |
| 46 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 46 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 58 |
| 47 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 41 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 55 |
| 48 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 39 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 51 |
| 49 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 46 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 58 |
| 50 | 5 | 4 | 5 | 4 | 3 | 5 | 4 | 5 | 4 | 5 | 44 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 50 |
| 51 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 45 | 5 | 4 | 4 | 5 | 5 | 3 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 57 |
| 52 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 46 | 5 | 4 | 5 | 3 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 58 |
| 53 | 5 | 4 | 5 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 38 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 50 |
| 54 | 4 | 3 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 42 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 3 | 4 | 4 | 5 | 4 | 53 |
| 55 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 5 | 5 | 4 | 39 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 55 |
| 56 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 42 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 3 | 4 | 5 | 4 | 5 | 54 |
| 57 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 38 | 4 | 4 | 5 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 53 |
| 58 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 44 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 52 |
| 59 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 41 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 3 | 4 | 4 | 4 | 4 | 55 |
| 60 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 46 | 5 | 4 | 4 | 5 | 4 | 3 | 4 | 4 | 5 | 5 | 3 | 5 | 5 | 56 |

| No | Komitmen | | | | | | | | | | | Budaya Organisasi | | | | | | | | | | | | |
|----|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| | X30 1 | X30 2 | X30 3 | X30 4 | X30 5 | X30 6 | X30 7 | X30 8 | X30 9 | X31 0 | Tota 1 | X40 1 | X40 2 | X40 3 | X40 4 | X40 5 | X40 6 | X40 7 | X40 8 | X40 9 | X41 0 | X41 1 | X41 2 | X41 3 |
| 61 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 3 | 3 | 3 | 38 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 57 |
| 62 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 48 | 5 | 4 | 5 | 5 | 4 | 5 | 3 | 4 | 5 | 5 | 5 | 5 | 60 |
| 63 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 37 | 4 | 3 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 47 |
| 64 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 39 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 51 |
| 65 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 49 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 63 |
| 66 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 39 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 50 |
| 67 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 39 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 58 |
| 68 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 46 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 59 |
| 69 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 5 | 3 | 38 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 50 |
| 70 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 39 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 53 |
| 71 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 48 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 61 |
| 72 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 44 | 4 | 4 | 4 | 5 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 5 | 53 |
| 73 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 54 |
| 74 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 47 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 60 |
| 75 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 3 | 36 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 5 | 4 | 4 | 47 |
| 76 | 5 | 4 | 4 | 4 | 5 | 4 | 3 | 4 | 5 | 3 | 41 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 59 |
| 77 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 44 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 3 | 4 | 4 | 55 |
| 78 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 36 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 48 |



| No | Akuntabilitas Publik | | | | | | | | | | Kinerja Organisasi | | | | | | | | | |
|----|----------------------|------|------|------|------|------|------|------|------|-------|--------------------|------|------|------|------|------|------|------|------|-------|
| | X501 | X502 | X503 | X504 | X505 | X506 | X507 | X508 | X509 | Total | Y101 | Y102 | Y103 | Y104 | Y105 | Y106 | Y107 | Y108 | Y109 | Total |
| 1 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 37 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 40 |
| 2 | 4 | 4 | 4 | 5 | 3 | 5 | 4 | 5 | 5 | 39 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 39 |
| 3 | 4 | 3 | 3 | 3 | 4 | 5 | 4 | 5 | 5 | 36 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 40 |
| 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 42 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 40 |
| 5 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 36 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 38 |
| 6 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 42 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 42 |
| 7 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 35 | 5 | 5 | 4 | 5 | 3 | 4 | 4 | 4 | 4 | 38 |
| 8 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 40 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 41 |
| 9 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 33 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 39 |
| 10 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 42 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 39 |
| 11 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 35 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 39 |
| 12 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 40 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 41 |
| 13 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 38 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 38 |
| 14 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 40 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 40 |
| 15 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 38 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 38 |
| 16 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 40 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 41 |
| 17 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 34 | 4 | 4 | 4 | 4 | 4 | 3 | 5 | 4 | 4 | 36 |
| 18 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 37 |
| 19 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 43 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 43 |
| 20 | 3 | 4 | 3 | 3 | 4 | 3 | 4 | 5 | 5 | 34 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 38 |
| 21 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 3 | 39 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 39 |
| 22 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 42 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 42 |
| 23 | 4 | 4 | 4 | 4 | 4 | 3 | 5 | 4 | 4 | 36 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 38 |
| 24 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 37 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 38 |
| 25 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 43 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 43 |
| 26 | 3 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 37 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 40 |
| 27 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 39 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 39 |
| 28 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 40 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 41 |
| 29 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 32 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 34 |

| No | Akuntabilitas Publik | | | | | | | | | | Kinerja Organisasi | | | | | | | | | |
|----|----------------------|------|------|------|------|------|------|------|------|-------|--------------------|------|------|------|------|------|------|------|------|-------|
| | X501 | X502 | X503 | X504 | X505 | X506 | X507 | X508 | X509 | Total | Y101 | Y102 | Y103 | Y104 | Y105 | Y106 | Y107 | Y108 | Y109 | Total |
| 30 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 38 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 39 |
| 31 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 44 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 39 |
| 32 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 31 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 3 | 33 |
| 33 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 39 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 38 |
| 34 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 41 | 5 | 4 | 4 | 4 | 4 | 5 | 3 | 5 | 4 | 38 |
| 35 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 4 | 4 | 32 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 5 | 4 | 34 |
| 36 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 38 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 40 |
| 37 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 42 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 42 |
| 38 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 3 | 5 | 41 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 41 |
| 39 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 38 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 39 |
| 40 | 5 | 4 | 4 | 4 | 4 | 5 | 3 | 5 | 4 | 38 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 39 |
| 41 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 32 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 34 |
| 42 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 39 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 40 |
| 43 | 4 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 32 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 35 |
| 44 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 39 | 5 | 5 | 4 | 5 | 3 | 4 | 5 | 5 | 4 | 40 |
| 45 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 43 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 43 |
| 46 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 41 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 41 |
| 47 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 34 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 39 |
| 48 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 35 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 37 |
| 49 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 41 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 41 |
| 50 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 40 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 40 |
| 51 | 5 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 43 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 39 |
| 52 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 42 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 41 |
| 53 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 35 | 4 | 5 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 54 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 39 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 39 |
| 55 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 40 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 39 |
| 56 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 40 | 5 | 5 | 5 | 4 | 4 | 3 | 5 | 3 | 4 | 38 |
| 57 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 38 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 39 |
| 58 | 5 | 5 | 4 | 5 | 3 | 4 | 5 | 5 | 4 | 40 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 40 |
| 59 | 5 | 5 | 4 | 5 | 3 | 4 | 4 | 4 | 4 | 38 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 38 |
| 60 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 41 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 39 |

| No | Akuntabilitas Publik | | | | | | | | | | Kinerja Organisasi | | | | | | | | | |
|----|----------------------|------|------|------|------|------|------|------|------|-------|--------------------|------|------|------|------|------|------|------|------|-------|
| | X501 | X502 | X503 | X504 | X505 | X506 | X507 | X508 | X509 | Total | Y101 | Y102 | Y103 | Y104 | Y105 | Y106 | Y107 | Y108 | Y109 | Total |
| 61 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 39 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 39 |
| 62 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 42 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 42 |
| 63 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 33 | 4 | 4 | 4 | 3 | 5 | 4 | 4 | 3 | 4 | 35 |
| 64 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 34 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 37 |
| 65 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 43 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 43 |
| 66 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 35 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 36 |
| 67 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 38 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 39 |
| 68 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 42 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 41 |
| 69 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 35 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 37 |
| 70 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 5 | 35 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 3 | 5 | 37 |
| 71 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 42 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 42 |
| 72 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 40 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 40 |
| 73 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 38 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 38 |
| 74 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 42 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 41 |
| 75 | 3 | 3 | 4 | 3 | 3 | 4 | 4 | 3 | 4 | 31 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 33 |
| 76 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 36 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 38 |
| 77 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 40 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 40 |
| 78 | 4 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 4 | 31 | 3 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 33 |



DESKRIPSI STATISTIK

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|-------------------------|----|---------|---------|-------|----------------|
| SIA_X1 | 78 | 18 | 24 | 21.32 | 1.640 |
| SPI_X2 | 78 | 33 | 44 | 38.77 | 3.384 |
| Komitmen_Organisasi_X3 | 78 | 36 | 49 | 41.87 | 3.676 |
| Budaya_Organisasi_X4 | 78 | 47 | 63 | 54.83 | 4.415 |
| Akuntabilitas_Publik_X5 | 78 | 31 | 44 | 38.14 | 3.433 |
| Kinerja_Organisasi_Y | 78 | 33 | 43 | 38.87 | 2.376 |
| Valid N (listwise) | 78 | | | | |



UJI VALIDITAS

Variabel Sistem Informasi Akuntansi (X1)

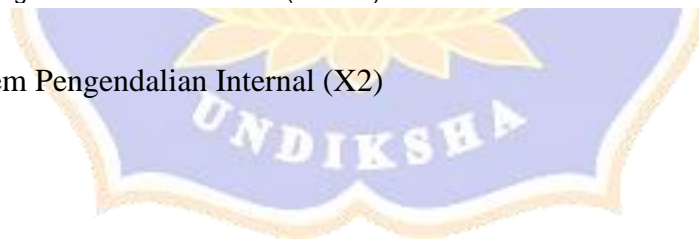
Correlations

| | | X101 | X102 | X103 | X104 | X105 | SIA_X1 |
|--------|---------------------|--------|--------|--------|--------|--------|--------|
| X101 | Pearson Correlation | 1 | .164 | .192 | .345** | .032 | .502** |
| | Sig. (2-tailed) | | .152 | .093 | .002 | .783 | .000 |
| | N | 78 | 78 | 78 | 78 | 78 | 78 |
| X102 | Pearson Correlation | .164 | 1 | .241* | .437** | .085 | .637** |
| | Sig. (2-tailed) | .152 | | .033 | .000 | .462 | .000 |
| | N | 78 | 78 | 78 | 78 | 78 | 78 |
| X103 | Pearson Correlation | .192 | .241* | 1 | .123 | .241* | .594** |
| | Sig. (2-tailed) | .093 | .033 | | .284 | .033 | .000 |
| | N | 78 | 78 | 78 | 78 | 78 | 78 |
| X104 | Pearson Correlation | .345** | .437** | .123 | 1 | .197 | .691** |
| | Sig. (2-tailed) | .002 | .000 | .284 | | .083 | .000 |
| | N | 78 | 78 | 78 | 78 | 78 | 78 |
| X105 | Pearson Correlation | .032 | .085 | .241* | .197 | 1 | .580** |
| | Sig. (2-tailed) | .783 | .462 | .033 | .083 | | .000 |
| | N | 78 | 78 | 78 | 78 | 78 | 78 |
| SIA_X1 | Pearson Correlation | .502** | .637** | .594** | .691** | .580** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | |
| | N | 78 | 78 | 78 | 78 | 78 | 78 |

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

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

Variabel Sistem Pengendalian Internal (X2)



Correlations

| | | X201 | X202 | X203 | X204 | X205 | X206 | X207 | X208 | X209 | SPI_X2 |
|--------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| X201 | Pearson Correlation | 1 | .352** | .375** | .420** | .414** | .278* | .252* | .197 | .467** | .631** |
| | Sig. (2-tailed) | | .002 | .001 | .000 | .000 | .014 | .026 | .083 | .000 | .000 |
| | N | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 |
| X202 | Pearson Correlation | .352** | 1 | .332** | .203 | .500** | .311** | .238* | .165 | .322** | .601** |
| | Sig. (2-tailed) | .002 | | .003 | .075 | .000 | .006 | .036 | .150 | .004 | .000 |
| | N | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 |
| X203 | Pearson Correlation | .375** | .332** | 1 | .458** | .469** | .370** | .651** | .024 | .217 | .673** |
| | Sig. (2-tailed) | .001 | .003 | | .000 | .000 | .001 | .000 | .836 | .056 | .000 |
| | N | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 |
| X204 | Pearson Correlation | .420** | .203 | .458** | 1 | .536** | .404** | .429** | .167 | .284* | .670** |
| | Sig. (2-tailed) | .000 | .075 | .000 | | .000 | .000 | .000 | .143 | .012 | .000 |
| | N | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 |
| X205 | Pearson Correlation | .414** | .500** | .469** | .536** | 1 | .475** | .580** | .303** | .399** | .827** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | | .000 | .000 | .007 | .000 | .000 |
| | N | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 |
| X206 | Pearson Correlation | .278* | .311** | .370** | .404** | .475** | 1 | .291** | .148 | .234* | .610** |
| | Sig. (2-tailed) | .014 | .006 | .001 | .000 | .000 | | .010 | .195 | .040 | .000 |
| | N | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 |
| X207 | Pearson Correlation | .252* | .238* | .651** | .429** | .580** | .291** | 1 | .250* | .298** | .699** |
| | Sig. (2-tailed) | .026 | .036 | .000 | .000 | .000 | .010 | | .027 | .008 | .000 |
| | N | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 |
| X208 | Pearson Correlation | .197 | .165 | .024 | .167 | .303** | .148 | .250* | 1 | .268* | .447** |
| | Sig. (2-tailed) | .083 | .150 | .836 | .143 | .007 | .195 | .027 | | .018 | .000 |
| | N | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 |
| X209 | Pearson Correlation | .467** | .322** | .217 | .284* | .399** | .234* | .298** | .268* | 1 | .594** |
| | Sig. (2-tailed) | .000 | .004 | .056 | .012 | .000 | .040 | .008 | .018 | | .000 |
| | N | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 |
| SPI_X2 | Pearson Correlation | .631** | .601** | .673** | .670** | .827** | .610** | .699** | .447** | .594** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 |

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

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

Variabel Komitmen Organisasi (X3)

- ** . Correlation is significant at the 0.01 level (2-tailed).
- * . Correlation is significant at the 0.05 level (2-tailed).

Variabel Budaya Organisasi (X4)



Correlations

| | | X40 1 | X40 2 | X40 3 | X40 4 | X40 5 | X40 6 | X40 7 | X40 8 | X40 9 | X41 0 | X41 1 | X41 2 | X41 3 | Budaya Organisasi X4 |
|------|------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|----------------------------|
| X401 | Pearson Correlation | 1 | .34 8** | .49 4** | .409 ** | .387 ** | .244 * | .132 | .364 ** | .445 ** | .277 * | .364 ** | .344 ** | .267 * | .657** |
| | Sig. (2-tailed) | | .00 2 | .00 0 | .000 | .000 | .031 | .250 | .001 | .000 | .014 | .001 | .002 | .018 | .000 |
| | N | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 |
| X402 | Pearson Correlation | .34 8** | 1 | .38 8** | .299 ** | .256 * | .233 * | .323 ** | .186 | .102 | .182 | .264 * | .274 * | .215 | .525** |
| | Sig. (2-tailed) | .00 2 | | .00 0 | .008 | .024 | .040 | .004 | .103 | .372 | .111 | .019 | .015 | .059 | .000 |
| | N | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 |
| X403 | Pearson Correlation | .49 4** | .38 8** | 1 | .226 * | .316 ** | .485 ** | .219 | .416 ** | .619 ** | .242 * | .361 ** | .393 ** | .566 ** | .756** |
| | Sig. (2-tailed) | .00 0 | .00 0 | | .046 | .005 | .000 | .055 | .000 | .000 | .033 | .001 | .000 | .000 | .000 |
| | N | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 |
| X404 | Pearson Correlation | .40 9** | .29 9** | .22 6* | 1 | .111 | .199 | .202 | .143 | .250 * | .170 | .185 | .305 ** | .098 | .458** |
| | Sig. (2-tailed) | .00 0 | .00 8 | .04 6 | | .335 | .080 | .076 | .212 | .028 | .137 | .105 | .007 | .391 | .000 |
| | N | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 |
| X405 | Pearson Correlation | .38 7** | .25 6* | .31 6** | .111 | 1 | .233 * | .364 ** | .209 | .295 ** | .087 | .316 ** | .126 | .140 | .514** |
| | Sig. (2-tailed) | .00 0 | .02 4 | .00 5 | .335 | | .040 | .001 | .066 | .009 | .448 | .005 | .272 | .222 | .000 |
| | N | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 |
| X406 | Pearson Correlation | .24 4* | .23 3* | .48 5** | .199 | .233 * | 1 | .239 * | .188 | .390 ** | .274 * | .192 | .315 ** | .432 ** | .588** |
| | Sig. (2-tailed) | .03 1 | .04 0 | .00 0 | .080 | .040 | | .035 | .099 | .000 | .015 | .093 | .005 | .000 | .000 |
| | N | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 |
| X407 | Pearson Correlation | .13 2 | .32 3** | .21 9 | .202 | .364 ** | .239 * | 1 | .310 ** | .158 | .274 * | .295 ** | .341 ** | .137 | .528** |
| | Sig. (2-tailed) | .25 0 | .00 4 | .05 5 | .076 | .001 | .035 | | .006 | .167 | .015 | .009 | .002 | .233 | .000 |
| | N | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 |
| X408 | Pearson Correlation | .36 4** | .18 6* | .41 6** | .143 | .209 | .188 | .310 ** | 1 | .251 * | .179 | .233 * | .428 ** | .225 * | .548** |
| | Sig. (2-tailed) | .00 1 | .10 3 | .00 0 | .212 | .066 | .099 | .006 | | .026 | .117 | .040 | .000 | .048 | .000 |
| | N | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 |
| X409 | Pearson Correlation | .44 5** | .10 2 | .61 9** | .250 * | .295 ** | .390 ** | .158 | .251 * | 1 | .304 ** | .390 ** | .297 ** | .487 ** | .659** |
| | Sig. (2-tailed) | .00 0 | .37 2 | .00 0 | .028 | .009 | .000 | .167 | .026 | | .007 | .000 | .008 | .000 | .000 |
| | N | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 |
| X410 | Pearson Correlation | .27 7* | .18 2 | .24 2* | .170 | .087 | .274 * | .274 * | .179 | .304 ** | 1 | .391 ** | .257 * | .198 | .506** |

| | | | | | | | | | | | | | | | |
|----------------------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | Sig. (2-tailed) | .014 | .111 | .033 | .137 | .448 | .015 | .015 | .117 | .007 | .000 | .023 | .082 | .000 | |
| | N | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | |
| X411 | Pearson Correlation | .364** | .264* | .361** | .185 | .316** | .192 | .295** | .233* | .390** | .391** | 1 | .319** | .493** | .635** |
| | Sig. (2-tailed) | .001 | .019 | .001 | .105 | .005 | .093 | .009 | .040 | .000 | .000 | | .004 | .000 | .000 |
| | N | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 |
| X412 | Pearson Correlation | .344** | .274* | .393** | .305** | .126 | .315** | .341** | .428** | .297** | .257* | .319** | 1 | .272* | .615** |
| | Sig. (2-tailed) | .002 | .015 | .000 | .007 | .272 | .005 | .002 | .000 | .008 | .023 | .004 | | .016 | .000 |
| | N | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 |
| X413 | Pearson Correlation | .267* | .215 | .566** | .098 | .140 | .432** | .137 | .225* | .487** | .198 | .493** | .272* | 1 | .603** |
| | Sig. (2-tailed) | .018 | .059 | .000 | .391 | .222 | .000 | .233 | .048 | .000 | .082 | .000 | .016 | | .000 |
| | N | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 |
| Budaya Organisasi X4 | Pearson Correlation | .657** | .525** | .756** | .458** | .514** | .588** | .528** | .548** | .659** | .506** | .635** | .615** | .603** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 |

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

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

Variabel Akuntabilitas Publik (X5)



Correlations

| | | X501 | X502 | X503 | X504 | X505 | X506 | X507 | X508 | X509 | Akuntabilitas PublikX5 |
|-------------------------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|------------------------|
| X501 | Pearson Correlation | 1 | .371** | .373** | .388** | .135 | .265* | .318** | .235* | .252* | .585** |
| | Sig. (2-tailed) | | .001 | .001 | .000 | .239 | .019 | .005 | .039 | .026 | .000 |
| | N | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 |
| X502 | Pearson Correlation | .371** | 1 | .420** | .403** | .104 | .252* | .304** | .203 | .325** | .609** |
| | Sig. (2-tailed) | .001 | | .000 | .000 | .365 | .026 | .007 | .074 | .004 | .000 |
| | N | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 |
| X503 | Pearson Correlation | .373** | .420** | 1 | .477** | .436** | .383** | .313** | .211 | .299** | .709** |
| | Sig. (2-tailed) | .001 | .000 | | .000 | .000 | .001 | .005 | .064 | .008 | .000 |
| | N | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 |
| X504 | Pearson Correlation | .388** | .403** | .477** | 1 | .333** | .402** | .432** | .294** | .176 | .710** |
| | Sig. (2-tailed) | .000 | .000 | .000 | | .003 | .000 | .000 | .009 | .123 | .000 |
| | N | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 |
| X505 | Pearson Correlation | .135 | .104 | .436** | .333** | 1 | .302** | .361** | .305** | .216 | .575** |
| | Sig. (2-tailed) | .239 | .365 | .000 | .003 | | .007 | .001 | .007 | .058 | .000 |
| | N | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 |
| X506 | Pearson Correlation | .265* | .252* | .383** | .402** | .302** | 1 | .339** | .456** | .296** | .667** |
| | Sig. (2-tailed) | .019 | .026 | .001 | .000 | .007 | | .002 | .000 | .009 | .000 |
| | N | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 |
| X507 | Pearson Correlation | .318** | .304** | .313** | .432** | .361** | .339** | 1 | .295** | .201 | .634** |
| | Sig. (2-tailed) | .005 | .007 | .005 | .000 | .001 | .002 | | .009 | .078 | .000 |
| | N | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 |
| X508 | Pearson Correlation | .235* | .203 | .211 | .294** | .305** | .456** | .295** | 1 | .189 | .563** |
| | Sig. (2-tailed) | .039 | .074 | .064 | .009 | .007 | .000 | .009 | | .098 | .000 |
| | N | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 |
| X509 | Pearson Correlation | .252* | .325** | .299** | .176 | .216 | .296** | .201 | .189 | 1 | .525** |
| | Sig. (2-tailed) | .026 | .004 | .008 | .123 | .058 | .009 | .078 | .098 | | .000 |
| | N | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 |
| Akuntabilitas Publik X5 | Pearson Correlation | .585** | .609** | .709** | .710** | .575** | .667** | .634** | .563** | .525** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 |

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

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

Variabel Kinerja Organisasi (Y)

| | | | | | | | | | | |
|---|----|----|----|----|----|----|----|----|----|----|
| N | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 |
|---|----|----|----|----|----|----|----|----|----|----|

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

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



UJI RELIABEL

Variabel Sistem Informasi Akuntansi (X1)

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .733 | 6 |

Variabel Sistem Pengendalian Internal (X2)

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .758 | 10 |

Variabel Komitmen Organisasi (X3)

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .752 | 11 |

Variabel Budaya Organisasi (X4)

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .747 | 14 |

Variabel Akuntabilitas Publik (X5)

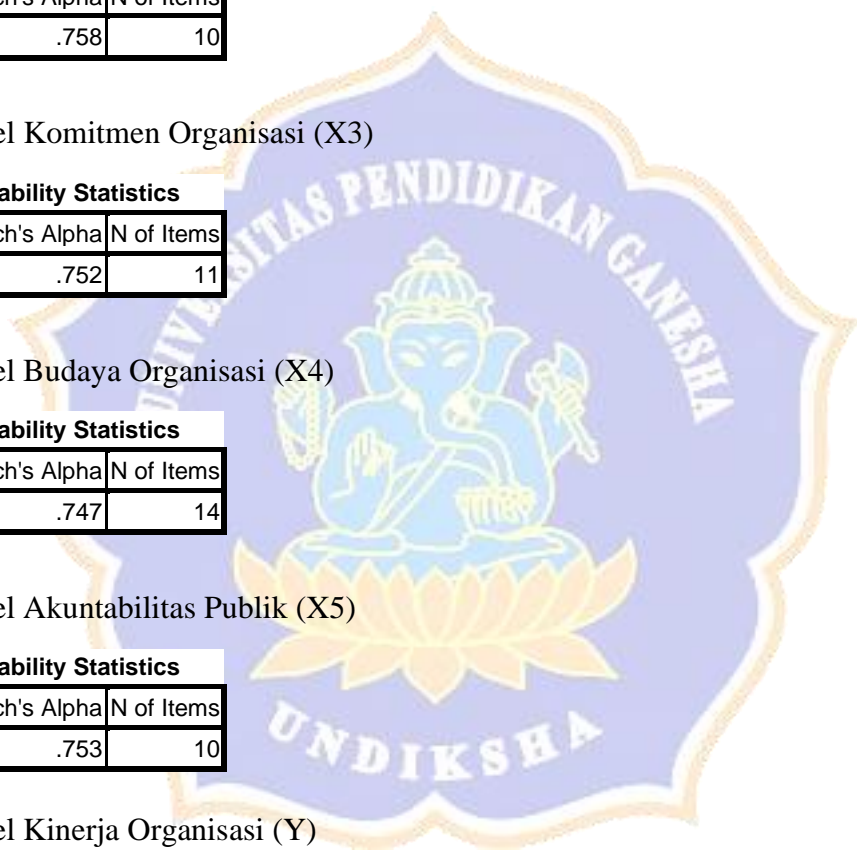
Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .753 | 10 |

Variabel Kinerja Organisasi (Y)

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .703 | 10 |



UJI NORMALITAS

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|-----------------------------------|----------------|-------------------------|
| N | | 78 |
| Normal Parameters ^{a, b} | Mean | .0000000 |
| | Std. Deviation | .75031139 |
| Most Extreme Differences | Absolute | .087 |
| | Positive | .072 |
| | Negative | -.087 |
| Kolmogorov-Smirnov Z | | .772 |
| Asymp. Sig. (2-tailed) | | .591 |

a. Test distribution is Normal.

b. Calculated from data.



Lampiran 07. Hasil Uji Multikolinearitas

UJI MULTIKOLINEARITAS

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|-------------------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
| | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 (Constant) | 9.397 | 1.260 | | 7.459 | .000 | | |
| SIA_X1 | .302 | .093 | .208 | 3.247 | .002 | .337 | 2.965 |
| SPI_X2 | .173 | .061 | .246 | 2.841 | .006 | .185 | 5.408 |
| Komitmen_Organisasi_X3 | .140 | .058 | .217 | 2.430 | .018 | .174 | 5.741 |
| Budaya_Organisasi_X4 | .096 | .037 | .179 | 2.600 | .011 | .293 | 3.414 |
| Akuntabilitas_Publik_X5 | .137 | .051 | .198 | 2.665 | .010 | .252 | 3.967 |

a. Dependent Variable: Kinerja_Organisasi_Y



Lampiran 08. Hasil Uji Heterokedastisitas

UJI HETEROSKEDATISITAS

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|-------------------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 2.257 | .721 | | 3.130 | .003 |
| | SIA_X1 | -.004 | .053 | -.013 | -.068 | .946 |
| | SPI_X2 | -.060 | .035 | -.440 | -1.721 | .090 |
| | Komitmen_Organisasi_X3 | -.002 | .033 | -.019 | -.072 | .943 |
| | Budaya_Organisasi_X4 | .016 | .021 | .158 | .776 | .440 |
| | Akuntabilitas_Publik_X5 | -.002 | .029 | -.014 | -.066 | .948 |

a. Dependent Variable: abs_res



Lampiran 09. Hasil Uji Regresi Linier Berganda

UJI REGRESI LINIER BERGANDA

Variables Entered/Removed

| Model | Variables Entered | Variables Removed | Method |
|-------|---|-------------------|--------|
| 1 | Akuntabilitas_Publik_X5, Budaya_Organisasi_X4, SIA_X1, SPI_X2, Komitmen_Organisasi_X3 ^a | | Enter |

a. All requested variables entered.

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .949 ^a | .900 | .893 | .776 |

a. Predictors: (Constant), Akuntabilitas_Publik_X5, Budaya_Organisasi_X4, SIA_X1, SPI_X2, Komitmen_Organisasi_X3

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|-------------------------|-----------------------------|------------|---------------------------|-------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 9.397 | 1.260 | | 7.459 | .000 |
| | SIA_X1 | .302 | .093 | .208 | 3.247 | .002 |
| | SPI_X2 | .173 | .061 | .246 | 2.841 | .006 |
| | Komitmen_Organisasi_X3 | .140 | .058 | .217 | 2.430 | .018 |
| | Budaya_Organisasi_X4 | .096 | .037 | .179 | 2.600 | .011 |
| | Akuntabilitas_Publik_X5 | .137 | .051 | .198 | 2.665 | .010 |

a. Dependent Variable: Kinerja_Organisasi_Y

ANOVA^b

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|---------|-------------------|
| 1 | Regression | 391.369 | 5 | 78.274 | 130.010 | .000 ^a |
| | Residual | 43.348 | 72 | .602 | | |
| | Total | 434.718 | 77 | | | |

a. Predictors: (Constant), Akuntabilitas_Publik_X5, Budaya_Organisasi_X4, SIA_X1, SPI_X2, Komitmen_Organisasi_X3

b. Dependent Variable: Kinerja_Organisasi_Y

R Tabel

| df = (N-2) | Tingkat signifikansi untuk uji satu arah | | | | |
|------------|--|--------|--------|--------|--------|
| | 0.05 | 0.025 | 0.01 | 0.005 | 0.0005 |
| | Tingkat signifikansi untuk uji dua arah | | | | |
| | 0.1 | 0.05 | 0.02 | 0.01 | 0.001 |
| 51 | 0.2284 | 0.2706 | 0.3188 | 0.3509 | 0.4393 |
| 52 | 0.2262 | 0.2681 | 0.3158 | 0.3477 | 0.4354 |
| 53 | 0.2241 | 0.2656 | 0.3129 | 0.3445 | 0.4317 |
| 54 | 0.2221 | 0.2632 | 0.3102 | 0.3415 | 0.4280 |
| 55 | 0.2201 | 0.2609 | 0.3074 | 0.3385 | 0.4244 |
| 56 | 0.2181 | 0.2586 | 0.3048 | 0.3357 | 0.4210 |
| 57 | 0.2162 | 0.2564 | 0.3022 | 0.3328 | 0.4176 |
| 58 | 0.2144 | 0.2542 | 0.2997 | 0.3301 | 0.4143 |
| 59 | 0.2126 | 0.2521 | 0.2972 | 0.3274 | 0.4110 |
| 60 | 0.2108 | 0.2500 | 0.2948 | 0.3248 | 0.4079 |
| 61 | 0.2091 | 0.2480 | 0.2925 | 0.3223 | 0.4048 |
| 62 | 0.2075 | 0.2461 | 0.2902 | 0.3198 | 0.4018 |
| 63 | 0.2058 | 0.2441 | 0.2880 | 0.3173 | 0.3988 |
| 64 | 0.2042 | 0.2423 | 0.2858 | 0.3150 | 0.3959 |
| 65 | 0.2027 | 0.2404 | 0.2837 | 0.3126 | 0.3931 |
| 66 | 0.2012 | 0.2387 | 0.2816 | 0.3104 | 0.3903 |
| 67 | 0.1997 | 0.2369 | 0.2796 | 0.3081 | 0.3876 |
| 68 | 0.1982 | 0.2352 | 0.2776 | 0.3060 | 0.3850 |
| 69 | 0.1968 | 0.2335 | 0.2756 | 0.3038 | 0.3823 |
| 70 | 0.1954 | 0.2319 | 0.2737 | 0.3017 | 0.3798 |
| 71 | 0.1940 | 0.2303 | 0.2718 | 0.2997 | 0.3773 |
| 72 | 0.1927 | 0.2287 | 0.2700 | 0.2977 | 0.3748 |
| 73 | 0.1914 | 0.2272 | 0.2682 | 0.2957 | 0.3724 |
| 74 | 0.1901 | 0.2257 | 0.2664 | 0.2938 | 0.3701 |
| 75 | 0.1888 | 0.2242 | 0.2647 | 0.2919 | 0.3678 |
| 76 | 0.1876 | 0.2227 | 0.2630 | 0.2900 | 0.3655 |
| 77 | 0.1864 | 0.2213 | 0.2613 | 0.2882 | 0.3633 |
| 78 | 0.1852 | 0.2199 | 0.2597 | 0.2864 | 0.3611 |
| 79 | 0.1841 | 0.2185 | 0.2581 | 0.2847 | 0.3589 |
| 80 | 0.1829 | 0.2172 | 0.2565 | 0.2830 | 0.3568 |

Lampiran 11. T Tabel

T Tabel

| Pr \ df | 0.25 0.50 | 0.10 0.20 | 0.05 0.10 | 0.025 0.050 | 0.01 0.02 | 0.005 0.010 | 0.001 0.002 |
|---------|--------------|--------------|--------------|----------------|--------------|----------------|----------------|
| 41 | 0.68052 | 1.30254 | 1.68288 | 2.01954 | 2.42080 | 2.70118 | 3.30127 |
| 42 | 0.68038 | 1.30204 | 1.68195 | 2.01808 | 2.41847 | 2.69807 | 3.29595 |
| 43 | 0.68024 | 1.30155 | 1.68107 | 2.01669 | 2.41625 | 2.69510 | 3.29089 |
| 44 | 0.68011 | 1.30109 | 1.68023 | 2.01537 | 2.41413 | 2.69228 | 3.28607 |
| 45 | 0.67998 | 1.30065 | 1.67943 | 2.01410 | 2.41212 | 2.68959 | 3.28148 |
| 46 | 0.67986 | 1.30023 | 1.67866 | 2.01290 | 2.41019 | 2.68701 | 3.27710 |
| 47 | 0.67975 | 1.29982 | 1.67793 | 2.01174 | 2.40835 | 2.68456 | 3.27291 |
| 48 | 0.67964 | 1.29944 | 1.67722 | 2.01063 | 2.40658 | 2.68220 | 3.26891 |
| 49 | 0.67953 | 1.29907 | 1.67655 | 2.00958 | 2.40489 | 2.67995 | 3.26508 |
| 50 | 0.67943 | 1.29871 | 1.67591 | 2.00856 | 2.40327 | 2.67779 | 3.26141 |
| 51 | 0.67933 | 1.29837 | 1.67528 | 2.00758 | 2.40172 | 2.67572 | 3.25789 |
| 52 | 0.67924 | 1.29805 | 1.67469 | 2.00665 | 2.40022 | 2.67373 | 3.25451 |
| 53 | 0.67915 | 1.29773 | 1.67412 | 2.00575 | 2.39879 | 2.67182 | 3.25127 |
| 54 | 0.67906 | 1.29743 | 1.67356 | 2.00488 | 2.39741 | 2.66998 | 3.24815 |
| 55 | 0.67898 | 1.29713 | 1.67303 | 2.00404 | 2.39608 | 2.66822 | 3.24515 |
| 56 | 0.67890 | 1.29685 | 1.67252 | 2.00324 | 2.39480 | 2.66651 | 3.24226 |
| 57 | 0.67882 | 1.29658 | 1.67203 | 2.00247 | 2.39357 | 2.66487 | 3.23948 |
| 58 | 0.67874 | 1.29632 | 1.67155 | 2.00172 | 2.39238 | 2.66329 | 3.23680 |
| 59 | 0.67867 | 1.29607 | 1.67109 | 2.00100 | 2.39123 | 2.66176 | 3.23421 |
| 60 | 0.67860 | 1.29582 | 1.67065 | 2.00030 | 2.39012 | 2.66028 | 3.23171 |
| 61 | 0.67853 | 1.29558 | 1.67022 | 1.99962 | 2.38905 | 2.65886 | 3.22930 |
| 62 | 0.67847 | 1.29536 | 1.66980 | 1.99897 | 2.38801 | 2.65748 | 3.22696 |
| 63 | 0.67840 | 1.29513 | 1.66940 | 1.99834 | 2.38701 | 2.65615 | 3.22471 |
| 64 | 0.67834 | 1.29492 | 1.66901 | 1.99773 | 2.38604 | 2.65485 | 3.22253 |
| 65 | 0.67828 | 1.29471 | 1.66864 | 1.99714 | 2.38510 | 2.65360 | 3.22041 |
| 66 | 0.67823 | 1.29451 | 1.66827 | 1.99656 | 2.38419 | 2.65239 | 3.21837 |
| 67 | 0.67817 | 1.29432 | 1.66792 | 1.99601 | 2.38330 | 2.65122 | 3.21639 |
| 68 | 0.67811 | 1.29413 | 1.66757 | 1.99547 | 2.38245 | 2.65008 | 3.21446 |
| 69 | 0.67806 | 1.29394 | 1.66724 | 1.99495 | 2.38161 | 2.64898 | 3.21260 |
| 70 | 0.67801 | 1.29376 | 1.66691 | 1.99444 | 2.38081 | 2.64790 | 3.21079 |
| 71 | 0.67796 | 1.29359 | 1.66660 | 1.99394 | 2.38002 | 2.64686 | 3.20903 |
| 72 | 0.67791 | 1.29342 | 1.66629 | 1.99346 | 2.37926 | 2.64585 | 3.20733 |
| 73 | 0.67787 | 1.29326 | 1.66600 | 1.99300 | 2.37852 | 2.64487 | 3.20567 |
| 74 | 0.67782 | 1.29310 | 1.66571 | 1.99254 | 2.37780 | 2.64391 | 3.20406 |
| 75 | 0.67778 | 1.29294 | 1.66543 | 1.99210 | 2.37710 | 2.64298 | 3.20249 |
| 76 | 0.67773 | 1.29279 | 1.66515 | 1.99167 | 2.37642 | 2.64208 | 3.20096 |
| 77 | 0.67769 | 1.29264 | 1.66488 | 1.99125 | 2.37576 | 2.64120 | 3.19948 |
| 78 | 0.67765 | 1.29250 | 1.66462 | 1.99085 | 2.37511 | 2.64034 | 3.19804 |
| 79 | 0.67761 | 1.29236 | 1.66437 | 1.99045 | 2.37448 | 2.63950 | 3.19663 |
| 80 | 0.67757 | 1.29222 | 1.66412 | 1.99006 | 2.37387 | 2.63869 | 3.19526 |

F Tabel

| df untuk penyebut (N2) | df untuk pembilang (N1) | | | | | | | | | | | | | | |
|------------------------|-------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 46 | 4.05 | 3.20 | 2.81 | 2.57 | 2.42 | 2.30 | 2.22 | 2.15 | 2.09 | 2.04 | 2.00 | 1.97 | 1.94 | 1.91 | 1.89 |
| 47 | 4.05 | 3.20 | 2.80 | 2.57 | 2.41 | 2.30 | 2.21 | 2.14 | 2.09 | 2.04 | 2.00 | 1.96 | 1.93 | 1.91 | 1.88 |
| 48 | 4.04 | 3.19 | 2.80 | 2.57 | 2.41 | 2.29 | 2.21 | 2.14 | 2.08 | 2.03 | 1.99 | 1.96 | 1.93 | 1.90 | 1.88 |
| 49 | 4.04 | 3.19 | 2.79 | 2.56 | 2.40 | 2.29 | 2.20 | 2.13 | 2.08 | 2.03 | 1.99 | 1.96 | 1.93 | 1.90 | 1.88 |
| 50 | 4.03 | 3.18 | 2.79 | 2.56 | 2.40 | 2.29 | 2.20 | 2.13 | 2.07 | 2.03 | 1.99 | 1.95 | 1.92 | 1.89 | 1.87 |
| 51 | 4.03 | 3.18 | 2.79 | 2.55 | 2.40 | 2.28 | 2.20 | 2.13 | 2.07 | 2.02 | 1.98 | 1.95 | 1.92 | 1.89 | 1.87 |
| 52 | 4.03 | 3.18 | 2.78 | 2.55 | 2.39 | 2.28 | 2.19 | 2.12 | 2.07 | 2.02 | 1.98 | 1.94 | 1.91 | 1.89 | 1.86 |
| 53 | 4.02 | 3.17 | 2.78 | 2.55 | 2.39 | 2.28 | 2.19 | 2.12 | 2.06 | 2.01 | 1.97 | 1.94 | 1.91 | 1.88 | 1.86 |
| 54 | 4.02 | 3.17 | 2.78 | 2.54 | 2.39 | 2.27 | 2.18 | 2.12 | 2.06 | 2.01 | 1.97 | 1.94 | 1.91 | 1.88 | 1.86 |
| 55 | 4.02 | 3.16 | 2.77 | 2.54 | 2.38 | 2.27 | 2.18 | 2.11 | 2.06 | 2.01 | 1.97 | 1.93 | 1.90 | 1.88 | 1.85 |
| 56 | 4.01 | 3.16 | 2.77 | 2.54 | 2.38 | 2.27 | 2.18 | 2.11 | 2.05 | 2.00 | 1.96 | 1.93 | 1.90 | 1.87 | 1.85 |
| 57 | 4.01 | 3.16 | 2.77 | 2.53 | 2.38 | 2.26 | 2.18 | 2.11 | 2.05 | 2.00 | 1.96 | 1.93 | 1.90 | 1.87 | 1.85 |
| 58 | 4.01 | 3.16 | 2.76 | 2.53 | 2.37 | 2.26 | 2.17 | 2.10 | 2.05 | 2.00 | 1.96 | 1.92 | 1.89 | 1.87 | 1.84 |
| 59 | 4.00 | 3.15 | 2.76 | 2.53 | 2.37 | 2.26 | 2.17 | 2.10 | 2.04 | 2.00 | 1.96 | 1.92 | 1.89 | 1.86 | 1.84 |
| 60 | 4.00 | 3.15 | 2.76 | 2.53 | 2.37 | 2.25 | 2.17 | 2.10 | 2.04 | 1.99 | 1.95 | 1.92 | 1.89 | 1.86 | 1.84 |
| 61 | 4.00 | 3.15 | 2.76 | 2.52 | 2.37 | 2.25 | 2.16 | 2.09 | 2.04 | 1.99 | 1.95 | 1.91 | 1.88 | 1.86 | 1.83 |
| 62 | 4.00 | 3.15 | 2.75 | 2.52 | 2.36 | 2.25 | 2.16 | 2.09 | 2.03 | 1.99 | 1.95 | 1.91 | 1.88 | 1.85 | 1.83 |
| 63 | 3.99 | 3.14 | 2.75 | 2.52 | 2.36 | 2.25 | 2.16 | 2.09 | 2.03 | 1.98 | 1.94 | 1.91 | 1.88 | 1.85 | 1.83 |
| 64 | 3.99 | 3.14 | 2.75 | 2.52 | 2.36 | 2.24 | 2.16 | 2.09 | 2.03 | 1.98 | 1.94 | 1.91 | 1.88 | 1.85 | 1.83 |
| 65 | 3.99 | 3.14 | 2.75 | 2.51 | 2.36 | 2.24 | 2.15 | 2.08 | 2.03 | 1.98 | 1.94 | 1.90 | 1.87 | 1.85 | 1.82 |
| 66 | 3.99 | 3.14 | 2.74 | 2.51 | 2.35 | 2.24 | 2.15 | 2.08 | 2.03 | 1.98 | 1.94 | 1.90 | 1.87 | 1.84 | 1.82 |
| 67 | 3.98 | 3.13 | 2.74 | 2.51 | 2.35 | 2.24 | 2.15 | 2.08 | 2.02 | 1.98 | 1.93 | 1.90 | 1.87 | 1.84 | 1.82 |
| 68 | 3.98 | 3.13 | 2.74 | 2.51 | 2.35 | 2.24 | 2.15 | 2.08 | 2.02 | 1.97 | 1.93 | 1.90 | 1.87 | 1.84 | 1.82 |
| 69 | 3.98 | 3.13 | 2.74 | 2.50 | 2.35 | 2.23 | 2.15 | 2.08 | 2.02 | 1.97 | 1.93 | 1.90 | 1.86 | 1.84 | 1.81 |
| 70 | 3.98 | 3.13 | 2.74 | 2.50 | 2.35 | 2.23 | 2.14 | 2.07 | 2.02 | 1.97 | 1.93 | 1.89 | 1.86 | 1.84 | 1.81 |
| 71 | 3.98 | 3.13 | 2.73 | 2.50 | 2.34 | 2.23 | 2.14 | 2.07 | 2.01 | 1.97 | 1.93 | 1.89 | 1.86 | 1.83 | 1.81 |
| 72 | 3.97 | 3.12 | 2.73 | 2.50 | 2.34 | 2.23 | 2.14 | 2.07 | 2.01 | 1.96 | 1.92 | 1.89 | 1.86 | 1.83 | 1.81 |
| 73 | 3.97 | 3.12 | 2.73 | 2.50 | 2.34 | 2.23 | 2.14 | 2.07 | 2.01 | 1.96 | 1.92 | 1.89 | 1.86 | 1.83 | 1.81 |
| 74 | 3.97 | 3.12 | 2.73 | 2.50 | 2.34 | 2.22 | 2.14 | 2.07 | 2.01 | 1.96 | 1.92 | 1.89 | 1.85 | 1.83 | 1.80 |
| 75 | 3.97 | 3.12 | 2.73 | 2.49 | 2.34 | 2.22 | 2.13 | 2.06 | 2.01 | 1.96 | 1.92 | 1.88 | 1.85 | 1.83 | 1.80 |
| 76 | 3.97 | 3.12 | 2.72 | 2.49 | 2.33 | 2.22 | 2.13 | 2.06 | 2.01 | 1.96 | 1.92 | 1.88 | 1.85 | 1.82 | 1.80 |
| 77 | 3.97 | 3.12 | 2.72 | 2.49 | 2.33 | 2.22 | 2.13 | 2.06 | 2.00 | 1.96 | 1.92 | 1.88 | 1.85 | 1.82 | 1.80 |
| 78 | 3.96 | 3.11 | 2.72 | 2.49 | 2.33 | 2.22 | 2.13 | 2.06 | 2.00 | 1.95 | 1.91 | 1.88 | 1.85 | 1.82 | 1.80 |
| 79 | 3.96 | 3.11 | 2.72 | 2.49 | 2.33 | 2.22 | 2.13 | 2.06 | 2.00 | 1.95 | 1.91 | 1.88 | 1.85 | 1.82 | 1.79 |
| 80 | 3.96 | 3.11 | 2.72 | 2.49 | 2.33 | 2.21 | 2.13 | 2.06 | 2.00 | 1.95 | 1.91 | 1.88 | 1.84 | 1.82 | 1.79 |



KEMETERIAN RISET, TEKNOLOGI, DAN PENDIDIKAN TINGGI
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Email : feundiksha@gmail.com Website : <http://www.fe.undiksha.ac.id/>

Nomor : 230/UN48.13.1/DL/2019

Singaraja, 4 Februari 2019

Lamp. : -

Hal : *Pengumpulan Data*

Kepada Yth. **Kepala Rumah Sakit Umum Shanti Graha**
di
Tempat.

Dengan Hormat,

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

Nama : Ade Lia Puspayani
NIM. : 1517051272
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 di 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
Dekan I
Ade Yuniarta, S.E., Ak., M.Si.
NIP. 197906162002121003

Lampiran 14. Surat Keterangan Penelitian



RUMAH SAKIT UMUM
S H A N T I G R A H A

Dsn. Taman Sari, Desa Sulanyah, Kec. Seririt, Singaraja - Bali. Ph (0362) 94554, 94549 Fax (0362)92569
e-mail rsshantigraha@yahoo.co.id

SURAT KETERANGAN
No. 32/S.Ket/RSUSG/IX/2019

Yang bertanda tangan dibawah ini :

Nama : dr.Yohanes Lorens Benu, MARS
NIK : 19 56 316
Jabatan : Direktur

Dengan ini menerangkan bahwa:

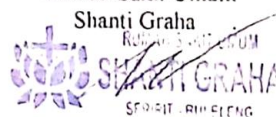
Nama : Ade Lia Puspayani
NIM : 1517051272
Asal Universitas : Universitas Pendidikan Ganesha

Fakultas Ekonomi Jurusan Akuntansi Program S1

memang benar melakukan penelitian di Rumah Sakit Umum Shanti Graha dari tanggal 04 Februari 2019 s/d 24 September 2019.

Demikian Surat Keterangan ini dibuat, untuk dapat dipergunakan sebagaimana mestinya

Seririt, 24 September 2019
Rumah Sakit Umum



dr. Yohanes Lorens Benu, MARS

19 56 316

Lampiran 15. Dokumentasi Penelitian

Dokumentasi Penelitian



