

## Statistik Deskriptif

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation	Skewness		Kurtosis	
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error
goodgovernance	75	13	65	52.65	9.862	-2.203	.277	5.617	.548
komitmenorgani	75	8	40	31.33	5.650	-1.662	.277	5.020	.548
sasi	75	9	45	36.19	6.087	-2.153	.277	6.785	.548
kualitaslapkeu	75								
Valid N (listwise)	75								

## Uji Validitas dan Uji Reliabilitas

### -Good Governance

**Case Processing Summary**

		N	%
Cases	Valid	30	100.0
	Excluded <sup>a</sup>	0	.0
	Total	30	100.0

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

**Reliability Statistics**

Cronbach's Alpha	N of Items
.949	13

### Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
GoodGovernance1	50.43	57.702	.836	.943
GoodGovernance2	50.27	58.754	.710	.946
GoodGovernance3	50.43	57.289	.647	.948
GoodGovernance4	50.63	54.654	.809	.943
GoodGovernance5	50.67	56.644	.661	.947
GoodGovernance6	50.53	56.809	.652	.948
GoodGovernance7	50.37	55.757	.806	.943
GoodGovernance8	50.37	55.757	.806	.943
GoodGovernance9	50.43	55.978	.814	.943
GoodGovernance10	50.27	56.340	.727	.945
GoodGovernance11	50.43	55.082	.798	.943
GoodGovernance12	50.27	54.616	.834	.942
GoodGovernance13	50.50	56.879	.670	.947

### -Komitmen Organisasi

#### Case Processing Summary

		N	%
Valid		30	100.0
Cases Excluded <sup>a</sup>		0	.0
Total		30	100.0

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

#### Reliability Statistics

Cronbach's Alpha	N of Items
.813	8

#### Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
KomitmenOrganisasi1	28.83	9.661	.647	.773
KomitmenOrganisasi2	28.77	10.461	.565	.786
KomitmenOrganisasi3	28.93	10.547	.515	.794
KomitmenOrganisasi4	28.70	10.424	.731	.767
KomitmenOrganisasi5	28.67	11.195	.660	.783
KomitmenOrganisasi6	28.43	11.082	.572	.788
KomitmenOrganisasi7	28.60	11.352	.373	.813
KomitmenOrganisasi8	29.13	10.602	.363	.826

### -Kualitas Laporan Keuangan Daerah

#### Case Processing Summary

	N	%
Valid	30	100.0
Cases Excluded <sup>a</sup>	0	.0
Total	30	100.0

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

#### Reliability Statistics

Cronbach's Alpha	N of Items
.838	9

**Item-Total Statistics**

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
KualitasLapKeu1	33.57	7.909	.557	.821
KualitasLapKeu2	33.50	7.500	.650	.811
KualitasLapKeu3	33.50	7.776	.669	.812
KualitasLapKeu4	33.40	7.490	.575	.818
KualitasLapKeu5	33.47	7.292	.703	.804
KualitasLapKeu6	33.47	8.051	.403	.836
KualitasLapKeu7	33.60	6.938	.672	.806
KualitasLapKeu8	33.63	7.826	.467	.830
KualitasLapKeu9	33.47	7.844	.349	.848

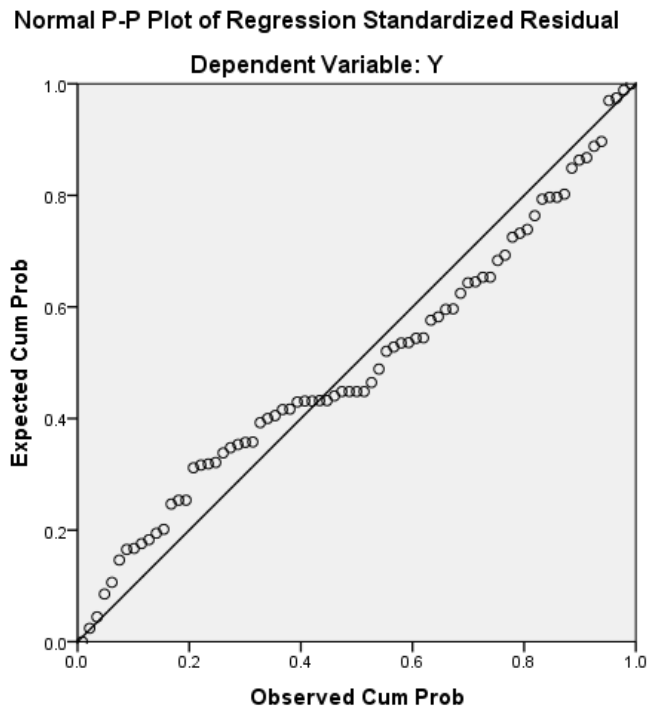
**Uji Asumsi Klasik**  
**-Uji Normalitas**

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		75
Normal Parameters <sup>a,b</sup>	Mean	0E-7
	Std. Deviation	3.77265422
	Absolute	.109
Most Extreme Differences	Positive	.092
	Negative	-.109
Kolmogorov-Smirnov Z		.947
Asymp. Sig. (2-tailed)		.331

a. Test distribution is Normal.

b. Calculated from data.



### -Uji Multikolinieritas

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
	(Constant)	8.512	2.625		3.243	.002		
1	X1	.157	.069	.254	2.287	.025	.432	2.313
	X2	.620	.120	.575	5.179	.000	.432	2.313

a. Dependent Variable: Y

## -Uji Heterokedastisitas

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

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	7.396	1.797		4.115	.000
	X1	-.078	.047	-.283	-1.666	.100
	X2	-.022	.082	-.045	-.267	.790

a. Dependent Variable: ABS\_RES

## Uji Hipotesis

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	KomitmenOrganisasi , GoodGovernance <sup>b</sup>		Enter

a. Dependent Variable: KualitasLaporanKeuangan

b. All requested variables entered.

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.785 <sup>a</sup>	.616	.605	3.825

a. Predictors: (Constant), KomitmenOrganisasi, GoodGovernance

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1688.151	2	844.075	57.702	.000 <sup>b</sup>
	Residual	1053.236	72	14.628		
	Total	2741.387	74			

a. Dependent Variable: KualitasLaporanKeuangan

b. Predictors: (Constant), KomitmenOrganisasi, GoodGovernance

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8.512	2.625		3.243	.002
	GoodGovernance	.157	.069	.254	2.287	.025
	KomitmenOrganisasi	.620	.120	.575	5.179	.000

a. Dependent Variable: KualitasLaporanKeuangan