**1. Kompetensi Sumber Daya Manusia**

 Mohon Bapak/Ibu memberikan tanda *check list* () pada salah satu jawaban yang sesuai dengan pendapat dari Bapak/Ibu.

**SS = Sangat Setuju TS = Tidak Setuju**

**S = Setuju STS = Sangat Tidak Setuju**

**RR = Ragu-Ragu**

|  |  |  |
| --- | --- | --- |
| **No** | **Pernyataan** | **Penilaian Kondisi Saat ini** |
| **5** | **4** | **3** | **2** | **1** |
| **SS** | **S** | **RR** | **TS** | **STS** |
| 1. | Pegawai sub bagian keuangan/akuntansi mempunyai sumber daya manusia yang mampu menyusun LKPD sesuai dengan Standar Akuntansi. |  |  |  |  |  |
| 2. | Minimal staf sub bagian keuangan/akuntansi merupakan lulusan D3 Akuntansi. |  |  |  |  |  |
| 3. | Pegawai Sub bagian Keuangan/ akuntansi harus memiliki pengetahuan dan pemahaman yang baik di bidang akuntansi |  |  |  |  |  |
| 4. | Pegawai yang memiliki kemampuan dibidangnya dapat menyelesaikan pekerjaan dengan baik. |  |  |  |  |  |
| 5. | Adanya pelatihan untuk pegawai bagian keuangan/akuntansi supaya membantu penguasaan dan pengembangan keahlian dalam tugas yang dilakukannya. |  |  |  |  |  |
| 6. | Metode pelatihan dapat menunjang kapasitas staf bagian keuangan/akuntansi. |  |  |  |  |  |
| 7. | Materi pelatihan yang diberikan mudah dipahami oleh pegawai. |  |  |  |  |  |
| 8. | Pengalaman yang lama dalam suatu bidang dapat mengurangi kesalahan. |  |  |  |  |  |
| 9. | Pengalaman dibutuhkan untuk menentukan spesifikasi pekerjaan. |  |  |  |  |  |
| 10. | Pegawai sub bagian keuangan/akuntansi mampu menyelesaikan tugas (pembuatan laporan keuangan) dengan tepat waktu. |  |  |  |  |  |

**2. Sistem Pengendalian Internal**

 Mohon Bapak/Ibu memberikan tanda *check list* () pada salah satu jawaban yang sesuai dengan pendapat dari Bapak/Ibu.

**SS = Sangat Setuju TS = Tidak Setuju**

**S = Setuju STS = Sangat Tidak Setuju**

**RR = Ragu-Ragu**

|  |  |  |
| --- | --- | --- |
| **No** | **Pernyataan** | **Penilaian Kondisi Saat ini** |
| **5** | **4** | **3** | **2** | **1** |
| **SS** | **S** | **RR** | **TS** | **STS** |
| 1. | Pegawai mematuhi arahan yang telah ditetapkan. |  |  |  |  |  |
| 2. | Pimpinan dan pegawai bagian keuangan/akuntansi harus menerapkan mutudan nilai etika yang berlaku |  |  |  |  |  |
| 3. | Terdapat pemisahan tugas dan wewenang yang jelas (tidak rangkap jabatan) |  |  |  |  |  |
| 4. | Pimpinan melakukan analisis risiko untuk meminimalisir adanya kecurangan. |  |  |  |  |  |
| 5. | Pemimpin menerapkan kebijakan dan mekanisme pengendalian intern. |  |  |  |  |  |
| 6. | Dalam penyusunan laporan keuangan pegawai bagian keuangan/akuntansi melakukan komunikasi sesuai dengan kebutuhan. |  |  |  |  |  |
| 7. | Kepala bidang/ kantor dinas saat penyusunan laporan keuangan harus melakukan pemantauan secara berkala. |  |  |  |  |  |

**3. Akuntabilitas Kinerja**

 Mohon Bapak/Ibu memberikan tanda *check list* () pada salah satu jawaban yang sesuai dengan pendapat dari Bapak/Ibu.

**SS = Sangat Setuju TS = Tidak Setuju**

**S = Setuju STS = Sangat Tidak Setuju**

**RR = Ragu-Ragu**

|  |  |  |
| --- | --- | --- |
| **No** | **Pernyataan** | **Penilaian Kondisi Saat ini** |
| **5** | **4** | **3** | **2** | **1** |
| **SS** | **S** | **RR** | **TS** | **STS** |
| 1. | Pimpinan dan staf selalu terlibat bersama-sama dalam mengevaluasi hasil suatu program/ kegiatan / proyek. |  |  |  |  |  |
| 2. | Kurangnya insentif berupa imbalan atau pengakuan positif, tidak menghambat penggunaan informasi kinerja dalam pengambilan berbagai keputusan di organisasi. |  |  |  |  |  |
| 3. | Pimpinandan staf mempertanggungjawabkan (*accountable*) hasil dari suatu program/kegiatan/proyek yang telah dilakukan). |  |  |  |  |  |
| 4. | Adanya keterkaitan yang erat antara pencapaian kinerja dengan program dan kebijakan. |  |  |  |  |  |
| 5. | Kejelasan sasaran anggaran suatuprogram harus dimengerti oleh semua aparat dan pemimpin. |  |  |  |  |  |
| 6. | Pegawai selalu menerima pengakuan positif atas perannya dalam pencapaian tujuan strategis organisasi. |  |  |  |  |  |
| 7. | Melakukan pengecekan terhadap jalannya program. |  |  |  |  |  |
| 8. | Pelaksanaan kegiatan telah dikontrol dengan ukuran atau indikator kinerja yang jelas untuk menilai tingkat keberhasilan suatu program/kegiatan/proyek. |  |  |  |  |  |
| 9.  | Indikator kinerja perlu ditetapkanuntuk setiap kegiatan ataupun program. |  |  |  |  |  |
| 10.  | Membuat laporan dan melakukan analisis setiap kegiatan atau program yang telah dilaksanakan. |  |  |  |  |  |

**KUESIONER PENELITIAN**

|  |
| --- |
| 1. **IDENTITAS RESPONDEN**

Nama : |
| Jenis Kelamin | : | Laki-laki Perempuan  |
| Usia  | : | < 15 15–25 25 – 40 >40 |
| Pendidikan  | : | < SMA | SMA | DIPLOMA | SARJANA |
| Pekerjaan  | : | Pelajar/mahasiswa | Pegawai | Wiraswasta  |  |
| Frekuensi kunjungan | : | 1 kali  |  2– 3 kali | >3 kali |  |

**B. PETUNJUK PENGISIAN**

1. Pilih satu alternatif jawaban yang tersedia dengan memberi tanda **centang (√)** pada jawaban yang anda pilih.

Keterangan:

**SS = Sangat Setuju**

**S = Setuju**

**RR = Ragu-Ragu**

**TS = Tidak Setuju**

**STS = Sangat Tidak Setuju**

1. Semua jawaban benar, tidak ada yang salah, oleh karena itu jawablah semua pertanyaan sesuai dengan keadaan yang kamu alami dengan jujur.

**Lampiran 8 Analisa Deskriptif**

|  |
| --- |
| **Descriptive Statistics** |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| Statistic | Statistic | Statistic | Statistic | Statistic |
| Kompetensi SDM | 30 | 40 | 50 | 42,73 | 3,140 |
| SPI | 30 | 24 | 35 | 30,63 | 3,232 |
| Akuntabilitas | 30 | 38 | 50 | 43,87 | 3,674 |
| Valid N (listwise) | 30 |  |  |  |  |

|  |
| --- |
| **Descriptive Statistics** |
|  | Skewness | Kurtosis |
| Statistic | Std. Error | Statistic | Std. Error |
| Kompetensi SDM | 1,317 | ,427 | ,932 | ,833 |
| SPI | -,296 | ,427 | -1,168 | ,833 |
| Akuntabilitas | ,449 | ,427 | -,982 | ,833 |
| Valid N (listwise) |  |  |  |  |

**Lampiran 9Uji Heteroskedastisitas**

**Regression**

|  |
| --- |
| **Variables Entered/Removeda** |
| Model | Variables Entered | Variables Removed | Method |
| 1 | SPI, Kompetensi SDMb | . | Enter |

|  |
| --- |
| a. Dependent Variable: Akuntabilitas |
| b. All requested variables entered. |

|  |
| --- |
| **Model Summaryb** |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | ,719a | ,516 | ,481 | 2,648 |

|  |
| --- |
| a. Predictors: (Constant), SPI, Kompetensi SDM |
| b. Dependent Variable: Akuntabilitas |

|  |
| --- |
| **ANOVAa** |
| Model | Sum of Squares | df | Mean Square | F |
| 1 | Regression | 202,191 | 2 | 101,095 | 14,421 |
| Residual | 189,276 | 27 | 7,010 |  |
| Total | 391,467 | 29 |  |  |

|  |
| --- |
| **ANOVAa** |
| Model | Sig. |
| 1 | Regression | ,000b |
| Residual |  |
| Total |  |

|  |
| --- |
| a. Dependent Variable: Akuntabilitas |
| b. Predictors: (Constant), SPI, Kompetensi SDM |

|  |
| --- |
| **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | t |
| B | Std. Error | Beta |
| 1 | (Constant) | 6,689 | 7,262 |  | ,921 |
| Kompetensi SDM | ,485 | ,164 | ,414 | 2,964 |
| SPI | ,537 | ,156 | ,480 | 3,432 |

|  |
| --- |
| **Coefficientsa** |
| Model | Sig. |
|
| 1 | (Constant) | ,365 |
| Kompetensi SDM | ,006 |
| SPI | ,002 |

|  |
| --- |
| a. Dependent Variable: Akuntabilitas |

|  |
| --- |
| **Residuals Statisticsa** |
|  | Minimum | Maximum | Mean | Std. Deviation |
| Predicted Value | 39,50 | 49,72 | 43,87 | 2,640 |
| Std. Predicted Value | -1,654 | 2,215 | ,000 | 1,000 |
| Standard Error of Predicted Value | ,523 | 1,281 | ,806 | ,229 |
| Adjusted Predicted Value | 38,76 | 49,63 | 43,79 | 2,644 |
| Residual | -4,227 | 5,185 | ,000 | 2,555 |
| Std. Residual | -1,596 | 1,958 | ,000 | ,965 |
| Stud. Residual | -1,632 | 2,059 | ,014 | 1,013 |
| Deleted Residual | -4,420 | 5,734 | ,078 | 2,821 |
| Stud. Deleted Residual | -1,687 | 2,201 | ,018 | 1,041 |
| Mahal. Distance | ,166 | 5,820 | 1,933 | 1,754 |
| Cook's Distance | ,000 | ,228 | ,035 | ,055 |
| Centered Leverage Value | ,006 | ,201 | ,067 | ,060 |

|  |
| --- |
| **Residuals Statisticsa** |
|  | N |
| Predicted Value | 30 |
| Std. Predicted Value | 30 |
| Standard Error of Predicted Value | 30 |
| Adjusted Predicted Value | 30 |
| Residual | 30 |
| Std. Residual | 30 |
| Stud. Residual | 30 |
| Deleted Residual | 30 |
| Stud. Deleted Residual | 30 |
| Mahal. Distance | 30 |
| Cook's Distance | 30 |
| Centered Leverage Value | 30 |

|  |
| --- |
| a. Dependent Variable: Akuntabilitas |

**Charts**



**Regression**

|  |
| --- |
| **Variables Entered/Removeda** |
| Model | Variables Entered | Variables Removed | Method |
| 1 | SPI, Kompetensi SDMb | . | Enter |

|  |
| --- |
| a. Dependent Variable: ABS\_RES |
| b. All requested variables entered. |

|  |
| --- |
| **Model Summary** |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | ,151a | ,023 | -,050 | 1,47222 |

|  |
| --- |
| a. Predictors: (Constant), SPI, Kompetensi SDM |

|  |
| --- |
| **ANOVAa** |
| Model | Sum of Squares | df | Mean Square | F |
| 1 | Regression | 1,365 | 2 | ,682 | ,315 |
| Residual | 58,521 | 27 | 2,167 |  |
| Total | 59,886 | 29 |  |  |

|  |
| --- |
| **ANOVAa** |
| Model | Sig. |
| 1 | Regression | ,733b |
| Residual |  |
| Total |  |

|  |
| --- |
| a. Dependent Variable: ABS\_RES |
| b. Predictors: (Constant), SPI, Kompetensi SDM |

|  |
| --- |
| **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | t |
| B | Std. Error | Beta |
| 1 | (Constant) | 4,315 | 4,038 |  | 1,069 |
| Kompetensi SDM | -,006 | ,091 | -,014 | -,071 |
| SPI | -,064 | ,087 | -,146 | -,736 |

|  |
| --- |
| **Coefficientsa** |
| Model | Sig. |
|
| 1 | (Constant) | ,295 |
| Kompetensi SDM | ,944 |
| SPI | ,468 |

|  |
| --- |
| a. Dependent Variable: ABS\_RES |

**Lampiran 10. Uji Multikolinieritas**

**Regression**

|  |
| --- |
| **Notes** |

|  |
| --- |
| **Variables Entered/Removeda** |
| Model | Variables Entered | Variables Removed | Method |
| 1 | SPI, Kompetensi SDMb | . | Enter |

|  |
| --- |
| a. Dependent Variable: Akuntabilitas |
| b. All requested variables entered. |

|  |
| --- |
| **Model Summary** |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | ,719a | ,516 | ,481 | 2,648 |

|  |
| --- |
| a. Predictors: (Constant), SPI, Kompetensi SDM |

|  |
| --- |
| **ANOVAa** |
| Model | Sum of Squares | df | Mean Square | F |
| 1 | Regression | 202,191 | 2 | 101,095 | 14,421 |
| Residual | 189,276 | 27 | 7,010 |  |
| Total | 391,467 | 29 |  |  |

|  |
| --- |
| **ANOVAa** |
| Model | Sig. |
| 1 | Regression | ,000b |
| Residual |  |
| Total |  |

|  |
| --- |
| a. Dependent Variable: Akuntabilitas |
| b. Predictors: (Constant), SPI, Kompetensi SDM |

|  |
| --- |
| **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | t |
| B | Std. Error | Beta |
| 1 | (Constant) | 6,689 | 7,262 |  | ,921 |
| Kompetensi SDM | ,485 | ,164 | ,414 | 2,964 |
| SPI | ,537 | ,156 | ,480 | 3,432 |

|  |
| --- |
| **Coefficientsa** |
| Model | Sig. | Collinearity Statistics |
| Tolerance | VIF |
| 1 | (Constant) | ,365 |  |  |
| Kompetensi SDM | ,006 | ,917 | 1,091 |
| SPI | ,002 | ,917 | 1,091 |

|  |
| --- |
| a. Dependent Variable: Akuntabilitas |

|  |
| --- |
| **Collinearity Diagnosticsa** |
| Model | Dimension | Eigenvalue | Condition Index | Variance Proportions |
| (Constant) | Kapasitas SDM |
| 1 | 1 | 2,991 | 1,000 | ,00 | ,00 |
| 2 | ,007 | 21,058 | ,09 | ,14 |
| 3 | ,003 | 34,010 | ,91 | ,86 |

|  |
| --- |
| **Collinearity Diagnosticsa** |
| Model | Dimension | Variance Proportions |
| SPI |
| 1 | 1 | ,00 |
| 2 | ,99 |
| 3 | ,01 |

|  |
| --- |
| a. Dependent Variable: Akuntabilitas |

**Lampiran 11. Uji Normalitas**

**Regression**

|  |
| --- |
| **Variables Entered/Removeda** |
| Model | Variables Entered | Variables Removed | Method |
| 1 | SPI, Kompetensi SDMb | . | Enter |

|  |
| --- |
| a. Dependent Variable: Akuntabilitas |
| b. All requested variables entered. |

|  |
| --- |
| **Model Summaryb** |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | ,719a | ,516 | ,481 | 2,648 |

|  |
| --- |
| a. Predictors: (Constant), SPI, Kompetensi SDM |
| b. Dependent Variable: Akuntabilitas |

|  |
| --- |
| **ANOVAa** |
| Model | Sum of Squares | df | Mean Square | F |
| 1 | Regression | 202,191 | 2 | 101,095 | 14,421 |
| Residual | 189,276 | 27 | 7,010 |  |
| Total | 391,467 | 29 |  |  |

|  |
| --- |
| **ANOVAa** |
| Model | Sig. |
| 1 | Regression | ,000b |
| Residual |  |
| Total |  |

|  |
| --- |
| a. Dependent Variable: Akuntabilitas |
| b. Predictors: (Constant), SPI, Kompetensi SDM |

|  |
| --- |
| **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | t |
| B | Std. Error | Beta |
| 1 | (Constant) | 6,689 | 7,262 |  | ,921 |
| Kompetensi SDM | ,485 | ,164 | ,414 | 2,964 |
| SPI | ,537 | ,156 | ,480 | 3,432 |

|  |
| --- |
| **Coefficientsa** |
| Model | Sig. |
|
| 1 | (Constant) | ,365 |
| Kompetensi SDM | ,006 |
| SPI | ,002 |

|  |
| --- |
| a. Dependent Variable: Akuntabilitas |

|  |
| --- |
| **Residuals Statisticsa** |
|  | Minimum | Maximum | Mean | Std. Deviation | N |
| Predicted Value | 39,50 | 49,72 | 43,87 | 2,640 | 30 |
| Residual | -4,227 | 5,185 | ,000 | 2,555 | 30 |
| Std. Predicted Value | -1,654 | 2,215 | ,000 | 1,000 | 30 |
| Std. Residual | -1,596 | 1,958 | ,000 | ,965 | 30 |

|  |
| --- |
| a. Dependent Variable: Akuntabilitas |

**Charts**





NPAR TESTS

 /K-S(NORMAL)=RES\_1

 /MISSING ANALYSIS.

**NPar Tests**

|  |
| --- |
| **One-Sample Kolmogorov-Smirnov Test** |
|  | Unstandardized Residual |
| N | 30 |
| Normal Parametersa,b | Mean | ,0000000 |
| Std. Deviation | 2,55475095 |
| Most Extreme Differences | Absolute | ,088 |
| Positive | ,088 |
| Negative | -,078 |
| Test Statistic | ,088 |
| Asymp. Sig. (2-tailed) | ,200c,d |

|  |
| --- |
| a. Test distribution is Normal. |
| b. Calculated from data. |
| c. Lilliefors Significance Correction. |
| d. This is a lower bound of the true significance. |

**Lampiran 12. Output X1 (SDM)**

**Reliability**

**Scale: ALL VARIABLES**

|  |
| --- |
| **Case Processing Summary** |
|  | N | % |
| Cases | Valid | 30 | 100,0 |
| Excludeda | 0 | ,0 |
| Total | 30 | 100,0 |

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

|  |
| --- |
| **Reliability Statistics** |
| Cronbach's Alpha | N of Items |
| ,812 | 10 |

|  |
| --- |
| **Item-Total Statistics** |
|  | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| SDM1 | 38,83 | 9,661 | ,394 | ,810 |
| SDM2 | 38,97 | 8,585 | ,656 | ,775 |
| SDM3 | 38,87 | 9,913 | ,346 | ,816 |
| SDM4 | 38,80 | 10,441 | ,477 | ,799 |
| SDM5 | 38,97 | 9,689 | ,539 | ,790 |
| SDM6 | 38,53 | 9,982 | ,506 | ,794 |
| SDM7 | 38,53 | 9,775 | ,577 | ,787 |
| SDM8 | 38,67 | 10,023 | ,530 | ,793 |
| SDM9 | 38,43 | 9,564 | ,656 | ,780 |
| SDM10 | 38,40 | 10,455 | ,360 | ,808 |

**Lampiran 13. Output X2 (SPI)**

**Scale: ALL VARIABLES**

|  |
| --- |
| **Case Processing Summary** |
|  | N | % |
| Cases | Valid | 30 | 100,0 |
| Excludeda | 0 | ,0 |
| Total | 30 | 100,0 |

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

|  |
| --- |
| **Reliability Statistics** |
| Cronbach's Alpha | N of Items |
| ,816 | 7 |

|  |
| --- |
| **Item-Total Statistics** |
|  | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| SPI1 | 24,60 | 6,455 | ,561 | ,797 |
| SPI2 | 24,63 | 6,654 | ,531 | ,801 |
| SPI3 | 24,53 | 6,671 | ,653 | ,773 |
| SPI4 | 24,43 | 7,564 | ,644 | ,784 |
| SPI5 | 24,47 | 7,499 | ,606 | ,787 |
| SPI6 | 24,23 | 7,633 | ,534 | ,796 |
| SPI7 | 24,30 | 7,872 | ,485 | ,804 |

**Lampiran 14. Output Y (Akuntabilitas)**

**Reliability**

**Scale: ALL VARIABLES**

|  |
| --- |
| **Case Processing Summary** |
|  | N | % |
| Cases | Valid | 30 | 100,0 |
| Excludeda | 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 | 10 |

|  |
| --- |
| **Item-Total Statistics** |
|  | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| AK1 | 40,87 | 8,326 | ,417 | ,832 |
| AK2 | 41,00 | 8,000 | ,458 | ,830 |
| AK3 | 41,00 | 8,000 | ,458 | ,830 |
| AK4 | 41,07 | 7,513 | ,626 | ,813 |
| AK5 | 41,30 | 7,941 | ,467 | ,829 |
| AK6 | 41,17 | 7,592 | ,578 | ,818 |
| AK7 | 41,20 | 7,269 | ,711 | ,804 |
| AK8 | 41,33 | 7,885 | ,504 | ,825 |
| AK9 | 41,10 | 7,541 | ,605 | ,815 |
| AK10 | 40,97 | 8,033 | ,462 | ,829 |