

LAMPIRAN

Data Penyebaran Kuesioner di Organisasi Perangkat Daerah Kota Bandar Lampung

NO	NAMA DINAS	DISEBAR	KEMBALI	KETERANGAN	KUESIONER	
					DIPAKAI	TIDAK DIPAKAI
1	Badan Kepegawaian Daerah	4	0	Belum Selesai	0	
2	Badan Perencanaan Pembangunan Daerah	4	0	Belum Selesai	0	
3	DPRD Kota Bandar Lampung	4	0	Belum Selesai	0	
4	Inspektorat	4	0	Selesai	6	0
5	LPSE	4	0	Belum Selesai	0	
6	Perusahaan Air Minum Kota Bandar Lampung	4	0	Belum Selesai	0	
7	RSUD	4	0	Belum Selesai	0	
8	Sekretarian Korpri	4	4	Selesai	0	
9	Dinas Kelautan dan Perikanan	4	4	Selesai	4	0
10	Dinas Kepemudaan dan Olahraga	4	0	Belum Selesai	0	
11	Dinas Kependudukan dan Catatan Sipil	4	0	Belum Selesai	0	
12	Dinas Kesehatan	4	0	Belum Selesai	0	
13	Dinas Komunikasi dan Informasi	4	0	Belum Selesai	0	
14	Dinas Koperasi dan UKM	4	0	Belum Selesai	0	
15	Dinas Lingkungan Hidup	4	0	Belum Selesai	0	
16	Dinas Pangan	4	4	Selesai	4	0
17	Dinas Pariwisata	4	0	Belum Selesai	0	
18	Dinas Pekerjaan Umum	4	0	Belum Selesai	0	
19	Dinas Pemadam & Kebakaran	4	0	Belum Selesai	0	
20	Dinas Pemberdayaan Masyarakat	4	4	Selesai	4	0
21	Dinas Pemberdayaan Perempuan dan Perlindungan Anak	4	4	Selesai	4	0

22	Dinas Penanaman Modal (PTSP)	4	4	Selesai	4	0
23	Dinas Pendidikan dan Kebudayaan	4	0	Belum Selesai	0	
24	Dinas Pengendalian Penduduk dan KB	4	0	Belum Selesai	0	
25	Dinas Perdagangan	4	0	Belum Selesai	0	
26	Dinas Perhubungan	4	4	Selesai	4	0
27	Dinas Perindustrian	4	4	Selesai	4	0
28	Dinas Perpustakaan dan Kearsipan	4	0	Belum Selesai	0	
29	Dinas Pertanian	4	0	Belum Selesai	0	
30	Dinas Perumahan dan Pemukiman	4	0	Belum Selesai	0	
31	Dinas Sosial	4	0	Belum Selesai	0	
32	Dinas Tenaga Kerja	4	0	Belum Selesai	0	
33	Badan Kesatuan Bangsa	4	0	Belum Selesai	0	
34	Bagian Hukum	4	0	Belum Selesai	0	
35	Bagian Organisasi	4	0	Belum Selesai	0	
36	Bagian Perencanaan dan Keuangan Setda	4	0	Selesai	0	0
37	BPBD	4	0	Belum Selesai	0	
38	BPKAD	4	0	Belum Selesai	0	
39	BPPRD	4	0	Belum Selesai	0	
40	Humas	4	0	Belum Selesai	0	
41	Kwartil Cabang 05	4	0	Belum Selesai	0	
42	Polisi Pamong Praja	4	0	Belum Selesai	0	

Hasil Uji Validitas Kompetensi SDM (X1)

Correlations

		Pertany aan 1	Pertany aan 2	Pertany aan 3	Pertany aan 4	Pertany aan 5	Pertany aan 6	Pertany aan 7	X1
Pertany aan 1	Pearson Correlation	1	.517**	.789**	.733**	.536**	.251	.345*	.715**
	Sig. (1- tailed)		.001	.000	.000	.001	.076	.023	.000
	N	34	34	34	34	34	34	34	34
Pertany aan 2	Pearson Correlation	.517**	1	.628**	.432**	.749**	.771**	.665**	.855**
	Sig. (1- tailed)	.001		.000	.005	.000	.000	.000	.000
	N	34	34	34	34	34	34	34	34
Pertany aan 3	Pearson Correlation	.789**	.628**	1	.628**	.573**	.503**	.497**	.797**
	Sig. (1- tailed)	.000	.000		.000	.000	.001	.001	.000
	N	34	34	34	34	34	34	34	34
Pertany aan 4	Pearson Correlation	.733**	.432**	.628**	1	.773**	.303*	.461**	.755**
	Sig. (1- tailed)	.000	.005	.000		.000	.041	.003	.000
	N	34	34	34	34	34	34	34	34
Pertany aan 5	Pearson Correlation	.536**	.749**	.573**	.773**	1	.585**	.640**	.866**
	Sig. (1- tailed)	.001	.000	.000	.000		.000	.000	.000
	N	34	34	34	34	34	34	34	34
Pertany aan 6	Pearson Correlation	.251	.771**	.503**	.303*	.585**	1	.915**	.796**
	Sig. (1- tailed)	.076	.000	.001	.041	.000		.000	.000
	N	34	34	34	34	34	34	34	34
Pertany aan 7	Pearson Correlation	.345*	.665**	.497**	.461**	.640**	.915**	1	.829**
	Sig. (1- tailed)	.023	.000	.001	.003	.000	.000		.000
	N	34	34	34	34	34	34	34	34
X1	Pearson Correlation	.715**	.855**	.797**	.755**	.866**	.796**	.829**	1
	Sig. (1- tailed)	.000	.000	.000	.000	.000	.000	.000	
	N	34	34	34	34	34	34	34	34

** . Correlation is significant at the 0.01 level (1-tailed).

* . Correlation is significant at the 0.05 level (1-tailed).

Hasil Uji Validitas Penerapan Sistem Akuntansi Keuangan Daerah (X2)

Correlations

		Pertanyaan 1	Pertanyaan 2	Pertanyaan 3	Pertanyaan 4	Pertanyaan 5	Pertanyaan 6	Pertanyaan 7	Pertanyaan 8	X2
Pertanyaan 1	Pearson Correlation	1	.929**	.716**	.662**	.786**	.686**	.739**	.744**	.877**
	Sig. (1-tailed)		.000	.000	.000	.000	.000	.000	.000	.000
	N	34	34	34	34	34	34	34	34	34
Pertanyaan 2	Pearson Correlation	.929**	1	.685**	.738**	.697**	.709**	.709**	.652**	.857**
	Sig. (1-tailed)	.000		.000	.000	.000	.000	.000	.000	.000
	N	34	34	34	34	34	34	34	34	34
Pertanyaan 3	Pearson Correlation	.716**	.685**	1	.782**	.839**	.910**	.849**	.826**	.913**
	Sig. (1-tailed)	.000	.000		.000	.000	.000	.000	.000	.000
	N	34	34	34	34	34	34	34	34	34
Pertanyaan 4	Pearson Correlation	.662**	.738**	.782**	1	.804**	.755**	.817**	.774**	.874**
	Sig. (1-tailed)	.000	.000	.000		.000	.000	.000	.000	.000
	N	34	34	34	34	34	34	34	34	34
Pertanyaan 5	Pearson Correlation	.786**	.697**	.839**	.804**	1	.814**	.876**	.912**	.930**
	Sig. (1-tailed)	.000	.000	.000	.000		.000	.000	.000	.000
	N	34	34	34	34	34	34	34	34	34
Pertanyaan 6	Pearson Correlation	.686**	.709**	.910**	.755**	.814**	1	.882**	.856**	.914**
	Sig. (1-tailed)	.000	.000	.000	.000	.000		.000	.000	.000
	N	34	34	34	34	34	34	34	34	34
Pertanyaan 7	Pearson Correlation	.739**	.709**	.849**	.817**	.876**	.882**	1	.856**	.931**
	Sig. (1-tailed)	.000	.000	.000	.000	.000	.000		.000	.000
	N	34	34	34	34	34	34	34	34	34
Pertanyaan 8	Pearson Correlation	.744**	.652**	.826**	.774**	.912**	.856**	.856**	1	.915**
	Sig. (1-tailed)	.000	.000	.000	.000	.000	.000	.000		.000
	N	34	34	34	34	34	34	34	34	34
X2	Pearson Correlation	.877**	.857**	.913**	.874**	.930**	.914**	.931**	.915**	1
	Sig. (1-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	
	N	34	34	34	34	34	34	34	34	34

** . Correlation is significant at the 0.01 level (1-tailed).

Hasil Uji Validitas Pengendalian Intern (X3)
Correlations

		Pert anya an 1	Pert anya an 2	Pert anya an 3	Pert anya an 4	Pert anya an 5	Pert anya an 6	Pert anya an 7	Pert anya an 8	Pert anya an 9	Pert anya an 10	Pert anya an 11	Pert anya an 12	Pert anya an 13	X3
Pertan yaan 1	Pearson Correlatio n Sig. (1- tailed) N	1 34	.780* 34	.802* 34	.781* 34	.853* 34	.344* 34	.339* 34	.865* 34	.857* 34	.904* 34	.850* 34	.874* 34	.858* 34	.901* 34
Pertan yaan 2	Pearson Correlatio n Sig. (1- tailed) N	.780* 34	1 34	.876* 34	.609* 34	.668* 34	.758* 34	.733* 34	.773* 34	.774* 34	.773* 34	.627* 34	.780* 34	.756* 34	.861* 34
Pertan yaan 3	Pearson Correlatio n Sig. (1- tailed) N	.802* 34	.876* 34	1 34	.807* 34	.843* 34	.674* 34	.559* 34	.840* 34	.918* 34	.840* 34	.762* 34	.802* 34	.829* 34	.929* 34
Pertan yaan 4	Pearson Correlatio n Sig. (1- tailed) N	.781* 34	.609* 34	.807* 34	1 34	.932* 34	.303* 34	.306* 34	.875* 34	.896* 34	.810* 34	.866* 34	.816* 34	.841* 34	.886* 34
Pertan yaan 5	Pearson Correlatio n Sig. (1- tailed) N	.853* 34	.668* 34	.843* 34	.932* 34	1 34	.374* 34	.333* 34	.906* 34	.968* 34	.874* 34	.853* 34	.888* 34	.942* 34	.935* 34
Pertan yaan 6	Pearson Correlatio n Sig. (1- tailed) N	.344* 34	.758* 34	.674* 34	.303* 34	.374* 34	1 34	.919* 34	.458* 34	.531* 34	.412* 34	.270 34	.490* 34	.476* 34	.592* 34
Pertan yaan 7	Pearson Correlatio n Sig. (1- tailed) N	.339* 34	.733* 34	.559* 34	.306* 34	.333* 34	.919* 34	1 34	.538* 34	.477* 34	.404* 34	.273 34	.481* 34	.466* 34	.577* 34
Pertan yaan 8	Pearson Correlatio n Sig. (1- tailed) N	.865* 34	.773* 34	.840* 34	.875* 34	.906* 34	.458* 34	.538* 34	1 34	.926* 34	.889* 34	.841* 34	.865* 34	.924* 34	.951* 34
Pertan yaan 9	Pearson Correlatio n	.857* 34	.774* 34	.918* 34	.896* 34	.968* 34	.531* 34	.477* 34	.926* 34	1 34	.887* 34	.826* 34	.898* 34	.962* 34	.971* 34

	Sig. (1-tailed)	.000	.000	.000	.000	.000	.001	.002	.000		.000	.000	.000	.000	.000
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34
Pertanyaan 10	Pearson Correlation	.904*	.773*	.840*	.810*	.874*	.412*	.404*	.889*	.887*	1	.875*	.865*	.885*	.928*
	Sig. (1-tailed)	.000	.000	.000	.000	.000	.008	.009	.000	.000		.000	.000	.000	.000
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34
Pertanyaan 11	Pearson Correlation	.850*	.627*	.762*	.866*	.853*	.270	.273	.841*	.826*	.875*	1	.886*	.804*	.875*
	Sig. (1-tailed)	.000	.000	.000	.000	.000	.061	.059	.000	.000	.000		.000	.000	.000
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34
Pertanyaan 12	Pearson Correlation	.874*	.780*	.802*	.816*	.888*	.490*	.481*	.865*	.898*	.865*	.886*	1	.898*	.937*
	Sig. (1-tailed)	.000	.000	.000	.000	.000	.002	.002	.000	.000	.000	.000		.000	.000
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34
Pertanyaan 13	Pearson Correlation	.858*	.756*	.829*	.841*	.942*	.476*	.466*	.924*	.962*	.885*	.804*	.898*	1	.947*
	Sig. (1-tailed)	.000	.000	.000	.000	.000	.002	.003	.000	.000	.000	.000	.000		.000
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34
X3	Pearson Correlation	.901*	.861*	.929*	.886*	.935*	.592*	.577*	.951*	.971*	.928*	.875*	.937*	.947*	1
	Sig. (1-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34

** . Correlation is significant at the 0.01 level (1-tailed).

* . Correlation is significant at the 0.05 level (1-tailed).

Hasil Uji Validitas Pemanfaatan Teknologi Informasi (X4)

		Correlations								
		Pertanyaan 1	Pertanyaan 2	Pertanyaan 3	Pertanyaan 4	Pertanyaan 5	Pertanyaan 6	Pertanyaan 7	Pertanyaan 8	X4
Pertanyaan 1	Pearson Correlation	1	.703**	.799**	.685**	.871**	.871**	.813**	.707**	.933*
	Sig. (1-tailed)		.000	.000	.000	.000	.000	.000	.000	.000
	N	34	34	34	34	34	34	34	34	34
Pertanyaan 2	Pearson Correlation	.703**	1	.693**	.690**	.625**	.652**	.657**	.658**	.814*
	Sig. (1-tailed)	.000		.000	.000	.000	.000	.000	.000	.000
	N	34	34	34	34	34	34	34	34	34
Pertanyaan 3	Pearson Correlation	.799**	.693**	1	.467**	.786**	.810**	.617**	.466**	.830*
	Sig. (1-tailed)	.000	.000		.003	.000	.000	.000	.003	.000
	N	34	34	34	34	34	34	34	34	34
Pertanyaan 4	Pearson Correlation	.685**	.690**	.467**	1	.642**	.643**	.709**	.810**	.798*
	Sig. (1-tailed)	.000	.000	.003		.000	.000	.000	.000	.000
	N	34	34	34	34	34	34	34	34	34
Pertanyaan 5	Pearson Correlation	.871**	.625**	.786**	.642**	1	.957**	.797**	.722**	.924*
	Sig. (1-tailed)	.000	.000	.000	.000		.000	.000	.000	.000
	N	34	34	34	34	34	34	34	34	34
Pertanyaan 6	Pearson Correlation	.871**	.652**	.810**	.643**	.957**	1	.795**	.663**	.924*
	Sig. (1-tailed)	.000	.000	.000	.000	.000		.000	.000	.000
	N	34	34	34	34	34	34	34	34	34
Pertanyaan 7	Pearson Correlation	.813**	.657**	.617**	.709**	.797**	.795**	1	.867**	.893*
	Sig. (1-tailed)	.000	.000	.000	.000	.000	.000		.000	.000
	N	34	34	34	34	34	34	34	34	34
Pertanyaan 8	Pearson Correlation	.707**	.658**	.466**	.810**	.722**	.663**	.867**	1	.832*
	Sig. (1-tailed)	.000	.000	.003	.000	.000	.000	.000		.000
	N	34	34	34	34	34	34	34	34	34
X4	Pearson Correlation	.933**	.814**	.830**	.798**	.924**	.924**	.893**	.832**	1
	Sig. (1-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	
	N	34	34	34	34	34	34	34	34	34

** . Correlation is significant at the 0.01 level (1-tailed).

Hasil Uji Validitas Kualitas Laporan Keuangan Pemerintah (Y)

		Correlations										
		Pertanyaan 1	Pertanyaan 2	Pertanyaan 3	Pertanyaan 4	Pertanyaan 5	Pertanyaan 6	Pertanyaan 7	Pertanyaan 8	Pertanyaan 9	Pertanyaan 10	Y
Pertanyaan 1	Pearson Correlation Sig. (1-tailed) N	1 .000 34	.921** .000 34	.733** .000 34	.937** .000 34	.937** .000 34	.861** .000 34	.766** .000 34	.836** .000 34	.881** .000 34	.708** .000 34	.931* .000 34
Pertanyaan 2	Pearson Correlation Sig. (1-tailed) N	.921** .000 34	1 .000 34	.777** .000 34	.914** .000 34	.914** .000 34	.828** .000 34	.762** .000 34	.718** .000 34	.914** .000 34	.741** .000 34	.924* .000 34
Pertanyaan 3	Pearson Correlation Sig. (1-tailed) N	.733** .000 34	.777** .000 34	1 .000 34	.740** .000 34	.793** .000 34	.736** .000 34	.868** .000 34	.708** .000 34	.752** .000 34	.882** .000 34	.884* .000 34
Pertanyaan 4	Pearson Correlation Sig. (1-tailed) N	.937** .000 34	.914** .000 34	.740** .000 34	1 .000 34	.933** .000 34	.847** .000 34	.718** .000 34	.845** .000 34	.937** .000 34	.708** .000 34	.930* .000 34
Pertanyaan 5	Pearson Correlation Sig. (1-tailed) N	.937** .000 34	.914** .000 34	.793** .000 34	.933** .000 34	1 .000 34	.912** .000 34	.773** .000 34	.845** .000 34	.937** .000 34	.708** .000 34	.950* .000 34
Pertanyaan 6	Pearson Correlation Sig. (1-tailed) N	.861** .000 34	.828** .000 34	.736** .000 34	.847** .000 34	.912** .000 34	1 .000 34	.824** .000 34	.843** .000 34	.904** .000 34	.795** .000 34	.932* .000 34
Pertanyaan 7	Pearson Correlation Sig. (1-tailed) N	.766** .000 34	.762** .000 34	.868** .000 34	.718** .000 34	.773** .000 34	.824** .000 34	1 .000 34	.685** .000 34	.731** .000 34	.922** .000 34	.891* .000 34
Pertanyaan 8	Pearson Correlation Sig. (1-tailed) N	.836** .000 34	.718** .000 34	.708** .000 34	.845** .000 34	.845** .000 34	.843** .000 34	.685** .000 34	1 .000 34	.860** .000 34	.736** .000 34	.877* .000 34
Pertanyaan 9	Pearson Correlation	.881**	.914**	.752**	.937**	.937**	.904**	.731**	.860**	1	.765**	.943*

	Sig. (1-tailed)	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000
	N	34	34	34	34	34	34	34	34	34	34	34
Pertanyaan 10	Pearson Correlation	.708**	.741**	.882**	.708**	.708**	.795**	.922**	.736**	.765**	1	.883*
	Sig. (1-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000		.000
	N	34	34	34	34	34	34	34	34	34	34	34
Y	Pearson Correlation	.931**	.924**	.884**	.930**	.950**	.932**	.891**	.877**	.943**	.883**	1
	Sig. (1-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	
	N	34	34	34	34	34	34	34	34	34	34	34

** . Correlation is significant at the 0.01 level (1-tailed).

Hasil Uji Reliabilitas Kompetensi SDM (X1)

Case Processing Summary

		N	%
Cases	Valid	34	100.0
	Excluded ^a	0	.0
	Total	34	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.904	7

Hasil Uji Reliabilitas Penerapan Sistem Akuntansi Keuangan Daerah (X2)

Case Processing Summary

		N	%
Cases	Valid	34	100.0
	Excluded ^a	0	.0
	Total	34	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.966	8

Hasil Uji Relibilitas Pengendalian Intern (X3)

Case Processing Summary

		N	%
Cases	Valid	34	100.0
	Excluded ^a	0	.0
	Total	34	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.973	13

Hasil Uji Relibilitas Pemanfaatan Teknologi Informasi (X4)

Case Processing Summary

		N	%
Cases	Valid	34	100.0
	Excluded ^a	0	.0
	Total	34	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.951	8

Hasil Uji Reliabilitas Kualitas Laporan Keuangan Pemerintah (Y)

Case Processing Summary

		N	%
Cases	Valid	34	100.0
	Excluded ^a	0	.0
	Total	34	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.976	10

Hasil Uji Asumsi Klasik
Uji Normalitas Dengan Metode One Sample K-Z

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual	
N		34	
Normal Parameters ^{a,b}	Mean	.0000000	
	Std. Deviation	1.70981611	
Most Extreme Differences	Absolute	.168	
	Positive	.123	
	Negative	-.168	
Test Statistic		.168	
Asymp. Sig. (2-tailed)		.016 ^c	
Monte Carlo Sig. (2-tailed)	Sig.	.265 ^d	
	99% Confidence Interval	Lower Bound	.254
		Upper Bound	.277

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Based on 10000 sampled tables with starting seed 2000000.

Uji Multikolinieritas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	.774	2.005		.386	.702		
Kompetensi Sumber Daya Manusia	.322	.154	.217	2.088	.046	.207	4.828
Penerapan Sistem Akuntansi Keuangan Daerah	.420	.174	.325	2.413	.022	.124	8.063
Pengendalian Intern	.009	.100	.014	.092	.927	.103	9.676
Pemanfaatan Teknologi Informasi	.523	.168	.459	3.104	.004	.102	9.760

a. Dependent Variable: Kualitas Laporan Keuangan Pemerintah

Uji Heteroskedastisitas dengan Uji Park

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-.431	2.542		-.169	.867
Kompetensi Sumber Daya Manusia	-.308	.196	-.606	-1.573	.127
Penerapan Sistem Akuntansi Keuangan Daerah	.381	.220	.861	1.730	.094
Pengendalian Intern	.001	.126	.005	.010	.992
Pemanfaatan Teknologi Informasi	-.134	.214	-.343	-.626	.536

a. Dependent Variable: LN

HASIL UJI REGRESI
Uji Analisis Regresi Linier Berganda

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.774	2.005		.386	.702
Kompetensi Sumber Daya Manusia	.322	.154	.217	2.088	.046
Penerapan Sistem Akuntansi Keuangan Daerah	.420	.174	.325	2.413	.022
Pengendalian Intern	.009	.100	.014	.092	.927
Pemanfaatan Teknologi Informasi	.523	.168	.459	3.104	.004

a. Dependent Variable: Kualitas Laporan Keuangan Pemerintah

Uji Koefisien Determinasi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.967 ^a	.935	.926	1.82393

a. Predictors: (Constant), Pemanfaatan Teknologi Informasi, Kompetensi Sumber Daya Manusia, Penerapan Sistem Akuntansi Keuangan Daerah, Pengendalian Intern

Hasil Uji Kelayakan Model

Uji F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1385.996	4	346.499	104.157	.000 ^b
	Residual	96.475	29	3.327		
	Total	1482.471	33			

a. Dependent Variable: Kualitas Laporan Keuangan

b. Predictors: (Constant), Pemanfaatan Teknologi Informasi, Kompetensi Sumber Daya Manusia, Penerapan Sistem Akuntansi Keuangan Daerah, Pengendalian Intern

Hasil Uji Signifikasi

Uji T

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.774	2.005		.386	.702
	Kompetensi Sumber Daya Manusia	.322	.154	.217	2.088	.046
	Penerapan Sistem Akuntansi Keuangan Daerah	.420	.174	.325	2.413	.022
	Pengendalian Intern	.009	.100	.014	.092	.927
	Pemanfaatan Teknologi Informasi	.523	.168	.459	3.104	.004

a. Dependent Variable: Kualitas Laporan Keuangan