

HASIL UJI VALIDITAS

Hasil Uji Validitas Kejelasan Sasaran Anggaran

Correlations

| | | item1 | item2 | item3 | item4 | item5 | item6 | Total |
|-------|---------------------|--------|--------|--------|--------|--------|--------|--------|
| item1 | Pearson Correlation | 1 | .662** | .638** | .409** | .387** | .345** | .773** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .000 | .001 | .000 |
| | N | 93 | 93 | 93 | 93 | 93 | 93 | 93 |
| item2 | Pearson Correlation | .662** | 1 | .852** | .401** | .401** | .403** | .826** |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .000 | .000 | .000 |
| | N | 93 | 93 | 93 | 93 | 93 | 93 | 93 |
| item3 | Pearson Correlation | .638** | .852** | 1 | .336** | .323** | .410** | .785** |
| | Sig. (2-tailed) | .000 | .000 | | .001 | .002 | .000 | .000 |
| | N | 93 | 93 | 93 | 93 | 93 | 93 | 93 |
| item4 | Pearson Correlation | .409** | .401** | .336** | 1 | .763** | .490** | .751** |
| | Sig. (2-tailed) | .000 | .000 | .001 | | .000 | .000 | .000 |
| | N | 93 | 93 | 93 | 93 | 93 | 93 | 93 |
| item5 | Pearson Correlation | .387** | .401** | .323** | .763** | 1 | .470** | .731** |
| | Sig. (2-tailed) | .000 | .000 | .002 | .000 | | .000 | .000 |
| | N | 93 | 93 | 93 | 93 | 93 | 93 | 93 |
| item6 | Pearson Correlation | .345** | .403** | .410** | .490** | .470** | 1 | .666** |
| | Sig. (2-tailed) | .001 | .000 | .000 | .000 | .000 | | .000 |
| | N | 93 | 93 | 93 | 93 | 93 | 93 | 93 |
| Total | Pearson Correlation | .773** | .826** | .785** | .751** | .731** | .666** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 93 | 93 | 93 | 93 | 93 | 93 | 93 |

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

Hasil Uji Validitas Pengendalian Akuntansi

Correlations

| | | item1 | item2 | item3 | item4 | Total |
|-------|---------------------|--------|--------|--------|--------|--------|
| item1 | Pearson Correlation | 1 | .602** | .359** | .401** | .749** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .000 |
| | N | 93 | 93 | 93 | 93 | 93 |
| item2 | Pearson Correlation | .602** | 1 | .505** | .323** | .776** |
| | Sig. (2-tailed) | .000 | | .000 | .002 | .000 |
| | N | 93 | 93 | 93 | 93 | 93 |
| item3 | Pearson Correlation | .359** | .505** | 1 | .663** | .819** |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .000 |
| | N | 93 | 93 | 93 | 93 | 93 |
| item4 | Pearson Correlation | .401** | .323** | .663** | 1 | .772** |
| | Sig. (2-tailed) | .000 | .002 | .000 | | .000 |
| | N | 93 | 93 | 93 | 93 | 93 |
| Total | Pearson Correlation | .749** | .776** | .819** | .772** | 1 |

| | | | | | |
|-----------------|------|------|------|------|----|
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | |
| N | 93 | 93 | 93 | 93 | 93 |

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

Hasil Uji Validitas Penerapan Akuntansi Publik

Correlations

| | item1 | item2 | item3 | item4 | Total |
|---------------------------|--------|--------|--------|--------|--------|
| item1 Pearson Correlation | 1 | .698** | .264* | .428** | .793** |
| Sig. (2-tailed) | | .000 | .011 | .000 | .000 |
| N | 93 | 93 | 93 | 93 | 93 |
| item2 Pearson Correlation | .698** | 1 | .506** | .453** | .890** |
| Sig. (2-tailed) | .000 | | .000 | .000 | .000 |
| N | 93 | 93 | 93 | 93 | 93 |
| item3 Pearson Correlation | .264* | .506** | 1 | .301** | .680** |
| Sig. (2-tailed) | .011 | .000 | | .003 | .000 |
| N | 93 | 93 | 93 | 93 | 93 |
| item4 Pearson Correlation | .428** | .453** | .301** | 1 | .682** |
| Sig. (2-tailed) | .000 | .000 | .003 | | .000 |
| N | 93 | 93 | 93 | 93 | 93 |
| Total Pearson Correlation | .793** | .890** | .680** | .682** | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | |
| N | 93 | 93 | 93 | 93 | 93 |

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

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

Hasil Uji Validitas Ketaatan Pada Peraturan Perundangan

Correlations

| | item1 | item2 | item3 | Total |
|---------------------------|--------|--------|--------|--------|
| item1 Pearson Correlation | 1 | .751** | .653** | .900** |
| Sig. (2-tailed) | | .000 | .000 | .000 |
| N | 93 | 93 | 93 | 93 |
| item2 Pearson Correlation | .751** | 1 | .673** | .896** |
| Sig. (2-tailed) | .000 | | .000 | .000 |
| N | 93 | 93 | 93 | 93 |
| item3 Pearson Correlation | .653** | .673** | 1 | .878** |
| Sig. (2-tailed) | .000 | .000 | | .000 |
| N | 93 | 93 | 93 | 93 |
| Total Pearson Correlation | .900** | .896** | .878** | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | |
| N | 93 | 93 | 93 | 93 |

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

Hasil Uji Validitas Sistem Pelaporan

Correlations

| | item1 | item2 | item3 | item4 | item5 | Total |
|---------------------------|--------|--------|--------|--------|--------|--------|
| item1 Pearson Correlation | 1 | .720** | .672** | .637** | .684** | .839** |
| Sig. (2-tailed) | | .000 | .000 | .000 | .000 | .000 |
| N | 93 | 93 | 93 | 93 | 93 | 93 |
| item2 Pearson Correlation | .720** | 1 | .518** | .494** | .523** | .726** |
| Sig. (2-tailed) | .000 | | .000 | .000 | .000 | .000 |
| N | 93 | 93 | 93 | 93 | 93 | 93 |
| item3 Pearson Correlation | .672** | .518** | 1 | .982** | .980** | .953** |
| Sig. (2-tailed) | .000 | .000 | | .000 | .000 | .000 |
| N | 93 | 93 | 93 | 93 | 93 | 93 |
| item4 Pearson Correlation | .637** | .494** | .982** | 1 | .925** | .928** |
| Sig. (2-tailed) | .000 | .000 | .000 | | .000 | .000 |
| N | 93 | 93 | 93 | 93 | 93 | 93 |
| item5 Pearson Correlation | .684** | .523** | .980** | .925** | 1 | .943** |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | | .000 |
| N | 93 | 93 | 93 | 93 | 93 | 93 |
| Total Pearson Correlation | .839** | .726** | .953** | .928** | .943** | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | |
| N | 93 | 93 | 93 | 93 | 93 | 93 |

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

Hasil Uji Validitas Akuntabilitas Kinerja Instansi Pemerintah

Correlations

| | item1 | item2 | item3 | item4 | Total |
|---------------------------|--------|--------|--------|--------|--------|
| item1 Pearson Correlation | 1 | .545** | .361** | .124 | .642** |
| Sig. (2-tailed) | | .000 | .000 | .238 | .000 |
| N | 93 | 93 | 93 | 93 | 93 |
| item2 Pearson Correlation | .545** | 1 | .706** | .483** | .886** |
| Sig. (2-tailed) | .000 | | .000 | .000 | .000 |
| N | 93 | 93 | 93 | 93 | 93 |
| item3 Pearson Correlation | .361** | .706** | 1 | .574** | .857** |
| Sig. (2-tailed) | .000 | .000 | | .000 | .000 |
| N | 93 | 93 | 93 | 93 | 93 |
| item4 Pearson Correlation | .124 | .483** | .574** | 1 | .710** |
| Sig. (2-tailed) | .238 | .000 | .000 | | .000 |
| N | 93 | 93 | 93 | 93 | 93 |
| Total Pearson Correlation | .642** | .886** | .857** | .710** | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | |
| N | 93 | 93 | 93 | 93 | 93 |

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

Hasil Uji Reliabilitas Kejelasan Sasaran Anggaran

Reliability

Scale: ALL VARIABLES

Case Processing Summary

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 93 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 93 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .849 | 6 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|-------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| item1 | 16.82 | 2.912 | .640 | .824 |
| item2 | 16.73 | 2.851 | .724 | .806 |
| item3 | 16.71 | 3.078 | .684 | .816 |
| item4 | 17.32 | 2.982 | .613 | .829 |
| item5 | 17.39 | 3.175 | .611 | .829 |
| item6 | 17.61 | 3.349 | .538 | .841 |

Hasil Uji Reliabilitas Pengendalian Akuntansi

Reliability

Scale: ALL VARIABLES

Case Processing Summary

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 93 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 93 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .784 | 4 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|-------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| item1 | 9.51 | 1.535 | .554 | .750 |
| item2 | 9.75 | 1.471 | .588 | .733 |
| item3 | 10.00 | 1.370 | .647 | .701 |
| item4 | 10.23 | 1.459 | .575 | .740 |

Hasil Uji Reliabilitas Penerapan Akuntansi Publik**Reliability****Scale: ALL VARIABLES****Case Processing Summary**

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 93 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 93 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .764 | 4 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|-------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| item1 | 9.23 | 1.329 | .604 | .685 |
| item2 | 9.41 | 1.092 | .752 | .590 |
| item3 | 9.70 | 1.517 | .439 | .771 |
| item4 | 9.89 | 1.597 | .486 | .747 |

Hasil Uji Reliabilitas Ketaatan Pada Peraturan Perundangan**Reliability****Scale: ALL VARIABLES****Case Processing Summary**

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 93 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 93 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .867 | 3 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|-------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| item1 | 6.57 | 1.074 | .763 | .798 |
| item2 | 6.73 | 1.199 | .782 | .790 |
| item3 | 7.04 | 1.085 | .707 | .854 |

Hasil Uji Reliabilitas Sistem Pelaporan

Reliability

Scale: ALL VARIABLES

Case Processing Summary

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 93 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 93 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .928 | 5 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|-------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| item1 | 12.44 | 3.401 | .749 | .923 |
| item2 | 12.59 | 3.744 | .604 | .947 |
| item3 | 13.23 | 3.068 | .922 | .889 |
| item4 | 12.22 | 3.062 | .878 | .898 |
| item5 | 12.24 | 3.096 | .906 | .892 |

Hasil Uji Reliabilitas Akuntabilitas Kinerja Instansi Pemerintah

Reliability

Scale: ALL VARIABLES

Case Processing Summary

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 93 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 93 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .781 | 4 |

Item-Total Statistics

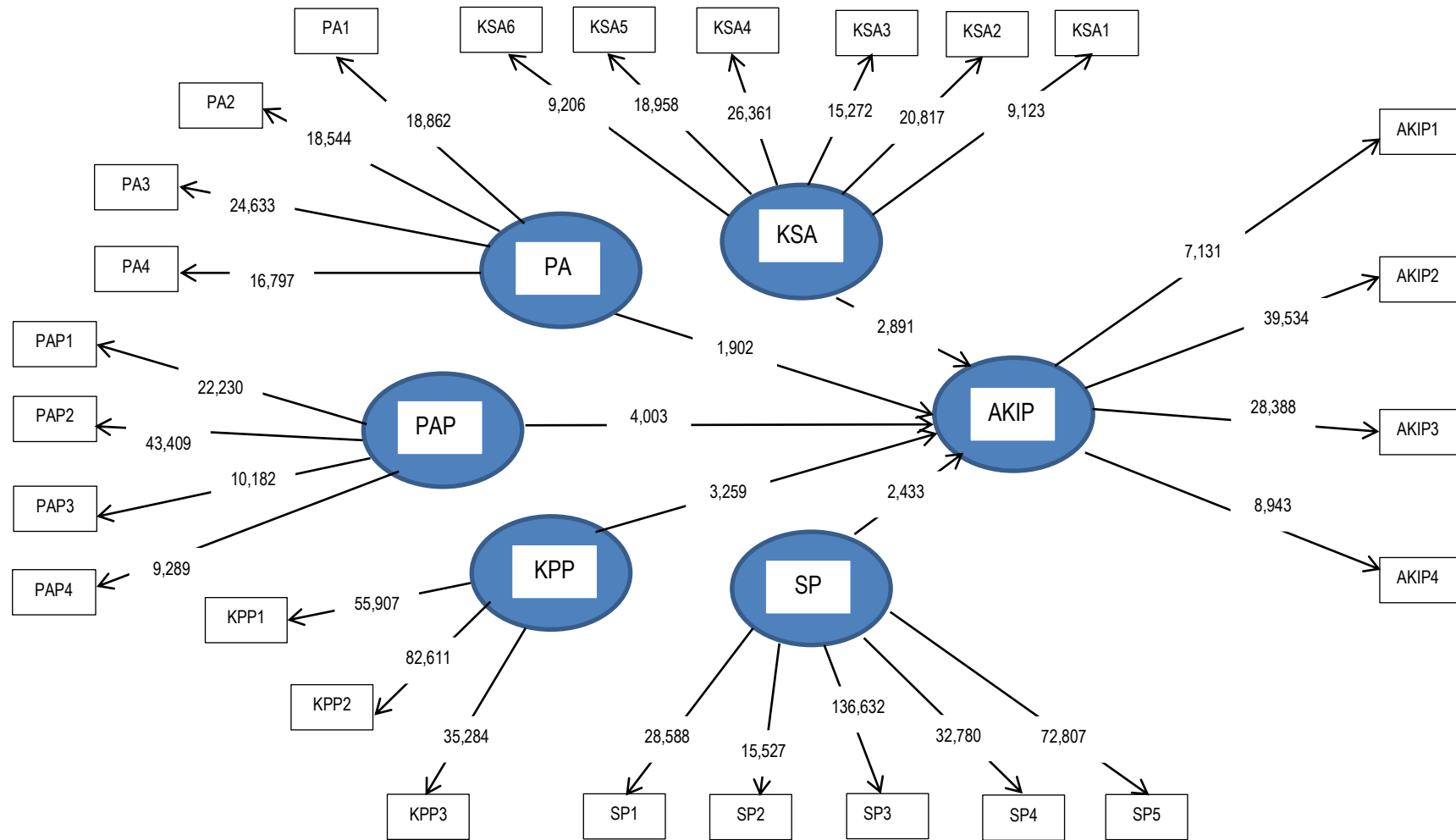
| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|-------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| item1 | 9.60 | 1.894 | .406 | .811 |
| item2 | 9.81 | 1.397 | .765 | .626 |
| item3 | 9.96 | 1.476 | .718 | .655 |
| item4 | 10.18 | 1.738 | .481 | .780 |

HASIL UJI *STRUCTURAL EQUATION MODELING* (SEM) BERBASIS *PARTIAL LEAST SQUARE* (PLS)

Path Coefficients

| | Original Sampl... | Sample Mean (...) | Standard Devia... | T Statistics (JO... | P Values |
|------------------|-------------------|-------------------|-------------------|---------------------|----------|
| KPP_ -> Akunt... | 0.300 | 0.289 | 0.092 | 3.259 | 0.001 |
| KSA -> Akunta... | 0.135 | 0.132 | 0.047 | 2.891 | 0.004 |
| PA -> Akuntab... | 0.110 | 0.098 | 0.058 | 1.902 | 0.058 |
| PAP -> Akunta... | 0.244 | 0.232 | 0.061 | 4.003 | 0.000 |
| SP_ -> Akunta... | 0.296 | 0.327 | 0.122 | 2.433 | 0.015 |

HASIL UJI STRUCTURAL EQUATION MODELING (SEM) BERBASIS PARTIAL LEAST SQUARE (PLS)



LAMPIRAN - LAMPIRAN

