

KUESIONER PENELITIAN

Bersama ini, Saya Aprindo Sintala Kaisar mahasiswa Program Studi Akuntansi IBI Darmajaya memohon kesediaan Bapak/Ibu untuk mengisi daftar pernyataan yang saya berikan. Informasi yang Bapak/Ibu berikan merupakan bantuan yang sangat berarti bagi saya dalam rangka menyelesaikan studi Sarjana. Atas bantuan dan kesediaan Bapak/Ibu, saya ucapkan terimakasih.

Identitas Responden

1. Jenis Kelamin :
2. Umur :
3. Pendidikan :
4. Lama Bekerja :

Petunjuk Pengisian

Berilah tanda *Checklist* pada jawaban yang Bapak/Ibu anggap paling sesuai

Keterangan:

- SS : Sangat Setuju S : Setuju N : Netral
KS : Kurang Setuju TS : Tidak Setuju

1. Pemanfaatan Teknologi Informasi (X₁)

No	Pernyataan	SS	S	N	KS	TS
1.	Pembekalan kompetensi pegawai terhadap sistem akuntansi/ komputerisasi					
2.	Pengadaan komputer yang memadai meningkatkan efisiensi operasional					
3.	Instansi berperan dalam peyiapan komputer yang dapat membantu dalam pengumpulan informasi					
4.	Penyiapan dan pemeliharaan komputer <i>free virus</i> secara berkala					
5.	Jaringan internet ada dan telah dimanfaatkan sebagai penghubung antar unit kerja dalam pengiriman data dan informasi yang dibutuhkan					
6.	Subbagian keuangan/akuntansi, memiliki software, aplikasi untuk melaksanakan tugas, seperti: microsoft excel, MYOB, dan sebagainya					
7.	Proses akuntansi sejak awal transaksi hingga pembuatan laporan keuangan dilakukan secara komputerisasi					
8.	Pengolahan data transaksi keuangan menggunakan software yang mendapat lisensi pemerintah					

2. Kompetensi Sumber Daya Manusia (X₂)

No	Pernyataan	SS	S	N	KS	TS
1.	Setiap pegawai mengetahui penggunaan teknologi informasi secara umum					
2.	Pegawai wajib meningkatkan kemampuan dalam mengoperasikan sistem informasi					
3.	Sub bagian keuangan/akuntansi memiliki sumber daya yang memadai					
4.	Sub bagian keuangan/akuntansi memiliki sumber daya manusia yang memiliki kemampuan dalam menyusun laporan keuangan sesuai standar akuntansi					
5.	Pelatihan untuk membantu penugasan dan pengembangan keahlian dalam tugas yang dilakukan					
6.	Sub bagian keuangan /akuntansi mendapat sosialisasi dan atau diklat jika ada peraturan baru tentang keuangan					
7.	Sub bagian keuangan /akuntansi memahami struktur organisasi pada instansi tersebut					

3. Sistem Pengendalian Intern (X₃)

No	Pernyataan	Jawaban				
		SS	S	N	KS	TS
1.	Instansi memiliki kode etik tertulis dan semua aparat mengetahuinya					
2.	Satuan pengawasan intern terdiri dari staf yang kompeten, dapat dipercaya dan tanggap dengan perubahan					
3.	Pembagian tugas dan jabatan terstruktur dengan baik					
4.	Adanya metode penilaian/pengukuran risiko dan sistem informasi manajemen risiko					
5.	Adanya pemeriksaan yang independen terhadap kinerja					
6.	Sistem informasi yang berfungsi dengan baik dan dapat membantu meyakinkan					
7.	Adanya kebijakan bahwa informasi harus disajikan dalam bentuk laporan keuangan supaya dapat dikomunikasikan kepada pihak-pihak yang memerlukan					
8.	Adanya pengawasan secara terus menerus dan periodik					
9.	Adanya pengawasan untuk menilai kualitas pengendalian intern					

4. Efektivitas Sistem Informasi Akuntansi (Y)

No	Pernyataan	SS	S	N	KS	TS
1.	Informasi yang dihasilkan dalam format yang dapat digunakan					
2.	Informasi yang dihasilkan jelas					
3.	Sistem akurat, teliti dan cermat					
4.	Informasi yang dibutuhkan tersedia tepat waktu.					
5.	Sistem menyediakan informasi yang tepat sesuai kebutuhan					
6.	Sistem menguntungkan bagi pengguna					
7.	Sistem mudah untuk digunakan					
8.	Pengendalian laporan dilakukan secara sistematis, seperti laporan harian, mingguan, dsb					
9.	Sistem informasi akuntansi berguna untuk pemantauan dalam pengambilan keputusan					

JAWABAN RESPONDEN TENTANG PEMANFAATAN TEKNOLOGI INFORMASI

Resp.	item1	item2	item3	item4	item5	item6	item7	item8	Total
1	3	3	3	3	3	3	3	3	24
2	3	3	3	3	3	3	3	2	23
3	4	4	4	4	4	4	3	3	30
4	4	4	4	4	4	4	3	3	30
5	3	3	3	3	3	3	3	3	24
6	3	3	3	2	2	2	2	2	19
7	3	2	2	2	2	2	2	2	17
8	4	3	3	3	3	3	3	3	25
9	3	3	3	3	3	3	3	3	24
10	3	3	3	3	3	3	3	3	24
11	3	3	3	3	3	3	3	3	24
12	3	3	3	3	3	3	3	3	24
13	3	3	3	3	2	2	2	2	20
14	3	3	3	3	3	3	3	3	24
15	3	3	3	3	3	3	3	3	24
16	3	3	3	3	3	3	3	3	24
17	4	4	4	4	4	4	4	3	31
18	4	4	4	4	4	4	4	4	32
19	3	3	3	3	3	3	3	3	24
20	3	3	3	3	3	3	3	3	24
21	3	3	3	3	3	3	3	3	24
22	3	3	3	3	3	3	3	3	24
23	4	4	4	4	4	4	4	3	31
24	4	4	4	4	4	4	4	4	32
25	4	4	3	3	3	3	3	3	26
26	3	3	3	3	3	3	3	3	24
27	3	3	3	3	3	3	3	3	24
28	3	3	3	3	3	3	3	3	24
29	4	4	4	4	4	4	3	3	30
30	4	4	4	4	4	4	4	4	32
31	4	4	4	4	4	4	4	4	32
32	4	4	4	4	4	4	4	4	32
33	4	4	4	4	4	4	4	4	32
34	4	4	4	4	4	4	3	3	30
35	4	3	3	3	3	3	3	3	25
36	4	4	4	4	4	4	3	3	30
37	4	4	4	4	4	4	3	3	30
38	4	4	4	4	4	4	3	3	30
39	4	4	4	4	4	4	4	3	31
40	4	4	4	4	4	4	3	3	30

41	4	4	4	4	4	4	3	3	30
42	3	3	3	3	3	3	3	2	23
43	4	4	4	4	4	4	3	3	30
44	4	4	4	4	4	4	3	3	30
45	4	4	4	4	4	4	3	3	30
46	4	4	4	4	4	4	3	3	30
47	4	4	3	3	3	3	3	3	26
48	4	4	4	4	4	4	3	3	30
49	4	4	4	4	4	4	3	3	30
50	3	3	3	3	3	3	2	2	22
51	4	4	4	4	3	3	3	3	28
52	4	4	4	3	3	3	3	3	27
53	4	3	3	3	3	3	3	3	25
54	3	3	3	3	3	3	2	2	22
55	4	4	4	4	4	4	3	3	30
56	3	3	3	3	3	3	3	3	24
Total	200	196	194	192	190	190	172	167	1501
Rata-rata	3.571	3.5	3.464	3.429	3.393	3.393	3.071	2.982	26.804

JAWABAN RESPONDEN TENTANG KOMPETENSI SUMBER DAYA MANUSIA

Resp.	item1	item2	item3	item4	item5	item6	item7	Total
1	3	3	3	3	3	3	3	21
2	3	3	3	3	3	3	2	20
3	4	4	4	4	3	3	3	25
4	4	4	4	4	4	3	3	26
5	4	4	4	4	3	3	3	25
6	3	3	3	3	3	2	2	19
7	3	3	3	3	3	3	3	21
8	4	4	4	4	4	4	4	28
9	4	4	4	4	4	3	3	26
10	4	4	4	4	4	4	4	28
11	3	3	3	3	3	3	3	21
12	3	3	3	3	3	3	3	21
13	3	3	3	3	3	3	3	21
14	3	3	3	3	3	3	3	21
15	3	3	3	3	3	3	3	21
16	4	4	4	4	3	3	3	25
17	4	4	4	4	4	4	4	28
18	4	4	4	4	4	4	4	28
19	3	3	3	3	3	3	3	21
20	4	3	3	3	3	3	2	21
21	3	3	3	3	3	3	3	21
22	4	4	4	4	4	3	3	26
23	4	4	4	4	4	3	3	26
24	3	3	3	3	3	3	3	21
25	3	3	3	3	3	3	3	21
26	4	4	4	4	4	4	3	27
27	4	4	4	4	4	4	4	28
28	3	3	3	3	3	3	3	21
29	3	3	3	3	3	3	3	21
30	3	3	3	3	3	3	3	21
31	3	3	3	3	3	3	3	21
32	4	4	4	4	4	4	4	28
33	4	4	4	4	4	4	4	28
34	4	4	4	4	4	4	4	28
35	4	4	4	4	4	4	4	28
36	4	4	4	4	4	4	4	28
37	4	4	4	4	4	4	4	28
38	4	4	4	4	4	4	4	28
39	5	4	4	4	4	4	4	29

40	4	4	4	4	4	4	4	28
41	4	4	4	4	4	4	4	28
42	3	3	3	3	3	3	3	21
43	4	4	4	4	4	4	4	28
44	4	4	4	4	4	4	4	28
45	4	4	4	4	4	4	4	28
46	4	4	4	4	4	4	4	28
47	4	4	4	3	3	3	3	24
48	4	4	4	4	4	4	4	28
49	4	4	4	4	4	4	4	28
50	3	3	3	3	3	3	2	20
51	4	4	4	4	4	3	3	26
52	4	4	4	4	3	3	3	25
53	4	4	3	3	3	3	3	23
54	3	3	3	3	3	3	2	20
55	4	4	4	4	4	4	4	28
56	3	3	3	3	3	3	3	21
Total	204	202	201	200	196	190	185	1378
Rata-rata	3.643	3.607	3.5893	3.571	3.5	3.393	3.304	24.607

41	4	4	4	4	4	4	4	4	4	36
42	3	3	3	3	3	3	3	3	3	27
43	4	4	4	4	4	4	4	4	4	36
44	4	4	4	4	4	4	4	4	4	36
45	4	4	4	4	4	4	4	3	3	34
46	4	4	4	4	4	3	3	3	3	32
47	3	3	3	3	3	3	3	3	3	27
48	4	4	4	3	3	3	3	3	3	30
49	4	4	4	4	4	4	4	3	3	34
50	3	3	3	3	3	3	3	3	3	27
51	4	4	4	3	3	3	3	3	3	30
52	4	4	4	3	3	3	3	3	3	30
53	3	4	3	3	3	3	3	3	3	28
54	3	3	3	3	3	3	3	2	2	25
55	4	4	4	4	4	4	3	3	3	33
56	2	2	2	2	2	2	2	2	2	18
Total	196	195	192	188	187	184	181	178	173	1674
Rata-rata	3.5	3.482	3.43	3.357	3.34	3.29	3.23	3.18	3.09	29.89

JAWABAN RESPONDEN TENTANG EFEKTIVITAS SISTEM INFORMASI AKUNTANSI

Resp.	item1	item2	item3	item 4	item5	item6	item7	item8	item9	Total
1	4	4	4	3	3	3	3	3	3	30
2	3	3	3	3	3	3	3	2	3	26
3	4	4	4	4	4	4	4	4	3	35
4	4	4	4	4	4	4	4	4	4	36
5	4	4	4	4	4	4	4	4	3	35
6	3	3	3	3	3	3	3	3	3	27
7	3	3	3	3	3	3	3	3	3	27
8	5	4	4	4	4	4	4	4	4	37
9	4	4	4	4	4	4	4	4	4	36
10	4	4	4	4	4	4	4	4	3	35
11	3	3	3	3	3	3	3	3	2	26
12	3	3	3	3	3	3	3	3	2	26
13	3	3	3	3	3	3	3	3	2	26
14	4	4	4	3	3	3	3	3	2	29
15	3	3	3	3	3	3	3	3	2	26
16	4	4	4	4	4	4	4	4	4	36
17	4	4	4	4	4	4	4	4	4	36
18	4	4	4	4	3	3	3	3	4	32
19	4	4	3	3	3	3	3	3	3	29
20	4	4	4	4	4	3	3	3	3	32
21	4	4	4	4	4	4	4	3	3	34
22	4	4	4	4	4	4	3	3	4	34
23	4	4	4	3	3	3	3	3	4	31
24	4	4	4	3	3	3	3	3	3	30
25	4	4	4	4	4	4	4	4	3	35
26	4	4	4	4	4	4	4	4	4	36
27	3	3	3	3	3	3	3	3	3	27
28	3	3	3	3	3	3	3	3	3	27
29	4	4	4	4	4	4	4	4	3	35
30	4	4	4	4	4	4	4	3	4	35
31	4	4	4	4	4	4	4	4	4	36
32	4	4	4	4	4	4	4	4	4	36
33	4	4	4	4	4	4	4	4	4	36
34	4	4	4	4	4	4	4	4	4	36
35	4	4	4	3	3	3	3	3	4	31
36	4	4	4	4	4	4	4	4	4	36
37	4	4	4	4	4	4	4	4	4	36
38	4	4	4	4	4	4	4	4	4	36
39	4	4	4	5	4	4	4	4	3	36

40	4	4	4	4	4	4	4	4	4	36
41	4	4	4	4	4	4	4	4	4	36
42	4	3	3	3	3	3	3	3	3	28
43	4	4	4	4	4	4	4	4	4	36
44	4	4	4	4	4	4	4	4	4	36
45	4	4	4	4	4	4	4	4	4	36
46	4	4	4	4	4	4	4	4	4	36
47	4	4	4	4	3	3	3	3	3	31
48	4	4	4	4	4	4	4	4	3	35
49	4	4	4	4	4	4	4	4	4	36
50	3	3	3	3	3	3	3	3	3	27
51	4	4	4	4	4	4	3	3	3	33
52	4	4	4	4	4	3	3	3	3	32
53	4	4	4	3	3	3	3	3	3	30
54	3	3	3	3	3	3	3	3	3	27
55	4	4	4	4	4	4	4	4	4	36
56	3	3	3	3	3	3	3	3	2	26
Total	213	211	210	205	202	200	198	195	188	1822
Rata-rata	3.80	3.77	3.75	3.66	3.61	3.57	3.54	3.48	3.36	32.536

HASIL OLAH DATA DESKRIPTIF

Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Efektivitas Sistem Informasi Akuntansi	56	26	37	32.54	3.889
Pemanfaatan Teknologi Informasi	56	17	32	26.80	3.821
Kompetensi SDM	56	19	29	24.61	3.329
Pengendalian Intern	56	18	36	29.89	5.578
Valid N (listwise)	56				

Frequency Table

Efektivitas Sistem Informasi Akuntansi

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 26	6	10.7	10.7	10.7
27	6	10.7	10.7	21.4
28	1	1.8	1.8	23.2
29	2	3.6	3.6	26.8
30	3	5.4	5.4	32.1
31	3	5.4	5.4	37.5
32	3	5.4	5.4	42.9
33	1	1.8	1.8	44.6
34	2	3.6	3.6	48.2
35	7	12.5	12.5	60.7
36	21	37.5	37.5	98.2
37	1	1.8	1.8	100.0
Total	56	100.0	100.0	

Pemanfaatan Teknologi Informasi

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	17	1	1.8	1.8	1.8
	19	1	1.8	1.8	3.6
	20	1	1.8	1.8	5.4
	22	2	3.6	3.6	8.9
	23	2	3.6	3.6	12.5
	24	17	30.4	30.4	42.9
	25	3	5.4	5.4	48.2
	26	2	3.6	3.6	51.8
	27	1	1.8	1.8	53.6
	28	1	1.8	1.8	55.4
	30	16	28.6	28.6	83.9
	31	3	5.4	5.4	89.3
	32	6	10.7	10.7	100.0
	Total	56	100.0	100.0	

Kompetensi SDM

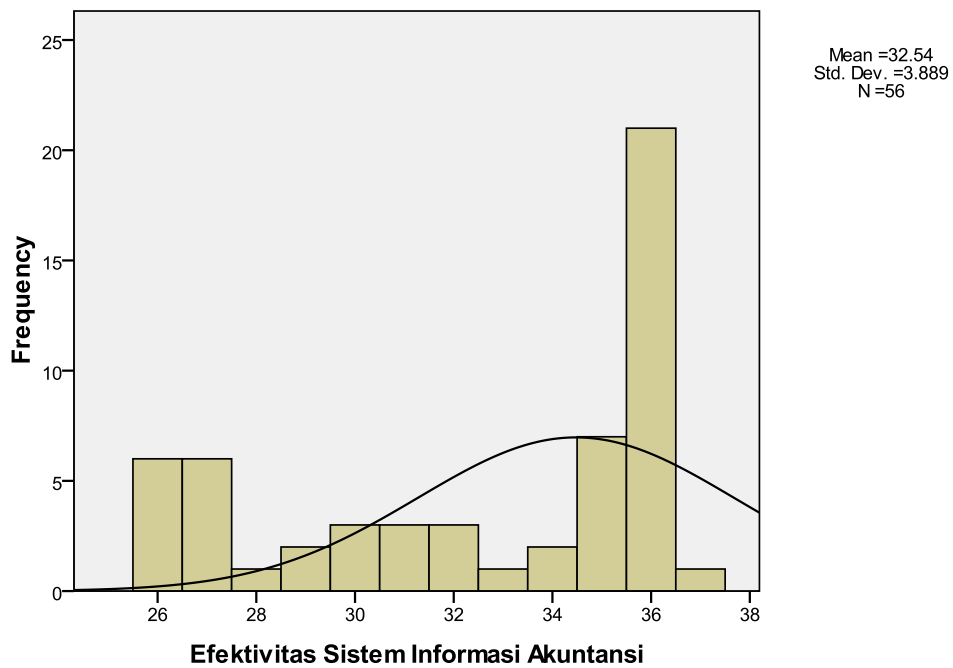
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	19	1	1.8	1.8	1.8
	20	3	5.4	5.4	7.1
	21	18	32.1	32.1	39.3
	23	1	1.8	1.8	41.1
	24	1	1.8	1.8	42.9
	25	4	7.1	7.1	50.0
	26	5	8.9	8.9	58.9
	27	1	1.8	1.8	60.7
	28	21	37.5	37.5	98.2
	29	1	1.8	1.8	100.0
	Total	56	100.0	100.0	

Pengendalian Intern

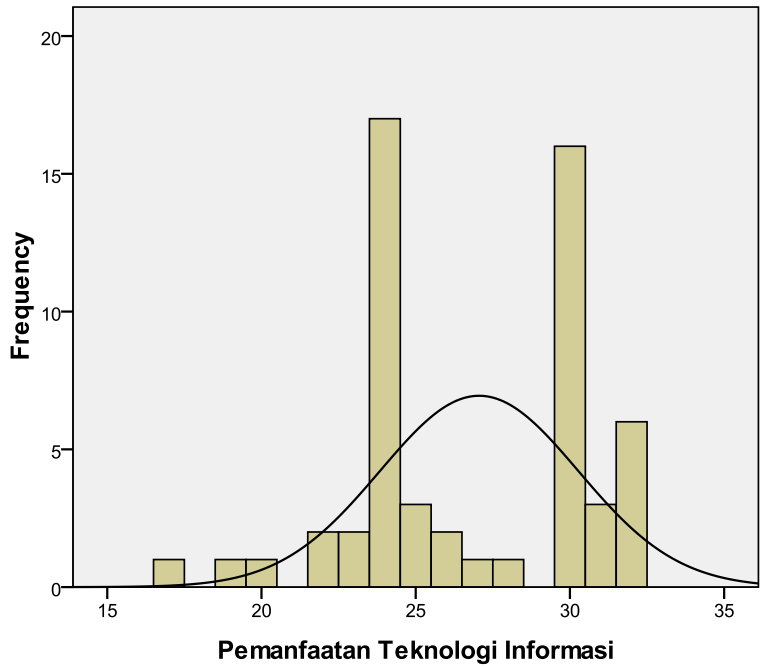
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	18	5	8.9	8.9	8.9
	19	1	1.8	1.8	10.7
	24	1	1.8	1.8	12.5
	25	1	1.8	1.8	14.3
	26	1	1.8	1.8	16.1
	27	13	23.2	23.2	39.3
	28	2	3.6	3.6	42.9
	29	2	3.6	3.6	46.4
	30	4	7.1	7.1	53.6
	31	1	1.8	1.8	55.4
	32	3	5.4	5.4	60.7
	33	2	3.6	3.6	64.3
	34	2	3.6	3.6	67.9
	35	4	7.1	7.1	75.0
	36	14	25.0	25.0	100.0
Total		56	100.0	100.0	

Histogram

Efektivitas Sistem Informasi Akuntansi

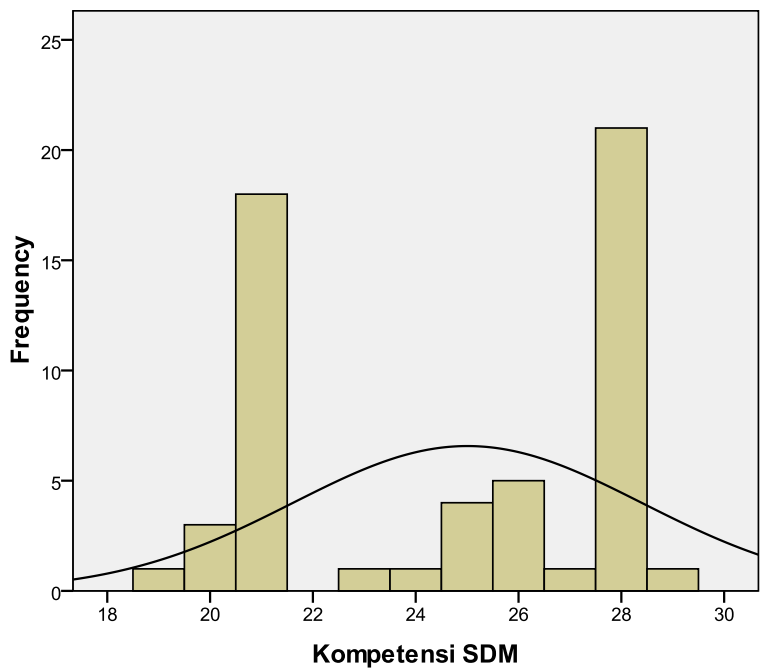


Pemanfaatan Teknologi Informasi



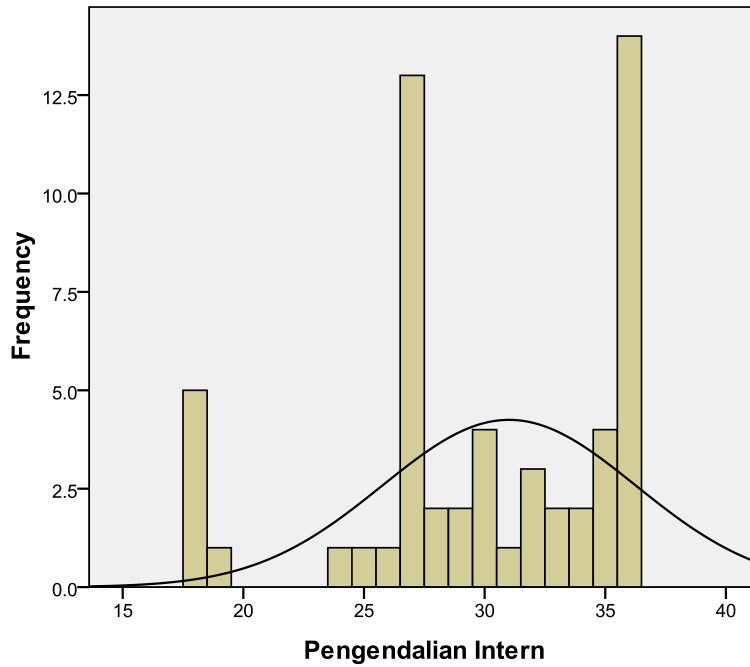
Mean =26.8
Std. Dev. =3.821
N =56

Kompetensi SDM



Mean =24.61
Std. Dev. =3.329
N =56

Pengendalian Intern



Mean =29.89
Std. Dev. =5.578
N =56

HASIL UJI NORMALITAS

NPar Tests

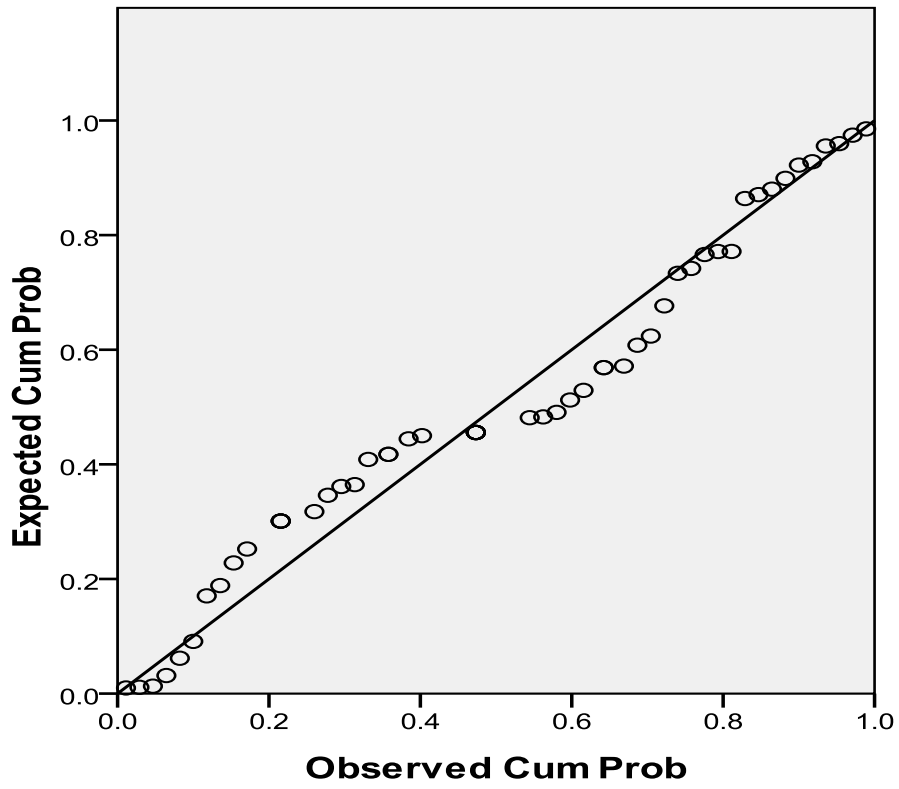
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		56
Normal Parameters ^{a, b}	Mean	.0000000
	Std. Deviation	2.13184214
Most Extreme Differences	Absolute	.122
	Positive	.107
	Negative	-.122
Kolmogorov-Smirnov Z		.916
Asymp. Sig. (2-tailed)		.370

a. Test distribution is Normal.

b. Calculated from data.

Normal P-P Plot of Unstandardized Residual



HASIL UJI VALIDITAS PEMANFAATAN TEKNOLOGI INFORMASI

Correlations

		item1	item2	item3	item4	item5	item6	item7	item8	Total
item1	Pearson Correlation	1	.878**	.822**	.788**	.763**	.763**	.490**	.492**	.851**
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000	.000	.000
	N	56	56	56	56	56	56	56	56	56
item2	Pearson Correlation	.878**	1	.940**	.891**	.852**	.852**	.540**	.520**	.922**
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000	.000	.000
	N	56	56	56	56	56	56	56	56	56
item3	Pearson Correlation	.822**	.940**	1	.944**	.899**	.899**	.551**	.519**	.938**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000	.000	.000
	N	56	56	56	56	56	56	56	56	56
item4	Pearson Correlation	.788**	.891**	.944**	1	.949**	.949**	.596**	.556**	.954**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000	.000	.000
	N	56	56	56	56	56	56	56	56	56
item5	Pearson Correlation	.763**	.852**	.899**	.949**	1	1.000**	.640**	.593**	.957**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.000	.000
	N	56	56	56	56	56	56	56	56	56
item6	Pearson Correlation	.763**	.852**	.899**	.949**	1.000**	1	.640**	.593**	.957**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	.000	.000
	N	56	56	56	56	56	56	56	56	56
item7	Pearson Correlation	.490**	.540**	.551**	.596**	.640**	.640**	1	.830**	.741**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000		.000	.000

	N	56	56	56	56	56	56	56	56	56
item8	Pearson Correlation	.492**	.520**	.519**	.556**	.593**	.593**	.830**	1	.713**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000		.000
	N	56	56	56	56	56	56	56	56	56
Total	Pearson Correlation	.851**	.922**	.938**	.954**	.957**	.957**	.741**	.713**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	
	N	56	56	56	56	56	56	56	56	56

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

HASIL UJI VALIDITAS KOMPETENSI SUMBER DAYA MANUSIA

Correlations

		item1	item2	item3	item4	item5	item6	item7	Total
item1	Pearson Correlation	1	.933**	.901**	.871**	.763**	.653**	.615**	.895**
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000	.000
	N	56	56	56	56	56	56	56	56
item2	Pearson Correlation	.933**	1	.964**	.929**	.804**	.673**	.684**	.935**
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000	.000
	N	56	56	56	56	56	56	56	56
item3	Pearson Correlation	.901**	.964**	1	.964**	.835**	.696**	.696**	.946**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000	.000
	N	56	56	56	56	56	56	56	56
item4	Pearson Correlation	.871**	.929**	.964**	1	.866**	.719**	.710**	.947**

	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000	.000
	N	56	56	56	56	56	56	56	56
item5	Pearson Correlation	.763**	.804**	.835**	.866**	1	.818**	.772**	.920**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.000
	N	56	56	56	56	56	56	56	56
item6	Pearson Correlation	.653**	.673**	.696**	.719**	.818**	1	.891**	.865**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	.000
	N	56	56	56	56	56	56	56	56
item7	Pearson Correlation	.615**	.684**	.696**	.710**	.772**	.891**	1	.855**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000		.000
	N	56	56	56	56	56	56	56	56
Total	Pearson Correlation	.895**	.935**	.946**	.947**	.920**	.865**	.855**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	
	N	56	56	56	56	56	56	56	56

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

HASIL UJI VALIDITAS SISTEM PENGENDALIAN INTERN

Correlations

		item1	item2	item3	item4	item5	item6	item7	item8	item9	Total
item1	Pearson Correlation	1	.941**	.926**	.860**	.844**	.801**	.771**	.747**	.709**	.908**
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	56	56	56	56	56	56	56	56	56	56
item2	Pearson Correlation	.941**	1	.945**	.880**	.865**	.822**	.790**	.765**	.727**	.924**
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000	.000	.000	.000
	N	56	56	56	56	56	56	56	56	56	56
item3	Pearson Correlation	.926**	.945**	1	.927**	.910**	.861**	.823**	.790**	.742**	.947**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000	.000	.000	.000
	N	56	56	56	56	56	56	56	56	56	56
item4	Pearson Correlation	.860**	.880**	.927**	1	.980**	.923**	.875**	.833**	.769**	.961**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000	.000	.000	.000
	N	56	56	56	56	56	56	56	56	56	56
item5	Pearson Correlation	.844**	.865**	.910**	.980**	1	.941**	.890**	.845**	.778**	.961**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.000	.000	.000
	N	56	56	56	56	56	56	56	56	56	56
item6	Pearson Correlation	.801**	.822**	.861**	.923**	.941**	1	.940**	.888**	.808**	.952**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	.000	.000	.000
	N	56	56	56	56	56	56	56	56	56	56
item7	Pearson Correlation	.771**	.790**	.823**	.875**	.890**	.940**	1	.941**	.853**	.940**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000		.000	.000	.000

	N	56	56	56	56	56	56	56	56	56	56
item8	Pearson Correlation	.747**	.765**	.790**	.833**	.845**	.888**	.941**	1	.903**	.919**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000		.000	.000
	N	56	56	56	56	56	56	56	56	56	56
item9	Pearson Correlation	.709**	.727**	.742**	.769**	.778**	.808**	.853**	.903**	1	.868**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000		.000
	N	56	56	56	56	56	56	56	56	56	56
Total	Pearson Correlation	.908**	.924**	.947**	.961**	.961**	.952**	.940**	.919**	.868**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	
	N	56	56	56	56	56	56	56	56	56	56

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

HASIL UJI VALIDITAS EFEKTIVITAS SISTEM INFORMASI AKUNTANSI

Correlations

		item1	item2	item3	item4	item5	item6	item7	item8	item9	Total
item1	Pearson Correlation	1	.908**	.867**	.658**	.638**	.598**	.561**	.555**	.605**	.810**
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	56	56	56	56	56	56	56	56	56	56
item2	Pearson Correlation	.908**	1	.952**	.713**	.684**	.635**	.591**	.575**	.612**	.845**
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000	.000	.000	.000
	N	56	56	56	56	56	56	56	56	56	56
item3	Pearson Correlation	.867**	.952**	1	.748**	.718**	.667**	.620**	.598**	.619**	.861**

	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000	.000	.000	.000
	N	56	56	56	56	56	56	56	56	56	56
item4	Pearson Correlation	.658**	.713**	.748**	1	.899**	.839**	.785**	.732**	.567**	.892**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000	.000	.000	.000
	N	56	56	56	56	56	56	56	56	56	56
item5	Pearson Correlation	.638**	.684**	.718**	.899**	1	.929**	.864**	.794**	.596**	.918**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.000	.000	.000
	N	56	56	56	56	56	56	56	56	56	56
item6	Pearson Correlation	.598**	.635**	.667**	.839**	.929**	1	.930**	.849**	.627**	.916**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	.000	.000	.000
	N	56	56	56	56	56	56	56	56	56	56
item7	Pearson Correlation	.561**	.591**	.620**	.785**	.864**	.930**	1	.907**	.607**	.891**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000		.000	.000	.000
	N	56	56	56	56	56	56	56	56	56	56
item8	Pearson Correlation	.555**	.575**	.598**	.732**	.794**	.849**	.907**	1	.570**	.855**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000		.000	.000
	N	56	56	56	56	56	56	56	56	56	56
item9	Pearson Correlation	.605**	.612**	.619**	.567**	.596**	.627**	.607**	.570**	1	.767**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000		.000
	N	56	56	56	56	56	56	56	56	56	56
Total	Pearson Correlation	.810**	.845**	.861**	.892**	.918**	.916**	.891**	.855**	.767**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	
	N	56	56	56	56	56	56	56	56	56	56

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

HASIL UJI RELIABILITAS PEMANFAATAN TEKNOLOGI INFORMASI

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	56	100.0
	Excluded ^a	0	.0
	Total	56	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.960	8

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
item1	23.23	11.600	.808	.956
item2	23.30	11.088	.896	.951
item3	23.34	11.028	.917	.950
item4	23.38	10.784	.937	.948
item5	23.41	10.610	.941	.948
item6	23.41	10.610	.941	.948
item7	23.73	12.018	.673	.964
item8	23.82	12.186	.641	.965

HASIL UJI RELIABILITAS KOMPETENSI SUMBER DAYA MANUSIA

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	56	100.0
	Excluded ^a	0	.0
	Total	56	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.962	7

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
item1	20.96	8.253	.856	.957
item2	21.00	8.255	.912	.953
item3	21.02	8.200	.926	.952
item4	21.04	8.181	.927	.952
item5	21.11	8.243	.891	.955
item6	21.21	8.317	.815	.960
item7	21.30	7.888	.789	.965

HASIL UJI RELIABILITAS SISTEM PENGENDALIAN INTERN

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	56	100.0
	Excluded ^a	0	.0
	Total	56	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.981	9

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
item1	26.39	24.861	.883	.980
item2	26.41	24.501	.903	.979
item3	26.46	24.362	.931	.978
item4	26.54	24.362	.950	.977
item5	26.55	24.397	.950	.977
item6	26.61	24.606	.939	.977
item7	26.66	24.628	.923	.978
item8	26.71	24.753	.897	.979
item9	26.80	25.324	.835	.981

HASIL UJI RELIABILITAS EFEKTIVITAS SISTEM INFORMASI AKUNTANSI

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	56	100.0
	Excluded ^a	0	.0
	Total	56	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.952	9

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
item1	28.73	12.527	.764	.949
item2	28.77	12.509	.808	.947
item3	28.79	12.390	.828	.946
item4	28.88	11.820	.860	.944
item5	28.93	11.849	.894	.942
item6	28.96	11.817	.891	.942
item7	29.00	11.891	.859	.944
item8	29.05	11.833	.809	.947
item9	29.18	11.568	.679	.958

HASIL UJI REGRESI LINIER BERGANDA

Regression

Variables Entered/Removed

Model	Variables Entered	Variables Removed	Method
1	Pengendalian Intern, Pemanfaatan Teknologi Informasi, Kompetensi SDM ^a		Enter

a. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.836 ^a	.700	.682	2.192

a. Predictors: (Constant), Pengendalian Intern, Pemanfaatan Teknologi Informasi, Kompetensi SDM

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	581.967	3	193.989	40.356	.000 ^a
	Residual	249.961	52	4.807		
	Total	831.929	55			

a. Predictors: (Constant), Pengendalian Intern, Pemanfaatan Teknologi Informasi, Kompetensi SDM

b. Dependent Variable: Efektivitas Sistem Informasi Akuntansi

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	9.134	2.443		3.739	.000
	Pemanfaatan Teknologi Informasi	.255	.104	.250	2.448	.018
	Kompetensi SDM	.305	.131	.261	2.330	.024
	Pengendalian Intern	.304	.083	.435	3.680	.001

a. Dependent Variable: Efektivitas Sistem Informasi Akuntansi

LAMPPIRAN-LAMPPIRAN