

## LAMPIRAN-LAMPIRAN

### Lampiran 1 Daftar Desa dan Populasi Penelitian

| No | Desa         | Petinggi | Carik | Perangkat<br>Lainnya |
|----|--------------|----------|-------|----------------------|
| 1  | Kedungmalang | 1        | 1     | 18                   |
| 2  | Kalianyar    | 1        | 1     | 12                   |
| 3  | Karangaji    | 1        | 1     | 22                   |
| 4  | Tedunan      | 1        | 1     | 16                   |
| 5  | Sowan Lor    | 1        | 1     | 19                   |
| 6  | Jondang      | 1        | 1     | 12                   |
| 7  | Wanusobo     | 1        | 1     | 9                    |
| 8  | Sowan Kidul  | 1        | 1     | 21                   |
| 9  | Surodadi     | 1        | 1     | 20                   |
| 10 | Panggung     | 1        | 1     | 11                   |
| 11 | Bulakbaru    | 1        | 1     | 8                    |
| 12 | Bugel        | 1        | 1     | 18                   |
| 13 | Dongos       | 1        | 1     | 14                   |
| 14 | Menganti     | 1        | 1     | 14                   |

|               |               |           |           |            |
|---------------|---------------|-----------|-----------|------------|
| 15            | Kerso         | 1         | 1         | 14         |
| 16            | Tanggultelare | 1         | 1         | 9          |
| 17            | Rau           | 1         | 1         | 10         |
| 18            | Sukosono      | 1         | 1         | 14         |
| <b>Jumlah</b> |               | <b>18</b> | <b>18</b> | <b>261</b> |

**Sumber: Data Kecamatan Kedung**

### **Lampiran 2 Daftar Responden Penelitian**

| No. | Desa         | Nama Responden        | Umur (Tahun) | Pendidikan |
|-----|--------------|-----------------------|--------------|------------|
| 1.  | Kedungmalang | Mustafiyatun          | 37           | SMA        |
|     |              | Vera Widi Astuti, S.E | 26           | S1         |
|     |              | Zarofi                | 49           | SMA        |
| 2.  | Kalianyar    | Nur Khafid            | 42           | S1         |
|     |              | Amin Fatah            | 50           | SMA        |
|     |              | Hanif Fuad            | 48           | SMA        |
| 3.  | Karangaji    | Abdillah Fadhol       | 40           | SMP        |
|     |              | Ahmad Taufiq, S.H     | 50           | S1         |
|     |              | Mufaid                | 52           | SMA        |
| 4.  | Tedunan      | Zafii                 | 53           | SMP        |
|     |              | Ahmad Zein, S.Ag      | 57           | S1         |
|     |              | Maulimatul Hasanah    | 48           | S1         |
| 5.  | Sowan Lor    | Sulayem               | 45           | SMA        |

|     |             |                      |    |     |
|-----|-------------|----------------------|----|-----|
|     |             | Ahmad Zaroni         | 52 | SMA |
|     |             | M. Putu Bagus Rohman | 34 | S1  |
| 6.  | Sowan Kidul | Ahmad Dzhuri         | 41 | S1  |
|     |             | Sunaryo              | 52 | SMA |
|     |             | Shodaqoh             | 44 | SMA |
| 7.  | Wanusobo    | Saifullah            | 60 | SMA |
|     |             | Farohi               | 53 | SMA |
|     |             | Zainal Muttaqin      | 36 | SMA |
| 8.  | Surodadi    | Zainal Ikhsan        | 43 | SMA |
|     |             | Luqman Hakim         | 36 | SMA |
|     |             | Ainun Naim           | 34 | SMA |
| 9.  | Panggung    | Saiful Huda, S.E     | 30 | S1  |
|     |             | Ali Makhzuni         | 49 | SMA |
|     |             | Ahmad Said           | 50 | SD  |
| 10. | Bulakbaru   | Purwoko              | 49 | SMA |
|     |             | Somad                | 49 | S1  |
|     |             | Sunadi Ermanto       | 35 | SMA |
| 11. | Jondang     | Sutiyo               | 43 | SMA |
|     |             | Abdul Jalil          | 55 | SMA |
|     |             | Erni Hidayati        | 47 | SMA |
| 12. | Bugel       | Masno                | 42 | SMA |
|     |             | Sutarno              | 49 | SMA |

|     |               |                    |    |     |
|-----|---------------|--------------------|----|-----|
|     |               | Hamzah             | 53 | SMA |
| 13. | Dongos        | M. Sholeh, A.Ma    | 43 | STM |
|     |               | Sudaim             | 40 | S1  |
|     |               | Dewi Faradita Dewi | 29 | S1  |
| 14. | Menganti      | Ali Manshur        | 43 | SMA |
|     |               | Agus Susanto       | 38 | SMA |
|     |               | Zamroni            | 49 | SMA |
| 15. | Kerso         | Drs. Sutomo, M.H   | 55 | S2  |
|     |               | Ahmad Mashuri      | 39 | S1  |
|     |               | Zaid Efendi        | 47 | SMP |
| 16. | Tanggul Tlare | Kusnadi            | 43 | SMP |
|     |               | Musdi              | 42 | S1  |
|     |               | Paidi              | 50 | SMA |
| 17. | Rau           | Sunardi            | 52 | SMP |
|     |               | M. Abdullah        | 34 | S1  |
|     |               | Sarwi              | 52 | SMA |
| 18. | Sukosono      | Subhan, S.H.I      | 43 | S1  |
|     |               | Suharto            | 53 | SMA |
|     |               | M. Khoiril Anwar   | 27 | S1  |

**Sumber: Data Kecamatan Kedung**

**Lampiran 3 Surat Telah Melakukan Riset**

**SURAT KETERANGAN**

Yang bertanda tangan di bawah ini:

Nama : Ahmad Duri, S.Ag.  
Jabatan : Petinggi Desa Sowan Kidul

Menerangkan bahwa:

Nama : M. Sufi Irfan Al-Idrus  
NIM : 161120001776  
Jabatan : Mahasiswa Fakultas Ekonomi dan Bisnis UNISNU Jepara

Adalah benar telah melakukan riset di Desa Sowan Kidul pada tanggal 31 Agustus – 13 September 2020 untuk dijadikan sebagai materi pembuatan skripsi.

Demikian Surat Pernyataan yang dapat saya sampaikan, semoga dapat digunakan sebagaimana mestinya.

Jepara, \_\_\_\_\_



## DAFTAR DESA DI KECAMATAN KEDUNG KABUPATEN JEPARA

| No. | Nama Desa     | Nama Kepala Desa | Hari/tanggal | Tanda Tangan  |
|-----|---------------|------------------|--------------|---|
| 1.  | Kedung Malang | Mustafa Atun     |              |    |
| 2.  | Kalianyar     | Nor Khayid       |              |    |
| 3.  | Karangaji     | Abdullah Fadhil  |              |    |
| 4.  | Tedunan       | Zafri            |              |    |
| 5.  | Sowan Lor     | MUH HADIYANTO    |              |    |
| 6.  | Jondang       | Sutiyo           |              |   |
| 7.  | Wanusobo      | SYAHPUWAN        |              |  |
| 8.  | Sowan Kidul   | Ahmad Duri S. AG |              |  |
| 9.  | Surodadi      | Zahidul Ukhwan   |              |  |
| 10. | Panggung      | SYAMSUL HUDA     |              |  |
| 11. | Bulak Baru    | Somad            |              |  |
| 12. | Bugel         | Mar no           |              |  |
| 13. | Dongos        | M. Soleh         |              |  |
| 14. | Menganti      | Ali Mansur       |              |  |
| 15. | Kerso         | Drs. Sutomo S. H |              |  |
| 16. | Tanggul Tlare | KOENARDI         |              |  |
| 17. | Rau           | Sunardi          |              |  |
| 18. | Sukosono      | SUBHAN           |              |  |

## Lampiran 4 Surat Riset

UINISNU dan Universitas Kadir

**UNIVERSITAS ISLAM NAHDLATUL ULAMA (UNISNU) JEPARA**  
**FAKULTAS EKONOMI DAN BISNIS (FEB)**

PROGRAM STUDI  
• BAKHARUMEN ( Akreditasi BAN-PT Nomor : 1688/SK/DAN-PT/Akred/1/VI/2016 )  
• AKUNTANSI ( Akreditasi BAN-PT Nomor : 1217/SK/DAN-PT/Akred/1/VI/2017 )  
• EKONOMI ISLAM ( Akreditasi BAN-PT Nomor : 1627/SK/DAN-PT/Akred/1/VI/2018 )

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Nomor : 370/UNISNU-FEB/VI/2020  
Lamp : 1 -  
Hal : **1** **lain Riset**

Kepada Yth.  
Kepala Pemerintah Se-Kecamatan Kedung  
Kabupaten Jepara  
di -  
Jepara

Assalamu'alaikum Wr. Wb.

Diberitahukan dengan hormat bahwa mahasiswa Fakultas Ekonomi dan Bisnis Universitas Islam Nahdlatul Ulama (UNISNU) Jepara :

Nama : M. Sufi Irfan Al Idrus  
NIM : 161120001776  
Jurusan : Akuntansi  
Tempat/Tgl Lahir : Jepara, 09 Juli 1996  
Alamat : Sewan Kidul, Kedung Jepara

Yang bersangkutan sangat membutuhkan data sehubungan dengan penulisan skripsi yang berjudul "PENGARUH KUALITAS SUMBER DAYA MANUSIA DAN PEMANFAATAN TEKNOLOGI INFORMASI TERHADAP KEDALAM LAPORAN KEUANGAN"

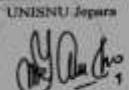
Dosen Pembimbing : H. MUHAMMAD RIDHO, S.E., M.M.

Mohon bapak/ibu berkenan memberikan izin kepada mahasiswa tersebut untuk melaksanakan penelitian di Pemerintah Desa Se-Kecamatan Kedung, Kab. Jepara.

Demikian Permohonan kami, atas bantuan dan kerjasamanya disampaikan terima kasih.

Wassalamu'alaikum Wr. Wb.

Jepara, 9 Juli 2020  
Dekan Fakultas Ekonomi dan Bisnis  
UNISNU Jepara

  
**H. MUCHL IMRON, SE, MM.**  
NIP. 1 650802 97 011

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## Lampiran 5 Daftar Instrumen (Kuesioner)

### DAFTAR PERTANYAAN (QUESTIONER)

#### 1. Kualitas Sumber Daya Manusia

| No | Pertanyaan  | STS | TS | KS | S | SS |
|----|---|-----|----|----|---|----|
| 1  | Subbagian keuangan atau Akuntansi anda memiliki staf yang berkualitas dalam jumlah yang cukup.                                  |     |    |    |   |    |
| 2  | Paling tidak 10 persen dari staf subbagian keuangan atau akuntansi anda merupakan lulusan D3 akuntansi atau lebih tinggi.       |     |    |    |   |    |
| 3  | Subbagian keuangan atau akuntansi anda memiliki uraian peran dan fungsi yang jelas.   |     |    |    |   |    |
| 4  | Peran dan tanggung jawab seluruh pegawai subbagian keuangan atau akuntansi anda ditetapkan secara jelas dalam peraturan daerah. |     |    |    |   |    |
| 5  | Uraian tugas subbagian keuangan atau akuntansi anda sesuai dengan fungsi akuntansi yang sesungguhnya.                           |     |    |    |   |    |
| 6  | Terdapat pedoman mengenai prosedur dan proses akuntansi.  |     |    |    |   |    |



|    |  |  |  |  |  |  |
|----|--|--|--|--|--|--|
| 7  | Subbagian keuangan atau akuntansi anda telah melaksanakan proses akuntansi.                    |  |  |  |  |  |
| 8  | Subbagian keuangan atau akuntansi anda memiliki sumber daya pendukung operasional yang cukup.  |  |  |  |  |  |
| 9  | Pelatihan-pelatihan untuk membantu penguasaan dan pengembangan keahlian dalam tugas dilakukan. |  |  |  |  |  |
| 10 | Dana-dana dianggarkan untuk memperoleh sumber daya, peralatan, pelatihan yang dibutuhkan.      |  |  |  |  |  |
|    | <b>Sumber:</b> (Desmiyawati,2014)  |  |  |  |  |  |

## 2. Teknologi Informasi

| No | Pertanyaan  | STS | TS | KS | S | SS |
|----|---|-----|----|----|---|----|
| 1  | Subbagian akuntansi atau keuangan anda memiliki komputer yang cukup untuk melaksanakan tugas. |     |    |    |   |    |
| 2  | Jaringan internet telah terpasang di unit kerja anda.   |     |    |    |   |    |

|   |   |  |  |  |  |  |
|---|---|--|--|--|--|--|
| 3 | Jaringan internet telah dimanfaatkan sebagai penghubung antar unit kerja dalam pengiriman data dan informasi yang dibutuhkan. |  |  |  |  |  |
| 4 | Proses akuntansi sejak awal transaksi hingga pembuatan laporan keuangan dilakukan secara komputerisasi.                       |  |  |  |  |  |
| 5 | Pengelolaan data transaksi keuangan menggunakan software yang sesuai dengan peraturan perundang-undangan.                     |  |  |  |  |  |
| 6 | Laporan akuntansi dan manajerial dihasilkan dari sistem informasi yang terintegrasi.  |  |  |  |  |  |
| 7 | Adanya jadwal pemeliharaan peralatan secara teratur.  |  |  |  |  |  |
| 8 | Peralatan yang usang atau rusak didata dan diperbaiki tepat pada waktunya.  |  |  |  |  |  |
|   | <b>Sumber:</b> (Desmiyawati, 2014)  |  |  |  |  |  |

### 3. Keandalan laporan Keuangan

| No | Pertanyaan                             | STS | TS | KS | S | SS |
|----|--|-----|----|----|---|----|
| 1  | Transaksi serta peristiwa lainnya yang |     |    |    |   |    |

|   |   |  |  |  |  |  |
|---|---|--|--|--|--|--|
|   | seharusnya disajikan atau secara wajar dapat diharapkan untuk disajikan tergambar dengan jujur dalam laporan keuangan.  |  |  |  |  |  |
| 2 | Neraca disajikan  |  |  |  |  |  |
| 3 | Laporan realisasi anggaran atau laporan perhitungan APBD disajikan.   |  |  |  |  |  |
| 4 | Catatan atas laporan keuangan disajikan.  |  |  |  |  |  |
| 5 | Informasi yang disajikan dalam laporan keuangan dapat diuji.  |  |  |  |  |  |
| 6 | Rekonsiliasi dilakukan secara periodik antara catatan akuntansi dengan catatan bank atau catatan pihak eksternal yang membutuhkan konfirmasi atau rekonsiliasi. |  |  |  |  |  |
| 7 | Informasi diarahkan pada kebutuhan umum dan tidak berpihak pada kebutuhan pihak tertentu.   |  |  |  |  |  |
|   | <b>Sumber:</b> (Desmiyawati, 2014)  |  |  |  |  |  |

## Lampiran 6 Rekapitulasi Jawaban Responden

| No Responden | KUALITAS SUMBER DAYA MANUSIA (X1) |      |      |      |      |      |      |      |      |       | Total X1 |
|--------------|-----------------------------------|------|------|------|------|------|------|------|------|-------|----------|
|              | X1.1                              | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | X1.8 | X1.9 | X1.10 |          |
| 1            | 4                                 | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4     | 40       |
| 2            | 4                                 | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4     | 40       |
| 3            | 5                                 | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5     | 50       |
| 4            | 4                                 | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4     | 40       |
| 5            | 5                                 | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5     | 50       |
| 6            | 5                                 | 4    | 5    | 4    | 4    | 4    | 4    | 4    | 4    | 4     | 42       |
| 7            | 4                                 | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4     | 40       |
| 8            | 4                                 | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4     | 40       |
| 9            | 4                                 | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4     | 40       |
| 10           | 5                                 | 5    | 5    | 4    | 5    | 5    | 5    | 4    | 4    | 5     | 47       |

|    |   |   |   |   |   |   |   |   |   |   |    |
|----|---|---|---|---|---|---|---|---|---|---|----|
| 11 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 44 |
| 12 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 39 |
| 13 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 14 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 15 | 5 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 16 | 4 | 3 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 41 |
| 17 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 45 |
| 18 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 19 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 20 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 38 |
| 21 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 38 |
| 22 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 23 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 46 |
| 24 | 5 | 3 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 46 |
| 25 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 47 |
| 26 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 41 |
| 27 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 28 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 29 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 30 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 39 |
| 31 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 39 |
| 32 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 33 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 34 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 36 |
| 35 | 4 | 4 | 4 | 4 | 3 | 4 | 5 | 4 | 4 | 5 | 41 |
| 36 | 4 | 5 | 4 | 4 | 3 | 5 | 5 | 4 | 4 | 4 | 42 |
| 37 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 3 | 4 | 4 | 43 |
| 38 | 4 | 4 | 5 | 4 | 3 | 5 | 4 | 4 | 4 | 4 | 41 |
| 39 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 4 | 4 | 45 |
| 40 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 41 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 5 | 38 |
| 42 | 5 | 3 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 43 |
| 43 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 44 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 42 |
| 45 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 39 |
| 46 | 3 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 3 | 34 |
| 47 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 48 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 40 |
| 49 | 5 | 3 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 45 |
| 50 | 4 | 3 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 41 |
| 51 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 39 |
| 52 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 43 |
| 53 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 42 |
| 54 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 40 |

| PEMANFAATAN TEKNOLOGI INFORMASI (X2) |      |      |      |      |      |      |      | Total X2 |
|--------------------------------------|------|------|------|------|------|------|------|----------|
| X2.1                                 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | X2.8 |          |
| 4                                    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 32       |
| 4                                    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 32       |
| 5                                    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 40       |
| 4                                    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 32       |
| 5                                    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 40       |
| 4                                    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 32       |
| 4                                    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 32       |
| 4                                    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 32       |
| 4                                    | 5    | 4    | 5    | 5    | 4    | 4    | 4    | 35       |
| 4                                    | 4    | 4    | 4    | 5    | 5    | 5    | 4    | 35       |
| 4                                    | 4    | 4    | 4    | 4    | 4    | 5    | 5    | 34       |
| 3                                    | 4    | 4    | 3    | 4    | 5    | 4    | 3    | 30       |
| 4                                    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 32       |
| 4                                    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 32       |
| 4                                    | 4    | 4    | 4    | 4    | 5    | 4    | 4    | 33       |
| 4                                    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 32       |
| 5                                    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 40       |
| 4                                    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 32       |
| 4                                    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 32       |
| 4                                    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 32       |
| 4                                    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 32       |
| 4                                    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 32       |
| 3                                    | 4    | 5    | 4    | 5    | 5    | 4    | 4    | 34       |
| 5                                    | 4    | 5    | 4    | 5    | 5    | 4    | 5    | 37       |
| 5                                    | 4    | 5    | 4    | 5    | 5    | 4    | 5    | 37       |
| 5                                    | 4    | 5    | 5    | 5    | 4    | 5    | 5    | 38       |
| 4                                    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 32       |
| 4                                    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 32       |
| 4                                    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 32       |
| 4                                    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 32       |
| 4                                    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 32       |

|   |   |   |   |   |   |   |   |    |
|---|---|---|---|---|---|---|---|----|
| 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 31 |
| 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 35 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 30 |
| 4 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 35 |
| 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 34 |
| 5 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 37 |
| 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 36 |
| 4 | 5 | 5 | 4 | 4 | 4 | 3 | 3 | 32 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 3 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 26 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 36 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 33 |
| 4 | 3 | 4 | 4 | 5 | 4 | 4 | 4 | 32 |
| 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 33 |
| 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 34 |
| 5 | 4 | 5 | 4 | 4 | 4 | 3 | 4 | 33 |

| KEANDALAN LAPORAN KEUANGAN (Y) |     |     |     |     |     |     | Total Y |
|--------------------------------|-----|-----|-----|-----|-----|-----|---------|
| Y.1                            | Y.2 | Y.3 | Y.4 | Y.5 | Y.6 | Y.7 |         |
| 4                              | 4   | 4   | 4   | 4   | 4   | 4   | 28      |
| 4                              | 4   | 4   | 4   | 4   | 4   | 4   | 28      |
| 5                              | 5   | 5   | 5   | 5   | 5   | 5   | 35      |
| 4                              | 4   | 4   | 4   | 4   | 4   | 4   | 28      |
| 5                              | 5   | 5   | 5   | 5   | 5   | 5   | 35      |
| 4                              | 4   | 4   | 4   | 4   | 4   | 4   | 28      |
| 4                              | 4   | 4   | 4   | 4   | 4   | 4   | 28      |
| 4                              | 4   | 4   | 4   | 4   | 4   | 4   | 28      |
| 4                              | 4   | 4   | 4   | 4   | 4   | 5   | 29      |
| 4                              | 4   | 4   | 5   | 5   | 4   | 4   | 30      |
| 4                              | 5   | 4   | 4   | 4   | 4   | 5   | 30      |
| 3                              | 4   | 4   | 3   | 5   | 4   | 4   | 27      |
| 4                              | 4   | 4   | 4   | 4   | 4   | 4   | 28      |
| 4                              | 4   | 4   | 4   | 4   | 4   | 4   | 28      |
| 4                              | 4   | 4   | 4   | 4   | 4   | 4   | 28      |
| 5                              | 4   | 5   | 4   | 4   | 5   | 5   | 32      |
| 5                              | 5   | 5   | 5   | 5   | 5   | 5   | 35      |
| 4                              | 4   | 4   | 4   | 4   | 4   | 4   | 28      |
| 4                              | 4   | 4   | 4   | 4   | 4   | 4   | 28      |
| 4                              | 4   | 4   | 4   | 4   | 4   | 4   | 28      |
| 4                              | 4   | 4   | 4   | 4   | 4   | 4   | 28      |
| 5                              | 4   | 5   | 5   | 4   | 5   | 5   | 33      |
| 5                              | 4   | 5   | 5   | 4   | 5   | 5   | 33      |
| 5                              | 4   | 5   | 5   | 4   | 5   | 5   | 33      |
| 5                              | 4   | 5   | 5   | 4   | 5   | 5   | 33      |
| 4                              | 4   | 4   | 4   | 4   | 4   | 4   | 28      |
| 4                              | 4   | 4   | 4   | 4   | 4   | 4   | 28      |
| 5                              | 5   | 4   | 4   | 4   | 4   | 4   | 30      |
| 5                              | 5   | 4   | 4   | 4   | 4   | 4   | 30      |
| 4                              | 4   | 4   | 4   | 4   | 4   | 4   | 28      |
| 4                              | 4   | 4   | 4   | 5   | 4   | 4   | 29      |



|   |   |   |   |   |   |   |    |
|---|---|---|---|---|---|---|----|
| 4 | 4 | 4 | 4 | 4 | 5 | 5 | 30 |
| 4 | 5 | 4 | 4 | 4 | 4 | 4 | 29 |
| 4 | 5 | 4 | 4 | 4 | 4 | 4 | 29 |
| 5 | 4 | 4 | 4 | 3 | 4 | 5 | 29 |
| 4 | 5 | 5 | 5 | 4 | 5 | 5 | 33 |
| 5 | 5 | 5 | 4 | 4 | 4 | 5 | 32 |
| 4 | 3 | 3 | 4 | 4 | 3 | 3 | 24 |
| 5 | 5 | 3 | 4 | 4 | 4 | 3 | 28 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 3 | 3 | 4 | 3 | 3 | 3 | 4 | 23 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 5 | 4 | 5 | 4 | 4 | 5 | 5 | 32 |
| 5 | 5 | 5 | 5 | 4 | 4 | 5 | 33 |
| 5 | 4 | 5 | 5 | 4 | 4 | 4 | 31 |
| 4 | 4 | 5 | 4 | 5 | 4 | 4 | 30 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 4 | 5 | 4 | 4 | 4 | 4 | 4 | 29 |

**Lampiran 7 Hasil Analisis Statistik Deskriptif**

**Tabel Hasil Analisis Statistik Deskriptif**

| Descriptive Statistics          |    |         |         |       |                |
|---------------------------------|----|---------|---------|-------|----------------|
|                                 | N  | Minimum | Maximum | Mean  | Std. Deviation |
| Kualitas Sumber Daya Manusia    | 54 | 34      | 50      | 41.41 | 3.282          |
| Pemanfaatan Teknologi Informasi | 54 | 26      | 40      | 33.52 | 2.880          |
| Keandalan Laporan Keuangan      | 54 | 23      | 35      | 29.63 | 2.680          |
| Valid N (listwise)              | 54 |         |         |       |                |

## Lampiran 8 Hasil Uji Validitas dan Reliabilitas

### Tabel Uji Validitas Kualitas Sumber Daya Manusia

| Correlations                       |                     |        |        |        |        |        |        |        |        |        |        |                                    |
|------------------------------------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|------------------------------------|
|                                    |                     | X1.1   | X1.2   | X1.3   | X1.4   | X1.5   | X1.6   | X1.7   | X1.8   | X1.9   | X1.10  | Total Kualitas Sumber Daya Manusia |
| X1.1                               | Pearson Correlation | 1      | .314*  | .515** | .463** | .408** | .585** | .618** | .277*  | .447** | .456** | .759**                             |
|                                    | Sig. (2-tailed)     |        | .021   | .000   | .000   | .002   | .000   | .000   | .043   | .001   | .001   | .000                               |
|                                    | N                   | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54                                 |
| X1.2                               | Pearson Correlation | .314*  | 1      | .202   | .275*  | .148   | .475** | .430** | .027   | .150   | .188   | .527**                             |
|                                    | Sig. (2-tailed)     | .021   |        | .144   | .044   | .286   | .000   | .001   | .848   | .279   | .173   | .000                               |
|                                    | N                   | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54                                 |
| X1.3                               | Pearson Correlation | .515** | .202   | 1      | .421** | .431** | .495** | .521** | .296*  | .474** | .414** | .705**                             |
|                                    | Sig. (2-tailed)     | .000   | .144   |        | .002   | .001   | .000   | .000   | .030   | .000   | .002   | .000                               |
|                                    | N                   | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54                                 |
| X1.4                               | Pearson Correlation | .463** | .275*  | .421** | 1      | .345*  | .682** | .444** | .491** | .601** | .460** | .751**                             |
|                                    | Sig. (2-tailed)     | .000   | .044   | .002   |        | .011   | .000   | .001   | .000   | .000   | .000   | .000                               |
|                                    | N                   | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54                                 |
| X1.5                               | Pearson Correlation | .408** | .148   | .431** | .345*  | 1      | .186   | .385** | .290*  | .336*  | .513** | .582**                             |
|                                    | Sig. (2-tailed)     | .002   | .286   | .001   | .011   |        | .179   | .004   | .034   | .013   | .000   | .000                               |
|                                    | N                   | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54                                 |
| X1.6                               | Pearson Correlation | .585** | .475** | .495** | .682** | .186   | 1      | .603** | .206   | .474** | .333*  | .761**                             |
|                                    | Sig. (2-tailed)     | .000   | .000   | .000   | .000   | .179   |        | .000   | .135   | .000   | .014   | .000                               |
|                                    | N                   | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54                                 |
| X1.7                               | Pearson Correlation | .618** | .430** | .521** | .444** | .385** | .603** | 1      | .119   | .523** | .534** | .774**                             |
|                                    | Sig. (2-tailed)     | .000   | .001   | .000   | .001   | .004   | .000   |        | .390   | .000   | .000   | .000                               |
|                                    | N                   | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54                                 |
| X1.8                               | Pearson Correlation | .277*  | .027   | .296*  | .491** | .290*  | .206   | .119   | 1      | .372** | .466** | .490**                             |
|                                    | Sig. (2-tailed)     | .043   | .848   | .030   | .000   | .034   | .135   | .390   |        | .006   | .000   | .000                               |
|                                    | N                   | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54                                 |
| X1.9                               | Pearson Correlation | .447** | .150   | .474** | .601** | .336*  | .474** | .523** | .372** | 1      | .481** | .702**                             |
|                                    | Sig. (2-tailed)     | .001   | .279   | .000   | .000   | .013   | .000   | .000   | .006   |        | .000   | .000                               |
|                                    | N                   | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54                                 |
| X1.10                              | Pearson Correlation | .456** | .188   | .414** | .460** | .513** | .333*  | .534** | .466** | .481** | 1      | .697**                             |
|                                    | Sig. (2-tailed)     | .001   | .173   | .002   | .000   | .000   | .014   | .000   | .000   | .000   |        | .000                               |
|                                    | N                   | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54                                 |
| Total Kualitas Sumber Daya Manusia | Pearson Correlation | .759** | .527** | .705** | .751** | .582** | .761** | .774** | .490** | .702** | .697** | 1                                  |
|                                    | Sig. (2-tailed)     | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   |                                    |
|                                    | N                   | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54                                 |

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

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

**Tabel Uji Reliabilitas Kualitas Sumber Daya Manusia**

**Reliability Statistics**

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .860             | 10         |

**Tabel Uji Validitas Pemanfaatan Teknologi Informasi**

| Correlations                          |                     |        |        |        |        |        |        |        |        |                                       |
|---------------------------------------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|---------------------------------------|
|                                       |                     | X2.1   | X2.2   | X2.3   | X2.4   | X2.5   | X2.6   | X2.7   | X2.8   | Total Pemanfaatan Teknologi Informasi |
| X2.1                                  | Pearson Correlation | 1      | .510** | .604** | .645** | .418** | .312*  | .421** | .623** | .769**                                |
|                                       | Sig. (2-tailed)     |        | .000   | .000   | .000   | .002   | .022   | .002   | .000   | .000                                  |
|                                       | N                   | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54                                    |
| X2.2                                  | Pearson Correlation | .510** | 1      | .434** | .569** | .304*  | .360** | .411** | .223   | .641**                                |
|                                       | Sig. (2-tailed)     | .000   |        | .001   | .000   | .026   | .008   | .002   | .105   | .000                                  |
|                                       | N                   | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54                                    |
| X2.3                                  | Pearson Correlation | .604** | .434** | 1      | .591** | .582** | .533** | .267   | .576** | .761**                                |
|                                       | Sig. (2-tailed)     | .000   | .001   |        | .000   | .000   | .000   | .051   | .000   | .000                                  |
|                                       | N                   | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54                                    |
| X2.4                                  | Pearson Correlation | .645** | .569** | .591** | 1      | .465** | .339*  | .459** | .609** | .781**                                |
|                                       | Sig. (2-tailed)     | .000   | .000   | .000   |        | .000   | .012   | .000   | .000   | .000                                  |
|                                       | N                   | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54                                    |
| X2.5                                  | Pearson Correlation | .418** | .304*  | .582** | .465** | 1      | .651** | .559** | .642** | .766**                                |
|                                       | Sig. (2-tailed)     | .002   | .026   | .000   | .000   |        | .000   | .000   | .000   | .000                                  |
|                                       | N                   | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54                                    |
| X2.6                                  | Pearson Correlation | .312*  | .360** | .533** | .339*  | .651** | 1      | .512** | .506** | .702**                                |
|                                       | Sig. (2-tailed)     | .022   | .008   | .000   | .012   | .000   |        | .000   | .000   | .000                                  |
|                                       | N                   | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54                                    |
| X2.7                                  | Pearson Correlation | .421** | .411** | .267   | .459** | .559** | .512** | 1      | .670** | .729**                                |
|                                       | Sig. (2-tailed)     | .002   | .002   | .051   | .000   | .000   | .000   |        | .000   | .000                                  |
|                                       | N                   | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54                                    |
| X2.8                                  | Pearson Correlation | .623** | .223   | .576** | .609** | .642** | .506** | .670** | 1      | .814**                                |
|                                       | Sig. (2-tailed)     | .000   | .105   | .000   | .000   | .000   | .000   | .000   |        | .000                                  |
|                                       | N                   | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54                                    |
| Total Pemanfaatan Teknologi Informasi | Pearson Correlation | .769** | .641** | .761** | .781** | .766** | .702** | .729** | .814** | 1                                     |
|                                       | Sig. (2-tailed)     | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   |                                       |
|                                       | N                   | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54     | 54                                    |

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

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

**Tabel Uji Reliabilitas Pemanfaatan Teknologi Informasi**

**Reliability Statistics**

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .884             | 8          |

**Tabel Uji Validitas Keandalan Laporan Keuangan**

|                                  |                     | Correlations |        |        |        |        |        |        | Total Keandalan Laporan Keuangan |
|----------------------------------|---------------------|--------------|--------|--------|--------|--------|--------|--------|----------------------------------|
|                                  |                     | Y.1          | Y.2    | Y.3    | Y.4    | Y.5    | Y.6    | Y.7    |                                  |
| Y.1                              | Pearson Correlation | 1            | .491** | .598** | .698** | .155   | .626** | .541** | .786**                           |
|                                  | Sig. (2-tailed)     |              | .000   | .000   | .000   | .262   | .000   | .000   | .000                             |
|                                  | N                   | 54           | 54     | 54     | 54     | 54     | 54     | 54     | 54                               |
| Y.2                              | Pearson Correlation | .491**       | 1      | .328*  | .402** | .365** | .402** | .354** | .631**                           |
|                                  | Sig. (2-tailed)     | .000         |        | .015   | .003   | .007   | .003   | .009   | .000                             |
|                                  | N                   | 54           | 54     | 54     | 54     | 54     | 54     | 54     | 54                               |
| Y.3                              | Pearson Correlation | .598**       | .328*  | 1      | .676** | .348*  | .749** | .800** | .854**                           |
|                                  | Sig. (2-tailed)     | .000         | .015   |        | .000   | .010   | .000   | .000   | .000                             |
|                                  | N                   | 54           | 54     | 54     | 54     | 54     | 54     | 54     | 54                               |
| Y.4                              | Pearson Correlation | .698**       | .402** | .676** | 1      | .403** | .687** | .555** | .833**                           |
|                                  | Sig. (2-tailed)     | .000         | .003   | .000   |        | .003   | .000   | .000   | .000                             |
|                                  | N                   | 54           | 54     | 54     | 54     | 54     | 54     | 54     | 54                               |
| Y.5                              | Pearson Correlation | .155         | .365** | .348*  | .403** | 1      | .403** | .155   | .510**                           |
|                                  | Sig. (2-tailed)     | .262         | .007   | .010   | .003   |        | .003   | .262   | .000                             |
|                                  | N                   | 54           | 54     | 54     | 54     | 54     | 54     | 54     | 54                               |
| Y.6                              | Pearson Correlation | .626**       | .402** | .749** | .687** | .403** | 1      | .770** | .876**                           |
|                                  | Sig. (2-tailed)     | .000         | .003   | .000   | .000   | .003   |        | .000   | .000                             |
|                                  | N                   | 54           | 54     | 54     | 54     | 54     | 54     | 54     | 54                               |
| Y.7                              | Pearson Correlation | .541**       | .354** | .800** | .555** | .155   | .770** | 1      | .799**                           |
|                                  | Sig. (2-tailed)     | .000         | .009   | .000   | .000   | .262   | .000   |        | .000                             |
|                                  | N                   | 54           | 54     | 54     | 54     | 54     | 54     | 54     | 54                               |
| Total Keandalan Laporan Keuangan | Pearson Correlation | .786**       | .631** | .854** | .833** | .510** | .876** | .799** | 1                                |
|                                  | Sig. (2-tailed)     | .000         | .000   | .000   | .000   | .000   | .000   | .000   |                                  |
|                                  | N                   | 54           | 54     | 54     | 54     | 54     | 54     | 54     | 54                               |

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

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

## Tabel Uji Reliabilitas Keandalan Laporan Keuangan

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .877             | 7          |

## Lampiran 9 Hasil Uji Normalitas

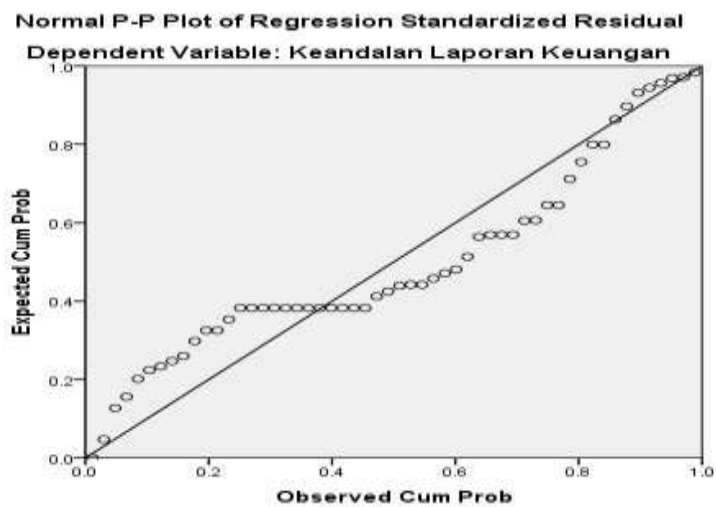
Tabel Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

|                                  |                | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N                                |                | 54                      |
| Normal Parameters <sup>a,b</sup> | Mean           | 0E-7                    |
|                                  | Std. Deviation | 1.72091513              |
| Most Extreme Differences         | Absolute       | .139                    |
|                                  | Positive       | .133                    |
|                                  | Negative       | -.139                   |
| Kolmogorov-Smirnov Z             |                | 1.025                   |
| Asymp. Sig. (2-tailed)           |                | .245                    |

a. Test distribution is Normal.

b. Calculated from data.



Gambar Hasil Uji Normalitas

## Lampiran 10 Hasil Uji Multikolinearitas

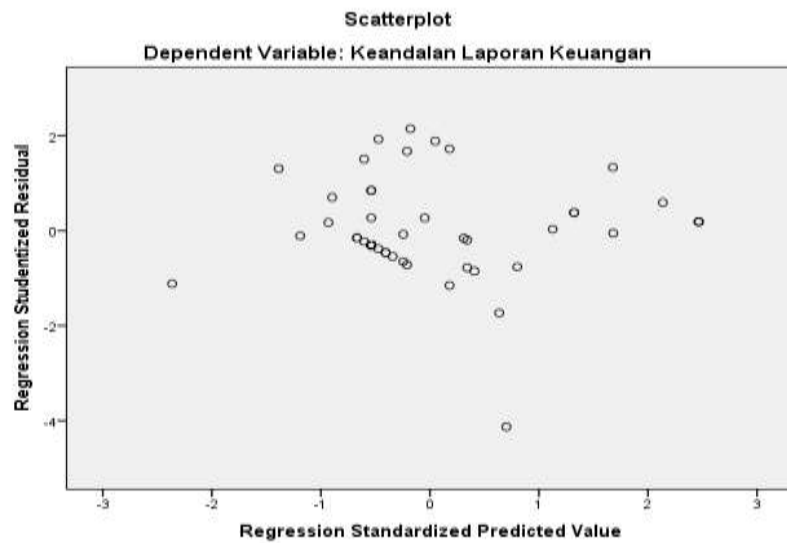
**Tabel Hasil Uji Multikolinearitas**

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

| Model |                                 | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. | Collinearity Statistics |       |
|-------|---------------------------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
|       |                                 | B                           | Std. Error | Beta                      |       |      | Tolerance               | VIF   |
| 1     | (Constant)                      | 3.853                       | 3.229      |                           | 1.193 | .238 |                         |       |
|       | Kualitas Sumber Daya Manusia    | .135                        | .098       | .165                      | 1.379 | .174 | .565                    | 1.771 |
|       | Pemanfaatan Teknologi Informasi | .603                        | .111       | .648                      | 5.410 | .000 | .565                    | 1.771 |

a. Dependent Variable: Keandalan Laporan Keuangan

## Lampiran 11 Hasil Uji Heteroskedastisitas



**Gambar Hasil Uji Heteroskedastisitas**

## Lampiran 12 Hasil Analisis Regresi Linear Berganda

### Tabel Hasil Analisis Regresi Linear Berganda

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

| Model |                                 | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|-------|---------------------------------|-----------------------------|------------|---------------------------|-------|------|
|       |                                 | B                           | Std. Error | Beta                      |       |      |
| 1     | (Constant)                      | 3.853                       | 3.229      |                           | 1.193 | .238 |
|       | Kualitas Sumber Daya Manusia    | .135                        | .098       | .165                      | 1.379 | .174 |
|       | Pemanfaatan Teknologi Informasi | .603                        | .111       | .648                      | 5.410 | .000 |

a. Dependent Variable: Keandalan Laporan Keuangan

## Lampiran 13 Hasil Uji T-Uji Parsial

### Tabel Hasil Uji T-Uji Parsial

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

| Model |                                 | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|-------|---------------------------------|-----------------------------|------------|---------------------------|-------|------|
|       |                                 | B                           | Std. Error | Beta                      |       |      |
| 1     | (Constant)                      | 3.853                       | 3.229      |                           | 1.193 | .238 |
|       | Kualitas Sumber Daya Manusia    | .135                        | .098       | .165                      | 1.379 | .174 |
|       | Pemanfaatan Teknologi Informasi | .603                        | .111       | .648                      | 5.410 | .000 |

a. Dependent Variable: Keandalan Laporan Keuangan

## Lampiran 14 Hasil Uji R (Koefisien Determinasi)

### Tabel Hasil Uji R (Koefisien Determinasi)

**Model Summary<sup>b</sup>**

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1     | .767 <sup>a</sup> | .588     | .571              | 1.754                      | 1.755         |

a. Predictors: (Constant), Pemanfaatan Teknologi Informasi, Kualitas Sumber Daya Manusia

b. Dependent Variable: Keandalan Laporan Keuangan

## Lampiran 15 Hasil Uji F-Uji Simultan

**Tabel Hasil Uji F**

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

| Model |            | Sum of Squares | df | Mean Square | F      | Sig.              |
|-------|------------|----------------|----|-------------|--------|-------------------|
| 1     | Regression | 223.631        | 2  | 111.815     | 36.331 | .000 <sup>b</sup> |
|       | Residual   | 156.962        | 51 | 3.078       |        |                   |
|       | Total      | 380.593        | 53 |             |        |                   |

a. Dependent Variable: Keandalan Laporan Keuangan

b. Predictors: (Constant), Pemanfaatan Teknologi Informasi, Kualitas Sumber Daya Manusia



## DOKUMENTASI

