

# **LAMPIRAN-LAMPIRAN**



**Keterangan:****STS** : Sangat tidak setuju**TS** : Tidak setuju**N** : Netral**S** : Setuju**SS** : Sangat setuju**I. Kualitas Sistem Informasi**

| <b>NO</b> | <b>PERTANYAAN</b>   | <b>STS</b> | <b>TS</b> | <b>N</b> | <b>S</b> | <b>SS</b> |
|-----------|---|------------|-----------|----------|----------|-----------|
| 1         | Sistem informasi akuntansi yang saya gunakan mudah digunakan dan dipelajari   |            |           |          |          |           |
| 2         | Sistem informasi akuntansi yang saya gunakan cepat memproses data yang saya butuhkan  |            |           |          |          |           |
| 3         | Sistem informasi akuntansi yang saya gunakan dapat dioperasikan pada waktu jam kerja dengan nyaman dan tanpa kendala                                    |            |           |          |          |           |
| 4         | Sistem informasi akuntansi yang saya gunakan mudah dirubah atau disesuaikan dengan perubahan kebutuhan dan informasi data yang diinginkan               |            |           |          |          |           |
| 5         | Sistem informasi akuntansi yang saya gunakan hanya bisa dirubah atau diakses oleh user berdasarkan wewenang dan tanggung jawab sesuai tingkatan jabatan |            |           |          |          |           |

## II. Dukungan Manajemen Puncak

| NO | PERTANYAAN   | STS | TS | N | S | SS |
|----|--|-----|----|---|---|----|
| 1  | Manajemen puncak membuat peraturan dalam penggunaan Sistem informasi akuntansi   |     |    |   |   |    |
| 2  | Manajemen puncak menyediakan peralatan yang menunjang kelancaran serta menyediakan pelatihan penggunaan Sistem informasi akuntansi                         |     |    |   |   |    |
| 3  | Manajemen puncak selalu melakukan pengawasan dalam penggunaan Sistem informasi akuntansi   |     |    |   |   |    |
| 4  | Manajemen puncak melakukan evaluasi dan membuat perubahan aturan sesuai dengan perubahan kebutuhan dan kendala dalam penggunaan sistem informasi akuntansi |     |    |   |   |    |

## III. Relevansi Informasi

| NO | PERTANYAAN  | STS | TS | N | S | SS |
|----|---|-----|----|---|---|----|
| 1. | Saya dapat memanfaatkan data sistem informasi akuntansi evaluasi kinerja serta melihat hasil capaian terkini  |     |    |   |   |    |
| 2. | Data yang disajikan sistem informasi akuntansi dalam laporan keuangan sudah memberikan gambaran sepenuhnya mengenai aktifitas yang dilakukan perusahaan selama satu periode akuntansi |     |    |   |   |    |
| 3. | Saya selalu mendapatkan data laporan keuangan tepat waktu   |     |    |   |   |    |
| 4  | Laporan keuangan yang disajikan sudah memenuhi kebutuhan informasi yang saya inginkan   |     |    |   |   |    |

#### IV. Kualitas Informasi Akuntansi

| NO | PERTANYAAN  | STS | TS | N | S | SS |
|----|---|-----|----|---|---|----|
| 1. | Saya mudah memahani isi laporan keuangan dari sistem informasi akuntansi  |     |    |   |   |    |
| 2. | Saya dapat memperoleh data sesuai dengan bidang pekerjaan yang saya lakukan   |     |    |   |   |    |
| 3. | Hasil laporan keuangan yang disajikan selalu sesuai dengan keadaan sebenarnya   |     |    |   |   |    |
| 4. | Saya mudah memperoleh data laporan keuangan pada periode waktu sebelumnya sebagai pembandingan dengan laporan periode waktu lainnya |     |    |   |   |    |
| 5  | Sistem informasi akuntansi yang saya gunakan menyediakan informasi yang cukup dan lengkap   |     |    |   |   |    |
| 6  | Penyajian laporan keuangan dari sistem informasi akuntansi tidak pernah mengalami keterlambatan dan sesuai jadwal pengambilan data  |     |    |   |   |    |

**LAMPIRAN B**

| NO | X1 (KSIA) |   |   |   |   |       | X2 (DMP) |   |   |   |       | X3(RI) |   |   |   |       | Y (KIA) |   |   |   |   |   |       |
|----|-----------|---|---|---|---|-------|----------|---|---|---|-------|--------|---|---|---|-------|---------|---|---|---|---|---|-------|
|    | 1         | 2 | 3 | 4 | 5 | total | 1        | 2 | 3 | 4 | total | 1      | 2 | 3 | 4 | total | 1       | 2 | 3 | 4 | 5 | 6 | total |
| 1  | 5         | 4 | 5 | 5 | 5 | 24    | 5        | 5 | 5 | 5 | 20    | 4      | 4 | 4 | 4 | 16    | 4       | 4 | 5 | 4 | 5 | 5 | 27    |
| 2  | 5         | 4 | 4 | 4 | 5 | 22    | 5        | 5 | 4 | 4 | 18    | 4      | 5 | 5 | 5 | 19    | 4       | 5 | 4 | 5 | 4 | 5 | 27    |
| 3  | 4         | 4 | 4 | 4 | 4 | 20    | 4        | 4 | 4 | 4 | 16    | 4      | 4 | 5 | 4 | 17    | 5       | 4 | 5 | 4 | 4 | 4 | 26    |
| 4  | 5         | 5 | 4 | 5 | 5 | 24    | 5        | 4 | 5 | 5 | 19    | 4      | 4 | 5 | 5 | 18    | 4       | 5 | 4 | 5 | 5 | 5 | 28    |
| 5  | 5         | 5 | 4 | 5 | 4 | 23    | 5        | 5 | 5 | 3 | 18    | 4      | 4 | 5 | 4 | 17    | 4       | 5 | 4 | 5 | 5 | 4 | 27    |
| 6  | 4         | 5 | 4 | 4 | 4 | 21    | 4        | 4 | 4 | 4 | 16    | 4      | 4 | 4 | 5 | 17    | 4       | 4 | 5 | 4 | 4 | 5 | 26    |
| 7  | 4         | 5 | 4 | 5 | 4 | 22    | 4        | 5 | 4 | 4 | 17    | 4      | 4 | 4 | 4 | 16    | 4       | 5 | 4 | 4 | 5 | 4 | 26    |
| 8  | 4         | 4 | 5 | 5 | 4 | 22    | 4        | 4 | 5 | 4 | 17    | 4      | 4 | 4 | 5 | 17    | 4       | 4 | 4 | 4 | 4 | 5 | 25    |
| 9  | 5         | 4 | 5 | 4 | 5 | 23    | 5        | 4 | 4 | 4 | 17    | 4      | 5 | 5 | 5 | 19    | 4       | 5 | 4 | 5 | 5 | 4 | 27    |
| 10 | 4         | 5 | 4 | 4 | 4 | 21    | 4        | 4 | 4 | 4 | 16    | 4      | 4 | 4 | 5 | 17    | 4       | 4 | 5 | 4 | 4 | 4 | 25    |
| 11 | 4         | 4 | 4 | 5 | 4 | 21    | 4        | 4 | 5 | 4 | 17    | 4      | 4 | 5 | 4 | 17    | 4       | 4 | 5 | 4 | 4 | 4 | 25    |
| 12 | 5         | 4 | 5 | 4 | 4 | 22    | 4        | 5 | 4 | 5 | 18    | 4      | 4 | 5 | 5 | 18    | 4       | 5 | 4 | 4 | 4 | 5 | 26    |
| 13 | 3         | 3 | 3 | 3 | 3 | 15    | 3        | 3 | 3 | 3 | 12    | 3      | 3 | 3 | 3 | 12    | 3       | 3 | 3 | 3 | 3 | 3 | 18    |
| 14 | 4         | 4 | 4 | 5 | 4 | 21    | 4        | 5 | 4 | 5 | 18    | 4      | 4 | 4 | 4 | 16    | 4       | 4 | 5 | 4 | 4 | 5 | 26    |
| 15 | 4         | 5 | 5 | 5 | 4 | 23    | 5        | 5 | 5 | 4 | 19    | 4      | 4 | 4 | 5 | 17    | 4       | 5 | 4 | 4 | 5 | 5 | 27    |
| 16 | 5         | 4 | 4 | 4 | 4 | 21    | 4        | 4 | 4 | 5 | 17    | 5      | 4 | 4 | 4 | 17    | 4       | 4 | 4 | 4 | 4 | 5 | 25    |
| 17 | 3         | 3 | 3 | 3 | 3 | 15    | 4        | 4 | 4 | 5 | 17    | 4      | 4 | 4 | 4 | 16    | 4       | 4 | 4 | 4 | 4 | 4 | 24    |
| 18 | 5         | 4 | 5 | 4 | 4 | 22    | 5        | 4 | 5 | 4 | 18    | 5      | 4 | 4 | 5 | 18    | 4       | 5 | 5 | 5 | 5 | 5 | 29    |
| 19 | 5         | 5 | 4 | 4 | 4 | 22    | 5        | 4 | 4 | 5 | 18    | 4      | 5 | 5 | 4 | 18    | 4       | 4 | 5 | 5 | 5 | 5 | 28    |
| 20 | 5         | 5 | 4 | 4 | 4 | 22    | 5        | 4 | 5 | 5 | 19    | 4      | 4 | 4 | 5 | 17    | 4       | 5 | 4 | 5 | 5 | 5 | 28    |
| 21 | 4         | 4 | 4 | 5 | 4 | 21    | 4        | 4 | 4 | 5 | 17    | 5      | 4 | 4 | 4 | 17    | 4       | 4 | 5 | 4 | 4 | 4 | 25    |
| 22 | 4         | 4 | 5 | 4 | 4 | 21    | 4        | 4 | 4 | 5 | 17    | 5      | 4 | 3 | 4 | 16    | 4       | 4 | 5 | 4 | 4 | 4 | 25    |
| 23 | 5         | 5 | 5 | 5 | 5 | 25    | 5        | 5 | 5 | 4 | 19    | 4      | 4 | 4 | 4 | 16    | 4       | 5 | 4 | 4 | 5 | 4 | 26    |
| 24 | 4         | 4 | 4 | 4 | 4 | 20    | 4        | 4 | 5 | 4 | 17    | 4      | 4 | 4 | 4 | 16    | 4       | 4 | 4 | 4 | 4 | 5 | 25    |
| 25 | 3         | 3 | 3 | 3 | 3 | 15    | 4        | 3 | 4 | 5 | 16    | 4      | 4 | 4 | 4 | 16    | 4       | 4 | 4 | 4 | 4 | 5 | 25    |
| 26 | 5         | 4 | 4 | 5 | 4 | 22    | 5        | 5 | 4 | 5 | 19    | 4      | 5 | 5 | 5 | 19    | 4       | 5 | 5 | 4 | 5 | 5 | 28    |
| 27 | 4         | 4 | 4 | 5 | 4 | 21    | 4        | 4 | 4 | 5 | 17    | 5      | 4 | 4 | 4 | 17    | 4       | 4 | 5 | 4 | 4 | 5 | 26    |
| 28 | 3         | 3 | 3 | 3 | 3 | 15    | 4        | 5 | 4 | 4 | 17    | 4      | 4 | 4 | 4 | 16    | 4       | 4 | 4 | 4 | 4 | 4 | 24    |
| 29 | 4         | 5 | 5 | 4 | 4 | 22    | 5        | 4 | 5 | 4 | 18    | 4      | 4 | 4 | 5 | 17    | 4       | 5 | 5 | 4 | 4 | 5 | 27    |
| 30 | 4         | 4 | 5 | 4 | 4 | 21    | 4        | 5 | 4 | 4 | 17    | 4      | 4 | 3 | 4 | 15    | 4       | 4 | 4 | 4 | 4 | 4 | 24    |
| 31 | 5         | 5 | 4 | 4 | 4 | 22    | 4        | 4 | 4 | 5 | 17    | 5      | 4 | 4 | 5 | 18    | 4       | 5 | 4 | 4 | 5 | 4 | 26    |
| 32 | 3         | 3 | 3 | 3 | 3 | 15    | 3        | 3 | 3 | 3 | 12    | 3      | 3 | 3 | 3 | 12    | 3       | 3 | 3 | 3 | 3 | 3 | 18    |

| NO | X1 (KSIA) |   |   |   |   |       | X2 (DMP) |   |   |   |       | X3(RI) |   |   |   |       | Y (KIA) |   |   |   |   |   |       |
|----|-----------|---|---|---|---|-------|----------|---|---|---|-------|--------|---|---|---|-------|---------|---|---|---|---|---|-------|
|    | 1         | 2 | 3 | 4 | 5 | total | 1        | 2 | 3 | 4 | total | 1      | 2 | 3 | 4 | total | 1       | 2 | 3 | 4 | 5 | 6 | total |
| 33 | 5         | 4 | 5 | 5 | 5 | 24    | 4        | 5 | 4 | 5 | 18    | 4      | 4 | 3 | 5 | 16    | 5       | 4 | 5 | 4 | 4 | 5 | 27    |
| 34 | 5         | 5 | 5 | 5 | 5 | 25    | 5        | 4 | 5 | 5 | 19    | 4      | 4 | 5 | 5 | 18    | 5       | 5 | 4 | 5 | 5 | 5 | 29    |
| 35 | 4         | 4 | 5 | 4 | 4 | 21    | 4        | 4 | 4 | 4 | 16    | 4      | 4 | 4 | 4 | 16    | 4       | 4 | 4 | 4 | 4 | 5 | 25    |
| 36 | 4         | 5 | 5 | 5 | 5 | 24    | 5        | 5 | 5 | 5 | 20    | 4      | 4 | 5 | 5 | 18    | 5       | 5 | 4 | 4 | 5 | 5 | 28    |
| 37 | 5         | 5 | 4 | 5 | 5 | 24    | 5        | 5 | 5 | 4 | 19    | 5      | 4 | 5 | 5 | 19    | 5       | 4 | 5 | 5 | 5 | 5 | 29    |
| 38 | 5         | 4 | 5 | 4 | 4 | 22    | 4        | 4 | 5 | 5 | 18    | 4      | 4 | 3 | 4 | 15    | 5       | 4 | 5 | 4 | 4 | 5 | 27    |
| 39 | 4         | 4 | 4 | 4 | 4 | 20    | 4        | 4 | 4 | 4 | 16    | 4      | 4 | 4 | 4 | 16    | 4       | 5 | 4 | 4 | 4 | 4 | 25    |
| 40 | 4         | 5 | 4 | 4 | 4 | 21    | 4        | 4 | 5 | 4 | 17    | 4      | 4 | 5 | 4 | 17    | 4       | 4 | 4 | 4 | 4 | 5 | 25    |
| 41 | 3         | 3 | 3 | 3 | 3 | 15    | 4        | 4 | 4 | 4 | 16    | 4      | 4 | 4 | 5 | 17    | 4       | 4 | 4 | 4 | 3 | 3 | 22    |
| 42 | 4         | 5 | 4 | 4 | 4 | 21    | 5        | 4 | 5 | 4 | 18    | 4      | 4 | 4 | 4 | 16    | 5       | 4 | 4 | 4 | 5 | 4 | 26    |
| 43 | 4         | 5 | 4 | 5 | 4 | 22    | 4        | 5 | 5 | 5 | 19    | 4      | 4 | 5 | 4 | 17    | 5       | 4 | 5 | 4 | 4 | 4 | 26    |
| 44 | 4         | 5 | 4 | 5 | 4 | 22    | 5        | 4 | 5 | 5 | 19    | 4      | 4 | 5 | 4 | 17    | 4       | 5 | 4 | 5 | 4 | 4 | 26    |
| 45 | 5         | 4 | 5 | 5 | 5 | 24    | 5        | 4 | 5 | 5 | 19    | 5      | 4 | 5 | 4 | 18    | 5       | 5 | 4 | 4 | 4 | 5 | 27    |
| 46 | 5         | 4 | 4 | 5 | 5 | 23    | 5        | 5 | 4 | 4 | 18    | 4      | 5 | 5 | 5 | 19    | 5       | 4 | 4 | 4 | 4 | 4 | 25    |
| 47 | 5         | 5 | 5 | 5 | 5 | 25    | 5        | 5 | 5 | 5 | 20    | 5      | 4 | 5 | 5 | 19    | 5       | 5 | 5 | 5 | 5 | 5 | 30    |
| 48 | 5         | 4 | 4 | 4 | 5 | 22    | 5        | 4 | 5 | 5 | 19    | 4      | 4 | 5 | 4 | 17    | 4       | 5 | 5 | 4 | 4 | 4 | 26    |
| 49 | 4         | 5 | 5 | 4 | 4 | 22    | 5        | 4 | 4 | 5 | 18    | 4      | 5 | 5 | 5 | 19    | 4       | 4 | 5 | 5 | 4 | 4 | 26    |
| 50 | 5         | 4 | 5 | 4 | 5 | 23    | 5        | 5 | 4 | 5 | 19    | 4      | 5 | 5 | 4 | 18    | 5       | 5 | 4 | 4 | 4 | 5 | 27    |
| 51 | 4         | 4 | 4 | 5 | 4 | 21    | 4        | 4 | 5 | 5 | 18    | 4      | 4 | 4 | 4 | 16    | 5       | 4 | 4 | 4 | 4 | 4 | 25    |
| 52 | 5         | 4 | 5 | 4 | 4 | 22    | 5        | 4 | 4 | 4 | 17    | 4      | 5 | 5 | 4 | 18    | 4       | 5 | 4 | 5 | 4 | 5 | 27    |
| 53 | 5         | 4 | 5 | 4 | 5 | 23    | 4        | 5 | 5 | 4 | 18    | 4      | 4 | 5 | 4 | 17    | 5       | 5 | 4 | 5 | 5 | 5 | 29    |
| 54 | 4         | 5 | 4 | 4 | 4 | 21    | 4        | 4 | 5 | 4 | 17    | 4      | 4 | 3 | 4 | 15    | 5       | 4 | 4 | 4 | 4 | 4 | 25    |
| 55 | 5         | 4 | 5 | 5 | 5 | 24    | 5        | 4 | 4 | 4 | 17    | 4      | 5 | 5 | 4 | 18    | 4       | 5 | 4 | 4 | 4 | 5 | 26    |
| 56 | 5         | 4 | 4 | 4 | 4 | 21    | 4        | 4 | 4 | 5 | 17    | 4      | 4 | 4 | 4 | 16    | 4       | 4 | 4 | 4 | 4 | 4 | 24    |

| NO | X1 (KSIA) |   |   |   |   |       | X2 (DMP) |   |   |   |       | X3(RI) |   |   |   |       | Y (KIA) |   |   |   |   |   |       |
|----|-----------|---|---|---|---|-------|----------|---|---|---|-------|--------|---|---|---|-------|---------|---|---|---|---|---|-------|
|    | 1         | 2 | 3 | 4 | 5 | total | 1        | 2 | 3 | 4 | total | 1      | 2 | 3 | 4 | total | 1       | 2 | 3 | 4 | 5 | 6 | total |
| 57 | 4         | 5 | 4 | 5 | 4 | 22    | 4        | 4 | 5 | 5 | 18    | 4      | 4 | 4 | 5 | 17    | 5       | 5 | 5 | 4 | 5 | 4 | 28    |
| 58 | 5         | 5 | 5 | 5 | 4 | 24    | 5        | 5 | 4 | 4 | 18    | 4      | 5 | 5 | 4 | 18    | 5       | 5 | 4 | 5 | 5 | 5 | 29    |
| 59 | 3         | 3 | 3 | 3 | 3 | 15    | 3        | 3 | 3 | 3 | 12    | 3      | 3 | 4 | 5 | 15    | 3       | 3 | 3 | 4 | 2 | 2 | 17    |
| 60 | 5         | 5 | 5 | 5 | 5 | 25    | 5        | 5 | 5 | 5 | 20    | 5      | 4 | 5 | 4 | 18    | 5       | 5 | 5 | 5 | 5 | 5 | 30    |
| 61 | 5         | 4 | 5 | 5 | 4 | 23    | 4        | 4 | 5 | 5 | 18    | 4      | 4 | 4 | 5 | 17    | 5       | 4 | 5 | 5 | 5 | 4 | 28    |
| 62 | 5         | 5 | 5 | 5 | 5 | 25    | 5        | 5 | 5 | 5 | 20    | 4      | 4 | 5 | 5 | 18    | 5       | 5 | 5 | 5 | 5 | 5 | 30    |
| 63 | 4         | 5 | 4 | 5 | 5 | 23    | 5        | 4 | 4 | 5 | 18    | 4      | 5 | 5 | 4 | 18    | 5       | 4 | 5 | 5 | 4 | 5 | 28    |
| 64 | 4         | 5 | 4 | 5 | 4 | 22    | 5        | 4 | 4 | 3 | 16    | 5      | 5 | 4 | 4 | 18    | 5       | 4 | 5 | 4 | 4 | 4 | 26    |
| 65 | 5         | 4 | 5 | 5 | 5 | 24    | 5        | 5 | 4 | 4 | 18    | 4      | 5 | 4 | 5 | 18    | 5       | 5 | 5 | 5 | 5 | 5 | 30    |
| 66 | 4         | 5 | 4 | 5 | 4 | 22    | 4        | 4 | 5 | 5 | 18    | 4      | 4 | 5 | 4 | 17    | 5       | 4 | 5 | 5 | 4 | 5 | 28    |
| 67 | 4         | 5 | 4 | 5 | 4 | 22    | 4        | 5 | 4 | 5 | 18    | 4      | 4 | 4 | 5 | 17    | 4       | 5 | 5 | 5 | 4 | 5 | 28    |
| 68 | 5         | 5 | 5 | 5 | 4 | 24    | 5        | 5 | 4 | 4 | 18    | 4      | 5 | 5 | 5 | 19    | 5       | 4 | 5 | 4 | 5 | 5 | 28    |
| 69 | 5         | 5 | 4 | 4 | 5 | 23    | 4        | 5 | 4 | 5 | 18    | 4      | 4 | 3 | 5 | 16    | 5       | 4 | 5 | 5 | 5 | 4 | 28    |
| 70 | 5         | 5 | 5 | 5 | 5 | 25    | 5        | 4 | 5 | 5 | 19    | 5      | 4 | 5 | 5 | 19    | 5       | 5 | 5 | 5 | 5 | 5 | 30    |
| 71 | 5         | 5 | 4 | 5 | 5 | 24    | 5        | 4 | 5 | 5 | 19    | 4      | 4 | 5 | 4 | 17    | 5       | 4 | 5 | 5 | 5 | 4 | 28    |
| 72 | 4         | 5 | 4 | 5 | 4 | 22    | 4        | 4 | 5 | 5 | 18    | 4      | 4 | 4 | 5 | 17    | 4       | 4 | 5 | 4 | 4 | 4 | 25    |
| 73 | 4         | 4 | 4 | 4 | 4 | 20    | 4        | 4 | 4 | 4 | 16    | 4      | 4 | 3 | 5 | 16    | 4       | 4 | 4 | 5 | 3 | 3 | 23    |
| 74 | 5         | 5 | 4 | 5 | 5 | 24    | 5        | 4 | 5 | 4 | 18    | 5      | 4 | 5 | 5 | 19    | 5       | 4 | 5 | 5 | 5 | 5 | 29    |
| 75 | 3         | 3 | 3 | 3 | 3 | 15    | 3        | 3 | 3 | 3 | 12    | 3      | 3 | 3 | 3 | 12    | 3       | 3 | 3 | 3 | 3 | 3 | 18    |
| 76 | 4         | 5 | 4 | 5 | 4 | 22    | 4        | 4 | 5 | 4 | 17    | 4      | 4 | 4 | 5 | 17    | 5       | 4 | 4 | 4 | 4 | 4 | 25    |
| 77 | 3         | 3 | 3 | 3 | 3 | 15    | 3        | 3 | 3 | 3 | 12    | 3      | 3 | 3 | 3 | 12    | 3       | 3 | 3 | 3 | 3 | 3 | 18    |
| 78 | 5         | 5 | 5 | 5 | 5 | 25    | 5        | 4 | 5 | 4 | 18    | 5      | 5 | 5 | 5 | 20    | 4       | 5 | 5 | 5 | 5 | 5 | 29    |
| 79 | 5         | 5 | 4 | 5 | 5 | 24    | 5        | 4 | 5 | 4 | 18    | 5      | 4 | 5 | 4 | 18    | 5       | 4 | 5 | 5 | 5 | 4 | 28    |
| 80 | 5         | 4 | 5 | 5 | 4 | 23    | 4        | 5 | 5 | 4 | 18    | 4      | 4 | 5 | 5 | 18    | 4       | 4 | 4 | 5 | 4 | 4 | 25    |



## LAMPIRAN C

## UJI VALIDITAS

CORRELATIONS VARIABEL KUALITAS SISTEM INFORMASI  
AKUNTANSI

| Correlations             |        |        |        |        |        |        |
|--------------------------|--------|--------|--------|--------|--------|--------|
|                          | X1.1   | X1.2   | X1.3   | X1.4   | X1.5   | KSIA   |
| X1.1 Pearson Correlation | 1      | ,468** | ,672** | ,556** | ,784** | ,851** |
| Sig. (2-tailed)          |        | ,000   | ,000   | ,000   | ,000   | ,000   |
| N                        | 133    | 80     | 80     | 80     | 80     | 80     |
| X1.2 Pearson Correlation | ,468** | 1      | ,398** | ,651** | ,527** | ,749** |
| Sig. (2-tailed)          | ,000   |        | ,000   | ,000   | ,000   | ,000   |
| N                        | 80     | 80     | 80     | 80     | 80     | 80     |
| X1.3 Pearson Correlation | ,672** | ,398** | 1      | ,531** | ,623** | ,786** |
| Sig. (2-tailed)          | ,000   | ,000   |        | ,000   | ,000   | ,000   |
| N                        | 80     | 80     | 80     | 80     | 80     | 80     |
| X1.4 Pearson Correlation | ,556** | ,651** | ,531** | 1      | ,642** | ,830** |
| Sig. (2-tailed)          | ,000   | ,000   | ,000   |        | ,000   | ,000   |
| N                        | 80     | 80     | 80     | 80     | 80     | 80     |
| X1.5 Pearson Correlation | ,784** | ,527** | ,623** | ,642** | 1      | ,871** |
| Sig. (2-tailed)          | ,000   | ,000   | ,000   | ,000   |        | ,000   |
| N                        | 80     | 80     | 80     | 80     | 80     | 80     |
| KSIA Pearson Correlation | ,851** | ,749** | ,786** | ,830** | ,871** | 1      |
| Sig. (2-tailed)          | ,000   | ,000   | ,000   | ,000   | ,000   |        |
| N                        | 80     | 80     | 80     | 80     | 80     | 80     |

\*\* . Correlation is significant at the 0.01 level (2-tailed).  
\* . Correlation is significant at the 0.05 level (2-tailed).

### CORRELATIONS VARIABEL DUKUNGAN MANAJEMEN PUNCAK

|      |                     | <b>Correlations</b> |        |        |        |        |
|------|---------------------|---------------------|--------|--------|--------|--------|
|      |                     | X2.1                | X2.2   | X2.3   | X2.4   | DMP    |
| X2.1 | Pearson Correlation | 1                   | ,445** | ,505** | ,277*  | ,769** |
|      | Sig. (2-tailed)     |                     | ,000   | ,000   | ,013   | ,000   |
|      | N                   | 80                  | 80     | 80     | 80     | 80     |
| X2.2 | Pearson Correlation | ,445**              | 1      | ,293** | ,261*  | ,685** |
|      | Sig. (2-tailed)     | ,000                |        | ,008   | ,019   | ,000   |
|      | N                   | 80                  | 80     | 80     | 80     | 80     |
| X2.3 | Pearson Correlation | ,505**              | ,293** | 1      | ,360** | ,750** |
|      | Sig. (2-tailed)     | ,000                | ,008   |        | ,001   | ,000   |
|      | N                   | 80                  | 80     | 80     | 80     | 80     |
| X2.4 | Pearson Correlation | ,277*               | ,261*  | ,360** | 1      | ,674** |
|      | Sig. (2-tailed)     | ,013                | ,019   | ,001   |        | ,000   |
|      | N                   | 80                  | 80     | 80     | 80     | 80     |
| DMP  | Pearson Correlation | ,769**              | ,685** | ,750** | ,674** | 1      |
|      | Sig. (2-tailed)     | ,000                | ,000   | ,000   | ,000   |        |
|      | N                   | 80                  | 80     | 80     | 80     | 80     |

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

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

## CORRELATIONS VARIABEL RELEVANSI INFORMASI

|      |                     | <b>Correlations</b> |        |        |        |        |
|------|---------------------|---------------------|--------|--------|--------|--------|
|      |                     | X3.1                | X3.2   | X3.3   | X3.4   | RI     |
| X3.1 | Pearson Correlation | 1                   | ,307** | ,291** | ,266*  | ,625** |
|      | Sig. (2-tailed)     |                     | ,006   | ,009   | ,017   | ,000   |
|      | N                   | 80                  | 80     | 80     | 80     | 80     |
| X3.2 | Pearson Correlation | ,307**              | 1      | ,512** | ,310** | ,739** |
|      | Sig. (2-tailed)     | ,006                |        | ,000   | ,005   | ,000   |
|      | N                   | 80                  | 80     | 80     | 80     | 80     |
| X3.3 | Pearson Correlation | ,291**              | ,512** | 1      | ,245*  | ,777** |
|      | Sig. (2-tailed)     | ,009                | ,000   |        | ,028   | ,000   |
|      | N                   | 80                  | 80     | 80     | 80     | 80     |
| X3.4 | Pearson Correlation | ,266*               | ,310** | ,245*  | 1      | ,652** |
|      | Sig. (2-tailed)     | ,017                | ,005   | ,028   |        | ,000   |
|      | N                   | 80                  | 80     | 80     | 80     | 80     |
| RI   | Pearson Correlation | ,625**              | ,739** | ,777** | ,652** | 1      |
|      | Sig. (2-tailed)     | ,000                | ,000   | ,000   | ,000   |        |
|      | N                   | 80                  | 80     | 80     | 80     | 80     |

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

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

## CORRELATIONS VARIABEL KUALITAS INFORMASI AKUNTANSI

|     |                     | <b>Correlations</b> |        |        |        |        |        |        |
|-----|---------------------|---------------------|--------|--------|--------|--------|--------|--------|
|     |                     | Y1                  | Y2     | Y3     | Y4     | Y5     | Y6     | KIA    |
| Y1  | Pearson Correlation | 1                   | ,297** | ,515** | ,435** | ,537** | ,414** | ,711** |
|     | Sig. (2-tailed)     |                     | ,008   | ,000   | ,000   | ,000   | ,000   | ,000   |
|     | N                   | 80                  | 80     | 80     | 80     | 80     | 80     | 80     |
| Y2  | Pearson Correlation | ,297**              | 1      | ,217   | ,495** | ,621** | ,553** | ,714** |
|     | Sig. (2-tailed)     | ,008                |        | ,053   | ,000   | ,000   | ,000   | ,000   |
|     | N                   | 80                  | 80     | 80     | 80     | 80     | 80     | 80     |
| Y3  | Pearson Correlation | ,515**              | ,217   | 1      | ,425** | ,467** | ,448** | ,687** |
|     | Sig. (2-tailed)     | ,000                | ,053   |        | ,000   | ,000   | ,000   | ,000   |
|     | N                   | 80                  | 80     | 80     | 80     | 80     | 80     | 80     |
| Y4  | Pearson Correlation | ,435**              | ,495** | ,425** | 1      | ,558** | ,397** | ,730** |
|     | Sig. (2-tailed)     | ,000                | ,000   | ,000   |        | ,000   | ,000   | ,000   |
|     | N                   | 80                  | 80     | 80     | 80     | 80     | 80     | 80     |
| Y5  | Pearson Correlation | ,537**              | ,621** | ,467** | ,558** | 1      | ,572** | ,846** |
|     | Sig. (2-tailed)     | ,000                | ,000   | ,000   | ,000   |        | ,000   | ,000   |
|     | N                   | 80                  | 80     | 80     | 80     | 80     | 80     | 80     |
| Y6  | Pearson Correlation | ,414**              | ,553** | ,448** | ,397** | ,572** | 1      | ,772** |
|     | Sig. (2-tailed)     | ,000                | ,000   | ,000   | ,000   | ,000   |        | ,000   |
|     | N                   | 80                  | 80     | 80     | 80     | 80     | 80     | 80     |
| KIA | Pearson Correlation | ,711**              | ,714** | ,687** | ,730** | ,846** | ,772** | 1      |
|     | Sig. (2-tailed)     | ,000                | ,000   | ,000   | ,000   | ,000   | ,000   |        |
|     | N                   | 80                  | 80     | 80     | 80     | 80     | 80     | 80     |

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

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

## LAMPIRAN D

### UJI RELIABILITAS

#### RELIABILITY VARIABEL KUALITAS SISTEM INFORMASI AKUNTANSI

##### Case Processing Summary

|       |                       | N    | %     |
|-------|-----------------------|------|-------|
| Cases | Valid                 | 80   | 5,6   |
|       | Excluded <sup>a</sup> | 1342 | 94,4  |
|       | Total                 | 1422 | 100,0 |

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

##### Reliability Statistics

| Cronbach's<br>Alpha | N of Items |
|---------------------|------------|
| ,875                | 5          |

##### Item-Total Statistics

|      | Scale Mean if<br>Item Deleted | Scale Variance<br>if Item Deleted | Corrected Item-<br>Total Correlation | Cronbach's<br>Alpha if Item<br>Deleted |
|------|-------------------------------|-----------------------------------|--------------------------------------|--|
| X1.1 | 17,26                         | 4,728                             | ,752                                 | ,836                                   |
| X1.2 | 17,27                         | 5,113                             | ,602                                 | ,873                                   |
| X1.3 | 17,36                         | 5,044                             | ,662                                 | ,858                                   |
| X1.4 | 17,23                         | 4,784                             | ,720                                 | ,844                                   |
| X1.5 | 17,42                         | 4,830                             | ,793                                 | ,828                                   |

## RELIABILITY VARIABEL DUKUNGAN MANAJEMEN PUNCAK

### Case Processing Summary

|       |                       | N    | %     |
|-------|-----------------------|------|-------|
| Cases | Valid                 | 80   | 5,6   |
|       | Excluded <sup>a</sup> | 1342 | 94,4  |
|       | Total                 | 1422 | 100,0 |

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

### Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,688             | 4          |

### Item-Total Statistics

|      | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| X2.1 | 13,06                      | 1,831                          | ,554                             | ,568                             |
| X2.2 | 13,20                      | 2,035                          | ,433                             | ,646                             |
| X2.3 | 13,05                      | 1,871                          | ,521                             | ,590                             |
| X2.4 | 13,08                      | 1,994                          | ,384                             | ,680                             |

## RELIABILITY VARIABEL RELEVANSI INFORMASI

### Case Processing Summary

|       |                       | N    | %     |
|-------|-----------------------|------|-------|
| Cases | Valid                 | 80   | 5,6   |
|       | Excluded <sup>a</sup> | 1342 | 94,4  |
|       | Total                 | 1422 | 100,0 |

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

### Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,644             | 4          |

### Item-Total Statistics

|      | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| X3.1 | 12,84                      | 1,809                          | ,379                             | ,606                             |
| X3.2 | 12,84                      | 1,631                          | ,542                             | ,509                             |
| X3.3 | 12,65                      | 1,294                          | ,470                             | ,550                             |
| X3.4 | 12,56                      | 1,667                          | ,351                             | ,626                             |

## RELIABILITY VARIABEL KUALITAS INFORMASI AKUNTANSI

### Case Processing Summary

|       |                       | N    | %     |
|-------|-----------------------|------|-------|
| Cases | Valid                 | 80   | 5,6   |
|       | Excluded <sup>a</sup> | 1342 | 94,4  |
|       | Total                 | 1422 | 100,0 |

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

### Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,839             | 6          |

### Item-Total Statistics

|    | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|----|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| Y1 | 21,76                      | 5,677                          | ,577                             | ,820                             |
| Y2 | 21,75                      | 5,658                          | ,580                             | ,819                             |
| Y3 | 21,69                      | 5,711                          | ,540                             | ,827                             |
| Y4 | 21,76                      | 5,677                          | ,609                             | ,814                             |
| Y5 | 21,80                      | 4,997                          | ,752                             | ,783                             |
| Y6 | 21,68                      | 5,184                          | ,636                             | ,809                             |



## LAMPIRAN E

### REGRESSION

#### Variables Entered/Removed<sup>a</sup>

| Model | Variables Entered          | Variables Removed | Method |
|-------|----------------------------|-------------------|--------|
| 1     | RI, DMP, KSIA <sup>b</sup> | .                 | Enter  |

a. Dependent Variable: KIA

b. All requested variables entered.

#### Model Summary<sup>b</sup>

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | ,921 <sup>a</sup> | ,848     | ,842              | 1,099                      |

a. Predictors: (Constant), RI, DMP, KSIA

b. Dependent Variable: KIA

#### ANOVA<sup>a</sup>

| Model |            | Sum of Squares | Df | Mean Square | F       | Sig.              |
|-------|------------|----------------|----|-------------|---------|-------------------|
| 1     | Regression | 512,675        | 3  | 170,892     | 141,614 | ,000 <sup>b</sup> |
|       | Residual   | 91,712         | 76 | 1,207       |         |                   |
|       | Total      | 604,388        | 79 |             |         |                   |

a. Dependent Variable: KIA

b. Predictors: (Constant), RI, DMP, KSIA

#### Coefficients<sup>a</sup>

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. | Collinearity Statistics |       |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
|       |            | B                           | Std. Error | Beta                      |       |      | Tolerance               | VIF   |
| 1     | (Constant) | -,217                       | 1,402      |                           | -,155 | ,877 |                         |       |
|       | KSIA       | ,310                        | ,082       | ,306                      | 3,790 | ,000 | ,307                    | 3,260 |
|       | DMP        | ,718                        | ,126       | ,458                      | 5,680 | ,000 | ,308                    | 3,252 |
|       | RI         | ,416                        | ,117       | ,240                      | 3,553 | ,001 | ,438                    | 2,283 |

a. Dependent Variable: KIA

## LAMPIRAN F

## F TABEL

Titik Persentase Distribusi F untuk Probabilita = 0,05

| df untuk penyebut (N2) | df untuk pembilang (N1) |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
|------------------------|-------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
|                        | 1                       | 2    | 3    | 4    | 5    | 6    | 7    | 8    | 9    | 10   | 11   | 12   | 13   | 14   | 15   |
| 46                     | 4.05                    | 3.20 | 2.81 | 2.57 | 2.42 | 2.30 | 2.22 | 2.15 | 2.09 | 2.04 | 2.00 | 1.97 | 1.94 | 1.91 | 1.89 |
| 47                     | 4.05                    | 3.20 | 2.80 | 2.57 | 2.41 | 2.30 | 2.21 | 2.14 | 2.09 | 2.04 | 2.00 | 1.96 | 1.93 | 1.91 | 1.88 |
| 48                     | 4.04                    | 3.19 | 2.80 | 2.57 | 2.41 | 2.29 | 2.21 | 2.14 | 2.08 | 2.03 | 1.99 | 1.96 | 1.93 | 1.90 | 1.88 |
| 49                     | 4.04                    | 3.19 | 2.79 | 2.56 | 2.40 | 2.29 | 2.20 | 2.13 | 2.08 | 2.03 | 1.99 | 1.96 | 1.93 | 1.90 | 1.88 |
| 50                     | 4.03                    | 3.18 | 2.79 | 2.56 | 2.40 | 2.29 | 2.20 | 2.13 | 2.07 | 2.03 | 1.99 | 1.95 | 1.92 | 1.89 | 1.87 |
| 51                     | 4.03                    | 3.18 | 2.79 | 2.55 | 2.40 | 2.28 | 2.20 | 2.13 | 2.07 | 2.02 | 1.98 | 1.95 | 1.92 | 1.89 | 1.87 |
| 52                     | 4.03                    | 3.18 | 2.78 | 2.55 | 2.39 | 2.28 | 2.19 | 2.12 | 2.07 | 2.02 | 1.98 | 1.94 | 1.91 | 1.89 | 1.86 |
| 53                     | 4.02                    | 3.17 | 2.78 | 2.55 | 2.39 | 2.28 | 2.19 | 2.12 | 2.06 | 2.01 | 1.97 | 1.94 | 1.91 | 1.88 | 1.86 |
| 54                     | 4.02                    | 3.17 | 2.78 | 2.54 | 2.39 | 2.27 | 2.18 | 2.12 | 2.06 | 2.01 | 1.97 | 1.94 | 1.91 | 1.88 | 1.86 |
| 55                     | 4.02                    | 3.16 | 2.77 | 2.54 | 2.38 | 2.27 | 2.18 | 2.11 | 2.06 | 2.01 | 1.97 | 1.93 | 1.90 | 1.88 | 1.85 |
| 56                     | 4.01                    | 3.16 | 2.77 | 2.54 | 2.38 | 2.27 | 2.18 | 2.11 | 2.05 | 2.00 | 1.96 | 1.93 | 1.90 | 1.87 | 1.85 |
| 57                     | 4.01                    | 3.16 | 2.77 | 2.53 | 2.38 | 2.26 | 2.18 | 2.11 | 2.05 | 2.00 | 1.96 | 1.93 | 1.90 | 1.87 | 1.85 |
| 58                     | 4.01                    | 3.16 | 2.76 | 2.53 | 2.37 | 2.26 | 2.17 | 2.10 | 2.05 | 2.00 | 1.96 | 1.92 | 1.89 | 1.87 | 1.84 |
| 59                     | 4.00                    | 3.15 | 2.76 | 2.53 | 2.37 | 2.26 | 2.17 | 2.10 | 2.04 | 2.00 | 1.96 | 1.92 | 1.89 | 1.86 | 1.84 |
| 60                     | 4.00                    | 3.15 | 2.76 | 2.53 | 2.37 | 2.25 | 2.17 | 2.10 | 2.04 | 1.99 | 1.95 | 1.92 | 1.89 | 1.86 | 1.84 |
| 61                     | 4.00                    | 3.15 | 2.76 | 2.52 | 2.37 | 2.25 | 2.16 | 2.09 | 2.04 | 1.99 | 1.95 | 1.91 | 1.88 | 1.86 | 1.83 |
| 62                     | 4.00                    | 3.15 | 2.75 | 2.52 | 2.36 | 2.25 | 2.16 | 2.09 | 2.03 | 1.99 | 1.95 | 1.91 | 1.88 | 1.85 | 1.83 |
| 63                     | 3.99                    | 3.14 | 2.75 | 2.52 | 2.36 | 2.25 | 2.16 | 2.09 | 2.03 | 1.98 | 1.94 | 1.91 | 1.88 | 1.85 | 1.83 |
| 64                     | 3.99                    | 3.14 | 2.75 | 2.52 | 2.36 | 2.24 | 2.16 | 2.09 | 2.03 | 1.98 | 1.94 | 1.91 | 1.88 | 1.85 | 1.83 |
| 65                     | 3.99                    | 3.14 | 2.75 | 2.51 | 2.36 | 2.24 | 2.15 | 2.08 | 2.03 | 1.98 | 1.94 | 1.90 | 1.87 | 1.85 | 1.82 |
| 66                     | 3.99                    | 3.14 | 2.74 | 2.51 | 2.35 | 2.24 | 2.15 | 2.08 | 2.03 | 1.98 | 1.94 | 1.90 | 1.87 | 1.84 | 1.82 |
| 67                     | 3.98                    | 3.13 | 2.74 | 2.51 | 2.35 | 2.24 | 2.15 | 2.08 | 2.02 | 1.98 | 1.93 | 1.90 | 1.87 | 1.84 | 1.82 |
| 68                     | 3.98                    | 3.13 | 2.74 | 2.51 | 2.35 | 2.24 | 2.15 | 2.08 | 2.02 | 1.97 | 1.93 | 1.90 | 1.87 | 1.84 | 1.82 |
| 69                     | 3.98                    | 3.13 | 2.74 | 2.50 | 2.35 | 2.23 | 2.15 | 2.08 | 2.02 | 1.97 | 1.93 | 1.90 | 1.86 | 1.84 | 1.81 |
| 70                     | 3.98                    | 3.13 | 2.74 | 2.50 | 2.35 | 2.23 | 2.14 | 2.07 | 2.02 | 1.97 | 1.93 | 1.89 | 1.86 | 1.84 | 1.81 |
| 71                     | 3.98                    | 3.13 | 2.73 | 2.50 | 2.34 | 2.23 | 2.14 | 2.07 | 2.01 | 1.97 | 1.93 | 1.89 | 1.86 | 1.83 | 1.81 |
| 72                     | 3.97                    | 3.12 | 2.73 | 2.50 | 2.34 | 2.23 | 2.14 | 2.07 | 2.01 | 1.96 | 1.92 | 1.89 | 1.86 | 1.83 | 1.81 |
| 73                     | 3.97                    | 3.12 | 2.73 | 2.50 | 2.34 | 2.23 | 2.14 | 2.07 | 2.01 | 1.96 | 1.92 | 1.89 | 1.86 | 1.83 | 1.81 |
| 74                     | 3.97                    | 3.12 | 2.73 | 2.50 | 2.34 | 2.22 | 2.14 | 2.07 | 2.01 | 1.96 | 1.92 | 1.89 | 1.85 | 1.83 | 1.80 |
| 75                     | 3.97                    | 3.12 | 2.73 | 2.49 | 2.34 | 2.22 | 2.13 | 2.06 | 2.01 | 1.96 | 1.92 | 1.88 | 1.85 | 1.83 | 1.80 |
| 76                     | 3.97                    | 3.12 | 2.72 | 2.49 | 2.33 | 2.22 | 2.13 | 2.06 | 2.01 | 1.96 | 1.92 | 1.88 | 1.85 | 1.82 | 1.80 |
| 77                     | 3.97                    | 3.12 | 2.72 | 2.49 | 2.33 | 2.22 | 2.13 | 2.06 | 2.00 | 1.96 | 1.92 | 1.88 | 1.85 | 1.82 | 1.80 |
| 78                     | 3.96                    | 3.11 | 2.72 | 2.49 | 2.33 | 2.22 | 2.13 | 2.06 | 2.00 | 1.95 | 1.91 | 1.88 | 1.85 | 1.82 | 1.80 |
| 79                     | 3.96                    | 3.11 | 2.72 | 2.49 | 2.33 | 2.22 | 2.13 | 2.06 | 2.00 | 1.95 | 1.91 | 1.88 | 1.85 | 1.82 | 1.79 |
| 80                     | 3.96                    | 3.11 | 2.72 | 2.49 | 2.33 | 2.21 | 2.13 | 2.06 | 2.00 | 1.95 | 1.91 | 1.88 | 1.84 | 1.82 | 1.79 |
| 81                     | 3.96                    | 3.11 | 2.72 | 2.48 | 2.33 | 2.21 | 2.12 | 2.05 | 2.00 | 1.95 | 1.91 | 1.87 | 1.84 | 1.82 | 1.79 |
| 82                     | 3.96                    | 3.11 | 2.72 | 2.48 | 2.33 | 2.21 | 2.12 | 2.05 | 2.00 | 1.95 | 1.91 | 1.87 | 1.84 | 1.81 | 1.79 |
| 83                     | 3.96                    | 3.11 | 2.71 | 2.48 | 2.32 | 2.21 | 2.12 | 2.05 | 1.99 | 1.95 | 1.91 | 1.87 | 1.84 | 1.81 | 1.79 |
| 84                     | 3.95                    | 3.11 | 2.71 | 2.48 | 2.32 | 2.21 | 2.12 | 2.05 | 1.99 | 1.95 | 1.90 | 1.87 | 1.84 | 1.81 | 1.79 |

## LAMPIRAN G

## t TABEL

t Table

| cum. prob | $t_{.50}$        | $t_{.75}$ | $t_{.90}$ | $t_{.95}$ | $t_{.99}$ | $t_{.995}$ | $t_{.9975}$ | $t_{.999}$ | $t_{.9995}$ | $t_{.9999}$ | $t_{.99995}$ |
|-----------|------------------|-----------|-----------|-----------|-----------|------------|-------------|------------|-------------|-------------|--------------|
| one-tail  | 0.50             | 0.25      | 0.20      | 0.15      | 0.10      | 0.05       | 0.025       | 0.01       | 0.005       | 0.001       | 0.0005       |
| two-tails | 1.00             | 0.50      | 0.40      | 0.30      | 0.20      | 0.10       | 0.05        | 0.02       | 0.01        | 0.002       | 0.001        |
| df        |                  |           |           |           |           |            |             |            |             |             |              |
| 1         | 0.000            | 1.000     | 1.376     | 1.963     | 3.078     | 6.314      | 12.71       | 31.82      | 63.66       | 318.31      | 636.62       |
| 2         | 0.000            | 0.816     | 1.061     | 1.386     | 1.886     | 2.920      | 4.303       | 6.965      | 9.925       | 22.327      | 31.599       |
| 3         | 0.000            | 0.765     | 0.978     | 1.250     | 1.638     | 2.353      | 3.182       | 4.541      | 5.841       | 10.215      | 12.924       |
| 4         | 0.000            | 0.741     | 0.941     | 1.190     | 1.533     | 2.132      | 2.776       | 3.747      | 4.604       | 7.173       | 8.610        |
| 5         | 0.000            | 0.727     | 0.920     | 1.156     | 1.476     | 2.015      | 2.571       | 3.365      | 4.032       | 5.893       | 6.869        |
| 6         | 0.000            | 0.718     | 0.906     | 1.134     | 1.440     | 1.943      | 2.447       | 3.143      | 3.707       | 5.208       | 5.959        |
| 7         | 0.000            | 0.711     | 0.896     | 1.119     | 1.415     | 1.895      | 2.365       | 2.998      | 3.499       | 4.785       | 5.408        |
| 8         | 0.000            | 0.706     | 0.889     | 1.108     | 1.397     | 1.860      | 2.306       | 2.896      | 3.355       | 4.501       | 5.041        |
| 9         | 0.000            | 0.703     | 0.883     | 1.100     | 1.383     | 1.833      | 2.262       | 2.821      | 3.250       | 4.297       | 4.781        |
| 10        | 0.000            | 0.700     | 0.879     | 1.093     | 1.372     | 1.812      | 2.228       | 2.764      | 3.169       | 4.144       | 4.587        |
| 11        | 0.000            | 0.697     | 0.876     | 1.088     | 1.363     | 1.796      | 2.201       | 2.718      | 3.106       | 4.025       | 4.437        |
| 12        | 0.000            | 0.695     | 0.873     | 1.083     | 1.356     | 1.782      | 2.179       | 2.681      | 3.055       | 3.930       | 4.318        |
| 13        | 0.000            | 0.694     | 0.870     | 1.079     | 1.350     | 1.771      | 2.160       | 2.650      | 3.012       | 3.852       | 4.221        |
| 14        | 0.000            | 0.692     | 0.868     | 1.076     | 1.345     | 1.761      | 2.145       | 2.624      | 2.977       | 3.787       | 4.140        |
| 15        | 0.000            | 0.691     | 0.866     | 1.074     | 1.341     | 1.753      | 2.131       | 2.602      | 2.947       | 3.733       | 4.073        |
| 16        | 0.000            | 0.690     | 0.865     | 1.071     | 1.337     | 1.746      | 2.120       | 2.583      | 2.921       | 3.686       | 4.015        |
| 17        | 0.000            | 0.689     | 0.863     | 1.069     | 1.333     | 1.740      | 2.110       | 2.567      | 2.898       | 3.646       | 3.965        |
| 18        | 0.000            | 0.688     | 0.862     | 1.067     | 1.330     | 1.734      | 2.101       | 2.552      | 2.878       | 3.610       | 3.922        |
| 19        | 0.000            | 0.688     | 0.861     | 1.066     | 1.328     | 1.729      | 2.093       | 2.539      | 2.861       | 3.579       | 3.883        |
| 20        | 0.000            | 0.687     | 0.860     | 1.064     | 1.325     | 1.725      | 2.086       | 2.528      | 2.845       | 3.552       | 3.850        |
| 21        | 0.000            | 0.686     | 0.859     | 1.063     | 1.323     | 1.721      | 2.080       | 2.518      | 2.831       | 3.527       | 3.819        |
| 22        | 0.000            | 0.686     | 0.858     | 1.061     | 1.321     | 1.717      | 2.074       | 2.508      | 2.819       | 3.505       | 3.792        |
| 23        | 0.000            | 0.685     | 0.858     | 1.060     | 1.319     | 1.714      | 2.069       | 2.500      | 2.807       | 3.485       | 3.768        |
| 24        | 0.000            | 0.685     | 0.857     | 1.059     | 1.318     | 1.711      | 2.064       | 2.492      | 2.797       | 3.467       | 3.745        |
| 25        | 0.000            | 0.684     | 0.856     | 1.058     | 1.316     | 1.708      | 2.060       | 2.485      | 2.787       | 3.450       | 3.725        |
| 26        | 0.000            | 0.684     | 0.856     | 1.058     | 1.315     | 1.706      | 2.056       | 2.479      | 2.779       | 3.435       | 3.707        |
| 27        | 0.000            | 0.684     | 0.855     | 1.057     | 1.314     | 1.703      | 2.052       | 2.473      | 2.771       | 3.421       | 3.690        |
| 28        | 0.000            | 0.683     | 0.855     | 1.056     | 1.313     | 1.701      | 2.048       | 2.467      | 2.763       | 3.408       | 3.674        |
| 29        | 0.000            | 0.683     | 0.854     | 1.055     | 1.311     | 1.699      | 2.045       | 2.462      | 2.756       | 3.396       | 3.659        |
| 30        | 0.000            | 0.683     | 0.854     | 1.055     | 1.310     | 1.697      | 2.042       | 2.457      | 2.750       | 3.385       | 3.646        |
| 40        | 0.000            | 0.681     | 0.851     | 1.050     | 1.303     | 1.684      | 2.021       | 2.423      | 2.704       | 3.307       | 3.551        |
| 60        | 0.000            | 0.679     | 0.848     | 1.045     | 1.296     | 1.671      | 2.000       | 2.390      | 2.660       | 3.232       | 3.460        |
| 80        | 0.000            | 0.678     | 0.846     | 1.043     | 1.292     | 1.664      | 1.990       | 2.374      | 2.639       | 3.195       | 3.416        |
| 100       | 0.000            | 0.677     | 0.845     | 1.042     | 1.290     | 1.660      | 1.984       | 2.364      | 2.626       | 3.174       | 3.390        |
| 1000      | 0.000            | 0.675     | 0.842     | 1.037     | 1.282     | 1.646      | 1.962       | 2.330      | 2.581       | 3.098       | 3.300        |
| Z         | 0.000            | 0.674     | 0.842     | 1.036     | 1.282     | 1.645      | 1.960       | 2.328      | 2.576       | 3.090       | 3.291        |
|           | 0%               | 50%       | 60%       | 70%       | 80%       | 90%        | 95%         | 98%        | 99%         | 99.8%       | 99.9%        |
|           | Confidence Level |           |           |           |           |            |             |            |             |             |              |

## LAMPIRAN H

## r TABEL

| Tabel nilai kritis untuk r Pearson Product Moment |                     |       |       |       |       |        |       |        |
|---|---------------------|-------|-------|-------|-------|--------|-------|--------|
| dk=n-2  | Probabilitas 1 ekor |       |       |       |       |        |       |        |
|   | 0,10                | 0,05  | 0,025 | 0,01  | 0,005 | 0,0025 | 0,001 | 0,0005 |
|   | Probabilitas 2 ekor |       |       |       |       |        |       |        |
|   | 0,20                | 0,10  | 0,05  | 0,02  | 0,01  | 0,01   | 0,002 | 0,001  |
| 1   | 0,951               | 0,988 | 0,997 | 1,000 | 1,000 | 1,000  | 1,000 | 1,000  |
| 2   | 0,800               | 0,900 | 0,950 | 0,980 | 0,990 | 0,995  | 0,998 | 0,999  |
| 3   | 0,687               | 0,805 | 0,878 | 0,934 | 0,959 | 0,974  | 0,986 | 0,991  |
| 4   | 0,608               | 0,729 | 0,811 | 0,882 | 0,917 | 0,942  | 0,963 | 0,974  |
| 5   | 0,551               | 0,669 | 0,754 | 0,833 | 0,875 | 0,906  | 0,935 | 0,951  |
| 6   | 0,507               | 0,621 | 0,707 | 0,789 | 0,834 | 0,870  | 0,905 | 0,925  |
| 7   | 0,472               | 0,582 | 0,666 | 0,750 | 0,798 | 0,836  | 0,875 | 0,898  |
| 8   | 0,443               | 0,549 | 0,632 | 0,715 | 0,765 | 0,805  | 0,847 | 0,872  |
| 9   | 0,419               | 0,521 | 0,602 | 0,685 | 0,735 | 0,776  | 0,820 | 0,847  |
| 10  | 0,398               | 0,497 | 0,576 | 0,658 | 0,708 | 0,750  | 0,795 | 0,823  |
| 11  | 0,380               | 0,476 | 0,553 | 0,634 | 0,684 | 0,726  | 0,772 | 0,801  |
| 12  | 0,365               | 0,458 | 0,532 | 0,612 | 0,661 | 0,703  | 0,750 | 0,780  |
| 13  | 0,351               | 0,441 | 0,514 | 0,592 | 0,641 | 0,683  | 0,730 | 0,760  |
| 14  | 0,338               | 0,426 | 0,497 | 0,574 | 0,623 | 0,664  | 0,711 | 0,742  |
| 15  | 0,327               | 0,412 | 0,482 | 0,558 | 0,606 | 0,647  | 0,694 | 0,725  |
| 16  | 0,317               | 0,400 | 0,468 | 0,543 | 0,590 | 0,631  | 0,678 | 0,708  |
| 17  | 0,308               | 0,389 | 0,456 | 0,529 | 0,575 | 0,616  | 0,662 | 0,693  |
| 18  | 0,299               | 0,378 | 0,444 | 0,516 | 0,561 | 0,602  | 0,648 | 0,679  |
| 19  | 0,291               | 0,369 | 0,433 | 0,503 | 0,549 | 0,589  | 0,635 | 0,665  |
| 20  | 0,284               | 0,360 | 0,423 | 0,492 | 0,537 | 0,576  | 0,622 | 0,652  |
| 21  | 0,277               | 0,352 | 0,413 | 0,482 | 0,526 | 0,565  | 0,610 | 0,640  |
| 22  | 0,271               | 0,344 | 0,404 | 0,472 | 0,515 | 0,554  | 0,599 | 0,629  |
| 23  | 0,265               | 0,337 | 0,396 | 0,462 | 0,505 | 0,543  | 0,588 | 0,618  |
| 24  | 0,260               | 0,330 | 0,388 | 0,453 | 0,496 | 0,534  | 0,578 | 0,607  |
| 25  | 0,255               | 0,323 | 0,381 | 0,445 | 0,487 | 0,524  | 0,568 | 0,597  |
| 26  | 0,250               | 0,317 | 0,374 | 0,437 | 0,479 | 0,515  | 0,559 | 0,588  |
| 27  | 0,245               | 0,311 | 0,367 | 0,430 | 0,471 | 0,507  | 0,550 | 0,579  |
| 28  | 0,241               | 0,306 | 0,361 | 0,423 | 0,463 | 0,499  | 0,541 | 0,570  |
| 29  | 0,237               | 0,301 | 0,355 | 0,416 | 0,456 | 0,491  | 0,533 | 0,562  |
| 30  | 0,233               | 0,296 | 0,349 | 0,409 | 0,449 | 0,484  | 0,526 | 0,554  |
| 35  | 0,216               | 0,275 | 0,325 | 0,381 | 0,418 | 0,452  | 0,492 | 0,519  |
| 40  | 0,202               | 0,257 | 0,304 | 0,358 | 0,393 | 0,425  | 0,463 | 0,490  |
| 45  | 0,190               | 0,243 | 0,288 | 0,338 | 0,372 | 0,403  | 0,439 | 0,465  |
| 50  | 0,181               | 0,231 | 0,273 | 0,322 | 0,354 | 0,384  | 0,419 | 0,443  |
| 60  | 0,165               | 0,211 | 0,250 | 0,295 | 0,325 | 0,352  | 0,385 | 0,408  |
| 70  | 0,153               | 0,195 | 0,232 | 0,274 | 0,302 | 0,327  | 0,358 | 0,380  |
| 80  | 0,143               | 0,183 | 0,217 | 0,257 | 0,283 | 0,307  | 0,336 | 0,357  |
| 90  | 0,135               | 0,173 | 0,205 | 0,242 | 0,267 | 0,290  | 0,318 | 0,338  |
| 100   | 0,128               | 0,164 | 0,195 | 0,230 | 0,254 | 0,276  | 0,303 | 0,321  |
| 150   | 0,105               | 0,134 | 0,159 | 0,189 | 0,208 | 0,227  | 0,249 | 0,264  |



Nomor : 010/ASK.01/III/2021  
 Lampiran : 1 Lembar  
 Perihal : Surat Pernyataan Riset

Assalamu'alaikum Wr. Wb.

Sehubungan dengan surat permohonan riset yang kami terima pada 10 Oktober 2021, dengan ini kami selaku Pimpinan ASKOWANU JEPARA menyatakan bahwa mahasiswa di bawah ini :

Nama : Alvionita Widya Fransiska  
 NIM : 171120002025  
 Program Studi : Akutanasi Unisnu Jepara  
 Tempat tanggal Lahir : Jepara, 15 Maret 1999  
 Alamat : Tunahan Rt 34 Rw 08 Keling Jepara

Telah melaksanakan penelitian di BMT Asosiasi Koperasi Warga NU. Penelitian dilakukan mulai tanggal 23 Oktober 2021 dengan judul "Pengaruh Kualitas Sistem Informasi Akuntansi, Dukungan Manajemen Puncak Dan Relevansi Informasi Terhadap Kualitas Informasi Akuntansi Pada Bmt Di Kabupaten Jepara"

Demikian surat pernyataan ini kami buat, atas perhatiannya kami sampaikan terima kasih.

Wassalamu'alaikum Wr. Wb.

Jepara, 24 Oktober 2021

**ASOSIASI KOPERASI SYARIAH WARGA NU  
 KABUPATEN JEPARA**

H. Sukardi, M.Pd.  
 Ketua

Fatur Rohman A., ME.  
 Sekretaris



| DAFTAR ANGGOTA BMT ASKOWANU JEPARA |
|------------------------------------|
| KSPPS BMT AMAN ABADI               |
| KSPPS BMT AMANAH USA               |
| KSPPS IKATAN ALUMNI UNISNU JEPARA  |
| KSPPS BMT SUMBER MAKMUR SEJAHTERA  |
| KSPPS MITRA UTAMA                  |
| KSPPS YASMIN                       |
| KSPPS YAMAMUS                      |
| KSPPS BMT UMMAT SEJAHTERA ABADI    |
| KSPPS BMT LUMBUNG ARTHO            |
| KSPPS BMT AMAN UTAMA               |
| KSPPS BMT ARTHA MELATI             |
| KSPPS BMT GUNA LESTARI             |
| KSPPS BMT LIMA SATU                |

Jepara, 24 Oktober 2021

**ASOSIASI KOPERASI SYARIAH WARGA NU  
KABUPATEN JEPARA**

H. Sukardi, M.Pd.  
Ketua

Fatkur Rohman A., ME.  
Sekretaris



KOPERASI SIMPAN PINJAM DAN PEMBIAYAAN SYARIAH

## “BMT AMANAH NUSA”

BH: 518/334/BH/XIV.10/1/2014

Alamat : Jl. Raya Bangsri – Kelet, Wedelan RT. 02/01 Bangsri Jepara

No. Telp. : 0291-7701300, Email : bmtamanah466@gmail.com



### SURAT KETERANGAN

Nomor : 64/BMT-AN/X/2021

Nama : Bustanul Arifin  
 Jabatan : Manajer  
 Nama lembaga : BMT Amanah Nusa

Dengan ini menerangkan bahwa mahasiswa di bawah ini :

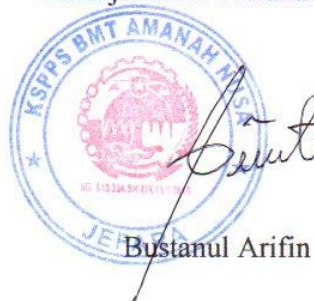
Nama : Alvionita Widya Fransiska  
 NIM : 171120002025  
 Program Studi : Akutansi Unisnu Jepara  
 Tempat tanggal Lahir : Jepara, 15 Maret 1999  
 Alamat : Tunahan Rt 34 Rw 08 Keling Jepara

Telah melaksanakan penelitian di BMT Amanah Nusa. Peneliian dilakukan mulai tanggal 24 Oktober 2021 dengan judul “PENGARUH KUALITAS SISTEM INFORMASI AKUNTANSI, DUKUNGAN MANAJEMEN PUNCAK DAN RELEVANSI INFORMASI TERHADAP KUALITAS INFORMASI AKUNTANSI PADA BMT DI KABUPATEN JEPARA”

Demikian surat keterangan ini dibuat dengan sesungguhnya, untuk dapat digunakan seperlunya

Jepara, 25 Oktober 2021

Manajer BMT Amanah Nusa



Bustanul Arifin



**KSPPS-BMT  
UMMAT SEJAHTERA ABADI**

Badan Hukum No : AHU-0004261.AH.01.28.TAHUN 2021 Tanggal 27 Agustus 2021  
Kantor Pusat : Jl. Wakhid Hasyim No. 133 Jepara Telp./Fax. 0291 594133



**SURAT KETERANGAN PENELITIAN**

No:131/KSPPSBMTUSA/SDM/XII/2021

Yang bertanda tangan di bawah ini:

NAMA : NUR RAHMAT, S.H.i  
JABATAN : KABAG. SDM & LITBANG  
PERUSAHAAN : KSPPS BMT UMMAT SEJAHTERA ABADI  
ALAMAT : Jl. WAKHID HASYIM NO. 133 JEPARA

Dengan ini menerangkan bahwa:

NAMA : ALVIONITA WDYA FRANSISKA  
NIM : 171120002025  
FAKULTAS : EKONOMI DAN BISNIS ISLAM  
PRODI : AKUNTANSI  
UNIVERSITAS : UNIVERSITAS ISLAM NAHDHATUL ULAMA' ( UNISNU ) JEPARA

Adalah benar telah melakukan penelitian dalam rangka penulisan skripsinya yang berjudul;

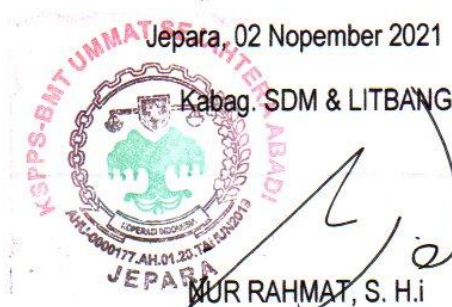
**“PENGARUH KUALITAS SISTEM INFORMASI AKUNTANSI, DUKUNGAN MANAJEMEN PUNCAK DAN RELEVANSI INFORMASI TERHADAP KUALITAS INFORMASI AKUNTANSI PADA DI KABUPATEN JEPARA”**

Sejak Tanggal 01 September sampai 30 September 2021.

Demikisn Surat Keterangan ini di buat dan di berikan kepada yang bersangkutan untuk dipergunakan seperlunya.

Jepara, 02 Nopember 2021

Kabag. SDM & LITBANG



MUR RAHMAT, S. H.i