

Lampiran 1 Kuisisioner

Pengantar Kuesioner



PENGARUH KOMPETENSI SUMBER DAYA MANUSIA DAN PEMANFAATAN TEKNOLOGI INFORMASI TERHADAP KUALITAS LAPORAN KEUANGAN

Kepada Yth.

Sdr/i. Karyawan

di tempat

Berkaitan dengan kegiatan penelitian yang saya lakukan dengan judul “Pengaruh Kompetensi Sumber Daya Manusia Dan Pemanfaatan Teknologi Informasi Terhadap Kualitas Laporan Keuangan sebagai salah satu syarat untuk memperoleh gelar Sarjana Ekonomi pada Universitas Muhammadiyah Jember, maka dengan ini saya mengharapkan bantuan saudara untuk mengisi daftar Pernyataan yang saya sertakan di bawah ini.

Agar memperoleh masukan yang berarti, saya berharap kuesioner ini diisi dengan keadaan yang sebenarnya. Semua sumber dan data yang diperoleh dijamin kerahasiaannya.

Atas perhatian dan bantuannya saya mengucapkan banyak terima kasih.

Nabila Zubaidi

NIM. 1410421109

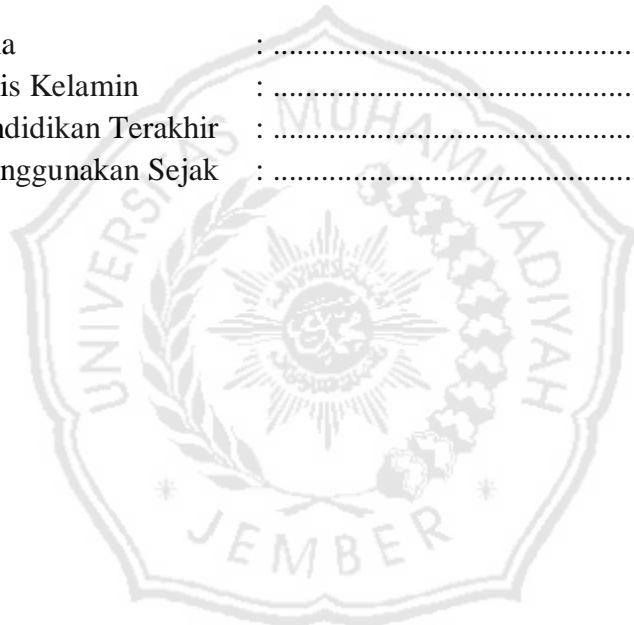
Petunjuk Pengisian:

Berilah tanda cek list (√) pada jawaban yang dipilih.

1. Pendapat anda sangat setuju (SS) – Di beri Skor 5
2. Pendapat anda setuju (S) – Di beri Skor 4
3. Pendapat anda Netral (N) – Di beri Skor 3
4. Pendapat anda tidak setuju (TS) – Di beri Skor 2
5. Pendapat anda sangat tidak setuju (STS)– Di beri Skor 1

Identitas responden

1. Usia :
2. Jenis Kelamin :
3. Pendidikan Terakhir :
4. Menggunakan Sejak :



1. Kompetensi SDM (X1)

No	PERNYATAAN	JAWABAN				
		SS	S	N	TS	STS
1.	Saya memiliki kemampuan yang mempuni dalam bekerja.					
2.	Saya memiliki keterampilan yang baik dalam bekerja					
3.	Saya memahai tugas yang di berikan dengan baik					
4.	Saya memiliki pengetahuan yang luas.					

Sumber: Havesi,2005

2. Pemanfaatan Teknologi Informasi (X2)

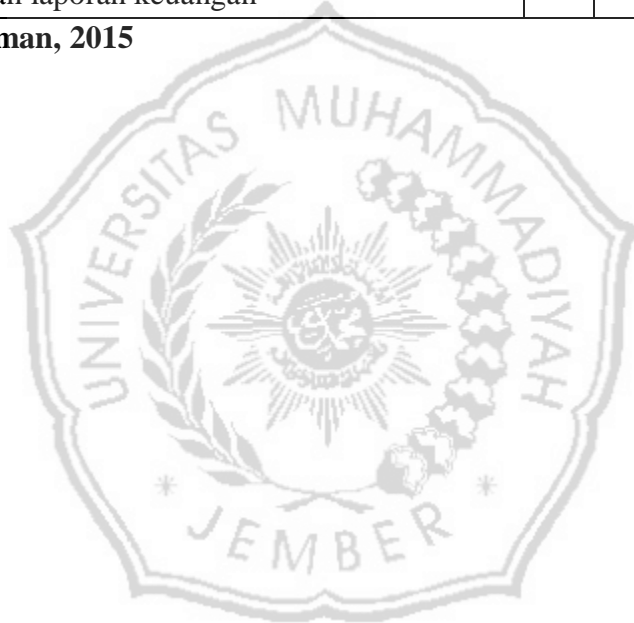
No	PERNYATAAN	JAWABAN				
		SS	S	N	TS	STS
1	Komputer yang ada di kantor memadai untuk bekerja					
2	Saya dapat mengakses internet dengan mudah					
3.	Akuntansi dikerjakan secara komputerisasi					
4.	Menggunakan <i>soft ware</i> sesuai peraturan perundang undangan.					

Sumber: Zuliarti, 2012

3. Kualitas Laporan Keuangan (Y)

No	PERNYATAAN	JAWABAN				
		SS	S	N	TS	STS
1.	Adanya umpan balik tentang laporan keuangan					
2.	Menggunakan data masa lalu untuk memprediksi masa yang akan datang					
3.	Pengerjaan dan penyelesaian laporan keuangan tepat waktu					
4.	Kelengkapan sarana atau peralatan untuk pengerjaan laporan keuangan					

Sumber: Herman, 2015



Lampiran 2 Rekapitulasi Kuisisioner

NO	Kompetensi SDM (X1)				X1	Pemanfaatan Teknologi Informasi (X2)				X2	Kualitas Laporan Keuangan (Y)				Y
	1	2	3	4		1	2	3	4		1	2	3	4	
1	4	2	5	3	14	5	4	4	3	16	4	3	5	4	16
2	4	2	4	4	14	4	4	4	3	15	4	4	4	5	17
3	4	4	4	3	15	3	3	2	3	11	4	4	4	4	16
4	5	4	4	3	16	2	3	2	4	11	3	3	4	4	14
5	4	4	4	3	15	5	3	3	4	15	2	4	4	4	14
6	4	5	4	3	16	4	4	4	2	14	4	4	4	4	16
7	5	2	4	4	15	4	4	4	4	16	4	4	2	4	14
8	4	5	4	4	17	4	4	4	4	16	4	4	4	4	16
9	4	5	4	4	17	4	4	4	4	16	4	4	4	4	16
10	4	5	4	3	16	4	3	3	4	14	4	4	4	4	16
11	5	4	4	3	16	4	3	4	4	15	4	4	4	4	16
12	3	3	3	3	12	3	4	3	3	13	5	3	3	3	14
13	3	3	2	5	13	3	3	4	3	13	3	5	5	5	18
14	3	3	3	2	11	3	3	3	4	13	3	3	2	5	13
15	4	4	3	3	14	4	4	3	4	15	2	3	3	3	11
16	3	2	3	5	13	3	4	4	4	15	3	4	3	3	13
17	4	4	4	3	15	4	4	4	3	15	4	4	4	4	16
18	4	4	5	4	17	4	3	3	4	14	4	4	4	4	16
19	5	4	4	5	18	3	5	4	5	17	4	4	4	4	16
20	5	4	5	2	16	4	4	4	5	17	4	4	4	4	16
21	4	4	5	3	16	5	4	4	3	16	4	3	5	4	16
22	4	4	4	4	16	4	4	4	3	15	4	4	4	5	17
23	5	5	5	3	18	2	2	4	2	10	4	4	4	4	16
24	4	2	4	3	13	2	2	4	2	10	3	3	4	4	14
25	4	5	4	3	16	5	3	3	4	15	4	4	4	4	16
26	4	5	4	3	16	4	4	4	5	17	4	4	4	4	16
27	4	4	4	4	16	4	4	4	4	16	4	4	4	4	16
28	4	4	5	4	17	4	4	4	4	16	4	4	4	4	16
29	3	4	5	4	16	4	4	4	4	16	4	4	4	4	16
30	4	4	4	3	15	4	3	3	4	14	4	4	4	4	16
31	5	5	5	3	18	4	3	4	4	15	4	4	4	4	16

32	5	5	5	4	19	4	3	4	4	15	4	4	4	4	16
33	5	4	5	3	17	5	4	4	4	17	5	5	5	5	20
34	4	4	4	4	16	5	4	4	4	17	4	4	4	4	16
35	4	4	4	4	16	4	4	4	4	16	4	4	4	4	16
36	4	5	4	4	17	4	4	3	4	15	4	4	4	4	16
37	4	4	4	3	15	4	4	4	3	15	4	4	4	4	16
38	4	4	4	4	16	4	3	3	4	14	4	4	4	4	16
39	4	5	5	5	19	3	2	4	2	11	4	4	4	4	16
40	4	4	4	5	17	4	4	4	2	14	4	4	4	4	16
41	4	4	5	4	17	5	4	4	4	17	4	4	4	4	16
42	4	4	5	4	17	4	4	4	4	16	4	4	4	4	16
43	4	3	4	3	14	4	3	4	4	15	4	5	4	3	16
44	4	4	5	5	18	5	5	4	5	19	5	4	5	5	19
45	4	4	5	4	17	4	4	4	4	16	5	5	4	4	18
46	4	3	4	3	14	5	3	4	4	16	4	4	4	3	15
47	3	3	5	4	15	5	4	3	4	16	4	4	3	4	15
48	5	4	4	5	18	5	5	5	4	19	4	5	4	5	18
49	4	4	4	3	15	5	3	3	3	14	3	4	2	3	12
50	5	5	4	5	19	5	5	5	4	19	4	5	4	5	18
51	5	5	4	5	19	5	5	5	4	19	4	5	4	5	18
52	5	5	5	5	20	4	5	5	4	18	4	5	4	5	18
53	5	5	4	5	19	4	5	5	4	18	4	5	4	5	18
54	3	3	5	4	15	5	5	5	4	19	4	5	2	4	15
55	3	3	4	4	14	4	5	5	4	18	4	5	5	4	18
56	5	5	4	4	18	5	4	5	2	16	5	4	5	4	18
57	3	3	4	4	14	5	4	3	4	16	4	4	3	4	15
58	3	3	4	4	14	4	5	3	5	17	5	5	3	4	17
59	4	4	4	3	15	4	2	3	3	12	4	4	4	3	15
60	4	4	4	4	16	4	4	4	3	15	4	4	4	4	16
61	4	5	4	4	17	3	4	4	4	15	4	5	4	4	17
62	5	4	4	4	17	5	4	5	4	18	5	4	4	4	17
63	5	5	4	5	19	4	4	4	4	16	5	5	4	5	19
64	4	4	4	4	16	3	4	4	3	14	4	4	4	4	16
65	4	4	4	4	16	4	3	4	4	15	4	4	4	4	16
66	4	5	4	4	17	5	5	4	4	18	4	5	4	4	17
67	3	4	3	4	14	3	3	3	3	12	3	4	3	4	14

68	4	5	4	4	17	5	5	4	4	18	4	5	4	5	18
69	4	5	4	4	17	5	5	4	4	18	4	5	4	5	18
70	4	5	4	4	17	5	5	4	4	18	4	5	4	5	18
71	4	5	4	4	17	5	5	4	4	18	4	5	4	5	18
72	2	5	2	5	14	2	5	5	4	16	2	5	2	4	13
73	4	2	4	5	15	5	5	4	2	16	4	2	4	2	12
74	5	4	4	4	17	4	5	4	5	18	5	4	4	4	17
75	4	4	4	4	16	4	3	4	4	15	4	4	4	4	16
76	5	5	5	5	20	5	3	5	4	17	5	5	5	5	20
77	4	4	4	4	16	4	4	4	4	16	4	4	4	4	16
78	4	5	4	4	17	5	4	4	4	17	4	5	4	4	17
79	4	5	5	4	18	4	4	4	4	16	4	5	5	4	18
80	4	4	4	4	16	4	4	4	4	16	4	4	4	4	16
81	5	5	5	4	19	5	4	5	5	19	5	5	5	4	19
82	4	4	4	4	16	4	4	4	4	16	4	4	4	4	16
83	4	4	4	4	16	5	4	4	4	17	4	4	4	4	16
84	4	4	4	4	16	5	4	4	4	17	2	4	4	4	14
85	2	3	3	3	11	3	4	3	3	13	3	2	3	3	11
86	4	4	4	4	16	3	4	2	5	14	3	2	4	4	13
87	3	2	4	2	11	3	2	4	5	14	3	3	3	2	11
88	4	3	4	4	15	3	3	3	3	12	3	3	2	2	10
89	2	3	3	3	11	3	2	3	4	12	3	3	2	3	11
90	3	3	3	4	13	3	2	2	4	11	3	3	2	2	10
91	2	3	4	4	13	4	3	4	2	13	3	3	4	4	14
92	2	4	2	4	12	3	4	4	4	15	2	4	3	4	13
93	4	4	4	4	16	4	3	4	4	15	4	4	4	4	16
94	5	4	4	3	16	5	4	4	4	17	5	5	5	5	20
95	5	5	2	4	16	5	4	4	4	17	4	4	4	4	16
96	2	4	4	4	14	4	4	4	4	16	2	4	4	4	14
97	4	5	5	4	18	4	4	3	4	15	4	4	4	4	16
98	4	4	3	4	15	4	5	4	4	17	4	4	4	4	16
99	4	4	3	5	16	3	3	3	3	12	2	3	2	3	10

Lampiran 3 Jawaban Responden

X1.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2.00	6	6.1	6.1	6.1
	3.00	13	13.1	13.1	19.2
	4.00	58	58.6	58.6	77.8
	5.00	22	22.2	22.2	100.0
Total		99	100.0	100.0	

X1.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2.00	7	7.1	7.1	7.1
	3.00	15	15.2	15.2	22.2
	4.00	47	47.5	47.5	69.7
	5.00	30	30.3	30.3	100.0
Total		99	100.0	100.0	

X1.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2.00	4	4.0	4.0	4.0
	3.00	10	10.1	10.1	14.1
	4.00	63	63.6	63.6	77.8
	5.00	22	22.2	22.2	100.0
Total		99	100.0	100.0	

X1.4

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 2.00	3	3.0	3.0	3.0
3.00	26	26.3	26.3	29.3
4.00	54	54.5	54.5	83.8
5.00	16	16.2	16.2	100.0
Total	99	100.0	100.0	

X2.1

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 2.00	4	4.0	4.0	4.0
3.00	18	18.2	18.2	22.2
4.00	46	46.5	46.5	68.7
5.00	31	31.3	31.3	100.0
Total	99	100.0	100.0	

X2.2

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 2.00	7	7.1	7.1	7.1
3.00	24	24.2	24.2	31.3
4.00	49	49.5	49.5	80.8
5.00	19	19.2	19.2	100.0
Total	99	100.0	100.0	

X2.3

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 2.00	4	4.0	4.0	4.0
3.00	21	21.2	21.2	25.3
4.00	62	62.6	62.6	87.9
5.00	12	12.1	12.1	100.0
Total	99	100.0	100.0	

X2.4

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 2.00	8	8.1	8.1	8.1
3.00	17	17.2	17.2	25.3
4.00	65	65.7	65.7	90.9
5.00	9	9.1	9.1	100.0
Total	99	100.0	100.0	

Y.1

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 2.00	7	7.1	7.1	7.1
3.00	14	14.1	14.1	21.2
4.00	66	66.7	66.7	87.9
5.00	12	12.1	12.1	100.0
Total	99	100.0	100.0	

Y.2

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 2.00	3	3.0	3.0	3.0
3.00	13	13.1	13.1	16.2
4.00	58	58.6	58.6	74.7
5.00	25	25.3	25.3	100.0
Total	99	100.0	100.0	

Y.3

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 2.00	9	9.1	9.1	9.1
3.00	10	10.1	10.1	19.2
4.00	69	69.7	69.7	88.9
5.00	11	11.1	11.1	100.0
Total	99	100.0	100.0	

Y.4

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 2.00	4	4.0	4.0	4.0
3.00	10	10.1	10.1	14.1
4.00	67	67.7	67.7	81.8
5.00	18	18.2	18.2	100.0
Total	99	100.0	100.0	

Lampiran 4 Uji Instrumen

a. Uji Validitas

Correlations

	X1.1	X1.2	X1.3	X1.4	X1
X1.1 Pearson Correlation	1	.412**	.417**	.082	.754**
Sig. (2-tailed)		.000	.000	.419	.000
N	99	99	99	99	99
X1.2 Pearson Correlation	.412**	1	.169	.199*	.735**
Sig. (2-tailed)	.000		.095	.049	.000
N	99	99	99	99	99
X1.3 Pearson Correlation	.417**	.169	1	-.047	.577**
Sig. (2-tailed)	.000	.095		.641	.000
N	99	99	99	99	99
X1.4 Pearson Correlation	.082	.199*	-.047	1	.472**
Sig. (2-tailed)	.419	.049	.641		.000
N	99	99	99	99	99
X1 Pearson Correlation	.754**	.735**	.577**	.472**	1
Sig. (2-tailed)	.000	.000	.000	.000	
N	99	99	99	99	99

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

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

Correlations

	X2.1	X2.2	X2.3	X2.4	X2
X2.1 Pearson Correlation	1	.423**	.345**	.193	.732**
Sig. (2-tailed)		.000	.000	.056	.000
N	99	99	99	99	99
X2.2 Pearson Correlation	.423**	1	.462**	.293**	.809**
Sig. (2-tailed)	.000		.000	.003	.000
N	99	99	99	99	99
X2.3 Pearson Correlation	.345**	.462**	1	.018	.647**
Sig. (2-tailed)	.000	.000		.860	.000
N	99	99	99	99	99
X2.4 Pearson Correlation	.193	.293**	.018	1	.542**
Sig. (2-tailed)	.056	.003	.860		.000
N	99	99	99	99	99
X2 Pearson Correlation	.732**	.809**	.647**	.542**	1
Sig. (2-tailed)	.000	.000	.000	.000	
N	99	99	99	99	99

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

Correlations

		Y.1	Y.2	Y.3	Y.4	Y
Y.1	Pearson Correlation	1	.395**	.498**	.336**	.741**
	Sig. (2-tailed)		.000	.000	.001	.000
	N	99	99	99	99	99
Y.2	Pearson Correlation	.395**	1	.309**	.599**	.754**
	Sig. (2-tailed)	.000		.002	.000	.000
	N	99	99	99	99	99
Y.3	Pearson Correlation	.498**	.309**	1	.471**	.759**
	Sig. (2-tailed)	.000	.002		.000	.000
	N	99	99	99	99	99
Y.4	Pearson Correlation	.336**	.599**	.471**	1	.782**
	Sig. (2-tailed)	.001	.000	.000		.000
	N	99	99	99	99	99
Y	Pearson Correlation	.741**	.754**	.759**	.782**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	99	99	99	99	99

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

b. Uji Reliabilitas

X1

Reliability Statistics

Cronbach's Alpha	N of Items
.746	5

X2

Reliability Statistics

Cronbach's Alpha	N of Items
.772	5

Y

Reliability Statistics

Cronbach's Alpha	N of Items
.802	5

c. Uji Normalitas Data

One-Sample Kolmogorov-Smirnov Test

		X1	X2	Y
N		99	99	99
Normal Parameters ^{a,b}	Mean	15.8586	15.4444	15.7273
	Std. Deviation	1.96401	2.10549	2.16096
	Most Extreme Differences			
	Absolute	.175	.154	.267
	Positive	.109	.093	.167
	Negative	-.175	-.154	-.267
Test Statistic		.175	.154	.267
Asymp. Sig. (2-tailed)		.000 ^c	.000 ^c	.000 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Lampiran 5 Uji Hipotesis

a. Uji t

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.255	1.359		.923	.358
	X1	.557	.085	.507	6.572	.000
	X2	.365	.079	.355	4.609	.000

a. Dependent Variable: Y

b. Uji Product Moment

Correlations

		X1	X2	Y
X1	Pearson Correlation	1	.450**	.666**
	Sig. (2-tailed)		.000	.000
	N	99	99	99
X2	Pearson Correlation	.450**	1	.583**
	Sig. (2-tailed)	.000		.000
	N	99	99	99
Y	Pearson Correlation	.666**	.583**	1
	Sig. (2-tailed)	.000	.000	
	N	99	99	99

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

c. Uji F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	249.328	2	124.664	57.452	.000 ^b
	Residual	208.308	96	2.170		
	Total	457.636	98			

a. Dependent Variable: Y

b. Predictors: (Constant), X2, X1

d. Uji Koefisienan Determinasi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.738 ^a	.545	.535	1.47305

a. Predictors: (Constant), X2, X1

Lampiran 6 Rtabel

N	The Level of Significance		N	The Level of Significance	
	5%	1%		5%	1%
3	0.997	0.999	38	0.320	0.413
4	0.950	0.990	39	0.316	0.408
5	0.878	0.959	40	0.312	0.403
6	0.811	0.917	41	0.308	0.398
7	0.754	0.874	42	0.304	0.393
8	0.707	0.834	43	0.301	0.389
9	0.666	0.798	44	0.297	0.384
10	0.632	0.765	45	0.294	0.380
11	0.602	0.735	46	0.291	0.376
12	0.576	0.708	47	0.288	0.372
13	0.553	0.684	48	0.284	0.368
14	0.532	0.661	49	0.281	0.364
15	0.514	0.641	50	0.279	0.361
16	0.497	0.623	55	0.266	0.345
17	0.482	0.606	60	0.254	0.330
18	0.468	0.590	65	0.244	0.317
19	0.456	0.575	70	0.235	0.306
20	0.444	0.561	75	0.227	0.296
21	0.433	0.549	80	0.220	0.286
22	0.432	0.537	85	0.213	0.278
23	0.413	0.526	90	0.207	0.267
24	0.404	0.515	95	0.202	0.263
25	0.396	0.505	100	0.195	0.256
26	0.388	0.496	125	0.176	0.230
27	0.381	0.487	150	0.159	0.210
28	0.374	0.478	175	0.148	0.194
29	0.367	0.470	200	0.138	0.181
30	0.361	0.463	300	0.113	0.148
31	0.355	0.456	400	0.098	0.128
32	0.349	0.449	500	0.088	0.115
33	0.344	0.442	600	0.080	0.105
34	0.339	0.436	700	0.074	0.097
35	0.334	0.430	800	0.070	0.091
36	0.329	0.424	900	0.065	0.086
37	0.325	0.418	1000	0.062	0.081

Lampiran 7 t tabel

N	Level of Significance		N	Level of Significance		N	Level of Significance	
	5%	2,5%		5%	2,5%		5%	2,5%
1	6.314	12.710	61	1.671	2.000	98	1.664	1.987
2	2.920	4.303	62	1.671	1.999	99	1.664	1.987
3	2.353	3.182	63	1.670	1.999	100	1.664	1.987
4	2.132	2.776	64	1.670	1.999	101	1.663	1.986
5	2.015	2.571	65	1.670	1.998	102	1.663	1.986
6	1.943	2.447	66	1.670	1.998	103	1.663	1.986
7	1.895	2.365	67	1.670	1.998	104	1.663	1.985
8	1.860	2.306	68	1.670	1.997	105	1.663	1.985
9	1.833	2.262	69	1.669	1.997	106	1.663	1.985
10	1.812	2.228	70	1.669	1.997	107	1.662	1.984
11	1.796	2.201	71	1.669	1.996	108	1.662	1.984
12	1.782	2.179	72	1.669	1.996	109	1.662	1.984
13	1.771	2.160	73	1.669	1.996	110	1.662	1.983
14	1.761	2.145	74	1.668	1.995	111	1.662	1.983
15	1.753	2.131	75	1.668	1.995	112	1.661	1.983
16	1.746	2.120	76	1.668	1.995	113	1.661	1.982
17	1.740	2.110	77	1.668	1.994	114	1.661	1.982
18	1.734	2.101	78	1.668	1.994	115	1.661	1.982
19	1.729	2.093	79	1.668	1.994	116	1.661	1.981
20	1.725	2.086	80	1.667	1.993	117	1.661	1.981
21	1.721	2.080	81	1.667	1.993	118	1.660	1.981
22	1.717	2.074	82	1.667	1.993	119	1.660	1.980
23	1.714	2.069	83	1.667	1.992	120	1.660	1.980
24	1.711	2.064	84	1.667	1.992	115	1.661	1.982
25	1.708	2.060	85	1.666	1.992	120	1.660	1.980
26	1.706	2.056	86	1.666	1.991	125	1.657	1.979
31	1.696	2.040	91	1.665	1.990	150	1.655	1.976
32	1.694	2.037	92	1.665	1.989	160	1.654	1.975
33	1.692	2.035	93	1.665	1.989	170	1.654	1.974
34	1.691	2.032	94	1.665	1.989	165	1.654	1.974
35	1.690	2.030	95	1.665	1.988	180	1.653	1.973
36	1.688	2.028	96	1.664	1.988	190	1.653	1.973

60	1.671	2.000	97	1.664	1.988	200	1.653	1.972
----	-------	-------	----	-------	-------	-----	-------	-------

