LAMPIRAN

Lampiran 1. Angket Kuesioner

KUESIONER PENELITIAN

Kepada Yth. Bapak / Ibu / Saudara (i)

Dengan Hormat

Dalam rangka penulisan tugas akhir Skripsi yang berjudul Pengaruh Transparansi dan Akuntabilitas Pengelolaan Keuangan Daerah Terhadap Kinerja Pemerintah Daerah Kota Makassar sebagai mahasiswa S-1 Ilmu Ekonomi dan Studi Pembagunan Fakultas Ekonomi & Bisnis Universitas Muslim Indonesia, saya selaku peneliti memohon dengan hormat kepada responden untuk meluangkan waktunya sejenak untuk mengisi kuesioner yang saya berikan sesuai dangan apa yang Bapak / Ibu / Saudara ketahui secara jujur dan terbuka

Data kuesioner ini saya perlukan untuk menyusun tugas akhir yang merupakan salah satu syarat dalam menyelesaikan program studi S-1 Ilmu Ekonomi dan Studi Pembagunan Fakultas Ekonomi &
Bisnis Universitas Muslim Indonesia. Oleh karena itu, saya mengharapkan kesiadaan Bapak / Ibu / Saudara untuk dapat mengisi kuesioner ini secara obyektif. Saya selaku peneliti menjamin kerahasiaan atas jawaban yang telah anda berikan dan semata-mata hanya saya gunakan untuk keperluan penelitian ini.

Atas kesediaan Bapak/ Ibu / Saudara yang telah berkenan meluangkan waktunya untuk mengisi kuesioner ini saya ucapkan terima kasih.

Hormat saya

Sri Rahmayunita G.

NIM 02120200005

Kuesioner Penelitian

Identifikasi Responden

Nama	:	
Alamat	:	
Usia	:	
Jenis Kelamin	:	Laki – laki / Perempuan*
Pendidikan Terakhir	:	SD / SMP / SMA / D3 / S1 / S2**
Jabatan	:	

***Coret yang tidak perlu**

****Lingkari pilihan anda**

Petunjuk Pengisian

Pilihlah salah satu jawaban yang telah disediakan atas pertanyaan yang diajukan yang menurut anda paling mendukung / mendakati dengan jawaban pribadi anda dengan memberikan tanda lingkaran (O) kepada setiap jawaban di setiap butir pertanyaanya.

Contoh :

1.	Apakah transparansi keuangan berpengaruh terhadap kinerja pemerintah	SS	S	TT	TS	STS

Setiap butir pertanyaan disediaka jawaban dengan 5 kriteria penilaian, yakni :

SS : Sangat Setuju

S : Setuju

TT : Tidak Tahu

TS : Tidak Setuju

STS : Sangat Tidak Setuju

Transparansi

a. Komunikasi publik oleh pemerintah

No	PERTANYAAN	(5)	(4)	(3)	(2)	(1)
1.	Sepengetahuan anda, publik mendapatkan pengumuman oleh pemerintah daerah terkait kinerja publik	SS	S	TT	TS	STS
2.	Menurut anda, adanya sistem pemberian informasi kepada publik dapat meningkatkan kebijakan transparansi anggaran	SS	S	TT	TS	STS
3.	Media yang digunakan oleh pemerintah dalam mempublikasikan informasi terkait kinerja pemda sudah efektif	SS	S	TT	TS	STS

b. Hak Masyarakat terhadap akses informasi

No	PERTANYAAN	(5)	(4)	(3)	(2)	(1)
1.	Sepengetahuan anda, publik bisa mengakses dokumen publik tentang anggaran sewaktu-waktu	SS	S	TT	TS	STS
2.	Spengetahuan anda, publik merasa mudah mengakses dokumen publik tentang anggaran	SS	S	TT	TS	STS
3.	Sepengetahuan anda, sulit bagi publik untuk mengakses dokumen pemerintah daerah tentang anggaran dengan sistem birokrasi saat ini	SS	S	TT	TS	STS

c. Ketepatan dalam pelaporan

No	PERTANYAAN	(5)	(4)	(3)	(2)	(1)
1.	Laporan pertanggung jawaban tahunan selama ini menurut anda kurang tepat waktu	SS	S	TT	TS	STS
2.	Laporan pertanggung jawaban tahunan sepengetahuan anda selama ini tepat waktu	SS	S	TT	TS	STS
3.	Laporan pertanggung jawaban tahunan sepengetahuan anda selama ini tepat guna (stakeholder)	SS	S	TT	TS	STS

d. Kualitas informasi yang disampaikan

No	PERTANYAAN	(5)	(4)	(3)	(2)	(1)
1.	APBD disajikan secara tepat kepada seluruh masyarakat	SS	S	TT	TS	STS
2.	APBD disajikan secara terbuka kepada seluruh masyarakat	SS	S	TT	TS	STS
3.	APBD disajikan secara cepat kepada seluruh Masyarakat.	SS	S	TT	TS	STS

Akuntabilitas

a. Akuntabilitas hukum dan kejujuran

No	PERTANYAAN	(5)	(4)	(3)	(2)	(1)
1.	Tidak adanya penyalahgunaan jabatan (abuse of power) selam periode kepemerintahan daerah	SS	S	TT	TS	STS
2.	Adanya jaminan kepatuhan terhadap hukum dan peraturan yang diisyaratkan dalam peraturan daerah terkait penggunaan sumber dana publik	SS	S	TT	TS	STS

b. Akuntabilitas proses

No	PERTANYAAN	(5)	(4)	(3)	(2)	(1)
1.	Prosedur administrasi yang digunakan dalam melaksanakan tugas sudah cukup baik	SS	S	TT	TS	STS
2.	Proses manifestasi melalui pemberian pelayan publik yang cepat, responsif, dan murah biaya	SS	S	TT	TS	STS
3.	Prosedur sistem informasi yang digunakan dalam melaksanakan tugas sudah cukup baik	SS	S	TT	TS	STS
4.	Prosedur sistem informasi manajemen yang digunakan dalam melaksanakan tugas sudah cukup baik	SS	S	TT	TS	STS

c. Akuntabilitas program

No	PERTANYAAN	(5)	(4)	(3)	(2)	(1)
1.	Adanya pertimbangan alternatif program yang memberikan hasil yang optimal dengan biaya yang minimal	SS	S	TT	TS	STS
2.	Tujuan yang semula ditetapkan tercapai dengan baik	SS	S	TT	TS	STS

d. Akuntabilitas kebijakan

No	PERTANYAAN	(5)	(4)	(3)	(2)	(1)
1.	Adanya pertanggungjawaban atas kebijakankebijakan yang diambil terhadap Masyarakat luas	SS	S	TT	TS	STS
2.	Adanya pertanggungjawaban atas kebijakankebijakan yang diambil terhadap DPRD setempat	SS	S	TT	TS	STS

Kinerja

a. Penetapan kinerja

No	PERTANYAAN	(5)	(4)	(3)	(2)	(1)
1.	Penetapan kinerja selaras dengan rencana kerja tahunan	SS	S	TT	TS	STS
2.	Penetapan kinerja sudah dilengkapi dengan target kinerja	SS	S	TT	TS	STS
3.	Penetapan kinerja sudah membuat indikator yang terukur	SS	S	TT	TS	STS
4.	Dokumen atau daftar penetapan kinerja disusun segera setelah anggaran disetujui	SS	S	TT	TS	STS
5.	Sepengetahuan anda, dokumen atau daftar penetapan kinerja tersebut telah disosialisasikan kepada tiap-tiap pegawai	SS	S	TT	TS	STS
6.	Sepengetahuan anda, pemerintah daerah Menyusun suattu dokumen atau daftar penetapan kinerja	SS	S	TT	TS	STS

b. Pengukuran Kinerja

No	PERTANYAAN	(5)	(4)	(3)	(2)	(1)
1.	Sistem pengumpulan data kinerja dapat diandalkan	SS	S	TT	TS	STS
2.	Hasil pengumpulan kinerja telah dapat digunakan untuk Menyusun laporan	SS	S	TT	TS	STS
3.	Sepengetahuan anda, pemerintah daerah melakukan pencatatan pengumpulan kinerja secara berkala	SS	S	TT	TS	STS
4.	Terdapat pengukaran atas indikator kinerja yang sudah ditetapkan	SS	S	TT	TS	STS

c. Pencapaian Kerja (output)

No	PERTANYAAN	(5)	(4)	(3)	(2)	(1)
1.	Target output penting (priority) dapat dicapai	SS	S	TT	TS	STS
2.	Indikator kinerja output tetap	SS	S	TT	TS	STS
3.	Informasi mengenai kinerja output dapat diandalakan	SS	S	TT	TS	STS
4.	Penetapan target (capaian) tepat	SS	S	TT	TS	STS
5.	Kinerja output selaras dengan outcome yang ingin dicapai	SS	S	TT	TS	STS

d. Pencapain kinerja (Outcome)

No	PERTANYAAN	(5)	(4)	(3)	(2)	(1)
1.	Informasi kinerja outcome dapat diandalkan	SS	S	TT	TS	STS
2.	Penetapan kinerja tepat dan dapat diukur	SS	S	TT	TS	STS
3.	Target outcome pemerintah daerah dapat dicapai	SS	S	TT	TS	STS
4.	Indikator kinerja outcome pemerintah daerah tepat	SS	S	TT	TS	STS

e. Penyajian informasi kinerja

No	PERTANYAAN	(5)	(4)	(3)	(2)	(1)
1.	Terdapat pembandingan data kinerja yang memadai realisasi sampai dengan tahun ini dengan rencana sampai tahun ini	SS	S	TT	TS	STS
2.	LAKIP menyajikan informasi kinerja pemerintah daerah	SS	S	TT	TS	STS
3.	LAKIP menyajikan evaluasi dan analisis mengenai capaian kinerja pemerintah daerah	SS	S	TT	TS	STS
4.	LAKIP telah berisikan penjelasan mengenai efektivitas pencapaian target pemerintah daerah	SS	S	TT	TS	STS
5.	LAKIP bukan merupakan kompilasi dari unit kerja	SS	S	TT	TS	STS
6.	Terdapat pembandingan data kerja yang memadai antara capaian tahun ini dengan tahun sebelumnya	SS	S	TT	TS	STS
7.	Terdapat pembandingan data kerja yang memadai realisasi sampai dengan tahun ini dengan rencana sampai tahun ini	SS	S	TT	TS	STS
8.	Laporan akuntabilitas kinerja menyajikan informasi keuangan yang terkait dengan pencapain kinerja	SS	S	TT	TS	STS
9.	Terdapat mekanisme verifikasi data internal	SS	S	TT	TS	STS
10.	Laporan akuntabilitas kinerja disusun dari hasil pengukuran kinerja	SS	S	TT	TS	STS

f. Pemanfaatan informasi kinerja

No	PERTANYAAN	(5)	(4)	(3)	(2)	(1)
1.	Sepengetahuan anda, informasi yang disajikan sudah digunakan untuk peningkatan kinerja di lingkup pemerintah daerah	SS	S	TT	TS	STS
2.	Sepengetahuan anda, informasi yang disajikan sudah digunakan untuk menilai dan memperbaiki pelaksanaan program dan kinerja pemerintah daerah	SS	S	TT	TS	STS
3.	Sepengetahuan anda, informasi yang disajikan sudah digunakan dalam perbaikan perencanaan unit kerja di lingkup pemerintah daerah	SS	S	TT	TS	STS

Lampiran 2. Data Hasil Jawaban Responden :

No. Resp	KARAKTERISTIK RESPONDEN				TRANSPARANSI (X1)												
	Usia	Jenis Kelamin	Pendidikan	Jabatan	Komunikasi Publik Oleh Pemerintah			Hak Masyarakat Terhadap Akses Informasi			Ketepatan Dalam Pelaporan			Kualitas Informasi Yang di Sampaikan			Rata - Rata
					P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	
1	39	Perempuan	S1	Staf Keuangan	4	4	4	4	4	3	2	5	4	4	4	4	**3.83**
2	39	Perempuan	S2	Staf Keuangan	4	4	4	2	2	3	2	4	4	4	2	2	**3.08**
3	50	Perempuan	S1	Staf Keuangan	4	4	4	4	4	3	2	5	4	4	4	4	**3.83**
4	37	Perempuan	S1	Staf Keuangan	5	5	5	4	4	3	2	5	5	5	5	5	**4.42**
5	47	Perempuan	S1	Staf Keuangan	4	4	4	4	2	3	2	4	4	4	4	4	**3.58**
6	30	Laki - Laki	S2	Staf Keuangan	4	4	4	4	4	2	2	4	4	4	4	4	**3.67**
7	51	Perempuan	S2	Perencanaan dan Anggaran DPRD	4	4	3	3	5	2	2	4	5	4	4	4	**3.67**
8	52	Laki - Laki	S1	Penata Keuangan	4	4	4	4	4	3	2	4	4	4	4	4	**3.75**
9	48	Perempuan	S1	Analisis Laporan Akuntabilitas Kinerja	4	4	4	4	4	2	2	4	5	4	4	2	**3.58**
10	32	Perempuan	S1	Staf Keuangan	4	4	4	2	3	3	2	4	4	4	4	4	**3.50**
11	50	Perempuan	S1	Perencanaan	4	4	4	3	3	3	2	2	4	4	2	2	**3.08**
12	30	Perempuan	S1	Staf Keuangan	4	5	4	3	2	3	3	3	3	4	4	4	**3.50**
13	44	Perempuan	S1	Staf Keuangan	5	4	5	2	4	3	2	5	5	4	4	4	**3.92**
14	57	Perempuan	S2	Staf Keuangan	4	5	4	3	3	3	4	4	4	4	4	4	**3.83**
15	43	Perempuan	S1	Staf Keuangan	4	5	5	5	5	4	4	5	5	5	5	5	**4.75**
16	30	Perempuan	S1	Staf Keuangan	4	4	4	2	2	2	2	4	4	4	4	4	**3.33**
17	41	Laki - Laki	S1	Staf Keuangan	3	4	4	2	2	1	2	4	4	4	3	3	**3.00**
18	35	Perempuan	S1	Staf Keuangan	5	5	5	4	4	2	4	2	4	4	4	4	**3.92**
19	47	Laki - Laki	S1	Staf Keuangan	4	4	3	4	4	2	4	5	4	4	5	3	**3.83**
20	41	Perempuan	S1	Staf Keuangan	4	4	5	2	2	2	2	4	4	4	4	4	**3.42**
21	40	Perempuan	S1	Kasubid Pelaporan	4	4	4	4	4	2	2	4	4	4	4	4	**3.67**
22	41	Perempuan	S1	Staf Keuangan	4	4	4	3	3	1	2	4	4	4	4	3	**3.33**
23	45	Perempuan	S1	Staf Keuangan	4	5	4	4	4	2	2	4	4	4	4	4	**3.75**
24	43	Laki - Laki	S1	Staf Keuangan	4	4	4	4	4	2	2	4	4	4	4	4	**3.67**
25	40	Perempuan	S1	Pembukuan	4	4	4	4	4	2	1	4	4	4	4	4	**3.58**
26	27	Laki - Laki	S1	Pranata Komputer	4	4	3	2	3	3	2	4	4	4	3	4	**3.33**
27	59	Laki - Laki	S2	Arsipan Madya	4	4	4	3	2	3	2	4	3	3	3	3	**3.17**
28	33	Perempuan	S1	Staf	5	5	4	4	4	2	4	2	4	4	4	4	**3.83**
29	25	Laki - Laki	S1	Staf	3	4	4	3	3	3	3	4	4	3	3	3	**3.33**
30	33	Laki - Laki	S1	Pranata Komputer	4	5	4	4	4	3	3	3	3	4	4	4	**3.75**
31	51	Laki - Laki	S1	Pelaksana	4	4	4	4	4	2	2	4	4	4	4	4	**3.67**
32	45	Laki - Laki	S1	Analis	4	4	4	4	4	2	2	4	4	4	4	4	**3.67**
33	28	Perempuan	S1	Staf keuangan	4	4	4	5	4	2	2	4	4	4	4	4	**3.75**
34	55	Laki - Laki	S1	Staf Keuangan	3	4	4	4	4	1	1	5	4	4	4	4	**3.50**
35	40	Perempuan	S1	Analis Program dan Kegiatan	4	4	4	4	4	3	2	4	4	4	4	4	**3.75**
36	42	Perempuan	S1	Staf Keuangan	5	5	5	4	4	3	5	5	5	5	5	4	**4.58**
37	45	Laki - Laki	S1	Staf Keuangan	4	5	4	3	3	2	2	4	4	3	3	3	**3.33**
38	39	Perempuan	S1	Staf Keuangan	4	4	4	3	4	3	2	4	4	4	4	4	**3.67**
39	40	Perempuan	S1	Perencanaan	4	4	4	2	3	3	2	4	4	4	3	3	**3.33**
40	41	Laki - Laki	S1	Staf Keuangan	4	4	4	3	4	3	2	4	4	4	4	4	**3.67**
41	31	Perempuan	S1	Staf	4	4	5	3	3	3	3	4	4	4	4	4	**3.75**
42	41	Laki - Laki	S1	Staf Keuangan	4	4	4	4	4	3	2	4	4	4	4	3	**3.67**
43	35	Perempuan	D3	Staf keuangan	4	4	4	4	4	3	2	4	4	4	4	3	**3.67**
44	24	Perempuan	SMA	Staf	4	4	4	4	4	3	2	4	5	5	4	3	**3.83**
45	26	Perempuan	S1	Staf	4	4	4	4	4	3	2	4	5	5	4	3	**3.83**
46	49	Perempuan	S2	Staf Sub Keuangan	4	4	4	4	4	2	2	4	4	4	4	4	**3.67**
47	24	Perempuan	S1	Staf Keuangan	4	4	4	3	3	3	2	4	4	3	2	2	**3.17**
48	26	Perempuan	S1	Staf Keuangan	4	4	4	2	3	3	2	4	4	5	4	4	**3.58**
49	30	Perempuan	S1	Kasubid	4	4	4	3	4	3	2	4	4	4	4	4	**3.67**
50	32	Perempuan	S1	Staf Keuangan	4	4	4	4	4	2	2	4	4	4	4	4	**3.67**

No. Resp	KARAKTERISTIK RESPONDEN				AKUNTABILITAS (X2)										
	Usia	Jenis Kelamin	Pendidikan	Jabatan	Akuntabilitas Hukum dan Kejujuran		Akuntabilitas Proses				Akuntabilitas Program		Akuntabilitas Kebijakan		Rata - Rata
					P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	
1	39	Perempuan	S1	Staf Keuangan	4	4	5	4	4	4	4	4	4	4	**4.10**
2	39	Perempuan	S2	Staf Keuangan	3	3	4	4	4	4	4	4	4	4	**3.80**
3	50	Perempuan	S1	Staf Keuangan	4	4	4	4	4	4	4	4	4	4	**4.00**
4	37	Perempuan	S1	Staf Keuangan	4	4	4	4	4	4	4	4	4	4	**4.00**
5	47	Perempuan	S1	Staf Keuangan	4	4	4	4	4	4	4	4	4	4	**4.00**
6	30	Laki - Laki	S2	Staf Keuangan	4	4	4	4	4	4	4	4	4	4	**4.00**
7	51	Perempuan	S2	Perencanaan dan Anggaran DPRD	2	4	5	4	5	4	3	4	4	4	**3.90**
8	52	Laki - Laki	S1	Penata Keuangan	3	3	4	4	4	4	4	4	4	5	**3.90**
9	48	Perempuan	S1	Analisis Laporan Akuntabilitas Kinerja	3	4	4	4	4	4	3	4	4	4	**3.80**
10	32	Perempuan	S1	Staf Keuangan	4	4	5	4	4	4	4	4	5	5	**4.30**
11	50	Perempuan	S1	Perencanaan	4	4	4	4	4	4	4	4	4	4	**4.00**
12	30	Perempuan	S1	Staf Keuangan	2	2	4	4	4	4	4	3	4	4	**3.50**
13	44	Perempuan	S1	Staf Keuangan	4	4	4	4	4	4	4	4	4	4	**4.00**
14	57	Perempuan	S2	Staf Keuangan	5	4	5	4	5	5	4	5	4	3	**4.40**
15	43	Perempuan	S1	Staf Keuangan	4	4	4	4	4	4	4	4	4	4	**4.00**
16	30	Perempuan	S1	Staf Keuangan	4	4	4	4	4	4	4	4	4	4	**4.00**
17	41	Laki - Laki	S1	Staf Keuangan	2	2	4	2	2	3	3	3	3	4	**2.80**
18	35	Perempuan	S1	Staf Keuangan	4	4	4	4	4	4	4	4	4	4	**4.00**
19	47	Laki - Laki	S1	Staf Keuangan	4	5	4	4	4	5	4	4	4	4	**4.20**
20	41	Perempuan	S1	Staf Keuangan	4	4	5	4	5	4	5	5	4	4	**4.40**
21	40	Perempuan	S1	Kasubid Pelaporan	4	4	4	4	4	4	4	4	4	4	**4.00**
22	41	Perempuan	S1	Staf Keuangan	3	4	4	4	4	4	4	4	4	4	**3.90**
23	45	Perempuan	S1	Staf Keuangan	4	4	4	4	4	4	4	4	4	4	**4.00**
24	43	Laki - Laki	S1	Staf Keuangan	4	4	4	4	4	4	4	4	5	4	**4.10**
25	40	Perempuan	S1	Pembukuan	4	4	4	4	4	4	4	4	4	4	**4.00**
26	27	Laki - Laki	S1	Pranata Komputer	4	4	5	4	4	4	4	4	4	4	**4.10**
27	59	Laki - Laki	S2	Arsipan Madya	5	5	4	4	4	4	4	2	4	4	**4.00**
28	33	Perempuan	S1	Staf	4	4	4	4	4	4	4	4	4	4	**4.00**
29	25	Laki - Laki	S1	Staf	4	4	5	4	4	4	3	4	4	4	**4.00**
30	33	Laki - Laki	S1	Pranata Komputer	4	4	4	4	4	4	3	3	4	4	**3.80**
31	51	Laki - Laki	S1	Pelaksana	4	4	4	4	4	4	4	4	4	4	**4.00**
32	45	Laki - Laki	S1	Analis	4	4	4	4	4	4	4	4	4	4	**4.00**
33	28	Perempuan	S1	Staf keuangan	3	4	4	4	4	4	4	4	4	4	**3.90**
34	55	Laki - Laki	S1	Staf Keuangan	3	4	4	4	4	4	4	4	4	4	**3.90**
35	40	Perempuan	S1	Analis Program dan Kegiatan	3	3	4	3	4	4	4	4	4	3	**3.60**
36	42	Perempuan	S1	Staf Keuangan	4	5	4	4	4	4	4	4	4	4	**4.10**
37	45	Laki - Laki	S1	Staf Keuangan	3	4	5	3	4	4	3	4	3	3	**3.60**
38	39	Perempuan	S1	Staf Keuangan	3	4	4	3	4	4	4	4	4	4	**3.80**
39	40	Perempuan	S1	Perencanaan	4	4	4	4	4	4	3	2	4	3	**3.60**
40	41	Laki - Laki	S1	Staf Keuangan	3	3	4	4	4	4	4	4	4	4	**3.80**
41	31	Perempuan	S1	Staf	4	4	4	4	4	4	4	4	3	3	**3.80**
42	41	Laki - Laki	S1	Staf Keuangan	3	3	4	3	4	4	4	3	3	3	**3.40**
43	35	Perempuan	D3	Staf keuangan	3	3	4	3	4	4	4	3	3	3	**3.40**
44	24	Perempuan	SMA	Staf	3	3	4	3	4	4	4	3	3	3	**3.40**
45	26	Perempuan	S1	Staf	3	3	4	3	4	4	4	3	3	3	**3.40**
46	49	Perempuan	S2	Staf Sub Keuangan	4	4	4	4	4	4	4	5	4	4	**4.10**
47	24	Perempuan	S1	Staf Keuangan	4	3	4	4	4	4	4	4	4	3	**3.80**
48	26	Perempuan	S1	Staf Keuangan	4	4	4	4	4	4	4	4	4	4	**4.00**
49	30	Perempuan	S1	Kasubid	3	4	4	3	4	4	4	4	4	4	**3.80**
50	32	Perempuan	S1	Staf Keuangan	4	4	5	4	4	4	4	4	4	4	**4.10**

No. Resp	KARAKTERISTIK RESPONDEN				KINERJA PEMERINTAH (Y)																																Rata - Rata
	Usia	Jenis Kelamin	Pendidikan	Jabatan	Penetapan Kinerja						Pengukuran Kinerja				Pencapaian Kerja (*output*)					Pencapaian Kinerja (outcome)				Penyajian Informasi Kinerja										Pemanfaatan Informasi			
					P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	P13	P14	P15	P16	P17	P18	P19	P20	P21	P22	P23	P24	P25	P26	P27	P28	P29	P30	P31	P32	
1	39	Perempuan	S1	Staf Keuangan	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	**4.00**
2	39	Perempuan	S2	Staf Keuangan	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	**4.00**
3	50	Perempuan	S1	Staf Keuangan	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	**4.00**
4	37	Perempuan	S1	Staf Keuangan	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	**4.00**
5	47	Perempuan	S1	Staf Keuangan	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	2	4	4	4	4	4	4	4	4	**3.94**
6	30	Laki - Laki	S2	Staf Keuangan	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3	2	2	2	4	4	4	4	4	4	4	4	4	**3.78**
7	51	Perempuan	S2	Perencanaan dan Anggaran DPRD	2	3	3	4	4	3	5	5	4	3	5	4	4	3	4	4	4	4	4	3	4	4	3	2	5	4	3	3	4	3	4	4	**3.69**
8	52	Laki - Laki	S1	Penata Keuangan	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	2	4	4	4	4	4	4	4	4	**3.94**
9	48	Perempuan	S1	Analisis Laporan Akuntabilitas Kiner	4	3	3	2	3	4	5	4	4	4	4	2	4	3	4	4	4	4	4	3	4	2	2	4	4	4	5	3	2	4	4	4	**3.56**
10	32	Perempuan	S1	Staf Keuangan	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3	2	4	4	4	4	4	4	4	4	**3.91**
11	50	Perempuan	S1	Perencanaan	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	**4.00**
12	30	Perempuan	S1	Staf Keuangan	4	4	4	4	5	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3	4	4	4	4	3	4	4	3	4	4	4	4	**3.94**
13	44	Perempuan	S1	Staf Keuangan	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	**4.00**
14	57	Perempuan	S2	Staf Keuangan	4	4	4	5	4	4	5	4	5	5	4	4	4	4	4	4	4	4	4	5	5	4	4	5	5	4	4	4	5	4	4	5	**4.31**
15	43	Perempuan	S1	Staf Keuangan	4	4	4	4	4	4	4	4	4	3	4	3	3	4	4	3	4	3	3	4	4	3	4	3	3	3	3	3	4	4	4	3	**3.59**
16	30	Perempuan	S1	Staf Keuangan	4	4	4	4	4	4	4	4	4	4	4	4	4	5	5	5	5	5	5	5	5	5	5	3	4	4	4	4	4	5	5	5	**4.38**
17	41	Laki - Laki	S1	Staf Keuangan	4	5	5	5	4	5	5	4	4	5	4	4	4	4	5	3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	**4.19**
18	35	Perempuan	S1	Staf Keuangan	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	2	4	4	4	4	4	4	4	4	4	4	4	4	**3.94**
19	47	Laki - Laki	S1	Staf Keuangan	5	4	4	5	5	4	4	4	4	5	4	4	5	5	5	4	5	4	5	4	5	5	5	5	5	5	5	5	5	5	4	4	**4.59**
20	41	Perempuan	S1	Staf Keuangan	4	4	4	4	4	4	4	4	4	4	5	5	5	5	4	4	4	4	4	4	5	4	4	4	4	5	5	5	5	5	5	5	**4.38**
21	40	Perempuan	S1	Kasubid Pelaporan	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	2	4	4	4	4	4	4	4	4	**3.94**
22	41	Perempuan	S1	Staf Keuangan	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	**4.00**
23	45	Perempuan	S1	Staf Keuangan	4	4	4	4	4	3	4	5	4	4	4	4	4	4	4	5	5	4	4	5	4	4	4	2	4	4	4	3	4	4	4	4	**4.00**
24	43	Laki - Laki	S1	Staf Keuangan	4	4	4	4	4	4	4	5	4	4	4	4	4	4	4	4	4	5	4	4	4	4	4	4	5	4	4	4	4	4	4	4	**4.09**
25	40	Perempuan	S1	Pembukuan	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	**4.00**
26	27	Laki - Laki	S1	Pranata Komputer	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3	4	4	4	4	4	4	4	4	**3.97**
27	59	Laki - Laki	S2	Arsipan Madya	4	4	3	4	3	4	3	4	4	4	3	2	3	2	2	4	4	2	2	2	5	5	5	4	4	4	5	4	4	2	4	4	**3.53**
28	33	Perempuan	S1	Staf	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	**4.00**
29	25	Laki - Laki	S1	Staf	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	**4.00**
30	33	Laki - Laki	S1	Pranata Komputer	4	4	4	4	4	4	4	4	4	5	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	**4.03**
31	51	Laki - Laki	S1	Pelaksana	4	5	5	4	4	4	4	4	4	4	4	2	4	4	4	4	4	4	4	4	4	5	5	2	5	5	4	4	5	5	5	5	**4.19**
32	45	Laki - Laki	S1	Analis	4	3	3	2	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	**3.88**
33	28	Perempuan	S1	Staf keuangan	5	5	5	5	4	4	4	4	4	4	4	3	4	5	5	4	4	4	4	4	4	4	4	2	4	4	4	4	4	4	4	4	**4.09**
34	55	Laki - Laki	S1	Staf Keuangan	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	**4.00**
35	40	Perempuan	S1	Analis Program dan Kegiatan	4	4	4	4	3	4	4	4	4	4	3	3	4	4	4	4	4	4	4	4	4	4	4	3	3	3	4	4	4	3	4	4	**3.78**
36	42	Perempuan	S1	Staf Keuangan	5	5	5	5	4	4	5	5	4	5	4	4	4	4	4	4	4	4	4	4	5	5	5	5	5	5	5	5	5	4	4	4	**4.50**
37	45	Laki - Laki	S1	Staf Keuangan	4	4	4	4	3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3	4	4	4	4	4	4	4	**3.94**
38	39	Perempuan	S1	Staf Keuangan	4	4	4	4	3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	2	5	4	5	4	5	4	5	5	**4.06**
39	40	Perempuan	S1	Perencanaan	4	3	3	4	3	2	2	3	3	4	3	4	4	4	3	4	4	4	2	4	2	2	3	4	4	4	3	3	4	4	4	4	**3.38**
40	41	Laki - Laki	S1	Staf Keuangan	4	4	4	4	4	4	4	4	4	4	3	4	4	4	4	4	4	4	4	4	4	4	4	2	4	4	5	4	5	5	5	5	**4.06**
41	31	Perempuan	S1	Staf	3	3	3	3	3	3	3	3	3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	**3.72**
42	41	Laki - Laki	S1	Staf Keuangan	4	4	4	4	4	4	4	4	3	3	3	4	3	4	4	3	4	3	3	3	4	4	4	2	4	4	4	3	4	4	4	4	**3.66**
43	35	Perempuan	D3	Staf keuangan	4	5	5	4	4	4	4	4	3	3	3	4	3	4	4	3	4	3	3	3	4	4	4	2	4	4	4	3	4	4	4	4	**3.72**
44	24	Perempuan	SMA	Staf	4	5	5	4	4	4	4	4	3	3	3	4	3	4	4	3	4	3	3	3	4	4	4	2	2	4	4	4	3	4	4	4	**3.66**
45	26	Perempuan	S1	Staf	4	5	5	4	4	4	4	4	3	3	3	4	3	4	4	3	4	3	3	3	4	4	4	2	2	4	4	4	3	4	4	4	**3.66**
46	49	Perempuan	S2	Staf Sub Keuangan	4	5	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3	4	4	4	4	4	4	4	4	**4.00**
47	24	Perempuan	S1	Staf Keuangan	4	4	4	4	3	4	3	4	3	3	4	4	4	4	4	3	4	3	3	3	4	4	4	3	3	3	4	4	4	4	4	4	**3.66**
48	26	Perempuan	S1	Staf Keuangan	4	3	4	4	3	4	3	3	4	4	4	3	3	4	4	3	4	4	4	3	4	4	4	3	4	4	4	3	3	4	4	4	**3.66**
49	30	Perempuan	S1	Kasubid	4	4	4	4	3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	2	5	4	5	4	5	4	5	5	**4.06**
50	32	Perempuan	S1	Staf Keuangan	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3	2	2	2	4	4	4	4	4	4	4	4	4	**3.78**

Lampiran 3. Olahan SPSS Data Responden

Usia

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	2	4.0	4.0	4.0
	2	12	24.0	24.0	28.0
	3	12	24.0	24.0	52.0
	4	24	48.0	48.0	100.0
	Total	50	100.0	100.0	

Jenis Kelamin

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	15	30.0	30.0	30.0
	2	35	70.0	70.0	100.0
	Total	50	100.0	100.0	

Pendidikan

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	1	2.0	2.0	2.0
	4	1	2.0	2.0	4.0
	5	42	84.0	84.0	88.0
	6	6	12.0	12.0	100.0
	Total	50	100.0	100.0	

Lampiran 4. Olahan Data SPSS

1. Statistic Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Tranparansi	50	3.00	4.75	3.6466	.33174
Akuntabilitas	50	2.80	4.40	3.8900	.28158
Kinerja Pemerintah	50	3.38	4.59	3.9432	.24369
Valid N (listwise)	50				

2. Deskripsi Frekuensi Variabel

Frequency Table

X1.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TT	3	6.0	6.0	6.0
	S	42	84.0	84.0	90.0
	SS	5	10.0	10.0	100.0
	Total	50	100.0	100.0	

X1.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	S	40	80.0	80.0	80.0
	SS	10	20.0	20.0	100.0
	Total	50	100.0	100.0	

X1.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TT	3	6.0	6.0	6.0
	S	40	80.0	80.0	86.0
	SS	7	14.0	14.0	100.0
	Total	50	100.0	100.0	

X1.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	9	18.0	18.0	18.0
	TT	13	26.0	26.0	44.0
	S	26	52.0	52.0	96.0
	SS	2	4.0	4.0	100.0
	Total	50	100.0	100.0	

X1.5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	7	14.0	14.0	14.0
	TT	11	22.0	22.0	36.0
	S	30	60.0	60.0	96.0
	SS	2	4.0	4.0	100.0
	Total	50	100.0	100.0	

X1.6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	3	6.0	6.0	6.0
	TS	18	36.0	36.0	42.0
	TT	28	56.0	56.0	98.0
	S	1	2.0	2.0	100.0
	Total	50	100.0	100.0	

X1.7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	2	4.0	4.0	4.0
	TS	38	76.0	76.0	80.0
	TT	4	8.0	8.0	88.0
	S	5	10.0	10.0	98.0
	SS	1	2.0	2.0	100.0
	Total	50	100.0	100.0	

X1.8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	3	6.0	6.0	6.0
	TT	2	4.0	4.0	10.0
	S	37	74.0	74.0	84.0
	SS	8	16.0	16.0	100.0
	Total	50	100.0	100.0	

X1.9

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TT	3	6.0	6.0	6.0
	S	39	78.0	78.0	84.0
	SS	8	16.0	16.0	100.0
	Total	50	100.0	100.0	

X1.10

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TT	4	8.0	8.0	8.0
	S	40	80.0	80.0	88.0
	SS	6	12.0	12.0	100.0
	Total	50	100.0	100.0	

X1.11

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	3	6.0	6.0	6.0
	TT	6	12.0	12.0	18.0
	S	37	74.0	74.0	92.0
	SS	4	8.0	8.0	100.0
	Total	50	100.0	100.0	

X1.12

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	4	8.0	8.0	8.0
	TT	11	22.0	22.0	30.0
	S	33	66.0	66.0	96.0
	SS	2	4.0	4.0	100.0
	Total	50	100.0	100.0	

X2.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	3	6.0	6.0	6.0
	TT	15	30.0	30.0	36.0
	S	30	60.0	60.0	96.0
	SS	2	4.0	4.0	100.0
	Total	50	100.0	100.0	

X2.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	2	4.0	4.0	4.0
	TT	9	18.0	18.0	22.0
	S	36	72.0	72.0	94.0
	SS	3	6.0	6.0	100.0
	Total	50	100.0	100.0	

X2.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	S	41	82.0	82.0	82.0
	SS	9	18.0	18.0	100.0
	Total	50	100.0	100.0	

X2.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	1	2.0	2.0	2.0
	TT	8	16.0	16.0	18.0
	S	41	82.0	82.0	100.0
	Total	50	100.0	100.0	

X2.5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	1	2.0	2.0	2.0
	S	46	92.0	92.0	94.0
	SS	3	6.0	6.0	100.0
	Total	50	100.0	100.0	

X2.6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TT	1	2.0	2.0	2.0
	S	47	94.0	94.0	96.0
	SS	2	4.0	4.0	100.0
	Total	50	100.0	100.0	

X2.7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TT	7	14.0	14.0	14.0
	S	42	84.0	84.0	98.0
	SS	1	2.0	2.0	100.0
	Total	50	100.0	100.0	

X2.8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	2	4.0	4.0	4.0
	TT	7	14.0	14.0	18.0
	S	38	76.0	76.0	94.0
	SS	3	6.0	6.0	100.0
	Total	50	100.0	100.0	

X2.9

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TT	7	14.0	14.0	14.0
	S	41	82.0	82.0	96.0
	SS	2	4.0	4.0	100.0
	Total	50	100.0	100.0	

X2.10

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TT	10	20.0	20.0	20.0
	S	38	76.0	76.0	96.0
	SS	2	4.0	4.0	100.0
	Total	50	100.0	100.0	

Y.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	1	2.0	2.0	2.0
	TT	1	2.0	2.0	4.0
	S	45	90.0	90.0	94.0
	SS	3	6.0	6.0	100.0
	Total	50	100.0	100.0	

Y.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TT	6	12.0	12.0	12.0
	S	36	72.0	72.0	84.0
	SS	8	16.0	16.0	100.0
	Total	50	100.0	100.0	

Y.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TT	6	12.0	12.0	12.0
	S	37	74.0	74.0	86.0
	SS	7	14.0	14.0	100.0
	Total	50	100.0	100.0	

Y.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	2	4.0	4.0	4.0
	TT	1	2.0	2.0	6.0
	S	42	84.0	84.0	90.0
	SS	5	10.0	10.0	100.0
	Total	50	100.0	100.0	

Y.5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TT	10	20.0	20.0	20.0
	S	38	76.0	76.0	96.0
	SS	2	4.0	4.0	100.0
	Total	50	100.0	100.0	

Y.6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	1	2.0	2.0	2.0
	TT	3	6.0	6.0	8.0
	S	45	90.0	90.0	98.0
	SS	1	2.0	2.0	100.0
	Total	50	100.0	100.0	

Y.7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	1	2.0	2.0	2.0
	TT	4	8.0	8.0	10.0
	S	40	80.0	80.0	90.0
	SS	5	10.0	10.0	100.0
	Total	50	100.0	100.0	

Y.8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TT	3	6.0	6.0	6.0
	S	43	86.0	86.0	92.0
	SS	4	8.0	8.0	100.0
	Total	50	100.0	100.0	

Y.9

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TT	7	14.0	14.0	14.0
	S	42	84.0	84.0	98.0
	SS	1	2.0	2.0	100.0
	Total	50	100.0	100.0	

Y.10

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TT	7	14.0	14.0	14.0
	S	38	76.0	76.0	90.0
	SS	5	10.0	10.0	100.0
	Total	50	100.0	100.0	

Y.11

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TT	8	16.0	16.0	16.0
	S	40	80.0	80.0	96.0
	SS	2	4.0	4.0	100.0
	Total	50	100.0	100.0	

Y.12

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	3	6.0	6.0	6.0
	TT	4	8.0	8.0	14.0
	S	42	84.0	84.0	98.0
	SS	1	2.0	2.0	100.0
	Total	50	100.0	100.0	

Y.13

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TT	7	14.0	14.0	14.0
	S	41	82.0	82.0	96.0
	SS	2	4.0	4.0	100.0
	Total	50	100.0	100.0	

Y.14

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	1	2.0	2.0	2.0
	TT	2	4.0	4.0	6.0
	S	43	86.0	86.0	92.0
	SS	4	8.0	8.0	100.0
	Total	50	100.0	100.0	

Y.15

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	1	2.0	2.0	2.0
	TT	1	2.0	2.0	4.0
	S	44	88.0	88.0	92.0
	SS	4	8.0	8.0	100.0
	Total	50	100.0	100.0	

Y.16

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TT	8	16.0	16.0	16.0
	S	40	80.0	80.0	96.0
	SS	2	4.0	4.0	100.0
	Total	50	100.0	100.0	

Y.17

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	S	47	94.0	94.0	94.0
	SS	3	6.0	6.0	100.0
	Total	50	100.0	100.0	

Y.18

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	1	2.0	2.0	2.0
	TT	6	12.0	12.0	14.0
	S	41	82.0	82.0	96.0
	SS	2	4.0	4.0	100.0
	Total	50	100.0	100.0	

Y.19

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	2	4.0	4.0	4.0
	TT	6	12.0	12.0	16.0
	S	40	80.0	80.0	96.0
	SS	2	4.0	4.0	100.0
	Total	50	100.0	100.0	

Y.20

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	2	4.0	4.0	4.0
	TT	11	22.0	22.0	26.0
	S	34	68.0	68.0	94.0
	SS	3	6.0	6.0	100.0
	Total	50	100.0	100.0	

Y.21

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	3	6.0	6.0	6.0
	S	41	82.0	82.0	88.0
	SS	6	12.0	12.0	100.0
	Total	50	100.0	100.0	

Y.22

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	4	8.0	8.0	8.0
	TT	1	2.0	2.0	10.0
	S	40	80.0	80.0	90.0
	SS	5	10.0	10.0	100.0
	Total	50	100.0	100.0	

Y.23

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	3	6.0	6.0	6.0
	TT	3	6.0	6.0	12.0
	S	39	78.0	78.0	90.0
	SS	5	10.0	10.0	100.0
	Total	50	100.0	100.0	

Y.24

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	15	30.0	30.0	30.0
	TT	7	14.0	14.0	44.0
	S	25	50.0	50.0	94.0
	SS	3	6.0	6.0	100.0
	Total	50	100.0	100.0	

Y.25

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	2	4.0	4.0	4.0
	TT	5	10.0	10.0	14.0
	S	35	70.0	70.0	84.0
	SS	8	16.0	16.0	100.0
	Total	50	100.0	100.0	

Y.26

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TT	3	6.0	6.0	6.0
	S	43	86.0	86.0	92.0
	SS	4	8.0	8.0	100.0
	Total	50	100.0	100.0	

Y.27

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TT	3	6.0	6.0	6.0
	S	39	78.0	78.0	84.0
	SS	8	16.0	16.0	100.0
	Total	50	100.0	100.0	

Y.28

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TT	9	18.0	18.0	18.0
	S	38	76.0	76.0	94.0
	SS	3	6.0	6.0	100.0
	Total	50	100.0	100.0	

Y.29

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	1	2.0	2.0	2.0
	TT	3	6.0	6.0	8.0
	S	38	76.0	76.0	84.0
	SS	8	16.0	16.0	100.0
	Total	50	100.0	100.0	

Y.30

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	1	2.0	2.0	2.0
	TT	2	4.0	4.0	6.0
	S	42	84.0	84.0	90.0
	SS	5	10.0	10.0	100.0
	Total	50	100.0	100.0	

Y.31

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	S	44	88.0	88.0	88.0
	SS	6	12.0	12.0	100.0
	Total	50	100.0	100.0	

Y.32

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TT	1	2.0	2.0	2.0
	S	42	84.0	84.0	86.0
	SS	7	14.0	14.0	100.0
	Total	50	100.0	100.0	

3. Uji Kualitas Data

a. Uji validitas X1-Y

X1

Correlations

		X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	X1.9	X1.10	X1.11	X1.12	Tranparansi
X1.1	Pearson Correlation	1	.452**	.439**	.131	.253	.230	.412**	-.152	.307*	.329*	.337*	.271	.543**
	Sig. (2-tailed)		.001	.001	.363	.077	.109	.003	.294	.030	.019	.017	.057	.000
	N	50	50	50	50	50	50	50	50	50	50	50	50	50
X1.2	Pearson Correlation	.452**	1	.364**	.230	.103	.125	.640**	-.226	.000	.180	.280*	.323*	.486**
	Sig. (2-tailed)	.001		.009	.108	.478	.386	.000	.114	1.000	.212	.049	.022	.000
	N	50	50	50	50	50	50	50	50	50	50	50	50	50
X1.3	Pearson Correlation	.439**	.364**	1	.073	-.009	.202	.279*	.069	.258	.290*	.257	.291*	.463**
	Sig. (2-tailed)	.001	.009		.616	.949	.159	.049	.636	.071	.041	.072	.040	.001
	N	50	50	50	50	50	50	50	50	50	50	50	50	50
X1.4	Pearson Correlation	.131	.230	.073	1	.672**	-.051	.177	.073	.153	.226	.502**	.253	.597**
	Sig. (2-tailed)	.363	.108	.616		.000	.726	.220	.615	.289	.115	.000	.076	.000
	N	50	50	50	50	50	50	50	50	50	50	50	50	50

Correlations

		X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	X1.9	X1.10	X1.11	X1.12	Tranparansi
X1.5	Pearson Correlation	.253	.103	-.009	.672**	1	.017	.095	.193	.464**	.341*	.531**	.345*	.669**
	Sig. (2-tailed)	.077	.478	.949	.000		.908	.511	.179	.001	.015	.000	.014	.000
	N	50	50	50	50	50	50	50	50	50	50	50	50	50
X1.6	Pearson Correlation	.230	.125	.202	-.051	.017	1	.236	.094	.089	.205	-.033	.054	.313*
	Sig. (2-tailed)	.109	.386	.159	.726	.908		.098	.515	.540	.153	.820	.709	.027
	N	50	50	50	50	50	50	50	50	50	50	50	50	50
X1.7	Pearson Correlation	.412**	.640**	.279*	.177	.095	.236	1	-.154	.084	.195	.334*	.154	.515**
	Sig. (2-tailed)	.003	.000	.049	.220	.511	.098		.284	.563	.174	.018	.285	.000
	N	50	50	50	50	50	50	50	50	50	50	50	50	50
X1.8	Pearson Correlation	-.152	-.226	.069	.073	.193	.094	-.154	1	.395**	.203	.375**	.221	.344*
	Sig. (2-tailed)	.294	.114	.636	.615	.179	.515	.284		.005	.157	.007	.123	.014
	N	50	50	50	50	50	50	50	50	50	50	50	50	50
X1.9	Pearson Correlation	.307*	.000	.258	.153	.464**	.089	.084	.395**	1	.568**	.325*	.045	.522**
	Sig. (2-tailed)	.030	1.000	.071	.289	.001	.540	.563	.005		.000	.021	.757	.000
	N	50	50	50	50	50	50	50	50	50	50	50	50	50

Correlations

		X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	X1.9	X1.10	X1.11	X1.12	Tranparansi
X1.10	Pearson Correlation	.329*	.180	.290*	.226	.341*	.205	.195	.203	.568**	1	.580**	.374**	.642**
	Sig. (2-tailed)	.019	.212	.041	.115	.015	.153	.174	.157	.000		.000	.007	.000
	N	50	50	50	50	50	50	50	50	50	50	50	50	50
X1.11	Pearson Correlation	.337*	.280*	.257	.502**	.531**	-.033	.334*	.375**	.325*	.580**	1	.697**	.814**
	Sig. (2-tailed)	.017	.049	.072	.000	.000	.820	.018	.007	.021	.000		.000	.000
	N	50	50	50	50	50	50	50	50	50	50	50	50	50
X1.12	Pearson Correlation	.271	.323*	.291*	.253	.345*	.054	.154	.221	.045	.374**	.697**	1	.628**
	Sig. (2-tailed)	.057	.022	.040	.076	.014	.709	.285	.123	.757	.007	.000		.000
	N	50	50	50	50	50	50	50	50	50	50	50	50	50
Tranparansi	Pearson Correlation	.543**	.486**	.463**	.597**	.669**	.313*	.515**	.344*	.522**	.642**	.814**	.628**	1
	Sig. (2-tailed)	.000	.000	.001	.000	.000	.027	.000	.014	.000	.000	.000	.000	
	N	50	50	50	50	50	50	50	50	50	50	50	50	50

**. 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	X2.5	X2.6	X2.7	X2.8	X2.9	X2.10	Akuntabilitas
X2.1	Pearson Correlation	1	.667**	.112	.556**	.274	.420**	.295*	.208	.375**	.063	.708**
	Sig. (2-tailed)		.000	.439	.000	.054	.002	.037	.148	.007	.665	.000
	N	50	50	50	50	50	50	50	50	50	50	50
X2.2	Pearson Correlation	.667**	1	.156	.522**	.375**	.437**	.070	.254	.404**	.245	.729**
	Sig. (2-tailed)	.000		.279	.000	.007	.002	.630	.076	.004	.087	.000
	N	50	50	50	50	50	50	50	50	50	50	50
X2.3	Pearson Correlation	.112	.156	1	.093	.393**	.175	-.126	.310*	.114	.049	.353*
	Sig. (2-tailed)	.439	.279		.520	.005	.225	.385	.029	.432	.733	.012
	N	50	50	50	50	50	50	50	50	50	50	50
X2.4	Pearson Correlation	.556**	.522**	.093	1	.503**	.403**	.211	.340*	.651**	.425**	.786**
	Sig. (2-tailed)	.000	.000	.520		.000	.004	.141	.016	.000	.002	.000
	N	50	50	50	50	50	50	50	50	50	50	50
X2.5	Pearson Correlation	.274	.375**	.393**	.503**	1	.653**	.297*	.385**	.273	-.097	.616**
	Sig. (2-tailed)	.054	.007	.005	.000		.000	.036	.006	.055	.502	.000
	N	50	50	50	50	50	50	50	50	50	50	50

Correlations

		X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2.8	X2.9	X2.10	Akuntabilitas
X2.6	Pearson Correlation	.420**	.437**	.175	.403**	.653**	1	.240	.306*	.219	-.149	.561**
	Sig. (2-tailed)	.002	.002	.225	.004	.000		.093	.031	.127	.303	.000
	N	50	50	50	50	50	50	50	50	50	50	50
X2.7	Pearson Correlation	.295*	.070	-.126	.211	.297*	.240	1	.366**	.178	.118	.421**
	Sig. (2-tailed)	.037	.630	.385	.141	.036	.093		.009	.216	.416	.002
	N	50	50	50	50	50	50	50	50	50	50	50
X2.8	Pearson Correlation	.208	.254	.310*	.340*	.385**	.306*	.366**	1	.352*	.278	.635**
	Sig. (2-tailed)	.148	.076	.029	.016	.006	.031	.009		.012	.051	.000
	N	50	50	50	50	50	50	50	50	50	50	50
X2.9	Pearson Correlation	.375**	.404**	.114	.651**	.273	.219	.178	.352*	1	.650**	.705**
	Sig. (2-tailed)	.007	.004	.432	.000	.055	.127	.216	.012		.000	.000
	N	50	50	50	50	50	50	50	50	50	50	50
X2.10	Pearson Correlation	.063	.245	.049	.425**	-.097	-.149	.118	.278	.650**	1	.452**
	Sig. (2-tailed)	.665	.087	.733	.002	.502	.303	.416	.051	.000		.001
	N	50	50	50	50	50	50	50	50	50	50	50

Correlations

		X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2.8	X2.9	X2.10	Akuntabilitas
Akuntabilitas	Pearson Correlation	.708**	.729**	.353*	.786**	.616**	.561**	.421**	.635**	.705**	.452**	1
	Sig. (2-tailed)	.000	.000	.012	.000	.000	.000	.002	.000	.000	.001	
	N	50	50	50	50	50	50	50	50	50	50	50

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

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

		Y.1	Y.2	Y.3	Y.4	Y.5	Y.6	Y.7	Y.8	Y.9	Y.10	Y.11	Y.12	Y.13	Y.14	Y.15	Y.16	Y.17	Y.18
Y.1	Pearson Correlation	1	.474**	.491**	.378**	.216	.383**	.000	.000	.131	.410**	-.232	-.090	.121	.447**	.236	.000	.211	.000
	Sig. (2-tailed)		.001	.000	.007	.132	.006	1.000	1.000	.364	.003	.105	.534	.402	.001	.099	1.000	.142	1.000
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.2	Pearson Correlation	.474**	1	.890**	.573**	.354*	.499**	.301*	.300*	-.075	.006	-.243	.025	-.165	.254	.265	-.243	-.019	-.220
	Sig. (2-tailed)	.001		.000	.000	.012	.000	.034	.034	.602	.966	.089	.865	.251	.075	.063	.089	.895	.124
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.3	Pearson Correlation	.491**	.890**	1	.593**	.353*	.509**	.310*	.208	-.091	.003	-.171	.084	-.181	.439**	.461**	-.354*	-.010	-.073

		Y.1	Y.2	Y.3	Y.4	Y.5	Y.6	Y.7	Y.8	Y.9	Y.10	Y.11	Y.12	Y.13	Y.14	Y.15	Y.16	Y.17	Y.18
	Sig. (2-tailed)	.000	.000		.000	.012	.000	.029	.147	.532	.982	.234	.564	.209	.001	.001	.012	.946	.616
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.4	Pearson Correlation	.378**	.573**	.593**	1	.327*	.193	.148	.202	.198	.310*	.000	.204	.092	.338*	.268	-.088	.159	.000
	Sig. (2-tailed)	.007	.000	.000		.021	.180	.304	.159	.168	.029	1.000	.154	.527	.016	.060	.545	.270	1.000
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.5	Pearson Correlation	.216	.354*	.353*	.327*	1	.260	.410**	.365**	.231	.149	.205	.355*	.230	.386**	.424**	.104	.269	.186
	Sig. (2-tailed)	.132	.012	.012	.021		.068	.003	.009	.107	.303	.154	.011	.107	.006	.002	.471	.059	.197
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.6	Pearson Correlation	.383**	.499**	.509**	.193	.260	1	.493**	.148	.337*	.192	.062	-.066	-.050	.114	.371**	-.294*	-.163	-.052
	Sig. (2-tailed)	.006	.000	.000	.180	.068		.000	.307	.017	.181	.671	.648	.733	.430	.008	.038	.257	.722
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.7	Pearson Correlation	.000	.301*	.310*	.148	.410**	.493**	1	.632**	.502**	.238	.354*	.058	.181	.000	.465**	.080	.010	.238
	Sig. (2-tailed)	1.000	.034	.029	.304	.003	.000		.000	.000	.096	.012	.689	.209	1.000	.001	.580	.946	.096
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50

		Y.1	Y.2	Y.3	Y.4	Y.5	Y.6	Y.7	Y.8	Y.9	Y.10	Y.11	Y.12	Y.13	Y.14	Y.15	Y.16	Y.17	Y.18
Y.8	Pearson Correlation	.000	.300*	.208	.202	.365**	.148	.632**	1	.297*	.004	.263	.114	.143	-.120	.124	.263	.212	.126
	Sig. (2-tailed)	1.000	.034	.147	.159	.009	.307	.000		.036	.976	.065	.431	.322	.408	.392	.065	.140	.382
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.9	Pearson Correlation	.131	-.075	-.091	.198	.231	.337*	.502**	.297*	1	.618**	.521**	-.102	.432**	.000	.139	.521**	.079	.472**
	Sig. (2-tailed)	.364	.602	.532	.168	.107	.017	.000	.036		.000	.000	.481	.002	1.000	.337	.000	.583	.001
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.10	Pearson Correlation	.410**	.006	.003	.310*	.149	.192	.238	.004	.618**	1	.262	.047	.576**	.183	.197	.453**	.193	.497**
	Sig. (2-tailed)	.003	.966	.982	.029	.303	.181	.096	.976	.000		.066	.744	.000	.203	.170	.001	.179	.000
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.11	Pearson Correlation	-.232	-.243	-.171	.000	.205	.062	.354*	.263	.521**	.262	1	.244	.608**	.208	.342*	.353*	.070	.516**
	Sig. (2-tailed)	.105	.089	.234	1.000	.154	.671	.012	.065	.000	.066		.087	.000	.148	.015	.012	.627	.000
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.12	Pearson Correlation	-.090	.025	.084	.204	.355*	-.066	.058	.114	-.102	.047	.244	1	.359*	.484**	.271	.077	.082	.298*
	Sig. (2-tailed)	.534	.865	.564	.154	.011	.648	.689	.431	.481	.744	.087		.011	.000	.057	.595	.571	.036

		Y.1	Y.2	Y.3	Y.4	Y.5	Y.6	Y.7	Y.8	Y.9	Y.10	Y.11	Y.12	Y.13	Y.14	Y.15	Y.16	Y.17	Y.18
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.13	Pearson Correlation	.121	-.165	-.181	.092	.230	-.050	.181	.143	.432**	.576**	.608**	.359*	1	.434**	.355*	.608**	.266	.654**
	Sig. (2-tailed)	.402	.251	.209	.527	.107	.733	.209	.322	.002	.000	.000	.011		.002	.011	.000	.062	.000
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.14	Pearson Correlation	.447**	.254	.439**	.338*	.386**	.114	.000	-.120	.000	.183	.208	.484**	.434**	1	.739**	.104	.377**	.471**
	Sig. (2-tailed)	.001	.075	.001	.016	.006	.430	1.000	.408	1.000	.203	.148	.000	.002		.000	.473	.007	.001
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.15	Pearson Correlation	.236	.265	.461**	.268	.424**	.371**	.465**	.124	.139	.197	.342*	.271	.355*	.739**	1	.013	.386**	.509**
	Sig. (2-tailed)	.099	.063	.001	.060	.002	.008	.001	.392	.337	.170	.015	.057	.011	.000		.928	.006	.000
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.16	Pearson Correlation	.000	-.243	-.354*	-.088	.104	-.294*	.080	.263	.521**	.453**	.353*	.077	.608**	.104	.013	1	.461**	.614**
	Sig. (2-tailed)	1.000	.089	.012	.545	.471	.038	.580	.065	.000	.001	.012	.595	.000	.473	.928		.001	.000
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.17	Pearson Correlation	.211	-.019	-.010	.159	.269	-.163	.010	.212	.079	.193	.070	.082	.266	.377**	.386**	.461**	1	.241

		Y.1	Y.2	Y.3	Y.4	Y.5	Y.6	Y.7	Y.8	Y.9	Y.10	Y.11	Y.12	Y.13	Y.14	Y.15	Y.16	Y.17	Y.18
	Sig. (2-tailed)	.142	.895	.946	.270	.059	.257	.946	.140	.583	.179	.627	.571	.062	.007	.006	.001		.092
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.18	Pearson Correlation	.000	-.220	-.073	.000	.186	-.052	.238	.126	.472**	.497**	.516**	.298*	.654**	.471**	.509**	.614**	.241	1
	Sig. (2-tailed)	1.000	.124	.616	1.000	.197	.722	.096	.382	.001	.000	.000	.036	.000	.001	.000	.000	.092	
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.19	Pearson Correlation	.092	-.048	.084	.070	.376**	.316*	.495**	.213	.583**	.504**	.602**	.237	.644**	.495**	.710**	.517**	.385**	.779**
	Sig. (2-tailed)	.524	.743	.562	.631	.007	.025	.000	.137	.000	.000	.000	.098	.000	.000	.000	.000	.006	.000
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.20	Pearson Correlation	.162	.029	.079	.183	.145	-.079	.175	.107	.387**	.432**	.267	.282*	.455**	.506**	.400**	.492**	.370**	.583**
	Sig. (2-tailed)	.262	.839	.587	.202	.314	.584	.224	.458	.006	.002	.061	.047	.001	.000	.004	.000	.008	.000
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.21	Pearson Correlation	.167	.190	.131	.189	.144	.340*	.327*	.268	.262	.205	.155	-.060	.081	.075	.157	.077	.281*	-.070
	Sig. (2-tailed)	.247	.187	.365	.189	.319	.016	.020	.060	.066	.154	.283	.678	.577	.607	.275	.593	.048	.628
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50

		Y.1	Y.2	Y.3	Y.4	Y.5	Y.6	Y.7	Y.8	Y.9	Y.10	Y.11	Y.12	Y.13	Y.14	Y.15	Y.16	Y.17	Y.18
Y.22	Pearson Correlation	.152	.355*	.303*	.344*	.220	.285*	.114	.250	.121	.177	.037	.015	.044	.136	.149	.107	.286*	-.031
	Sig. (2-tailed)	.292	.012	.033	.014	.124	.045	.429	.079	.403	.220	.800	.916	.761	.347	.301	.459	.044	.832
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.23	Pearson Correlation	.319*	.372**	.318*	.361**	.162	.218	-.068	.092	.043	.185	-.110	-.041	-.031	.214	.081	.038	.301*	-.099
	Sig. (2-tailed)	.024	.008	.024	.010	.260	.128	.641	.524	.765	.197	.449	.775	.831	.136	.575	.791	.034	.493
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.24	Pearson Correlation	.207	-.221	-.256	.039	.114	.067	.054	-.073	.320*	.577**	.236	.107	.381**	.000	-.064	.188	.003	.214
	Sig. (2-tailed)	.150	.123	.073	.788	.430	.642	.712	.615	.023	.000	.099	.458	.006	1.000	.657	.191	.981	.136
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.25	Pearson Correlation	.000	-.173	-.181	.175	.056	-.085	.241	.250	.476**	.503**	.421**	-.010	.442**	.000	.074	.421**	.138	.447**
	Sig. (2-tailed)	1.000	.229	.209	.224	.699	.557	.092	.080	.000	.000	.002	.945	.001	1.000	.608	.002	.340	.001
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.26	Pearson Correlation	.268	.199	.208	.202	.365**	.011	.212	.140	.157	.443**	.263	.114	.402**	.239	.124	.263	.212	.239
	Sig. (2-tailed)	.060	.166	.147	.159	.009	.940	.139	.331	.276	.001	.065	.431	.004	.094	.392	.065	.140	.095

		Y.1	Y.2	Y.3	Y.4	Y.5	Y.6	Y.7	Y.8	Y.9	Y.10	Y.11	Y.12	Y.13	Y.14	Y.15	Y.16	Y.17	Y.18
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.27	Pearson Correlation	.436**	.149	.077	.000	-.113	.379**	.180	.105	.183	.375**	-.041	-.087	.265	.000	-.010	.162	.129	-.037
	Sig. (2-tailed)	.002	.302	.595	1.000	.434	.007	.211	.467	.203	.007	.780	.550	.063	1.000	.943	.261	.373	.800
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.28	Pearson Correlation	.421**	.338*	.258	.318*	.186	.378**	.155	.126	.252	.497**	.223	.298*	.551**	.377**	.211	.223	.064	.202
	Sig. (2-tailed)	.002	.016	.071	.024	.197	.007	.281	.382	.078	.000	.120	.036	.000	.007	.142	.120	.660	.159
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.29	Pearson Correlation	.184	.201	.140	.486**	.197	.022	.076	.191	.323*	.385**	.201	.301*	.472**	.329*	.081	.287*	.127	.183
	Sig. (2-tailed)	.202	.163	.333	.000	.171	.877	.598	.185	.022	.006	.161	.034	.001	.020	.574	.044	.380	.205
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.30	Pearson Correlation	.320*	.159	.333*	.081	.383**	.118	.085	-.117	.013	.178	.210	.322*	.424**	.763**	.602**	.111	.349*	.460**
	Sig. (2-tailed)	.023	.271	.018	.578	.006	.416	.555	.420	.926	.215	.143	.023	.002	.000	.000	.443	.013	.001
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.31	Pearson Correlation	.000	.089	.106	.000	-.138	.075	.014	-.020	.116	.030	.103	.009	.239	.275	.128	.246	.166	.223

		Y.1	Y.2	Y.3	Y.4	Y.5	Y.6	Y.7	Y.8	Y.9	Y.10	Y.11	Y.12	Y.13	Y.14	Y.15	Y.16	Y.17	Y.18
	Sig. (2-tailed)	1.000	.540	.463	1.000	.338	.603	.920	.892	.422	.835	.477	.951	.095	.053	.376	.085	.250	.120
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.32	Pearson Correlation	.000	.075	.091	.099	-.118	.064	.115	-.017	.236	.240	.088	.102	.331*	.234	.109	.331*	.141	.300*
	Sig. (2-tailed)	1.000	.602	.532	.494	.416	.658	.426	.908	.099	.093	.545	.481	.019	.101	.452	.019	.328	.034
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Kinerja Pemerintah	**Pearson Correlation**	**.431****	**.351***	**.375****	**.483****	**.488****	**.379****	**.466****	**.350***	**.545****	**.656****	**.439****	**.327***	**.645****	**.580****	**.561****	**.431****	**.398****	**.544****
	Sig. (2-tailed)	**.002**	**.012**	**.007**	**.000**	**.000**	**.007**	**.001**	**.013**	**.000**	**.000**	**.001**	**.020**	**.000**	**.000**	**.000**	**.002**	**.004**	**.000**
	N	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**50**

		Y.19	Y.20	Y.21	Y.22	Y.23	Y.24	Y.25	Y.26	Y.27	Y.28	Y.29	Y.30	Y.31	Y.32	Kinerja Pemerintah
Y.1	Pearson Correlation	.092	.162	.167	.152	.319*	.207	.000	.268	.436**	.421**	.184	.320*	.000	.000	.431**
	Sig. (2-tailed)	.524	.262	.247	.292	.024	.150	1.000	.060	.002	.002	.202	.023	1.000	1.000	.002
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50

		Y.19	Y.20	Y.21	Y.22	Y.23	Y.24	Y.25	Y.26	Y.27	Y.28	Y.29	Y.30	Y.31	Y.32	Kinerja Pemerintah
Y.2	Pearson Correlation	-.048	.029	.190	.355*	.372**	-.221	-.173	.199	.149	.338*	.201	.159	.089	.075	.351*
	Sig. (2-tailed)	.743	.839	.187	.012	.008	.123	.229	.166	.302	.016	.163	.271	.540	.602	.012
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.3	Pearson Correlation	.084	.079	.131	.303*	.318*	-.256	-.181	.208	.077	.258	.140	.333*	.106	.091	.375**
	Sig. (2-tailed)	.562	.587	.365	.033	.024	.073	.209	.147	.595	.071	.333	.018	.463	.532	.007
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.4	Pearson Correlation	.070	.183	.189	.344*	.361**	.039	.175	.202	.000	.318*	.486**	.081	.000	.099	.483**
	Sig. (2-tailed)	.631	.202	.189	.014	.010	.788	.224	.159	1.000	.024	.000	.578	1.000	.494	.000
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.5	Pearson Correlation	.376**	.145	.144	.220	.162	.114	.056	.365**	-.113	.186	.197	.383**	-.138	-.118	.488**
	Sig. (2-tailed)	.007	.314	.319	.124	.260	.430	.699	.009	.434	.197	.171	.006	.338	.416	.000
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.6	Pearson Correlation	.316*	-.079	.340*	.285*	.218	.067	-.085	.011	.379**	.378**	.022	.118	.075	.064	.379**
	Sig. (2-tailed)	.025	.584	.016	.045	.128	.642	.557	.940	.007	.007	.877	.416	.603	.658	.007

		Y.19	Y.20	Y.21	Y.22	Y.23	Y.24	Y.25	Y.26	Y.27	Y.28	Y.29	Y.30	Y.31	Y.32	Kinerja Pemerintah
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.7	Pearson Correlation	.495**	.175	.327*	.114	-.068	.054	.241	.212	.180	.155	.076	.085	.014	.115	.466**
	Sig. (2-tailed)	.000	.224	.020	.429	.641	.712	.092	.139	.211	.281	.598	.555	.920	.426	.001
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.8	Pearson Correlation	.213	.107	.268	.250	.092	-.073	.250	.140	.105	.126	.191	-.117	-.020	-.017	.350*
	Sig. (2-tailed)	.137	.458	.060	.079	.524	.615	.080	.331	.467	.382	.185	.420	.892	.908	.013
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.9	Pearson Correlation	.583**	.387**	.262	.121	.043	.320*	.476**	.157	.183	.252	.323*	.013	.116	.236	.545**
	Sig. (2-tailed)	.000	.006	.066	.403	.765	.023	.000	.276	.203	.078	.022	.926	.422	.099	.000
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.10	Pearson Correlation	.504**	.432**	.205	.177	.185	.577**	.503**	.443**	.375**	.497**	.385**	.178	.030	.240	.656**
	Sig. (2-tailed)	.000	.002	.154	.220	.197	.000	.000	.001	.007	.000	.006	.215	.835	.093	.000
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.11	Pearson Correlation	.602**	.267	.155	.037	-.110	.236	.421**	.263	-.041	.223	.201	.210	.103	.088	.439**

		Y.19	Y.20	Y.21	Y.22	Y.23	Y.24	Y.25	Y.26	Y.27	Y.28	Y.29	Y.30	Y.31	Y.32	Kinerja Pemerintah
	Sig. (2-tailed)	.000	.061	.283	.800	.449	.099	.002	.065	.780	.120	.161	.143	.477	.545	.001
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.12	Pearson Correlation	.237	.282*	-.060	.015	-.041	.107	-.010	.114	-.087	.298*	.301*	.322*	.009	.102	.327*
	Sig. (2-tailed)	.098	.047	.678	.916	.775	.458	.945	.431	.550	.036	.034	.023	.951	.481	.020
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.13	Pearson Correlation	.644**	.455**	.081	.044	-.031	.381**	.442**	.402**	.265	.551**	.472**	.424**	.239	.331*	.645**
	Sig. (2-tailed)	.000	.001	.577	.761	.831	.006	.001	.004	.063	.000	.001	.002	.095	.019	.000
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.14	Pearson Correlation	.495**	.506**	.075	.136	.214	.000	.000	.239	.000	.377**	.329*	.763**	.275	.234	.580**
	Sig. (2-tailed)	.000	.000	.607	.347	.136	1.000	1.000	.094	1.000	.007	.020	.000	.053	.101	.000
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.15	Pearson Correlation	.710**	.400**	.157	.149	.081	-.064	.074	.124	-.010	.211	.081	.602**	.128	.109	.561**
	Sig. (2-tailed)	.000	.004	.275	.301	.575	.657	.608	.392	.943	.142	.574	.000	.376	.452	.000
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50

		Y.19	Y.20	Y.21	Y.22	Y.23	Y.24	Y.25	Y.26	Y.27	Y.28	Y.29	Y.30	Y.31	Y.32	Kinerja Pemerintah
Y.16	Pearson Correlation	.517**	.492**	.077	.107	.038	.188	.421**	.263	.162	.223	.287*	.111	.246	.331*	.431**
	Sig. (2-tailed)	.000	.000	.593	.459	.791	.191	.002	.065	.261	.120	.044	.443	.085	.019	.002
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.17	Pearson Correlation	.385**	.370**	.281*	.286*	.301*	.003	.138	.212	.129	.064	.127	.349*	.166	.141	.398**
	Sig. (2-tailed)	.006	.008	.048	.044	.034	.981	.340	.140	.373	.660	.380	.013	.250	.328	.004
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.18	Pearson Correlation	.779**	.583**	-.070	-.031	-.099	.214	.447**	.239	-.037	.202	.183	.460**	.223	.300*	.544**
	Sig. (2-tailed)	.000	.000	.628	.832	.493	.136	.001	.095	.800	.159	.205	.001	.120	.034	.000
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.19	Pearson Correlation	1	.482**	.246	.244	.080	.174	.389**	.312*	.225	.391**	.236	.485**	.222	.286*	.725**
	Sig. (2-tailed)		.000	.085	.088	.581	.228	.005	.028	.116	.005	.100	.000	.121	.044	.000
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.20	Pearson Correlation	.482**	1	.216	.198	.260	.061	.288*	.107	-.056	.242	.399**	.431**	.243	.292*	.576**
	Sig. (2-tailed)	.000		.133	.167	.068	.672	.043	.458	.697	.090	.004	.002	.089	.040	.000

		Y.19	Y.20	Y.21	Y.22	Y.23	Y.24	Y.25	Y.26	Y.27	Y.28	Y.29	Y.30	Y.31	Y.32	Kinerja Pemerintah
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.21	Pearson Correlation	.246	.216	1	.810**	.744**	.069	.154	.268	.436**	.351*	.245	.071	.205	.262	.526**
	Sig. (2-tailed)	.085	.133		.000	.000	.635	.284	.060	.002	.012	.086	.624	.153	.066	.000
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.22	Pearson Correlation	.244	.198	.810**	1	.904**	-.085	.184	.332*	.292*	.417**	.404**	.070	.232	.277	.551**
	Sig. (2-tailed)	.088	.167	.000		.000	.556	.201	.019	.040	.003	.004	.629	.105	.051	.000
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.23	Pearson Correlation	.080	.260	.744**	.904**	1	.009	.094	.263	.237	.370**	.424**	.141	.243	.207	.495**
	Sig. (2-tailed)	.581	.068	.000	.000		.949	.514	.065	.098	.008	.002	.327	.089	.149	.000
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.24	Pearson Correlation	.174	.061	.069	-.085	.009	1	.170	.203	.108	.344*	.077	-.014	-.313*	-.158	.280*
	Sig. (2-tailed)	.228	.672	.635	.556	.949		.239	.156	.455	.014	.593	.923	.027	.273	.049
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.25	Pearson Correlation	.389**	.288*	.154	.184	.094	.170	1	.497**	.276	.187	.571**	.133	.296*	.414**	.497**

		Y.19	Y.20	Y.21	Y.22	Y.23	Y.24	Y.25	Y.26	Y.27	Y.28	Y.29	Y.30	Y.31	Y.32	Kinerja Pemerintah
	Sig. (2-tailed)	.005	.043	.284	.201	.514	.239		.000	.052	.193	.000	.357	.037	.003	.000
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.26	Pearson Correlation	.312*	.107	.268	.332*	.263	.203	.497**	1	.456**	.464**	.387**	.455**	.310*	.404**	.596**
	Sig. (2-tailed)	.028	.458	.060	.019	.065	.156	.000		.001	.001	.005	.001	.029	.004	.000
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.27	Pearson Correlation	.225	-.056	.436**	.292*	.237	.108	.276	.456**	1	.515**	.297*	.177	.457**	.503**	.428**
	Sig. (2-tailed)	.116	.697	.002	.040	.098	.455	.052	.001		.000	.036	.219	.001	.000	.002
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.28	Pearson Correlation	.391**	.242	.351*	.417**	.370**	.344*	.187	.464**	.515**	1	.492**	.280*	.223	.300*	.686**
	Sig. (2-tailed)	.005	.090	.012	.003	.008	.014	.193	.001	.000		.000	.049	.120	.034	.000
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.29	Pearson Correlation	.236	.399**	.245	.404**	.424**	.077	.571**	.387**	.297*	.492**	1	.309*	.525**	.543**	.643**
	Sig. (2-tailed)	.100	.004	.086	.004	.002	.593	.000	.005	.036	.000		.029	.000	.000	.000
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50

		Y.19	Y.20	Y.21	Y.22	Y.23	Y.24	Y.25	Y.26	Y.27	Y.28	Y.29	Y.30	Y.31	Y.32	Kinerja Pemerintah
Y.30	Pearson Correlation	.485**	.431**	.071	.070	.141	-.014	.133	.455**	.177	.280*	.309*	1	.510**	.434**	.553**
	Sig. (2-tailed)	.000	.002	.624	.629	.327	.923	.357	.001	.219	.049	.029		.000	.002	.000
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.31	Pearson Correlation	.222	.243	.205	.232	.243	-.313*	.296*	.310*	.457**	.223	.525**	.510**	1	.852**	.375**
	Sig. (2-tailed)	.121	.089	.153	.105	.089	.027	.037	.029	.001	.120	.000	.000		.000	.007
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Y.32	Pearson Correlation	.286*	.292*	.262	.277	.207	-.158	.414**	.404**	.503**	.300*	.543**	.434**	.852**	1	.476**
	Sig. (2-tailed)	.044	.040	.066	.051	.149	.273	.003	.004	.000	.034	.000	.002	.000		.000
	N	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Kinerja Pemerintah	**Pearson Correlation**	**.725****	**.576****	**.526****	**.551****	**.495****	**.280***	**.497****	**.596****	**.428****	**.686****	**.643****	**.553****	**.375****	**.476****	**1**
	Sig. (2-tailed)	**.000**	**.000**	**.000**	**.000**	**.000**	**.049**	**.000**	**.000**	**.002**	**.000**	**.000**	**.000**	**.007**	**.000**	
	N	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**50**

b. Uji Reliabilitas

X1

Reliability Statistics

Cronbach's Alpha	N of Items
.771	12

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X1.1	39.7200	14.247	.465	.754
X1.2	39.5600	14.415	.404	.758
X1.3	39.6800	14.385	.367	.760
X1.4	40.3400	12.556	.433	.754
X1.5	40.2200	12.257	.533	.739
X1.6	41.2200	14.624	.158	.782
X1.7	41.4600	13.192	.350	.765
X1.8	39.7600	14.431	.184	.780
X1.9	39.6600	14.107	.431	.755
X1.10	39.7200	13.716	.570	.744
X1.11	39.9200	12.034	.745	.714
X1.12	40.1000	12.867	.502	.744

X2

Reliability Statistics

Cronbach's Alpha	N of Items
.796	10

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	35.2800	5.716	.555	.769
X2.2	35.1000	5.806	.601	.760
X2.3	34.7200	7.308	.224	.802
X2.4	35.1000	6.133	.711	.749
X2.5	34.8800	6.761	.522	.774
X2.6	34.8800	7.210	.497	.783
X2.7	35.0200	7.163	.299	.795

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X2.8	35.0600	6.180	.485	.777
X2.9	35.0000	6.449	.617	.762
X2.10	35.0600	6.956	.306	.796

Y

Reliability Statistics

Cronbach's Alpha	N of Items
.891	32

Item-Total Statistics

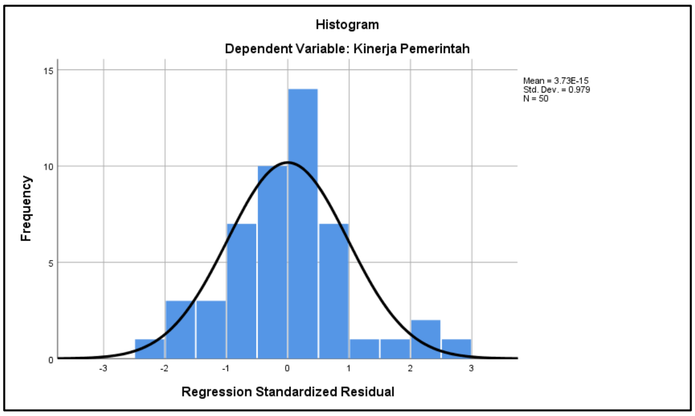
	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Y.1	122.1600	58.504	.390	.888
Y.2	122.1200	58.434	.289	.890
Y.3	122.1400	58.327	.316	.890
Y.4	122.1600	57.321	.429	.888
Y.5	122.3200	57.732	.440	.887
Y.6	122.2400	58.880	.336	.889
Y.7	122.1800	57.579	.414	.888
Y.8	122.1400	59.143	.308	.890
Y.9	122.2800	57.920	.513	.887
Y.10	122.2000	56.245	.620	.884
Y.11	122.2800	58.287	.391	.888
Y.12	122.3400	58.556	.257	.891
Y.13	122.2600	57.053	.612	.885
Y.14	122.1600	57.198	.538	.886
Y.15	122.1400	57.511	.521	.886
Y.16	122.2800	58.328	.385	.888
Y.17	122.1000	59.643	.371	.889
Y.18	122.2800	57.226	.499	.886
Y.19	122.3200	55.161	.690	.882
Y.20	122.4000	55.837	.519	.886
Y.21	122.1600	56.464	.466	.887
Y.22	122.2400	55.819	.484	.887

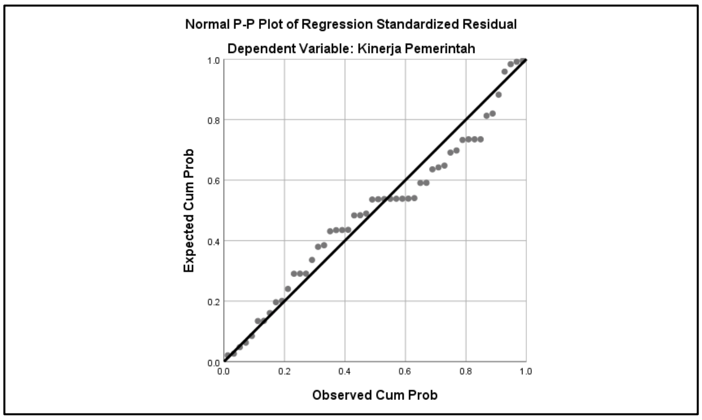
Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Y.23	122.2400	56.594	.428	.888
Y.24	122.8400	57.729	.161	.901
Y.25	122.1800	56.396	.433	.888
Y.26	122.1400	57.715	.561	.886
Y.27	122.0600	58.180	.380	.888
Y.28	122.2800	56.165	.651	.884
Y.29	122.1000	55.847	.599	.884
Y.30	122.1400	57.225	.506	.886
Y.31	122.0400	59.264	.337	.889
Y.32	122.0400	58.366	.435	.888

4. Uji Asumsi Klasik

a. Uji Normalitas





One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		50
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.22683865
Most Extreme Differences	Absolute	.121
	Positive	.121
	Negative	-.089
Test Statistic		.121
Asymp. Sig. (2-tailed)		.066[c]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

b. Uji Autokorelasi

Model Summary[b]

Model	Adjusted R Square	Std. Error of the Estimate	**Durbin-Watson**
1	.097	.23161	**1.857**

a. Predictors: (Constant), Akuntabilitas, Tranparansi

b. Dependent Variable: Kinerja Pemerintah

c. Uji Multikolinearitas

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	Tranparansi	.946	1.057
	Akuntabilitas	.946	1.057

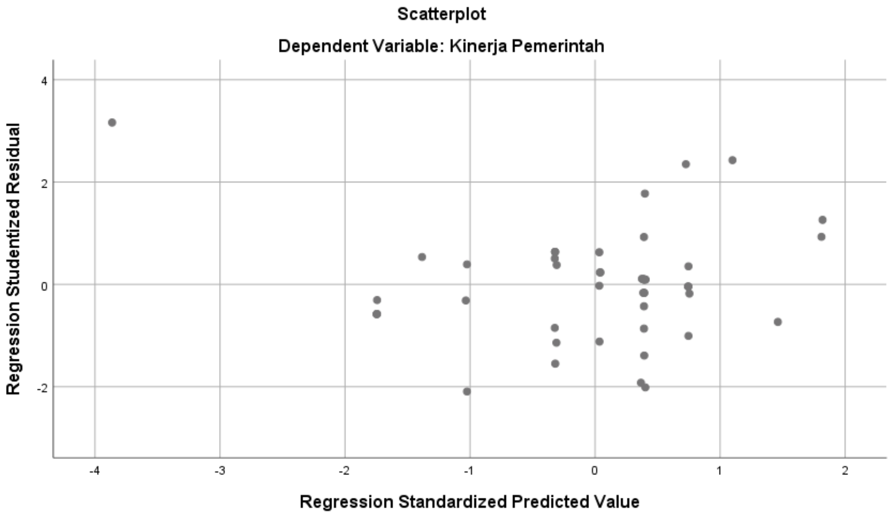
a. Dependent Variable: Kinerja Pemerintah

Coefficient Correlations[a]

Model			Akuntabilitas	Tranparansi
1	Correlations	Akuntabilitas	1.000	-.233
		Tranparansi	-.233	1.000
	Covariances	Akuntabilitas	.015	-.003
		Tranparansi	-.003	.011

a. Dependent Variable: Kinerja Pemerintah

d. Uji Heteroskedastisitas



Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	.453	.360		1.257	.215
	Transparansi	.003	.070	.007	.045	.964
	Akuntabilitas	-.077	.082	-.140	-.941	.351

a. Dependent Variable: Abs_RES

e. Uji Regresi Linear Berganda

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta
1	(Constant)	**2.718**	.529	
	Tranparansi	**-.002**	.103	-.003
	Akuntabilitas	**.317**	.121	.366

a. Dependent Variable: Kinerja Pemerintah

f. R2 (R Square)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.365[a]	.134	.097	.23161

a. Predictors: (Constant), Akuntabilitas, Tranparansi

b. Dependent Variable: Kinerja Pemerintah

g. Uji t

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	2.718	.529		**5.137**	**.000**
	Tranparansi	-.002	.103	-.003	**-.019**	**.985**
	Akuntabilitas	.317	.121	.366	**2.622**	**.012**

a. Dependent Variable: Kinerja Pemerintah

h. Uji f

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.389	2	.194	3.622	.034[b]
	Residual	2.521	47	.054		
	Total	2.910	49			

a. Dependent Variable: Kinerja Pemerintah

b. Predictors: (Constant), Akuntabilitas, Tranparansi