

*Appendix 1. Departments in Salatiga*

No.	Name of Departments	Address
1	<i>Badan Perencanaan, Penelitian dan Pengembangan Daerah (BAPELITBANGDA)</i>	Jl. Letjend. Sukowati No. 51, Salatiga, Central Java 50724
2	<i>Badan Keuangan Daerah (BKD)</i>	Jl. Letjend. Sukowati No. 51, Salatiga, Central Java 50724
3	<i>Badan Kepegawaian, Pendidikan, dan Pelatihan Daerah (BK DIKLATDA)</i>	Jl. Pemuda No. 2, Salatiga, Central Java
4	<i>Badan Kesatuan Bangsa dan Politik (KESBANGPOL)</i>	Jl. Letjend. Sukowati No. 51, Salatiga, Central Java 50724
5	Inspectorate	Jl. Cemara No. 38, Salatiga, Central Java
6	<i>Satuan Polisi Pamong Praja (SATPOL PP)</i>	Jl. Letjend. Sukowati No. 51, Salatiga, Central Java 50724
7	Sidorejo Sub-District ( <i>Kecamatan Sidorejo</i> )	Jl. Ki Penjawi No. 19, Salatiga, Central Java
8	Sidomukti Sub-District ( <i>Kecamatan Sidomukti</i> )	Jl. Hasanudin No. 116A, Salatiga, Central Java
9	Tingkir Sub District ( <i>Kecamatan Tingkir</i> )	Jl. Marditomo No. 31, Salatiga, Central Java
10	Argomulyo Sub-District ( <i>Kecamatan Argomulyo</i> )	Jl. Argosari KM.1, Salatiga, Central Java
11	Department of Social ( <i>Dinas Sosial - DINSOS</i> )	Jl. Merak No. 3, Salatiga, Central Java
12	Department of Industry and Manpower ( <i>Dinas Perindustrian dan Tenaga Kerja - DISPERNAKER</i> )	Jl. Ki Penjawi, Salatiga, Central Java
13	<i>Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu (DPM PTSP)</i>	Jl. Pemuda No. 2, Salatiga, Central Java
14	Department of Agricultural ( <i>Dinas Pertanian - DISTAN</i> )	Jl. Menur No. 27, Salatiga, Central Java
15	Department of Cooperative and Small-Medium Enterprises ( <i>Dinas Koperasi, Usaha Kecil dan Menengah – DINKOP UKM</i> )	
16	Department of Trade Service ( <i>Dinas Perdagangan - DISDAG</i> )	Jl. Pematangan No. 73, Salatiga, Central Java
17	Department of Public Works and Spatial Planning ( <i>Dinas Pekerjaan Umum dan Penataan Ruang – DPU PR</i> )	Jl. Ahmad Yani No. 14, Salatiga, Central Java
18	Department of Housing and Residential Area ( <i>Dinas Perumahan dan Kawasan Pemukiman – Dinas PKP</i> )	Jl. Ahmad Yani No. 14, Salatiga, Central Java
19	Department of Transportation ( <i>Dinas Perhubungan - DISHUB</i> )	Jl. Mager Sari No. 166 Salatiga, Central Java

20	Department of Culture and Tourism ( <i>Dinas Kebudayaan dan Pariwisata - DISBUDPAR</i> )	Jl. Diponegoro No. 37 Salatiga, Central Java
21	Department of Communication and Information ( <i>Dinas Komunikasi dan Informasi – DISKOMINFO</i> )	Jl. Letjend Sukowati No. 51, Salatiga, Central Java 50724
22	Department of Libraries and Archives ( <i>Dinas Perpustakaan dan Kearsipan - DISPERSIP</i> )	Jl. LMU. Adi Sucipto No. 7, Salatiga, Central Java
23	Department of Environmental ( <i>Dinas Lingkungan Hidup – DLH</i> )	Jl. Hasanudin No. 110, Salatiga, Central Java
24	Department of Population and Civil Registration ( <i>Dinas Administrasi Kependudukan dan Pencatatan Sipil – DISDUK CAPIL</i> )	Jl. Pemuda No. 1, Salatiga, Central Java
25	Department of Youth and Sport ( <i>Dinas Kepemudaan dan Olahraga - DISPORA</i> )	Jl. LMU. Adi Sucipto No. 2, Salatiga, Central Java
26	Department of Education ( <i>Dinas Pendidikan – DISDIK</i> )	Jl. LMU. Adi Sucipto No. 2, Salatiga, Central Java
27	Department of Public Health ( <i>Dinas Kesehatan – DINKES</i> )	Jl. Hasanudin No. 110A, Salatiga, Central Java
28	<i>Dinas Pemberdayaan Perempuan dan Perlindungan Anak (DP3A)</i>	Jl. Hasanudin No. 110B, Salatiga, Central Java
29	<i>Dinas Pangan</i>	Jl. Menur No. 27, Salatiga, Central Java
30	<i>Dinas Pengendalian Penduduk dan Keluarga Berencana (DISDALDUK KB)</i>	Jl. Hasanudin No. 110B, Salatiga, Central Java

Source: <http://www.salatiga.go.id>

*Appendix 2. Questionnaire*

Page: Request to be Respondent

Dear.

Mr. / Mrs.

As Selected Respondents

In Place,

With Respect,

Relating in completing my research about: “The Effect of Human Resources Competency and The Implementation of Financial Accounting System toward Financial Statement Quality at The Regional Financial Units in Salatiga City, then allow:

Name : Anastasia Karina Halim

Std. ID: 232013327

Status : Student in Bachelor Degree

Accounting

International Class of Management and Accounting Program (ICMAP)

Satya Wacana Christian University (SWCU)

Request your willingness to fill out this research questionnaire. In order for this research to provide useful result, then please Mr. / Mrs. fill this questionnaire honestly and candidly.

The data and information that you give is very valuable, therefore the participation and availability of Mr. / Mrs. in answering this questionnaire will be appreciated by the researcher. Because of that, the data and information that you give will guarantee confidentiality and solely for scientific purpose only.

I submit this request, for your attention and cooperation I thank you.

My Regards,

Anastasia Karina Halim

## **BIOGRAPHY OF RESPONDENT**

1. Name: .....
2. Gender:
  - Male
  - Female
3. Age :
  - 21 – 30 years old
  - 31 – 35 years old
  - 36 – 40 years old
  - 41 – 45 years old
  - 46 – 50 years old
  - 51 – 60 years old
4. The current position:
  - Head of Unit
  - Head of Department
  - Head of Division
  - Financial Administration Officials Competence
  - Authority of Technical Executive Officer
  - Bendahara Penerimaan
  - Bendahara Pengeluaran.
  - Other, Mention: .....
5. Division / Departement:
  - Accounting
  - Taxation
  - Others, Mention: .....
6. How long you have been working in this Department/Division:
  - Less than 1 year
  - 1 – 2 years
  - 3 - 5 years
  - 6 – 10 years
  - 11 - 15 years
  - 16 - 20 years
  - 21 - 25 years
  - Above 25 years
7. Last Formal Education:
  - Senior High School
  - Associate Degree (D3)
  - Bachelor Degree

- Master Degree
- PhD
- 8. Education Background:
  - Economics
  - Agriculture
  - Technic
  - Social
  - IT
  - Management
  - Accounting
  - Others, Mention: .....



## **HUMAN RESOURCES COMPETENCY**

In this section, you are asked to choose one of five available answers by giving cross-sign (X) in the column. The criteria for all questions as follows:

1 = Strongly Disagree (SD)

2 = Disagree (D)

3 = Neutral (N)

4 = Agree (A)

5 = Strongly Agree (SA)

1	2	3	4	5
SD	D	N	A	SA

### **Knowledge**

No.	Statement	1	2	3	4	5
X <sub>1</sub> 1	I understand the theories related to my job					
X <sub>1</sub> 2	I understand all the rules relating to the job well					
X <sub>1</sub> 3	I have knowledge in terms of good services in the field of work that I do					
X <sub>1</sub> 4	I can think creatively in carrying out the work					
X <sub>1</sub> 5	I can give a good idea in the work					

### **Skill**

No.	Statement	1	2	3	4	5
X <sub>1</sub> 6	I am able to work well with colleagues					
X <sub>1</sub> 7	I am able to solve problems that occur on the job					
X <sub>1</sub> 8	I have the ability to communicate well with colleagues					
X <sub>1</sub> 9	The greater burden of the task given to me, the greater responsibility that I received					

**Attitude**

No.	Statement	1	2	3	4	5
X <sub>1</sub> 10	I always carry out the work on time					
X <sub>1</sub> 11	I can abide by social norms in performing work					
X <sub>1</sub> 12	I can carry out the work with good quality work					
X <sub>1</sub> 13	I can complete the work in accordance with the procedure					
X <sub>1</sub> 14	I can work together in meeting the rules that apply in my work place					
X <sub>1</sub> 15	I always come on time					



**THE IMPLEMENTATION OF FINANCIAL ACCOUNTING SYSTEM**

In this section, you are asked to choose one of five available answers by giving cross-sign (X) in the column. The criteria for all questions as follows:

- 1 = Strongly Disagree (SD)
- 2 = Disagree (D)
- 3 = Neutral (N)
- 4 = Agree (A)
- 5 = Strongly Agree (SA)

1	2	3	4	5
SD	D	N	A	SA

**The Conformity between the Financial Accounting System and Standard Accounting**

**Procedures**

No.	Statement	1	2	3	4	5
X <sub>2</sub> 1	Financial accounting system at the department is in accordance with Government Accounting Standards					

**The Use of Generally Standard Procedures in the Accounting Reporting**

No.	Statement	1	2	3	4	5
X <sub>2</sub> 2	Each financial transaction in this department does the analysis of the transactions or identification transactions					
X <sub>2</sub> 3	This department carries out the identification of the recording					
X <sub>2</sub> 4	Any financial transactions at the department is supported by the evidence of the transaction					
X <sub>2</sub> 5	This department records all financial transactions chronologically					
X <sub>2</sub> 6	This department carries out the classification of the transactions					



### The Periodic Financial Statement Report

No.	Statement	1	2	3	4	5
X <sub>2</sub> 7	This department carries out the transaction in accordance with the classification of posts properly					
X <sub>2</sub> 8	The control system is carried out in measuring and reporting the listing					
X <sub>2</sub> 9	Preparation of financial statements is done in each accounting period					
X <sub>2</sub> 10	Financial statement reporting is done consistently and periodically					



## **FINANCIAL STATEMENT QUALITY**

In this section, you are asked to choose one of five available answers by giving cross-sign (X) in the column. The criteria for all questions as follows:

1 = Strongly Disagree (SD)

2 = Disagree (D)

3 = Neutral (N)

4 = Agree (A)

5 = Strongly Agree (SA)

1	2	3	4	5
SD	D	N	A	SA

### **Accountable**

No.	Statement	1	2	3	4	5
Y 1	The financial statements provide information that can be corrected based on the previous financial activities					
Y 2	The financial statements provide information that is able to predict the future					
Y 3	Presentating or publishing financial reports on time according to the accounting period					
Y 4	The financial statements produce a complete information which include all information needed for decision making					

### **Relevant**

No.	Statement	1	2	3	4	5
Y 5	The financial statements produce information that is reasonable and fair according to the financial transactions and other events that should be presented					
Y 6	The financial statements information when tested by different parties will embody a different conclusion					
Y 7	The financial statements information is in favor of the needs of a particular party					

### **Comparability**

No.	Statement	1	2	3	4	5
Y 8	The financial statements produce information that can be compared to financial statements from previous years					
Y 9	The financial statements produce information that can be compared to other entities that apply the same accounting policies					

### **Understandability**

No.	Statement	1	2	3	4	5
Y 10	Information on the financial statements produced can be clearly understood					
Y 11	The financial statements produced by the agency has been presented in the form and terms that are tailored to the understanding of the users					

Appendix 3. The Respondents' Answer: Human Resources Competency

Code	Human Resources Competency															Total
	X <sub>1</sub> 1	X <sub>1</sub> 2	X <sub>1</sub> 3	X <sub>1</sub> 4	X <sub>1</sub> 5	X <sub>1</sub> 6	X <sub>1</sub> 7	X <sub>1</sub> 8	X <sub>1</sub> 9	X <sub>1</sub> 10	X <sub>1</sub> 11	X <sub>1</sub> 12	X <sub>1</sub> 13	X <sub>1</sub> 14	X <sub>1</sub> 15	
1	5	5	5	4	5	5	5	5	5	5	4	5	5	5	5	73
2	4	4	4	5	4	5	4	4	5	5	5	4	4	4	5	66
3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	60
4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	60
5	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4	69
6	4	4	4	4	4	5	4	4	5	4	4	4	4	4	3	61
7	4	4	4	4	4	4	3	4	4	4	4	3	4	4	4	58
8	4	4	4	4	4	4	4	4	5	4	4	4	4	4	4	61
9	4	5	4	4	4	5	4	4	5	4	4	5	5	5	5	67
10	4	4	4	5	4	5	4	4	3	4	4	3	4	4	4	60
11	4	4	4	4	4	4	4	4	3	1	3	3	3	3	1	49
12	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	60
13	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	60
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17	5	4	4	5	4	4	4	4	4	4	4	5	4	4	4	63
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19	4	4	4	5	4	4	4	4	4	4	5	5	5	5	5	66
20	4	4	4	4	4	4	4	5	5	4	4	4	4	4	3	61
21	5	5	5	5	5	5	5	5	5	4	4	5	5	5	5	73
22	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	60
23	5	4	4	4	4	4	4	4	4	4	4	4	4	4	4	61
24	5	5	4	4	4	4	4	4	5	4	4	4	4	4	4	63
25	5	5	5	5	4	4	4	4	5	4	4	4	4	4	4	65
26	4	4	4	4	4	3	3	3	4	3	4	3	4	4	4	55
27	4	4	4	4	4	4	4	4	4	4	3	3	3	4	3	56
28	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	60
29	5	5	5	4	4	5	5	4	5	4	5	4	5	5	5	70

<b>30</b>	4	4	4	4	4	5	5	5	5	4	4	5	5	5	5	<b>68</b>
<b>31</b>	4	5	4	4	4	5	4	5	4	4	5	4	4	5	5	<b>66</b>
<b>32</b>	5	5	5	4	4	5	5	4	5	5	5	5	5	5	4	<b>71</b>
<b>33</b>	4	4	4	3	3	4	4	4	4	4	4	4	4	4	3	<b>57</b>
<b>34</b>	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	<b>60</b>
<b>35</b>	4	4	4	4	4	4	4	4	4	3	4	3	4	4	4	<b>58</b>
<b>36</b>	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	<b>60</b>
<b>37</b>	5	4	4	5	5	5	4	5	5	4	4	4	4	5	4	<b>67</b>
<b>38</b>	4	4	4	4	4	4	4	4	4	5	4	5	4	4	5	<b>63</b>
<b>39</b>	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	<b>60</b>
<b>40</b>	4	4	4	4	4	4	4	4	4	5	4	4	4	4	4	<b>61</b>
<b>41</b>	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	<b>60</b>
<b>42</b>	4	4	4	4	4	4	4	4	4	3	4	3	4	4	3	<b>57</b>
<b>43</b>	4	4	3	5	4	5	4	4	5	4	4	4	4	4	4	<b>62</b>
<b>44</b>	5	5	5	5	5	5	4	4	5	5	5	5	5	5	5	<b>73</b>
<b>45</b>	5	5	5	5	5	5	5	5	5	5	5	5	5	5	4	<b>74</b>
<b>46</b>	5	4	4	4	4	4	4	4	4	5	4	4	4	4	5	<b>63</b>
<b>47</b>	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	<b>75</b>
<b>48</b>	5	5	5	4	4	4	5	5	4	4	5	4	4	4	5	<b>67</b>
<b>49</b>	4	4	4	4	4	4	3	4	4	4	4	4	4	3	3	<b>57</b>
<b>50</b>	4	4	4	4	4	5	4	5	5	4	5	4	5	5	4	<b>66</b>
<b>51</b>	4	4	4	4	4	4	4	4	5	4	4	4	4	4	3	<b>60</b>
<b>52</b>	4	3	3	4	3	4	4	4	4	3	4	4	4	4	3	<b>55</b>
<b>53</b>	4	3	4	3	4	4	4	4	5	5	4	4	4	4	5	<b>61</b>
<b>54</b>	4	4	4	4	4	5	4	4	5	4	5	4	5	4	5	<b>65</b>
<b>55</b>	4	4	4	4	4	4	4	4	4	3	4	4	4	4	3	<b>58</b>
<b>56</b>	1	2	2	2	2	2	2	2	1	3	2	2	2	2	3	<b>30</b>
<b>57</b>	4	4	4	4	4	4	4	4	4	3	4	4	4	4	5	<b>60</b>
<b>58</b>	4	5	4	4	4	4	4	4	4	4	4	4	5	4	4	<b>62</b>
<b>59</b>	4	4	4	4	4	4	3	4	4	4	4	4	4	4	4	<b>59</b>
<b>60</b>	5	5	4	4	4	4	4	4	4	4	4	4	4	4	5	<b>63</b>
<b>61</b>	4	4	4	4	4	4	4	4	4	3	4	3	4	4	3	<b>57</b>

<b>62</b>	3	3	3	4	4	4	4	4	4	4	4	4	4	4	4	<b>57</b>
<b>63</b>	4	4	4	3	3	4	4	4	4	3	4	4	4	4	4	<b>57</b>
<b>64</b>	5	5	5	4	4	5	5	5	5	5	5	5	5	5	5	<b>73</b>
<b>65</b>	5	5	5	4	4	5	5	5	5	5	5	5	5	5	5	<b>73</b>
<b>66</b>	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	<b>60</b>
<b>67</b>	4	4	4	5	5	4	4	4	5	4	4	4	4	4	5	<b>64</b>
<b>68</b>	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	<b>60</b>
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<b>71</b>	4	4	4	4	4	5	4	5	5	5	4	5	5	5	5	<b>68</b>
<b>72</b>	4	4	4	4	3	4	4	4	4	4	4	4	4	4	4	<b>59</b>
<b>73</b>	4	4	4	5	4	5	4	4	4	5	4	4	4	5	5	<b>65</b>
<b>74</b>	4	4	4	4	3	4	4	4	4	4	4	4	4	4	3	<b>58</b>
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<b>82</b>	5	5	5	5	5	5	4	5	5	5	5	5	5	5	4	<b>73</b>
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<b>92</b>	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	<b>60</b>
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<b>94</b>	4	4	4	4	3	5	4	5	5	3	4	4	4	5	4	<b>62</b>
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<b>96</b>	3	3	3	4	4	4	4	4	5	4	4	4	4	4	3	<b>57</b>
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<b>99</b>	3	4	4	4	3	4	4	4	5	3	4	4	4	4	4	<b>58</b>
<b>100</b>	4	4	4	4	4	5	4	4	4	4	4	4	3	4	4	<b>60</b>
<b>101</b>	4	4	4	3	3	4	3	4	5	4	4	3	4	4	4	<b>57</b>
<b>102</b>	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	<b>60</b>
<b>103</b>	5	4	4	4	5	5	4	4	5	4	4	4	5	4	4	<b>65</b>
<b>104</b>	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	<b>60</b>

Source: Processed Primary Data, 2017



Appendix 4. The Respondents' Answer: The Implementation of Financial Accounting System

Code	The Implementation of Financial Accounting System										Total
	X <sub>2</sub> 1	X <sub>2</sub> 2	X <sub>2</sub> 3	X <sub>2</sub> 4	X <sub>2</sub> 5	X <sub>2</sub> 6	X <sub>2</sub> 7	X <sub>2</sub> 8	X <sub>2</sub> 9	X <sub>2</sub> 10	
1	5	5	5	5	5	5	5	5	5	5	50
2	5	4	4	4	4	4	5	5	5	5	45
3	4	4	4	4	4	4	4	4	4	4	40
4	4	4	4	4	4	4	4	4	4	4	40
5	5	5	5	5	5	5	5	5	5	5	50
6	4	4	4	4	4	4	4	4	4	4	40
7	4	4	4	4	4	4	4	4	4	4	40
8	4	4	4	4	4	4	4	4	4	4	40
9	5	5	5	5	4	4	5	5	4	4	47
10	4	4	4	5	5	5	5	5	5	5	47
11	4	4	4	4	4	4	4	4	4	4	40
12	5	2	5	5	5	5	5	5	5	5	47
13	4	4	4	4	4	4	4	4	4	4	40
14	4	4	4	4	4	4	4	4	4	4	40
15	4	4	4	4	4	4	4	4	4	4	40
16	4	4	4	5	4	4	4	4	4	4	42
17	4	4	4	4	4	4	4	4	4	4	40
18	4	4	4	4	4	4	4	4	4	4	40
19	4	4	5	5	4	4	4	4	4	4	42
20	5	5	5	5	5	5	4	4	4	4	46
21	5	5	5	5	5	5	5	5	5	5	50
22	4	4	4	4	4	4	4	4	4	4	40
23	5	4	4	5	5	4	5	5	5	5	46
24	4	4	4	4	4	4	4	4	4	4	40
25	5	4	4	5	5	4	5	4	4	4	44
26	4	4	4	4	4	4	4	4	4	4	40
27	3	4	4	4	4	4	4	4	4	4	39
28	4	4	4	4	4	4	4	4	4	4	40
29	5	5	5	5	4	5	5	5	5	5	49



<b>30</b>	5	5	5	5	5	5	5	5	5	5	<b>50</b>
<b>31</b>	4	4	4	5	4	4	4	4	5	4	<b>42</b>
<b>32</b>	5	4	4	5	4	4	4	4	4	5	<b>43</b>
<b>33</b>	4	4	4	4	2	4	4	3	4	4	<b>37</b>
<b>34</b>	4	4	4	4	4	4	4	4	4	4	<b>40</b>
<b>35</b>	4	4	4	4	4	4	4	4	4	4	<b>40</b>
<b>36</b>	4	4	4	4	4	4	4	4	4	4	<b>40</b>
<b>37</b>	4	4	4	5	5	5	5	5	5	5	<b>47</b>
<b>38</b>	4	4	4	4	4	4	4	4	4	4	<b>40</b>
<b>39</b>	4	4	4	4	4	4	4	4	4	4	<b>40</b>
<b>40</b>	5	4	4	4	4	4	4	4	4	4	<b>41</b>
<b>41</b>	4	4	4	4	4	4	4	4	4	4	<b>40</b>
<b>42</b>	4	4	3	4	4	4	4	4	4	4	<b>39</b>
<b>43</b>	4	4	4	5	3	4	4	4	4	4	<b>40</b>
<b>44</b>	5	5	5	5	5	5	5	5	5	5	<b>50</b>
<b>45</b>	5	5	5	5	4	4	5	5	5	5	<b>48</b>
<b>46</b>	4	4	5	4	3	5	4	4	5	5	<b>43</b>
<b>47</b>	4	5	5	5	5	5	5	5	5	5	<b>49</b>
<b>48</b>	4	5	5	5	5	5	5	5	5	5	<b>49</b>
<b>49</b>	4	4	4	4	4	4	4	4	4	4	<b>40</b>
<b>50</b>	5	5	5	5	5	5	5	5	5	5	<b>50</b>
<b>51</b>	5	4	4	5	5	5	5	5	5	5	<b>48</b>
<b>52</b>	3	4	4	4	4	4	4	4	4	4	<b>39</b>
<b>53</b>	4	3	4	5	4	4	5	5	5	5	<b>44</b>
<b>54</b>	5	5	4	5	4	4	5	4	5	4	<b>45</b>
<b>55</b>	4	4	4	4	4	4	4	4	4	4	<b>40</b>
<b>56</b>	1	2	2	2	2	2	2	2	2	2	<b>19</b>
<b>57</b>	5	4	4	4	4	4	4	4	4	4	<b>41</b>
<b>58</b>	5	4	4	5	5	5	5	5	5	5	<b>48</b>
<b>59</b>	5	4	4	5	5	5	5	4	5	4	<b>46</b>
<b>60</b>	5	4	4	5	5	5	5	5	5	5	<b>48</b>
<b>61</b>	4	4	4	4	4	4	4	4	4	4	<b>40</b>

<b>62</b>	4	4	4	4	4	4	4	4	4	4	<b>40</b>
<b>63</b>	5	4	4	4	4	4	4	4	4	4	<b>41</b>
<b>64</b>	5	4	5	5	5	5	5	5	4	4	<b>47</b>
<b>65</b>	5	4	5	5	5	5	5	5	4	4	<b>47</b>
<b>66</b>	4	4	4	4	4	4	4	4	4	4	<b>40</b>
<b>67</b>	4	4	4	4	4	4	4	4	4	5	<b>41</b>
<b>68</b>	4	4	4	4	4	4	4	4	4	4	<b>40</b>
<b>69</b>	4	4	4	4	4	4	4	4	4	4	<b>40</b>
<b>70</b>	4	4	4	5	4	4	4	4	5	5	<b>43</b>
<b>71</b>	5	5	5	5	5	5	5	5	5	5	<b>50</b>
<b>72</b>	4	4	4	4	4	4	4	5	5	5	<b>43</b>
<b>73</b>	5	4	4	5	4	4	5	4	5	5	<b>45</b>
<b>74</b>	4	4	4	4	4	4	5	5	5	5	<b>44</b>
<b>75</b>	5	5	5	5	5	5	5	5	5	5	<b>50</b>
<b>76</b>	4	4	3	4	5	4	4	4	4	3	<b>39</b>
<b>77</b>	4	3	4	4	4	4	4	4	4	4	<b>39</b>
<b>78</b>	4	4	4	4	4	4	4	4	4	4	<b>40</b>
<b>79</b>	1	2	1	1	1	2	1	1	1	1	<b>12</b>
<b>80</b>	4	4	4	4	4	4	4	4	4	4	<b>40</b>
<b>81</b>	4	4	4	4	4	4	5	4	4	4	<b>41</b>
<b>82</b>	4	5	4	5	4	5	4	4	4	4	<b>43</b>
<b>83</b>	4	4	4	4	4	4	4	4	4	4	<b>40</b>
<b>84</b>	4	4	4	4	4	4	4	4	4	4	<b>40</b>
<b>85</b>	4	4	5	4	4	4	5	4	5	5	<b>44</b>
<b>86</b>	4	4	4	4	4	4	4	4	4	4	<b>40</b>
<b>87</b>	5	5	5	5	5	5	5	5	5	5	<b>50</b>
<b>88</b>	4	4	5	5	4	4	4	4	5	5	<b>44</b>
<b>89</b>	4	4	4	5	5	5	5	5	5	5	<b>47</b>
<b>90</b>	4	4	4	4	4	4	4	4	4	4	<b>40</b>
<b>91</b>	4	4	4	4	4	4	4	4	4	4	<b>40</b>
<b>92</b>	4	4	4	4	4	4	4	4	4	4	<b>40</b>
<b>93</b>	4	4	4	4	4	4	4	4	4	4	<b>40</b>

<b>94</b>	5	4	5	5	5	5	5	5	5	5	<b>49</b>
<b>95</b>	5	5	5	5	4	5	5	5	5	5	<b>49</b>
<b>96</b>	4	4	4	4	4	4	4	4	4	4	<b>40</b>
<b>97</b>	5	4	4	5	4	4	5	4	5	4	<b>44</b>
<b>98</b>	5	4	5	5	4	4	5	4	5	4	<b>45</b>
<b>99</b>	5	5	5	5	5	5	5	5	5	5	<b>50</b>
<b>100</b>	5	4	5	5	5	4	5	4	4	4	<b>45</b>
<b>101</b>	3	4	3	4	4	4	4	4	4	4	<b>38</b>
<b>102</b>	4	4	4	4	4	4	4	4	4	4	<b>40</b>
<b>103</b>	4	4	5	4	4	5	5	4	5	5	<b>45</b>
<b>104</b>	5	5	5	5	5	5	5	4	4	5	<b>48</b>

Source: Processed Primary Data, 2017



Appendix 5. The Respondents' Answer: Financial Statement Quality

Code	Financial Statement Quality											Total
	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10	Y 11	
1	5	5	5	5	5	1	1	5	4	5	5	46
2	5	5	5	5	5	3	2	5	3	4	4	46
3	4	4	4	4	4	4	4	4	4	4	4	44
4	4	4	4	4	4	4	4	4	4	4	4	44
5	5	5	5	5	5	1	1	5	1	5	5	43
6	4	4	4	4	4	2	2	4	2	4	4	38
7	4	4	4	4	4	2	2	4	4	4	4	40
8	4	4	4	4	4	4	4	4	4	4	4	44
9	4	2	4	3	4	4	2	2	3	4	2	34
10	4	3	5	4	4	2	2	5	3	4	4	40
11	4	3	4	3	4	4	2	4	4	4	4	40
12	4	4	4	4	4	4	1	5	1	4	4	39
13	3	3	4	4	4	3	2	4	4	4	4	39
14	4	4	4	4	4	3	3	4	4	4	4	42
15	4	4	4	4	4	3	3	4	4	4	4	42
16	4	4	4	4	5	2	2	4	4	5	4	42
17	4	4	4	4	4	3	2	5	4	5	4	43
18	4	4	4	4	4	4	4	4	4	4	4	44
19	4	4	4	4	4	4	4	4	4	4	4	44
20	4	4	4	4	4	4	4	4	3	3	3	41
21	4	4	4	4	4	2	2	4	4	4	4	40
22	4	4	4	4	4	2	2	4	4	4	4	40
23	5	4	4	5	5	4	4	4	4	5	4	48
24	5	5	5	5	5	2	2	4	4	5	5	47
25	4	4	5	4	5	1	1	4	3	4	4	39
26	4	4	4	4	4	4	4	4	4	4	4	4
27	4	4	4	4	4	4	4	4	4	4	4	44
28	4	4	4	4	4	2	2	4	4	4	4	40
29	4	4	5	5	5	2	1	5	3	5	5	44

<b>30</b>	5	4	5	5	5	1	1	5	5	5	4	<b>45</b>
<b>31</b>	4	4	4	4	4	2	3	4	3	4	4	<b>40</b>
<b>32</b>	4	5	5	5	4	2	2	4	4	5	4	<b>44</b>
<b>33</b>	4	4	4	4	4	2	2	4	4	4	4	<b>40</b>
<b>34</b>	4	4	4	4	4	2	2	4	4	4	3	<b>39</b>
<b>35</b>	4	4	3	4	4	2	2	4	4	4	3	<b>38</b>
<b>36</b>	3	4	4	4	4	3	3	4	4	4	4	<b>41</b>
<b>37</b>	4	4	4	5	5	2	2	4	4	5	5	<b>44</b>
<b>38</b>	4	4	4	4	4	4	4	4	4	4	4	<b>44</b>
<b>39</b>	5	5	4	4	5	2	1	4	4	4	4	<b>42</b>
<b>40</b>	4	4	4	4	4	2	2	4	4	4	4	<b>40</b>
<b>41</b>	4	4	3	3	4	2	2	4	4	4	3	<b>37</b>
<b>42</b>	4	4	4	4	4	4	2	4	3	4	4	<b>41</b>
<b>43</b>	4	4	3	4	4	2	2	4	4	5	3	<b>39</b>
<b>44</b>	4	4	5	5	5	5	1	5	5	5	5	<b>49</b>
<b>45</b>	5	4	5	5	5	1	1	5	5	5	5	<b>46</b>
<b>46</b>	4	4	5	4	4	4	3	4	3	4	4	<b>43</b>
<b>47</b>	5	5	5	5	5	4	2	5	4	5	4	<b>49</b>
<b>48</b>	5	4	4	5	5	3	1	4	4	5	4	<b>44</b>
<b>49</b>	4	3	4	4	4	2	2	4	3	4	3	<b>37</b>
<b>50</b>	4	4	5	5	5	1	1	5	5	5	5	<b>45</b>
<b>51</b>	5	5	4	4	4	1	1	5	4	5	5	<b>43</b>
<b>52</b>	4	4	4	4	4	2	2	4	4	4	4	<b>40</b>
<b>53</b>	4	4	4	3	4	2	2	4	4	4	4	<b>39</b>
<b>54</b>	5	5	4	5	4	2	2	4	4	4	4	<b>43</b>
<b>55</b>	4	3	3	4	4	3	3	4	4	4	3	<b>39</b>
<b>56</b>	2	2	2	2	2	2	3	4	4	2	2	<b>27</b>
<b>57</b>	4	4	4	4	4	4	1	4	4	4	4	<b>41</b>
<b>58</b>	5	5	5	5	5	2	1	5	5	5	4	<b>46</b>
<b>59</b>	4	4	4	4	5	1	1	5	4	4	4	<b>41</b>
<b>60</b>	4	4	4	5	4	3	3	5	5	5	4	<b>46</b>
<b>61</b>	4	4	4	4	4	3	2	4	3	4	4	<b>40</b>

<b>62</b>	4	4	4	4	4	4	4	4	4	4	4	<b>44</b>
<b>63</b>	3	2	4	4	4	3	2	4	3	4	4	<b>37</b>
<b>64</b>	3	1	5	4	4	5	1	5	5	5	5	<b>43</b>
<b>65</b>	3	1	5	4	4	5	1	5	5	5	5	<b>43</b>
<b>66</b>	4	4	4	4	4	3	3	4	4	4	4	<b>42</b>
<b>67</b>	4	3	4	4	4	2	2	4	4	4	4	<b>39</b>
<b>68</b>	4	4	4	4	4	4	4	4	4	4	4	<b>44</b>
<b>69</b>	5	5	4	5	4	2	2	4	4	4	4	<b>43</b>
<b>70</b>	5	5	4	4	5	1	2	4	4	4	4	<b>42</b>
<b>71</b>	5	5	5	4	5	1	1	5	4	5	4	<b>44</b>
<b>72</b>	4	4	4	4	5	2	2	5	4	4	4	<b>42</b>
<b>73</b>	5	4	5	5	5	2	2	5	4	4	4	<b>45</b>
<b>74</b>	4	4	4	4	3	3	2	4	2	4	3	<b>37</b>
<b>75</b>	5	5	4	5	5	2	1	4	3	4	4	<b>42</b>
<b>76</b>	4	3	4	5	4	4	4	4	3	4	4	<b>43</b>
<b>77</b>	4	4	4	4	4	4	4	4	4	4	4	<b>44</b>
<b>78</b>	4	4	4	4	4	4	2	4	4	4	4	<b>42</b>
<b>79</b>	1	1	1	2	1	2	2	1	1	1	1	<b>14</b>
<b>80</b>	4	4	4	4	4	2	2	4	4	4	2	<b>38</b>
<b>81</b>	4	4	4	4	5	1	1	4	4	5	4	<b>40</b>
<b>82</b>	5	4	4	5	4	4	4	4	4	5	5	<b>48</b>
<b>83</b>	4	4	4	4	4	3	2	4	4	4	4	<b>41</b>
<b>84</b>	4	4	4	4	4	4	4	4	4	4	4	<b>44</b>
<b>85</b>	4	5	4	4	4	4	3	4	4	5	5	<b>46</b>
<b>86</b>	4	4	4	4	4	3	2	4	4	4	4	<b>41</b>
<b>87</b>	5	5	5	5	5	5	5	5	5	5	5	<b>55</b>
<b>88</b>	5	5	4	4	4	2	2	4	4	4	5	<b>43</b>
<b>89</b>	4	4	5	4	4	5	3	4	3	4	4	<b>44</b>
<b>90</b>	4	4	4	4	4	2	2	4	4	4	4	<b>40</b>
<b>91</b>	4	4	4	4	4	2	2	4	3	4	4	<b>39</b>
<b>92</b>	4	4	4	4	4	4	4	4	4	4	4	<b>44</b>
<b>93</b>	4	4	4	4	4	4	4	4	4	4	4	<b>4</b>

<b>94</b>	5	3	5	4	5	2	1	5	2	5	5	<b>42</b>
<b>95</b>	5	4	4	5	5	4	2	5	5	5	5	<b>49</b>
<b>96</b>	4	2	3	4	4	4	1	4	1	4	3	<b>34</b>
<b>97</b>	5	5	4	5	4	1	1	5	5	5	5	<b>45</b>
<b>98</b>	5	4	5	5	4	4	5	5	5	5	4	<b>52</b>
<b>99</b>	3	4	4	4	4	3	3	4	3	4	4	<b>40</b>
<b>100</b>	5	4	3	4	4	1	1	4	3	4	4	<b>37</b>
<b>101</b>	4	4	4	4	4	3	2	4	4	4	4	<b>41</b>
<b>102</b>	4	4	4	4	4	4	4	4	4	4	4	<b>44</b>
<b>103</b>	4	4	3	4	4	3	3	4	4	4	4	<b>41</b>
<b>104</b>	5	5	5	4	5	5	5	4	4	4	4	<b>50</b>

Source: Processed Primary Data, 2017



Appendix 6. Background of Respondents based on the Departments

No.	Name of Department	Total Respondents	Percentage
1	BAPELITBANGDA	3	2.88%
2	BKD	2	1.92%
3	BK DIKLATDA	2	1.92%
4	KESBANGPOL	4	3.85%
5	Inspectorate	5	4.81%
6	SATPOL PP	3	2.88%
7	Sidorejo Sub-District	4	3.85%
8	Sidomukti Sub-District	4	3.85%
9	Tingkir Sub District	3	2.88%
10	Argomulyo Sub-District	2	1.92%
11	DINSOS	4	3.85%
12	DISPERNAKER	3	2.88%
13	DPM PTSP	3	2.88%
14	DISTAN	5	4.81%
15	DINKOP UKM	4	3.85%
16	DISDAG	5	4.81%
17	DPU PR	5	4.81%
18	Dinas PKP	5	4.81%
19	DISHUB	3	2.88%
20	DISBUDPAR	5	4.81%
21	DISKOMINFO	3	2.88%
22	DISPERSIP	2	1.92%
23	DLH	5	4.81%
24	DISDUK CAPIL	3	2.88%
25	DISPORA	2	1.92%
26	DISDIK	2	1.92%
27	DINKES	5	4.81%
28	DP3A	2	1.92%
29	Dinas Pangan	4	3.85%
30	DISDALDUK KB	2	1.92%
<b>TOTAL</b>		104	100%

Source: Processed Primary Data, 2017



Appendix 7. Descriptive Statistical Analysis of Human Resources Competency

Descriptive Statistics														
	N	Range	Minimum	Maximum	Sum	Mean	Std. Deviation	Variance	Skewness	Kurtosis				
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error	Statistic
Question_1	104	4	1	5	427	4.11	.065	.667	.445	-1.523	.237	5.809	.469	
Question_2	104	3	2	5	425	4.09	.063	.640	.410	-.982	.237	2.919	.469	
Question_3	104	3	2	5	420	4.04	.056	.573	.329	-.941	.237	3.816	.469	
Question_4	104	3	2	5	421	4.05	.055	.564	.318	-.648	.237	2.893	.469	
Question_5	104	3	2	5	411	3.95	.057	.581	.337	-.908	.237	2.970	.469	
Question_6	104	3	2	5	444	4.27	.053	.544	.296	-.285	.237	1.758	.469	
Question_7	104	3	2	5	413	3.97	.055	.565	.320	-.995	.237	3.637	.469	
Question_8	104	4	1	5	429	4.12	.054	.552	.305	-1.706	.237	11.164	.469	
Question_9	104	4	1	5	454	4.37	.061	.624	.389	-1.427	.237	8.628	.469	
Question_10	104	4	1	5	406	3.90	.073	.744	.554	-.996	.237	2.242	.469	
Question_11	104	3	2	5	426	4.10	.044	.452	.204	-.232	.237	5.212	.469	
Question_12	104	3	2	5	418	4.02	.061	.623	.388	-.504	.237	1.345	.469	
Question_13	104	4	1	5	428	4.10	.063	.648	.418	-1.411	.237	5.894	.469	
Question_14	104	4	1	5	432	4.15	.058	.587	.345	-1.503	.237	8.653	.469	
Question_15	104	4	1	5	419	4.03	.073	.743	.553	-.914	.237	2.206	.469	
Valid N (listwise)	104													

Source: Processed Primary Data, 2017

Appendix 8. Descriptive Statistical Analysis of the Implementation of Financial Accounting System

Descriptive Statistics														
	N	Range	Minimum	Maximum	Sum	Mean	Std. Deviation	Variance	Skewness	Kurtosis				
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error	Statistic
Question_1	104	4	1	5	443	4.26	.068	.697	.485	-1.808	.237	7.590	.469	
Question_2	104	3	2	5	428	4.12	.055	.583	.317	-.969	.237	4.652	.469	
Question_3	104	4	1	5	437	4.20	.062	.629	.396	-1.374	.237	6.555	.469	
Question_4	104	4	1	5	456	4.38	.063	.643	.414	-1.677	.237	7.207	.469	
Question_5	104	4	1	5	438	4.19	.064	.655	.429	-1.489	.237	6.237	.469	
Question_6	104	3	2	5	442	4.25	.054	.553	.308	-.658	.237	3.826	.469	
Question_7	104	4	1	5	452	4.35	.062	.635	.403	-1.602	.237	7.390	.469	
Question_8	104	4	1	5	441	4.24	.060	.615	.379	-1.469	.237	7.566	.469	
Question_9	104	4	1	5	450	4.33	.062	.630	.397	-1.573	.237	7.397	.469	
Question_10	104	4	1	5	448	4.31	.063	.640	.409	-1.510	.237	8.759	.469	
Valid N (listwise)	104													

Source: Processed Primary Data, 2017

Appendix 9. Descriptive Statistical Analysis of Financial Statement Quality

Descriptive Statistics														
	N	Range	Minimum	Maximum	Sum	Mean	Std. Deviation	Variance	Skewness	Kurtosis				
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error	Statistic
Question_1	104	4	1	5	432	4.15	.064	.650	.423	-1.242	.237	5.260	.469	
Question_2	104	4	1	5	410	3.94	.081	.822	.878	-1.801	.237	3.928	.469	
Question_3	104	4	1	5	428	4.12	.063	.643	.414	-1.224	.237	5.313	.469	
Question_4	104	3	2	5	434	4.17	.057	.582	.339	-.635	.237	2.688	.469	
Question_5	104	4	1	5	438	4.21	.059	.602	.363	-1.482	.237	8.137	.469	
Question_6	104	4	1	5	294	2.83	.115	1.178	1.387	.126	.237	-1.086	.469	
Question_7	104	4	1	5	244	2.35	.109	1.113	1.238	.612	.237	-.587	.469	
Question_8	104	4	1	5	437	4.20	.057	.581	.337	-1.561	.237	9.497	.469	
Question_9	104	4	1	5	392	3.77	.082	.839	.704	-1.452	.237	3.121	.469	
Question_10	104	4	1	5	440	4.23	.060	.611	.373	-1.471	.237	7.729	.469	
Question_11	104	4	1	5	416	4.00	.067	.683	.466	-1.307	.237	4.303	.469	
Valid N (listwise)	104													

Source: Processed Primary Data, 2017

Appendix 10. Validity Test of Human Resources Competency

		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	X1_13	X1_14	X1_15	Score_Total
X1_1	Pearson Correlation	1	.729 <sup>**</sup>	.649 <sup>**</sup>	.399 <sup>**</sup>	.514 <sup>**</sup>	.536 <sup>**</sup>	.600 <sup>**</sup>	.570 <sup>**</sup>	.466 <sup>**</sup>	.431 <sup>**</sup>	.513 <sup>**</sup>	.462 <sup>**</sup>	.494 <sup>**</sup>	.528 <sup>**</sup>	.346 <sup>**</sup>	.738 <sup>**</sup>
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	104	104	104	104	104	104	104	104	104	104	104	104	104	104	104	104
X1_2	Pearson Correlation	.729 <sup>**</sup>	1	.811 <sup>**</sup>	.526 <sup>**</sup>	.586 <sup>**</sup>	.546 <sup>**</sup>	.624 <sup>**</sup>	.574 <sup>**</sup>	.406 <sup>**</sup>	.446 <sup>**</sup>	.541 <sup>**</sup>	.604 <sup>**</sup>	.613 <sup>**</sup>	.532 <sup>**</sup>	.423 <sup>**</sup>	.801 <sup>**</sup>
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	104	104	104	104	104	104	104	104	104	104	104	104	104	104	104	104
X1_3	Pearson Correlation	.649 <sup>**</sup>	.811 <sup>**</sup>	1	.535 <sup>**</sup>	.618 <sup>**</sup>	.496 <sup>**</sup>	.633 <sup>**</sup>	.568 <sup>**</sup>	.395 <sup>**</sup>	.464 <sup>**</sup>	.585 <sup>**</sup>	.542 <sup>**</sup>	.645 <sup>**</sup>	.588 <sup>**</sup>	.407 <sup>**</sup>	.796 <sup>**</sup>
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	104	104	104	104	104	104	104	104	104	104	104	104	104	104	104	104
X1_4	Pearson Correlation	.399 <sup>**</sup>	.526 <sup>**</sup>	.535 <sup>**</sup>	1	.748 <sup>**</sup>	.496 <sup>**</sup>	.461 <sup>**</sup>	.386 <sup>**</sup>	.308 <sup>**</sup>	.381 <sup>**</sup>	.439 <sup>**</sup>	.522 <sup>**</sup>	.440 <sup>**</sup>	.446 <sup>**</sup>	.344 <sup>**</sup>	.658 <sup>**</sup>
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000	.000	.001	.000	.000	.000	.000	.000	.000	.000
	N	104	104	104	104	104	104	104	104	104	104	104	104	104	104	104	104
X1_5	Pearson Correlation	.514 <sup>**</sup>	.586 <sup>**</sup>	.618 <sup>**</sup>	.748 <sup>**</sup>	1	.502 <sup>**</sup>	.498 <sup>**</sup>	.503 <sup>**</sup>	.370 <sup>**</sup>	.483 <sup>**</sup>	.425 <sup>**</sup>	.539 <sup>**</sup>	.581 <sup>**</sup>	.506 <sup>**</sup>	.406 <sup>**</sup>	.739 <sup>**</sup>
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	104	104	104	104	104	104	104	104	104	104	104	104	104	104	104	104
X1_6	Pearson Correlation	.536 <sup>**</sup>	.546 <sup>**</sup>	.496 <sup>**</sup>	.496 <sup>**</sup>	.502 <sup>**</sup>	1	.562 <sup>**</sup>	.695 <sup>**</sup>	.623 <sup>**</sup>	.424 <sup>**</sup>	.585 <sup>**</sup>	.529 <sup>**</sup>	.581 <sup>**</sup>	.690 <sup>**</sup>	.365 <sup>**</sup>	.759 <sup>**</sup>
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	104	104	104	104	104	104	104	104	104	104	104	104	104	104	104	104
X1_7	Pearson Correlation	.600 <sup>**</sup>	.624 <sup>**</sup>	.633 <sup>**</sup>	.461 <sup>**</sup>	.498 <sup>**</sup>	.562 <sup>**</sup>	1	.572 <sup>**</sup>	.415 <sup>**</sup>	.547 <sup>**</sup>	.467 <sup>**</sup>	.606 <sup>**</sup>	.582 <sup>**</sup>	.511 <sup>**</sup>	.349 <sup>**</sup>	.753 <sup>**</sup>
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	104	104	104	104	104	104	104	104	104	104	104	104	104	104	104	104
X1_8	Pearson Correlation	.570 <sup>**</sup>	.574 <sup>**</sup>	.586 <sup>**</sup>	.386 <sup>**</sup>	.503 <sup>**</sup>	.695 <sup>**</sup>	.572 <sup>**</sup>	1	.486 <sup>**</sup>	.408 <sup>**</sup>	.535 <sup>**</sup>	.530 <sup>**</sup>	.646 <sup>**</sup>	.719 <sup>**</sup>	.370 <sup>**</sup>	.758 <sup>**</sup>
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000
	N	104	104	104	104	104	104	104	104	104	104	104	104	104	104	104	104
X1_9	Pearson Correlation	.466 <sup>**</sup>	.406 <sup>**</sup>	.395 <sup>**</sup>	.308 <sup>**</sup>	.370 <sup>**</sup>	.623 <sup>**</sup>	.415 <sup>**</sup>	.486 <sup>**</sup>	1	.327 <sup>**</sup>	.526 <sup>**</sup>	.461 <sup>**</sup>	.490 <sup>**</sup>	.560 <sup>**</sup>	.333 <sup>**</sup>	.639 <sup>**</sup>
	Sig. (2-tailed)	.000	.000	.000	.001	.000	.000	.000	.000		.001	.000	.000	.000	.000	.001	.000
	N	104	104	104	104	104	104	104	104	104	104	104	104	104	104	104	104
X1_10	Pearson Correlation	.431 <sup>**</sup>	.446 <sup>**</sup>	.484 <sup>**</sup>	.381 <sup>**</sup>	.483 <sup>**</sup>	.424 <sup>**</sup>	.547 <sup>**</sup>	.408 <sup>**</sup>	.327 <sup>**</sup>	1	.490 <sup>**</sup>	.611 <sup>**</sup>	.695 <sup>**</sup>	.501 <sup>**</sup>	.532 <sup>**</sup>	.699 <sup>**</sup>
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.001		.000	.000	.000	.000	.000	.000
	N	104	104	104	104	104	104	104	104	104	104	104	104	104	104	104	104
X1_11	Pearson Correlation	.513 <sup>**</sup>	.541 <sup>**</sup>	.585 <sup>**</sup>	.439 <sup>**</sup>	.425 <sup>**</sup>	.565 <sup>**</sup>	.467 <sup>**</sup>	.535 <sup>**</sup>	.528 <sup>**</sup>	.480 <sup>**</sup>	1	.545 <sup>**</sup>	.686 <sup>**</sup>	.675 <sup>**</sup>	.512 <sup>**</sup>	.750 <sup>**</sup>
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000	.000	.000	.000
	N	104	104	104	104	104	104	104	104	104	104	104	104	104	104	104	104
X1_12	Pearson Correlation	.462 <sup>**</sup>	.604 <sup>**</sup>	.542 <sup>**</sup>	.522 <sup>**</sup>	.539 <sup>**</sup>	.529 <sup>**</sup>	.608 <sup>**</sup>	.530 <sup>**</sup>	.481 <sup>**</sup>	.611 <sup>**</sup>	.545 <sup>**</sup>	1	.695 <sup>**</sup>	.576 <sup>**</sup>	.565 <sup>**</sup>	.793 <sup>**</sup>
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000	.000	.000
	N	104	104	104	104	104	104	104	104	104	104	104	104	104	104	104	104
X1_13	Pearson Correlation	.494 <sup>**</sup>	.613 <sup>**</sup>	.645 <sup>**</sup>	.440 <sup>**</sup>	.581 <sup>**</sup>	.581 <sup>**</sup>	.582 <sup>**</sup>	.646 <sup>**</sup>	.490 <sup>**</sup>	.605 <sup>**</sup>	.686 <sup>**</sup>	.695 <sup>**</sup>	1	.753 <sup>**</sup>	.580 <sup>**</sup>	.837 <sup>**</sup>
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000	.000
	N	104	104	104	104	104	104	104	104	104	104	104	104	104	104	104	104
X1_14	Pearson Correlation	.528 <sup>**</sup>	.532 <sup>**</sup>	.588 <sup>**</sup>	.446 <sup>**</sup>	.506 <sup>**</sup>	.690 <sup>**</sup>	.511 <sup>**</sup>	.719 <sup>**</sup>	.560 <sup>**</sup>	.501 <sup>**</sup>	.675 <sup>**</sup>	.576 <sup>**</sup>	.753 <sup>**</sup>	1	.546 <sup>**</sup>	.813 <sup>**</sup>
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000
	N	104	104	104	104	104	104	104	104	104	104	104	104	104	104	104	104
X1_15	Pearson Correlation	.346 <sup>**</sup>	.423 <sup>**</sup>	.407 <sup>**</sup>	.344 <sup>**</sup>	.408 <sup>**</sup>	.365 <sup>**</sup>	.349 <sup>**</sup>	.370 <sup>**</sup>	.333 <sup>**</sup>	.532 <sup>**</sup>	.512 <sup>**</sup>	.585 <sup>**</sup>	.580 <sup>**</sup>	.546 <sup>**</sup>	1	.647 <sup>**</sup>
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.001	.000	.000	.000	.000	.000		.000
	N	104	104	104	104	104	104	104	104	104	104	104	104	104	104	104	104
Score_Total	Pearson Correlation	.738 <sup>**</sup>	.801 <sup>**</sup>	.796 <sup>**</sup>	.658 <sup>**</sup>	.739 <sup>**</sup>	.759 <sup>**</sup>	.753 <sup>**</sup>	.758 <sup>**</sup>	.639 <sup>**</sup>	.699 <sup>**</sup>	.750 <sup>**</sup>	.793 <sup>**</sup>	.837 <sup>**</sup>	.813 <sup>**</sup>	.647 <sup>**</sup>	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	104	104	104	104	104	104	104	104	104	104	104	104	104	104	104	104

Source: Processed Primary Data, 2017

Appendix 11. Validity Test of Financial Accounting System

Correlations												
		X1_1	X1_2	X1_3	X1_4	X1_5	X1_6	X1_7	X1_8	X1_9	X1_10	Score Total
X1_1	Pearson Correlation	1	.592	.721	.793	.698	.687	.804	.714	.690	.647	.856
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	104	104	104	104	104	104	104	104	104	104	104
X1_2	Pearson Correlation	.592	1	.647	.600	.519	.624	.566	.564	.522	.548	.710
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	104	104	104	104	104	104	104	104	104	104	104
X1_3	Pearson Correlation	.721	.647	1	.742	.612	.747	.747	.701	.689	.737	.850
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000
	N	104	104	104	104	104	104	104	104	104	104	104
X1_4	Pearson Correlation	.793	.600	.742	1	.745	.764	.836	.770	.789	.748	.905
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000	.000	.000	.000	.000
	N	104	104	104	104	104	104	104	104	104	104	104
X1_5	Pearson Correlation	.698	.519	.612	.745	1	.778	.772	.800	.646	.599	.832
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000
	N	104	104	104	104	104	104	104	104	104	104	104
X1_6	Pearson Correlation	.687	.624	.747	.764	.778	1	.774	.792	.738	.741	.882
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	.000	.000	.000	.000
	N	104	104	104	104	104	104	104	104	104	104	104
X1_7	Pearson Correlation	.804	.566	.747	.836	.772	.774	1	.853	.855	.787	.929
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000		.000	.000	.000	.000
	N	104	104	104	104	104	104	104	104	104	104	104
X1_8	Pearson Correlation	.714	.564	.701	.770	.800	.792	.853	1	.822	.822	.909
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000		.000	.000	.000
	N	104	104	104	104	104	104	104	104	104	104	104
X1_9	Pearson Correlation	.690	.522	.689	.789	.646	.738	.855	.822	1	.856	.883
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000
	N	104	104	104	104	104	104	104	104	104	104	104
X1_10	Pearson Correlation	.647	.548	.737	.748	.599	.741	.787	.822	.856	1	.867
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000		.000
	N	104	104	104	104	104	104	104	104	104	104	104
Score_Total	Pearson Correlation	.856	.710	.850	.905	.832	.882	.929	.909	.883	.867	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	
	N	104	104	104	104	104	104	104	104	104	104	104

Source: Processed Primary Data, 2017

Appendix 12. Validity Test of Financial Statement Quality

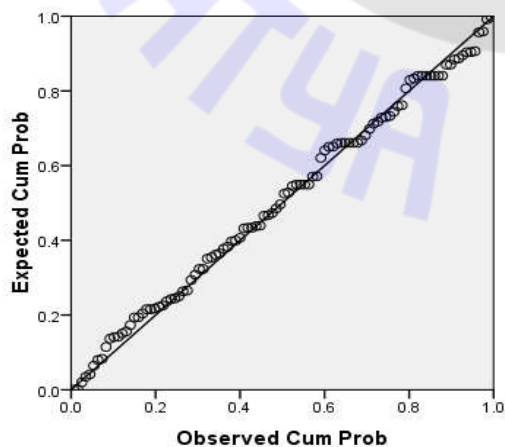
X1_1	Pearson Correlation	1	.707 <sup>**</sup>	.514 <sup>**</sup>	.673 <sup>**</sup>	.710 <sup>**</sup>	-.180	-.101	.482 <sup>**</sup>	.208 <sup>*</sup>	.594 <sup>**</sup>	.481 <sup>**</sup>	.684 <sup>**</sup>
	Sig. (2-tailed)		.000	.000	.000	.000	.067	.307	.000	.034	.000	.000	.000
	N	104	104	104	104	104	104	104	104	104	104	104	104
X1_2	Pearson Correlation	.707 <sup>**</sup>	1	.343 <sup>**</sup>	.508 <sup>**</sup>	.495 <sup>**</sup>	-.251 <sup>**</sup>	.054	.309 <sup>**</sup>	.206 <sup>*</sup>	.355 <sup>**</sup>	.380 <sup>**</sup>	.574 <sup>**</sup>
	Sig. (2-tailed)	.000		.000	.000	.000	.010	.587	.001	.036	.000	.000	.000
	N	104	104	104	104	104	104	104	104	104	104	104	104
X1_3	Pearson Correlation	.514 <sup>**</sup>	.343 <sup>**</sup>	1	.620 <sup>**</sup>	.688 <sup>**</sup>	.065	-.111	.639 <sup>**</sup>	.248 <sup>*</sup>	.648 <sup>**</sup>	.641 <sup>**</sup>	.726 <sup>**</sup>
	Sig. (2-tailed)	.000	.000		.000	.000	.512	.264	.000	.011	.000	.000	.000
	N	104	104	104	104	104	104	104	104	104	104	104	104
X1_4	Pearson Correlation	.673 <sup>**</sup>	.508 <sup>**</sup>	.620 <sup>**</sup>	1	.670 <sup>**</sup>	-.055	-.093	.585 <sup>**</sup>	.282 <sup>**</sup>	.706 <sup>**</sup>	.611 <sup>**</sup>	.746 <sup>**</sup>
	Sig. (2-tailed)	.000	.000	.000		.000	.579	.346	.000	.004	.000	.000	.000
	N	104	104	104	104	104	104	104	104	104	104	104	104
X1_5	Pearson Correlation	.710 <sup>**</sup>	.495 <sup>**</sup>	.688 <sup>**</sup>	.670 <sup>**</sup>	1	-.167	-.255 <sup>**</sup>	.598 <sup>**</sup>	.271 <sup>**</sup>	.710 <sup>**</sup>	.590 <sup>**</sup>	.691 <sup>**</sup>
	Sig. (2-tailed)	.000	.000	.000	.000		.090	.009	.000	.005	.000	.000	.000
	N	104	104	104	104	104	104	104	104	104	104	104	104
X1_6	Pearson Correlation	-.180	-.251 <sup>**</sup>	.065	-.055	-.167	1	.624 <sup>**</sup>	-.090	.067	-.052	.024	.309 <sup>**</sup>
	Sig. (2-tailed)	.067	.010	.512	.579	.090		.000	.362	.497	.801	.808	.001
	N	104	104	104	104	104	104	104	104	104	104	104	104
X1_7	Pearson Correlation	-.101	.054	-.111	-.093	-.255 <sup>**</sup>	.624 <sup>**</sup>	1	-.244 <sup>**</sup>	.149	-.233 <sup>**</sup>	-.115	.280 <sup>**</sup>
	Sig. (2-tailed)	.307	.587	.264	.346	.009	.000		.012	.132	.017	.245	.004
	N	104	104	104	104	104	104	104	104	104	104	104	104
X1_8	Pearson Correlation	.482 <sup>**</sup>	.309 <sup>**</sup>	.639 <sup>**</sup>	.505 <sup>**</sup>	.598 <sup>**</sup>	-.090	-.244 <sup>**</sup>	1	.336 <sup>**</sup>	.661 <sup>**</sup>	.637 <sup>**</sup>	.641 <sup>**</sup>
	Sig. (2-tailed)	.000	.001	.000	.000	.000	.362	.012		.000	.000	.000	.000
	N	104	104	104	104	104	104	104	104	104	104	104	104
X1_9	Pearson Correlation	.208 <sup>*</sup>	.206 <sup>*</sup>	.248 <sup>*</sup>	.282 <sup>**</sup>	.271 <sup>**</sup>	.067	.149	.336 <sup>**</sup>	1	.408 <sup>**</sup>	.339 <sup>**</sup>	.545 <sup>**</sup>
	Sig. (2-tailed)	.034	.036	.011	.004	.005	.497	.132	.000		.000	.000	.000
	N	104	104	104	104	104	104	104	104	104	104	104	104
X1_10	Pearson Correlation	.594 <sup>**</sup>	.355 <sup>**</sup>	.648 <sup>**</sup>	.706 <sup>**</sup>	.710 <sup>**</sup>	-.052	-.233 <sup>**</sup>	.661 <sup>**</sup>	.408 <sup>**</sup>	1	.698 <sup>**</sup>	.732 <sup>**</sup>
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.681	.017	.000	.000		.000	.000
	N	104	104	104	104	104	104	104	104	104	104	104	104
X1_11	Pearson Correlation	.481 <sup>**</sup>	.380 <sup>**</sup>	.641 <sup>**</sup>	.611 <sup>**</sup>	.590 <sup>**</sup>	.024	-.115	.637 <sup>**</sup>	.339 <sup>**</sup>	.698 <sup>**</sup>	1	.729 <sup>**</sup>
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.808	.245	.000	.000	.000		.000
	N	104	104	104	104	104	104	104	104	104	104	104	104
Score_Total	Pearson Correlation	.684 <sup>**</sup>	.574 <sup>**</sup>	.726 <sup>**</sup>	.746 <sup>**</sup>	.691 <sup>**</sup>	.309 <sup>**</sup>	.280 <sup>**</sup>	.641 <sup>**</sup>	.545 <sup>**</sup>	.732 <sup>**</sup>	.729 <sup>**</sup>	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.001	.004	.000	.000	.000	.000	
	N	104	104	104	104	104	104	104	104	104	104	104	104

Source: Processed Primary Data, 2017

Appendix 13. Normality Test – Probability Test

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Financial Statement Quality



Source: Processed Primary Data, 2017



Appendix 14. Normality Test – Kolmogorov-Smirnov Test

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		104
Normal Parameters <sup>a</sup>	Mean	.0000000
	Std. Deviation	.30642485
Most Extreme Differences	Absolute	.053
	Positive	.053
	Negative	-.048
Kolmogorov-Smirnov Z		.540
Asymp. Sig. (2-tailed)		.933

a. Test distribution is Normal.

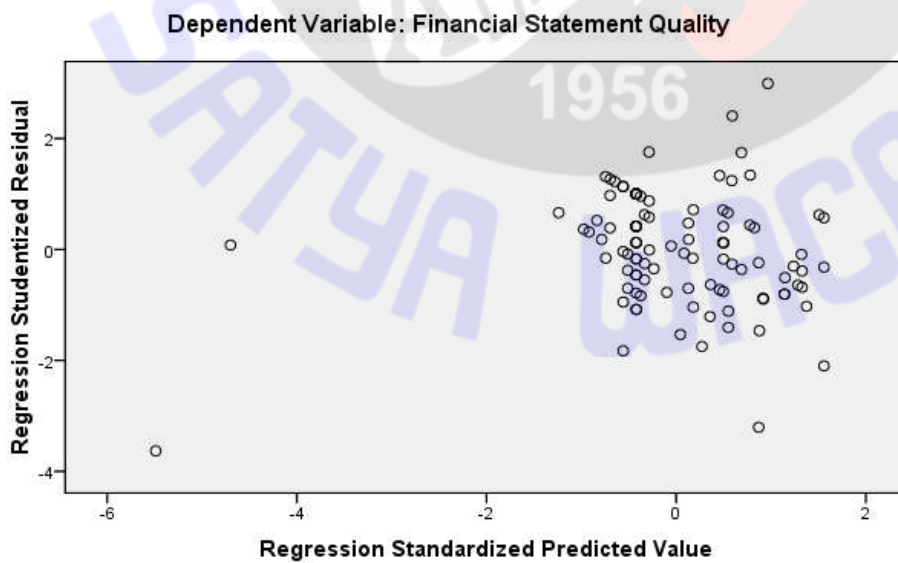
Source: Processed Primary Data, 2017

Appendix 15 Multicollinearity Test

Model	Collinearity		Result
	Tolerance	VIF	
1 (constant)			
Human Resource Competency	0.450	2.221	Non - Multicollinearity
Financial Accounting System	0.450	2.221	Non - Multicollinearity

Source: Processed Primary Data, 2017

Appendix 16. Heteroscedasticity Test – Scatter Plot



Source: Processed Primary Data, 2017

*Appendix 17. Heteroscedasticity Test – Gletser*

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.353	.177		1.997	.048		
	Human Resources Competency	-.063	.063	-.149	-1.007	.316	.450	2.221
	Financial Accounting System	.034	.053	.094	.639	.525	.450	2.221

a. Dependent Variable: RES2

Source: Processed Primary Data, 2017

*Appendix 18. Multiple Regression Analysis in Partial Testing*

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.247	.283		4.412	.000
	Human Resources Competency	.201	.101	.213	1.997	.049
	Financial Accounting System	.410	.084	.521	4.879	.000

a. Dependent Variable: Financial Statement Quality

Source: Processed Primary Data, 2017

*Appendix 19. Multiple Regression Analysis in Simultaneous Testing*

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	8.984	2	4.492	46.912	.000 <sup>a</sup>
	Residual	9.671	101	.096		
	Total	18.655	103			

a. Predictors: (Constant), Financial Accounting System, Human Resources Competency

b. Dependent Variable: Financial Statement Quality

Source: Processed Primary Data, 2017

Appendix 20. The Coefficient of Determination test

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.694 <sup>a</sup>	.482	.471	.309

a. Predictors: (Constant), Financial Accounting System, Human Resources Competency

Source: Processed Primary Data, 2017

