DAFTAR LAMPIRAN

Lampiran 1. Kuesioner Penelitian

KEMENTERIAN RISET TEKNOLOGI DAN PENDIDIKAN TINGGI
FAKULTAS EKONOMI DAN BISNIS
UNIVERSITAS JENDERAL SOEDIRMAN
Alamat: Jalan Prof. Dr. HR. Bunyamin 708 Purwokerto 53122
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Yth. Bapak/Ibu Responden Purwokerto, 2018

Di Tempat

Dengan hormat,

Dalam rangka penyelesaian tugas akhir sebagai mahasiswa Program Strata Satu Universitas Negeri Jenderal Soedirman (UNSOED) Purwokerto, saya:

Nama : Avilla Rachma Medina

NIM : C1C014114

Fakultas/Jurusan : Ekonomi dan Bisnis / Akuntansi

Bermaksud melakukan penelitian ilmiah untuk penyusunan skripsi dengan judul "Pengaruh Sistem Pengendalian Internal dan Penerapan Basis Akrual Terhadap Transparansi Laporan Keuangan Pemerintah Daerah Kabupaten Brebes". Sehubungan dengan hal tersebut saya sangat mengharapkan kesediaan Bapak/Ibu/Saudara(i) untuk meluangkan waktunya sejenak untuk mengisi beberapa pertanyaan pada kuisioner ini. Informasi dalam kuisioner ini bersifat rahasia dan hanya akan digunakan untuk penelitian ilmiah. Peneliti sangat mengharapkan Bapak/Ibu/Saudara/(i) dapat bekerjasama dalam memberikan informasi serta jawaban atas pertanyaan secara benar, jujur, dan objektif. Tidak ada jawaban benar atau salah dalam pilihan anda karena tujuan kuisioner ini adalah untuk meminta persepsi/pendapat anda Atas kesediaan Bapak/Ibu/Saudara/(i) yang telah

berkenan meluangkan waktu untuk mengisi kuisioner ini, saya mengucapkan terima kasih.

Hormat Saya,

Avilla Rachma M

C1C014114

A. Identitas Responden

Mohon kesediaan bapak atau ibu mengisi daftar berikut:

Nama Responden : (boleh tidak diisi)

Jenis Kelamin : ☐ Pria ☐ Wanita

Umur : Tahun

Pendidikan Terakhir : ☐ SMA ☐ S1 ☐ S3

☐ D3 ☐ S2

Lamanya bapak atau ibu bekerja pada jabatan sekarang ini :

☐ 1-5 th ☐ 5-10 th ☐ >10 th

Lamanya bapak atau ibu bekerja pada lembaga atau organisasi ini :

☐ 1-5 th ☐ 5-10 th ☐ >10 th

Latar belakang pendidikan :

☐ Akuntansi ☐ Pertanian

☐ Hukum ☐ MIPA

☐ Ekonomi ☐ (……)

B. Petunjuk Pengisian

Mohon Bapak/Ibu memberikan pendapat dengan cara memberikan tanda ceklis (√) di antara nomor 1 sampai nomor 5, dengan petunjuk sebagai berikut:

1 = Sangat Tidak Setuju (STS)

2 = Tidak Setuju (TS)

3 = Netral (N)

4= Setuju (S)

5 = Sangat Setuju (SS)

SISTEM PENGENDALIAN INTERNAL

No	Pernyataan	STS	TS	N	S	SS
1	Subbagian keuangan/akuntansi unit kerja anda menyelenggarakan sistem akuntansi yang meliputi prosedur penerimaan dan pengeluaran kas, prosedur akuntansi aset, dan prosedur akuntansi selain kas					
2	Daftar rekening pemerintah daerah tersedia dan digunakan					
3	Setiap transaksi di unit kerja anda diotorisasi/disahkan oleh pihak yang berwenang					
4	Setiap transaksi didukung dengan bukti transaksi yang valid dan sah					
5	Setiap transaksi unit anda dicatat dalam catatan akuntansi					
6	Catatan akuntansi mengandung informasi yang sesuai dengan periode pelaporan keuangan					
7	Laporan keuangan unit kerja anda direview dan disetujui kasubag akuntansi/keuangan sebelum didistribusikan					

8	Sistem akuntansi yang ada dapat ditelusuri kembali					
9	Ada pemisahan tugas dalam pengelolaan APBD di unit kerja anda					

PENERAPAN BASIS AKRUAL

No	Pernyataan	STS	TS	N	S	SS
1	Unit kerja anda telah menyusun laporan keuangan pokok yang terdiri atas laporan realisasi anggaran, neraca, laporan operasional, laporan perubahan ekuitas, dan CaLK (untuk OPD) dan ditambah dengan laporan arus kas, dan laporan perubahan saldo anggaran lebih (SKPKD)					
2	Pencatatan pendapatan LO diakui pada saat timbulnya ha katas pendapatan atau aliran ekonomi masuk dalam pembukuan					
3	Pencatatan pendapatan LRA diakui pada saat kas diterima di rekening kas umum daerah/rekening OPD dalam pembukuan					
4	Pencatatan beban diakui saat timbulnya kewajiban, terjadinya konsumsi aset, atau terjadinya penurunan manfaat ekonomi atau potensi jasa					
5	Pencatatan belanja diakui berdasarkan terjadinya pengeluaran dari rekening kas umum daerah/rekening OPD					

6	Laporan keuangan yang disajikan memberikan manfaat bagi organisasi tempat anda bekerja					
7	Laporan keuangan unit/kerja anda dapat disajikan tepat waktu					
8	Laporan keuangan unit kerja anda telah disajikan selengkap mungkin					
9	Informasi dalam laporan keuangan unit kerja anda dapat diverifikasi/diuji					
10	Laporan keuangan unit kerja anda dapat dipahami oleh setiap pengguna laporan keuangan					

TRANSPARANSI LAPORAN KEUANGAN PEMERINTAH DAERAH

No	Pernyataan	STS	TS	N	S	SS
1	Meningkatnya keyakinan dan kepercayaan publik kepada pemerintah daerah bahwa pemerintah daerah adalah bersih dan berwibawa					
2	Partisipasi publik dalam wilayah unit kerja anda semakin meningkat seiring dengan penyelenggaraan pemerintah daerah					
3	Wawasan dan pengetahuan publik terhadap penyelenggaraan pemerintah daerah di unit kerja anda semakin bertambah dengan adanya keterbukaan informasi					
4	Pelanggaran terhadap peraturan perundang-undangan yang berlaku di unit kerja anda semakin berkurang					
5	Menyampaikan informasi mengenai keberhasilan pencapaian OPD dalam laporan keuangan					
6	Menyampaikan informasi mengenai ketidakberhasilan pencapaian OPD dalam					

	laporan keuangan					
7	Menyediakan laporan keuangan yang akurat dan tepat waktu					
8	Menyediakan informasi keuangan mengenai input, output, dan outcome secara terbuka					
9	Menyediakan akses kepada pemangku kepentingan atas laporan Keuangan					

Lampiran 2. Tabulasi Jawaban Responden Survei Pendahuluan *(Pilot Survey)*

No.	Sistem Pengendalian Internal (X_1)									Total	Penerapan Basis Akrual (X_2)										Total	Transparansi Laporan Keuangan Pemerintah Daerah (Y)									Total
	1	2	3	4	5	6	7	8	9		1	2	3	4	5	6	7	8	9	10		1	2	3	4	5	6	7	8	9	
1	4	5	5	5	5	4	5	4	5	42	5	5	5	4	4	5	3	4	4	4	43	4	4	5	5	4	4	4	4	3	37
2	4	4	5	5	3	4	5	4	2	36	4	4	5	5	4	4	4	4	5	5	44	5	4	4	5	5	4	5	4	4	40
3	4	4	4	4	4	4	4	4	4	36	4	4	4	4	4	4	4	4	4	4	40	4	4	4	4	4	4	4	4	4	36
4	4	4	4	4	4	4	4	4	4	36	4	4	4	4	4	4	4	4	3	3	38	4	4	4	4	4	4	3	3	4	34
5	4	4	4	4	4	4	4	4	4	36	4	4	4	4	4	4	4	4	4	4	40	4	4	4	4	4	3	4	4	4	35
6	5	5	5	5	4	5	4	5	4	42	5	4	5	4	4	5	4	5	5	4	45	3	4	4	4	4	5	4	4	4	36
7	4	4	4	4	4	4	4	4	4	36	4	4	4	4	4	4	4	4	4	4	40	4	4	4	4	4	4	4	4	4	36
8	4	4	5	5	5	4	4	4	4	39	4	4	4	4	4	4	4	4	4	4	40	4	4	4	4	4	4	4	2	4	34
9	4	4	5	4	4	3	3	2	1	30	5	5	5	5	4	5	4	3	3	2	41	2	2	2	2	2	2	3	3	3	21
10	4	5	5	5	5	4	4	4	4	40	4	4	4	4	4	4	3	4	4	3	38	4	4	4	4	4	4	4	4	4	36
11	4	4	5	5	5	4	4	4	2	37	5	3	4	4	4	4	4	4	5	4	41	5	4	4	4	4	2	4	2	4	33
12	4	4	5	4	5	4	4	4	3	37	4	4	4	4	5	5	4	4	5	4	43	4	4	4	4	4	3	4	5	4	36
13	4	4	4	4	4	4	4	4	4	36	4	4	4	4	4	4	3	3	3	4	37	4	3	3	4	4	4	4	3	3	32
14	5	5	5	5	5	5	5	5	5	45	5	5	5	5	5	5	5	5	5	4	49	5	5	5	5	5	5	5	5	5	45

15	4	4	4	4	4	4	4	4	4	36	4	4	4	4	4	4	4	4	4	4	40	5	5	4	4	4	3	4	4	4	37
16	4	4	4	4	4	4	4	4	4	36	4	4	4	4	4	4	4	4	4	4	40	4	3	3	4	3	3	3	3	3	29
17	5	5	5	5	5	5	5	5	2	42	5	5	5	5	5	5	5	5	5	5	50	5	5	5	5	5	5	5	5	5	45
18	4	5	4	5	4	4	3	4	4	37	4	4	4	3	4	3	3	4	4	4	37	4	4	3	3	4	3	3	4	4	32
19	5	5	5	5	5	5	5	5	5	45	5	5	5	5	5	5	5	5	5	5	50	5	5	5	5	5	5	5	5	5	45
20	4	5	5	5	5	5	3	3	2	37	5	5	5	5	4	2	2	2	2	2	34	4	4	3	4	4	4	4	4	3	34
21	5	5	4	4	5	5	5	4	4	41	5	4	5	4	5	5	4	5	5	3	45	5	5	4	5	4	5	4	5	5	42
22	4	4	4	4	4	4	4	4	4	36	4	4	4	4	4	4	4	4	4	3	39	3	3	4	4	3	3	4	4	4	32
23	5	5	5	5	5	5	5	5	5	45	5	5	5	5	5	5	3	5	5	5	48	5	5	5	5	5	5	5	5	5	45
24	5	5	5	5	5	5	5	5	5	45	5	5	5	5	5	5	4	3	5	5	47	5	5	5	4	4	4	4	4	5	40
25	4	4	4	5	4	4	5	4	4	38	4	4	4	4	4	4	4	4	4	4	40	4	4	4	4	4	4	4	4	4	36
26	5	5	4	5	5	5	4	5	3	41	5	5	5	4	5	5	4	4	5	3	45	4	3	3	4	4	4	5	4	4	35
27	5	5	5	5	5	5	5	5	5	45	5	5	5	3	5	5	5	5	5	4	47	5	5	5	5	5	2	5	5	5	42
28	5	5	5	5	4	5	5	4	5	43	5	5	5	5	5	5	5	5	5	5	50	5	5	5	5	5	5	5	5	5	45
29	5	5	5	4	5	5	4	4	4	41	4	4	5	4	4	5	4	5	4	3	42	4	4	4	5	4	5	4	4	4	38
30	4	4	5	5	5	5	4	5	5	42	5	5	4	5	5	5	4	5	4	5	47	5	4	5	3	5	4	5	4	3	38

Lampiran 3. Output Uji Validitas Kuesioner

Variabel Sistem Pengendalian Internal (X_1)

Correlations

		Item 1	Item 2	Item 3	Item 4	Item 5	Item 6	Item 7	Item 8	Item 9	Total
Item 1	Pearson Correlation	1	.761**	.339*	.339*	.430**	.824**	.557**	.614**	.313*	.794**
	Sig. (1-tailed)		.000	.033	.033	.009	.000	.001	.000	.046	.000
	N	30	30	30	30	30	30	30	30	30	30
Item 2	Pearson Correlation	.761**	1	.408*	.544**	.533**	.722**	.318*	.408*	.281	.747**
	Sig. (1-tailed)	.000		.013	.001	.001	.000	.043	.013	.066	.000
	N	30	30	30	30	30	30	30	30	30	30
Item 3	Pearson Correlation	.339*	.408*	1	.583**	.484**	.344*	.238	.146	-.064	.475**
	Sig. (1-tailed)	.033	.013		.000	.003	.031	.103	.221	.369	.004
	N	30	30	30	30	30	30	30	30	30	30
Item 4	Pearson Correlation	.339*	.544**	.583**	1	.363*	.467**	.346*	.458**	.128	.621**
	Sig. (1-tailed)	.033	.001	.000		.024	.005	.030	.005	.251	.000
	N	30	30	30	30	30	30	30	30	30	30
Item 5	Pearson Correlation	.430**	.533**	.484**	.363*	1	.535**	.188	.363*	.194	.616**
	Sig. (1-tailed)	.009	.001	.003	.024		.001	.159	.024	.152	.000
	N	30	30	30	30	30	30	30	30	30	30
Item 6	Pearson Correlation	.824**	.722**	.344*	.467**	.535**	1	.459**	.700**	.395*	.848**
	Sig. (1-tailed)	.000	.000	.031	.005	.001		.005	.000	.015	.000
	N	30	30	30	30	30	30	30	30	30	30
Item 7	Pearson Correlation	.557**	.318*	.238	.346*	.188	.459**	1	.600**	.464**	.691**
	Sig. (1-tailed)	.001	.043	.103	.030	.159	.005		.000	.005	.000
	N	30	30	30	30	30	30	30	30	30	30
Item 8	Pearson Correlation	.614**	.408*	.146	.458**	.363*	.700**	.600**	1	.574**	.808**
	Sig. (1-tailed)	.000	.013	.221	.005	.024	.000	.000		.000	.000
	N	30	30	30	30	30	30	30	30	30	30
Item 9	Pearson Correlation	.313*	.281	-.064	.128	.194	.395*	.464**	.574**	1	.636**
	Sig. (1-tailed)	.046	.066	.369	.251	.152	.015	.005	.000		.000
	N	30	30	30	30	30	30	30	30	30	30
Total	Pearson Correlation	.794**	.747**	.475**	.621**	.616**	.848**	.691**	.808**	.636**	1
	Sig. (1-tailed)	.000	.000	.004	.000	.000	.000	.000	.000	.000	
	N	30	30	30	30	30	30	30	30	30	30

**. Correlation is significant at the 0.01 level (1-tailed).

*. Correlation is significant at the 0.05 level (1-tailed).

Variabel Penerapan Basis Akrual (X_2)

Correlations

		Item 1	Item 2	Item 3	Item 4	Item 5	Item 6	Item 7	Item 8	Item 9	Item 10	Total
Item 1	Pearson Correlation	1	.671**	.733**	.465**	.623**	.468**	.196	.227	.346*	.120	.650**
	Sig. (1-tailed)		.000	.000	.005	.000	.005	.149	.114	.031	.263	.000
	N	30	30	30	30	30	30	30	30	30	30	30
Item 2	Pearson Correlation	.671**	1	.671**	.539**	.628**	.394*	.155	.097	.084	.154	.576**
	Sig. (1-tailed)	.000		.000	.001	.000	.016	.206	.305	.329	.208	.000
	N	30	30	30	30	30	30	30	30	30	30	30
Item 3	Pearson Correlation	.733**	.671**	1	.465**	.484**	.468**	.196	.227	.346*	.040	.619**
	Sig. (1-tailed)	.000	.000		.005	.003	.005	.149	.114	.031	.417	.000
	N	30	30	30	30	30	30	30	30	30	30	30
Item 4	Pearson Correlation	.465**	.539**	.465**	1	.370*	.229	.131	-.026	.065	.266	.468**
	Sig. (1-tailed)	.005	.001	.005		.022	.112	.245	.445	.366	.078	.005
	N	30	30	30	30	30	30	30	30	30	30	30
Item 5	Pearson Correlation	.623**	.628**	.484**	.370*	1	.641**	.482**	.487**	.633**	.425**	.830**
	Sig. (1-tailed)	.000	.000	.003	.022		.000	.004	.003	.000	.010	.000
	N	30	30	30	30	30	30	30	30	30	30	30
Item 6	Pearson Correlation	.468**	.394*	.468**	.229	.641**	1	.606**	.638**	.655**	.350*	.815**
	Sig. (1-tailed)	.005	.016	.005	.112	.000		.000	.000	.000	.029	.000
	N	30	30	30	30	30	30	30	30	30	30	30
Item 7	Pearson Correlation	.196	.155	.196	.131	.482**	.606**	1	.623**	.606**	.401*	.687**
	Sig. (1-tailed)	.149	.206	.149	.245	.004	.000		.000	.000	.014	.000
	N	30	30	30	30	30	30	30	30	30	30	30
Item 8	Pearson Correlation	.227	.097	.227	-.026	.487**	.638**	.623**	1	.686**	.465**	.703**
	Sig. (1-tailed)	.114	.305	.114	.445	.003	.000	.000		.000	.005	.000
	N	30	30	30	30	30	30	30	30	30	30	30
Item 9	Pearson Correlation	.346*	.084	.346*	.065	.633**	.655**	.606**	.686**	1	.614**	.789**
	Sig. (1-tailed)	.031	.329	.031	.366	.000	.000	.000	.000		.000	.000
	N	30	30	30	30	30	30	30	30	30	30	30
Item 10	Pearson Correlation	.120	.154	.040	.266	.425**	.350*	.401*	.465**	.614**	1	.624**
	Sig. (1-tailed)	.263	.208	.417	.078	.010	.029	.014	.005	.000		.000
	N	30	30	30	30	30	30	30	30	30	30	30
Total	Pearson Correlation	.650**	.576**	.619**	.468**	.830**	.815**	.687**	.703**	.789**	.624**	1
	Sig. (1-tailed)	.000	.000	.000	.005	.000	.000	.000	.000	.000	.000	
	N	30	30	30	30	30	30	30	30	30	30	30

**. Correlation is significant at the 0.01 level (1-tailed).

*. Correlation is significant at the 0.05 level (1-tailed).

Variabel Transparansi Laporan Keuangan Pemerintah Daerah (Y)

Correlations

		Item 1	Item 2	Item 3	Item 4	Item 5	Item 6	Item 7	Item 8	Item 9	Total
Item 1	Pearson Correlation	1	.811**	.681**	.613**	.816**	.302	.624**	.393*	.571**	.797**
	Sig. (1-tailed)		.000	.000	.000	.000	.053	.000	.016	.000	.000
	N	30	30	30	30	30	30	30	30	30	30
Item 2	Pearson Correlation	.811**	1	.799**	.662**	.774**	.456**	.526**	.602**	.775**	.889**
	Sig. (1-tailed)	.000		.000	.000	.000	.006	.001	.000	.000	.000
	N	30	30	30	30	30	30	30	30	30	30
Item 3	Pearson Correlation	.681**	.799**	1	.652**	.756**	.434**	.656**	.529**	.627**	.850**
	Sig. (1-tailed)	.000	.000		.000	.000	.008	.000	.001	.000	.000
	N	30	30	30	30	30	30	30	30	30	30
Item 4	Pearson Correlation	.613**	.662**	.652**	1	.652**	.556**	.596**	.523**	.600**	.814**
	Sig. (1-tailed)	.000	.000	.000		.000	.001	.000	.002	.000	.000
	N	30	30	30	30	30	30	30	30	30	30
Item 5	Pearson Correlation	.816**	.774**	.756**	.652**	1	.515**	.807**	.548**	.566**	.888**
	Sig. (1-tailed)	.000	.000	.000	.000		.002	.000	.001	.001	.000
	N	30	30	30	30	30	30	30	30	30	30
Item 6	Pearson Correlation	.302	.456**	.434**	.556**	.515**	1	.436**	.443**	.387*	.652**
	Sig. (1-tailed)	.053	.006	.008	.001	.002		.008	.007	.017	.000
	N	30	30	30	30	30	30	30	30	30	30
Item 7	Pearson Correlation	.624**	.526**	.656**	.596**	.807**	.436**	1	.577**	.513**	.787**
	Sig. (1-tailed)	.000	.001	.000	.000	.000	.008		.000	.002	.000
	N	30	30	30	30	30	30	30	30	30	30
Item 8	Pearson Correlation	.393*	.602**	.529**	.523**	.548**	.443**	.577**	1	.600**	.732**
	Sig. (1-tailed)	.016	.000	.001	.002	.001	.007	.000		.000	.000
	N	30	30	30	30	30	30	30	30	30	30
Item 9	Pearson Correlation	.571**	.775**	.627**	.600**	.566**	.387*	.513**	.600**	1	.780**
	Sig. (1-tailed)	.000	.000	.000	.000	.001	.017	.002	.000		.000
	N	30	30	30	30	30	30	30	30	30	30
Total	Pearson Correlation	.797**	.889**	.850**	.814**	.888**	.652**	.787**	.732**	.780**	1
	Sig. (1-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	
	N	30	30	30	30	30	30	30	30	30	30

**. Correlation is significant at the 0.01 level (1-tailed).

*. Correlation is significant at the 0.05 level (1-tailed).

Lampiran 4. Output Uji Reliabilitas

Variabel Sistem Pengendalian Internal (X_1)

Reliability

Case Processing Summary

		N	%
Cases	Valid	30	100,0
	Excluded[a]	0	,0
	Total	30	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.841	9

Variabel Penerapan Basis Akrual (X_2)

Reliability

Case Processing Summary

		N	%
Cases	Valid	30	100,0
	Excluded[a]	0	,0
	Total	30	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.862	10

Variabel Transparansi Laporan Keuangan Pemerintah Daerah (Y)

Reliability

Case Processing Summary

		N	%
Cases	Valid	30	100,0
	Excluded[a]	0	,0
	Total	30	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.924	9

Lampiran 5. Tabulasi Jawaban Responden Survei Sesungguhnya *(Final Survey)*

No.	Sistem Pengendalian Internal (X_1)									Penerepan Basis Akrual (X_2)										Transparansi Laporan Keuangan Pemerintah Daerah (Y)								
	1	2	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8	9	10	1	2	3	4	5	6	7	8	9
1	4	5	5	5	5	4	4	4	4	5	4	4	4	4	5	3	4	4	4	4	4	4	4	4	4	4	4	4
2	4	4	5	5	5	5	5	4	2	4	4	4	4	4	4	4	4	5	5	5	4	4	4	4	4	5	4	4
3	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	4	4	4	4	4	4	4	4	4	4	4	4	4	3	3	4	4	4	4	4	4	3	3	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	4	3	4	4	4
6	5	5	5	5	4	5	4	5	4	5	4	5	4	4	5	4	5	5	4	3	4	4	4	4	5	4	4	4
7	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
8	4	4	5	5	5	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	2	4
9	4	4	5	4	4	3	3	2	1	5	5	5	5	4	5	4	3	3	2	2	2	2	2	2	2	3	3	3
10	4	5	5	5	5	4	4	4	4	4	4	4	4	4	4	3	4	4	3	4	4	4	4	4	4	4	4	4
11	4	4	5	5	5	4	4	4	2	5	3	4	4	4	4	4	4	5	4	5	4	4	4	4	2	4	2	4
12	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3	4	4	4	4	2	4	4	4
13	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3	3	3	4	4	3	3	4	4	4	4	3	3
14	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	4	5	5	5	5	5	5	5	5	5

15	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	5	5	4	4	4	3	4	4	4
16	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3	3	4	3	3	3	3	3	3
17	5	5	5	5	5	5	5	5	2	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
18	4	5	4	5	4	4	3	4	4	4	4	4	3	4	3	3	4	4	4	4	4	3	3	4	3	3	4	4	4
19	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
20	4	5	5	5	5	5	3	3	2	5	5	5	5	4	2	2	2	2	2	2	2	1	4	2	2	2	2	3	
21	5	5	5	5	5	5	5	4	4	5	4	5	4	5	5	4	5	5	4	5	5	5	5	4	5	4	5	5	
22	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3	3	3	4	4	3	3	4	4	4	
23	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	3	5	5	5	5	5	5	5	5	5	5	5	5	
24	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	4	3	5	5	5	5	5	4	4	4	4	4	5	
25	4	4	4	5	4	4	5	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	
26	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	4	4	5	4	4	5	5	4	4	5	4	5	4	
27	5	5	5	5	5	5	5	5	5	5	5	5	3	5	5	5	5	5	4	5	5	5	5	5	4	5	5	5	
28	5	5	5	5	4	5	5	4	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	
29	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	
30	4	5	5	5	5	5	4	5	5	5	5	5	5	5	5	4	5	5	5	5	4	5	3	5	3	5	4	3	
31	4	5	4	4	4	3	4	4	4	4	4	4	2	4	4	4	5	4	4	3	4	4	4	3	4	4	4	3	
32	4	5	4	5	4	4	3	4	2	4	4	4	4	4	4	5	4	4	5	3	4	4	4	4	4	5	4	4	

33	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	5	4	4	4	5	5	4	4
34	4	4	4	4	4	4	5	4	4	4	4	4	4	4	5	4	4	4	4	4	4	4	4	4	4	4	4	4	4
35	4	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	5	5	4	4	4	4
36	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	4	5	5	5	5	5
37	4	4	5	5	4	4	4	4	4	4	4	4	5	5	5	4	4	4	4	5	4	4	4	5	5	3	3	4	
38	5	5	5	5	5	5	5	5	5	5	5	5	5	3	5	4	5	5	4	5	4	5	5	5	4	5	5	5	
39	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
40	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	4	5	5	5	5	5	5	5	5	5	5	5	5	5
41	4	4	3	4	4	5	5	4	3	5	3	4	3	4	5	5	4	5	5	4	4	5	5	4	4	5	4	4	
42	4	5	5	4	5	5	5	5	5	5	4	5	5	5	5	3	5	4	4	3	4	5	4	4	4	4	4	4	
43	5	5	5	5	5	4	5	5	4	5	5	5	5	5	5	4	5	5	4	5	4	4	3	4	4	5	5	5	
44	5	4	4	5	4	4	4	5	5	4	5	4	4	5	4	4	4	5	5	4	5	4	4	5	4	4	3	4	
45	4	4	5	5	5	4	4	5	5	5	4	5	5	5	5	4	4	5	5	4	4	5	5	4	5	4	4	5	
46	5	5	5	5	5	4	4	5	5	5	5	5	4	4	5	4	4	3	5	5	4	5	5	4	4	4	3	4	
47	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
48	4	4	5	4	4	5	4	5	5	5	4	5	4	4	5	4	4	3	5	5	4	4	4	5	5	4	5	3	
49	5	4	5	4	4	5	4	4	4	4	5	4	4	5	4	4	4	3	5	4	5	5	5	4	5	4	3	3	

Lampiran 6. Method of Successive Interval (MSI)

Sistem Pengendalian Internal (X_1)

Item 1

Skor	f	P	Pk	SV	(+)	Nilai Interval
4	31	0.6327	0.6327	-0.5951	1.5951	1.0000
5	18	0.3673	1.0000	1.0159	1.5951	2.6110

Item 2

Skor	f	P	Pk	SV	(+)	Nilai Interval
4	24	0.4898	0.4898	-0.8144	1.8144	1.0000
5	25	0.5102	1.0000	0.7754	1.8144	2.5898

Item 3

Skor	f	P	Pk	SV	(+)	Nilai Interval
3	1	0.0204	0.0204	-2.3422	3.3422	1.0000
4	18	0.3673	0.3878	-0.9141	3.3422	2.4281
5	30	0.6122	1.0000	0.6212	3.3422	3.9634

Item 4

Skor	f	P	Pk	SV	(+)	Nilai Interval
4	19	0.3878	0.3878	-0.9893	1.9893	1.0000
5	30	0.6122	1.0000	0.6212	1.9893	2.6104

Item 5

Skor	f	P	Pk	SV	(+)	Nilai Interval

4	25	0.5102	0.5102	-0.7818	1.7818	1.0000
5	24	0.4898	1.0000	0.8077	1.7818	2.5895

Item 6

Skor	f	P	Pk	SV	(+)	Nilai Interval
3	2	0.0408	0.0408	-2.1511	3.1511	1.0000
4	25	0.5102	0.5510	-0.6033	3.1511	2.5478
5	22	0.4490	1.0000	0.8738	3.1511	4.0249

Item 7

Skor	f	P	Pk	SV	(+)	Nilai Interval
3	4	0.0816	0.0816	-1.8583	2.8583	1.0000
4	25	0.5102	0.5918	-0.4641	2.8583	2.3942
5	20	0.4082	1.0000	0.9437	2.8583	3.8021

Item 8

Skor	f	P	Pk	SV	(+)	Nilai Interval
2	1	0.0204	0.0204	-2.3422	3.3422	1.0000
3	1	0.0204	0.0408	-1.9600	3.3422	1.3822
4	28	0.5714	0.6122	-0.5177	3.3422	2.8246
5	19	0.3878	1.0000	0.9808	3.3422	4.3230

Item 9

Skor	f	P	Pk	SV	(+)	Nilai Interval
1	1	0.0204	0.0204	-2.3422	3.3422	1.0000
2	5	0.1020	0.1224	-1.5288	3.3422	1.8134
3	1	0.0204	0.1429	-1.0437	3.3422	2.2985
4	26	0.5306	0.6735	-0.5831	3.3422	2.7591
5	16	0.3265	1.0000	1.0838	3.3422	4.4260

Penerapan Basis Akrual (X_2)

Item 1

Skor	f	P	Pk	SV	(+)	Nilai Interval
4	25	0.5102	0.5102	-0.7818	1.7818	1.0000
5	24	0.4898	1.0000	0.8077	1.7818	2.5895

Item 2

Skor	f	P	Pk	SV	(+)	Nilai Interval
3	2	0.0408	0.0408	-2.1511	3.1511	1.0000

4	29	0.5918	0.6327	-0.4878	3.1511	2.6633
5	18	0.3673	1.0000	1.0159	3.1511	4.1670

Item 3

Skor	f	P	Pk	SV	(+)	Nilai Interval
4	28	0.5714	0.5714	-0.6869	1.6869	1.0000
5	21	0.4286	1.0000	0.9081	1.6869	2.5950

Item 4

Skor	f	P	Pk	SV	(+)	Nilai Interval
2	1	0.0204	0.0204	-2.3422	3.3422	1.0000
3	3	0.0612	0.0816	-1.6970	3.3422	1.6452
4	28	0.5714	0.6531	-0.3815	3.3422	2.9607
5	17	0.3469	1.0000	1.0561	3.3422	4.3983

Item 5

Skor	f	P	Pk	SV	(+)	Nilai Interval
3	1	0.0204	0.0204	-2.3422	3.3422	1.0000
4	30	0.6122	0.6327	-0.5369	3.3422	2.8053
5	18	0.3673	1.0000	1.0159	3.3422	4.3581

Item 6

Skor	f	P	Pk	SV	(+)	Nilai Interval
2	1	0.0204	0.0204	-2.3422	3.3422	1.0000
3	1	0.0204	0.0408	-1.9600	3.3422	1.3822
4	23	0.4694	0.5102	-0.6628	3.3422	2.6794
5	24	0.4898	1.0000	0.8077	3.3422	4.1499

Item 7

Skor	f	P	Pk	SV	(+)	Nilai Interval
2	1	0.0204	0.0204	-2.3422	3.3422	1.0000
3	6	0.1224	0.1429	-1.4480	3.3422	1.8943
4	34	0.6939	0.8367	-0.0173	3.3422	3.3249
5	8	0.1633	1.0000	1.4320	3.3422	4.7742

Item 8

Skor	f	P	Pk	SV	(+)	Nilai Interval
2	1	0.0204	0.0204	-2.3422	3.3422	1.0000
3	3	0.0612	0.0816	-1.6970	3.3422	1.6452
4	30	0.6122	0.6939	-0.3185	3.3422	3.0237

5	15	0.3061	1.0000	1.1218	3.3422	4.4640

Item 9

Skor	f	P	Pk	SV	(+)	Nilai Interval
2	1	0.0204	0.0204	-2.3422	3.3422	1.0000
3	6	0.1224	0.1429	-1.4480	3.3422	1.8943
4	22	0.4490	0.5918	-0.3639	3.3422	2.9783
5	20	0.4082	1.0000	0.9437	3.3422	4.2859

Item 10

Skor	f	P	Pk	SV	(+)	Nilai Interval
2	2	0.0408	0.0408	-2.1511	3.1511	1.0000
3	3	0.0612	0.1020	-1.4749	3.1511	1.6762
4	28	0.5714	0.6735	-0.3134	3.1511	2.8377
5	16	0.3265	1.0000	1.0838	3.1511	4.2349

Transparansi Laporan Keuangan Pemerintah Daerah (Y)

Item 1

Skor	f	P	Pk	SV	(+)	Nilai Interval
2	2	0.0408	0.0408	-2.1511	3.1511	1.0000
3	6	0.1224	0.1633	-1.2193	3.1511	1.9318
4	22	0.4490	0.6122	-0.3263	3.1511	2.8248
5	19	0.3878	1.0000	0.9808	3.1511	4.1319

Item 2

Skor	f	P	Pk	SV	(+)	Nilai Interval
2	2	0.0408	0.0408	-2.1511	3.1511	1.0000
3	3	0.0612	0.1020	-1.4749	3.1511	1.6762
4	29	0.5918	0.6939	-0.2849	3.1511	2.8662
5	15	0.3061	1.0000	1.1218	3.1511	4.2729

Item 3

Skor	f	P	Pk	SV	(+)	Nilai Interval
1	1	0.0204	0.0204	-2.3422	3.3422	1.0000
2	1	0.0204	0.0408	-1.9600	3.3422	1.3822
3	3	0.0612	0.1020	-1.4749	3.3422	1.8673
4	26	0.5306	0.6327	-0.6195	3.3422	2.7227
5	18	0.3673	1.0000	1.0159	3.3422	4.3581

Item 4

Skor	f	P	Pk	SV	(+)	Nilai Interval

2	1	0.0204	0.0204	-2.3422	3.3422	1.0000
3	3	0.0612	0.0816	-1.6970	3.3422	1.6452
4	31	0.6327	0.7143	-0.2900	3.3422	3.0522
5	14	0.2857	1.0000	1.1617	3.3422	4.5039

Item 5

Skor	f	P	Pk	SV	(+)	Nilai Interval
2	2	0.0408	0.0408	-2.1511	3.1511	1.0000
3	3	0.0612	0.1020	-1.4749	3.1511	1.6762
4	30	0.6122	0.7143	-0.2566	3.1511	2.8945
5	14	0.2857	1.0000	1.1617	3.1511	4.3128

Item 6

Skor	f	P	Pk	SV	(+)	Nilai Interval
2	4	0.0816	0.0816	-1.8583	2.8583	1.0000
3	6	0.1224	0.2041	-1.0119	2.8583	1.8465
4	24	0.4898	0.6939	-0.1452	2.8583	2.7132
5	15	0.3061	1.0000	1.1218	2.8583	3.9801

Item 7

Skor	f	P	Pk	SV	(+)	Nilai Interval
2	1	0.0204	0.0204	-2.3422	3.3422	1.0000
3	5	0.1020	0.1224	-1.5288	3.3422	1.8134
4	28	0.5714	0.6939	-0.2501	3.3422	3.0921
5	15	0.3061	1.0000	1.1218	3.3422	4.4640

Item 8

Skor	f	P	Pk	SV	(+)	Nilai Interval
2	3	0.0612	0.0612	-1.9600	2.9600	1.0000
3	8	0.1633	0.2245	-1.0535	2.9600	1.9065
4	25	0.5102	0.7347	-0.0566	2.9600	2.9034
5	13	0.2653	1.0000	1.1971	2.9600	4.1571

Item 9

Skor	f	P	Pk	SV	(+)	Nilai Interval
3	8	0.1633	0.1633	-1.4522	2.4522	1.0000
4	28	0.5714	0.7347	-0.1467	2.4522	2.3056
5	13	0.2653	1.0000	1.1971	2.4522	3.6493

Lampiran 7. Data Interval

No.	Sistem Pengendalian Internal (X_1)									Total	Rata-rata
	1	2	3	4	5	6	7	8	9		
1	1.00	2.59	3.96	2.61	2.59	2.55	2.39	2.82	2.76	23.28	2.59
2	1.00	1.00	3.96	2.61	2.59	4.02	3.80	2.82	1.81	23.63	2.63
3	1.00	1.00	2.43	1.00	1.00	2.55	2.39	2.82	2.76	16.95	1.88
4	1.00	1.00	2.43	1.00	1.00	2.55	2.39	2.82	2.76	16.95	1.88
5	1.00	1.00	2.43	1.00	1.00	2.55	2.39	2.82	2.76	16.95	1.88
6	2.61	2.59	3.96	2.61	1.00	4.02	2.39	4.32	2.76	26.28	2.92
7	1.00	1.00	2.43	1.00	1.00	2.55	2.39	2.82	2.76	16.95	1.88
8	1.00	1.00	3.96	2.61	2.59	2.55	2.39	2.82	2.76	21.69	2.41
9	1.00	1.00	3.96	1.00	1.00	1.00	1.00	1.00	1.00	11.96	1.33
10	1.00	2.59	3.96	2.61	2.59	2.55	2.39	2.82	2.76	23.28	2.59
11	1.00	1.00	3.96	2.61	2.59	2.55	2.39	2.82	1.81	20.74	2.30
12	1.00	1.00	2.43	1.00	1.00	2.55	2.39	2.82	2.76	16.95	1.88
13	1.00	1.00	2.43	1.00	1.00	2.55	2.39	2.82	2.76	16.95	1.88
14	2.61	2.59	3.96	2.61	2.59	4.02	3.80	4.32	4.43	30.94	3.44
15	1.00	1.00	2.43	1.00	1.00	2.55	2.39	2.82	2.76	16.95	1.88
16	1.00	1.00	2.43	1.00	1.00	2.55	2.39	2.82	2.76	16.95	1.88
17	2.61	2.59	3.96	2.61	2.59	4.02	3.80	4.32	1.81	28.33	3.15
18	1.00	2.59	2.43	2.61	1.00	2.55	1.00	2.82	2.76	18.76	2.08
19	2.61	2.59	3.96	2.61	2.59	4.02	3.80	4.32	4.43	30.94	3.44
20	1.00	2.59	3.96	2.61	2.59	4.02	1.00	1.38	1.81	20.97	2.33
21	2.61	2.59	3.96	2.61	2.59	4.02	3.80	2.82	2.76	27.77	3.09
22	1.00	1.00	2.43	1.00	1.00	2.55	2.39	2.82	2.76	16.95	1.88
23	2.61	2.59	3.96	2.61	2.59	4.02	3.80	4.32	4.43	30.94	3.44
24	2.61	2.59	3.96	2.61	2.59	4.02	3.80	4.32	4.43	30.94	3.44
25	1.00	1.00	2.43	2.61	1.00	2.55	3.80	2.82	2.76	19.97	2.22
26	2.61	2.59	3.96	2.61	2.59	4.02	3.80	4.32	4.43	30.94	3.44

27	2.61	2.59	3.96	2.61	2.59	4.02	3.80	4.32	4.43	30.94	3.44
28	2.61	2.59	3.96	2.61	1.00	4.02	3.80	2.82	4.43	27.85	3.09
29	2.61	2.59	3.96	2.61	2.59	4.02	3.80	2.82	2.76	27.77	3.09
30	1.00	2.59	3.96	2.61	2.59	4.02	2.39	4.32	4.43	27.92	3.10
31	1.00	2.59	2.43	1.00	1.00	1.00	2.39	2.82	2.76	17.00	1.89
32	1.00	2.59	2.43	2.61	1.00	2.55	1.00	2.82	1.81	17.81	1.98
33	1.00	1.00	2.43	1.00	1.00	2.55	2.39	2.82	2.76	16.95	1.88
34	1.00	1.00	2.43	1.00	1.00	2.55	3.80	2.82	2.76	18.36	2.04
35	1.00	2.59	3.96	2.61	2.59	4.02	3.80	4.32	2.76	27.66	3.07
36	2.61	2.59	3.96	2.61	2.59	4.02	3.80	4.32	4.43	30.94	3.44
37	1.00	1.00	3.96	2.61	1.00	2.55	2.39	2.82	2.76	20.10	2.23
38	2.61	2.59	3.96	2.61	2.59	4.02	3.80	4.32	4.43	30.94	3.44
39	1.00	1.00	2.43	1.00	1.00	2.55	2.39	2.82	2.76	16.95	1.88
40	2.61	2.59	3.96	2.61	2.59	4.02	3.80	4.32	4.43	30.94	3.44
41	1.00	1.00	1.00	1.00	1.00	4.02	3.80	2.82	2.30	17.95	1.99
42	1.00	2.59	3.96	1.00	2.59	4.02	3.80	4.32	4.43	27.72	3.08
43	2.61	2.59	3.96	2.61	2.59	2.55	3.80	4.32	2.76	27.80	3.09
44	2.61	1.00	2.43	2.61	1.00	2.55	2.39	4.32	4.43	23.34	2.59
45	1.00	1.00	3.96	2.61	2.59	2.55	2.39	4.32	4.43	24.85	2.76
46	2.61	2.59	3.96	2.61	2.59	2.55	2.39	4.32	4.43	28.06	3.12
47	1.00	1.00	2.43	1.00	1.00	2.55	2.39	2.82	2.76	16.95	1.88
48	1.00	1.00	3.96	1.00	1.00	4.02	2.39	4.32	4.43	23.13	2.57
49	2.61	1.00	3.96	1.00	1.00	4.02	2.39	2.82	2.76	21.58	2.40

No.	Penerapan Basis Akrual (X_2)										Total	Rata-rata
	1	2	3	4	5	6	7	8	9	10		
1	2.59	2.66	1.00	2.96	2.81	4.15	1.89	3.02	2.98	2.84	26.90	2.69
2	1.00	2.66	1.00	2.96	2.81	2.68	3.32	3.02	4.29	4.23	27.98	2.80
3	1.00	2.66	1.00	2.96	2.81	2.68	3.32	3.02	2.98	2.84	25.27	2.53
4	1.00	2.66	1.00	2.96	2.81	2.68	3.32	3.02	1.89	1.68	23.03	2.30
5	1.00	2.66	1.00	2.96	2.81	2.68	3.32	3.02	2.98	2.84	25.27	2.53
6	2.59	2.66	2.60	2.96	2.81	4.15	3.32	4.46	4.29	2.84	32.68	3.27
7	1.00	2.66	1.00	2.96	2.81	2.68	3.32	3.02	2.98	2.84	25.27	2.53
8	1.00	2.66	1.00	2.96	2.81	2.68	3.32	3.02	2.98	2.84	25.27	2.53
9	2.59	4.17	2.60	4.40	2.81	4.15	3.32	1.65	1.89	1.00	28.57	2.86
10	1.00	2.66	1.00	2.96	2.81	2.68	1.89	3.02	2.98	1.68	22.68	2.27
11	2.59	1.00	1.00	2.96	2.81	2.68	3.32	3.02	4.29	2.84	26.51	2.65
12	1.00	2.66	1.00	2.96	2.81	2.68	3.32	3.02	2.98	2.84	25.27	2.53
13	1.00	2.66	1.00	2.96	2.81	2.68	1.89	1.65	1.89	2.84	21.38	2.14
14	2.59	4.17	2.60	4.40	4.36	4.15	4.77	4.46	4.29	2.84	38.62	3.86
15	1.00	2.66	1.00	2.96	2.81	2.68	3.32	3.02	2.98	2.84	25.27	2.53
16	1.00	2.66	1.00	2.96	2.81	2.68	3.32	3.02	2.98	2.84	25.27	2.53
17	2.59	4.17	2.60	4.40	4.36	4.15	4.77	4.46	4.29	4.23	40.02	4.00
18	1.00	2.66	1.00	1.65	2.81	1.38	1.89	3.02	2.98	2.84	21.23	2.12
19	2.59	4.17	2.60	4.40	4.36	4.15	4.77	4.46	4.29	4.23	40.02	4.00
20	2.59	4.17	2.60	4.40	2.81	1.00	1.00	1.00	1.00	1.00	21.56	2.16
21	2.59	2.66	2.60	2.96	4.36	4.15	3.32	4.46	4.29	2.84	34.23	3.42
22	1.00	2.66	1.00	2.96	2.81	2.68	3.32	3.02	2.98	1.68	24.11	2.41
23	2.59	4.17	2.60	4.40	4.36	4.15	1.89	4.46	4.29	4.23	37.14	3.71
24	2.59	4.17	2.60	4.40	4.36	4.15	3.32	1.65	4.29	4.23	35.75	3.57
25	1.00	2.66	1.00	2.96	2.81	2.68	3.32	3.02	2.98	2.84	25.27	2.53
26	2.59	4.17	2.60	4.40	4.36	4.15	3.32	3.02	4.29	2.84	35.73	3.57

27	2.59	4.17	2.60	1.65	4.36	4.15	4.77	4.46	4.29	2.84	35.87	3.59
28	2.59	4.17	2.60	4.40	4.36	4.15	4.77	4.46	4.29	4.23	40.02	4.00
29	1.00	2.66	1.00	2.96	2.81	2.68	3.32	3.02	2.98	2.84	25.27	2.53
30	2.59	4.17	2.60	4.40	4.36	4.15	3.32	4.46	4.29	4.23	38.57	3.86
31	1.00	2.66	1.00	1.00	2.81	2.68	3.32	4.46	2.98	2.84	24.75	2.48
32	1.00	2.66	1.00	2.96	2.81	2.68	4.77	3.02	2.98	4.23	28.12	2.81
33	1.00	2.66	1.00	2.96	2.81	2.68	3.32	3.02	2.98	2.84	25.27	2.53
34	1.00	2.66	1.00	2.96	2.81	4.15	3.32	3.02	2.98	2.84	26.74	2.67
35	1.00	2.66	1.00	2.96	2.81	2.68	3.32	3.02	2.98	2.84	25.27	2.53
36	2.59	4.17	2.60	4.40	4.36	4.15	4.77	4.46	4.29	4.23	40.02	4.00
37	1.00	2.66	1.00	4.40	4.36	4.15	3.32	3.02	2.98	2.84	29.73	2.97
38	2.59	4.17	2.60	4.40	1.00	4.15	3.32	4.46	4.29	2.84	33.81	3.38
39	1.00	2.66	1.00	2.96	2.81	2.68	3.32	3.02	2.98	2.84	25.27	2.53
40	2.59	4.17	2.60	4.40	4.36	4.15	3.32	4.46	4.29	4.23	38.57	3.86
41	2.59	1.00	1.00	1.65	2.81	4.15	4.77	3.02	4.29	4.23	29.51	2.95
42	2.59	2.66	2.60	4.40	4.36	4.15	1.89	4.46	2.98	2.84	32.93	3.29
43	2.59	4.17	2.60	4.40	4.36	4.15	3.32	4.46	4.29	2.84	37.17	3.72
44	1.00	4.17	1.00	2.96	4.36	2.68	3.32	3.02	4.29	4.23	31.03	3.10
45	2.59	2.66	2.60	4.40	4.36	4.15	3.32	3.02	4.29	4.23	35.62	3.56
46	2.59	4.17	2.60	2.96	2.81	4.15	3.32	3.02	1.89	4.23	31.75	3.17
47	1.00	2.66	1.00	2.96	2.81	2.68	3.32	3.02	2.98	2.84	25.27	2.53
48	2.59	2.66	2.60	2.96	2.81	4.15	3.32	3.02	1.89	4.23	30.24	3.02
49	1.00	4.17	1.00	2.96	4.36	2.68	3.32	3.02	1.89	4.23	28.64	2.86

No.	Transparansi Laporan Keuangan Pemerintah Daerah (Y)									Total	Rata-rata
	1	2	3	4	5	6	7	8	9		
1	2.82	2.87	2.72	3.05	2.89	2.71	3.09	2.90	2.31	25.37	2.82
2	4.13	2.87	2.72	3.05	2.89	2.71	4.46	2.90	2.31	28.05	3.12
3	2.82	2.87	2.72	3.05	2.89	2.71	3.09	2.90	2.31	25.37	2.82
4	2.82	2.87	2.72	3.05	2.89	2.71	1.81	1.91	2.31	23.10	2.57
5	2.82	2.87	2.72	3.05	2.89	1.85	3.09	2.90	2.31	24.51	2.72
6	1.93	2.87	2.72	3.05	2.89	3.98	3.09	2.90	2.31	25.75	2.86
7	2.82	2.87	2.72	3.05	2.89	2.71	3.09	2.90	2.31	25.37	2.82
8	2.82	2.87	2.72	3.05	2.89	2.71	3.09	1.00	2.31	23.47	2.61
9	1.00	1.00	1.38	1.00	1.00	1.00	1.81	1.91	1.00	11.10	1.23
10	2.82	2.87	2.72	3.05	2.89	2.71	3.09	2.90	2.31	25.37	2.82
11	4.13	2.87	2.72	3.05	2.89	1.00	3.09	1.00	2.31	23.07	2.56
12	1.93	2.87	2.72	3.05	2.89	1.00	3.09	2.90	2.31	22.77	2.53
13	2.82	1.68	1.87	3.05	2.89	2.71	3.09	1.91	1.00	21.03	2.34
14	4.13	4.27	4.36	4.50	4.31	3.98	4.46	4.16	3.65	37.83	4.20
15	4.13	4.27	2.72	3.05	2.89	1.85	3.09	2.90	2.31	27.22	3.02
16	2.82	1.68	1.87	3.05	1.68	1.85	1.81	1.91	1.00	17.66	1.96
17	4.13	4.27	4.36	4.50	4.31	3.98	4.46	4.16	3.65	37.83	4.20
18	2.82	2.87	1.87	1.65	2.89	1.85	1.81	2.90	2.31	20.97	2.33
19	4.13	4.27	4.36	4.50	4.31	3.98	4.46	4.16	3.65	37.83	4.20
20	1.00	1.00	1.00	3.05	1.00	1.00	1.00	1.00	1.00	11.05	1.23
21	4.13	4.27	4.36	4.50	2.89	3.98	3.09	4.16	3.65	35.04	3.89
22	1.93	1.68	2.72	3.05	1.68	1.85	3.09	2.90	2.31	21.21	2.36
23	4.13	4.27	4.36	4.50	4.31	3.98	4.46	4.16	3.65	37.83	4.20
24	4.13	4.27	4.36	3.05	2.89	2.71	3.09	2.90	3.65	31.07	3.45
25	2.82	2.87	2.72	3.05	2.89	2.71	3.09	2.90	2.31	25.37	2.82
26	2.82	4.27	4.36	3.05	2.89	3.98	3.09	4.16	2.31	30.94	3.44

27	4.13	4.27	4.36	4.50	4.31	2.71	4.46	4.16	3.65	36.56	4.06
28	4.13	4.27	4.36	4.50	4.31	3.98	4.46	4.16	3.65	37.83	4.20
29	2.82	2.87	2.72	3.05	2.89	2.71	3.09	2.90	2.31	25.37	2.82
30	4.13	2.87	4.36	1.65	4.31	1.85	4.46	2.90	1.00	27.53	3.06
31	1.93	2.87	2.72	3.05	1.68	2.71	3.09	2.90	1.00	21.96	2.44
32	1.93	2.87	2.72	3.05	2.89	2.71	4.46	2.90	2.31	25.85	2.87
33	2.82	4.27	2.72	3.05	2.89	3.98	4.46	2.90	2.31	29.42	3.27
34	2.82	2.87	2.72	3.05	2.89	2.71	3.09	2.90	2.31	25.37	2.82
35	2.82	2.87	2.72	4.50	4.31	2.71	3.09	2.90	2.31	28.24	3.14
36	4.13	4.27	4.36	3.05	4.31	3.98	4.46	4.16	3.65	36.38	4.04
37	4.13	2.87	2.72	3.05	4.31	3.98	1.81	1.91	2.31	27.09	3.01
38	4.13	2.87	4.36	4.50	4.31	2.71	4.46	4.16	3.65	35.16	3.91
39	2.82	2.87	2.72	3.05	2.89	2.71	3.09	2.90	2.31	25.37	2.82
40	4.13	4.27	4.36	4.50	4.31	3.98	4.46	4.16	3.65	37.83	4.20
41	2.82	2.87	4.36	4.50	2.89	2.71	4.46	2.90	2.31	29.83	3.31
42	1.93	2.87	4.36	3.05	2.89	2.71	3.09	2.90	2.31	26.12	2.90
43	4.13	2.87	2.72	1.65	2.89	2.71	4.46	4.16	3.65	29.24	3.25
44	2.82	4.27	2.72	3.05	4.31	2.71	3.09	1.91	2.31	27.20	3.02
45	2.82	2.87	4.36	4.50	2.89	3.98	3.09	2.90	3.65	31.07	3.45
46	4.13	2.87	4.36	4.50	2.89	2.71	3.09	1.91	2.31	28.77	3.20
47	2.82	2.87	2.72	3.05	2.89	2.71	3.09	2.90	2.31	25.37	2.82
48	4.13	2.87	2.72	3.05	4.31	3.98	3.09	4.16	1.00	29.32	3.26
49	2.82	4.27	4.36	4.50	2.89	3.98	3.09	1.91	1.00	28.83	3.20

Lampiran 8. Data Variabel Penelitian

No.	Sistem Pengendalian Internal (X_1)		Penerapan Basis Akrual (X_2)		Transparansi Laporan Keuangan Pemerintah Daerah (Y)	
	Total	Rata-rata	Total	Rata-rata	Total	Rata-rata
1	23.28	2.59	26.90	2.69	25.37	2.82
2	23.63	2.63	27.98	2.80	28.05	3.12
3	16.95	1.88	25.27	2.53	25.37	2.82
4	16.95	1.88	23.03	2.30	23.10	2.57
5	16.95	1.88	25.27	2.53	24.51	2.72
6	26.28	2.92	32.68	3.27	25.75	2.86
7	16.95	1.88	25.27	2.53	25.37	2.82
8	21.69	2.41	25.27	2.53	23.47	2.61
9	11.96	1.33	28.57	2.86	11.10	1.23
10	23.28	2.59	22.68	2.27	25.37	2.82
11	20.74	2.30	26.51	2.65	23.07	2.56
12	16.95	1.88	25.27	2.53	22.77	2.53
13	16.95	1.88	21.38	2.14	21.03	2.34
14	30.94	3.44	38.62	3.86	37.83	4.20
15	16.95	1.88	25.27	2.53	27.22	3.02
16	16.95	1.88	25.27	2.53	17.66	1.96
17	28.33	3.15	40.02	4.00	37.83	4.20
18	18.76	2.08	21.23	2.12	20.97	2.33
19	30.94	3.44	40.02	4.00	37.83	4.20
20	20.97	2.33	21.56	2.16	11.05	1.23
21	27.77	3.09	34.23	3.42	35.04	3.89
22	16.95	1.88	24.11	2.41	21.21	2.36
23	30.94	3.44	37.14	3.71	37.83	4.20
24	30.94	3.44	35.75	3.57	31.07	3.45
25	19.97	2.22	25.27	2.53	25.37	2.82

26	30.94	3.44	35.73	3.57	30.94	3.44
27	30.94	3.44	35.87	3.59	36.56	4.06
28	27.85	3.09	40.02	4.00	37.83	4.20
29	27.77	3.09	25.27	2.53	25.37	2.82
30	27.92	3.10	38.57	3.86	27.53	3.06
31	17.00	1.89	24.75	2.48	21.96	2.44
32	17.81	1.98	28.12	2.81	25.85	2.87
33	16.95	1.88	25.27	2.53	29.42	3.27
34	18.36	2.04	26.74	2.67	25.37	2.82
35	27.66	3.07	25.27	2.53	28.24	3.14
36	30.94	3.44	40.02	4.00	36.38	4.04
37	20.10	2.23	29.73	2.97	27.09	3.01
38	30.94	3.44	33.81	3.38	35.16	3.91
39	16.95	1.88	25.27	2.53	25.37	2.82
40	30.94	3.44	38.57	3.86	37.83	4.20
41	17.95	1.99	29.51	2.95	29.83	3.31
42	27.72	3.08	32.93	3.29	26.12	2.90
43	27.80	3.09	37.17	3.72	29.24	3.25
44	23.34	2.59	31.03	3.10	27.20	3.02
45	24.85	2.76	35.62	3.56	31.07	3.45
46	28.06	3.12	31.75	3.17	28.77	3.20
47	16.95	1.88	25.27	2.53	25.37	2.82
48	23.13	2.57	30.24	3.02	29.32	3.26
49	21.58	2.40	28.64	2.86	28.83	3.20

Lampiran 9. Output Uji Asumsi Klasik

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Standardized Residual
N		49
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.97894501
Most Extreme Differences	Absolute	.157
	Positive	.131
	Negative	-.157
Kolmogorov-Smirnov Z		1.096
Asymp. Sig. (2-tailed)		.181

a. Test distribution is Normal.

b. Calculated from data.

Uji Multikolinearitas

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
		B	Std. Error	Beta	Tolerance	VIF
1	(Constant)	.222	.307			
	Sistem Pengendalian Internal (X1)	.373	.158	.333	.357	2.800
	Penerepan Basis Akrual (X2)	.634	.169	.528	.357	2.800

a. Dependent Variable: Transparansi Laporan Keuangan Pemerintah Daerah (Y)

Uji Linearitas

Regression

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	X2^2, Sistem Pengendalian Internal (X1), X1^2, Penerepan Basis Akrual (X2)	.	Enter

a. All requested variables entered.

b. Dependent Variable: Residual

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.098[a]	.010	-.080	.41567

a. Predictors: (Constant), X2^2, Sistem Pengendalian Internal (X1), X1^2, Penerepan Basis Akrual (X2)

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.073	4	.018	.106	.980[a]
	Residual	7.603	44	.173		
	Total	7.676	48			

a. Predictors: (Constant), X2^2, Sistem Pengendalian Internal (X1), X1^2, Penerepan Basis Akrual (X2)

b. Dependent Variable: Residual

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.588	2.365		-.249	.805
	Sistem Pengendalian Internal (X1)	.700	1.094	1.092	.639	.526
	Penerepan Basis Akrual (X2)	-.192	1.374	-.280	-.140	.889
	X1^2	-.143	.220	-1.158	-.648	.521
	X2^2	.039	.223	.354	.175	.862

a. Dependent Variable: Residual

Chi Square hitung = (n x R^2) = (49 x 0,010) = 0,490

Lampiran 10. Output Analisis Regresi Berganda

Regression

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	Penerepan Basis Akrual (X2), Sistem Pengendalian Internal (X1)[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: Transparansi Laporan Keuangan Pemerintah Daerah (Y)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.820[a]	.673	.658	.40849

a. Predictors: (Constant), Penerepan Basis Akrual (X2), Sistem Pengendalian Internal (X1)

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	15.777	2	7.889	47.275	.000[a]
	Residual	7.676	46	.167		
	Total	23.453	48			

a. Predictors: (Constant), Penerepan Basis Akrual (X2), Sistem Pengendalian Internal (X1)

b. Dependent Variable: Transparansi Laporan Keuangan Pemerintah Daerah (Y)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.222	.307		.724	.473
	Sistem Pengendalian Internal (X1)	.373	.158	.333	2.361	.023
	Penerepan Basis Akrual (X2)	.634	.169	.528	3.744	.001

a. Dependent Variable: Transparansi Laporan Keuangan Pemerintah Daerah (Y)

Lampiran 11. Output Statistik Deskriptif

Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Sistem Pengendalian Internal (X1)	49	1.3293	3.4378	2.5566	.6243
Penerepan Basis Akrual (X2)	49	2.1230	4.0017	2.9791	.5825
Transparansi Laporan Keuangan Pemerintah Daerah (Y)	49	1.2280	4.2033	3.0656	.6990
Valid N (listwise)	49				

Lampiran 12. Tabel r Product Moment

N	Interval Kepercayaan		N	Interval Kepercayaan	
	95%	99%		95%	99%
3	0,997	0,999	38	0,320	0,413
4	0,950	0,990	39	0,316	0,408
5	0,878	0,959	40	0,312	0,403
6	0,811	0,917	41	0,308	0,396
7	0,854	0,874	42	0,304	0,393
8	0,707	0,874	43	0,301	0,389
9	0,666	0,798	44	0,297	0,384
10	0,632	0,765	45	0,294	0,380
11	0,602	0,735	46	0,291	0,276
12	0,576	0,708	47	0,288	0,372
13	0,553	0,684	48	0,284	0,368
14	0,532	0,661	49	0,281	0,364
15	0,514	0,641	50	0,297	0,361
16	0,497	0,623	55	0,266	0,345
17	0,482	0,606	60	0,254	0,330
18	0,468	0,590	65	0,244	0,317
19	0,456	0,575	70	0,235	0,306
20	0,444	0,561	75	0,227	0,296
21	0,433	0,549	80	0,220	0,286
22	0,423	0,537	85	0,213	0,278
23	0,413	0,526	90	0,207	0,270
24	0,404	0,515	95	0,202	0,263

25	0,396	0,505	100	0,195	0,256
26	0,388	0,496	125	0,176	0,230
27	0,381	0,487	150	0,159	0,210
28	**0,374**	0,478	175	0,148	0,194
29	0,367	0,470	200	0,138	0,181
30	0,361	0,463	300	0,113	0,148
31	0,355	0,456	400	0,098	0,128
32	0,349	0,449	500	0,088	0,115
33	0,344	0,442	600	0,080	0,105
34	0,339	0,436	700	0,074	0,097
35	0,334	0,430	800	0,070	0,091
36	0,329	0,424	900	0,065	0,086
37	0,325	0,418	1000	0,062	0,081

Lampiran 13. Tabel Chi Square

df	0.005	0.025	0.050	0.900	0.950	0.975	0.990	0.995
1	0.000	0.001	0.004	2.706	3.841	5.024	6.635	7.879
2	0.010	0.051	0.103	4.605	5.991	7.378	9.210	10.597
3	0.072	0.216	0.352	6.251	7.815	9.348	11.345	12.838
4	0.207	0.484	0.711	7.779	9.488	11.143	13.277	14.860
5	0.412	0.831	1.145	9.236	11.070	12.832	15.086	16.750
6	0.676	1.237	1.635	10.645	12.592	14.449	16.812	18.548
7	0.989	1.690	2.167	12.017	14.067	16.013	18.475	20.278
8	1.344	2.180	2.733	13.362	15.507	17.535	20.090	21.955
9	0.735	2.700	3.325	14.684	16.919	19.023	21.666	23.589
10	2.156	3.247	3.940	15.987	18.307	20.483	23.209	25.188
11	2.603	3.816	4.575	17.275	19.675	21.920	24.725	26.757
12	3.074	4.404	5.226	18.549	21.026	23.336	26.217	28.300
13	3.565	5.009	5.892	19.812	22.362	24.736	27.688	29.819
14	4.075	5.629	6.571	21.964	23.685	26.119	29.191	31.319
15	4.601	6.262	7.261	22.307	24.996	27.488	30.578	32.801
16	5.142	6.908	7.962	23.542	26.296	28.845	32.000	34.267
17	5.697	7.564	8.672	24.769	27.587	30.191	33.409	35.718
18	6.265	8.231	9.390	25.989	28.869	31.526	34.805	37.156
19	6.844	8.907	10.117	27.204	30.144	32.852	36.191	38.582
20	7.434	9.591	10.851	28.412	31.410	34.170	37.566	39.997
21	8.034	10.283	11.591	29.615	32.671	35.479	38.932	41.401
22	8.643	10.982	12.338	30.813	33.924	36.781	40.289	42.796
23	9.260	11.688	13.091	32.007	35.172	38.076	41.638	44.181

24	9.886	12.401	13.848	33.196	36.415	39.364	42.980	45.558
25	10.520	13.120	14.611	34.382	37.652	40.646	44.314	46.928
26	11.160	13.844	15.379	35.563	38.885	41.923	45.642	48.290
27	11.808	14.573	16.151	36.741	40.113	43.194	46.963	49.645
28	12.461	15.308	16.928	37.916	41.337	44.461	48.278	50.993
29	13.121	16.047	17.708	39.087	42.557	45.722	49.588	52.336
30	13.787	16.791	18.493	40.256	43.773	46.979	50.592	53.673
35	17.192	20.569	22.465	46.059	49.802	53.203	57.342	60.275
40	20.707	24.433	26.509	51.805	55.758	59.342	63.691	66.766
45	24.311	28.366	30.612	57.505	61.656	65.410	69.957	73.166
50	27.991	32.357	34.764	63.167	67.505	71.420	76.154	79.490
60	35.535	40.482	43.188	74.397	79.082	83.298	88.379	91.952

Lampiran 14. Tabel Distribusi F

V2	Vi								
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**
1	161.40	119.50	215.70	224.60	230.20	234.00	236.80	238.90	240.50
2	18.51	19.00	19.16	19.25	19.30	19.30	19.35	19.37	19.38
3	10.13	9.55	9.28	9.12	9.01	5.94	8.89	8.85	8.81
4	7.71	6.94	6.59	6.39	6.26	6.16	6.09	6.04	6.00
5	6.61	5.79	5.41	5.19	5.05	4.95	4.88	4.82	4.77
6	5.99	5.14	4.76	4.53	4.39	4.28	4.21	4.15	4.10
7	5.59	4.74	4.35	4.12	3.97	3.87	3.79	3.73	3.68
8	5.32	4.46	4.07	3.84	3.69	3.58	3.50	3.44	3.39
9	5.12	4.26	3.86	3.63	3.48	3.37	3.29	3.23	3.18
10	4.96	4.10	3.71	3.48	3.33	3.22	3.14	3.07	3.02
11	4.84	3.98	3.59	3.36	3.20	3.09	3.01	2.95	2.90
12	4.75	3.89	3.49	3.26	3.11	3.00	2.91	2.85	2.80
13	4.67	3.81	3.41	3.18	3.03	2.92	2.73	2.77	2.71
14	4.60	3.74	3.34	3.11	2.96	2.85	2.76	2.70	2.65
15	4.54	3.68	3.29	3.06	2.90	2.79	2.71	2.64	2.59
16	4.49	3.63	3.24	3.01	2.85	2.74	2.66	2.59	2.54
17	4.45	3.59	3.20	2.96	2.81	2.70	2.61	2.55	2.49
18	4.41	3.55	3.16	2.93	2.77	2.66	2.58	2.51	2.46
19	4.38	3.52	3.13	2.90	2.74	2.63	2.54	2.48	2.42
20	4.35	3.49	3.10	2.87	2.71	2.60	2.51	2.45	2.39
21	4.32	3.47	3.07	2.84	2.68	2.57	2.49	2.42	2.37
22	4.30	3.44	3.05	2.82	2.66	2.55	2.46	2.40	2.34

23	4.28	3.42	3.03	2.80	2.64	2.53	2.44	2.37	2.32
24	4.26	3.40	3.01	2.78	2.62	2.51	2.42	2.36	2.30
25	4.24	3.39	2.99	2.76	2.60	2.49	2.40	2.34	2.28
26	4.23	3.37	2.98	2.74	2.59	2.47	2.39	2.32	2.27
27	4.21	3.35	2.96	2.73	2.57	2.46	2.37	2.31	2.25
28	4.20	3.34	2.95	2.71	2.56	2.45	2.36	2.29	2.24
29	4.18	3.33	2.93	2.70	2.55	2.43	2.35	2.28	2.22
30	4.17	3.32	2.92	2.69	2.53	2.42	2.33	2.27	2.21
40	4.08	**3.23**	2.84	2.61	2.45	2.34	2.25	2.18	2.12
60	4.00	3.15	2.76	2.53	2.37	2.25	2.17	2.10	2.04
120	3.92	3.07	2.68	2.45	2.29	2.17	2.09	2.02	1.96
-	3.84	3.00	2.60	2.37	2.21	2.10	2.01	1.94	1.88

Lampiran 15. Tabel Distribusi t

df	α = 0,05	α = 0,025	*df*	α = 0,05	α = 0,025

1	6.3138	12.709	51	1.6753	2.0076
2	2.9200	4.3027	52	1.6747	2.0066
3	2.3534	3.1824	53	1.6410	2,0057
4	2.1318	2.7764	54	1.6736	2,0049
5	2.0150	2.5706	55	1.6730	2,0040
6	1.9432	2.4469	56	1.6725	2,0032
7	1.8946	2.3646	57	1.6720	2,0025
8	1.8595	2.3060	58	1.6716	2,0017
9	1.8331	2.2622	59	1.6711	2,0010
10	1.8125	2.2281	60	1.6706	2,0003
11	1.7959	2.2010	61	1.6702	1,9996
12	1.7823	2.1788	62	1.6698	1,9990
13	1.7709	2.1604	63	1.6694	1,9983
14	1.7613	2.1448	64	1.6690	1,9977
15	1.7531	2.1314	65	1.6686	1,9971
16	1.7459	2.1199	66	1.6683	1,9966
17	1.7396	2.1098	67	1.6679	1,9960
18	1.7341	2.1009	68	1.6676	1,9955
19	1.7291	2.0930	69	1.6672	1,9949
20	1.7247	2.0860	70	1.6669	1,9944
21	1.7207	2.0796	71	1.6666	1,9939
22	1.7171	2.0739	72	1.6663	1,9935
23	1.7139	2.0687	73	1.6660	1.9930
24	1.7109	2.0639	74	1.6657	1.9925
25	1.7081	2.0595	75	1.6654	1.9921
26	1.7056	2.0555	76	1.6652	1.9917

27	1.7033	2.0518	77	1.6649	1.9913
28	1.7011	2.0484	78	1.6646	1.9908
29	1.6991	2.0452	79	1.6644	1.9905
30	1.6973	2.0423	80	1.6641	1.9901
31	1.6955	2.0395	81	1.6639	1.9897
32	1.6939	2.0369	82	1.6636	1.9893
33	1.6924	2.0345	83	1.6634	1.9889
34	1.6909	2.0322	84	1.6632	1.9886
35	1.6896	2.0301	85	1.6630	1.9883
36	1.6833	2.0281	86	1.6628	1.9879
37	1.6871	2.0262	87	1.6626	1.9876
38	1.6860	2.0244	88	1.6624	1.9873
39	1.6849	2.0227	89	1.6622	1.9870
40	1.6939	2.0211	90	1.6620	1.9867
41	1.6829	2.0195	91	1.6618	1.9864
42	1.6820	2.0181	92	1.6616	1.9861
43	1.6811	2.0167	93	1.6614	1.9858
44	1.6802	2.0154	94	1.6612	1.9855
45	1.6794	2.0141	95	1.6611	1.9853
46	**1.6887**	2.0129	96	1.6609	1.9850
47	1.6779	2.0117	97	1.6607	1.9847
48	1.6772	2.0106	98	1.6606	1.9845
49	1.6766	2.0096	99	1.6604	1.9842
50	1.6590	2.0086	100	1.6602	1.9840