

## *Good Corporate Governance (X<sub>1</sub>)*

### Uji Reliabilitas

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
,984	,984	10

### Uji Validitas

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
P1	23,67021	62,466	,947	,981
P2	24,42738	62,937	,922	,982
P3	23,67021	62,466	,947	,981
P4	24,42735	64,251	,886	,983
P5	23,67026	62,616	,939	,981
P6	24,35718	64,026	,901	,983
P7	23,67026	62,621	,939	,981
P8	24,42735	63,907	,912	,982
P9	23,98765	63,660	,855	,984
P10	23,67026	62,616	,939	,981

## Sistem Informasi Akuntansi (X<sub>2</sub>)

### Uji Reliabilitas

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
,985	,985	13

### Uji Validitas

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
P1	30,28821	105,472	,909	,983
P2	30,58512	106,597	,908	,983
P3	30,37329	106,671	,905	,983
P4	30,28821	105,472	,909	,983
P5	29,94344	105,256	,928	,983
P6	29,94344	105,256	,928	,983
P7	30,19203	105,207	,922	,983
P8	30,07988	107,769	,858	,984
P9	30,58512	106,597	,908	,983
P10	30,07988	107,769	,858	,984
P11	30,58512	106,597	,908	,983
P12	29,76274	105,466	,913	,983
P13	30,37329	106,671	,905	,983

## Kualitas Laporan Keuangan (Y)

### Uji Reliabilitas

Reliability Statistics		
Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
,984	,984	10

### Uji Validitas

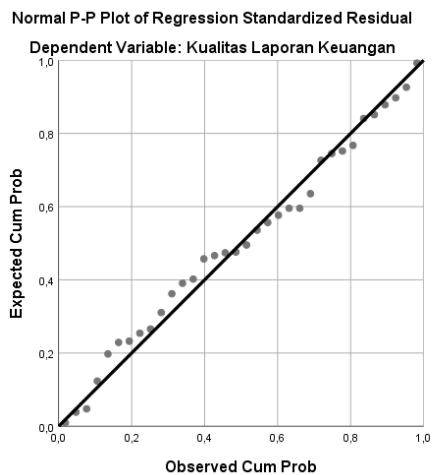
Item-Total Statistics				
	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
P1	22,60903	60,864	,875	,983
P2	22,15500	59,972	,954	,981
P3	22,15500	59,972	,954	,981
P4	22,33588	59,954	,888	,983
P5	22,04288	60,219	,868	,983
P6	22,04276	60,189	,873	,983
P7	22,41256	60,222	,923	,982
P8	22,15500	59,972	,954	,981
P9	22,41265	60,077	,937	,981
P10	22,15500	59,972	,954	,981

## Analisis Korelasi Pearson

		Correlations		
		Good Corporate Governance	Sistem Informasi Akuntansi	Kualitas Laporan Keuangan
Good Corporate Governance	Pearson Correlation	1	,626	,673
	Sig. (2-tailed)		,000	,000
	N	34	34	34
Sistem Informasi Akuntansi	Pearson Correlation	,626	1	,648
	Sig. (2-tailed)	,000		,000
	N	34	34	34
Kualitas Laporan Keuangan	Pearson Correlation	,673	,648	1
	Sig. (2-tailed)	,000	,000	
	N	34	34	34

## Uji Asumsi Klasik

### Uji Normalitas



### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		34
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	,58543946
Most Extreme Differences	Absolute	,078
	Positive	,078
	Negative	-,075
Test Statistic		,078
Asymp. Sig. (2-tailed)		,200 <sup>c,d</sup>

a. Test distribution is Normal.

b. Calculated from data.

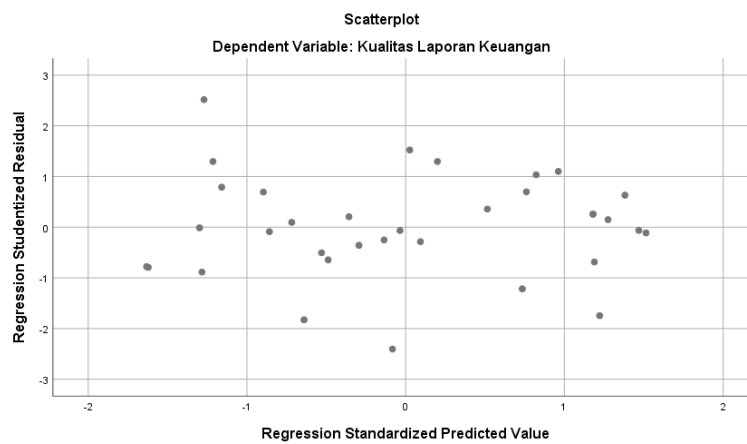
c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

### Uji Multikolenieritas

Coefficients <sup>a</sup>			
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Good Corporate Governance	,608	1,645
	Sistem Informasi Akuntansi	,608	1,645

### Uji Heteroskedatisitas



## Analisis Regresi Linear Berganda

Coefficients <sup>a</sup>					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	,386	,363		1,064	,296
Good Corporate Governance	,430	,153	,440	2,812	,008
Sistem Informasi Akuntansi	,373	,157	,372	2,375	,024

a. Dependent Variable: Kualitas Laporan Keuangan

## Pengujian Hipotesis

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Coefficients <sup>a</sup>					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	,386	,363		1,064	,296
Good Corporate Governance	,430	,153	,440	2,812	,008
Sistem Informasi Akuntansi	,373	,157	,372	2,375	,024

a. Dependent Variable: Kualitas Laporan Keuangan

### Pengujian Hipotesis Simultan

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	13,150	2	6,575	18,022	,000 <sup>b</sup>
	Residual	11,310	31	,365		
	Total	24,461	33			

a. Dependent Variable: Kualitas Laporan Keuangan

b. Predictors: (Constant), Sistem Informasi Akuntansi, Good Corporate Governance

## Koefisien Determinasi

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,733 <sup>a</sup>	,538	,508	,604029

a. Predictors: (Constant), Sistem Informasi Akuntansi, Good Corporate Governance

b. Dependent Variable: Kualitas Laporan Keuangan

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

Model		Standardized Coefficients Beta	Correlations Zero-order
1	(Constant)		
	Good Corporate Governance	,440	,673
	Sistem Informasi Akuntansi	,372	,648