**LAMPIRAN 1**

**Tabel 1**

**Daftar Nama SKPD Pemerintah di Kota Padang**

|  |  |  |
| --- | --- | --- |
| **No** | **Nama Dinas** | **Alamat** |
| 1 | Dinas Pendidikan | Jln. Tan Malaka |
| 2 | Dinas Kesehatan | Jln. Diponegoro |
| 3 | Dinas Pekerjaan umum | Jln. Ujung Gurun No. 2 |
| 4 | Dinas kebersihan dan Pertamanan | Jln. Simpang Rambutan Balai Baru |
| 5 | Dinas Perhubungan | Jln. Sutan Syahrir Mata Air |
| 6 | Dinas Tata Ruang dan Bangunan | Jln. Jenderal Sudirman No. 4A |
| 7 | Dinas Kependudukan dan Catatan Sipil | Jln. Prof.H.M. Yamin No. 70 |
| 8 | Dinas Koperasi UMKM | Jln. Ujung Gurun No. 3 |
| 9 | Dinas Pemuda dan Olahraga | Jln. Batang Hari No. 12 |
| 10 | Dinas Kebudayaan dan Pariwisata | Jln. Samudera No. 1 |
| 11 | Dinas Komunikasi dan Informatika | Jln. Prof.H.M. Yamin No. 70 |
| 12 | Dinas Pertanian, Peternakan, Perkebunan dan Kehutanan | Jln. S. Parman Lolong |
| 13 | Dinas Perindusrtian, perdagangan, dan Pertambangan Energi | Jln. Khatib Sulaiman No. 67 |
| 14 | Dinas Kelautan dan Perikanan | Jln. Samudera No. 1 |
| 15 | Dinas Sosial dan Tenaga Kerja | Jln. Rasuna Said No. 73 |
| 16 | Dinas Pemadam Kebakaran | Jln. Rasuna Said No. 56 |
| 17 | Dinas Pasar Kota Padang | Pasar Raya Barat Blok B |
| 18 | Dinas Pengelolaan Aset dan Keuangan Daerah | Jln. Prof.H.M. Yamin No. 70 |
| 19 | Bappeda | Jln. Prof.H.M. Yamin No. 70 |
| 20 | Bapedalda | Jln. Prof.H.M. Yamin No. 70 |
| 21 | Rumah Sakit Umum Daerah | - |
| 22 | Badan KB dan Pemberdayaan Perempuan | Jln. Khatib Sulaiman |
| 23 | Badan Kepegawaian Daerah | Jln. Prof.H.M. Yamin No. 70 |
| 24 | Badan Pemberdayaan Masyarakat dan Kelurahan Pemerintah | Jln. Garuda No. 39 Tunggul Hitam |
| 25 | Kantor Penanaman Modal | Jln. Prof.H.M. Yamin No. 70 |
| 26 | Kantor Kesbangpol | Jln. Prof.H.M. Yamin No. 70 |
| 27 | Inspektorat | Jln. Prof.H.M. Yamin No. 70 |
| 28 | Badan Penanggulanagan Bencana | - |
| 29 | Sekretaris Daerah | - |
| 30 | Sekretaris DPRD | - |
| 31 | Kantor Pelayanan Perizinan Terpadu | Jln. Prof.H.M. Yamin No. 70 |
| 32 | Kantor Ketahanan Pangan | Jln. Prof.H.M. Yamin No. 70 |
| 33 | Kantor Arsip Perpustakaan dan Dokumentasi | Jln. Alai Timur No. 40 |
| 34 | Kantor Satuan Polisi Pamong Praja | Jln. Bagindo Aziz Chan No. 8A |
| 35 | Kecamatan Padang Barat | Jln. Veteran |
| 36 | Kecamatan Padang Utara | Jln. Belanti |
| 37 | Kecamatan Timur | Jln. Sisingamangaraja No. 57 |
| 38 | Kecamatan Selatan | Jln. Sutan Syahrir |
| 39 | Kecamatan Pauh | Jln. Sungai Balang No. 1 |
| 40 | Kecamatan Kuranji | Jln. Pasar Baru |
| 41 | Kecamatan Nanggalo | Jln. Raya Pagang Padang |
| 42 | Kecamatan Lubuk Kilangan | Jln. Ampera Kelurahan Bandar |
| 43 | Kecamatan Koto Tangah | Jln. By Pass Km. 16 |
| 44 | Kecamatan Lubuk Begalung | Jln. Ujung Tanah No. 34 |
| 45 | Kecamatan Bungus Teluk Kabung | Jln. Raya Padang Painan |

**LAMPIRAN 2**

**Tabel 2**

**Maping Hasil Penelitian Terdahulu**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **No** | **Nama Peneliti dan Tahun** | **Judul Penelitian** | **Variabel Penelitian** | **Hasil Penelitian** |
| 1 | Anggi Rizkianci  2015) | Faktor Faktor yang Mempengaruhi Kesiapan Penerapan Standar Akuntansi Pemerintahan Berbasis Akrual Pada Pengelolaan Keuangan dan Kekayaan Daerah Provinsi Kepulauan Riau | 1. Variabel Dependen  - Kesiapan SAP Berbasis Akrual  2. Variabel Independen  - Pelatihan  - Sumber daya Manusia  - Komitmen Organisasi  - Taknologi Informasi  - Pelatihan SDM | Terdapat pengaruh pelatihan, sumber daya manusia, komitmen organisasi, teknologi informasi dan pelatihan msdm terhadap kesiapan SAP Berbasis Akrual |
| 2 | Liliana Novianty Sari  (2014) | Faktor Faktor yang Mempengaruhi Kesiapan Pemerintah Dalam Menerapkan Standar Akuntansi Pemerintah Berbasis Akrual Pada SKPD Pemerintah di Kabupaten Bintan | 1. Variabel Dependen  - Kesiapan SAP Berbasis Akrual  2. Variabel Independen  - Komitmen Informasi  - Kesiapan Informasi  - Komitmen Organisasi  - Sistem Informasi | Komitmen organisasi, kesiapan informasi komitmen organisasi dan sistem informasi berpengaruh positif terhadap kesiapan SAP berbasis Akrual |
| 3 | Wahyu Hidayat dan Agung Nur Prohohudono  (2015) | Determinan Kesiapan Penerapan Sistem Akuntansi Berbasis Akrual Pada Pemerintah Daerah di Indonesia | 1. Variabel Dependen  - Kesiapan SAP Berbasis Akrual  2. Variabel Independen  - Umur administrasi  - Kompleksitas  - Kemandirian  - Sumber Daya Manusia | Hasi yang diperoleh menunjukan bahwa umur administrasi, kompleksitas, kemandirian dan sumber daya manusia secara individual berpengaruh signifikan terhadap kesiapan pelaksanaan SAP berbasis akrual |
| 4 | Gabriella Ara Adventana dan Heni Kurniawan  (2012) | Faktor Faktor yang Mempengaruhi Pemerintah Provinsi DIY dalam Implementasi SAP Berbasis Akrual Menurut PP No 71 Tahun 2010 | 1. Variabel Dependen  - Kesiapan SAP Berbasis Akrual  2. Variabel Independen  - Sumber Daya Manusia  - Komitmen Organisasi  - Teknologi Informasi | Sumber daya manusia, komitmen organisasi dan teknologi informasi secara individual berpengaruh signifikan terhadap kesiapan pelaksanaan SAP berbasis akrual |
| 5 | Idayatul Syahrul  (2017) | Faktor Faktor yang Mempengaruhi Kesiapan Pelaksanaak Sistem Akuntansi Pemerintah Berbasis Akrual di Kota Bandung | 1. Variabel Dependen  - Kesiapan SAP Berbasis Akrual  2. Variabel Independen  - Pelatihan  - Sumber daya Manusia  - Komitmen Organisasi  - Taknologi Informasi  - Pelatihan SDM | Terdapat pengaruh pelatihan, sumber daya manusia, komitmen organisasi, teknologi informasi dan pelatihan msdm terhadap kesiapan SAP Berbasis Akrual |
| 6 | Yuliawati  (2014) | Faktor Faktor yang Mempengaruhi Kesiapan Pelaksanaan Sistem Akuntansi Pemerintah Berbasis Akrual di Kota Surabaya | 1. Variabel Dependen  - Kesiapan SAP Berbasis Akrual  2. Variabel Independen  - Pelatihan  - Gaya Kepemimpinan  - Komitmen Informasi  - Taknologi Informasi | Terdapat pengaruh yang signifikan antara pelatihan, gaya kepemimpinan, komitmen organisasi, dan teknologi informasi terhadap kesiapan SAP berbasis akrual |

**LAMPIRAN 3**

**UJI VALIDITAS SUMBER DAYA MANUSIA**

| **KMO and Bartlett's Test** | | |
| --- | --- | --- |
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | | .669 |
| Bartlett's Test of Sphericity | Approx. Chi-Square | 295.499 |
| Df | 45 |
| Sig. | .000 |

| **Component Matrixa** | |
| --- | --- |
|  | Component |
|  | 1 |
| SDA1 | .820 |
| SDA2 | -.388 |
| SDA3 | .199 |
| SDA4 | .473 |
| SDA5 | .780 |
| SDA6 | .568 |
| SDA7 | .687 |
| SDA8 | .853 |
| SDA9 | .619 |
| SDA10 | .467 |
| Extraction Method: Principal Component Analysis. | |
| a. 1 components extracted. | |

**LAMPIRAN 4**

**UJI REABILITAS SUMBER DAYA MANUSIA**

| **Case Processing Summary** | | | |
| --- | --- | --- | --- |
|  |  | N | % |
| Cases | Valid | 53 | 100.0 |
| Excludeda | 0 | .0 |
| Total | 52 | 100.0 |
| a. Listwise deletion based on all variables in the procedure. | | | |

| **Reliability Statistics** | |
| --- | --- |
| Cronbach's Alpha | N of Items |
| .758 | 10 |

**LAMPIRAN 5**

**UJI VALIDITAS KOMITMEN ORGANISASI**

| **KMO and Bartlett's Test** | | |
| --- | --- | --- |
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | | .696 |
| Bartlett's Test of Sphericity | Approx. Chi-Square | 59.724 |
| df | 6 |
| Sig. | .000 |

| **Component Matrixa** | |
| --- | --- |
|  | Component |
|  | 1 |
| KO1 | .871 |
| KO2 | .776 |
| KO3 | .738 |
| KO4 | .693 |
| Extraction Method: Principal Component Analysis. | |
| a. 1 components extracted. | |

**LAMPIRAN 6**

**UJI REABILITAS KOMITMEN ORGANISASI**

| **Case Processing Summary** | | | |
| --- | --- | --- | --- |
|  |  | N | % |
| Cases | Valid | 53 | 100.0 |
| Excludeda | 0 | .0 |
| Total | 52 | 100.0 |
| a. Listwise deletion based on all variables in the procedure. | | | |

| **Reliability Statistics** | |
| --- | --- |
| Cronbach's Alpha | N of Items |
| .767 | 4 |

**LAMPIRAN 7**

**UJI VALIDITAS PENERAPAN TEKNOLOGI**

| **KMO and Bartlett's Test** | | |
| --- | --- | --- |
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | | .807 |
| Bartlett's Test of Sphericity | Approx. Chi-Square | 154.261 |
| df | 21 |
| Sig. | .000 |

| **Component Matrixa** | |
| --- | --- |
|  | Component |
|  | 1 |
| PK1 | .621 |
| PK2 | .777 |
| PK3 | .783 |
| PK4 | .818 |
| PK5 | .675 |
| PK6 | .566 |
| PK7 | .835 |
| Extraction Method: Principal Component Analysis. | |
| a. 1 components extracted. | |

**LAMPIRAN 8**

**UJI REABILITAS PENERAPAN TEKNOLOGI**

| **Case Processing Summary** | | | |
| --- | --- | --- | --- |
|  |  | N | % |
| Cases | Valid | 53 | 100.0 |
| Excludeda | 0 | .0 |
| Total | 52 | 100.0 |
| a. Listwise deletion based on all variables in the procedure. | | | |

| **Reliability Statistics** | |
| --- | --- |
| Cronbach's Alpha | N of Items |
| .843 | 7 |

**LAMPIRAN 9**

**UJI VALIDITAS KESIAPAN PENERAPAN SISTEM AKUNTANSI BERBASIS AKTUAL**

| **KMO and Bartlett's Test** | | |
| --- | --- | --- |
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | | .664 |
| Bartlett's Test of Sphericity | Approx. Chi-Square | 229.128 |
| Df | 28 |
| Sig. | .000 |

| **Component Matrixa** | | |
| --- | --- | --- |
|  | Component | |
|  | 1 | 2 |
| KPS1 | .622 | -.325 |
| KPS2 | .293 | .748 |
| KPS3 | .949 | .073 |
| KPS4 | .673 | -.170 |
| KPS5 | .606 | -.418 |
| KPS6 | .853 | .066 |
| KPS7 | .888 | .086 |
| KPS8 | .222 | .819 |
| Extraction Method: Principal Component Analysis. | | |
| a. 2 components extracted. | | |

**LAMPIRAN 10**

**UJI REABILITAS KESIAPAN PENERAPAN SISTEM AKUNTANSI BERBASIS AKTUAL**

| **Case Processing Summary** | | | |
| --- | --- | --- | --- |
|  |  | N | % |
| Cases | Valid | 53 | 100.0 |
| Excludeda | 0 | .0 |
| Total | 52 | 100.0 |
| a. Listwise deletion based on all variables in the procedure. | | | |

| **Reliability Statistics** | |
| --- | --- |
| Cronbach's Alpha | N of Items |
| .825 | 8 |

**LAMPIRAN 11**

**UJI NORMALITAS**

| **One-Sample Kolmogorov-Smirnov Test** | | | | | |
| --- | --- | --- | --- | --- | --- |
|  |  | Sumber Daya Manusia | Komitmen Organisasi | Penerapan Teknologi | Kesiapan Penerapan Sistem |
| N | | 53 | 53 | 53 | 53 |
| Normal Parametersa | Mean | 4.0750 | 4.3365 | 4.1648 | 3.8798 |
| Std. Deviation | .44672 | .50943 | .51031 | .62962 |
| Most Extreme Differences | Absolute | .124 | .178 | .104 | .168 |
| Positive | .082 | .106 | .088 | .137 |
| Negative | -.124 | -.178 | -.104 | -.168 |
| Kolmogorov-Smirnov Z | | .892 | 1.280 | .751 | 1.214 |
| Asymp. Sig. (2-tailed) | | .404 | .075 | .626 | .105 |
| a. Test distribution is Normal. | |  |  |  |  |
|  |  |  |  |  |  |

**LAMPIRAN 12**

**UJI MULTIKOLINEARITAS**

| **Coefficientsa** | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | -.930 | .635 |  | -1.465 | .149 |  |  |
| Sumber Daya Manusia | .188 | .160 | .133 | 1.178 | .245 | .697 | 1.435 |
| Komitmen Organisasi | .491 | .143 | .397 | 3.424 | .001 | .664 | 1.506 |
| Penerapan Teknologi | .460 | .147 | .373 | 3.136 | .003 | .633 | 1.579 |
| a. Dependent Variable: Kesiapan Penerapan Sistem | | | |  |  |  |  |  |

**LAMPIRAN 13**

**UJI HETEROSKEDASTISITAS**

| **Coefficientsa** | | | | | | |
| --- | --- | --- | --- | --- | --- | --- |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | .252 | .435 |  | .580 | .564 |
| Sumber Daya Manusia | -.046 | .109 | -.072 | -.421 | .676 |
| Komitmen Organisasi | -.057 | .098 | -.101 | -.582 | .564 |
| Penerapan Teknologi | .120 | .100 | .213 | 1.195 | .238 |
| a. Dependent Variable: Absolutut | | |  |  |  |  |

**LAMPIRAN 14**

**UJI HIPOTESIS**

**UJI R**

| **Model Summary** | | | | |
| --- | --- | --- | --- | --- |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .756a | .571 | .544 | .42506 |
| a. Predictors: (Constant), Penerapan Teknologi, Sumber Daya Manusia, Komitmen Organisasi | | | | |

**UJI F**

| **ANOVAb** | | | | | | |
| --- | --- | --- | --- | --- | --- | --- |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 11.545 | 3 | 3.848 | 21.299 | .000a |
| Residual | 8.673 | 48 | .181 |  |  |
| Total | 20.218 | 51 |  |  |  |
| a. Predictors: (Constant), Penerapan Teknologi, Sumber Daya Manusia, Komitmen Organisasi | | | | | | |
| b. Dependent Variable: Kesiapan Penerapan Sistem | | | | |  |  |

**UJI t**

| **Coefficientsa** | | | | | | |
| --- | --- | --- | --- | --- | --- | --- |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | .930 | .635 |  | 1.465 | .149 |
| Sumber Daya Manusia | .188 | .160 | .133 | 1.178 | .245 |
| Komitmen Organisasi | .491 | .143 | .397 | 3.424 | .001 |
| Penerapan Teknologi | .460 | .147 | .373 | 3.136 | .003 |
| a. Dependent Variable: Kesiapan Penerapan Sistem | | | |  |  |  |

**IDENTITAS RESPONDEN**

| **Statistics** | | | | |
| --- | --- | --- | --- | --- |
|  |  | Gender | Umur | Pendidikan |
| N | Valid | 53 | 53 | 53 |
| Missing | 0 | 0 | 0 |

| **Gender** | | | | | |
| --- | --- | --- | --- | --- | --- |
|  |  | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | Laki-Laki | 23 | 43.4 | 43.4 | 43.4 |
| Perempuan | 30 | 56.6 | 56.6 | 100.0 |
| Total | 53 | 100.0 | 100.0 |  |

| **Umur** | | | | | |
| --- | --- | --- | --- | --- | --- |
|  |  | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 20-25 Tahun | 4 | 7.5 | 7.5 | 7.5 |
| 26-30 Tahun | 4 | 7.5 | 7.5 | 15.1 |
| 31-35 Tahun | 10 | 18.9 | 18.9 | 34.0 |
| Diatas 36 Tahun | 35 | 66.0 | 66.0 | 100.0 |
| Total | 53 | 100.0 | 100.0 |  |

| **Pendidikan** | | | | | |
| --- | --- | --- | --- | --- | --- |
|  |  | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | Sarjana | 48 | 90.6 | 90.6 | 90.6 |
| Pasca Sarjana | 5 | 9.4 | 9.4 | 100.0 |
| Total | 53 | 100.0 | 100.0 |  |

**STATISTIK DESKRIPTIF**

| **Descriptive Statistics** | | | | | |
| --- | --- | --- | --- | --- | --- |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| SDA | 53 | 22 | 40 | 33.42 | 4.659 |
| KO | 53 | 13 | 18 | 15.74 | 1.416 |
| PT | 53 | 14 | 28 | 22.66 | 3.508 |
| KPS | 53 | 24 | 38 | 32.11 | 2.920 |
| Valid N (listwise) | 53 |  |  |  |  |