

KUESIONER

Pengaruh Penerapan Akuntansi Digital Dan Literasi Keuangan Terhadap Kualitas Sistem Informasi Akuntansi Bagi Pelaku UMKM *Coffee Shop* Di Kabupaten Tegal.

I. PETUNJUK PENGISIAN

- a. Kepada Bapak/Ibu/Saudara Diharapkan untuk menjawab seluruh pertanyaan yang ada dengan jujur dan sebenarnya.
- b. Berilah tanda (√) pada kolom yang tersedia dan pilih salah satu jawaban sesuai dengan keadaan yang sebenarnya.
- c. Ada 5 (lima) Alternatif jawaban yaitu :

Kategori
Sangat Setuju
Setuju
Kurang Setuju
Tidak Setuju
Sangat Tidak Setuju

II. IDENTITAS RESPONDEN

1. Nama Responden : :
2. Nama Usaha :
3. Alamat Usaha :



4. Jenis Kelamin :

☐ Laki- laki

☐ Perempuan

5. Usia

☐ 20 – 30 Tahun

☐ 41– 50 Tahun

☐ 31 – 40 Tahun

☐ > 50 Tahun

6. Pendidikan :

☐ SMP

☐ D3

☐ SMA/ SMK

☐ S1

7. Aplikasi yang digunakan dalam penerapan Akuntansi Digital

☐ KLEDO

☐ Lainnya....

☐ SIAPIK

KUESIONER PENELITIAN

1. Kualitas Sistem Informasi Akuntansi (Y)

No.	Pernyataan	Jawaban				
		Sangat tidak setuju	Tidak Setuju	Kurang Setuju		Sangat Setuju
1	Sistem informasi akuntansi memproses data transaksi secara konsisten.					
2	Sistem informasi akuntansi dapat digunakan tanpa sering mengalami gangguan.					
3	Informasi keuangan yang disajikan sistem lengkap dan detail					
4	Informasi akuntansi sesuai dengan kebutuhan pengelolaan usaha					
5	Sistem menyajikan laporan sesuai dengan periode akuntansi.					
6	Informasi transaksi dapat diakses secara real- time.					
7	Sistem mudah digunakan dalam kegiatan operasional harian.					
8	Tampilan sistem informasi akuntansi mudah dipahami.					
9	Sistem informasi akuntansi terintegrasi dengan sistem kasir/POS <i>coffee shop</i> .					

10	Data keuangan konsisten antar sistem yang terintegrasi.					
11	Sistem informasi akuntansi melindungi data dari akses tidak sah.					
12	Hak akses pengguna diatur sesuai dengan tugas dan tanggung jawab					

Sumber : Zahara Salma (2024).

2. Akuntansi Digital (X1)

No.	Pernyataan	Jawaban				
		Sangat Tidak Setuju	Tidak Setuju	Kurang Setuju		Sangat Setuju
1	UMKM <i>coffee shop</i> ini menggunakan aplikasi atau <i>software</i> digital untuk pencatatan transaksi keuangan..					
2	Sistem Akuntansi Digital yang digunakan mudah dipahami dan dioperasikan oleh pemilik/karyawan.					
3	Transaksi penjualan dan pembelian tercatat secara otomatis dalam sistem Akuntansi Digital					
4	Penggunaan sistem digital mengurangi kesalahan pencatatan keuangan dibandingkan pencatatan manual.					
5	Sistem akuntansi terintegrasi					

	dengan mesin kasir atau aplikasi penjualan <i>coffee shop</i> .					
6	Data transaksi keuangan terhubung dengan rekening bank atau layanan pembayaran digital.					
7	Sistem akuntansi digital menyediakan informasi keuangan yang lengkap dan detail.					
8	Data keuangan yang dihasilkan konsisten dari waktu ke waktu.					
9	Informasi keuangan digital membantu dalam mengevaluasi kinerja usaha <i>coffee shop</i> ..					
10	Sistem Akuntansi Digital membantu mengendalikan arus kas dan biaya usah					

Sumber : Husnul Akhiar (2021)

3. Literasi Keuangan (X3)

No.	Pernyataan	Jawaban				
		Sangat Tidak Setuju		Kurang Setuju		Sangat Setuju
1	Saya memahami perbedaan antara pendapatan, biaya, dan laba usaha <i>coffee shop</i> .					
2	Saya memahami pentingnya mengelola arus kas masuk dan keluar usaha					

3	Saya memahami informasi yang terdapat dalam laporan laba rugi usaha.					
4	Saya memahami posisi aset, kewajiban, dan modal usaha.					
5	Saya mencatat dan mengontrol kas harian secara teratur.					
6	Saya mampu mengendalikan biaya operasional agar tidak melebihi anggaran.					
7	Saya mempertimbangkan informasi keuangan sebelum melakukan investasi usaha.					
8	Saya menetapkan harga produk berdasarkan perhitungan biaya dan laba.					
9	Saya memiliki perencanaan keuangan jangka panjang untuk pengembangan usaha.					
10	Saya menyiapkan cadangan dana untuk menghadapi risiko usaha					

Sumber : Husnul Akhiar (2021)

Lampiran 2 Tabulasi Data Ordinal Variabel Kualitas Sistem Informasi Akuntansi (Y)

No	Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10	Y11	Y12	Total_Y
1	5	5	4	3	3	5	5	4	4	3	5	5	51
2	4	4	5	3	3	3	3	4	4	5	5	5	48
3	5	2	1	3	1	3	5	3	3	2	2	1	31
4	3	5	3	5	4	3	3	5	4	4	4	4	47
5	5	3	5	3	4	3	3	5	5	5	5	3	49
6	4	3	4	4	4	3	4	4	4	5	5	4	48
7	4	3	5	5	5	4	3	4	4	4	4	4	49
8	4	5	5	5	5	4	3	5	5	5	3	3	52
9	1	3	3	1	3	1	4	2	4	2	3	1	28
10	5	5	5	5	4	4	5	4	5	3	3	4	52
11	4	5	5	3	4	4	4	4	4	3	5	4	49
12	4	4	4	3	5	1	4	2	5	5	1	4	42
13	3	4	1	2	2	1	2	2	2	2	4	5	30
14	3	1	4	5	1	5	3	3	2	4	4	4	39
15	3	5	3	5	3	3	5	4	3	5	5	4	48
16	3	3	4	5	4	4	4	3	3	5	5	4	47
17	3	3	5	4	5	4	3	5	3	3	4	3	45
18	5	4	4	5	5	5	3	5	5	4	4	5	54
19	5	2	2	4	2	5	4	4	5	2	5	1	41
20	4	2	4	5	5	2	3	4	1	1	2	3	36
21	3	4	4	5	4	4	5	5	4	4	5	4	51
22	3	4	5	5	5	5	5	3	3	5	4	3	50
23	3	3	3	4	3	5	3	4	3	3	5	3	42
24	5	4	5	5	5	3	5	4	3	4	3	5	51
25	4	5	3	3	4	4	4	5	4	4	3	3	46
26	3	4	5	4	4	5	4	3	5	3	4	3	47
27	4	3	1	2	1	3	5	3	4	5	5	1	37
28	3	2	4	1	2	1	3	5	1	1	3	2	28
29	4	3	5	3	3	5	5	3	5	3	5	5	49
30	2	2	1	1	1	1	5	4	5	5	2	5	34
31	3	1	4	1	4	1	2	2	4	4	4	2	32
32	5	3	4	3	4	5	5	4	5	5	3	4	50
33	4	5	5	4	5	3	3	4	4	5	4	4	50
34	1	1	1	5	1	3	5	5	4	2	3	4	35
35	4	3	3	3	4	5	3	4	4	4	3	4	44
36	3	5	4	4	4	3	4	3	3	5	3	5	46
37	3	5	4	3	4	5	4	3	3	4	5	5	48
38	4	5	5	3	3	3	4	3	5	5	4	4	48
39	4	4	5	3	3	5	5	3	3	3	3	3	44
40	4	3	5	4	3	5	4	4	5	3	3	5	48

41	4	5	4	5	5	4	4	5	5	4	5	5	55
42	5	4	3	4	5	3	3	4	3	3	3	4	44
43	5	5	5	5	3	3	4	3	5	3	5	3	49
44	4	4	3	5	5	4	5	3	5	4	4	5	51
45	3	1	1	1	4	4	2	5	3	5	5	2	36
46	2	3	4	5	2	1	5	2	1	5	3	2	35
47	2	5	4	3	5	5	4	3	4	3	3	1	42
48	5	4	3	4	3	5	5	5	4	3	3	4	48
49	3	5	5	4	5	3	4	5	3	5	3	4	49
50	5	5	4	5	4	3	4	4	4	3	3	5	49
51	5	1	3	4	5	4	1	2	3	3	3	4	38
52	5	3	4	5	5	5	3	4	3	3	4	4	48
53	3	3	2	1	5	1	4	1	3	1	3	1	28
54	4	4	5	3	3	5	3	4	5	4	4	3	47
55	3	3	5	5	4	4	5	3	3	3	4	4	46
56	5	4	4	5	3	4	5	5	4	5	4	3	51
57	1	2	1	1	3	1	3	2	3	3	1	1	22
58	4	5	4	3	4	5	4	5	3	4	4	3	48
59	2	2	2	2	1	2	2	2	2	2	3	3	25
60	5	5	4	4	4	5	4	4	5	5	4	5	54
61	3	4	4	4	3	2	3	1	5	5	5	1	40
62	5	5	4	3	3	3	5	3	4	3	3	5	46
63	3	3	5	3	3	5	3	4	5	3	3	3	43
64	5	4	3	3	5	5	3	5	3	3	5	5	49
65	4	2	5	2	1	1	3	3	3	2	1	3	30
66	5	2	4	1	5	1	2	2	3	4	2	5	36
67	3	5	3	3	4	5	4	3	3	4	3	3	43
68	5	1	5	3	3	4	1	5	1	1	2	1	32
69	4	3	5	5	4	4	3	4	3	5	5	3	48
70	5	3	3	4	4	4	4	4	4	3	3	4	45
71	3	3	2	3	1	2	2	2	3	3	2	2	28
72	3	5	5	3	3	5	3	5	4	4	4	4	48
73	5	5	4	4	5	3	3	4	5	3	4	5	50
74	4	5	3	5	4	5	4	3	4	4	4	4	49
75	1	5	5	2	5	3	4	2	5	3	3	3	41
76	2	3	2	1	1	3	1	2	1	3	3	3	25
77	4	3	5	4	4	3	5	3	5	5	3	4	48
78	5	5	5	4	5	5	4	3	3	4	5	3	51
79	4	3	3	4	3	5	5	3	5	3	3	3	44
80	3	5	5	3	4	5	5	5	2	4	2	5	48
81	5	4	5	5	3	4	4	4	5	5	5	5	54
82	5	2	1	1	5	3	3	5	2	2	2	4	35
83	1	1	1	2	3	3	3	2	1	4	3	1	25
84	5	1	3	1	2	5	2	2	4	4	2	3	34
85	3	5	3	5	4	4	3	5	3	3	5	5	48

86	5	4	4	5	5	5	5	5	3	4	3	4	52
87	4	5	4	5	4	4	4	4	3	4	4	4	49
88	3	5	5	4	5	5	3	5	4	4	3	5	51
89	2	1	1	2	2	3	1	3	1	3	2	1	22
90	3	3	5	4	1	5	5	1	5	3	1	1	37
91	1	3	2	5	3	2	3	5	2	2	5	2	35
92	4	3	3	4	5	3	5	3	4	3	4	4	45
93	4	4	5	5	3	4	4	5	4	5	5	5	53
94	5	3	3	2	3	3	4	2	1	3	2	1	32
95	2	5	3	5	1	1	5	3	3	1	3	2	34
96	1	1	3	1	1	2	1	2	1	3	1	3	20
97	1	5	2	1	2	3	1	2	2	2	4	2	27
98	5	3	3	4	5	4	5	3	5	5	4	4	50
99	5	5	4	3	3	5	3	3	3	4	4	4	46
100	5	5	3	5	5	4	5	4	4	5	4	4	53

Lampiran 3 Tabulasi Data Ordinal Variabel Akuntansi Digital (X1)

No	X1_1	X1_2	X1_3	X1_4	X1_5	X1_6	X1_7	X1_8	X1_9	X1_10	Total_X1
1	3	3	3	2	2	3	2	3	3	2	26
2	4	2	2	4	4	5	4	2	4	4	35
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	4	4	4	4	4	4	4	4	4	4	40
6	4	3	2	3	3	4	5	4	4	3	35
7	4	4	4	4	4	4	4	4	4	4	40
8	4	5	4	4	5	5	5	4	4	5	45
9	5	5	5	5	5	5	5	5	5	5	50
10	5	5	5	5	5	5	5	5	5	5	50
11	5	5	4	5	5	5	4	5	5	5	48
12	5	5	5	4	5	4	5	5	5	5	48
13	3	3	3	3	3	4	3	4	4	4	34
14	4	4	4	4	4	4	4	4	4	4	40
15	4	5	4	3	4	4	4	4	4	4	40
16	3	4	5	3	4	4	3	4	4	4	38
17	5	5	5	5	5	5	5	5	5	5	50
18	3	4	2	4	4	3	5	5	3	4	37
19	4	4	4	4	4	4	4	4	4	5	41
20	4	4	5	4	4	4	4	4	4	4	41
21	4	4	4	4	4	4	4	4	4	4	40
22	2	2	2	5	5	2	5	5	5	4	37
23	3	4	4	3	4	5	3	5	5	4	40

[illegible]

69	4	4	3	4	4	4	4	4	3	4	
70	4	5	4	5	5	4	4	5	4	4	
71	5	4	5	4	5	5	4	4	5	5	46
72	3	4	5	4	3	4	3	5	3	5	39
73	4	5	4	5	4	5	4	5	4	5	
74	4	4	3	3	4	4	5	5	4	4	
75	3	5	4	3	3	4	5	4	3	4	
76	4	4	4	5	5	4	4	4	4	4	
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78	3	3	4	4	5	5	4	5	5	3	
79	5	3	3	4	4	5	4	4	4	4	
80	3	4	5	4	4	5	3	5	4	4	
81	4	5	4	4	5	4	5	5	4	5	
82	5	5	5	5	5	5	5	5	5	5	50
83	1	1	1	1	1	1	1	1	1	1	10
84	5	5	5	5	5	5	5	5	5	5	50
85	5	5	5	5	5	5	5	5	5	5	50
86	5	5	5	5	5	5	5	5	5	5	50
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89	5	5	5	5	5	5	5	5	5	5	
90	5	4	4	4	5	5	4	5	5	5	
91	4	4	4	4	4	4	4	4	4	4	
92	4	4	4	4	4	4	4	4	4	4	
93	3	3	3	3	3	3	3	3	3	3	
94	4	4	4	4	4	4	4	4	4	4	40
95	5	5	5	5	5	5	5	5	5	5	50
96	4	4	4	4	4	4	4	4	4	4	40
97	5	5	5	5	5	5	5	5	5	5	50
98	4	4	4	4	4	4	4	4	4	4	40
99	5	5	5	5	5	5	5	5	5	5	50
100	4	5	4	4	5	5	5	5	4	4	45

Lampiran 4 Tabulasi Data Ordinal Variabel Literasi Keuangan (X2)

No	X2_1	X2_2	X2_3	X2_4	X2_5	X2_6	X2_7	X2_8	X2_9	X2_10	Total_X2
1	3	5	4	5	4	4	3	3	4	5	40
2	4	4	4	3	3	3	4	5	4	5	39
3	5	3	1	3	4	4	5	3	4	5	37
4	5	4	5	5	3	5	3	4	3	5	42
5	4	5	3	3	5	4	4	3	3	4	38

6	5	4	5	4	3	4	3	5	3	5	41
7	4	5	4	5	4	5	5	3	3	5	43
8	3	4	5	3	3	5	4	5	4	4	40
9	5	3	5	2	3	4	2	5	3	5	
10	5	3	3	4	3	4	3	5	4	3	
11	3	5	3	5	3	4	5	4	5	4	41
12	3	1	3	3	2	3	3	3	2	5	
13	2	3	4	1	4	2	4	1	3	3	
14	3	5	1	2	4	4	5	3	5	5	
15	5	5	5	3	3	5	3	5	4	4	
16	3	3	5	5	3	4	4	5	5	4	
17	5	4	4	5	5	5	4	3	4	5	
18	4	3	4	5	3	4	3	4	4	3	
19	3	2	5	1	2	5	2	3	1	4	28
20	2	3	2	3	4	2	2	3	2	1	24
21	3	3	3	4	3	4	5	4	3	4	
22	4	5	3	3	4	3	4	5	3	3	37
23	4	3	4	3	5	5	4	3	5	4	40
24	5	4	3	5	5	3	3	4	3	4	39
25	4	3	4	5	3	5	4	4	4	4	40
26	3	4	3	5	4	4	4	3	5	4	
27	2	2	5	2	4	2	1	5	3	1	27
28	2	3	4	4	1	2	4	2	1	4	
29	3	5	5	3	3	3	4	5	3	5	
30	2	4	5	2	2	3	4	2	4	1	
31	5	4	3	5	3	1	3	2	5	5	36
32	5	5	5	5	5	4	5	4	3	3	44
33	4	5	3	5	3	5	5	4	5	3	42
34	3	2	4	2	5	4	2	4	3	5	34
35	4	5	3	3	4	5	3	5	4	5	41
36	3	4	3	4	3	5	5	4	5	5	41
37	3	5	3	3	4	3	3	3	3	4	34
38	4	3	3	5	4	5	5	5	4	5	43
39	3	4	3	5	5	5	5	5	4	4	43
40	3	4	3	3	5	3	3	3	3	5	
41	5	3	4	5	5	4	4	5	5	3	
42	5	3	3	5	4	4	4	5	4	4	
43	4	5	5	3	4	4	4	3	5	5	42
44	5	4	5	4	5	3	4	5	3	4	
45	3	2	3	3	2	3	3	3	3	1	
46	1	2	4	5	4	2	4	2	4	3	31
47	5	3	1	1	1	2	1	4	1	4	23
48	5	3	3	5	3	4	5	3	5	3	39
49	3	4	4	3	4	5	3	3	3	3	35
50	4	4	4	4	3	4	4	4	5	4	40

51	3	3	2	2	3	4	1	5	3	2	
52	4	5	3	5	4	5	4	3	3	3	
53	1	1	2	3	4	2	5	4	1	3	26
54	3	4	3	4	3	3	3	5	3	3	34
55	3	5	5	3	5	4	4	4	5	4	
56	3	4	4	3	5	5	5	3	5	3	
57	1	1	1	1	1	2	1	3	2	2	
58	4	5	4	5	4	3	3	5	4	3	
59	3	3	3	3	3	1	3	3	3	1	
60	3	3	3	3	3	3	5	3	5	3	
61	4	3	2	3	5	1	2	2	4	5	
62	5	3	4	5	5	3	4	4	3	3	
63	3	3	3	4	4	3	4	5	4	5	
64	3	4	1	5	4	4	5	5	1	2	34
65	1	4	1	3	5	2	5	2	5	5	33
66	2	5	1	3	1	1	5	2	4	2	26
67	3	5	5	5	4	5	3	3	4	5	42
68	4	1	2	4	5	1	2	2	3	3	27
69	5	5	5	3	5	4	5	5	5	3	
70	4	3	5	3	3	5	4	4	3	5	
71	3	3	1	1	1	1	2	1	1	3	
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73	4	4	3	4	5	4	3	4	5	4	
74	3	4	3	5	5	3	4	5	5	3	
75	5	3	4	5	2	5	4	1	4	2	
76	2	3	3	1	1	3	1	1	2	2	19
77	4	5	3	4	3	3	5	4	3	5	39
78	5	5	5	3	4	5	5	4	3	4	43
79	3	5	5	3	5	4	5	4	5	3	42
80	5	4	3	4	2	3	4	3	5	4	37
81	3	3	4	3	5	5	4	3	4	4	38
82	4	5	1	4	3	4	4	5	1	3	34
83	3	4	4	3	4	5	2	1	1	3	
84	4	1	2	5	3	5	1	4	5	4	34
85	3	3	5	3	4	3	3	4	4	4	
86	3	4	3	3	5	5	5	5	4	5	
87	5	5	3	4	4	3	4	5	3	4	
88	5	4	4	5	4	5	5	5	5	5	47
89	3	2	3	2	1	3	3	1	1	2	
90	1	3	3	1	5	1	3	4	2	5	28
91	2	5	5	3	1	2	2	2	4	3	29
92	3	5	4	5	3	4	5	4	5	3	41
93	5	4	4	4	3	5	5	5	5	4	44
94	5	3	1	3	1	3	4	1	4	3	28

95	2	1	2	5	4	4	2	5	2	4	31
96	2	2	1	2	2	3	3	1	1	1	18
97	4	2	2	1	2	1	3	5	5	3	28
98	5	4	5	5	4	5	4	4	5	4	
99	3	3	4	4	4	3	4	4	5	5	
100	5	4	5	3	5	5	3	4	5	5	44

Lampiran 5 Hasil Uji Validitas Kualitas Sistem Informasi Akuntansi

Correlations														
		Y_1	Y_2	Y_3	Y_4	Y_5	Y_6	Y_7	Y_8	Y_9	Y_10	Y_11	Y_12	Kualitas Sistem Informasi Akuntansi
Y_1	Pearson Correlation	1	.175	.307**	.285**	.362**	.374**	.200	.291**	.325**	.182	.151	.373**	.569**
	Sig. (2-tailed)		.081	.002	.004	.000	.000	.046	.003	.001	.070	.135	.000	.000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100
Y_2	Pearson Correlation	.175	1	.406**	.387**	.370**	.272**	.376**	.236*	.345**	.266**	.345**	.398**	.651**
	Sig. (2-tailed)	.081		.000	.000	.000	.006	.000	.018	.000	.007	.000	.000	.000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100
Y_3	Pearson Correlation	.307**	.406**	1	.398**	.361**	.330**	.196	.198*	.334**	.276**	.176	.328**	.616**
	Sig. (2-tailed)	.002	.000		.000	.000	.001	.051	.048	.001	.005	.080	.001	.000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100
Y_4	Pearson Correlation	.285**	.387**	.398**	1	.313*	.367**	.429**	.389**	.268**	.247**	.389**	.357**	.687**
	Sig. (2-tailed)	.004	.000	.000		.001	.000	.000	.000	.007	.013	.000	.000	.000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100
Y_5	Pearson Correlation	.362**	.370**	.361**	.313*	1	.255*	.114	.298**	.231*	.267**	.214	.369**	.593**
	Sig. (2-tailed)	.000	.000	.000	.001		.010	.259	.003	.021	.007	.032	.000	.000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100
Y_6	Pearson Correlation	.374**	.272**	.330**	.367**	.255*	1	.197*	.376**	.286**	.223	.329**	.267**	.608**
	Sig. (2-tailed)	.000	.006	.001	.000	.010		.049	.000	.004	.026	.001	.007	.000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100
Y_7	Pearson Correlation	.200	.376**	.196	.429**	.114	.197*	1	.131	.421**	.225	.129	.199*	.504**
	Sig. (2-tailed)	.046	.000	.051	.000	.259	.049		.194	.000	.024	.200	.047	.000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100
Y_8	Pearson Correlation	.291**	.236*	.198	.389**	.298**	.376**	.131	1	.120	.127	.312**	.393**	.541**
	Sig. (2-tailed)	.003	.018	.048	.000	.003	.000	.194		.233	.207	.002	.000	.000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100
Y_9	Pearson Correlation	.325**	.345**	.334**	.268**	.231*	.286**	.421**	.120	1	.367**	.267**	.306**	.598**
	Sig. (2-tailed)	.001	.000	.001	.007	.021	.004	.000	.233		.000	.007	.002	.000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100
Y_10	Pearson Correlation	.182	.266**	.276**	.247**	.267**	.223	.225	.127	.367**	1	.316**	.329**	.530**
	Sig. (2-tailed)	.070	.007	.005	.013	.007	.026	.024	.207	.000		.001	.001	.000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100
Y_11	Pearson Correlation	.151	.345**	.176	.389**	.214	.329**	.129	.312**	.267**	.316**	1	.253*	.538**
	Sig. (2-tailed)	.135	.000	.080	.000	.032	.001	.200	.002	.007	.001		.011	.000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100
Y_12	Pearson Correlation	.373**	.398**	.328**	.357**	.369**	.267**	.199*	.393**	.306**	.329**	.253*	1	.649**
	Sig. (2-tailed)	.000	.000	.001	.000	.000	.007	.047	.000	.002	.001	.011		.000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100
Kualitas Sistem Informasi Akuntansi	Pearson Correlation	.569**	.651**	.616**	.687**	.593**	.608**	.504**	.541**	.598**	.530**	.538**	.649**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	
	N	100	100	100	100	100	100	100	100	100	100	100	100	100

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

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

Lampiran 6 Hasil Uji Validitas Akuntansi Digital

Correlations												
		X1_1	X1_2	X1_3	X1_4	X1_5	X1_6	X1_7	X1_8	X1_9	X1_10	Akuntansi Digital
X1_1	Pearson Correlation	1	.737**	.718**	.748**	.719**	.816**	.686**	.673**	.730**	.773**	.879**
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	100	100	100	100	100	100	100	100	100	100	100
X1_2	Pearson Correlation	.737**	1	.807**	.711**	.742**	.722**	.708**	.745**	.627**	.796**	.878**
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	100	100	100	100	100	100	100	100	100	100	100
X1_3	Pearson Correlation	.718**	.807**	1	.706**	.670**	.665**	.565**	.677**	.594**	.721**	.826**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000
	N	100	100	100	100	100	100	100	100	100	100	100
X1_4	Pearson Correlation	.748**	.711**	.706**	1	.794**	.688**	.712**	.763**	.718**	.773**	.881**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000	.000	.000	.000	.000
	N	100	100	100	100	100	100	100	100	100	100	100
X1_5	Pearson Correlation	.719**	.742**	.670**	.794**	1	.707**	.784**	.714**	.735**	.740**	.880**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000
	N	100	100	100	100	100	100	100	100	100	100	100
X1_6	Pearson Correlation	.816**	.722**	.665**	.688**	.707**	1	.607**	.717**	.794**	.784**	.867**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	.000	.000	.000	.000
	N	100	100	100	100	100	100	100	100	100	100	100
X1_7	Pearson Correlation	.686**	.708**	.565**	.712**	.784**	.607**	1	.693**	.614**	.732**	.821**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000		.000	.000	.000	.000
	N	100	100	100	100	100	100	100	100	100	100	100
X1_8	Pearson Correlation	.673**	.745**	.677**	.763**	.714**	.717**	.693**	1	.727**	.805**	.868**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000		.000	.000	.000
	N	100	100	100	100	100	100	100	100	100	100	100
X1_9	Pearson Correlation	.730**	.627**	.594**	.718**	.735**	.794**	.614**	.727**	1	.723**	.840**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000
	N	100	100	100	100	100	100	100	100	100	100	100
X1_10	Pearson Correlation	.773**	.796**	.721**	.773**	.740**	.784**	.732**	.805**	.723**	1	.906**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000		.000
	N	100	100	100	100	100	100	100	100	100	100	100
Akuntansi Digital	Pearson Correlation	.879**	.878**	.826**	.881**	.880**	.867**	.821**	.868**	.840**	.906**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	
	N	100	100	100	100	100	100	100	100	100	100	100

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

Lampiran 7 Hasil Uji Validitas Literasi Keuangan

Correlations												
		X2_1	X2_2	X2_3	X2_4	X2_5	X2_6	X2_7	X2_8	X2_9	X2_10	Literasi Keuangan
X2_1	Pearson Correlation	1	.272**	.215*	.371**	.124	.392**	.138	.298**	.284**	.278**	.571**
	Sig. (2-tailed)		.006	.032	.000	.217	.000	.171	.003	.004	.005	.000
	N	100	100	100	100	100	100	100	100	100	100	100
X2_2	Pearson Correlation	.272**	1	.280**	.244*	.224*	.292**	.441**	.175	.314**	.229*	.584**
	Sig. (2-tailed)	.006		.005	.014	.025	.003	.000	.082	.001	.022	.000
	N	100	100	100	100	100	100	100	100	100	100	100
X2_3	Pearson Correlation	.215*	.280**	1	.165	.222*	.400**	.085	.223*	.266**	.200*	.528**
	Sig. (2-tailed)	.032	.005		.100	.027	.000	.399	.026	.007	.046	.000
	N	100	100	100	100	100	100	100	100	100	100	100
X2_4	Pearson Correlation	.371**	.244*	.165	1	.292**	.375**	.399**	.275**	.374**	.185	.632**
	Sig. (2-tailed)	.000	.014	.100		.003	.000	.000	.006	.000	.065	.000
	N	100	100	100	100	100	100	100	100	100	100	100
X2_5	Pearson Correlation	.124	.224*	.222*	.292**	1	.244*	.266**	.333**	.299**	.328**	.570**
	Sig. (2-tailed)	.217	.025	.027	.003		.014	.007	.001	.003	.001	.000
	N	100	100	100	100	100	100	100	100	100	100	100
X2_6	Pearson Correlation	.392**	.292**	.400**	.375**	.244*	1	.290**	.299**	.267**	.288**	.660**
	Sig. (2-tailed)	.000	.003	.000	.000	.014		.003	.003	.007	.004	.000
	N	100	100	100	100	100	100	100	100	100	100	100
X2_7	Pearson Correlation	.138	.441**	.085	.399**	.266**	.290**	1	.159	.403**	.204*	.572**
	Sig. (2-tailed)	.171	.000	.399	.000	.007	.003		.114	.000	.041	.000
	N	100	100	100	100	100	100	100	100	100	100	100
X2_8	Pearson Correlation	.298**	.175	.223*	.275**	.333**	.299**	.159	1	.213*	.272**	.558**
	Sig. (2-tailed)	.003	.082	.026	.006	.001	.003	.114		.033	.006	.000
	N	100	100	100	100	100	100	100	100	100	100	100
X2_9	Pearson Correlation	.284**	.314**	.266**	.374**	.299**	.267**	.403**	.213*	1	.268**	.633**
	Sig. (2-tailed)	.004	.001	.007	.000	.003	.007	.000	.033		.007	.000
	N	100	100	100	100	100	100	100	100	100	100	100
X2_10	Pearson Correlation	.278**	.229*	.200*	.185	.328**	.288**	.204*	.272**	.268**	1	.549**
	Sig. (2-tailed)	.005	.022	.046	.065	.001	.004	.041	.006	.007		.000
	N	100	100	100	100	100	100	100	100	100	100	100
Literasi Keuangan	Pearson Correlation	.571**	.584**	.528**	.632**	.570**	.660**	.572**	.558**	.633**	.549**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	
	N	100	100	100	100	100	100	100	100	100	100	100

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

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

Lampiran 8 Hasil Uji Reabilitas

Kualitas Sistem Informasi Akuntansi

Reliability Statistics

Cronbach's Alpha	N of Items
.832	12

Akuntansi Digital

Reliability Statistics

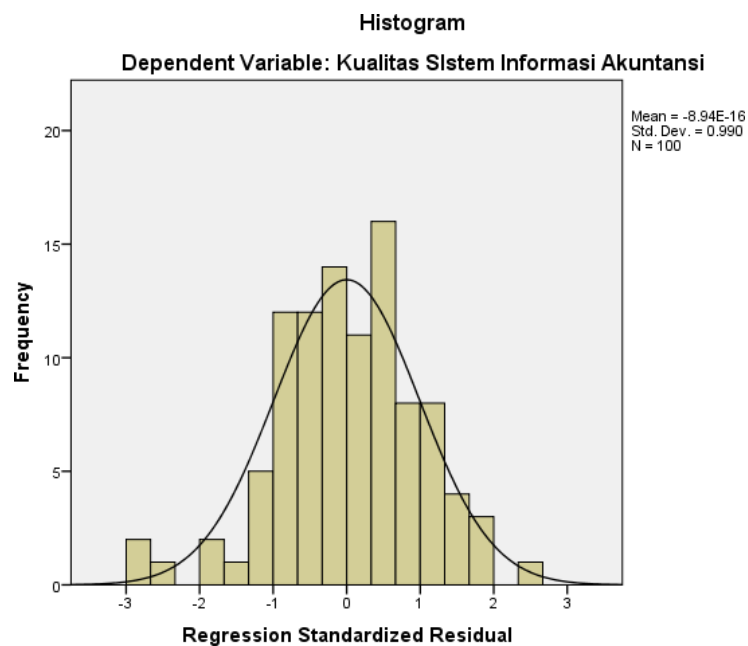
Cronbach's Alpha	N of Items
.962	10

Literasi Keuangan

Reliability Statistics

Cronbach's Alpha	N of Items
.788	10

Lampiran 9 Grafik Histogram



Lampiran 10 Uji One Sample K-S

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	5.25744290
Most Extreme Differences	Absolute	.054
	Positive	.034
	Negative	-.054
Test Statistic		.054
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

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

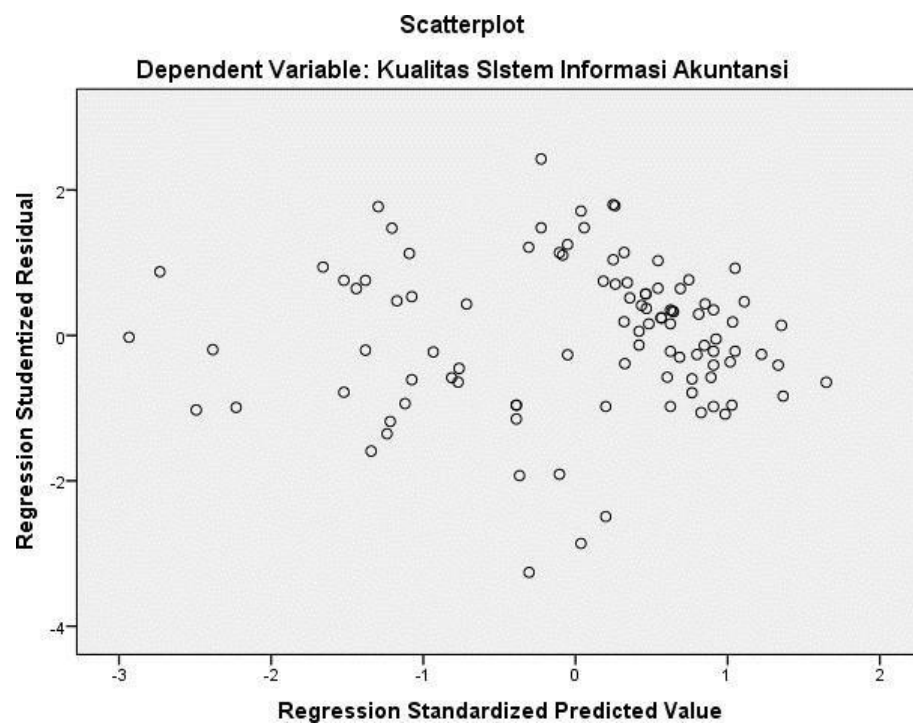
Lampiran 11 Uji Multikolonieritas

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Akuntansi Dlgital	1.000	1.000
	Literasi Keuangan	1.000	1.000

a. Dependent Variable: Kualitas Sistem Informasi Akuntansi

Lampiran 12 Grafik Scatter Plot



Lampiran 13 Uji SPark

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	3.419	1.319		2.592	.011		
	Akuntansi Dlgital	.006	.023	.026	.261	.794	1.000	1.000
	Literasi Keuangan	-.040	.025	-.161	-1.605	.112	1.000	1.000

a. Dependent Variable: Ln_U2i

Lampiran 14 Hasil Uji t (Parsial)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	11.876	3.994		2.974	.004		
Akuntansi Dlgital	-.114	.070	-.100	-1.647	.103	1.000	1.000
Literasi Keuangan	.996	.076	.795	13.079	.000	1.000	1.000

a. Dependent Variable: Kualitas Sistem Informasi Akuntansi

Lampiran 15 Hasil Uji f (Simultan)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4899.280	2	2449.640	86.834	.000 ^b
	Residual	2736.430	97	28.211		
	Total	7635.710	99			

a. Dependent Variable: Kualitas Sistem Informasi Akuntansi

b. Predictors: (Constant), Literasi Keuangan, Akuntansi Dlgital

Lampiran 16 Hasil Koefisien Determinasi (R²)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.801 ^a	.642	.634	5.31137	2.106

a. Predictors: (Constant), Literasi Keuangan, Akuntansi Dlgital

b. Dependent Variable: Kualitas Sistem Informasi Akuntansi

Lampiran 17 Tabel t

Titik Persentase Distribusi t (df = 81 –120)

Pr df	0.25 0.50	0.10 0.20	0.05 0.10	0.025 0.050	0.01 0.02	0.005 0.010	0.001 0.002
81	0.67753	1.29209	1.66388	1.98969	2.37327	2.63790	3.19392
82	0.67749	1.29196	1.66365	1.98932	2.37269	2.63712	3.19262
83	0.67746	1.29183	1.66342	1.98896	2.37212	2.63637	3.19135
84	0.67742	1.29171	1.66320	1.98861	2.37156	2.63563	3.19011
85	0.67739	1.29159	1.66298	1.98827	2.37102	2.63491	3.18890
86	0.67735	1.29147	1.66277	1.98793	2.37049	2.63421	3.18772
87	0.67732	1.29136	1.66256	1.98761	2.36998	2.63353	3.18657
88	0.67729	1.29125	1.66235	1.98729	2.36947	2.63286	3.18544
89	0.67726	1.29114	1.66216	1.98698	2.36898	2.63220	3.18434
90	0.67723	1.29103	1.66196	1.98667	2.36850	2.63157	3.18327
91	0.67720	1.29092	1.66177	1.98638	2.36803	2.63094	3.18222
92	0.67717	1.29082	1.66159	1.98609	2.36757	2.63033	3.18119
93	0.67714	1.29072	1.66140	1.98580	2.36712	2.62973	3.18019
94	0.67711	1.29062	1.66123	1.98552	2.36667	2.62915	3.17921
95	0.67708	1.29053	1.66105	1.98525	2.36624	2.62858	3.17825
96	0.67705	1.29043	1.66088	1.98498	2.36582	2.62802	3.17731
97	0.67703	1.29034	1.66071	1.98472	2.36541	2.62747	3.17639
98	0.67700	1.29025	1.66055	1.98447	2.36500	2.62693	3.17549
99	0.67698	1.29016	1.66039	1.98422	2.36461	2.62641	3.17460
100	0.67695	1.29007	1.66023	1.98397	2.36422	2.62589	3.17374
101	0.67693	1.28999	1.66008	1.98373	2.36384	2.62539	3.17289
102	0.67690	1.28991	1.65993	1.98350	2.36346	2.62489	3.17206
103	0.67688	1.28982	1.65978	1.98326	2.36310	2.62441	3.17125
104	0.67686	1.28974	1.65964	1.98304	2.36274	2.62393	3.17045
105	0.67683	1.28967	1.65950	1.98282	2.36239	2.62347	3.16967
106	0.67681	1.28959	1.65936	1.98260	2.36204	2.62301	3.16890
107	0.67679	1.28951	1.65922	1.98238	2.36170	2.62256	3.16815
108	0.67677	1.28944	1.65909	1.98217	2.36137	2.62212	3.16741
109	0.67675	1.28937	1.65895	1.98197	2.36105	2.62169	3.16669
110	0.67673	1.28930	1.65882	1.98177	2.36073	2.62126	3.16598
111	0.67671	1.28922	1.65870	1.98157	2.36041	2.62085	3.16528
112	0.67669	1.28916	1.65857	1.98137	2.36010	2.62044	3.16460
113	0.67667	1.28909	1.65845	1.98118	2.35980	2.62004	3.16392
114	0.67665	1.28902	1.65833	1.98099	2.35950	2.61964	3.16326
115	0.67663	1.28896	1.65821	1.98081	2.35921	2.61926	3.16262
116	0.67661	1.28889	1.65810	1.98063	2.35892	2.61888	3.16198
117	0.67659	1.28883	1.65798	1.98045	2.35864	2.61850	3.16135
118	0.67657	1.28877	1.65787	1.98027	2.35837	2.61814	3.16074
119	0.67656	1.28871	1.65776	1.98010	2.35809	2.61778	3.16013
120	0.67654	1.28865	1.65765	1.97993	2.35782	2.61742	3.15954

Catatan: Probabilita yang lebih kecil yang ditunjukkan pada judul tiap kolom adalah luas daerah dalam satu ujung, sedangkan probabilitas yang lebih besar adalah luas daerah dalam kedua ujung

Lampiran 18 Tabel f

Titik Persentase Distribusi F untuk Probabilitas = 0,05

df untuk penyebut (N2)	df untuk pembilang (N1)														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
91	3.95	3.10	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.94	1.90	1.86	1.83	1.80	1.78
92	3.94	3.10	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.94	1.89	1.86	1.83	1.80	1.78
93	3.94	3.09	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.93	1.89	1.86	1.83	1.80	1.78
94	3.94	3.09	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.93	1.89	1.86	1.83	1.80	1.77
95	3.94	3.09	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.93	1.89	1.86	1.82	1.80	1.77
96	3.94	3.09	2.70	2.47	2.31	2.19	2.11	2.04	1.98	1.93	1.89	1.85	1.82	1.80	1.77
97	3.94	3.09	2.70	2.47	2.31	2.19	2.11	2.04	1.98	1.93	1.89	1.85	1.82	1.80	1.77
98	3.94	3.09	2.70	2.46	2.31	2.19	2.10	2.03	1.98	1.93	1.89	1.85	1.82	1.79	1.77
99	3.94	3.09	2.70	2.46	2.31	2.19	2.10	2.03	1.98	1.93	1.89	1.85	1.82	1.79	1.77
100	3.94	3.09	2.70	2.46	2.31	2.19	2.10	2.03	1.97	1.93	1.89	1.85	1.82	1.79	1.77
101	3.94	3.09	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.93	1.88	1.85	1.82	1.79	1.77
102	3.93	3.09	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.85	1.82	1.79	1.77
103	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.85	1.82	1.79	1.76
104	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.85	1.82	1.79	1.76
105	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.85	1.81	1.79	1.76
106	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.84	1.81	1.79	1.76
107	3.93	3.08	2.69	2.46	2.30	2.18	2.10	2.03	1.97	1.92	1.88	1.84	1.81	1.79	1.76
108	3.93	3.08	2.69	2.46	2.30	2.18	2.10	2.03	1.97	1.92	1.88	1.84	1.81	1.78	1.76
109	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.97	1.92	1.88	1.84	1.81	1.78	1.76
110	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.97	1.92	1.88	1.84	1.81	1.78	1.76
111	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.97	1.92	1.88	1.84	1.81	1.78	1.76
112	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.96	1.92	1.88	1.84	1.81	1.78	1.76
113	3.93	3.08	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.92	1.87	1.84	1.81	1.78	1.76
114	3.92	3.08	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.81	1.78	1.75
115	3.92	3.08	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.81	1.78	1.75
116	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.81	1.78	1.75
117	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.80	1.78	1.75
118	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.80	1.78	1.75
119	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.83	1.80	1.78	1.75
120	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.83	1.80	1.78	1.75
121	3.92	3.07	2.68	2.45	2.29	2.17	2.09	2.02	1.96	1.91	1.87	1.83	1.80	1.77	1.75
122	3.92	3.07	2.68	2.45	2.29	2.17	2.09	2.02	1.96	1.91	1.87	1.83	1.80	1.77	1.75
123	3.92	3.07	2.68	2.45	2.29	2.17	2.08	2.01	1.96	1.91	1.87	1.83	1.80	1.77	1.75
124	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.96	1.91	1.87	1.83	1.80	1.77	1.75
125	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.96	1.91	1.87	1.83	1.80	1.77	1.75
126	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.95	1.91	1.87	1.83	1.80	1.77	1.75
127	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.95	1.91	1.86	1.83	1.80	1.77	1.75
128	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.95	1.91	1.86	1.83	1.80	1.77	1.75
129	3.91	3.07	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.80	1.77	1.74
130	3.91	3.07	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.80	1.77	1.74
131	3.91	3.07	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.80	1.77	1.74
132	3.91	3.06	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.79	1.77	1.74
133	3.91	3.06	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.79	1.77	1.74
134	3.91	3.06	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.79	1.77	1.74
135	3.91	3.06	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.82	1.79	1.77	1.74

Lampiran 19 Dokumentasi

