Analisis Karakteristik Pejabat Penatausahaan Keuangan Terhadap Etika Penyusunan Laporan Keuangan Satuan Kerja Perangkat Daerah (SKPD)

Abstrak:

The aim of this research is to examine and find out the empirical evidence of PPK SKPD characteristic analysis (locus of control, work experience, gender, the understanding of system and procedure, equity sensitivity) toward the financial report arranging ethic of SKPD of the local government of Jombang. The population used in this research is the person of accounting function in local government of Jombang that consists of treasurer and PPK SKPD. The samples chosen are 47 PPK SKPD of the local government of Jombang in official department, committee, office subdistrict. The validity of the data was tested by implementing Pearson Product Moment. The reliability of the data was tested by implementing the Cronbach Alpha. The normality of the data was tested by implementing the Kolmogorov-Smirnov Goodness of Fit Test. Mann Whitney U-Test is used for hypothesis test. Statistic package for Social Sciences (SPPS version 15.0). The result of the research shows that there is a significant difference between PPK SKPD with the internal locus of control and PPK SKPD with the external locus of control; there is no significant difference between senior PPK SKPD and junior PPK SKPD; there is no significant difference between the male and female PPK SKPD; there is a significant difference between PPK SKPD which are categorized as the benevolents PPK SKPD and the entitleds PPK SKPD toward financial report arranging ethic.

Keyword:

Locus of Control, Work Experience, Gender, Equity Sensitivity, Financial Report

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