

**Lampiran 9 : Hasil Uji Regresi Berganda, Uji Hipotesis dan Uji
Multikolinearitas**

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,264	,295		,893	,376		
	Kejelasan Sasaran Anggaran	,371	,116	,396	3,196	,002	,398	2,511
	Pengendalian Akuntansi	,322	,155	,277	2,070	,043	,343	2,919
	Sistem Pelaporan	,028	,127	,028	,224	,824	,401	2,496
	Ketaatan Peraturan Perundangan	,187	,127	,186	1,472	,146	,381	2,624

a. Dependent Variable: Akuntabilitas Kinerja Instansi Pemerintah