

LAMPIRAN 1: KUESIONER

Faktor-Faktor yang Mempengaruhi Minat Mahasiswa Universitas di Semarang dalam Mengejar Kualifikasi *Certified Public Accountant* Berdasarkan *Behavioral Decision Theory*

Petunjuk Pengisian:

Saya sebagai mahasiswa akuntansi Universitas Katolik Soegijapranata Semarang memohon kesediaan Sdr/i untuk meluangkan waktu guna mengisi kuesioner penelitian. Beri tanda centang (✓) yang menjadi jawaban pilihan Sdr/i di salah satu kolom yang tersedia dengan kriteria:

- STS : Sangat tidak setuju
TS : Tidak setuju
N : Netral
S : Setuju
SS : Sangat Setuju

Identitas Responden

1. Asal Universitas : _____
2. Nama : _____ (boleh tidak diisi)
3. NIM : _____
4. Angkatan : _____
5. IPK : _____
6. Jenis kelamin : Laki-laki Perempuan
7. Umur : _____



Minat dalam mengejar kualifikasi CPA

Apakah Sdr/I berminat dalam mengejar kualifikasi *Certified Public Accountant* (CPA)? Minat
Tid berminat

Kapabilitas

NO	PERNYATAAN	STS	TS	N	S	SS
1	Saya percaya saya memiliki apa yang diperlukan untuk menjadi CPA					
2	Saya percaya saya memiliki basis pengetahuan yang diperlukan untuk menjadi CPA					
3	Pengalaman saya dalam isu terkait akuntansi dapat membantu menjadi CPA					
4	Saya memiliki kekuatan mental untuk mendapatkan keanggotaan CPA					

Faktor Lingkungan

NO	PERNYATAAN	STS	TS	N	S	SS
1	Menurut sepengetahuan saya, sikap Institut Akuntan Publik Indonesia sudah tepat untuk sertifikasi CPA					
2	Menurut sepengetahuan saya, terdapat struktur yang tepat untuk mendapatkan keanggotaan CPA					
3	Menurut sepengetahuan saya, proses untuk mendapatkan keanggotaan CPA memuaskan					

Faktor Pribadi

NO	PERNYATAAN	STS	TS	N	S	SS
1	Apabila saya menjadi anggota CPA, saya akan merasa lebih baik					
2	Apabila saya menjadi anggota CPA, saya akan melengkapi tujuan aktualisasi diri					
3	Saya senang bekerja di Kantor Akuntan Publik atau departemen akuntansi di institusi mana pun					
4	Saya suka tantangan mengejar keanggotaan CPA					

Faktor Sosial Budaya

NO	PERNYATAAN	STS	TS	N	S	SS
1	Apabila saya menjadi anggota CPA, saya akan mendapat status sosial dan rasa hormat lebih tinggi					
2	Apabila saya menjadi anggota CPA, saya akan menjadi karyawan berharga					
3	Apabila saya menjadi anggota CPA, saya akan mendapat gaji lebih tinggi					
4	Apabila saya menjadi anggota CPA, saya akan mendapat prospek pengembangan karier lebih baik					
5	Apabila saya menjadi anggota CPA, saya akan menjadi orang penting di komunitas					
6	Apabila saya menjadi anggota CPA, saya akan mendapat keamanan pekerjaan					
7	Apabila saya menjadi anggota CPA, saya akan mendapat promosi pekerjaan					
8	Orang penting dalam karier saya berpikir bahwa saya harus mengejar sertifikasi CPA					

Kendala Dihadapi

NO	PERNYATAAN	STS	TS	N	S	SS
1	Dibutuhkan waktu terlalu lama bagi seseorang untuk menjadi anggota CPA					
2	Biaya mendapatkan CPA terlalu mahal					
3	Proses untuk mendapatkan keanggotaan CPA terlalu rumit dan tidak fleksibel					
4	Ujian CPA terlalu sulit untuk dilewati					
5	Kurangnya bahan bacaan mengenai ujian CPA					
6	Sulit untuk mempertahankan keanggotaan CPA					

LAMPIRAN 2: UJI ALAT PENGUMPULAN DATA

KAPABILITAS

Case Processing Summary

		N	%
Cases	Valid	96	100.0
	Excluded ^a	0	.0
	Total	96	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.929	.930	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
KA1	8.79	14.167	.859	.748	.900
KA2	8.84	15.881	.802	.649	.919
KA3	8.76	14.837	.830	.692	.910
KA4	8.76	14.542	.853	.743	.902

FAKTOR LINGKUNGAN

Case Processing Summary

		N	%
Cases	Valid	96	100.0
	Excluded ^a	0	.0
	Total	96	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.918	.918	3

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
FL1	5.82	7.558	.826	.685	.888
FL2	5.72	7.046	.851	.724	.867
FL3	5.79	7.451	.825	.683	.888

FAKTOR PRIBADI

Case Processing Summary

		N	%
Cases	Valid	96	100.0
	Excluded ^a	0	.0
	Total	96	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.930	.931	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
FP1	9.05	17.229	.820	.675	.915
FP2	9.07	15.900	.845	.714	.906
FP3	9.20	16.434	.826	.686	.912
FP4	9.11	15.871	.858	.737	.902

FAKTOR SOSIAL BUDAYA

Case Processing Summary

		N	%
Cases	Valid	96	100.0
	Excluded ^a	0	.0
	Total	96	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.961	.961	8

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
FSB1	21.01	79.526	.858	.764	.956
FSB2	20.94	78.291	.873	.782	.955
FSB3	20.97	80.094	.837	.757	.957
FSB4	20.88	80.237	.849	.761	.956
FSB5	20.91	79.033	.858	.787	.956
FSB6	20.81	78.512	.861	.787	.955
FSB7	21.00	81.179	.829	.767	.957
FSB8	20.98	79.915	.842	.749	.957

KENDALA DIHADAPI

Case Processing Summary

		N	%
Cases	Valid	96	100.0
	Excluded ^a	0	.0
	Total	96	100.0

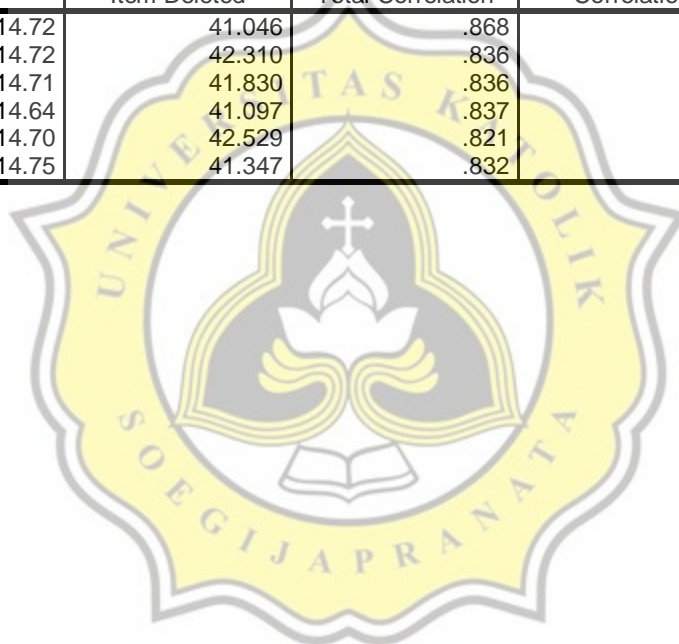
a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.947	.947	6

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
KD1	14.72	41.046	.868	.759	.934
KD2	14.72	42.310	.836	.706	.938
KD3	14.71	41.830	.836	.707	.937
KD4	14.64	41.097	.837	.716	.937
KD5	14.70	42.529	.821	.690	.939
KD6	14.75	41.347	.832	.695	.938



LAMPIRAN 3: STATISTIK DESKRIPTIF

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
KA1	96	1	5	2.93	1.467
KA2	96	1	5	2.88	1.292
KA3	96	1	5	2.96	1.406
KA4	96	1	5	2.96	1.421
KA	96	1.00	5.00	2.9297	1.26995
FL1	96	1	5	2.84	1.402
FL2	96	1	5	2.95	1.475
FL3	96	1	5	2.88	1.423
FL	96	1.00	5.00	2.8886	1.32890
FP1	96	1	5	3.09	1.369
FP2	96	1	5	3.07	1.517
FP3	96	1	5	2.95	1.468
FP4	96	1	5	3.03	1.504
FP	96	1.00	5.00	3.0365	1.33277
FSB1	96	1	5	2.92	1.427
FSB2	96	1	5	2.99	1.483
FSB3	96	1	5	2.96	1.421
FSB4	96	1	5	3.05	1.394
FSB5	96	1	5	3.02	1.458
FSB6	96	1	5	3.11	1.486
FSB7	96	1	5	2.93	1.363
FSB8	96	1	5	2.95	1.424
FSB	96	1.25	5.00	2.9927	1.27134
KD1	96	1	5	2.93	1.460
KD2	96	1	5	2.93	1.394
KD3	96	1	5	2.94	1.435
KD4	96	1	5	3.01	1.497
KD5	96	1	5	2.95	1.394
KD6	96	1	5	2.90	1.483
KD	96	1.00	4.50	2.9406	1.28514
Valid N (listwise)	96				

LAMPIRAN 4: GAMBARAN UMUM RESPONDEN & COMPARE MEAN

Report

ASAL_UNIV		KA	FL	FP	FSB	KD
UDINUS	Mean	2.6563	2.7913	2.7813	3.2600	4.0706
	N	16	16	16	16	16
	Std. Deviation	1.31933	1.46127	1.40201	1.28502	.25868
UNDIP	Mean	2.8026	2.7889	2.8947	3.6532	2.5247
	N	19	19	19	19	19
	Std. Deviation	1.33744	1.38020	1.41989	.98974	1.36797
UNIKA	Mean	3.5000	3.2213	3.3833	4.0267	2.0647
	N	15	15	15	15	15
	Std. Deviation	1.23563	1.26919	1.14512	.23320	1.20941
UNISBANK	Mean	2.7024	2.7295	2.8929	2.1090	3.5495
	N	21	21	21	21	21
	Std. Deviation	1.12255	1.39339	1.42428	1.24575	.89990
UNISULA	Mean	3.0500	2.9608	3.2200	2.4416	2.5476
	N	25	25	25	25	25
	Std. Deviation	1.29904	1.24840	1.28355	1.11598	1.26928
Total	Mean	2.9297	2.8886	3.0365	2.9927	2.9406
	N	96	96	96	96	96
	Std. Deviation	1.26995	1.32890	1.33277	1.27134	1.28514

ANOVA Table

			Sum of Squares	df	Mean Square	F	Sig.
KA * ASAL_UNIV	Between Groups (Combined)		7.829	4	1.957	1.225	.306
	Within Groups		145.384	91	1.598		
	Total		153.213	95			
FL * ASAL_UNIV	Between Groups (Combined)		2.663	4	.666	.367	.832
	Within Groups		165.105	91	1.814		
	Total		167.768	95			
FP * ASAL_UNIV	Between Groups (Combined)		4.504	4	1.126	.624	.647
	Within Groups		164.244	91	1.805		
	Total		168.747	95			
FSB * ASAL_UNIV	Between Groups (Combined)		49.458	4	12.364	10.809	.000
	Within Groups		104.091	91	1.144		
	Total		153.549	95			
KD * ASAL_UNIV	Between Groups (Combined)		46.874	4	11.718	9.692	.000
	Within Groups		110.027	91	1.209		
	Total		156.901	95			

Report

ANGKATAN		KA	FL	FP	FSB	KD
2017	Mean	2.9674	2.8770	3.0543	2.8330	2.9239
	N	46	46	46	46	46
	Std. Deviation	1.29594	1.30065	1.32488	1.30354	1.30621
2018	Mean	2.8950	2.8994	3.0200	3.1396	2.9560
	N	50	50	50	50	50
	Std. Deviation	1.25772	1.36748	1.35323	1.23580	1.27854
Total	Mean	2.9297	2.8886	3.0365	2.9927	2.9406
	N	96	96	96	96	96
	Std. Deviation	1.26995	1.32890	1.33277	1.27134	1.28514

ANOVA Table

		Sum of Squares	df	Mean Square	F	Sig.
KA * ANKATAN	Between Groups (Combined)	.126	1	.126	.077	.782
	Within Groups	153.087	94	1.629		
	Total	153.213	95			
FL * ANKATAN	Between Groups (Combined)	.012	1	.012	.007	.935
	Within Groups	167.756	94	1.785		
	Total	167.768	95			
FP * ANKATAN	Between Groups (Combined)	.028	1	.028	.016	.900
	Within Groups	168.719	94	1.795		
	Total	168.747	95			
FSB * ANKATAN	Between Groups (Combined)	2.252	1	2.252	1.399	.240
	Within Groups	151.297	94	1.610		
	Total	153.549	95			
KD * ANKATAN	Between Groups (Combined)	.025	1	.025	.015	.903
	Within Groups	156.876	94	1.669		
	Total	156.901	95			

Report

IPK		KA	FL	FP	FSB	KD
≤3,00	Mean	2.7727	2.7264	3.0000	3.6609	3.0436
	N	11	11	11	11	11
	Std. Deviation	1.30602	1.31448	1.31339	.98261	1.34053
3,01-3,50	Mean	2.5000	2.5010	2.7083	2.9893	3.2053
	N	30	30	30	30	30
	Std. Deviation	1.22474	1.34134	1.37572	1.27854	1.23698
3,51-4,00	Mean	3.1955	3.1325	3.2227	2.8609	2.7756
	N	55	55	55	55	55
	Std. Deviation	1.23948	1.29274	1.30142	1.29544	1.29702
Total	Mean	2.9297	2.8886	3.0365	2.9927	2.9406
	N	96	96	96	96	96
	Std. Deviation	1.26995	1.32890	1.33277	1.27134	1.28514

ANOVA Table

		Sum of Squares	df	Mean Square	F	Sig.
KA * IPK	Between Groups (Combined)	9.695	2	4.847	3.141	.048
	Within Groups	143.518	93	1.543		
	Total	153.213	95			
FL * IPK	Between Groups (Combined)	8.070	2	4.035	2.350	.101
	Within Groups	159.699	93	1.717		
	Total	167.768	95			
FP * IPK	Between Groups (Combined)	5.153	2	2.576	1.465	.236
	Within Groups	163.595	93	1.759		
	Total	168.747	95			
FSB * IPK	Between Groups (Combined)	5.867	2	2.934	1.847	.163
	Within Groups	147.682	93	1.588		
	Total	153.549	95			
KD * IPK	Between Groups (Combined)	3.716	2	1.858	1.128	.328
	Within Groups	153.185	93	1.647		
	Total	156.901	95			

Report

JENIS_KELAMIN		KA	FL	FP	FSB	KD
L	Mean	2.9091	2.9166	2.9773	2.7175	2.9734
	N	44	44	44	44	44
	Std. Deviation	1.26570	1.38289	1.28251	1.27879	1.28965
P	Mean	2.9471	2.8650	3.0865	3.2256	2.9129
	N	52	52	52	52	52
	Std. Deviation	1.28561	1.29458	1.38434	1.22937	1.29325
Total	Mean	2.9297	2.8886	3.0365	2.9927	2.9406
	N	96	96	96	96	96
	Std. Deviation	1.26995	1.32890	1.33277	1.27134	1.28514

ANOVA Table

			Sum of Squares	df	Mean Square	F	Sig.
KA JENIS_KELAMIN	Between Groups	(Combined)	.034	1	.034	.021	.885
	Within Groups		153.178	94	1.630		
	Total		153.213	95			
FL JENIS_KELAMIN	Between Groups	(Combined)	.063	1	.063	.036	.851
	Within Groups		167.705	94	1.784		
	Total		167.768	95			
FP JENIS_KELAMIN	Between Groups	(Combined)	.285	1	.285	.159	.691
	Within Groups		168.463	94	1.792		
	Total		168.747	95			
FSB JENIS_KELAMIN	Between Groups	(Combined)	6.152	1	6.152	3.924	.050
	Within Groups		147.397	94	1.568		
	Total		153.549	95			
KD JENIS_KELAMIN	Between Groups	(Combined)	.087	1	.087	.052	.820
	Within Groups		156.814	94	1.668		
	Total		156.901	95			

Report

UMUR		KA	FL	FP	FSB	KD	
19	Mean	3.2778	3.1833	3.2500	3.1411	2.5178	
	N	9	9	9	9	9	
	Std. Deviation	1.35465	1.43613	1.44698	1.36294	1.41114	
20	Mean	2.8311	2.8557	3.0135	3.0257	3.0576	
	N	37	37	37	37	37	
	Std. Deviation	1.23048	1.35775	1.36670	1.23462	1.24969	
21	Mean	2.9944	2.8889	3.0722	2.8960	2.8704	
	N	45	45	45	45	45	
	Std. Deviation	1.30067	1.29096	1.29424	1.28040	1.30681	
22	Mean	2.6875	2.8325	2.8125	3.0950	3.2925	
	N	4	4	4	4	4	
	Std. Deviation	1.37500	1.75637	1.54616	1.73717	1.32470	
23	Mean	1.5000	1.6700	1.2500	4.3800	4.1700	
	N	1	1	1	1	1	
	Std. Deviation	
Total	Mean	2.9297	2.8886	3.0365	2.9927	2.9406	
	N	96	96	96	96	96	
		Std. Deviation	1.26995	1.32890	1.33277	1.27134	1.28514

ANOVA Table

		Sum of Squares	df	Mean Square	F	Sig.
KA * UMUR	Between Groups (Combined)	3.918	4	.979	.597	.666
	Within Groups	149.295	91	1.641		
	Total	153.213	95			
FL * UMUR	Between Groups (Combined)	2.319	4	.580	.319	.865
	Within Groups	165.449	91	1.818		
	Total	167.768	95			
FP * UMUR	Between Groups (Combined)	3.879	4	.970	.535	.710
	Within Groups	164.868	91	1.812		
	Total	168.747	95			
FSB * UMUR	Between Groups (Combined)	2.626	4	.656	.396	.811
	Within Groups	150.923	91	1.658		
	Total	153.549	95			
KD * UMUR	Between Groups (Combined)	4.343	4	1.086	.648	.630
	Within Groups	152.558	91	1.676		
	Total	156.901	95			

Report

MINAT		KA	FL	FP	FSB	KD
0	Mean	1.6111	1.5272	1.6389	2.4533	4.0422
	N	36	36	36	36	36
	Std. Deviation	.61367	.74570	.62234	1.20028	.43306
1	Mean	3.7208	3.7055	3.8750	3.3163	2.2797
	N	60	60	60	60	60
	Std. Deviation	.82222	.83914	.85060	1.20991	1.16763
Total	Mean	2.9297	2.8886	3.0365	2.9927	2.9406
	N	96	96	96	96	96
	Std. Deviation	1.26995	1.32890	1.33277	1.27134	1.28514

ANOVA Table

		Sum of Squares	df	Mean Square	F	Sig.
KA * MINAT	Between Groups (Combined)	100.146	1	100.146	177.393	.000
	Within Groups	53.067	94	.565		
	Total	153.213	95			
FL * MINAT	Between Groups (Combined)	106.760	1	106.760	164.494	.000
	Within Groups	61.008	94	.649		
	Total	167.768	95			
FP * MINAT	Between Groups (Combined)	112.504	1	112.504	188.030	.000
	Within Groups	56.243	94	.598		
	Total	168.747	95			
FSB * MINAT	Between Groups (Combined)	16.757	1	16.757	11.515	.001
	Within Groups	136.792	94	1.455		
	Total	153.549	95			
KD * MINAT	Between Groups (Combined)	69.899	1	69.899	75.520	.000
	Within Groups	87.003	94	.926		
	Total	156.901	95			

LAMPIRAN 5: UJI HIPOTESIS

Case Processing Summary

Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	96	100.0
	Missing Cases	0	.0
Total		96	100.0
Unselected Cases		0	.0
Total		96	100.0

a. If weight is in effect, see classification table for the total number of cases.

Block 0: Beginning Block

Iteration History^{a,b,c}

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	127.023	.500
	2	127.020	.511
	3	127.020	.511

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 127.020

c. Estimation terminated at iteration number 3 because parameter estimates changed by less than .001.

Classification Table^{a,b}

Observed		Predicted		
		MINAT		Percentage Correct
		0	1	
Step 0	MINAT 0	0	36	.0
	MINAT 1	0	60	100.0
Overall Percentage				62.5

a. Constant is included in the model.

b. The cut value is .500

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 0	Constant	.511	.211	5.871	1	.015	1.667

Variables not in the Equation

		Score	df	Sig.	
Step 0	Variables	KA	62.749	1	.000
		FL	61.090	1	.000
		FP	64.003	1	.000
		FSB	10.477	1	.001
		KD	42.767	1	.000
Overall Statistics		69.999	5	.000	

Block 1: Method = Enter

Iteration History^{a,b,c,d}

Iteration	-2 Log likelihood	Coefficients					
		Constant	KA	FL	FP	FSB	KD
1	52.209	-2.327	.238	.303	.473	.221	-.287
2	38.914	-2.454	.110	.541	.650	.512	-.667
3	32.573	-2.046	.045	.834	.658	.872	-1.187
4	28.935	-1.722	.312	1.023	.594	1.314	-1.841
5	26.273	-1.763	.870	1.113	.646	2.007	-2.785
Step 1 6	23.277	-3.033	1.741	1.319	1.186	3.638	-4.717
7	21.046	-5.271	3.132	1.772	2.025	6.402	-7.972
8	20.528	-6.582	4.310	2.138	2.389	8.386	-10.399
9	20.492	-7.051	4.703	2.276	2.525	9.058	-11.229
10	20.492	-7.093	4.739	2.290	2.537	9.118	-11.304
11	20.492	-7.093	4.739	2.290	2.537	9.119	-11.305

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 127.020

d. Estimation terminated at iteration number 11 because parameter estimates changed by less than .001.

Omnibus Tests of Model Coefficients

	Chi-square	df	Sig.
Step	106.528	5	.000
Step 1 Block	106.528	5	.000
Model	106.528	5	.000

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	20.492 ^a	.670	.914

a. Estimation terminated at iteration number 11 because parameter estimates changed by less than .001.

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	.489	6	.998

Contingency Table for Hosmer and Lemeshow Test

		MINAT = 0		MINAT = 1		Total
		Observed	Expected	Observed	Expected	
Step 1	1	10	10.000	0	.000	10
	2	10	9.999	0	.001	10
	3	10	9.614	0	.386	10
	4	5	5.452	5	4.548	10
	5	1	.934	9	9.066	10
	6	0	.000	10	10.000	10
	7	0	.000	9	9.000	9
	8	0	.000	27	27.000	27

Classification Table^a

Observed			Predicted		
			MINAT		Percentage Correct
			0	1	
Step 1	MINAT	0	33	3	91.7
		1	1	59	98.3
	Overall Percentage				95.8

a. The cut value is .500

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)	
Step 1 ^a	KA	4.739	2.797	2.870	1	.090	114.319
	FL	2.290	1.509	2.302	1	.129	9.876
	FP	2.537	2.138	1.408	1	.235	12.640
	FSB	9.119	4.127	4.883	1	.027	9126.314
	KD	-11.305	5.032	5.047	1	.025	.000
	Constant	-7.093	4.203	2.849	1	.091	.001

a. Variable(s) entered on step 1: KA, FL, FP, FSB, KD.



LAMPIRAN 6: TABULASI DATA RESPONDEN

No	Asal Univ	Nama	NIM	Angkt	IPK	Jenis Klmn	Umur	Minat
1	UNDIP	Francis Boman Siahaan	12030118120051	2018	3,51-4,00	L	21	1
2	UNDIP	A. Winona Suci Pertiwi	12030118120045	2018	≤3,00	P	20	0
3	UNDIP	Annisa Sekar Pramesti Indah	12030118120092	2018	3,51-4,00	P	19	1
4	UNDIP	Mutiafatma Arum Hapsari	12030117130159	2017	3,51-4,00	P	21	1
5	UNDIP	Yohanes Adji Prakosa	12030118130138	2018	≤3,00	L	21	0
6	UNDIP	Yosua Andhar Devendra Paskalis	12030118130166	2018	≤3,00	L	20	1
7	UNDIP	Maryanti Sabrina Sinaga	12030118120002	2018	3,51-4,00	P	20	1
8	UNDIP	Amal Yara Putri	12030117130103	2017	3,51-4,00	P	20	1
9	UNDIP	Jae Mekar Riska Yuniar	12030118120089	2018	3,01-3,50	P	20	1
10	UNDIP	Wahyu Kusumaningrum	12030117130101	2017	3,51-4,00	P	21	0
11	UNDIP	Martin Bonaraja Simamora	12030118130168	2018	3,51-4,00	L	20	1
12	UNDIP	Abraham Jordy Winarto	12030117190241	2017	3,51-4,00	L	21	1
13	UNDIP	Herfin Angeline	12030118120001	2018	3,51-4,00	P	19	0
14	UNDIP	Kurnia Purnama Adesya	12030117130128	2017	3,01-3,50	L	21	1
15	UNDIP	Dwi Prasetyo	12030118120105	2018	3,51-4,00	P	20	0
16	UNDIP	Gabiel Gesa Widi Purnomo	12030118130164	2018	3,51-4,00	L	19	0
17	UNDIP	Wahyu Muhammad Sugiharto	12030118140218	2018	3,51-4,00	L	19	1
18	UNDIP	Gracia Allesandra Vinidita	12030117130117	2017	3,51-4,00	P	22	1
19	UNDIP	Ersa Sabila Putri Pratama	12030118120102	2018	3,01-3,50	P	20	0
20	UNIKA	Matthew Wijaya	18.G1.0010	2018	3,01-3,50	L	20	0
21	UNIKA	Valentina Chandra	17.G1.0084	2017	3,51-4,00	P	21	0
22	UNIKA	Maria Silvi	18.G1.0005	2018	≤3,00	P	20	1
23	UNIKA	Shintia Natasya	18.G1.0004	2018	3,01-3,50	P	21	1
24	UNIKA	Ishak Cindelardo L.T	18.G1.0052	2018	3,51-4,00	L	20	1
25	UNIKA	Devani Negita	18.G1.0104	2018	3,51-4,00	P	19	1
26	UNIKA	Gabriella Vianey Demaring	18.G1.0148	2018	3,01-3,50	P	19	1
27	UNIKA	Dora Wilona	17.G1.0031	2017	3,01-3,50	P	21	0
28	UNIKA	Stephanie Nathania	17.G1.0029	2017	3,51-4,00	P	21	1
29	UNIKA	David Christian	17.G1.0198	2017	3,51-4,00	L	21	0
30	UNIKA	Tio, Fiona Citra Dewi	17.G1.0020	2017	3,51-4,00	P	21	1
31	UNIKA	Nathaniel Agustha	18.G1.0121	2018	≤3,00	L	20	1
32	UNIKA	Yolanda	17.G1.0036	2017	3,51-4,00	P	21	1
33	UNIKA	Felia Nyoana	17.G1.0023	2017	3,51-4,00	P	21	1
34	UNIKA	Vania Kumalasari	17.G1.0008	2017	3,51-4,00	P	20	1
35	UNISULA	Abdurrahman Wachid Wiranto	31401700181	2017	3,51-4,00	L	21	1
36	UNISULA	Achmad Syauby	31401800004	2018	3,01-3,50	L	20	0
37	UNISULA	Alvi Dwi Hapsari	31401700018	2017	3,51-4,00	P	22	0
38	UNISULA	Afifah Adatussa'diyah	31401800008	2018	3,51-4,00	P	19	1
39	UNISULA	Annisa Amalia	31401800027	2018	3,01-3,50	P	20	1
40	UNISULA	Anusorn Pankwan	31401800277	2018	3,01-3,50	L	20	0
41	UNISULA	Arrazak Jefriyawan Yami	31401700033	2017	≤3,00	L	21	1
42	UNISULA	Ahmad Faisal Indra Purnama	31401700012	2017	3,51-4,00	L	21	0
43	UNISULA	Arvina Morradesta	31401800031	2018	≤3,00	P	20	0
44	UNISULA	Yuliana Tiara Dewi	31401700312	2017	3,51-4,00	P	21	1
45	UNISULA	Alvin Prayoga	31401800019	2018	3,51-4,00	L	20	1
46	UNISULA	Azmi Fitriani	31401800038	2018	3,51-4,00	P	20	1

No	Asal Univ	Nama	NIM	Angkt	IPK	Jenis Klmn	Umur	Minat
47	UNISULA	Ayu Widorojati	31401800199	2018	3,01-3,50	P	20	0
48	UNISULA	Chofifah Wafiyah	31401700045	2017	3,51-4,00	P	21	1
49	UNISULA	Crussyta Desnawati	31401700046	2017	3,51-4,00	P	20	0
50	UNISULA	Andi Setiawan	31401800025	2018	3,01-3,50	L	21	1
51	UNISULA	Akbar Abdullah	31401700015	2017	3,01-3,50	L	21	1
52	UNISULA	Dimas Arif Prasetyo	31401700057	2017	3,51-4,00	L	21	0
53	UNISULA	Doni Yulianto	31401700060	2017	3,01-3,50	L	21	1
54	UNISULA	Ela Sukma Tyana	31401800058	2018	3,51-4,00	P	20	1
55	UNISULA	Yolanda Happy Fandera	31401800263	2018	3,51-4,00	P	20	1
56	UNISULA	Wahyu Setiaji	31401700174	2017	3,01-3,50	L	21	1
57	UNISULA	Afika Agustina Hafiani	31401700005	2017	3,01-3,50	P	21	0
58	UNISULA	Aditya Nur Rahman	31401800007	2018	3,51-4,00	L	20	0
59	UNISULA	Agung Satria	31401700009	2017	3,01-3,50	L	21	1
60	UNISBANK	Aan Kurniawan	1805522020	2018	3,01-3,50	L	21	0
61	UNISBANK	Yolanda Novi Dwiyantri	1705520236	2017	3,51-4,00	P	21	1
62	UNISBANK	Vivian Sava Yafi'ah	1705520166	2017	3,51-4,00	P	20	1
63	UNISBANK	M Fakhur Rakhman Ramadhani	1705520173	2017	3,01-3,50	L	21	0
64	UNISBANK	Septian Bona Mahardhika	1805522009	2018	3,51-4,00	L	20	1
65	UNISBANK	Yunika Prastiyani Winda Ningrum	1805520009	2018	3,51-4,00	P	21	0
66	UNISBANK	Devani Chandra M	1705520133	2017	3,51-4,00	P	21	1
67	UNISBANK	Alien Puspitasari	1805520131	2018	3,51-4,00	P	20	0
68	UNISBANK	Ryan Erick Fath Widjaja	1705520207	2017	3,51-4,00	L	22	1
69	UNISBANK	Adinda Purnama Syane	1705520076	2017	3,01-3,50	P	21	0
70	UNISBANK	Achmad Basuki	1805520086	2018	3,51-4,00	L	20	1
71	UNISBANK	Dyah Pinasti Septyaningtyas	1805520004	2018	3,51-4,00	P	21	1
72	UNISBANK	Priscillia Aulia Rahma	1805520115	2018	3,51-4,00	P	20	0
73	UNISBANK	Yusuf Adib Burhanuddin	1705520141	2017	3,51-4,00	L	21	1
74	UNISBANK	Aditya Pangestu	1805522069	2018	3,51-4,00	L	19	1
75	UNISBANK	Agus Budi Hartono	1705520284	2017	3,01-3,50	L	21	1
76	UNISBANK	Irvan Ade Kurniawan	1805520192	2018	3,01-3,50	L	23	1
77	UNISBANK	Rochmah Siami	1805520215	2018	3,01-3,50	P	20	1
78	UNISBANK	Agie Reza Pramana	1705520091	2017	3,51-4,00	L	21	0
79	UNISBANK	Zumrotun	1805520205	2018	≤3,00	P	20	1
80	UNISBANK	Bambang Irawan	1705500135	2017	≤3,00	L	21	1
81	UDINUS	Adinda Apriola Orlando Haryadi	B12201803840	2018	3,51-4,00	P	20	1
82	UDINUS	Adi Kurnia Dahana	B12201703573	2017	3,01-3,50	L	22	0
83	UDINUS	Yasmina Azizah Noor	B12201803722	2018	3,51-4,00	P	19	0
84	UDINUS	Tutur Handika Putra	B12201803671	2018	3,51-4,00	L	20	1
85	UDINUS	Yehekiel	B12201703503	2017	3,01-3,50	L	21	0
86	UDINUS	Yulia Putri Puspaningrum	B12201703643	2017	≤3,00	P	21	1
87	UDINUS	Agnes Yunita Sari	B12201703332	2017	3,01-3,50	P	21	0
88	UDINUS	Yunita Hera Melliana	B12201803833	2018	3,01-3,50	P	20	0
89	UDINUS	Agi Saputra	B12201703625	2017	3,51-4,00	L	21	0
90	UDINUS	Sutan Al Majid	B12201803745	2018	3,01-3,50	L	21	1
91	UDINUS	Yovani Afra Zahana Hanifa	B12201703608	2017	3,51-4,00	P	21	1
92	UDINUS	Widya Intan Kusuma Sari	B12201703305	2017	3,51-4,00	P	20	0
93	UDINUS	Wong, Alvin Sathya	B12201803673	2018	3,01-3,50	L	20	1
94	UDINUS	Tania Ananda Maudi Wulandewi	B12201703311	2017	3,01-3,50	P	21	1
95	UDINUS	Teddy Auva Andrianza	B12201803837	2018	≤3,00	L	20	0
96	UDINUS	Cahya B.P	B12201703452	2017	3,51-4,00	L	21	1

NO	KA1	KA2	KA3	KA4	KA	FL1	FL2	FL3	FL	FP1	FP2	FP3	FP4	FP
1	5	5	4	3	4.25	5	4	4	4.33	3	5	4	5	4.25
2	1	1	1	2	1.25	2	1	2	1.67	2	2	1	1	1.50
3	4	4	3	5	4.00	4	3	5	4.00	4	5	3	5	4.25
4	3	4	5	4	4.00	3	4	5	4.00	4	4	3	3	3.50
5	1	2	1	2	1.50	1	2	1	1.33	2	2	2	1	1.75
6	4	5	3	4	4.00	4	5	3	4.00	4	4	4	4	4.00
7	1	1	2	2	1.50	2	1	2	1.67	2	1	1	1	1.25
8	5	3	4	3	3.75	5	5	4	4.67	5	5	5	4	4.75
9	2	1	1	2	1.50	2	2	1	1.67	2	1	2	2	1.75
10	1	2	2	1	1.50	2	1	1	1.33	1	1	2	1	1.25
11	3	5	3	4	3.75	3	4	5	4.00	5	4	5	4	4.50
12	4	4	5	5	4.50	4	3	3	3.33	4	3	4	5	4.00
13	1	2	1	2	1.50	2	1	1	1.33	2	2	1	1	1.50
14	3	4	5	5	4.25	3	4	4	3.67	3	5	4	3	3.75
15	2	1	2	1	1.50	1	1	2	1.33	2	1	2	2	1.75
16	1	1	2	2	1.50	1	1	2	1.33	2	1	1	1	1.25
17	3	5	4	3	3.75	4	5	4	4.33	5	4	3	5	4.25
18	4	4	4	4	4.00	4	5	3	4.00	4	5	5	4	4.50
19	1	2	1	1	1.25	1	1	1	1.00	1	2	1	1	1.25
20	2	1	1	2	1.50	1	2	2	1.67	2	1	1	2	1.50
21	1	1	2	2	1.50	1	1	1	1.00	2	2	1	1	1.50
22	4	4	5	3	4.00	4	3	3	3.33	4	5	5	4	4.50
23	5	3	3	4	3.75	4	3	3	3.33	5	3	3	4	3.75
24	3	4	5	3	3.75	5	5	3	4.33	3	3	3	4	3.25
25	4	5	4	5	4.50	5	4	4	4.33	4	5	4	3	4.00
26	5	3	4	5	4.25	4	5	5	4.67	3	5	5	5	4.50
27	1	2	2	1	1.50	1	1	1	1.00	2	1	2	2	1.75
28	5	5	5	5	5.00	3	4	5	4.00	4	5	3	5	4.25
29	2	2	2	2	2.00	1	2	2	1.67	1	2	2	2	1.75
30	5	3	4	5	4.25	3	4	3	3.33	4	4	4	3	3.75
31	3	4	4	3	3.50	5	4	4	4.33	3	4	5	4	4.00
32	4	5	5	5	4.75	3	4	3	3.33	3	3	4	5	3.75
33	4	4	4	4	4.00	4	5	4	4.33	3	5	5	4	4.25
34	5	3	5	4	4.25	4	4	3	3.67	3	4	5	5	4.25
35	4	3	5	4	4.00	5	3	3	3.67	5	3	4	3	3.75
36	2	2	2	2	2.00	1	1	1	1.00	1	2	1	2	1.50
37	1	2	2	1	1.50	1	1	2	1.33	2	1	1	2	1.50
38	4	4	4	4	4.00	3	4	5	4.00	5	5	3	4	4.25
39	3	4	5	3	3.75	4	3	4	3.67	5	4	4	3	4.00
40	2	2	1	1	1.50	2	2	1	1.67	2	1	2	2	1.75
41	5	3	4	5	4.25	4	4	4	4.00	4	5	4	4	4.25
42	1	1	1	1	1.00	2	2	1	1.67	2	1	1	2	1.50
43	1	1	2	1	1.25	1	1	1	1.00	2	2	1	1	1.50
44	4	3	4	5	4.00	3	4	4	3.67	4	5	3	3	3.75
45	5	4	4	5	4.50	3	3	3	3.00	3	3	4	4	3.50
46	3	3	4	3	3.25	3	4	4	3.67	5	3	5	3	4.00
47	1	2	2	1	1.50	1	2	2	1.67	2	2	2	2	2.00
48	4	4	4	4	4.00	5	4	5	4.67	5	4	5	5	4.75
49	2	2	1	1	1.50	2	1	1	1.33	1	1	1	2	1.25

NO	KA1	KA2	KA3	KA4	KA	FL1	FL2	FL3	FL	FP1	FP2	FP3	FP4	FP
50	5	3	4	5	4.25	4	5	3	4.00	3	3	4	5	3.75
51	4	3	4	3	3.50	3	3	3	3.00	5	4	3	5	4.25
52	1	1	2	2	1.50	2	1	2	1.67	2	2	2	2	2.00
53	3	5	3	4	3.75	3	4	3	3.33	5	5	5	5	5.00
54	4	3	5	5	4.25	3	4	3	3.33	5	4	3	3	3.75
55	5	5	3	4	4.25	4	3	5	4.00	5	4	5	4	4.50
56	3	4	4	5	4.00	3	5	5	4.33	4	5	4	5	4.50
57	3	3	4	3	3.25	4	4	3	3.67	3	3	5	4	3.75
58	4	4	5	5	4.50	5	5	5	5.00	4	5	3	5	4.25
59	1	1	1	1	1.00	2	1	2	1.67	1	2	2	1	1.50
60	1	1	2	1	1.25	1	1	1	1.00	2	1	2	2	1.75
61	3	3	4	3	3.25	3	4	3	3.33	3	4	5	4	4.00
62	5	4	3	4	4.00	3	4	5	4.00	5	3	4	4	4.00
63	2	2	2	2	2.00	1	1	1	1.00	1	2	1	1	1.25
64	5	4	3	4	4.00	3	4	5	4.00	3	4	5	3	3.75
65	2	2	1	1	1.50	1	1	2	1.33	1	1	1	1	1.00
66	3	3	4	4	3.50	4	5	3	4.00	5	4	4	5	4.50
67	2	2	1	1	1.50	2	1	1	1.33	2	1	1	1	1.25
68	4	3	3	5	3.75	5	4	5	4.67	4	4	3	4	3.75
69	1	2	2	1	1.50	1	2	2	1.67	2	2	1	1	1.50
70	5	4	3	4	4.00	3	4	5	4.00	4	5	3	4	4.00
71	4	3	4	3	3.50	5	3	4	4.00	5	5	4	4	4.50
72	1	2	1	2	1.50	1	2	1	1.33	2	2	1	1	1.50
73	3	4	4	3	3.50	5	5	5	5.00	4	5	3	5	4.25
74	5	3	5	5	4.50	3	4	3	3.33	3	5	4	4	4.00
75	2	2	2	2	2.00	2	1	1	1.33	2	1	2	2	1.75
76	1	2	1	2	1.50	2	1	2	1.67	1	1	1	2	1.25
77	3	3	4	4	3.50	5	3	4	4.00	5	5	5	5	5.00
78	1	1	2	2	1.50	1	1	2	1.33	2	1	2	1	1.50
79	3	3	4	3	3.25	3	4	3	3.33	5	4	3	5	4.25
80	2	2	2	1	1.75	1	2	2	1.67	2	2	2	2	2.00
81	4	5	4	3	4.00	4	4	4	4.00	4	5	4	5	4.50
82	2	1	1	2	1.50	1	1	2	1.33	2	1	2	1	1.50
83	1	2	2	1	1.50	1	2	1	1.33	1	2	1	1	1.25
84	4	3	4	3	3.50	4	5	3	4.00	4	3	5	5	4.25
85	1	1	1	1	1.00	2	2	1	1.67	2	2	1	1	1.50
86	5	4	5	3	4.25	3	5	4	4.00	3	4	5	3	3.75
87	2	1	1	1	1.25	1	2	2	1.67	1	2	1	2	1.50
88	1	2	1	2	1.50	2	1	1	1.33	2	2	1	1	1.50
89	2	1	1	2	1.50	1	2	1	1.33	2	1	1	1	1.25
90	5	4	3	4	4.00	5	5	4	4.67	4	3	4	5	4.00
91	4	3	4	5	4.00	4	4	5	4.33	5	4	5	3	4.25
92	2	2	1	1	1.50	2	1	1	1.33	2	1	2	1	1.50
93	3	3	3	4	3.25	5	5	5	5.00	5	4	3	5	4.25
94	5	5	3	4	4.25	4	4	3	3.67	5	5	3	4	4.25
95	1	2	1	2	1.50	1	2	1	1.33	1	1	2	2	1.50
96	4	5	4	3	4.00	4	3	4	3.67	3	5	4	3	3.75

NO	FSB1	FSB2	FSB3	FSB4	FSB5	FSB6	FSB7	FSB8	FSB
1	5	4	3	4	4	5	4	5	4.25
2	3	4	3	4	5	4	4	5	4.00
3	5	4	5	5	4	4	3	3	4.13
4	3	5	4	5	5	3	3	5	4.13
5	5	3	4	5	3	3	5	4	4.00
6	3	4	5	3	4	5	5	3	4.00
7	4	3	4	3	5	5	3	5	4.00
8	5	4	5	3	4	4	4	3	4.00
9	4	5	4	3	4	4	3	5	4.00
10	4	5	4	3	3	4	5	4	4.00
11	4	3	4	5	4	4	3	4	3.88
12	2	1	1	2	1	2	2	1	1.50
13	5	5	3	4	3	3	4	4	3.88
14	2	1	1	2	2	1	2	1	1.50
15	3	4	5	3	4	4	5	3	3.88
16	5	3	3	4	4	4	3	5	3.88
17	2	1	2	2	1	1	2	1	1.50
18	5	5	5	5	5	5	5	5	5.00
19	3	4	3	4	5	3	4	5	3.88
20	3	3	5	4	5	4	4	3	3.88
21	3	5	4	3	3	4	5	3	3.75
22	5	4	5	4	3	5	5	4	4.38
23	3	4	5	4	5	5	3	5	4.25
24	4	5	4	5	4	3	5	4	4.25
25	4	4	5	5	3	5	4	4	4.25
26	4	5	3	5	4	3	4	5	4.13
27	3	4	5	3	3	5	4	3	3.75
28	4	5	3	4	5	5	3	4	4.13
29	3	3	4	3	4	5	3	3	3.50
30	3	4	3	4	5	5	4	5	4.13
31	3	4	4	5	4	5	3	4	4.00
32	4	3	4	3	5	5	3	5	4.00
33	4	5	5	3	3	5	4	3	4.00
34	5	4	3	4	5	5	3	3	4.00
35	4	5	4	5	3	4	3	4	4.00
36	1	2	2	2	2	1	2	2	1.75
37	2	2	1	2	2	2	1	2	1.75
38	3	5	3	4	5	5	3	4	4.00
39	3	4	5	5	3	4	5	3	4.00
40	2	1	2	2	2	2	2	1	1.75
41	3	4	5	3	5	4	5	3	4.00
42	1	2	2	2	2	1	2	1	1.63
43	2	1	2	1	2	2	1	2	1.63
44	4	3	4	5	4	5	3	3	3.88
45	3	4	4	3	4	5	4	4	3.88
46	4	3	3	4	4	4	5	3	3.75
47	2	2	1	1	2	2	2	1	1.63
48	3	5	4	4	4	3	3	4	3.75
49	2	1	1	2	2	2	1	1	1.50
50	4	4	3	5	4	3	3	4	3.75
51	2	2	2	2	2	2	2	2	2.00

NO	FSB1	FSB2	FSB3	FSB4	FSB5	FSB6	FSB7	FSB8	FSB
52	1	2	2	2	1	1	2	1	1.50
53	2	1	2	2	1	1	2	2	1.63
54	2	2	1	1	1	2	2	2	1.63
55	2	2	2	1	1	1	2	2	1.63
56	1	1	2	2	2	1	1	2	1.50
57	1	2	1	2	1	1	2	2	1.50
58	1	2	1	1	2	2	2	1	1.50
59	1	1	2	2	2	1	1	2	1.50
60	2	2	1	2	1	2	1	1	1.50
61	2	1	2	1	1	2	2	1	1.50
62	2	1	2	1	1	2	2	1	1.50
63	2	1	1	2	1	2	1	2	1.50
64	1	2	1	2	1	1	2	2	1.50
65	1	2	2	1	2	1	1	2	1.50
66	1	2	1	1	1	2	2	2	1.50
67	1	2	1	1	2	2	1	2	1.50
68	1	1	2	2	1	2	2	1	1.50
69	1	1	1	2	2	2	1	1	1.38
70	1	1	2	1	1	2	1	2	1.38
71	1	1	2	2	1	1	2	1	1.38
72	1	1	2	2	1	1	2	1	1.38
73	1	1	1	1	2	2	1	1	1.25
74	1	2	1	1	2	1	1	1	1.25
75	5	4	5	4	5	4	5	3	4.38
76	4	4	5	5	4	4	4	5	4.38
77	4	5	3	5	5	5	4	3	4.25
78	2	1	1	1	2	2	1	1	1.38
79	4	3	4	5	5	4	4	5	4.25
80	5	4	3	4	4	5	5	3	4.13
81	5	4	3	5	5	5	3	3	4.13
82	4	3	5	4	3	4	5	5	4.13
83	1	1	1	2	2	1	1	1	1.25
84	3	4	5	5	4	3	4	5	4.13
85	1	1	1	2	1	1	1	2	1.25
86	4	5	3	5	4	3	4	5	4.13
87	5	5	3	4	5	5	3	5	4.38
88	3	5	4	3	3	5	4	5	4.00
89	2	1	2	2	1	1	1	2	1.50
90	5	3	4	5	5	4	3	4	4.13
91	5	4	3	4	5	4	3	4	4.00
92	1	1	2	1	1	2	1	2	1.38
93	5	5	5	3	3	4	4	3	4.00
94	4	5	4	3	4	3	5	4	4.00
95	1	2	1	2	2	2	2	2	1.75
96	5	3	4	4	3	5	5	3	4.00

NO	KD1	KD2	KD3	KD4	KD5	KD6	KD
1	1	1	1	1	1	1	1.00
2	4	4	3	3	4	5	3.83
3	2	1	1	1	1	1	1.17
4	1	1	1	1	1	2	1.17
5	5	3	4	5	3	3	3.83
6	1	2	1	1	2	1	1.33
7	4	3	4	4	5	3	3.83
8	1	2	1	1	2	1	1.33
9	3	4	4	3	5	4	3.83
10	5	4	3	5	3	4	4.00
11	2	1	1	1	2	1	1.33
12	1	1	2	2	1	1	1.33
13	3	4	5	5	3	4	4.00
14	2	1	2	1	1	1	1.33
15	4	5	4	5	3	3	4.00
16	5	3	4	5	4	3	4.00
17	1	2	1	2	1	1	1.33
18	1	1	2	1	2	1	1.33
19	4	5	3	5	4	3	4.00
20	3	5	4	3	4	5	4.00
21	3	4	5	3	4	5	4.00
22	1	1	2	1	2	1	1.33
23	1	1	2	2	1	1	1.33
24	1	1	2	1	1	2	1.33
25	2	1	1	2	1	1	1.33
26	1	2	1	1	1	2	1.33
27	4	3	4	3	5	5	4.00
28	2	1	2	1	1	1	1.33
29	4	3	5	4	3	5	4.00
30	1	1	1	2	2	1	1.33
31	1	2	1	1	1	2	1.33
32	1	1	1	2	2	1	1.33
33	1	2	2	1	2	1	1.50
34	1	2	2	1	1	1	1.50
35	1	1	2	2	2	1	1.50
36	4	5	3	4	5	3	4.00
37	4	5	5	4	3	3	4.00
38	2	2	1	1	2	1	1.50
39	1	2	1	2	1	2	1.50
40	5	3	4	5	3	4	4.00
41	2	2	1	1	2	1	1.50
42	4	5	3	4	5	3	4.00
43	4	4	3	5	3	5	4.00
44	1	1	2	2	2	1	1.50
45	1	2	2	1	2	1	1.50
46	1	1	1	2	2	2	1.50
47	5	4	4	5	3	3	4.00
48	2	2	1	1	1	2	1.50
49	4	5	3	4	5	4	4.17
50	2	1	2	1	1	2	1.50
51	1	2	2	2	1	1	1.50

NO	KD1	KD2	KD3	KD4	KD5	KD6	KD
52	4	4	5	5	4	3	4.17
53	2	1	2	2	1	1	1.50
54	2	2	1	1	2	1	1.50
55	1	2	1	2	2	2	1.67
56	1	2	2	2	1	2	1.67
57	4	5	4	5	4	3	4.17
58	3	4	3	5	5	5	4.17
59	2	2	1	1	2	2	1.67
60	2	2	1	1	2	2	1.67
61	1	2	1	2	2	2	1.67
62	2	1	2	2	2	2	1.83
63	5	4	4	4	4	4	4.17
64	2	2	2	2	2	2	2.00
65	5	5	3	4	5	3	4.17
66	4	3	3	4	5	3	3.67
67	4	5	5	5	3	3	4.17
68	4	3	3	4	5	3	3.67
69	4	3	4	5	4	5	4.17
70	3	4	3	4	3	5	3.67
71	3	3	4	5	4	3	3.67
72	4	3	4	5	4	5	4.17
73	3	5	3	3	4	4	3.67
74	5	3	5	4	3	3	3.83
75	5	4	3	4	5	4	4.17
76	4	3	4	5	4	5	4.17
77	4	3	5	3	5	3	3.83
78	5	4	4	3	4	5	4.17
79	3	3	4	5	3	5	3.83
80	3	4	5	5	4	4	4.17
81	5	4	3	3	4	4	3.83
82	4	5	4	4	3	5	4.17
83	4	4	5	3	4	5	4.17
84	4	5	4	3	3	4	3.83
85	4	5	4	5	3	5	4.33
86	4	3	5	3	4	4	3.83
87	5	4	3	5	5	4	4.33
88	4	3	5	4	5	5	4.33
89	4	5	5	4	5	3	4.33
90	5	4	3	4	3	4	3.83
91	3	3	4	5	3	5	3.83
92	4	5	5	3	4	5	4.33
93	3	4	5	4	4	3	3.83
94	5	3	5	4	3	3	3.83
95	5	4	5	3	5	5	4.50
96	3	4	4	3	5	4	3.83



9.45% PLAGIARISM
APPROXIMATELY

Report #11969734

BAB I PENDAHULUAN 1.1. Latar Belakang Setiap ekonomi membutuhkan keahlian akuntan profesional bersertifikasi (Certified Public Accountant / CPA) untuk membantu menjaga sistem akuntansi dinamis, yang diakui sebagai komponen penting dari infrastruktur kelembagaan suatu negara. Permintaan akuntan diperkirakan akan meningkat karena meningkatnya jumlah bisnis, perubahan hukum keuangan, peningkatan peraturan tata kelola perusahaan dan peningkatan akuntabilitas untuk melindungi pemangku kepentingan organisasi (Coe, 2016). Karena peran kunci yang dimainkan akuntan dalam upaya pembangunan suatu negara, kekhawatiran telah dikemukakan atas kekurangan CPA di berbagai bagian dunia. Laporan Global Upside (2014) menegaskan bahwa di Amerika Serikat ada kekurangan orang muda yang memilih untuk belajar akuntansi di perguruan tinggi, sementara setelah lulus kuliah tidak ada lulusan yang cukup dalam memilih karier di bidang akuntansi atau berhasil ketika mereka bergabung dengan angkatan kerja. Situasi ini tidak hanya terjadi di Amerika Serikat saja. Chen (2012) juga melaporkan kekurangan parah akuntan berkualitas di Cina. Demikian pula Nor et al. (2013) menunjukkan bahwa permintaan akuntan di Malaysia diperkirakan akan meningkat menjadi 80.000 pada tahun 2020 akan tetapi kapasitas akuntan yang tersedia saat ini di bawah