

LAMPIRAN

KUESINER PENELITIAN

Kuesioner Uji Coba Penelitian Penggunaan Informasi Akuntansi Terhadap Pengambilan Keputusan Pada Sektor UMKM di Semarang selama pandemi Covid-19.

Nama Responden :
Nama UMKM :
Usia Responden :
Jenis kelamin : () Pria () Wanita
Jenjang Pendidikan Terakhir : () SD () SMP () SMA/SMK () D3 () S1 () S2
Jurusan :
Lama Bapak/Ibu/Sdra/I mendirikan usaha ini

Petunjuk Pengisian Kuesioner

Bapak/ibu/Sdra/i responden cukup memberikan tanda (√) pada pilihan yang tersedia dengan pendapat Bapak/Ibu/Sdra/i. Setiap pernyataan hanya mengharapkan satu jawaban setiap angka akan mewakili tingkat kesesuaian dengan pendapat Bapak/Ibu/Sdra/i.

A. PENGGUNAAN INFORMASI AKUNTANSI

| No | Pernyataan | Pilihan | | | | |
|----|------------|---------|----|---|---|----|
| | | STS | TS | N | S | SS |
| | | | | | | |

| | | | | | | |
|---|---|--|--|--|--|--|
| 1 | Saya selalu melakukan pencatatan berkaitan dengan catatan diantaranya buku kas masuk, buku kas keluar, buku hutang, buku piutang, buku persediaan barang, buku penjualan, dan buku pembelian. | | | | | |
| 2 | Saya mengetahui jumlah produksi tiap hari, jumlah pembelian bahan baku, mengetahui gaji karyawan, dan jumlah penjualan tiap harinya. | | | | | |
| 3 | Saya selalu menyajikan laporan-laporan diantaranya laporan persediaan, laporan gaji karyawan, laporan jumlah produksi, dan laporan biaya produksi dalam pencatatan. | | | | | |
| 4 | Saya selalu membuat laporan kinerja usaha. | | | | | |
| 5 | Dengan informasi akuntansi saya dapat mengendalikan pengelolaan keuangan usaha | | | | | |

| | | | | | | |
|----|---|--|--|--|--|--|
| | saya sesuai dengan perencanaan yang saya buat. | | | | | |
| 6 | Saya selalu membuat penilaian kinerja berdasarkan perencanaan yang disusun guna pengambilan keputusan operasi di masa depan. | | | | | |
| 7 | Saya selalu membuat anggaran penjualan, anggaran biaya produksi, dan anggaran biaya operasi. | | | | | |
| 8 | Pengeluaran usaha saya sesuai dengan anggaran yang saya sesuai dengan anggaran yang tersusun selama pandemi <i>Covid-19</i> . | | | | | |
| 9 | Saya menyajikan laporan keuangan diantaranya laporan laba rugi, neraca, laporan perubahan modal, laporan arus kas, dan catatan atas laporan keuangan. | | | | | |
| 10 | Saya tidak mengetahui kenaikan | | | | | |

| | | | | | | |
|----|---|--|--|--|--|--|
| | dan penurunan modal selama pandemi <i>Covid-19</i> . | | | | | |
| 11 | Saya tidak menggunakan informasi akuntansi sesuai standar peraturan yang berlaku. | | | | | |
| 12 | Saya kesulitan jika harus mengikuti standar akuntansi keuangan dalam pengelolaan keuangan usaha saya. | | | | | |
| 13 | Saya membuat laporan informasi khusus pajak dalam usaha saya. | | | | | |
| 14 | Informasi akuntansi pajak memberikan manfaat terhadap jumlah pajak yang akan saya bayarkan. | | | | | |

B. PERSEPSI PELAKU UMKM TENTANG AKUNTANSI

| No | Pernyataan | Pilihan | | | | |
|----|--|---------|----|---|---|----|
| | | STS | TS | N | S | SS |
| 1 | Saya pernah belajar (mengikuti pelatihan) tentang akuntansi. | | | | | |

| | | | | | | |
|---|---|--|--|--|--|--|
| 2 | Dalam kondisi pandemi <i>Covid-19</i> saya bersedia menerapkan akuntansi sebagai pengelolaan keuangan usaha saya. | | | | | |
| 3 | Dalam kondisi pandemi <i>Covid-19</i> saya tidak merasa rugi jika tidak menerapkan akuntansi dalam pengelolaan keuangan usaha saya. | | | | | |
| 4 | Dalam kondisi pandemi <i>Covid-19</i> saya membutuhkan akuntansi dalam pengelolaan keuangan usaha saya. | | | | | |
| 5 | Penting bagi saya mempelajari akuntansi. | | | | | |
| 6 | Dalam kondisi pandemi <i>Covid-19</i> saya keberatan mengeluarkan biaya yang digunakan untuk mendukung pengelolaan keuangan usaha saya. | | | | | |
| 7 | Selama masa pandemi <i>Covid-19</i> Manfaat penggunaan akuntansi lebih baik saat pengambilan keputusan untuk mengeluarkan | | | | | |

| | | | | | | |
|----|---|--|--|--|--|--|
| | biaya. | | | | | |
| 8 | Akuntansi ternyata mudah dipelajari dan dipahami. | | | | | |
| 9 | Menurut saya akuntansi merupakan ilmu yang sangat bermanfaat dan penting untuk diterapkan dalam pengelolaan keuangan suatu usaha. | | | | | |
| 10 | Akuntansi membantu saya dalam membuat pembukuan tentang pengelolaan keuangan usaha saya. | | | | | |
| 11 | Akuntansi memberikan kemudahan apabila saya ingin mengajukan kredit ke bank. | | | | | |
| 12 | Dengan Akuntansi pengelolaan keuangan usaha saya menjadi tertata rapi dan tidak tercampur dengan uang pribadi. | | | | | |
| 13 | Akuntansi memberikan informasi yang saya butuhkan untuk pengambilan keputusan demi | | | | | |

| | | | | | | |
|----|--|--|--|--|--|--|
| | kelangsungan usaha di masa depan. | | | | | |
| 14 | Akuntansi membantu saya dalam mengontrol keuangan, mengevaluasi kinerja, dan melakukan perencanaan untuk masa depan. | | | | | |

C.PENGETAHUAN AKUNTANSI

Bagaimana pengaruh pandemi *Covid-19* terhadap kemampuan pengetahuan dasar Akuntansi?

| No | Pernyataan | Pilihan | | | | |
|----|--|---------|----|---|---|----|
| | | STS | TS | N | S | SS |
| 1 | Saya mengetahui rumus persamaan dasar akuntansi. | | | | | |
| 2 | Saya mengetahui fungsi dari penjurnalan. | | | | | |
| 3 | Saya mengetahui akun-akun yang ada di dalam buku besar. | | | | | |
| 4 | Saya mengetahui format buku besar pembantu utang dan pembantu piutang. | | | | | |

| | | | | | | |
|----|--|--|--|--|--|--|
| 5 | Saya mengetahui fungsi dari neraca saldo. | | | | | |
| 6 | Saya mengetahui mekanisme debit dan kredit pada proses penjurnalan. | | | | | |
| 7 | Saya mengetahui unsur-unsur neraca saldo yaitu aset, utang dan ekuitas. | | | | | |
| 8 | Saya mengetahui akun-akun yang memerlukan jurnal penyesuaian. | | | | | |
| 9 | Saya mengetahui fungsi jurnal penyesuaian | | | | | |
| 10 | Saya mengetahui cara memasukkan transaksi ke dalam kelompok akun yang sesuai. | | | | | |
| 11 | Saya mengetahui cara mengelompokkan transaksi keuangan dalam buku besar. | | | | | |
| 12 | Saya mengetahui perhitungan saldo (selisih sisi debit dan sisi kredit) pada tiap-tiap akun dalam buku besar. | | | | | |

| | | | | | | |
|----|--|--|--|--|--|--|
| 13 | Saya mengetahui cara penyusunan laporan laba/rugi. | | | | | |
| 14 | Saya mengetahui cara penyusunan laporan perubahan modal. | | | | | |
| 15 | Saya mengetahui cara penyusunan neraca. | | | | | |

D. PENGAMBILAN KEPUTUSAN BISNIS

Informasi akuntansi apa saja yang digunakan untuk pengambilan keputusan bisnis UKM?

| NO | Pernyataan | Pilihan | | | | |
|----|--|---------|----|---|---|----|
| | | STS | TS | N | S | SS |
| 1 | Saya mengetahui kapan akan membeli (BB/persediaan/BHP dll) dan berapa jumlahnya Saya mengetahui kapan pembelian tunai/kredit dilakukan | | | | | |
| 2 | Saya mengetahui kapan harus membayar gaji karyawan dan berapa besarnya Saya mengetahui penghitungan bonus/lembur dll (kinerja karyawan) | | | | | |

| | | | | | | |
|----|---|--|--|--|--|--|
| 3 | Saya mengetahui kapan harus membayar biaya listrik, air, telepon, retribusi dll dan berapa besarnya | | | | | |
| 4 | Saya mengetahui kapan memproduksi dan berapa jumlahnya (sesuai kapasitas produksi) | | | | | |
| 5 | Saya mengetahui kapan akan menjual dan berapa jumlahnya Saya mengetahui kapan penjualan tunai/kredit dilakukan | | | | | |
| 6 | Saya mengetahui cara menentukan Harga Pokok | | | | | |
| 7 | Saya mengetahui cara menentukan Harga Jual yang menguntungkan selama masa pandemi <i>Covid-19</i> | | | | | |
| 8 | Saya mengetahui kapan piutang akan diterima, berapa besarnya, dari siapa | | | | | |
| 9 | Saya mengetahui kapan hutang harus dibayar hutang, berapa besarnya, kepada siapa | | | | | |
| 10 | Saya mengetahui kapan harus menambah kas dan berapa besarnya | | | | | |

| | | | | | |
|----|---|--|--|--|--|
| 11 | <p>Selama masa pandemi <i>Covid-19</i> Saya mengetahui kapan harus menambah pendanaan dan berapa besarnya:</p> <ul style="list-style-type: none"> -Modal Sendiri -Hutang | | | | |
| 12 | <p>Saya mengetahui kapan harus ekspansi (misal buka cabang) di masa pandemi apakah relevan ? dan berapa jumlahnya</p> | | | | |
| 13 | <p>Saya mengetahui kapan harus menambah investasi usaha selama masa pandemi <i>Covid-19</i> dan berapa jumlahnya:</p> <ul style="list-style-type: none"> -Tanah/Gedung -Peralatan -Lainnya | | | | |
| 14 | <p>Saya mengetahui kapan harus membayar pajak dan berapa besarnya</p> | | | | |

DATA RESPONDEN

| Nama Responden | Nama UMKM | Alamat Email | Usia Responden | Jenis kelamin | Jenjang Pendidikan Terakhir | Jurusan | Lama Bapak/Ibu/Sdra/I mendirikan usaha ini |
|------------------------|---|--|----------------|---------------|-----------------------------|--------------------------------|--|
| Yulianto | katering D27 | yuliawiryo@gmail.com | 52 | Pria | S1 | | 5 tahun |
| Paryanto | Lembah Bambu | rismafortunadewi@gmail.com | 46 | Pria | SMA/SMK | Pertambangan | 2 tahun |
| Fadkur | Naz ta konveksi | Tacoer.wap@gmail.com | 37 | Pria | SD | - | 6 tahun |
| Iwan permana | Lumpia cik Renren | iwanpermana648@gmail.com | 50 | Pria | S1 | Biology | 6 tahun |
| Uki Imarwanto | Mahesa Mulia | Uki.imarwanto@gmail.com | 39 | Pria | D3 | Ekonomi | 13 tahun |
| Achmad tugiran | Setiajayamobil | achlies431@gmail.com | 49 | Pria | S2 | Magister Management Pendidikan | 5 tahun |
| Supriyanto | Warung Mie Ayam dan Bakso Sopo Nyono | amiwae56@gmail.com | 47 | Pria | SMA/SMK | Ekonomi | 20 tahun |
| Nasokan | Al barokah | minabarokahsmg@gmail.com | 48 | Pria | SMA/SMK | - | 5 tahun |
| Oktavia ningrum | Batik TEMAWON | temawonbatik@gmail.com | 40 | Wanita | SMA/SMK | Administrasi perkantoran | 8 tahun |
| Aditya bayu herlambang | Dyah laundry | Abaayyid@gmail.com | 23 | Pria | D3 | Manajemen Informatika | 4 tahun |
| Basuki Utomo,IR | FURNIQ MEBEL | basukiutomo.bb@gmail.com | 56 | Pria | S1 | Arsitek | 9 tahun |
| Tri latifah | Berkah Kripik | Trilatifah66@gmail.com | 40 | Wanita | SMA/SMK | | 15 tahun |
| Haryono | Sembako Bentulu | Haryonosubari@yahoo.co.id | 56 | Pria | S1 | Ekonomi | 5 tahun |
| Saman udi | Peternakan kambing perah (Susu kambing etawa) | Samanudi22@gmail.com | 34 | Pria | SMA/SMK | Agribisnis dan agroteknologi | 34 tahun |

| | | | | | | | |
|------------------------|--------------------------------|--|----|--------|---------|--------------|----------|
| Yuli Widarko | Jaya Elektronik | Widarko.yuli11@gmail.com | 33 | Pria | SMA/SMK | - | 12 tahun |
| Tri komariah | Edi Peni (Tas) | Tikatika22@gmail.com | 48 | Wanita | SMP | - | 4 tahun |
| Djoko Santoso | Kerajinan Limbah Kayu | Jokog0ndrong@yahoo.com | 40 | Pria | D3 | Fikom | 5 tahun |
| Eko Hendy P | Sonday Cell | Tyologic9hendy@gmail.com | 30 | Pria | SMA/SMK | - | 4 tahun |
| SAHADI | Sari Alam Persada | Sarialampersada@gmail.com | 52 | Pria | SMA/SMK | IPA | 10 tahun |
| SRI NURKHAYATI | Firda ice cream | Samaragita@gmail.com | 46 | Wanita | SMA/SMK | IPA | 10 tahun |
| Maskon | W RAOS ICE CREAM | Maskon23@gmail.com | 35 | Pria | SMA/SMK | IPA | 5 tahun |
| Arina fatkhiyah | Fried chicken ayam goreng | Arinafatkhiyah13@yahoo.com | 27 | Wanita | SMA/SMK | IPS | 8 tahun |
| Samian | Ternak ayam kampung (Buras) | Samianss@gmail.com | 30 | Pria | SMA/SMK | IPA | 6 tahun |
| Evi indriyatun | TB Berkah Putra | Eviindriyatun@gmail.com | 40 | Wanita | SMA/SMK | Ekonomi | 12 tahun |
| Jasmani | Pembuatan Batako | Jasmani131@yahoo.com | 45 | Pria | SD | | 12 tahun |
| Hj. Nur Wiyati | Toko Seragam Sekolah Bang Amat | jihanajwah@gmail.com | 50 | Wanita | D3 | Ekonomi | 14 tahun |
| Rita Anggraini | Rumah Rajut Rits | Ritatutuko@gmail.com | 43 | Wanita | SMA/SMK | IPS | 11 tahun |
| Aji kasmuni | Lia Sakhi Furniture | Liasakifurniture@gmail.com | 52 | Pria | D3 | Elektro | 5 tahun |
| Ori Mirani | Mustika Hijab | Mustikahijab84@gmail.com | 38 | Wanita | S1 | Ekonomi | 6 tahun |
| Liena chairliana | Fadia Colection | Linamahadania@gmail.com | 39 | Wanita | SMA/SMK | Tata busana | 12 tahun |
| Myerna mila dewi | Hanania | Myrna.property1@gmail.com | 51 | Wanita | SD | - | 4 tahun |
| Sabila ilham bimantara | Roti bakar 518 | Bimantara.sib@gmail.com | 49 | Pria | SMP | - | 6 tahun |
| Sari Anjarwati | Nasi Bakar Ayam Kremes | Sari_anjarwati@yahoo.com | 58 | Wanita | SMA/SMK | Kuliner | 13 tahun |
| Siti Hartiyah | Snack Tia | Fadhilakhoirika@gmail.com | 55 | Wanita | SMP | - | 17 tahun |
| Tri agustin setiawati | Toko buku | Triagustinsetyawati@gmail.com | 55 | Wanita | S1 | Teknik sipil | 14 tahun |
| Vera patricia | Sun jaya | Sunjaya7055 | 55 | Wanita | SMA/SMK | IPA | 7 tahun |

| | | | | | | | |
|------------------------|----------------------------------|--|----|--------|---------|-------------------------|----------|
| Kokok Priyandoko | Akiko handycraft | akikosmg@yahoo.com | 57 | Pria | SMA/SMK | Teknik kendaraan ringan | 14 tahun |
| Sarif adirakhman | CV Bangkit Mandiri (Bahan kimia) | Adhirakhmans@gmail.com | 56 | Pria | S1 | Biologi | 12 tahun |
| Yutika susfiyanti | Warung makan berkah | Yutikayutikas@gmail.com | 49 | Wanita | S1 | Ekonomi | 7 tahun |
| Sardjiyem | KIOS SEMBAKO SAR | Sardjiyem13@yahoo.com | 61 | Wanita | D3 | Ekonomi | 41 tahun |
| Retno asih sugihartati | Kedai kopi "Renz" | Retnoasihse@yahoo.com | 47 | Wanita | S1 | Ilmu hukum | 6 tahun |
| Antony pestana widodo | UD Punokawan | Antonytoya@yahoo.com | 52 | Pria | SMA/SMK | IPA | 7 tahun |
| Surati | Telur asin | Surati123@yahoo.com | 51 | Wanita | SMA/SMK | IPA | 4 tahun |
| Edi Suhaedi | Sablon pakaian | Edisuhaedi69@yahoo.com | 53 | Pria | SMA/SMK | TKJ | 8 tahun |
| Sigit Setyawan | Dadi jaya | Sigate456@gmail.com | 51 | Pria | S1 | Teknik industri | 11 tahun |
| Joko supriyono | Invinity innovation (website) | Joko.usm10@gmail.com | 49 | Pria | S1 | Sastra Indonesia | 5 tahun |
| Ali murtopo | Warung makan bu anik | Alimurtopo321@yahoo.com | 48 | Pria | SMA/SMK | IPS | 6 tahun |
| Siti romelah | Kura kura adventure | Bob.ganjar@gmail.com | 45 | Wanita | SMA/SMK | IT | 8 tahun |
| Sunaryo | Kharisms silver | Sunaryosny@gmail.com | 53 | Pria | SMA/SMK | IPA | 24 tahun |
| Fathonah | Kripik singkong presto | Fathonah1776@gmail.com | 54 | Wanita | S1 | Pendidikan luar sekolah | 7 tahun |
| Martini | Catering mak nem | Syifasafiqha@gmail.com | 50 | Wanita | SMA/SMK | Seni budaya | 16 tahun |
| Siti munazilah | Nazila shop | Sitinazilah@yahoo.com | 36 | Wanita | SMA/SMK | Farmasi industri | 7 tahun |
| YULIA NORKASIANI | RISQU CRAFT | ynorkasiani@gmail.com | 38 | Wanita | SMA/SMK | IPA | 11 tahun |
| NURUL AINI | OUTLET MELER | ainanurul45@gmail.com | 32 | Wanita | D3 | ILMU HUKUM | 7 tahun |
| HENDRIWAN | SIBOY HOME INTERIOR | siboy.1@yahoo.com | 30 | Pria | SD | - | 6 tahun |

| | | | | | | | |
|----------------------------|---|--|----|--------|---------|-----------------------------|----------|
| HARTOPO SETYO PURWANTO | MAHKOTA KHARISMA BATIK | griyabatikkharisma@gmail.com | 45 | Pria | SMA/SMK | - | 1 tahun |
| sartana | kampoengtelo | kampoengtelo.tono@gmail.com | 35 | Pria | SMA/SMK | - | 10 tahun |
| SUWANTI | SUKSES PRESTO | rikaseptiani713@gmail.com | 35 | Wanita | S1 | pendidikan bahasa indonesia | 6 tahun |
| ARDIAN RIZQI RAHMAWAN | ARDATA MEDIA | volvoxgroup@gmail.com | 28 | Pria | S1 | Teknik Informatika | 5 tahun |
| C.F Conny T.R | Vanov (lumpia,martabak telur,pisang krispi) | Vanovconny@yahoo.com | 61 | Wanita | SMA/SMK | IPS | 17 tahun |
| SOFIATUN | Toko rizky colection | soffilgs23@gmail.com | 33 | Wanita | S1 | farmasi | 9 tahun |
| Sukisno | Tirta mulya air minum | Tirtamulya345@gmail.com | 58 | Pria | SMP | - | 4 tahun |
| SUKO BUDI RAHAYU | .Dansa flower art | dansaflower@gmail.com | 29 | Pria | S1 | Ekonomi | 5 tahun |
| ASTRIE ANGGITASARI | BAGSLICIOUS (TOKO TAS WANITA) | didiksulistiohk@gmail.com | 45 | Wanita | S1 | Ekonomi | 13 tahun |
| Soehartono | 86 Studio Photo Graphy | Mashartono62@gmail.com | 60 | Pria | D3 | Ekonomi | 8 tahun |
| Dwi santoso wibisono | Qubic interior | Vincentiuswibisono@gmail.com | 52 | Pria | S1 | Teknik industri | 18 tahun |
| V. Claudy oktaviani porrie | Gween collection | Gweennoni87@gmail.com | 35 | Wanita | S1 | Ekonomi | 9 tahun |
| Rujiman slamet | Batik mutiara hasta | Mutiarahastabatik@gmail.com | 55 | Pria | SD | | 16 tahun |
| Anisah | Kopi sadiroso | Anisah202@gmail.com | 35 | Wanita | SMA/SMK | IPS | 11 tahun |
| Yuli rahardjo | Joy Snack | Jimmy.pcc123@gmail.com | 36 | Pria | S1 | Ekonomi | 6 tahun |
| Rukmini | Telur Asin 99 | rukminikaliwiru@gmail.com | 42 | Wanita | SMA/SMK | Ekonomi | 3 tahun |
| Koesbintoro singgih | PT Kossy Boga Indonesia | Koesbintoro_singgih@yahoo.com | 52 | Pria | S2 | Ekonomi | 4 tahun |
| Gunawan bonny | Lotus food and | Bonny.gunawan@gmail.com | 46 | Pria | SMA/SMK | IPA | 4 tahun |

| | | | | | | | |
|----------------------------|-------------------------------------|--------------------------------|----|--------|---------|--------------------------------|----------|
| | beverages | | | | | | |
| Didik kurniawan | Rumah Kost | didikkurniawan451@gmail.com | 47 | Pria | SMA/SMK | IPS | 4 tahun |
| Laurina kuadianingsih | Run Printing Shop | Laurina14.lk@gmail.com | 45 | Wanita | SMA/SMK | Rekayasa perangkat lunak (RPL) | 7 tahun |
| Pramita noor asih sekaraji | Salad bunda yaya | Kayunsekaraji@gmail.com | 48 | Wanita | SMA/SMK | IPA | 6 tahun |
| Nita firmansah | Wm. Padang Idola | Nitamumtaz@gmail.com | 50 | Wanita | SMA/SMK | Farmasi | 14 tahun |
| Dwi asih anggraini | Amalia cake | Aangdwianggraenu@gmail.com | 50 | Wanita | SMP | | 6 tahun |
| Hendrata krisna wahyu esa | Cipta karya medika | Sadin.speed17#gmail.com | 42 | Pria | S1 | Keperawatan | 6 tahun |
| Judith ristyowanti | Nasbol Pizza | Judithriestyoeanti@gmail.com | 50 | Wanita | D3 | Humas | 5 tahun |
| JEFFRI CHANIAGO | SALSA COLLECTION | jefry.chaniago O3@GMAIL.com | 42 | Pria | S1 | Ekonomi | 14 tahun |
| Nasirullah guntur surendra | Rental PS dan counter pulsa pandawa | guntur.0804@gmail.com | 47 | Pria | SMA/SMK | RPL | 10 tahun |
| Rizky eko saputra | Rizvi foodnesia | Rizkyrozaq@gmail.com | 50 | Pria | SMP | | 6 tahun |
| Sri herlina | Herlins furniture | Srihelenna57@gmail.com | 64 | Wanita | S1 | Teknik sipil | 14 tahun |
| Mudhofar | Arjuna | mudhofarGooyahoo.com | 64 | Pria | SMA/SMK | Tata boga | 10 tahun |
| Rudiyanto | Bandeng utami | Bandengutami@gmail.com | 54 | Pria | SD | | 7 tahun |
| Noberta widyanistry | LEGIT'S | berthadwiwidiatmoko@gmail.com | 47 | Wanita | SMA/SMK | IPA | 5 tahun |
| Kusbandini | Catering "Burin" | deenearty29@gmail.com | 55 | Wanita | D3 | Ekonomi | 6 tahun |
| Yeni catur wulandari | Lumpia kaya rasa | Lumpiakayarasa@gmail.com | 48 | Wanita | SMA/SMK | Bahasa | 4 tahun |
| Adela ari artanti | Joglo SPA | adelaariartanti@gmail.com | 43 | Wanita | D3 | Tata rias | 5 tahun |
| Suryono andhi kurniawan | Tahu Bakso | suryono.andhi@gmail.com | 56 | Pria | SD | - | 8 tahun |
| ERNA KUSUMANINGRUM | Salma cookies | ernakusumaningrum22@gmail.com | 34 | Wanita | S1 | Ekonomi | 5 tahun |
| SUTOPO PRIYO | Rizki agung fiber | sutopopriyoprasojo79@gmail.com | 40 | Pria | S1 | Ilmu Hukum | 6 tahun |

| | | | | | | | |
|------------------------|--------------------|------------------------------|----|--------|---------|--------------------|----------|
| PRASOJO | optik | | | | | | |
| EDY SUCOKO | MODISTE LARAS | sucokoedy@gmail.com | 57 | Pria | SMA/SMK | | 28 tahun |
| WULAN CAHYANI FITRI | Omah madu | wulan.c94@yahoo.com | 44 | Wanita | S1 | Ekonomi | 8 tahun |
| ERNA WAHYU ASIH | Belva tupperware | hariariyanto.yusuf@gmail.com | 44 | Wanita | S1 | Ekonomi | 22 tahun |
| NURHADI | Joeragan kuliner | jueragankuliner@gmail.com | 47 | Pria | SMA/SMK | - | 27 tahun |
| PUTRI ASNI NURUL UMAMI | Tamma cake | putritamma20@gmail.com | 37 | Wanita | S1 | Ekonomi | 5 tahun |
| DJOKO SUSILO MURTI | Kholisa collection | kholisa.collection@yahoo.com | 36 | Pria | S1 | Teknik informatika | 5 tahun |
| CHAERUL EFFENDI | Foto copy kraton | p_ndof@yahoo.com | 30 | Pria | SD | - | 4 tahun |



Tabulasi Asli Data Penggunaan Informasi Akuntansi

| Penggunaan Informasi Akuntansi (X1) | | | | | | | | | | | | | |
|-------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|--------|--------|--------|-------|--------|
| PIA 1 | PIA 2 | PIA 3 | PIA 4 | PIA 5 | PIA 6 | PIA 7 | PIA 8 | PIA 9 | PIA 10 | PIA 11 | PIA 12 | PIA13 | PIA 14 |
| 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 2 | 3 |
| 4 | 5 | 4 | 3 | 5 | 4 | 2 | 3 | 3 | 2 | 4 | 4 | 1 | 1 |
| 2 | 4 | 4 | 2 | 3 | 2 | 2 | 3 | 2 | 3 | 2 | 5 | 4 | 4 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 2 |
| 5 | 5 | 5 | 4 | 5 | 4 | 3 | 4 | 3 | 2 | 2 | 2 | 3 | 3 |
| 4 | 5 | 4 | 3 | 5 | 4 | 3 | 2 | 3 | 5 | 5 | 2 | 3 | 4 |
| 2 | 5 | 3 | 2 | 4 | 5 | 4 | 1 | 3 | 3 | 2 | 2 | 2 | 3 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 4 | 4 | 3 | 2 |
| 3 | 5 | 3 | 3 | 4 | 4 | 4 | 2 | 3 | 2 | 4 | 4 | 4 | 4 |
| 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 5 |
| 5 | 4 | 5 | 4 | 4 | 4 | 4 | 2 | 4 | 3 | 3 | 4 | 5 | 4 |
| 4 | 4 | 4 | 2 | 4 | 4 | 2 | 2 | 2 | 4 | 2 | 4 | 4 | 4 |
| 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 4 | 4 | 2 | 4 | 4 | 2 | 2 | 4 | 2 | 2 | 4 | 4 | 4 |
| 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 |
| 4 | 5 | 5 | 4 | 4 | 4 | 2 | 3 | 4 | 2 | 4 | 4 | 4 | 4 |
| 4 | 5 | 4 | 2 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 2 | 5 | 5 | 5 | 5 | 2 | 4 | 1 | 5 | 1 | 2 | 5 | 1 | 5 |
| 2 | 5 | 5 | 5 | 5 | 2 | 4 | 2 | 5 | 2 | 2 | 5 | 1 | 5 |
| 4 | 5 | 4 | 2 | 5 | 2 | 5 | 5 | 4 | 3 | 4 | 2 | 1 | 2 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 1 | 3 | 5 | 3 | 4 |
| 4 | 5 | 4 | 3 | 5 | 4 | 5 | 3 | 3 | 2 | 4 | 3 | 4 | 3 |

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 4 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 2 | 2 | 3 | 3 | 4 | |
| 2 | 5 | 5 | 2 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 3 | 3 | |
| 1 | 4 | 1 | 1 | 4 | 2 | 2 | 2 | 5 | 2 | 1 | 4 | 2 | 4 | |
| 2 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 2 | 3 | 2 | 3 | 2 | 4 | |
| 4 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 3 | 2 | 3 | 4 | 4 | |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 2 | 5 | 1 | 1 | 2 | 1 | 1 | |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 2 | 1 | 1 | 4 | 5 | |
| 2 | 4 | 1 | 1 | 4 | 4 | 4 | 4 | 2 | 3 | 2 | 4 | 4 | 4 | |
| 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 3 | 5 | 5 | 3 | 3 | |
| 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 2 | 5 | 5 | 1 | 5 | |
| 5 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 2 | 2 | 3 | 4 | 4 | |
| 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | |
| 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 3 | 1 | 2 | 2 | 2 | 2 | |
| 4 | 3 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 2 | 3 | 3 | 4 | 3 | |
| 3 | 5 | 3 | 3 | 4 | 4 | 4 | 3 | 2 | 2 | 3 | 3 | 2 | 3 | |
| 3 | 3 | 4 | 3 | 3 | 4 | 3 | 5 | 4 | 3 | 3 | 3 | 2 | 2 | |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 5 | 2 | 4 | 4 | 4 | |
| 5 | 3 | 4 | 3 | 4 | 4 | 5 | 3 | 2 | 2 | 3 | 3 | 2 | 2 | |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 5 | 3 | 2 | 2 | 4 | 5 |
| 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 5 | 2 | 2 | |
| 3 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | |
| 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 2 | 2 | 2 | 4 | 4 | |
| 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 5 | |
| 4 | 5 | 3 | 3 | 5 | 3 | 4 | 3 | 3 | 2 | 4 | 2 | 3 | 3 | |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 5 | 2 | 2 | 5 | 5 | |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 3 | 5 | 3 | 4 | |
| 4 | 5 | 4 | 4 | 3 | 4 | 5 | 4 | 5 | 3 | 3 | 3 | 5 | 5 | |
| 4 | 5 | 4 | 2 | 5 | 2 | 5 | 5 | 4 | 2 | 4 | 2 | 1 | 1 | |
| 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 3 | 4 | 4 | 4 | |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 3 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 |
| 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 3 |
| 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 3 | 3 | 4 |
| 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 |
| 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 4 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 4 | 3 |
| 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 4 |
| 5 | 4 | 4 | 4 | 5 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 4 |
| 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 |
| 5 | 5 | 4 | 4 | 4 | 5 | 3 | 4 | 5 | 2 | 2 | 2 | 3 | 5 |
| 5 | 3 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 3 |
| 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 |
| 1 | 4 | 3 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 5 | 4 | 4 |
| 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 5 | 5 | 4 |
| 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 4 | 5 | 5 | 3 | 5 | 5 | 1 | 5 | 4 | 1 | 1 | 2 | 2 | 5 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 2 | 3 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 2 | 5 | 5 | 5 | 5 |
| 3 | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 2 | 3 | 3 | 4 | 3 | 3 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 |
| 3 | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 2 | 3 | 3 | 4 | 3 | 3 |
| 5 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 5 | 4 | 4 | 5 | 4 | 5 |
| 5 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 1 | 1 | 1 | 3 | 4 |
| 2 | 3 | 2 | 1 | 3 | 4 | 3 | 3 | 2 | 2 | 1 | 1 | 3 | 3 |
| 4 | 4 | 4 | 3 | 5 | 4 | 4 | 5 | 4 | 4 | 2 | 3 | 4 | 2 |
| 4 | 3 | 2 | 2 | 3 | 4 | 5 | 4 | 3 | 2 | 1 | 3 | 4 | 4 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 4 |
| 4 | 4 | 5 | 3 | 4 | 3 | 3 | 4 | 4 | 2 | 4 | 3 | 3 | 3 |
| 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 4 | 3 |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 4 | 3 | 4 | 4 | 4 | 5 | 2 | 3 | 2 | 4 | 4 | 3 | 1 | 1 |
| 4 | 4 | 5 | 4 | 5 | 4 | 2 | 4 | 2 | 4 | 4 | 3 | 4 | 4 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 |
| 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 2 | 2 | 3 |
| 2 | 5 | 5 | 3 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 3 | 4 | 4 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 4 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 3 |
| 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 2 | 4 | 4 | 4 | 3 |
| 2 | 3 | 4 | 3 | 4 | 4 | 5 | 4 | 5 | 2 | 3 | 3 | 2 | 3 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 |
| 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 |
| 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 4 | 4 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 |
| 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 |
| 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 |
| 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 |

Tabulasi Setelah di *Recoding* Data Penggunaan Informasi Akuntansi

| Penggunaan Informasi Akuntansi (X1) | | | | | | | | | | | | | |
|-------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|--------|--------|--------|--------|--------|
| PIA 1 | PIA 2 | PIA 3 | PIA 4 | PIA 5 | PIA 6 | PIA 7 | PIA 8 | PIA 9 | PIA 10 | PIA 11 | PIA 12 | PIA 13 | PIA 14 |
| 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 2 | 2 | 3 |
| 4 | 5 | 4 | 3 | 5 | 4 | 2 | 3 | 3 | 4 | 2 | 2 | 1 | 1 |
| 2 | 4 | 4 | 2 | 3 | 2 | 2 | 3 | 2 | 3 | 4 | 1 | 4 | 4 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 2 |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 5 | 5 | 5 | 4 | 5 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 3 | 3 |
| 4 | 5 | 4 | 3 | 5 | 4 | 3 | 2 | 3 | 1 | 1 | 4 | 3 | 4 |
| 2 | 5 | 3 | 2 | 4 | 5 | 4 | 1 | 3 | 3 | 4 | 4 | 2 | 3 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 3 | 2 |
| 3 | 5 | 3 | 3 | 4 | 4 | 4 | 2 | 3 | 4 | 2 | 2 | 4 | 4 |
| 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 2 | 1 | 1 | 4 | 5 |
| 5 | 4 | 5 | 4 | 4 | 4 | 4 | 2 | 4 | 3 | 3 | 2 | 5 | 4 |
| 4 | 4 | 4 | 2 | 4 | 4 | 2 | 2 | 2 | 4 | 2 | 2 | 4 | 4 |
| 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | 4 | 4 |
| 4 | 4 | 4 | 2 | 4 | 4 | 2 | 2 | 4 | 4 | 4 | 2 | 4 | 4 |
| 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 2 | 2 | 2 | 4 | 5 |
| 4 | 5 | 5 | 4 | 4 | 4 | 2 | 3 | 4 | 4 | 2 | 2 | 4 | 4 |
| 4 | 5 | 4 | 2 | 4 | 5 | 4 | 4 | 4 | 2 | 2 | 2 | 4 | 4 |
| 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | 4 | 4 |
| 2 | 5 | 5 | 5 | 5 | 2 | 4 | 1 | 5 | 5 | 4 | 1 | 1 | 5 |
| 2 | 5 | 5 | 5 | 5 | 2 | 4 | 2 | 5 | 4 | 4 | 1 | 1 | 5 |
| 4 | 5 | 4 | 2 | 5 | 2 | 5 | 5 | 4 | 3 | 2 | 4 | 1 | 2 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 1 | 3 | 4 |
| 4 | 5 | 4 | 3 | 5 | 4 | 5 | 3 | 3 | 4 | 2 | 3 | 4 | 3 |
| 4 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 3 | 3 | 4 |
| 2 | 5 | 5 | 2 | 5 | 5 | 5 | 5 | 4 | 1 | 2 | 2 | 3 | 3 |
| 1 | 4 | 1 | 1 | 4 | 2 | 2 | 2 | 5 | 4 | 1 | 2 | 2 | 4 |
| 2 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 2 | 3 | 4 | 3 | 2 | 4 |
| 4 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 3 | 4 | 3 | 4 | 4 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 2 | 5 | 5 | 5 | 4 | 1 | 1 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 |
| 2 | 4 | 1 | 1 | 4 | 4 | 4 | 4 | 2 | 3 | 4 | 2 | 4 | 4 |
| 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 3 | 1 | 1 | 3 | 3 |
| 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 1 | 1 | 1 | 5 |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 5 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 3 | 4 | 4 |
| 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 3 | 5 | 4 | 4 | 2 | 2 |
| 4 | 3 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 3 |
| 3 | 5 | 3 | 3 | 4 | 4 | 4 | 3 | 2 | 4 | 3 | 3 | 2 | 3 |
| 3 | 3 | 4 | 3 | 3 | 4 | 3 | 5 | 4 | 3 | 3 | 3 | 2 | 2 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 5 | 4 | 2 | 2 | 4 | 4 |
| 5 | 3 | 4 | 3 | 4 | 4 | 5 | 3 | 2 | 4 | 3 | 3 | 2 | 2 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 5 | 3 | 4 | 4 | 4 | 5 |
| 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 1 | 2 | 2 |
| 3 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 3 | 3 | 4 | 4 |
| 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 |
| 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 1 | 1 | 1 | 1 | 5 |
| 4 | 5 | 3 | 3 | 5 | 3 | 4 | 3 | 3 | 4 | 2 | 4 | 3 | 3 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 5 | 4 | 4 | 4 | 5 | 5 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 1 | 3 | 4 |
| 4 | 5 | 4 | 4 | 3 | 4 | 5 | 4 | 5 | 3 | 3 | 3 | 5 | 5 |
| 4 | 5 | 4 | 2 | 5 | 2 | 5 | 5 | 4 | 4 | 2 | 4 | 1 | 1 |
| 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 |
| 3 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 4 | 4 |
| 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 3 | 2 | 3 | 3 | 3 |
| 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 2 | 3 | 4 |
| 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | 4 | 3 |
| 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 2 | 2 | 3 | 3 | 4 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 2 | 3 | 4 | 3 |
| 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 2 | 4 | 4 |
| 5 | 4 | 4 | 4 | 5 | 3 | 4 | 3 | 3 | 3 | 3 | 2 | 4 | 4 |
| 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 2 | 2 | 2 | 3 | 4 |
| 5 | 5 | 4 | 4 | 4 | 5 | 3 | 4 | 5 | 4 | 4 | 4 | 3 | 5 |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 5 | 3 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 2 | 3 | 2 | 3 | 3 |
| 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 3 | 2 | 3 | 4 |
| 1 | 4 | 3 | 4 | 4 | 3 | 3 | 3 | 4 | 2 | 2 | 1 | 4 | 4 |
| 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 1 | 5 | 4 |
| 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 1 | 1 | 5 | 5 |
| 4 | 5 | 5 | 3 | 5 | 5 | 1 | 5 | 4 | 5 | 5 | 4 | 2 | 5 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 1 | 1 | 2 | 3 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 1 | 1 | 5 | 5 |
| 3 | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 2 | 3 | 3 | 2 | 3 | 3 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 1 | 1 | 1 | 5 | 5 |
| 3 | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 2 | 3 | 3 | 2 | 3 | 3 |
| 5 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 5 | 2 | 2 | 1 | 4 | 5 |
| 5 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 5 | 5 | 5 | 3 | 4 |
| 2 | 3 | 2 | 1 | 3 | 4 | 3 | 3 | 2 | 4 | 5 | 5 | 3 | 3 |
| 4 | 4 | 4 | 3 | 5 | 4 | 4 | 5 | 4 | 2 | 4 | 3 | 4 | 2 |
| 4 | 3 | 2 | 2 | 3 | 4 | 5 | 4 | 3 | 4 | 5 | 3 | 4 | 4 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 1 | 2 | 1 | 4 | 4 |
| 4 | 4 | 5 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 2 | 3 | 3 | 3 |
| 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 2 | 3 | 3 | 4 | 3 |
| 4 | 3 | 4 | 4 | 4 | 5 | 2 | 3 | 2 | 2 | 2 | 3 | 1 | 1 |
| 4 | 4 | 5 | 4 | 5 | 4 | 2 | 4 | 2 | 2 | 2 | 3 | 4 | 4 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 2 | 1 | 1 | 5 | 5 |
| 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 1 | 1 | 4 | 2 | 3 |
| 2 | 5 | 5 | 3 | 4 | 4 | 4 | 4 | 5 | 1 | 1 | 3 | 4 | 4 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 1 | 1 | 1 | 4 | 5 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 1 | 1 | 5 | 5 |
| 4 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 1 | 1 | 1 | 4 | 3 |
| 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 2 | 2 | 4 | 3 |
| 2 | 3 | 4 | 3 | 4 | 4 | 5 | 4 | 5 | 4 | 3 | 3 | 2 | 3 |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 2 | 2 | 2 | 3 | 4 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 2 | 2 | 3 | 4 | 4 |
| 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | 4 | 4 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 2 | 2 | 2 | 4 | 4 |
| 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 1 | 3 | 4 | 4 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 1 | 1 | 1 | 4 | 4 |
| 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 4 |
| 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 1 | 2 | 2 | 4 | 4 |
| 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 1 | 2 | 2 | 4 | 4 |

Tabulasi Asli Data Persepsi Pelaku UMKM tentang Akuntansi

| Persepsi pelaku UMKM tentang Akuntansi (X2) | | | | | | | | | | | | | |
|---|--------|--------|--------|--------|--------|--------|--------|--------|---------|---------|---------|---------|---------|
| PPUA1 | PPUA 2 | PPUA 3 | PPUA 4 | PPUA 5 | PPUA 6 | PPUA 7 | PPUA 8 | PPUA 9 | PPUA 10 | PPUA 11 | PPUA 12 | PPUA 13 | PPUA 14 |
| 1 | 1 | 1 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 5 | 4 | 3 | 5 | 4 | 3 | 4 | 3 | 5 | 4 | 5 | 5 | 4 | 4 |
| 2 | 2 | 2 | 2 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 3 |
| 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 3 |
| 2 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 |
| 2 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 5 | 5 |
| 2 | 2 | 2 | 2 | 2 | 5 | 2 | 5 | 2 | 2 | 2 | 2 | 2 | 2 |
| 4 | 4 | 2 | 3 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 |
| 4 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 5 |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 3 | 5 | 2 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 5 | 4 | 4 | 4 |
| 3 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 4 |
| 5 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 |
| 2 | 4 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 3 | 3 | 5 | 4 | 5 |
| 3 | 2 | 1 | 5 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 3 | 3 |
| 2 | 4 | 2 | 4 | 4 | 2 | 4 | 3 | 4 | 4 | 5 | 4 | 5 | 4 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 5 | 4 | 4 |
| 3 | 2 | 4 | 5 | 5 | 4 | 5 | 3 | 5 | 5 | 5 | 5 | 5 | 5 |
| 3 | 2 | 4 | 5 | 5 | 4 | 5 | 3 | 5 | 5 | 5 | 5 | 5 | 5 |
| 2 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 |
| 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 2 | 3 | 4 | 5 | 5 | 3 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 |
| 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 2 | 5 | 4 | 5 | 5 | 4 | 4 | 3 | 3 | 4 | 5 | 3 | 4 | 4 |
| 2 | 4 | 3 | 4 | 5 | 3 | 4 | 3 | 5 | 5 | 4 | 5 | 4 | 4 |
| 4 | 5 | 5 | 3 | 4 | 5 | 3 | 3 | 4 | 4 | 4 | 4 | 5 | 4 |
| 2 | 5 | 4 | 5 | 4 | 4 | 4 | 2 | 4 | 5 | 5 | 5 | 5 | 4 |
| 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 |
| 3 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 2 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 4 | 4 | 5 | 4 | 4 | 4 |
| 3 | 3 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 4 | 5 | 5 | 2 | 5 | 4 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 2 | 3 | 3 | 4 | 5 | 4 | 4 | 3 | 4 | 4 | 3 | 5 | 4 | 4 |
| 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| 2 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 4 | 3 | 3 | 5 | 4 | 4 |
| 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 3 | 4 | 3 | 4 | 4 | 3 | 3 | 2 | 4 | 4 | 3 | 5 | 3 | 3 |
| 5 | 4 | 4 | 3 | 5 | 4 | 4 | 3 | 5 | 3 | 3 | 5 | 5 | 5 |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 3 | 5 | 5 | 4 | 4 | 4 | 5 | 3 | 4 | 4 | 3 | 4 | 4 | 4 |
| 4 | 3 | 3 | 4 | 4 | 3 | 2 | 3 | 4 | 4 | 3 | 5 | 4 | 4 |
| 5 | 5 | 3 | 4 | 4 | 3 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 |
| 2 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 3 | 3 |
| 2 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 4 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 5 | 3 | 4 | 5 | 5 | 3 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 |
| 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 4 | 3 | 4 | 5 | 3 | 2 | 4 | 4 | 5 | 5 | 4 | 3 | 4 |
| 2 | 5 | 5 | 5 | 2 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 |
| 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 5 | 5 | 4 | 5 | 5 | 5 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 |
| 3 | 4 | 3 | 3 | 5 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 3 |
| 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 |
| 4 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 3 |
| 3 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| 3 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 4 |
| 4 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 |
| 4 | 4 | 3 | 4 | 2 | 3 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 |
| 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 3 |
| 2 | 4 | 2 | 5 | 4 | 3 | 4 | 3 | 4 | 4 | 5 | 4 | 4 | 4 |
| 4 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 |
| 5 | 5 | 3 | 5 | 5 | 5 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 5 |
| 3 | 5 | 3 | 5 | 4 | 4 | 3 | 3 | 4 | 4 | 5 | 4 | 4 | 4 |
| 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 |
| 5 | 5 | 4 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 2 | 3 | 3 | 2 | 4 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 3 |
| 5 | 4 | 5 | 4 | 4 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 2 | 3 | 3 | 2 | 4 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 3 |
| 2 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 5 | 5 | 5 |
| 3 | 3 | 3 | 4 | 4 | 5 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 |
| 2 | 3 | 2 | 2 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 3 |
| 3 | 4 | 4 | 3 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 3 | 4 | 4 |
| 2 | 3 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 3 | 4 | 4 |
| 3 | 3 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 5 | 5 | 5 | 5 |
| 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 |
| 3 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 3 |
| 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 |
| 3 | 2 | 2 | 5 | 4 | 5 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 5 |
| 2 | 5 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 3 | 4 | 4 | 5 | 4 | 5 | 4 | 3 | 4 | 4 | 5 | 4 | 4 | 4 |
| 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 5 | 5 | 5 |
| 2 | 4 | 2 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 |
| 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 2 | 3 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 3 | 4 | 2 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 |
| 2 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 5 | 4 | 4 |
| 4 | 4 | 3 | 3 | 4 | 5 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 |
| 3 | 4 | 3 | 4 | 3 | 5 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 4 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 4 | 4 | 4 | 3 | 3 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |

Tabulasi Setelah di *Recoding* Data Persepsi Pelaku UMKM tentang Akuntansi

| Persepsi pelaku UMKM tentang Akuntansi (X2) | | | | | | | | | | | | | |
|---|--------|--------|--------|--------|--------|--------|--------|--------|---------|---------|---------|---------|---------|
| PPUA 1 | PPUA 2 | PPUA 3 | PPUA 4 | PPUA 5 | PPUA 6 | PPUA 7 | PPUA 8 | PPUA 9 | PPUA 10 | PPUA 11 | PPUA 12 | PPUA 13 | PPUA 14 |
| 1 | 1 | 5 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 5 | 4 | 3 | 5 | 4 | 3 | 4 | 3 | 5 | 4 | 5 | 5 | 4 | 4 |
| 2 | 2 | 4 | 2 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 3 |
| 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 3 |
| 2 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 |
| 2 | 4 | 3 | 3 | 4 | 2 | 4 | 3 | 4 | 4 | 4 | 4 | 5 | 5 |
| 2 | 2 | 4 | 2 | 2 | 1 | 2 | 5 | 2 | 2 | 2 | 2 | 2 | 2 |
| 4 | 4 | 4 | 3 | 4 | 1 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 |
| 4 | 5 | 5 | 5 | 4 | 1 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 5 |
| 3 | 5 | 4 | 4 | 4 | 2 | 3 | 3 | 4 | 4 | 5 | 4 | 4 | 4 |
| 3 | 4 | 2 | 4 | 4 | 2 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 5 | 2 | 4 | 4 | 2 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 4 |
| 5 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 |
| 2 | 4 | 3 | 3 | 3 | 2 | 3 | 3 | 4 | 3 | 3 | 5 | 4 | 5 |
| 3 | 2 | 1 | 5 | 4 | 2 | 4 | 2 | 4 | 4 | 4 | 4 | 3 | 3 |
| 2 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 5 | 4 | 5 | 4 |
| 4 | 4 | 2 | 4 | 4 | 2 | 4 | 3 | 4 | 4 | 4 | 5 | 4 | 4 |
| 3 | 2 | 2 | 5 | 5 | 2 | 5 | 3 | 5 | 5 | 5 | 5 | 5 | 5 |
| 3 | 2 | 2 | 5 | 5 | 2 | 5 | 3 | 5 | 5 | 5 | 5 | 5 | 5 |
| 2 | 5 | 1 | 5 | 5 | 2 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 4 | 4 | 3 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 2 | 3 | 2 | 5 | 5 | 3 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 |
| 5 | 4 | 1 | 5 | 5 | 1 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 2 | 5 | 2 | 5 | 5 | 2 | 4 | 3 | 3 | 4 | 5 | 3 | 4 | 4 |
| 2 | 4 | 3 | 4 | 5 | 3 | 4 | 3 | 5 | 5 | 4 | 5 | 4 | 4 |
| 4 | 5 | 1 | 3 | 4 | 1 | 3 | 3 | 4 | 4 | 4 | 4 | 5 | 4 |
| 2 | 5 | 2 | 5 | 4 | 2 | 4 | 2 | 4 | 5 | 5 | 5 | 5 | 4 |
| 4 | 5 | 1 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 |
| 3 | 4 | 2 | 2 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 2 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 4 | 4 | 5 | 4 | 4 | 4 |
| 3 | 3 | 2 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 4 | 5 | 1 | 2 | 5 | 2 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 2 | 3 | 3 | 4 | 5 | 2 | 4 | 3 | 4 | 4 | 3 | 5 | 4 | 4 |
| 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| 2 | 3 | 3 | 3 | 3 | 4 | 3 | 2 | 4 | 3 | 3 | 5 | 4 | 4 |
| 3 | 4 | 2 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 3 | 4 | 3 | 4 | 4 | 3 | 3 | 2 | 4 | 4 | 3 | 5 | 3 | 3 |
| 5 | 4 | 2 | 3 | 5 | 2 | 4 | 3 | 5 | 3 | 3 | 5 | 5 | 5 |
| 3 | 5 | 1 | 4 | 4 | 2 | 5 | 3 | 4 | 4 | 3 | 4 | 4 | 4 |
| 4 | 3 | 3 | 4 | 4 | 3 | 2 | 3 | 4 | 4 | 3 | 5 | 4 | 4 |
| 5 | 5 | 3 | 4 | 4 | 3 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 |
| 2 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 3 | 3 |
| 2 | 3 | 3 | 3 | 3 | 2 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 4 | 2 | 4 | 4 | 2 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 4 |
| 5 | 5 | 1 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 5 | 3 | 2 | 5 | 5 | 3 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 3 | 4 | 3 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 |
| 4 | 4 | 3 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 4 | 3 | 4 | 5 | 3 | 2 | 4 | 4 | 5 | 5 | 4 | 3 | 4 |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2 | 5 | 1 | 5 | 2 | 1 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 |
| 4 | 4 | 3 | 4 | 4 | 2 | 4 | 3 | 5 | 5 | 4 | 5 | 5 | 5 |
| 4 | 4 | 2 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 |
| 3 | 4 | 3 | 3 | 5 | 2 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 3 |
| 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 |
| 4 | 3 | 2 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 3 |
| 3 | 3 | 2 | 4 | 3 | 2 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| 3 | 4 | 2 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 4 |
| 4 | 4 | 3 | 4 | 3 | 2 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 |
| 4 | 4 | 3 | 4 | 2 | 3 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 |
| 4 | 4 | 2 | 4 | 3 | 2 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 3 |
| 2 | 4 | 4 | 5 | 4 | 3 | 4 | 3 | 4 | 4 | 5 | 4 | 4 | 4 |
| 4 | 3 | 2 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 4 | 2 | 4 | 3 | 2 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 |
| 5 | 5 | 3 | 5 | 5 | 1 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 5 |
| 3 | 5 | 3 | 5 | 4 | 2 | 3 | 3 | 4 | 4 | 5 | 4 | 4 | 4 |
| 4 | 5 | 1 | 5 | 5 | 2 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 3 | 3 | 3 | 4 | 4 | 2 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 |
| 5 | 5 | 1 | 5 | 5 | 2 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 |
| 5 | 5 | 2 | 5 | 5 | 1 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 2 | 3 | 3 | 2 | 4 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 3 |
| 5 | 4 | 1 | 4 | 4 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 2 | 3 | 3 | 2 | 4 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 3 |
| 2 | 3 | 2 | 4 | 4 | 2 | 4 | 3 | 3 | 3 | 4 | 5 | 5 | 5 |
| 3 | 3 | 3 | 4 | 4 | 1 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 |
| 2 | 3 | 4 | 2 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 3 |
| 3 | 4 | 2 | 3 | 4 | 2 | 5 | 5 | 4 | 4 | 4 | 3 | 4 | 4 |
| 2 | 3 | 2 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 3 | 4 | 4 |
| 3 | 3 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 5 | 5 | 5 | 5 |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 |
| 3 | 4 | 2 | 3 | 4 | 2 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 3 |
| 3 | 4 | 3 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 |
| 3 | 2 | 4 | 5 | 4 | 1 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 5 |
| 2 | 5 | 3 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 3 | 4 | 2 | 5 | 4 | 1 | 4 | 3 | 4 | 4 | 5 | 4 | 4 | 4 |
| 3 | 3 | 3 | 3 | 3 | 2 | 4 | 4 | 4 | 3 | 4 | 5 | 5 | 5 |
| 2 | 4 | 4 | 4 | 4 | 2 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 |
| 4 | 5 | 1 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 2 | 3 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 3 | 4 | 4 | 5 | 4 | 1 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 |
| 2 | 4 | 2 | 4 | 4 | 2 | 4 | 3 | 3 | 4 | 4 | 5 | 4 | 4 |
| 4 | 4 | 3 | 3 | 4 | 1 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 |
| 3 | 4 | 3 | 4 | 3 | 1 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 4 |
| 4 | 4 | 2 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 4 | 2 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 |
| 4 | 4 | 2 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 4 | 2 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 4 | 2 | 3 | 3 | 2 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 4 | 2 | 4 | 4 | 1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 4 | 2 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |

Tabulasi Data Pengetahuan Akuntansi

| Pengetahuan Akuntansi (X3) | | | | | | | | | | | | | | |
|----------------------------|------|------|------|------|------|------|------|------|-------|-------|-------|-------|-------|-------|
| PA 1 | PA 2 | PA 3 | PA 4 | PA 5 | PA 6 | PA 7 | PA 8 | PA 9 | PA 10 | PA 11 | PA 12 | PA 13 | PA 14 | PA 15 |
| 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 4 |
| 4 | 4 | 3 | 3 | 3 | 4 | 4 | 2 | 3 | 3 | 3 | 4 | 3 | 2 | 2 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 2 | 2 | 2 | 2 | 2 | 4 | 4 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 |
| 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 2 | 2 | 2 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 2 | 4 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 2 | 2 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 4 | 2 |
| 2 | 2 | 2 | 3 | 4 | 4 | 4 | 3 | 2 | 2 | 4 | 4 | 4 | 4 | 4 |
| 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 2 | 2 | 4 | 3 | 2 | 2 | 2 | 2 | 2 | 4 | 4 | 4 | 4 | 5 |
| 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 2 |
| 5 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 4 | 3 | 5 | 4 | 2 | 3 |
| 2 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 |
| 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 |
| 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 |
| 4 | 4 | 2 | 4 | 1 | 5 | 4 | 2 | 2 | 5 | 4 | 5 | 4 | 2 | 2 |
| 4 | 4 | 2 | 4 | 1 | 5 | 4 | 2 | 2 | 5 | 4 | 5 | 4 | 2 | 2 |
| 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| 2 | 2 | 3 | 4 | 4 | 4 | 4 | 2 | 3 | 4 | 4 | 4 | 4 | 5 | 4 |
| 4 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 5 |
| 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 3 |

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 3 | 3 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 4 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 |
| 2 | 1 | 1 | 1 | 1 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 3 | 4 |
| 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 2 | 3 | 2 | 2 | 2 | 2 |
| 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| 3 | 3 | 3 | 5 | 2 | 3 | 3 | 4 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| 3 | 4 | 4 | 3 | 3 | 5 | 4 | 3 | 3 | 4 | 4 | 5 | 4 | 3 | 3 |
| 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 4 | 4 | 2 |
| 3 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 3 |
| 3 | 3 | 2 | 2 | 3 | 4 | 3 | 3 | 3 | 2 | 3 | 3 | 4 | 3 | 3 |
| 5 | 3 | 5 | 3 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 5 | 3 | 3 | 3 | 3 | 3 | 3 |
| 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 4 |
| 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 |
| 2 | 2 | 2 | 2 | 3 | 2 | 2 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 |
| 4 | 4 | 4 | 5 | 4 | 3 | 5 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 |
| 5 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 3 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 5 | 4 | 4 | 4 | 4 | 3 |
| 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 3 |
| 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 4 | 3 | 4 | 4 | 3 | 4 | 5 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 4 |
| 4 | 3 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 4 |
| | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 3 |

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 4 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 3 | 4 | 4 | 3 | 3 | 3 | 4 |
| 4 | 3 | 4 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 |
| 4 | 3 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 4 |
| 3 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 3 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 3 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 |
| 4 | 4 | 4 | 3 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 3 | 4 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 4 | 2 | 2 | 4 | 3 | 2 | 2 | 2 | 2 | 2 | 4 | 4 | 4 | 4 | 5 |
| 5 | 5 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 4 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 4 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| 4 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| 1 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 4 | 4 | 1 | 2 |
| 1 | 2 | 2 | 2 | 2 | 1 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| 3 | 2 | 2 | 2 | 2 | 2 | 4 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 2 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 1 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 5 | 3 | 3 |
| 3 | 2 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 3 | 3 | 3 | 4 |
| 3 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 |
| 3 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 5 | 4 | 4 | 4 | 4 | 3 |
| 1 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 |

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 3 | 3 | 3 | 3 | 3 | 3 | 5 | 3 | 3 | 5 | 3 | 4 | 3 | 3 | 3 | |
| 3 | 3 | 3 | 4 | 5 | 3 | 5 | 2 | 3 | 2 | 2 | 3 | 3 | 1 | 3 | |
| 1 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | |
| 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | |
| 1 | 2 | 2 | 2 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 5 |
| 3 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | |
| 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | |
| 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | |
| 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 3 | 4 | |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | |
| 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | |
| 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | |

Tabulasi Data Pengambilan Keputusan Bisnis

| Pengambilan Keputusan Bisnis (Y) | | | | | | | | | | | | | |
|----------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|--------|--------|--------|--------|--------|
| PKB 1 | PKB 2 | PKB 3 | PKB 4 | PKB 5 | PKB 6 | PKB 7 | PKB 8 | PKB 9 | PKB 10 | PKB 11 | PKB 12 | PKB 13 | PKB 14 |
| 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| 4 | 5 | 5 | 5 | 5 | 5 | 4 | 3 | 5 | 4 | 3 | 2 | 2 | 2 |
| 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 5 | 5 | 5 | 5 | 5 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 5 | 4 | 5 | 4 | 4 | 5 | 5 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 |
| 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 2 | 4 | 4 | 5 |
| 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 5 |
| 4 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 |
| 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 4 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 |
| 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 4 |
| 5 | 4 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 |
| 2 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 2 | 2 | 2 | 2 | 1 | 2 | 1 |
| 2 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 2 | 2 | 2 | 2 | 1 | 2 | 1 |
| 4 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 |
| 5 | 5 | 5 | 5 | 5 | 5 | 3 | 5 | 4 | 5 | 5 | 5 | 5 | 3 | 5 |
| 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 3 | 5 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 4 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 |
| 5 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 3 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 4 |
| 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 5 |
| 5 | 3 | 5 | 3 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 3 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 |
| 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| 4 | 2 | 2 | 4 | 5 | 5 | 5 | 2 | 2 | 4 | 2 | 3 | 3 | 2 |
| 4 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 3 | 3 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 3 |
| 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 |
| 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 3 | 3 | 3 | 3 | 3 | 3 | 4 | 2 | 3 | 3 | 2 | 3 | 3 | 3 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 4 | 5 | 5 | 4 | 4 | 5 | 3 | 3 | 5 | 5 | 4 | 3 | 3 | 5 |
| 3 | 3 | 3 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 4 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 3 | 4 | 3 |
| 4 | 4 | 4 | 3 | 4 | 4 | 4 | 2 | 4 | 3 | 4 | 3 | 4 | 4 |
| 4 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 |
| 4 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 4 | 3 |
| 3 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 3 |
| 4 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 4 | 4 |
| 4 | 3 | 3 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 4 |
| 3 | 3 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 3 |
| 3 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 4 | 3 | 3 | 3 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 5 |
| 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 4 |
| 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 4 | 4 | 4 | | 5 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 |
| 4 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 5 |
| 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 5 |
| 5 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 |
| 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 |
| 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 3 | 3 |
| 4 | 4 | 4 | 4 | 3 | 4 | 5 | 4 | 4 | 5 | 3 | 3 | 4 | 4 |
| 4 | 3 | 4 | 3 | 3 | 3 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 4 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 4 |
| 5 | 4 | 5 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 5 |
| 4 | 5 | 4 | 3 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 |
| 3 | 3 | 3 | 3 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 4 |
| 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 1 | 5 |
| 5 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 |
| 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 3 | 3 | 5 |
| 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 |
| 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 3 | 4 |
| 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 |



OUTPUT SPSS

Demografi Responden dan *Compare Means*

* Jenis Kelamin

Report

| Jenis Kelamin | | PKB (Y) | PIA (X1) | PPUA (X2) | PA (X3) |
|---------------|----------------|----------|----------|-----------|----------|
| Pria | Mean | 4.138278 | 3.557593 | 3.718333 | 3.376543 |
| | N | 54 | 54 | 54 | 54 |
| | Std. Deviation | .6591858 | .4167753 | .4095729 | .9336170 |
| Wanita | Mean | 4.051242 | 3.624783 | 3.675652 | 3.366977 |
| | N | 46 | 46 | 46 | 46 |
| | Std. Deviation | .5344510 | .4513424 | .3815271 | .8106984 |
| Total | Mean | 4.098242 | 3.588500 | 3.698700 | 3.372143 |
| | N | 100 | 100 | 100 | 100 |
| | Std. Deviation | .6036233 | .4321110 | .3955093 | .8748718 |

ANOVA Table

| | | Sum of Squares | df | Mean Square | F | Sig. |
|--------------------|---------------------------|----------------|----|-------------|------|------|
| Y * Jenis Kelamin | Between Groups (Combined) | .188 | 1 | .188 | .514 | .475 |
| | Within Groups | 35.884 | 98 | .366 | | |
| | Total | 36.072 | 99 | | | |
| X1 * Jenis Kelamin | Between Groups (Combined) | .112 | 1 | .112 | .598 | .441 |
| | Within Groups | 18.373 | 98 | .187 | | |
| | Total | 18.485 | 99 | | | |

| | | | | | | |
|--------------------|---------------------------|--------|----|------|------|------|
| X2 * Jenis Kelamin | Between Groups (Combined) | .045 | 1 | .045 | .287 | .593 |
| | Within Groups | 15.441 | 98 | .158 | | |
| | Total | 15.486 | 99 | | | |
| X3 * Jenis Kelamin | Between Groups (Combined) | .002 | 1 | .002 | .003 | .957 |
| | Within Groups | 75.772 | 98 | .773 | | |
| | Total | 75.775 | 99 | | | |

*** Usia**

Report

| Usia | | PKB (Y) | PIA (X1) | PPUA (X2) | PA (X3) |
|-------------|----------------|----------|----------|-----------|----------|
| ? 30 Tahun | Mean | 4.094780 | 3.551250 | 3.740000 | 3.708333 |
| | N | 8 | 8 | 8 | 8 |
| | Std. Deviation | .5976991 | .2804302 | .3714451 | .4030637 |
| 31-50 Tahun | Mean | 4.105386 | 3.503115 | 3.670984 | 3.420999 |
| | N | 61 | 61 | 61 | 61 |
| | Std. Deviation | .5155089 | .4446629 | .4053258 | .8678500 |
| ? 51 Tahun | Mean | 4.085076 | 3.766129 | 3.742581 | 3.189247 |
| | N | 31 | 31 | 31 | 31 |
| | Std. Deviation | .7663222 | .3931639 | .3891441 | .9550019 |
| Total | Mean | 4.098242 | 3.588500 | 3.698700 | 3.372143 |
| | N | 100 | 100 | 100 | 100 |
| | Std. Deviation | .6036233 | .4321110 | .3955093 | .8748718 |

ANOVA Table

| | | Sum of Squares | df | Mean Square | F | Sig. |
|----------|---------------------------|----------------|----|-------------|------|------|
| Y * Usia | Between Groups (Combined) | .009 | 2 | .004 | .012 | .989 |
| | Within Groups | 36.063 | 97 | .372 | | |

| | | | | | | | |
|-----------|---------------------------|--|--------|----|-------|-------|------|
| | Total | | 36.072 | 99 | | | |
| X1 * Usia | Between Groups (Combined) | | 1.434 | 2 | .717 | 4.079 | .020 |
| | Within Groups | | 17.051 | 97 | .176 | | |
| | Total | | 18.485 | 99 | | | |
| X2 * Usia | Between Groups (Combined) | | .120 | 2 | .060 | .379 | .685 |
| | Within Groups | | 15.366 | 97 | .158 | | |
| | Total | | 15.486 | 99 | | | |
| X3 * Usia | Between Groups (Combined) | | 2.087 | 2 | 1.043 | 1.373 | .258 |
| | Within Groups | | 73.688 | 97 | .760 | | |
| | Total | | 75.775 | 99 | | | |

*** Pendidikan**

Report

| Pendidikan | | PKB (Y) | PIA (X1) | PPUA (X2) | PA (X3) |
|------------|----------------|----------|----------|-----------|----------|
| SD - SMA | Mean | 4.072092 | 3.553276 | 3.642414 | 3.125287 |
| | N | 58 | 58 | 58 | 58 |
| | Std. Deviation | .6536376 | .4514592 | .4003915 | .9222464 |
| D3 - S2 | Mean | 4.134354 | 3.637143 | 3.776429 | 3.713039 |
| | N | 42 | 42 | 42 | 42 |
| | Std. Deviation | .5324704 | .4041389 | .3796971 | .6785706 |
| Total | Mean | 4.098242 | 3.588500 | 3.698700 | 3.372143 |
| | N | 100 | 100 | 100 | 100 |
| | Std. Deviation | .6036233 | .4321110 | .3955093 | .8748718 |

ANOVA Table

| | Sum of Squares | df | Mean Square | F | Sig. |
|--|----------------|----|-------------|---|------|
|--|----------------|----|-------------|---|------|

| | | | | | | |
|-----------------|---------------------------|--------|----|-------|--------|------|
| Y * Pendidikan | Between Groups (Combined) | .094 | 1 | .094 | .257 | .613 |
| | Within Groups | 35.977 | 98 | .367 | | |
| | Total | 36.072 | 99 | | | |
| X1 * Pendidikan | Between Groups (Combined) | .171 | 1 | .171 | .917 | .341 |
| | Within Groups | 18.314 | 98 | .187 | | |
| | Total | 18.485 | 99 | | | |
| X2 * Pendidikan | Between Groups (Combined) | .438 | 1 | .438 | 2.849 | .095 |
| | Within Groups | 15.049 | 98 | .154 | | |
| | Total | 15.486 | 99 | | | |
| X3 * Pendidikan | Between Groups (Combined) | 8.415 | 1 | 8.415 | 12.243 | .001 |
| | Within Groups | 67.359 | 98 | .687 | | |
| | Total | 75.775 | 99 | | | |

*** Jurusan**

| | | Report | | | |
|-------------|----------------|----------|----------|-----------|----------|
| Jurusan | | PKB (Y) | PIA (X1) | PPUA (X2) | PA (X3) |
| Ekonomi | Mean | 4.265306 | 3.583214 | 3.839643 | 3.992857 |
| | N | 28 | 28 | 28 | 28 |
| | Std. Deviation | .4342034 | .4354908 | .3865084 | .6252148 |
| Non Ekonomi | Mean | 4.033272 | 3.590556 | 3.643889 | 3.130754 |
| | N | 72 | 72 | 72 | 72 |
| | Std. Deviation | .6488990 | .4338426 | .3878491 | .8411694 |
| Total | Mean | 4.098242 | 3.588500 | 3.698700 | 3.372143 |
| | N | 100 | 100 | 100 | 100 |
| | Std. Deviation | .6036233 | .4321110 | .3955093 | .8748718 |

ANOVA Table

| | | Sum of Squares | df | Mean Square | F | Sig. |
|--------------|---------------------------|----------------|----|-------------|--------|------|
| Y * Jurusan | Between Groups (Combined) | 1.085 | 1 | 1.085 | 3.040 | .084 |
| | Within Groups | 34.986 | 98 | .357 | | |
| | Total | 36.072 | 99 | | | |
| X1 * Jurusan | Between Groups (Combined) | .001 | 1 | .001 | .006 | .940 |
| | Within Groups | 18.484 | 98 | .189 | | |
| | Total | 18.485 | 99 | | | |
| X2 * Jurusan | Between Groups (Combined) | .773 | 1 | .773 | 5.145 | .026 |
| | Within Groups | 14.714 | 98 | .150 | | |
| | Total | 15.486 | 99 | | | |
| X3 * Jurusan | Between Groups (Combined) | 14.983 | 1 | 14.983 | 24.154 | .000 |
| | Within Groups | 60.791 | 98 | .620 | | |
| | Total | 75.775 | 99 | | | |

* Umur Usaha

Report

| Umur Usaha | | PKB (Y) | PIA (X1) | PPUA (X2) | PA (X3) |
|------------|----------------|----------|----------|-----------|----------|
| ? 5 tahun | Mean | 4.092459 | 3.503793 | 3.645172 | 3.347126 |
| | N | 29 | 29 | 29 | 29 |
| | Std. Deviation | .6685130 | .4129892 | .4664273 | .9306730 |
| 6-20 tahun | Mean | 4.101099 | 3.624615 | 3.719077 | 3.354066 |
| | N | 65 | 65 | 65 | 65 |
| | Std. Deviation | .6051559 | .4495626 | .3784290 | .8845472 |
| ? 21 Tahun | Mean | 4.095238 | 3.606667 | 3.736667 | 3.688889 |

| | | | | | |
|-------|----------------|----------|----------|----------|----------|
| | N | 6 | 6 | 6 | 6 |
| | Std. Deviation | .1543033 | .3098172 | .1488176 | .4014787 |
| Total | Mean | 4.098242 | 3.588500 | 3.698700 | 3.372143 |
| | N | 100 | 100 | 100 | 100 |
| | Std. Deviation | .6036233 | .4321110 | .3955093 | .8748718 |

ANOVA Table

| | | | Sum of Squares | df | Mean Square | F | Sig. |
|-----------------|----------------|------------|----------------|----|-------------|------|------|
| Y * Umur Usaha | Between Groups | (Combined) | .002 | 2 | .001 | .002 | .998 |
| | Within Groups | | 36.070 | 97 | .372 | | |
| | Total | | 36.072 | 99 | | | |
| X1 * Umur Usaha | Between Groups | (Combined) | .295 | 2 | .147 | .786 | .458 |
| | Within Groups | | 18.190 | 97 | .188 | | |
| | Total | | 18.485 | 99 | | | |
| X2 * Umur Usaha | Between Groups | (Combined) | .119 | 2 | .059 | .375 | .688 |
| | Within Groups | | 15.368 | 97 | .158 | | |
| | Total | | 15.486 | 99 | | | |
| X3 * Umur Usaha | Between Groups | (Combined) | .641 | 2 | .321 | .414 | .662 |
| | Within Groups | | 75.133 | 97 | .775 | | |
| | Total | | 75.775 | 99 | | | |

UJI VALIDITAS

Uji Validitas Penggunaan Informasi Akuntansi

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .678 | .723 | 14 |

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 |
|-------|----------------------------|--------------------------------|----------------------------------|------------------------------|----------------------------------|
| X1.1 | 46.42 | 29.478 | .546 | .423 | .624 |
| X1.2 | 46.05 | 32.230 | .437 | .476 | .648 |
| X1.3 | 46.25 | 30.169 | .590 | .592 | .624 |
| X1.4 | 46.55 | 29.684 | .530 | .568 | .627 |
| X1.5 | 46.07 | 32.086 | .508 | .531 | .643 |
| X1.6 | 46.29 | 31.016 | .523 | .389 | .635 |
| X1.7 | 46.32 | 31.109 | .444 | .387 | .642 |
| X1.8 | 46.55 | 33.038 | .250 | .280 | .668 |
| X1.9 | 46.44 | 30.572 | .482 | .451 | .636 |
| X1.10 | 47.35 | 35.987 | -.055 | .487 | .718 |
| X1.11 | 47.63 | 35.650 | -.029 | .509 | .713 |
| X1.12 | 47.81 | 35.873 | -.036 | .375 | .711 |
| X1.13 | 46.94 | 33.653 | .135 | .420 | .687 |
| X1.14 | 46.58 | 32.367 | .283 | .490 | .664 |

Uji Validitas Ulang Kedua Penggunaan Informasi Akuntansi

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .836 | .841 | 10 |

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 |
|-------|----------------------------|--------------------------------|----------------------------------|------------------------------|----------------------------------|
| X1.1 | 35.15 | 26.896 | .539 | .371 | .821 |
| X1.2 | 34.78 | 28.860 | .514 | .448 | .823 |
| X1.3 | 34.98 | 26.747 | .680 | .590 | .807 |
| X1.4 | 35.28 | 25.779 | .662 | .540 | .807 |
| X1.5 | 34.80 | 28.727 | .592 | .522 | .818 |
| X1.6 | 35.02 | 28.060 | .552 | .341 | .819 |
| X1.7 | 35.05 | 27.644 | .525 | .374 | .822 |
| X1.8 | 35.28 | 28.911 | .386 | .214 | .835 |
| X1.9 | 35.17 | 26.850 | .593 | .429 | .815 |
| X1.14 | 35.31 | 29.267 | .312 | .233 | .844 |

Uji Validitas Ulang Ketiga Penggunaan Informasi Akuntansi

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| | | |

| | | |
|------|------|---|
| .844 | .847 | 9 |
|------|------|---|

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 |
|------|----------------------------|--------------------------------|----------------------------------|------------------------------|----------------------------------|
| X1.1 | 31.48 | 22.717 | .562 | .368 | .828 |
| X1.2 | 31.11 | 24.806 | .508 | .438 | .833 |
| X1.3 | 31.31 | 22.741 | .689 | .589 | .814 |
| X1.4 | 31.61 | 22.058 | .644 | .517 | .818 |
| X1.5 | 31.13 | 24.538 | .609 | .519 | .825 |
| X1.6 | 31.35 | 23.967 | .559 | .337 | .827 |
| X1.7 | 31.38 | 23.450 | .546 | .360 | .829 |
| X1.8 | 31.61 | 24.685 | .398 | .214 | .845 |
| X1.9 | 31.50 | 23.222 | .553 | .365 | .828 |

Uji Validitas Ulang Ke-empat Penggunaan Informasi Akuntansi

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .845 | .849 | 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 |
|------|----------------------------|--------------------------------|----------------------------------|------------------------------|----------------------------------|
| X1.1 | 27.78 | 18.699 | .556 | .363 | .830 |
| X1.2 | 27.41 | 20.406 | .534 | .431 | .832 |
| X1.3 | 27.61 | 18.624 | .700 | .586 | .811 |
| X1.4 | 27.91 | 17.982 | .655 | .516 | .816 |
| X1.5 | 27.43 | 20.248 | .625 | .519 | .824 |

| | | | | | |
|------|-------|--------|------|------|------|
| X1.6 | 27.65 | 19.927 | .540 | .316 | .831 |
| X1.7 | 27.68 | 19.493 | .523 | .335 | .833 |
| X1.9 | 27.80 | 19.172 | .546 | .357 | .831 |

Uji Validitas Persepsi Pelaku UMKM tentang Akuntansi

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .774 | .805 | 14 |

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 |
|-------|----------------------------|--------------------------------|----------------------------------|------------------------------|----------------------------------|
| X2.1 | 48.54 | 25.867 | .361 | .416 | .766 |
| X2.2 | 48.00 | 26.222 | .395 | .359 | .761 |
| X2.3 | 49.22 | 33.810 | -.375 | .284 | .837 |
| X2.4 | 47.90 | 24.717 | .563 | .530 | .742 |
| X2.5 | 47.79 | 26.087 | .542 | .395 | .748 |
| X2.6 | 49.67 | 33.011 | -.351 | .279 | .819 |
| X2.7 | 47.93 | 26.571 | .473 | .430 | .754 |
| X2.8 | 48.08 | 26.680 | .356 | .323 | .764 |
| X2.9 | 47.69 | 25.529 | .721 | .651 | .736 |
| X2.10 | 47.78 | 25.022 | .766 | .702 | .731 |
| X2.11 | 47.65 | 25.785 | .614 | .539 | .742 |
| X2.12 | 47.60 | 25.778 | .576 | .623 | .745 |
| X2.13 | 47.62 | 25.349 | .718 | .741 | .735 |
| X2.14 | 47.67 | 25.092 | .719 | .742 | .733 |

Uji Validitas Ulang Kedua Persepsi Pelaku UMKM tentang Akuntansi

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .877 | .889 | 12 |

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 |
|-------|----------------------------|--------------------------------|----------------------------------|------------------------------|----------------------------------|
| X2.1 | 43.87 | 30.801 | .422 | .376 | .881 |
| X2.2 | 43.33 | 31.132 | .468 | .316 | .875 |
| X2.4 | 43.23 | 29.815 | .598 | .498 | .866 |
| X2.5 | 43.12 | 31.480 | .562 | .385 | .868 |
| X2.7 | 43.26 | 31.871 | .512 | .390 | .871 |
| X2.8 | 43.41 | 31.962 | .394 | .272 | .879 |
| X2.9 | 43.02 | 31.151 | .698 | .628 | .862 |
| X2.10 | 43.11 | 30.321 | .784 | .698 | .857 |
| X2.11 | 42.98 | 31.333 | .609 | .531 | .866 |
| X2.12 | 42.93 | 31.318 | .572 | .618 | .867 |
| X2.13 | 42.95 | 30.694 | .734 | .739 | .859 |
| X2.14 | 43.00 | 30.505 | .721 | .741 | .859 |

Uji Validitas Ulang Ketiga Persepsi Pelaku UMKM tentang Akuntansi

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .887 | .894 | 10 |

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 |
|-------|----------------------------|--------------------------------|----------------------------------|------------------------------|----------------------------------|
| X2.2 | 36.39 | 22.624 | .410 | .246 | .895 |
| X2.4 | 36.29 | 20.875 | .626 | .489 | .878 |
| X2.5 | 36.18 | 22.412 | .577 | .382 | .880 |
| X2.7 | 36.32 | 22.765 | .523 | .366 | .883 |
| X2.9 | 36.08 | 22.398 | .671 | .586 | .874 |
| X2.10 | 36.17 | 21.597 | .776 | .683 | .867 |
| X2.11 | 36.04 | 22.200 | .640 | .499 | .875 |
| X2.12 | 35.99 | 22.050 | .622 | .586 | .877 |
| X2.13 | 36.01 | 21.727 | .758 | .737 | .868 |
| X2.14 | 36.06 | 21.552 | .746 | .734 | .868 |

Uji Validitas Ulang Ke-empat Persepsi Pelaku UMKM tentang Akuntansi

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .895 | .899 | 9 |

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 |
|-------|----------------------------|--------------------------------|----------------------------------|------------------------------|----------------------------------|
| X2.4 | 32.51 | 17.182 | .619 | .484 | .889 |
| X2.5 | 32.40 | 18.525 | .580 | .382 | .889 |
| X2.7 | 32.54 | 18.817 | .530 | .366 | .893 |
| X2.9 | 32.30 | 18.475 | .683 | .586 | .882 |
| X2.10 | 32.39 | 17.877 | .763 | .672 | .876 |
| X2.11 | 32.26 | 18.437 | .625 | .497 | .886 |
| X2.12 | 32.21 | 18.067 | .649 | .577 | .884 |
| X2.13 | 32.23 | 17.936 | .757 | .728 | .876 |
| X2.14 | 32.28 | 17.678 | .764 | .734 | .875 |

Uji Validitas Pengetahuan Akuntansi

| Reliability Statistics | | |
|------------------------|--|------------|
| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
| .972 | .972 | 15 |

Item-Total Statistics

| | Scale Mean if | Scale Variance | Corrected Item- | Squared | Cronbach's |
|--|---------------|----------------|-----------------|---------|------------|
| | | | | | |

| | Item Deleted | if Item Deleted | Total Correlation | Multiple Correlation | Alpha if Item Deleted |
|-------|--------------|-----------------|-------------------|----------------------|-----------------------|
| X3.1 | 47.33 | 151.469 | .780 | .700 | .970 |
| X3.2 | 47.35 | 149.129 | .885 | .894 | .969 |
| X3.3 | 47.38 | 149.667 | .879 | .844 | .969 |
| X3.4 | 47.21 | 153.250 | .746 | .631 | .971 |
| X3.5 | 47.24 | 150.757 | .811 | .758 | .970 |
| X3.6 | 47.16 | 151.137 | .821 | .742 | .970 |
| X3.7 | 47.16 | 151.545 | .829 | .748 | .970 |
| X3.8 | 47.39 | 151.078 | .857 | .850 | .969 |
| X3.9 | 47.33 | 149.510 | .874 | .852 | .969 |
| X3.10 | 47.18 | 152.579 | .804 | .791 | .970 |
| X3.11 | 47.19 | 152.463 | .837 | .789 | .969 |
| X3.12 | 47.08 | 152.402 | .837 | .856 | .969 |
| X3.13 | 47.05 | 155.497 | .768 | .738 | .971 |
| X3.14 | 47.24 | 153.512 | .779 | .725 | .970 |
| X3.15 | 47.16 | 153.096 | .817 | .801 | .970 |

Uji Validitas Pengambilan Keputusan Bisnis

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .943 | .943 | 14 |

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 |
|-----|----------------------------|--------------------------------|----------------------------------|------------------------------|----------------------------------|
| Y1 | 53.36 | 63.989 | .607 | .444 | .941 |
| Y2 | 53.25 | 63.211 | .694 | .672 | .939 |
| Y3 | 53.14 | 62.878 | .706 | .689 | .939 |
| Y4 | 53.25 | 63.823 | .667 | .661 | .940 |
| Y5 | 53.24 | 63.247 | .764 | .673 | .938 |
| Y6 | 53.20 | 64.183 | .613 | .558 | .941 |
| Y7 | 53.18 | 64.416 | .639 | .572 | .941 |
| Y8 | 53.35 | 61.517 | .785 | .680 | .937 |
| Y9 | 53.29 | 61.495 | .808 | .716 | .936 |
| Y10 | 53.29 | 61.658 | .808 | .691 | .936 |
| Y11 | 53.32 | 60.343 | .825 | .795 | .935 |
| Y12 | 53.48 | 60.538 | .742 | .758 | .938 |
| Y13 | 53.49 | 62.355 | .650 | .586 | .941 |
| Y14 | 53.37 | 61.522 | .700 | .640 | .939 |

UJI RELIABILITAS

Penggunaan Informasi Akuntansi

Reliability Statistics

| | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|---|------------|
| Cronbach's Alpha | .845 | 8 |

Persepsi Pelaku UMKM tentang Akuntansi

Reliability Statistics

| | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|---|------------|
| Cronbach's Alpha | .895 | 9 |

Pengetahuan Akuntansi

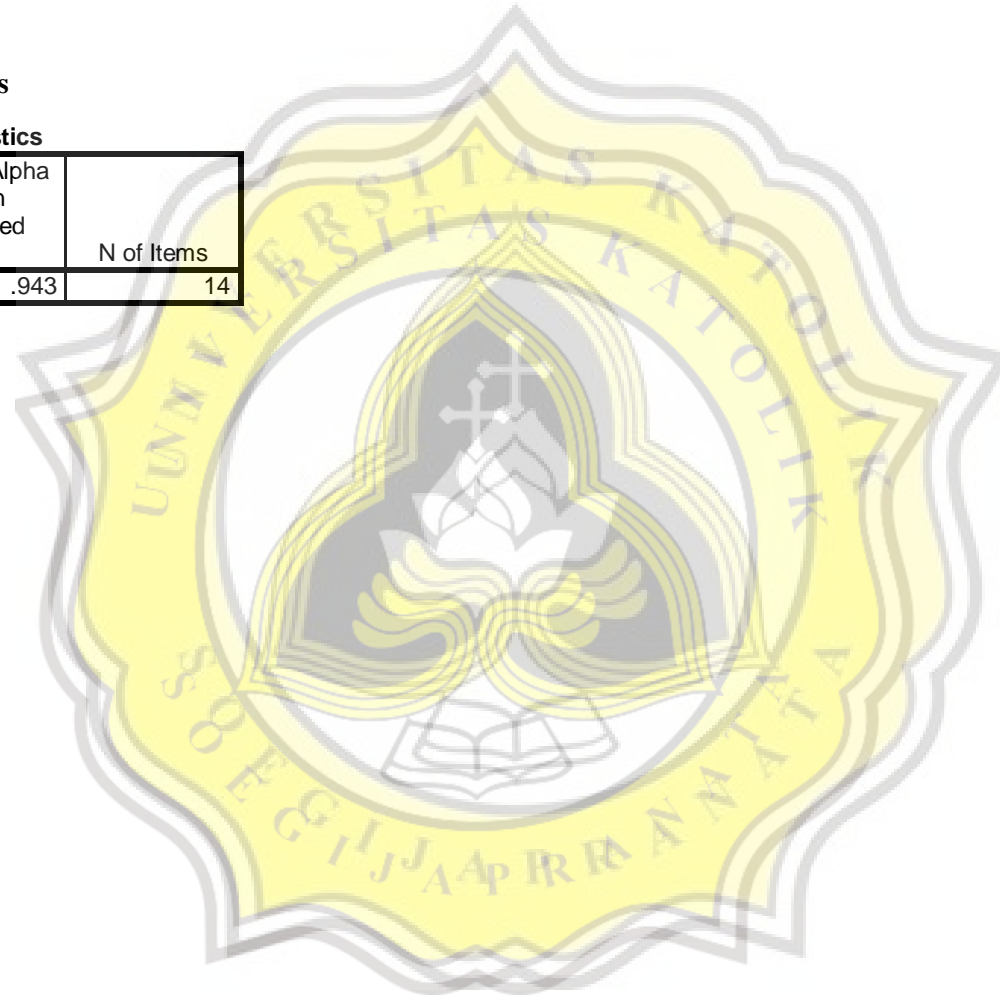
Reliability Statistics

| | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|---|------------|
| Cronbach's Alpha | .972 | 15 |

Pengambilan Keputusan Bisnis

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .943 | .943 | 14 |



UJI DESKRIPTIF

Statistik Deskriptif

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|-------|-----|---------|---------|----------|----------------|
| Y1 | 100 | 1 | 5 | 4.04 | .777 |
| Y2 | 100 | 2 | 5 | 4.15 | .757 |
| Y3 | 100 | 2 | 5 | 4.26 | .774 |
| Y4 | 99 | 2 | 5 | 4.15 | .734 |
| Y5 | 100 | 2 | 5 | 4.17 | .697 |
| Y6 | 100 | 2 | 5 | 4.20 | .752 |
| Y7 | 100 | 2 | 5 | 4.22 | .705 |
| Y8 | 100 | 2 | 5 | 4.04 | .816 |
| Y9 | 100 | 2 | 5 | 4.11 | .790 |
| Y10 | 100 | 2 | 5 | 4.11 | .777 |
| Y11 | 100 | 2 | 5 | 4.08 | .861 |
| Y12 | 100 | 1 | 5 | 3.92 | .929 |
| Y13 | 100 | 1 | 5 | 3.91 | .877 |
| Y14 | 100 | 1 | 5 | 4.03 | .893 |
| Y | 100 | 2.0000 | 5.0000 | 4.099700 | .6042534 |
| X1.1 | 100 | 1 | 5 | 3.83 | 1.025 |
| X1.2 | 100 | 2 | 5 | 4.20 | .765 |
| X1.3 | 100 | 1 | 5 | 4.00 | .876 |
| X1.4 | 100 | 1 | 5 | 3.70 | 1.020 |
| X1.5 | 100 | 2 | 5 | 4.18 | .702 |
| X1.6 | 100 | 2 | 5 | 3.96 | .840 |
| X1.7 | 100 | 1 | 5 | 3.93 | .935 |
| X1.8 | 100 | 1 | 5 | 3.70 | .937 |
| X1.9 | 100 | 2 | 5 | 3.81 | .961 |
| X1.10 | 100 | 1 | 5 | 2.90 | 1.185 |
| X1.11 | 100 | 1 | 5 | 2.62 | 1.170 |
| X1.12 | 100 | 1 | 5 | 2.44 | 1.104 |

| | | | | | |
|--------------------|-----|--------|--------|----------|----------|
| X1.13 | 100 | 1 | 5 | 3.31 | 1.107 |
| X1.14 | 100 | 1 | 5 | 3.67 | 1.006 |
| X1 | 100 | 2.0000 | 5.0000 | 3.953000 | .6210377 |
| X2.1 | 100 | 1 | 5 | 3.24 | 1.006 |
| X2.2 | 100 | 1 | 5 | 3.78 | .883 |
| X2.3 | 100 | 1 | 5 | 2.56 | .946 |
| X2.4 | 100 | 2 | 5 | 3.88 | .902 |
| X2.5 | 100 | 2 | 5 | 3.99 | .718 |
| X2.6 | 100 | 1 | 4 | 2.11 | .737 |
| X2.7 | 100 | 2 | 5 | 3.85 | .716 |
| X2.8 | 100 | 2 | 5 | 3.70 | .859 |
| X2.9 | 100 | 2 | 5 | 4.09 | .637 |
| X2.10 | 100 | 2 | 5 | 4.00 | .667 |
| X2.11 | 100 | 2 | 5 | 4.13 | .691 |
| X2.12 | 100 | 2 | 5 | 4.18 | .730 |
| X2.13 | 100 | 2 | 5 | 4.16 | .662 |
| X2.14 | 100 | 2 | 5 | 4.11 | .695 |
| X2 | 100 | 2.0000 | 5.0000 | 4.043400 | .5285509 |
| X3.1 | 99 | 1 | 5 | 3.27 | 1.105 |
| X3.2 | 100 | 1 | 5 | 3.26 | 1.088 |
| X3.3 | 100 | 1 | 5 | 3.22 | 1.069 |
| X3.4 | 100 | 1 | 5 | 3.39 | 1.053 |
| X3.5 | 100 | 1 | 5 | 3.36 | 1.097 |
| X3.6 | 100 | 1 | 5 | 3.44 | 1.067 |
| X3.7 | 100 | 1 | 5 | 3.44 | 1.038 |
| X3.8 | 100 | 1 | 5 | 3.22 | 1.031 |
| X3.9 | 100 | 1 | 5 | 3.27 | 1.081 |
| X3.10 | 100 | 1 | 5 | 3.43 | 1.018 |
| X3.11 | 100 | 1 | 5 | 3.41 | .986 |
| X3.12 | 100 | 1 | 5 | 3.52 | .990 |
| X3.13 | 100 | 1 | 5 | 3.55 | .914 |
| X3.14 | 100 | 1 | 5 | 3.36 | 1.000 |
| X3.15 | 100 | 1 | 5 | 3.44 | .978 |
| X3 | 100 | 1.0000 | 5.0000 | 3.372143 | .8748718 |
| Valid N (listwise) | 98 | | | | |

UJI ASUMSI KLASIK

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 100 |
| Normal Parameters ^{a,b} | Mean | .0000000 |
| | Std. Deviation | .48134130 |
| Most Extreme Differences | Absolute | .087 |
| | Positive | .049 |
| | Negative | -.087 |
| Test Statistic | | .087 |
| Asymp. Sig. (2-tailed) | | .058 ^c |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Uji Multikoloniaritas

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | 1.231 | .393 | | 3.131 | .002 | | |
| | X1 | .143 | .103 | .147 | 1.392 | .167 | .592 | 1.689 |
| | X2 | .579 | .125 | .506 | 4.632 | .000 | .553 | 1.808 |
| | X3 | -.011 | .061 | -.016 | -.183 | .855 | .852 | 1.174 |

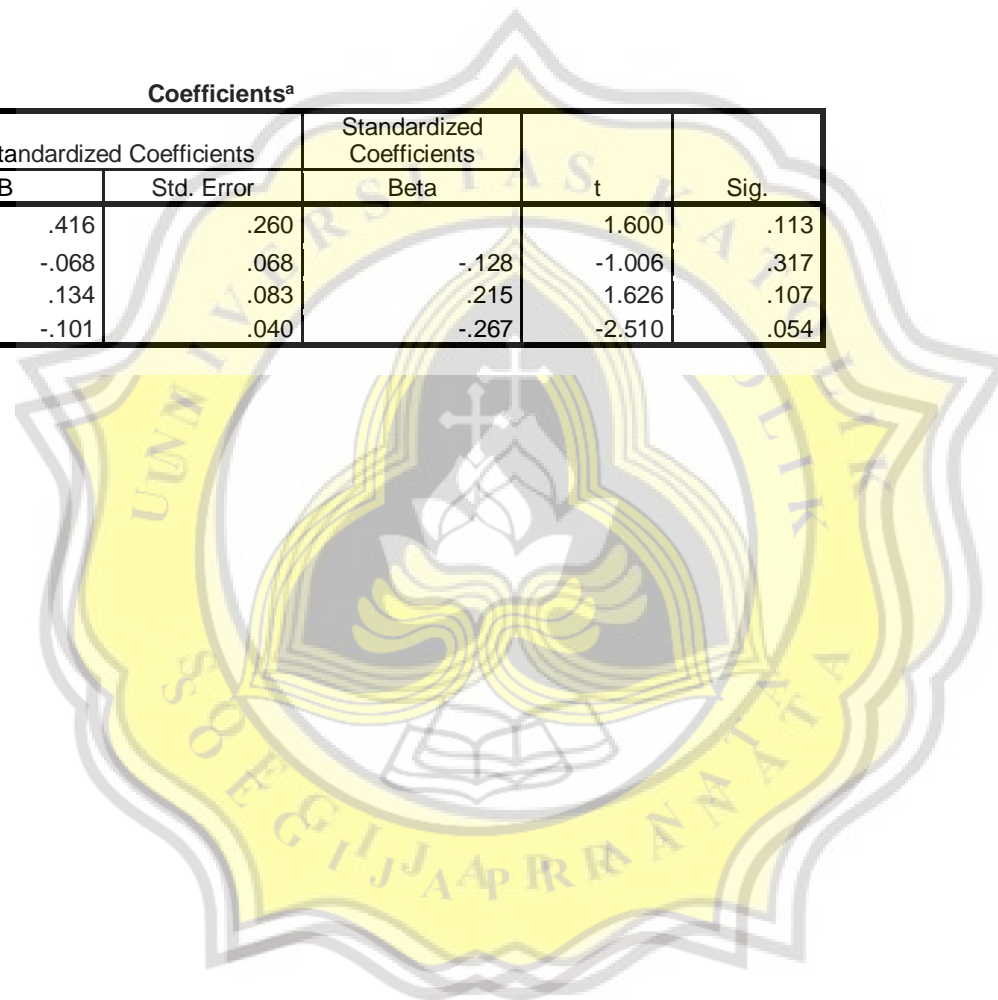
a. Dependent Variable: Y

Uji Heteroskedastisitas

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|--------------|-----------------------------|------------|---------------------------|--------|------|
| | B | Std. Error | Beta | | |
| 1 (Constant) | .416 | .260 | | 1.600 | .113 |
| X1 | -.068 | .068 | -.128 | -1.006 | .317 |
| X2 | .134 | .083 | .215 | 1.626 | .107 |
| X3 | -.101 | .040 | -.267 | -2.510 | .054 |

a. Dependent Variable: ABSRES



UJI HIPOTESIS

Uji Koefisien Determinasi

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .605 ^a | .365 | .346 | .4888044 |

a. Predictors: (Constant), X3, X1, X2

Uji Statistik t dan Uji Regresi Linier Berganda

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | 1.231 | .393 | | 3.131 | .002 | | |
| | X1 | .143 | .103 | .147 | 1.392 | .167 | .592 | 1.689 |
| | X2 | .579 | .125 | .506 | 4.632 | .000 | .553 | 1.808 |
| | X3 | -.011 | .061 | -.016 | -.183 | .855 | .852 | 1.174 |

a. Dependent Variable: Y


● 19% Overall Similarity

Top sources found in the following databases:

- 19% Internet database
- 4% Publications database
- Crossref database
- Crossref Posted Content database
- 6% Submitted Works database

TOP SOURCES

The sources with the highest number of matches within the submission. Overlapping sources will not be displayed.



| | | | |
|---|--|----------|-----|
| 1 | eprints.uny.ac.id | Internet | 3% |
| 2 | repository.uksw.edu | Internet | 2% |
| 3 | 123dok.com | Internet | 2% |
| 4 | ebbank.stiebbank.ac.id | Internet | 1% |
| 5 | ojs.unud.ac.id | Internet | 1% |
| 6 | text-id.123dok.com | Internet | <1% |
| 7 | eprints.upnyk.ac.id | Internet | <1% |
| 8 | scribd.com | Internet | <1% |