

KUESIONER PENELITIAN SKRIPSI

“ANALISIS FAKTOR – FAKTOR YANG MEMPENGARUHI PERSEPSI PENERAPAN AKUNTANSI PADA PARA PEMILIK UKM (USAHA KECIL DAN MENENGAH) BENGKEL MOTOR DI DAERAH KEMBANGAN JAKARTA BARAT”

Responden Yth.

Saya Nani Natalia, mahasiswa Program Studi Akuntansi di Universitas Esa Unggul sedang melakukan penelitian skripsi mengenai Analisis Faktor – Faktor yang Mempengaruhi Persepsi Penerapan Akuntansi pada Para Pemilik UKM (Usaha Kecil dan Menengah) Bengkel Motor di Daerah Kembangan, Jakarta Barat. Mohon kesediaan anda untuk berpartisipasi mengisi kuesioner ini dengan lengkap dan benar. Pengisian kuesioner dengan memberikan tanda silang (X) atau check (√) pada pertanyaan pilihan. Penelitian ini dilakukan dalam rangka untuk menyelesaikan tugas akhir. Atas kerjasamanya dan partisipasinya saya ucapkan terima kasih.

Tanggal Penelitian : _____

Lokasi Penelitian : _____ (bisa diisi / tidak diisi)

Identitas Responden :

1. **Nama Responden** : _____ (bisa diisi / tidak diisi)

2. **Jenis Kelamin** : 1 **Pria** 2 **Wanita**

3. **Usia** : 1 **21 – 30** 2 **31 – 40** 3 **> 40**

4. **Pendidikan** : 1 **SMU / SMK** 2 **S1** 3 **S2**

4 **Lainnya**

Mohon untuk semua pernyataan di bawah ini diisi dengan memberikan tanda silang (X) atau check (√) pada kolom jawaban yang tersedia dengan keterangan sebagai berikut :

- SS = Sangat Setuju
 S = Setuju
 N = Netral
 TS = Tidak Setuju
 STS = Sangat Tidak Setuju

Mintalah penjelasan untuk pertanyaan yang kurang jelas / tidak dimengerti.

I. KEADAAN KERJA

| No. | Pernyataan | SS | S | N | TS | STS |
|-----|-------------------------------------------------------------|----|---|---|----|-----|
| 01. | Anda membuka usaha Anda dari senin sampai minggu. | | | | | |
| 02. | Anda membuka usaha Anda dari jam 8 pagi sampai 5 sore. | | | | | |
| 03. | Anda membuka usaha Anda selama sebulan penuh. | | | | | |
| 04. | Anda membutuhkan seharian penuh untuk aktivitas usaha Anda. | | | | | |
| 05. | Aktivitas usaha Anda tetap berjalan di hari libur. | | | | | |
| 06. | Aktivitas usaha Anda berhenti di hari libur. | | | | | |
| 07. | Aktivitas usaha Anda berhenti pada hari tertentu. | | | | | |

II. PENGETAHUAN

| No. | Pernyataan | SS | S | N | TS | STS |
|-----|----------------------------------------------------------|----|---|---|----|-----|
| 01. | Anda menggunakan Akuntansi dalam menjalankan usaha Anda. | | | | | |
| 02. | Anda memahami Akuntansi dalam menjalankan usaha Anda. | | | | | |

| No. | Pernyataan | SS | S | N | TS | STS |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------|----|---|---|----|-----|
| 03. | Dalam kaitannya dengan poengetahuan Akuntansi, Anda telah melaksanakannya. | | | | | |
| 04. | Dalam pemrosesan data Akuntansi, semua transaksi usaha Anda telah dicatat ke dalam buku besar secara teratur. | | | | | |
| 05. | Pencatatan semua transaksi dari kegiatan usaha Anda mengikuti ketentuan Akuntansi yang benar seperti jurnal, buku besar, dan akun – akun akuntansi. | | | | | |
| 06. | Pencatatan semua transaksi usaha Anda yang dihasilkan sudah sesuai dengan Akuntansi. | | | | | |
| 07. | Dalam membuat catatan atau pemrosesan data Akuntansi dilakukan oleh pegawai yang memiliki pengetahuan Akuntansi. | | | | | |
| 08. | Dalam membuat catatan atau pemrosesan data Akuntansi dilakukan oleh pegawai yang memiliki latar belakang Akuntansi. | | | | | |
| 09. | Tenaga atau staf Akuntansi yang melakukan pengolahan data Akuntansi pada usaha Anda memahami tentang Akuntansi. | | | | | |
| 10. | Dalam mengelola kegiatan usaha para karyawan telah berpengalaman kurang dari lima tahun. | | | | | |
| 11. | Dalam mengelola kegiatan usaha para karyawan telah berpengalaman lebih dari lima tahun sampai sepuluh tahun. | | | | | |
| 12. | Anda memiliki pengetahuan yang luas terhadap kegiatan operasional usaha Anda. | | | | | |

III. UKURAN USAHA

| No. | Pernyataan | SS | S | N | TS | STS |
|-----|-------------------------------------------------------------------------------------------------|----|---|---|----|-----|
| | 1. ASET (HARTA) | | | | | |
| 01. | Aset (harta) yang dimiliki usaha Anda adalah sebesar Rp.50.000.000,- (Lima Puluh Juta Rupiah). | | | | | |
| 02. | Aset (harta) yang dimiliki usaha Anda adalah sebesar Rp.500.000.000,- (Lima Ratus Juta Rupiah). | | | | | |

| No. | Pernyataan | SS | S | N | TS | STS |
|------------|--------------------------------------------------------------------------------------------------------------|-----------|----------|----------|-----------|------------|
| 03. | Aset (harta) yang dimiliki usaha Anda adalah sebesar Rp.2.500.000.000,- (Dua Miliar Lima Ratus Juta Rupiah). | | | | | |
| 04. | Bangunan tempat usaha Anda adalah termasuk harta dari usaha Anda. | | | | | |
| 05. | Kendaraan yang Anda gunakan dalam usaha adalah termasuk harta dari usaha Anda. | | | | | |
| 06. | Uang tunai yang berupa kas juga termasuk harta dari usaha Anda. | | | | | |
| 07. | Uang dari usaha Anda yang disimpan di Bank juga termasuk harta dari usaha Anda. | | | | | |
| 08. | Deposito yang Anda miliki dari usaha Anda juga termasuk harta usaha Anda. | | | | | |
| | 2. JUMLAH KARYAWAN | | | | | |
| 09. | Anda memerlukan tenaga kerja (karyawan) dalam menjalankan usaha Anda. | | | | | |
| 10. | Anda memiliki karyawan pada usaha Anda kurang dari 10 orang. | | | | | |
| 11. | Anda memiliki karyawan pada usaha Anda kurang dari 30 orang. | | | | | |
| 12. | Anda memiliki karyawan pada usaha Anda maksimal adalah 300 orang. | | | | | |
| | 3. PENDAPATAN | | | | | |
| 13. | Pendapatan usaha Anda adalah dari adanya penjualan tunai. | | | | | |
| 14. | Pendapatan usaha Anda adalah dari adanya penjualan kredit. | | | | | |
| 15. | Pendapatan dari usaha Anda setiap harinya adalah sama dengan hari – hari sebelumnya. | | | | | |
| 16. | Pendapatan dari usaha Anda setiap minggunya adalah sama dengan minggu – minggu sebelumnya. | | | | | |
| 17. | Pendapatan dari usaha Anda setiap bulannya adalah sama dengan bulan – bulan sebelumnya. | | | | | |
| 18. | Pendapatan tahunan dari usaha yang Anda kelola adalah sebesar Rp.300.000.000,- (Tiga Ratus Juta Rupiah). | | | | | |

| No. | Pernyataan | SS | S | N | TS | STS |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---|---|----|-----|
| 19. | Pendapatan tahunan dari usaha yang Anda kelola adalah berkisar antara Rp.300.000.000,- (Tiga Ratus Juta Rupiah) sampai dengan Rp.2.500.000.000,- (Dua Miliar Lima Ratus Juta Rupiah). | | | | | |
| 20. | Pendapatan tahunan dari usaha yang Anda kelola adalah berkisar antara Rp.2.500.000.000,- (Dua Miliar Lima Ratus Juta Rupiah) sampai dengan Rp.50.000.000.000,- (Lima Puluh Miliar Rupiah). | | | | | |

IV. PENERAPAN AKUNTANSI

| No. | Pernyataan | SS | S | N | TS | STS |
|-----|------------------------------------------------------------|----|---|---|----|-----|
| | 1. IDENTIFIKASI TRANSAKSI | | | | | |
| 01. | Pembelian kredit adalah utang usaha. | | | | | |
| 02. | Penjualan kredit adalah piutang usaha. | | | | | |
| 03. | Pembelian spare part dimasukkan ke dalam persediaan. | | | | | |
| 04. | Pemakaian spare part dikeluarkan dari persediaan. | | | | | |
| 05. | Pembelian spare part menambah jumlah persediaan. | | | | | |
| 06. | Pemakaian spare part mengurangi jumlah persediaan. | | | | | |
| 07. | Diperlukan bukti pembayaran atas pembelian barang. | | | | | |
| 08. | Diperlukan bukti penjualan atas penjualan barang. | | | | | |
| 09. | Penjualan tunai merupakan pendapatan (omset) bagi usaha. | | | | | |
| 10. | Pembelian tunai merupakan pengeluaran bagi usaha. | | | | | |
| 11. | Kas berkurang saat melakukan pembayaran dengan uang tunai. | | | | | |
| 12. | Kas berkurang saat ada pengeluaran secara tunai. | | | | | |

| No. | Pernyataan | SS | S | N | TS | STS |
|-----|---------------------------------------------------------------------------------------------------------------------------|----|---|---|----|-----|
| 13. | Menyetor uang tunai ke bank mengurangi jumlah uang di bank. | | | | | |
| 14. | Menarik uang tunai dari bank menambah jumlah uang di bank. | | | | | |
| 15. | Biaya sewa bangunan adalah biaya yang dibayar dimuka. | | | | | |
| 16. | Pembelian kendaraan mengurangi harta yaitu kendaraan. | | | | | |
| 17. | Penjualan kendaraan menambah harta yaitu kendaraan. | | | | | |
| | 2. PENCATATAN | | | | | |
| 18. | Anda perlu mencatat semua transaksi pembelian berkaitan dengan usaha Anda. | | | | | |
| 19. | Anda perlu mencatat setiap pendapatan berkaitan dengan usaha Anda. | | | | | |
| 20. | Perlu untuk mencatat piutang yang Anda berikan kepada langganan. | | | | | |
| 21. | Perlu untuk mencatat utang yang Anda pinjam dari pemberi pinjaman / kreditur. | | | | | |
| 22. | Dari mencatat biaya – biaya spare part, ada perbedaan jumlah pengeluaran tiap bulannya. | | | | | |
| 23. | Selain biaya spare part, biaya – biaya lainnya pun perlu dicatat karena setiap bulannya ada perbedaan jumlah pengeluaran. | | | | | |
| 24. | Mencatat semua pembelian yang terjadi pada usaha memerlukan waktu yang banyak. | | | | | |
| 25. | Mencatat semua penjualan yang terjadi pada usaha memerlukan waktu yang banyak. | | | | | |
| 26. | Mencatat transaksi dalam usaha memerlukan biaya yang banyak. | | | | | |
| 27. | Perlu untuk mencatat setiap pemasukan (omset) dari hasil penjualan setiap harinya. | | | | | |
| 28. | Mencatat pemasukan (omset) dari hasil penjualan cukup dilakukan sekaligus pada akhir bulan saja. | | | | | |
| 29. | Perlu mencatat saat membeli kendaraan untuk kepentingan usaha. | | | | | |
| 30. | Biaya pembelian spare part perlu dicatat. | | | | | |
| 31. | Biaya pemakaian spare part perlu dicatat. | | | | | |
| 32. | Dari pencatatan, dapat diketahui perbedaan laba (omset) dari usaha setiap bulannya. | | | | | |

| No. | Pernyataan | SS | S | N | TS | STS |
|-----|------------------------------------------------------------------------------------------------------------------------------|----|---|---|----|-----|
| 33. | Perlu untuk mencatat modal awal dari usaha Anda. | | | | | |
| 34. | Keuangan milik pribadi dengan usaha adalah sama. | | | | | |
| 35. | Keuangan milik pribadi dengan usaha harus dipisahkan jadi penting untuk dicatat. | | | | | |
| 36. | Pengeluaran usaha penting untuk dicatat. | | | | | |
| 37. | Mencatat biaya sewa bangunan sangatlah penting. | | | | | |
| 38. | Mencatat semua transaksi dapat dilakukan sendiri secara manual di buku. | | | | | |
| 39. | Mencatat transaksi memerlukan bantuan tenaga akuntan. | | | | | |
| 40. | Pencatatan hanya dilakukan untuk pembelian dan pengeluaran saja. | | | | | |
| 41. | Pencatatan mempengaruhi pengambilan keputusan untuk kepentingan usaha. | | | | | |
| 42. | Pencatatan berpengaruh terhadap pembayaran pajak usaha kepada pemerintah. | | | | | |
| 43. | Pencatatan dapat membantu peningkatan pendapatan (omset) dari usaha. | | | | | |
| | 3. KOMUNIKASI | | | | | |
| 44. | Akuntansi penting diterapkan dalam usaha Anda untuk membantu pengelolaan keuangan. | | | | | |
| 45. | Penerapan Akuntansi membantu dalam pengambilan keputusan. | | | | | |
| 46. | Penerapan Akuntansi membantu saat mau meminjam modal ke pihak kreditur (Bank). | | | | | |
| 47. | Penerapan Akuntansi dapat memberikan informasi yang penting tentang keuangan dari usaha. | | | | | |
| 48. | Dengan menerapkan Akuntansi dapat mempermudah perluasan usaha untuk membuka cabang. | | | | | |
| 49. | Meminjam modal kepada bank memerlukan adanya penerapan Akuntansi dalam usaha sebagai suatu informasi berkaitan dengan usaha. | | | | | |
| 50. | Penerapan Akuntansi menjadi informasi tentang adanya perbedaan pemakaian biaya bahan baku pada bulan – bulan sebelumnya. | | | | | |

| No. | Pernyataan | SS | S | N | TS | STS |
|-----|-------------------------------------------------------------------------------------------------------------------|----|---|---|----|-----|
| 51. | Akuntansi dapat memberikan banyak informasi berguna bagi perkembangan usaha. | | | | | |
| 52. | Akuntansi memberikan informasi pendapatan (omset) yang diperoleh sama dengan bulan – bulan sebelumnya. | | | | | |
| 53. | Penerapan Akuntansi memberikan informasi perkembangan dari modal awal usaha. | | | | | |
| 54. | Dalam penerapan Akuntansi, suatu usaha dapat dinilai sebagai usaha yang sedang maju. | | | | | |
| 55. | Usaha yang berkembang dapat dilihat melalui penerapan Akuntansinya. | | | | | |
| 56. | Penerapan Akuntansi merupakan komunikasi bagi setiap pihak yang berkepentingan pada usaha yang sedang dijalankan. | | | | | |

| KET. | | | | KEADAAN KERJA (X1) | | | | | | |
|-----------|---------------|------|------------|--------------------|----|----|----|----|----|----|
| | JENIS KELAMIN | USIA | PENDIDIKAN | P1 | P2 | P3 | P4 | P5 | P6 | P7 |
| RESPONDEN | 1 | 1 | 2 | 5 | 4 | 5 | 5 | 5 | 5 | 5 |
| | 2 | 1 | 2 | 3 | 4 | 4 | 5 | 5 | 5 | 3 |
| | 3 | 1 | 1 | 1 | 4 | 5 | 4 | 5 | 4 | 4 |
| | 4 | 1 | 1 | 4 | 4 | 5 | 5 | 5 | 4 | 5 |
| | 5 | 1 | 1 | 4 | 4 | 4 | 4 | 5 | 4 | 5 |
| | 6 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 3 | 3 |
| | 7 | 2 | 2 | 1 | 5 | 5 | 5 | 5 | 5 | 5 |
| | 8 | 2 | 1 | 1 | 3 | 3 | 3 | 4 | 4 | 4 |
| | 9 | 1 | 1 | 2 | 2 | 4 | 2 | 4 | 3 | 5 |
| | 10 | 1 | 1 | 1 | 4 | 5 | 4 | 4 | 3 | 4 |
| | 11 | 1 | 3 | 1 | 4 | 4 | 4 | 3 | 3 | 4 |
| | 12 | 1 | 3 | 1 | 3 | 4 | 3 | 2 | 4 | 3 |
| | 13 | 1 | 1 | 1 | 4 | 4 | 4 | 4 | 5 | 4 |
| | 14 | 2 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| | 15 | 2 | 3 | 1 | 2 | 4 | 2 | 4 | 4 | 3 |
| | 16 | 1 | 1 | 2 | 4 | 4 | 4 | 4 | 4 | 4 |
| | 17 | 1 | 2 | 1 | 4 | 4 | 4 | 4 | 4 | 4 |
| | 18 | 1 | 1 | 1 | 4 | 5 | 4 | 4 | 4 | 4 |
| | 19 | 1 | 1 | 4 | 5 | 5 | 5 | 5 | 4 | 5 |
| | 20 | 1 | 1 | 4 | 4 | 4 | 4 | 4 | 3 | 4 |
| | 21 | 2 | 2 | 3 | 2 | 5 | 2 | 5 | 5 | 5 |
| | 22 | 2 | 1 | 1 | 4 | 3 | 4 | 3 | 4 | 3 |
| | 23 | 1 | 2 | 3 | 4 | 4 | 4 | 5 | 4 | 5 |
| | 24 | 1 | 2 | 4 | 4 | 4 | 4 | 5 | 4 | 5 |
| | 25 | 2 | 1 | 4 | 4 | 2 | 4 | 3 | 4 | 4 |
| | 26 | 1 | 1 | 4 | 3 | 4 | 3 | 5 | 4 | 5 |
| | 27 | 1 | 2 | 2 | 2 | 4 | 2 | 4 | 4 | 4 |
| | 28 | 1 | 2 | 1 | 4 | 5 | 5 | 5 | 5 | 5 |
| | 29 | 2 | 3 | 1 | 3 | 4 | 3 | 2 | 1 | 2 |
| | 30 | 1 | 1 | 1 | 3 | 4 | 3 | 4 | 3 | 4 |

| | | PENGETAHUAN (X2) | | | | | | | | | | | | |
|-----|--|------------------|----|----|----|----|----|----|----|----|-----|-----|-----|-----|
| TX1 | | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | P10 | P11 | P12 | TX2 |
| 34 | | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 58 |
| 29 | | 5 | 5 | 4 | 3 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 54 |
| 30 | | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 51 |
| 33 | | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 54 |
| 30 | | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 53 |
| 15 | | 2 | 2 | 3 | 4 | 1 | 2 | 3 | 3 | 2 | 3 | 2 | 3 | 30 |
| 35 | | 4 | 4 | 4 | 3 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 52 |
| 25 | | 4 | 4 | 4 | 2 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 45 |
| 25 | | 4 | 4 | 3 | 4 | 2 | 4 | 5 | 3 | 4 | 3 | 4 | 5 | 45 |
| 27 | | 3 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 49 |
| 25 | | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 44 |
| 23 | | 4 | 3 | 5 | 5 | 3 | 2 | 3 | 5 | 3 | 5 | 2 | 3 | 43 |
| 30 | | 5 | 5 | 5 | 3 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 53 |
| 28 | | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 54 |
| 23 | | 4 | 4 | 4 | 4 | 2 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 44 |
| 28 | | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 28 | | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 49 |
| 29 | | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 49 |
| 33 | | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 55 |
| 26 | | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 41 |
| 29 | | 5 | 4 | 5 | 4 | 2 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 54 |
| 25 | | 3 | 4 | 3 | 4 | 4 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 40 |
| 30 | | 4 | 5 | 4 | 3 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 53 |
| 30 | | 4 | 3 | 4 | 2 | 4 | 5 | 5 | 4 | 3 | 4 | 5 | 5 | 48 |
| 25 | | 2 | 2 | 3 | 5 | 4 | 3 | 4 | 3 | 2 | 3 | 3 | 4 | 38 |
| 28 | | 2 | 5 | 4 | 4 | 3 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 51 |
| 24 | | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 46 |
| 34 | | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 54 |
| 16 | | 1 | 2 | 3 | 5 | 3 | 2 | 2 | 3 | 2 | 3 | 2 | 2 | 30 |
| 24 | | 4 | 4 | 5 | 4 | 3 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 50 |

| | | ASET (HARTA / KEKAYAAN BERSIH) | | | | | | | |
|----|--|--------------------------------|----|----|----|----|----|----|----|
| | | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 |
| 58 | | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 |
| 54 | | 3 | 4 | 4 | 5 | 5 | 4 | 5 | 4 |
| 51 | | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 |
| 54 | | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 |
| 53 | | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 |
| 30 | | 1 | 1 | 1 | 2 | 3 | 3 | 2 | 3 |
| 52 | | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 |
| 45 | | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 |
| 45 | | 2 | 4 | 2 | 4 | 5 | 3 | 4 | 3 |
| 49 | | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 |
| 44 | | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 |
| 43 | | 3 | 4 | 3 | 2 | 3 | 5 | 3 | 5 |
| 53 | | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 |
| 54 | | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 |
| 44 | | 2 | 4 | 2 | 4 | 3 | 4 | 4 | 4 |
| 48 | | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 49 | | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 49 | | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 |
| 55 | | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 |
| 41 | | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 |
| 54 | | 2 | 5 | 2 | 5 | 5 | 5 | 4 | 5 |
| 40 | | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 3 |
| 53 | | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 4 |
| 48 | | 4 | 4 | 4 | 5 | 5 | 4 | 3 | 4 |
| 38 | | 4 | 2 | 4 | 3 | 4 | 3 | 2 | 3 |
| 51 | | 3 | 4 | 3 | 5 | 5 | 4 | 5 | 4 |
| 46 | | 2 | 4 | 2 | 4 | 4 | 4 | 4 | 4 |
| 54 | | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 |
| 30 | | 3 | 4 | 3 | 2 | 2 | 3 | 2 | 3 |
| 50 | | 3 | 4 | 3 | 4 | 4 | 5 | 4 | 5 |

| JUMLAH KARYAWAN | | | | PENDAPATAN | | | | | | | |
|-----------------|-----|-----|-----|------------|-----|-----|-----|-----|-----|-----|-----|
| P9 | P10 | P11 | P12 | P13 | P14 | P15 | P16 | P17 | P18 | P19 | P20 |
| 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 |
| 4 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 |
| 4 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 |
| 4 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 |
| 3 | 2 | 1 | 2 | 3 | 1 | 1 | 3 | 2 | 3 | 3 | 3 |
| 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 |
| 4 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 |
| 3 | 4 | 2 | 4 | 5 | 4 | 2 | 3 | 4 | 3 | 3 | 5 |
| 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 |
| 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 |
| 5 | 2 | 3 | 2 | 3 | 4 | 3 | 5 | 3 | 5 | 5 | 3 |
| 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 |
| 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 |
| 4 | 4 | 2 | 4 | 3 | 4 | 2 | 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 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 |
| 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 |
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|------------------------|----|----|----|----|----|----|----|----|----|-----|-----|-----|-----|-----|-----|-----|-----|
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PENCATATAN

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| KOMUNIKASI | | | | | | | | | | | | | TY |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| P44 | P45 | P46 | P47 | P48 | P49 | P50 | P51 | P52 | P53 | P54 | P55 | P56 | |
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| 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 255 |
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| 5 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 256 |
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| 5 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 258 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 213 |
| 4 | 3 | 5 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 5 | 4 | 212 |
| 4 | 3 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 231 |
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| 4 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 244 |
| 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 202 |
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| 5 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 254 |
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| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 212 |
| 5 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 259 |
| 2 | 1 | 2 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 130 |
| 4 | 3 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 222 |

| KET. | | | | |
|-----------|----|---------------|------|------------|
| | | JENIS KELAMIN | USIA | PENDIDIKAN |
| RESPONDEN | 1 | 1 | 1 | 4 |
| | 2 | 1 | 2 | 4 |
| | 3 | 1 | 1 | 3 |
| | 4 | 1 | 2 | 2 |
| | 5 | 1 | 2 | 2 |
| | 6 | 2 | 1 | 1 |
| | 7 | 2 | 2 | 1 |
| | 8 | 2 | 2 | 3 |
| | 9 | 1 | 1 | 4 |
| | 10 | 1 | 1 | 2 |
| | 11 | 2 | 3 | 1 |
| | 12 | 2 | 3 | 1 |
| | 13 | 1 | 1 | 3 |
| | 14 | 2 | 2 | 4 |
| | 15 | 2 | 3 | 3 |
| | 16 | 2 | 2 | 4 |
| | 17 | 2 | 2 | 4 |
| | 18 | 1 | 1 | 4 |
| | 19 | 1 | 1 | 3 |
| | 20 | 1 | 2 | 3 |
| | 21 | 2 | 2 | 3 |
| | 22 | 2 | 1 | 4 |
| | 23 | 2 | 2 | 3 |
| | 24 | 1 | 2 | 4 |
| | 25 | 2 | 1 | 4 |
| | 26 | 1 | 1 | 4 |
| | 27 | 2 | 2 | 2 |
| | 28 | 2 | 2 | 3 |
| | 29 | 2 | 3 | 2 |
| | 30 | 2 | 2 | 2 |

| KET. | IDENTIFIKASI TRANSAKSI | | | | | | | | | | | | | | | | | PENCATATAN | | | | | | | | | | | | | | | | | KOMUNIKASI | | | | | | | | | | | | | | | | | TY | | | | | | | |
|------|------------------------|----|----|----|----|----|----|----|----|-----|-----|-----|-----|-----|-----|-----|-----|------------|----|----|----|----|----|----|----|----|-----|-----|-----|-----|-----|-----|-----|-----|------------|-----|-----|-----|-----|-----|-----|-----|-----|----|----|----|----|----|----|----|----|----|----|-----|-----|-----|-----|-----|-----|
| | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | P10 | P11 | P12 | P13 | P14 | P15 | P16 | P17 | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | P10 | P11 | P12 | P13 | P14 | P15 | P16 | P17 | P18 | P19 | P20 | P21 | P22 | P23 | P24 | P25 | P26 | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | | P9 | P10 | P11 | P12 | P13 | | |
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| 23 | 5 | 4 | 5 | 4 | 3 | 2 | 3 | 4 | 1 | 4 | 5 | 2 | 2 | 1 | 3 | 1 | 1 | 5 | 4 | 5 | 4 | 3 | 2 | 3 | 4 | 1 | 4 | 5 | 2 | 2 | 1 | 3 | 1 | 1 | 4 | 1 | 4 | 5 | 2 | 2 | 5 | 4 | 5 | 5 | 4 | 5 | 2 | 2 | 1 | 3 | 1 | 1 | 4 | 1 | 5 | 4 | 170 | | |
| 24 | 1 | 5 | 5 | 5 | 4 | 2 | 1 | 3 | 3 | 3 | 2 | 1 | 1 | 2 | 5 | 2 | 2 | 1 | 5 | 5 | 5 | 4 | 2 | 1 | 3 | 3 | 3 | 2 | 1 | 1 | 2 | 5 | 2 | 2 | 3 | 3 | 3 | 2 | 1 | 1 | 1 | 5 | 5 | 1 | 5 | 5 | 1 | 1 | 2 | 5 | 2 | 2 | 3 | 3 | 1 | 5 | 154 | | |
| 25 | 5 | 3 | 5 | 3 | 4 | 1 | 5 | 4 | 2 | 2 | 2 | 2 | 1 | 1 | 4 | 4 | 2 | 5 | 3 | 5 | 3 | 4 | 1 | 5 | 4 | 2 | 2 | 2 | 2 | 1 | 1 | 4 | 4 | 2 | 4 | 2 | 2 | 2 | 1 | 5 | 3 | 5 | 5 | 3 | 5 | 2 | 1 | 1 | 4 | 4 | 2 | 4 | 2 | 4 | 2 | 5 | 3 | 167 | |
| 26 | 5 | 3 | 5 | 4 | 2 | 1 | 3 | 2 | 5 | 1 | 3 | 2 | 1 | 1 | 5 | 1 | 1 | 5 | 3 | 5 | 4 | 2 | 1 | 3 | 2 | 5 | 1 | 3 | 2 | 1 | 1 | 5 | 1 | 1 | 2 | 5 | 1 | 3 | 2 | 1 | 5 | 3 | 5 | 5 | 3 | 5 | 2 | 1 | 1 | 5 | 1 | 1 | 2 | 5 | 5 | 3 | 156 | | |
| 27 | 4 | 4 | 4 | 2 | 5 | 5 | 4 | 3 | 2 | 3 | 1 | 1 | 3 | 1 | 5 | 2 | 2 | 4 | 4 | 4 | 2 | 5 | 5 | 4 | 3 | 2 | 3 | 1 | 1 | 3 | 1 | 5 | 2 | 2 | 3 | 2 | 3 | 1 | 1 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 1 | 3 | 1 | 5 | 2 | 2 | 3 | 2 | 4 | 4 | 166 | | |
| 28 | 4 | 3 | 4 | 5 | 4 | 2 | 3 | 5 | 1 | 4 | 1 | 1 | 3 | 2 | 2 | 5 | 2 | 4 | 3 | 4 | 5 | 4 | 2 | 3 | 5 | 1 | 4 | 1 | 1 | 3 | 2 | 2 | 5 | 2 | 5 | 1 | 4 | 1 | 1 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 1 | 3 | 2 | 2 | 5 | 2 | 5 | 1 | 4 | 3 | 167 | | |
| 29 | 5 | 3 | 5 | 4 | 5 | 1 | 2 | 3 | 4 | 5 | 4 | 1 | 1 | 2 | 1 | 1 | 1 | 5 | 3 | 5 | 4 | 5 | 1 | 2 | 3 | 4 | 5 | 4 | 1 | 1 | 2 | 1 | 1 | 1 | 3 | 4 | 5 | 4 | 1 | 1 | 5 | 3 | 5 | 5 | 3 | 5 | 1 | 1 | 2 | 1 | 1 | 1 | 3 | 4 | 5 | 3 | 162 | | |
| 30 | 4 | 5 | 4 | 5 | 3 | 1 | 3 | 4 | 3 | 2 | 1 | 2 | 1 | 1 | 4 | 1 | 1 | 4 | 5 | 4 | 5 | 3 | 1 | 3 | 4 | 3 | 2 | 1 | 2 | 1 | 1 | 4 | 1 | 1 | 4 | 3 | 2 | 1 | 2 | 1 | 4 | 5 | 4 | 4 | 5 | 4 | 2 | 1 | 1 | 4 | 1 | 1 | 4 | 3 | 4 | 5 | 155 | | |

| KET. | KEADAAN KERJA | | | | | | | TX1 | |
|-----------|---------------|----|----|----|----|----|----|-----|----|
| | P1 | P2 | P3 | P4 | P5 | P6 | P7 | | |
| RESPONDEN | 1 | 5 | 5 | 4 | 3 | 5 | 5 | 5 | 32 |
| | 2 | 5 | 4 | 5 | 4 | 5 | 3 | 4 | 30 |
| | 3 | 5 | 5 | 3 | 5 | 3 | 4 | 5 | 30 |
| | 4 | 3 | 5 | 2 | 4 | 2 | 5 | 5 | 26 |
| | 5 | 2 | 3 | 2 | 5 | 2 | 4 | 3 | 21 |
| | 6 | 2 | 4 | 1 | 3 | 1 | 5 | 4 | 20 |
| | 7 | 1 | 5 | 1 | 4 | 3 | 4 | 4 | 22 |
| | 8 | 1 | 4 | 3 | 5 | 4 | 5 | 3 | 25 |
| | 9 | 3 | 5 | 4 | 4 | 5 | 4 | 5 | 30 |
| | 10 | 4 | 5 | 2 | 5 | 4 | 4 | 3 | 27 |
| | 11 | 4 | 3 | 1 | 4 | 5 | 2 | 4 | 23 |
| | 12 | 2 | 4 | 1 | 5 | 5 | 1 | 5 | 23 |
| | 13 | 1 | 4 | 3 | 3 | 3 | 5 | 4 | 23 |
| | 14 | 5 | 2 | 5 | 2 | 3 | 4 | 5 | 26 |
| | 15 | 4 | 3 | 3 | 5 | 2 | 5 | 3 | 25 |
| | 16 | 5 | 2 | 4 | 2 | 2 | 5 | 2 | 22 |
| | 17 | 5 | 2 | 5 | 1 | 1 | 2 | 1 | 17 |
| | 18 | 3 | 1 | 4 | 1 | 1 | 3 | 3 | 16 |
| | 19 | 4 | 1 | 5 | 3 | 3 | 4 | 2 | 22 |
| | 20 | 4 | 3 | 5 | 2 | 4 | 5 | 2 | 25 |
| | 21 | 2 | 4 | 3 | 2 | 3 | 4 | 1 | 19 |
| | 22 | 3 | 3 | 5 | 1 | 4 | 5 | 1 | 22 |
| | 23 | 3 | 2 | 3 | 1 | 5 | 5 | 5 | 24 |
| | 24 | 5 | 2 | 4 | 5 | 4 | 3 | 3 | 26 |
| | 25 | 5 | 1 | 5 | 3 | 5 | 2 | 3 | 24 |
| | 26 | 4 | 1 | 4 | 4 | 3 | 2 | 2 | 20 |
| | 27 | 5 | 3 | 5 | 5 | 4 | 1 | 2 | 25 |
| | 28 | 4 | 2 | 3 | 3 | 5 | 1 | 1 | 19 |
| | 29 | 5 | 3 | 2 | 2 | 4 | 3 | 1 | 20 |
| | 30 | 5 | 3 | 2 | 2 | 5 | 4 | 3 | 24 |

| KET. | PENGETAHUAN | | | | | | | | | | | | TX2 | |
|-----------|-------------|----|----|----|----|----|----|----|----|-----|-----|-----|-----|----|
| | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | P10 | P11 | P12 | | |
| RESPONDEN | 1 | 4 | 5 | 3 | 5 | 5 | 2 | 5 | 5 | 2 | 3 | 2 | 5 | 46 |
| | 2 | 2 | 3 | 4 | 3 | 4 | 5 | 3 | 4 | 5 | 2 | 1 | 5 | 41 |
| | 3 | 5 | 4 | 5 | 5 | 1 | 2 | 5 | 1 | 2 | 3 | 5 | 3 | 41 |
| | 4 | 3 | 5 | 3 | 2 | 3 | 2 | 2 | 3 | 2 | 3 | 2 | 5 | 35 |
| | 5 | 5 | 3 | 2 | 4 | 5 | 4 | 4 | 5 | 4 | 2 | 2 | 1 | 41 |
| | 6 | 4 | 5 | 2 | 4 | 2 | 1 | 4 | 2 | 1 | 4 | 2 | 5 | 36 |
| | 7 | 5 | 2 | 1 | 3 | 4 | 1 | 3 | 4 | 1 | 4 | 3 | 3 | 34 |
| | 8 | 4 | 4 | 3 | 5 | 3 | 2 | 5 | 3 | 2 | 2 | 2 | 4 | 39 |
| | 9 | 5 | 4 | 4 | 1 | 4 | 5 | 1 | 4 | 5 | 1 | 2 | 4 | 40 |
| | 10 | 4 | 3 | 2 | 4 | 5 | 1 | 4 | 5 | 1 | 3 | 1 | 5 | 38 |
| | 11 | 1 | 1 | 2 | 4 | 1 | 1 | 4 | 1 | 1 | 4 | 5 | 3 | 28 |
| | 12 | 5 | 4 | 5 | 5 | 5 | 2 | 5 | 5 | 2 | 2 | 1 | 4 | 45 |
| | 13 | 2 | 4 | 3 | 3 | 4 | 3 | 3 | 4 | 3 | 4 | 2 | 4 | 39 |
| | 14 | 5 | 3 | 3 | 4 | 4 | 2 | 4 | 4 | 2 | 4 | 2 | 2 | 39 |
| | 15 | 4 | 5 | 2 | 3 | 3 | 1 | 3 | 3 | 1 | 3 | 4 | 4 | 36 |
| | 16 | 4 | 5 | 1 | 4 | 2 | 5 | 4 | 2 | 5 | 4 | 1 | 5 | 42 |
| | 17 | 3 | 4 | 1 | 5 | 4 | 1 | 5 | 4 | 1 | 3 | 1 | 5 | 37 |
| | 18 | 5 | 1 | 1 | 3 | 1 | 1 | 3 | 1 | 1 | 5 | 2 | 4 | 28 |
| | 19 | 4 | 5 | 4 | 5 | 3 | 1 | 5 | 3 | 1 | 2 | 3 | 5 | 41 |
| | 20 | 1 | 5 | 5 | 2 | 5 | 5 | 2 | 5 | 5 | 2 | 1 | 1 | 39 |
| | 21 | 4 | 3 | 3 | 1 | 1 | 2 | 1 | 1 | 2 | 3 | 1 | 4 | 26 |
| | 22 | 5 | 4 | 3 | 4 | 3 | 1 | 4 | 3 | 1 | 1 | 1 | 5 | 35 |
| | 23 | 4 | 3 | 2 | 3 | 4 | 1 | 3 | 4 | 1 | 4 | 5 | 3 | 37 |
| | 24 | 5 | 4 | 2 | 1 | 3 | 3 | 1 | 3 | 3 | 3 | 2 | 5 | 35 |
| | 25 | 3 | 4 | 1 | 5 | 4 | 2 | 5 | 4 | 2 | 2 | 2 | 4 | 38 |
| | 26 | 4 | 2 | 1 | 3 | 2 | 5 | 3 | 2 | 5 | 1 | 3 | 5 | 36 |
| | 27 | 2 | 5 | 5 | 4 | 3 | 2 | 4 | 3 | 2 | 3 | 1 | 5 | 39 |
| | 28 | 5 | 4 | 2 | 3 | 5 | 1 | 3 | 5 | 1 | 4 | 1 | 2 | 36 |
| | 29 | 4 | 5 | 1 | 2 | 3 | 4 | 2 | 3 | 4 | 5 | 4 | 1 | 38 |
| | 30 | 5 | 3 | 1 | 3 | 4 | 3 | 3 | 4 | 3 | 2 | 1 | 4 | 36 |

| KET. | ASET (HARTA / KEKAYAAN BERSIH) | | | | | | | | JUMLAH KARYAWAN | | | | PENDAPATAN | | | | | | | |
|------|--------------------------------|----|----|----|----|----|----|----|-----------------|----|----|----|------------|----|----|----|----|----|----|----|
| | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P1 | P2 | P3 | P4 | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 |
| 1 | 5 | 5 | 4 | 3 | 2 | 1 | 5 | 3 | 5 | 5 | 4 | 3 | 3 | 5 | 5 | 2 | 5 | 4 | 1 | 5 |
| 2 | 5 | 4 | 5 | 4 | 2 | 1 | 3 | 4 | 5 | 4 | 5 | 4 | 4 | 3 | 4 | 5 | 5 | 1 | 2 | 4 |
| 3 | 5 | 5 | 3 | 5 | 2 | 2 | 4 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 1 | 2 | 3 | 2 | 2 | 1 |
| 4 | 3 | 5 | 2 | 4 | 2 | 3 | 5 | 3 | 3 | 5 | 2 | 4 | 3 | 2 | 3 | 2 | 5 | 3 | 1 | 3 |
| 5 | 2 | 3 | 2 | 5 | 1 | 3 | 3 | 2 | 2 | 3 | 2 | 5 | 2 | 4 | 5 | 4 | 1 | 1 | 1 | 5 |
| 6 | 2 | 4 | 1 | 3 | 1 | 2 | 5 | 2 | 2 | 4 | 1 | 3 | 2 | 4 | 2 | 1 | 5 | 1 | 1 | 2 |
| 7 | 1 | 5 | 1 | 4 | 2 | 2 | 2 | 1 | 1 | 5 | 1 | 4 | 1 | 3 | 4 | 1 | 3 | 2 | 2 | 4 |
| 8 | 1 | 4 | 3 | 5 | 2 | 1 | 4 | 3 | 1 | 4 | 3 | 5 | 3 | 5 | 3 | 2 | 4 | 2 | 1 | 3 |
| 9 | 3 | 5 | 4 | 4 | 2 | 1 | 4 | 4 | 3 | 5 | 4 | 4 | 4 | 1 | 4 | 5 | 4 | 5 | 1 | 4 |
| 10 | 4 | 5 | 2 | 5 | 2 | 4 | 3 | 2 | 4 | 5 | 2 | 5 | 2 | 4 | 5 | 1 | 5 | 2 | 1 | 5 |
| 11 | 4 | 3 | 1 | 4 | 2 | 4 | 1 | 2 | 4 | 3 | 1 | 4 | 2 | 4 | 1 | 1 | 3 | 2 | 2 | 1 |
| 12 | 2 | 4 | 1 | 5 | 1 | 5 | 4 | 5 | 2 | 4 | 1 | 5 | 5 | 5 | 5 | 2 | 4 | 3 | 2 | 5 |
| 13 | 1 | 4 | 3 | 3 | 1 | 4 | 4 | 3 | 1 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 5 | 1 | 4 |
| 14 | 5 | 2 | 5 | 2 | 2 | 3 | 3 | 3 | 5 | 2 | 5 | 2 | 3 | 4 | 4 | 2 | 2 | 1 | 1 | 4 |
| 15 | 4 | 3 | 3 | 5 | 2 | 3 | 5 | 2 | 4 | 3 | 3 | 5 | 2 | 3 | 3 | 1 | 4 | 4 | 2 | 3 |
| 16 | 5 | 2 | 4 | 2 | 1 | 2 | 5 | 1 | 5 | 2 | 4 | 2 | 1 | 4 | 2 | 5 | 5 | 1 | 1 | 2 |
| 17 | 5 | 2 | 5 | 1 | 1 | 2 | 4 | 1 | 5 | 2 | 5 | 1 | 1 | 5 | 4 | 1 | 5 | 2 | 2 | 4 |
| 18 | 3 | 1 | 4 | 1 | 1 | 2 | 1 | 1 | 3 | 1 | 4 | 1 | 1 | 3 | 1 | 1 | 4 | 2 | 2 | 1 |
| 19 | 4 | 1 | 5 | 3 | 2 | 1 | 5 | 4 | 4 | 1 | 5 | 3 | 4 | 5 | 3 | 1 | 5 | 5 | 1 | 3 |
| 20 | 4 | 3 | 5 | 2 | 2 | 1 | 5 | 5 | 4 | 3 | 5 | 2 | 5 | 2 | 5 | 5 | 1 | 1 | 1 | 5 |
| 21 | 2 | 4 | 3 | 2 | 2 | 1 | 3 | 3 | 2 | 4 | 3 | 2 | 3 | 1 | 1 | 2 | 4 | 1 | 2 | 1 |
| 22 | 3 | 3 | 5 | 1 | 2 | 2 | 4 | 3 | 3 | 3 | 5 | 1 | 3 | 4 | 3 | 1 | 5 | 3 | 1 | 3 |
| 23 | 3 | 2 | 3 | 1 | 2 | 2 | 3 | 2 | 3 | 2 | 3 | 1 | 2 | 3 | 4 | 1 | 3 | 1 | 1 | 4 |
| 24 | 5 | 2 | 4 | 5 | 1 | 1 | 4 | 2 | 5 | 2 | 4 | 5 | 2 | 1 | 3 | 3 | 5 | 2 | 2 | 3 |
| 25 | 5 | 1 | 5 | 3 | 2 | 1 | 4 | 1 | 5 | 1 | 5 | 3 | 1 | 5 | 4 | 2 | 4 | 4 | 2 | 4 |
| 26 | 4 | 1 | 4 | 4 | 2 | 1 | 2 | 1 | 4 | 1 | 4 | 4 | 1 | 3 | 2 | 5 | 5 | 1 | 1 | 2 |
| 27 | 5 | 3 | 5 | 5 | 1 | 3 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 4 | 3 | 2 | 5 | 2 | 2 | 3 |
| 28 | 4 | 2 | 3 | 3 | 1 | 3 | 4 | 2 | 4 | 2 | 3 | 3 | 2 | 3 | 5 | 1 | 2 | 5 | 2 | 5 |
| 29 | 5 | 3 | 2 | 2 | 1 | 1 | 5 | 1 | 5 | 3 | 2 | 2 | 1 | 2 | 3 | 4 | 1 | 1 | 1 | 3 |
| 30 | 5 | 3 | 2 | 2 | 2 | 1 | 3 | 1 | 5 | 3 | 2 | 2 | 1 | 3 | 4 | 3 | 4 | 1 | 1 | 4 |

TX3

75
74
70
63
56
48
49
59
71
68
49
70
61
60
64
56
58
38
65
66
46
58
46
61
62
52
76
59
48
52

1. Tabel Statistik Deskriptif

Descriptive Statistics (Jenis Kelamin)

| | N | Minimum | Maximum | Mean | Std. Deviation | Skewness | |
|--------------------|-----------|-----------|-----------|-----------|----------------|-----------|------------|
| | Statistic | Statistic | Statistic | Statistic | Statistic | Statistic | Std. Error |
| Jenis_Kelamin | 30 | 1 | 2 | 1,27 | 0,45 | 1,112 | 0,427 |
| Valid N (listwise) | 30 | | | | | | |

Descriptive Statistics (Usia)

| | N | Minimum | Maximum | Mean | Std. Deviation | Skewness | |
|--------------------|-----------|-----------|-----------|-----------|----------------|-----------|------------|
| | Statistic | Statistic | Statistic | Statistic | Statistic | Statistic | Std. Error |
| Usia | 30 | 1 | 3 | 1,57 | 0,728 | 0,902 | 0,427 |
| Valid N (listwise) | 30 | | | | | | |

Descriptive Statistics (Pendidikan)

| | N | Minimum | Maximum | Mean | Std. Deviation | Skewness | |
|--------------------|-----------|-----------|-----------|-----------|----------------|-----------|------------|
| | Statistic | Statistic | Statistic | Statistic | Statistic | Statistic | Std. Error |
| Pendidikan | 30 | 1 | 4 | 2,1 | 1,296 | 0,617 | 0,427 |
| Valid N (listwise) | 30 | | | | | | |

2. Tabel Pengujian Validitas

Item-Total Statistics (Keadaan Kerja X1)

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| X1.1 | 23,83 | 16,144 | 0,579 | 0,838 |
| X1.2 | 23,33 | 17,057 | 0,513 | 0,847 |
| X1.3 | 23,73 | 15,306 | 0,649 | 0,828 |
| X1.4 | 23,27 | 14,961 | 0,773 | 0,808 |
| X1.5 | 23,47 | 16,602 | 0,625 | 0,831 |
| X1.6 | 23,17 | 16,213 | 0,734 | 0,818 |
| X1.7 | 23,4 | 17,628 | 0,458 | 0,854 |

Item-Total Statistics (Pengetahuan X2)

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|-------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| X2.1 | 43,97 | 37,206 | 0,743 | 0,873 |
| X2.2 | 43,97 | 39,275 | 0,715 | 0,875 |
| X2.3 | 43,83 | 42,075 | 0,628 | 0,882 |
| X2.4 | 43,83 | 49,316 | -0,192 | 0,921 |
| X2.5 | 44,2 | 41,062 | 0,423 | 0,894 |
| X2.6 | 43,73 | 37,237 | 0,817 | 0,868 |
| X2.7 | 43,63 | 39,62 | 0,736 | 0,874 |
| X2.8 | 43,83 | 42,075 | 0,628 | 0,882 |
| X2.9 | 43,97 | 39,275 | 0,715 | 0,875 |
| X2.10 | 43,83 | 42,075 | 0,628 | 0,882 |
| X2.11 | 43,73 | 37,237 | 0,817 | 0,868 |
| X2.12 | 43,63 | 39,62 | 0,736 | 0,874 |

Item-Total Statistics (Ukuran Usaha X3)

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|-------|-------------------------------|-----------------------------------|----------------------------------------|----------------------------------------|
| X3.1 | 75,6 | 130,938 | 0,58 | 0,947 |
| X3.2 | 75,1 | 129,817 | 0,7 | 0,945 |
| X3.3 | 75,5 | 128,879 | 0,633 | 0,946 |
| X3.4 | 75,03 | 126,102 | 0,825 | 0,943 |
| X3.5 | 74,93 | 130,685 | 0,732 | 0,944 |
| X3.6 | 75,13 | 135,292 | 0,608 | 0,946 |
| X3.7 | 75,27 | 130,823 | 0,673 | 0,945 |
| X3.8 | 75,13 | 135,292 | 0,608 | 0,946 |
| X3.9 | 75,13 | 135,292 | 0,608 | 0,946 |
| X3.10 | 75,03 | 126,102 | 0,825 | 0,943 |
| X3.11 | 75,5 | 128,879 | 0,633 | 0,946 |
| X3.12 | 75,03 | 126,102 | 0,825 | 0,943 |
| X3.13 | 74,93 | 130,685 | 0,732 | 0,944 |
| X3.14 | 75,1 | 129,817 | 0,7 | 0,945 |
| X3.15 | 75,5 | 128,879 | 0,633 | 0,946 |
| X3.16 | 75,13 | 135,292 | 0,608 | 0,946 |
| X3.17 | 75,27 | 130,823 | 0,673 | 0,945 |
| X3.18 | 75,13 | 135,292 | 0,608 | 0,946 |
| X3.19 | 75,13 | 135,292 | 0,608 | 0,946 |
| X3.20 | 74,93 | 130,685 | 0,732 | 0,944 |

Item-Total Statistics (Penerapan Akuntansi Y)

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| Y.1 | 219,53 | 1198,809 | ,488 | ,984 |
| Y.2 | 219,03 | 1191,689 | ,653 | ,983 |
| Y.3 | 219,43 | 1191,978 | ,555 | ,984 |
| Y.4 | 218,97 | 1171,964 | ,909 | ,983 |
| Y.5 | 218,87 | 1185,913 | ,831 | ,983 |
| Y.6 | 219,07 | 1206,823 | ,568 | ,984 |
| Y.7 | 219,20 | 1186,441 | ,767 | ,983 |
| Y.8 | 219,07 | 1206,823 | ,568 | ,984 |
| Y.9 | 219,20 | 1178,786 | ,737 | ,983 |
| Y.10 | 219,20 | 1186,441 | ,767 | ,983 |
| Y.11 | 219,07 | 1206,823 | ,568 | ,984 |
| Y.12 | 219,07 | 1242,892 | -,180 | ,985 |
| Y.13 | 218,97 | 1171,964 | ,909 | ,983 |
| Y.14 | 219,17 | 1190,213 | ,715 | ,983 |
| Y.15 | 218,87 | 1185,913 | ,831 | ,983 |
| Y.16 | 219,10 | 1200,231 | ,537 | ,984 |
| Y.17 | 219,43 | 1191,978 | ,555 | ,984 |
| Y.18 | 218,97 | 1171,964 | ,909 | ,983 |
| Y.19 | 218,87 | 1185,913 | ,831 | ,983 |
| Y.20 | 219,03 | 1191,689 | ,653 | ,983 |
| Y.21 | 219,20 | 1186,441 | ,767 | ,983 |
| Y.22 | 219,07 | 1206,823 | ,568 | ,984 |
| Y.23 | 219,43 | 1191,978 | ,555 | ,984 |
| Y.24 | 218,97 | 1171,964 | ,909 | ,983 |
| Y.25 | 218,87 | 1185,913 | ,831 | ,983 |
| Y.26 | 219,07 | 1206,823 | ,568 | ,984 |
| Y.27 | 219,20 | 1186,441 | ,767 | ,983 |
| Y.28 | 218,97 | 1171,964 | ,909 | ,983 |
| Y.29 | 219,17 | 1190,213 | ,715 | ,983 |
| Y.30 | 218,87 | 1185,913 | ,831 | ,983 |
| Y.31 | 219,10 | 1200,231 | ,537 | ,984 |
| Y.32 | 219,43 | 1191,978 | ,555 | ,984 |
| Y.33 | 219,43 | 1191,978 | ,555 | ,984 |
| Y.34 | 218,97 | 1171,964 | ,909 | ,983 |
| Y.35 | 218,87 | 1185,913 | ,831 | ,983 |
| Y.36 | 219,03 | 1191,689 | ,653 | ,983 |
| Y.37 | 219,20 | 1186,441 | ,767 | ,983 |
| Y.38 | 218,97 | 1171,964 | ,909 | ,983 |
| Y.39 | 218,87 | 1185,913 | ,831 | ,983 |
| Y.40 | 219,07 | 1206,823 | ,568 | ,984 |
| Y.41 | 218,87 | 1185,913 | ,831 | ,983 |
| Y.42 | 219,07 | 1206,823 | ,568 | ,984 |

| | | | | |
|------|--------|----------|------|------|
| Y.43 | 219,20 | 1186,441 | ,767 | ,983 |
| Y.44 | 218,97 | 1171,964 | ,909 | ,983 |
| Y.45 | 219,17 | 1190,213 | ,715 | ,983 |
| Y.46 | 218,87 | 1185,913 | ,831 | ,983 |
| Y.47 | 219,07 | 1206,823 | ,568 | ,984 |
| Y.48 | 219,20 | 1186,441 | ,767 | ,983 |
| Y.49 | 218,97 | 1171,964 | ,909 | ,983 |
| Y.50 | 219,07 | 1206,823 | ,568 | ,984 |
| Y.51 | 219,20 | 1186,441 | ,767 | ,983 |
| Y.52 | 218,97 | 1171,964 | ,909 | ,983 |
| Y.53 | 219,20 | 1186,441 | ,767 | ,983 |
| Y.54 | 218,97 | 1171,964 | ,909 | ,983 |
| Y.55 | 218,87 | 1185,913 | ,831 | ,983 |
| Y.56 | 219,20 | 1186,441 | ,767 | ,983 |

3. Uji Reliability

Reliability Statistics (Keadaan Kerja X1)

| Cronbach's Alpha | N of Items |
|------------------|------------|
| 0,853 | 7 |

Reliability Statistics (Pengetahuan X2)

| Cronbach's Alpha | N of Items |
|------------------|------------|
| 0,89 | 12 |

Reliability Statistics (Ukuran Usaha X3)

| Cronbach's Alpha | N of Items |
|------------------|------------|
| 0,948 | 20 |

Reliability Statistics (Penerapan Akuntansi Y)

| | |
|------------------|------------|
| Cronbach's Alpha | N of Items |
| 0,984 | 56 |

4. Uji Asumsi Klasik
a. Uji Normalitas

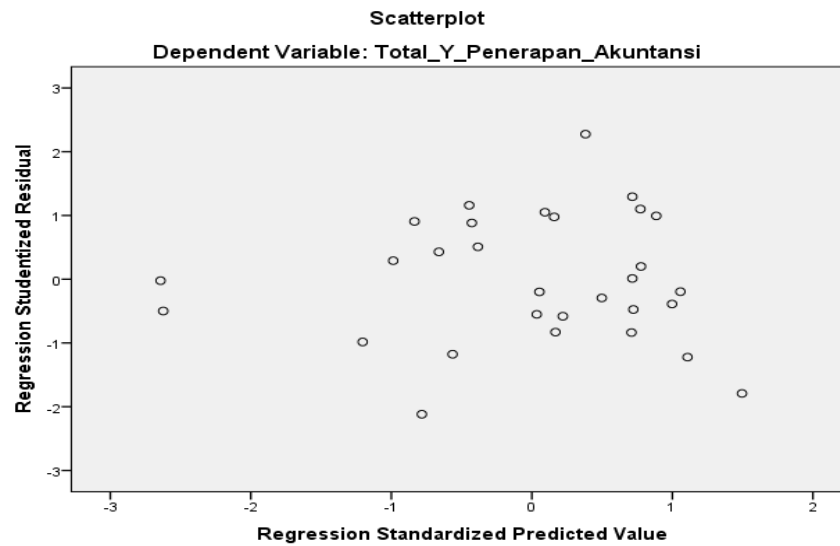
Tests of Normality

| | Kolmogorov-Smirnov ^a | | | Shapiro-Wilk | | |
|-----------------------------|---------------------------------|----|-------|--------------|----|-------|
| | Statistic | df | Sig. | Statistic | df | Sig. |
| Total_Y_Penerapan_Akuntansi | 0,124 | 30 | ,200* | 0,886 | 30 | 0,004 |
| Total.X1.Keadaan_Kerja | 0,121 | 30 | ,200* | 0,93 | 30 | 0,05 |
| Total.X2.Pengetahuan | 0,143 | 30 | 0,12 | 0,898 | 30 | 0,008 |
| Total.X3.Ukuran_Usaha | 0,162 | 30 | 0,043 | 0,907 | 30 | 0,012 |

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

a. Lilliefors Significance Correction

b. Heteroskedastisitas



c. Uji Multikolinieritas

| Coefficients^a | | |
|---------------------------------|-------------------------|--------|
| Model | Collinearity Statistics | |
| | Tolerance | VIF |
| 1 (Constant) | | |
| Total.X1.Keadaan_Kerja | 0,13 | 7,674 |
| Total.X2.Pengetahuan | 0,056 | 17,967 |
| Total.X3.Ukuran_Usaha | 0,035 | 28,342 |

d. Uji Autokorelasi

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1 | ,992 ^a | 0,983 | 0,981 | 4,818 | 1,718 |

a. Predictors: (Constant), Total.X3.Ukuran_Usaha, Total.X1.Keadaan_Kerja, Total.X2.Pengetahuan

b. Dependent Variable: Total_Y_Penerapan_Akuntansi

5. Uji Hipotesisi

a. Uji F (F-Anova)

ANOVA^a

| Model | Sum of Squares | df | Mean Square | F | Sig. |
|--------------|----------------|----|-------------|---------|-------------------|
| 1 Regression | 35142,352 | 3 | 11714,117 | 504,656 | ,000 ^b |
| Residual | 603,515 | 26 | 23,212 | | |
| Total | 35745,867 | 29 | | | |

a. Dependent Variable: Total_Y_Penerapan_Akuntansi

b. Predictors: (Constant), Total.X3.Ukuran_Usaha, Total.X1.Keadaan_Kerja, Total.X2.Pengetahuan

b. UJI T (T-test)

| Coefficients^a | | | | | |
|---------------------------------|-----------------------------|------------|---------------------------|--------|-------|
| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| | B | Std. Error | Beta | | |
| 1 (Constant) | -13,86 | 6,28 | | -2,21 | 0,036 |
| Total.X1.Keadaan_Kerja | 2,088 | 0,53 | 0,276 | 3,916 | 0,001 |
| Total.X2.Pengetahuan | 3,975 | 0,55 | 0,782 | 7,242 | 0,000 |
| Total.X3.Ukuran_Usaha | -0,131 | 0,4 | -0,045 | -0,330 | 0,744 |

c. Regresi Berganda

| (Coefficients^a) | | | | | |
|-----------------------------------|-----------------------------|------------|---------------------------|--------|-------|
| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| | B | Std. Error | Beta | | |
| 1 (Constant) | -13,86 | 6,284 | | -2,21 | 0,04 |
| Total.X1.Keadaan_Kerja | 2,088 | 0,533 | 0,276 | 3,916 | 0,001 |
| Total.X2.Pengetahuan | 3,975 | 0,549 | 0,782 | 7,242 | 0,000 |
| Total.X3.Ukuran_Usaha | -0,131 | 0,396 | -0,045 | -0,330 | 0,74 |