

LAMPIRAN 1
DATA DIOLAH

RESPONDEN	SZ (X1)	LU (X2)	IS (X3)	LP (X4)	PT (X5)	PENYUSUNAN SAK ETAP (Y)
1	1	1	0	0	1	0
2	1	1	1	0	1	1
3	0	1	0	1	1	1
4	1	1	0	0	1	1
5	0	1	0	0	0	1
6	0	1	0	1	1	1
7	1	0	0	1	1	0
8	1	1	1	1	1	1
9	1	1	1	0	1	1
10	0	1	1	0	0	1
11	0	1	1	0	1	1
12	1	1	1	0	1	1
13	1	1	0	0	1	1
14	0	1	1	0	0	1
15	1	0	1	0	0	1
16	0	0	0	1	1	0
17	0	1	0	0	1	1
18	1	1	1	0	0	0
19	1	0	0	1	1	0
20	1	1	1	0	0	1
21	0	1	1	0	0	1
22	0	0	0	1	1	0
23	1	1	1	0	1	1
24	0	1	1	0	1	1
25	0	0	1	0	1	0
26	0	1	1	1	1	1
27	0	1	1	0	0	1
28	1	1	0	0	1	0
29	1	1	0	0	1	1
30	1	1	0	0	0	1
31	0	1	1	0	0	1
32	1	1	1	0	0	1
33	1	1	0	1	1	0
34	1	1	1	0	0	1

RESPONDEN	SZ (X1)	LU (X2)	IS (X3)	LP (X4)	PT (X5)	PENYUSUNAN SAK ETAP (Y)
35	0	0	1	1	1	1
36	0	1	1	0	1	1
37	1	1	1	0	1	1
38	0	0	1	1	1	1
39	1	1	1	0	0	1
40	1	1	0	0	0	1
41	1	0	1	0	0	1
42	1	1	1	0	0	1
43	0	1	1	1	1	1
44	1	0	0	0	1	0
45	1	1	1	0	0	1
46	0	1	0	1	1	0
47	1	1	0	0	0	0
48	0	1	1	0	0	1
49	0	1	1	0	0	1
50	1	0	0	0	1	0
51	1	1	0	0	1	1

LAMPIRAN 2

DATA HASIL UJI STATISTIK DESKRIPTIF DAN FREKUENSI

Descriptive Statistics

	N	Range	Minimum	Maximum	Mean	Std. Deviation	Variance
Skala Usaha	51	1	0	1	,57	,500	,250
Lama Usaha	51	1	0	1	,78	,415	,173
Informasi dan Sosialisasi	51	1	0	1	,59	,497	,247
Latar Belakang Pendidikan	51	1	0	1	,25	,440	,194
Jenjang Pendidikan	51	1	0	1	,61	,493	,243
Penyusunan Laporan Keuangan Berdasarkan SAK ETAP	51	1	0	1	,75	,440	,194
Valid N (listwise)	51						

Frequency Tabel

Skala Usaha (X1)

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Skala Kecil	22	43,1	43,1	43,1
Valid Skala Besar	29	56,9	56,9	100,0
Total	51	100,0	100,0	

Lama Usaha (X2)

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Kurang dari sama dengan 3 tahun	11	21,6	21,6	21,6
Valid Lebih dari sama dengan 4 tahun	40	78,4	78,4	100,0
Total	51	100,0	100,0	

Informasi dan Sosialisasi (X3)

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Tidak pernah mengikuti sosialisasi SAK ETAP	21	41,2	41,2	41,2
Valid Pernah mengikuti sosialisasi SAK ETAP	30	58,8	58,8	100,0
Total	51	100,0	100,0	

Latar Belakang Pendidikan (X4)

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Bukan pendidikan Ekonomi/Akuntansi	38	74,5	74,5	74,5
Valid Pendidikan Ekonomi/Akuntansi	13	25,5	25,5	100,0
Total	51	100,0	100,0	

Jenjang Pendidikan (X5)

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid SD/SMP	20	39,2	39,2	39,2
Valid SMA/D3/S1	31	60,8	60,8	100,0
Total	51	100,0	100,0	

Penyusunan Laporan Keuangan Berdasarkan SAK ETAP (Y)

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Tidak melakukan penyusunan laporan keuangan berdasarkan SAK ETAP	13	25,5	25,5	25,5
Valid Melakukan penyusunan laporan keuangan berdasarkan SAK ETAP	38	74,5	74,5	100,0
Total	51	100,0	100,0	

LAMPIRAN 3
HASIL UJI RELIABILITAS

RESPON DEN	Nomor Butir Angket																			
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1	0	1	1	1	0	0	0	0	0	1	0	0	0	1	0	0	1	1	0	1
2	1	1	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1
3	0	0	0	1	0	0	0	1	0	1	1	1	1	1	1	1	0	1	0	1
4	1	1	1	1	0	0	0	0	0	1	1	1	1	1	1	1	0	1	0	1
5	0	0	0	0	0	0	0	0	0	0	1	1	1	1	1	1	1	1	0	1
6	0	0	0	1	0	0	0	1	0	1	1	1	1	1	0	1	0	1	1	1
7	1	1	1	0	0	0	0	1	0	1	0	0	0	1	0	0	1	1	0	1
8	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0
9	1	1	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	0	1
10	1	0	0	1	1	1	1	0	1	0	1	1	1	1	0	1	1	1	0	1
11	0	0	0	1	1	1	1	0	1	0	1	1	1	1	0	1	1	0	0	1
12	1	1	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	0	1
13	0	1	1	1	0	0	0	0	0	1	1	1	1	1	0	1	1	1	0	1
14	0	0	0	1	1	1	1	0	1	1	1	1	1	1	0	1	1	1	1	0
15	1	1	1	0	1	1	1	0	1	0	1	1	1	1	0	1	0	1	0	1
16	0	0	0	0	1	1	1	1	1	1	0	0	0	1	1	0	1	1	1	1
17	0	0	0	1	0	0	0	0	0	1	1	1	1	1	0	1	1	1	0	1
18	1	1	1	1	1	1	1	0	1	0	0	0	0	1	0	0	1	1	0	0
19	0	1	1	1	0	0	0	1	1	1	0	0	0	1	1	0	1	1	1	1
20	0	1	1	1	1	1	1	0	1	0	1	1	1	1	0	1	1	1	0	0
21	0	0	0	1	1	1	1	0	1	0	1	1	1	1	1	1	1	1	0	0
22	0	0	0	0	0	0	0	1	1	1	0	0	0	1	1	0	1	1	0	0
23	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1	1	1	0	1
24	0	0	0	1	1	1	1	0	1	1	1	1	1	1	0	1	1	1	1	0
25	1	0	0	0	1	1	1	0	1	1	0	0	0	1	1	0	1	1	0	1
26	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
27	0	0	0	1	1	1	1	0	1	0	1	1	1	1	0	1	1	1	0	1
28	0	1	1	1	0	0	0	0	0	1	0	0	0	1	0	0	1	1	0	1
29	0	1	1	1	0	0	0	0	0	1	1	1	1	1	1	1	1	1	0	1
30	1	1	1	1	0	0	0	0	0	0	1	1	1	1	0	1	1	0	0	1
31	0	0	0	1	1	1	1	0	1	0	1	1	1	1	0	1	1	1	0	1
32	1	1	1	1	1	1	1	0	1	0	1	1	1	1	1	1	1	1	0	1
33	0	1	1	1	0	0	0	1	0	1	0	0	0	1	1	0	1	1	1	1
34	0	1	1	1	1	1	1	0	1	0	1	1	1	1	0	1	1	1	0	1

35	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
36	0	0	0	1	1	1	1	0	1	1	1	1	1	1	0	1	1	1	0	0
37	1	1	1	1	1	1	1	0	1	1	1	1	1	1	0	1	1	1	0	1
38	0	0	0	0	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1
39	1	1	1	1	1	1	1	0	1	0	1	1	1	1	0	1	1	1	0	1
40	0	1	1	1	0	0	0	0	0	0	1	1	1	1	0	1	0	1	0	1
41	0	1	1	0	1	1	1	0	1	0	1	1	1	1	0	1	1	1	0	1
42	1	1	1	1	1	1	1	0	1	0	1	1	1	1	0	1	1	1	0	1
43	0	0	0	1	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1
44	1	1	1	1	0	0	0	1	1	0	0	0	0	1	0	0	1	1	0	1
45	1	1	1	1	1	1	1	0	1	0	1	1	1	1	0	1	1	1	0	1
46	0	0	0	1	0	0	0	1	0	1	0	0	0	1	1	0	1	1	1	1
47	1	1	1	1	0	0	0	0	0	0	0	0	0	1	0	0	0	1	0	1
48	0	0	0	1	1	1	0	0	1	1	1	1	1	1	0	1	1	0	0	1
49	0	0	0	1	1	1	1	0	0	0	1	1	1	1	0	1	0	0	0	1
50	0	1	1	0	0	0	0	0	0	1	0	0	0	1	0	0	0	0	0	1
51	1	1	1	1	0	0	0	0	0	1	1	1	1	1	1	1	1	1	1	1

Reliability Statistics

Cronbach's Alpha	N of Items
,688	20

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item- Total Correlation	Cronbach's Alpha if Item Deleted
Item_1	12,53	10,294	,233	,680
Item_2	12,35	11,073	-,015	,707
Item_3	12,35	11,073	-,015	,707
Item_4	12,10	10,610	,205	,682
Item_5	12,31	9,220	,605	,636
Item_6	12,31	9,220	,605	,636
Item_7	12,33	9,187	,611	,635
Item_8	12,63	11,478	-,134	,716
Item_9	12,29	9,572	,484	,651
Item_10	12,33	11,507	-,142	,720
Item_11	12,18	9,548	,563	,645
Item_12	12,18	9,548	,563	,645
Item_13	12,18	9,548	,563	,645
Item_14	11,92	11,274	,000	,690
Item_15	12,51	10,695	,102	,694
Item_16	12,18	9,548	,563	,645
Item_17	12,08	10,514	,262	,677
Item_18	12,02	10,780	,205	,682
Item_19	12,65	10,673	,135	,689
Item_20	12,08	11,474	-,135	,708

LAMPIRAN 4
HASIL UJI STATISTIK REGRESI LOGISTIK BINER

Omnibus Tests of Model Coefficients

	Chi-square	Df	Sig.
Step	24,887	5	,000
Step 1 Block	24,887	5	,000
Model	24,887	5	,000

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	7,865	7	,345

Classification Table^a

		Predicted			
		Penyusunan Laporan Keuangan Berdasarkan SAK ETAP		Percentage Correct	
Observed	Tidak melakukan penyusunan laporan keuangan berdasarkan SAK ETAP	Melakukan penyusunan laporan keuangan berdasarkan SAK ETAP			
Step 1	Penyusunan Laporan Keuangan Berdasarkan SAK ETAP	Tidak melakukan penyusunan laporan keuangan berdasarkan SAK ETAP	7	6	53,8
		Melakukan penyusunan laporan keuangan berdasarkan SAK ETAP	0	38	100,0
Overall Percentage					88,2

a. The cut value is ,500

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	33,014 ^a	,386	,569

a. Estimation terminated at iteration number 6 because parameter estimates changed by less than ,001.

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a SZ	-1,153	1,195	,931	1	,335	,316
LU	2,888	1,229	5,521	1	,019	17,956
IS	2,953	1,188	6,176	1	,013	19,162
LP	-,697	1,275	,299	1	,584	,498
PT	-,397	1,121	,126	1	,723	,672
Constant	-1,035	1,823	,322	1	,570	,355

a. Variable(s) entered on step 1: SZ, LU, IS, LP, PT.