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# LAMPIRAN

**Lampiran 1**

**PENELITIAN EKSPERIMEN**

Kepada

Yth. Bapak/Ibu/Sdr/I Responden

Di Tempat

Dengan hormat,

Dalam rangka menyelesaikan tugas akhir skripsi untuk menyelesaikan studi guna memperoleh gelar sarjana akuntansi, saya:

Nama : Windi Arti

Npm : 4320600019

Prodi : Akuntansi/Fakultas Ekonomi dan Bisnis

Universitas : Universitas Pancasakti Tegal

Memohon ketersediaan bapak/ibu/sdr/i responden untuk bersedia mengisi kuesioner yang terkait dengan penyusunan skripsi yang berjudul **“Analisis Faktor-faktor Yang Mempengaruhi Implementasi Laporan Keuangan Berbasis SAK EMKM di Kabupaten Tegal”.**

Mengingat jawaban kuesioner bapak/ibu/saudara/i responden menjadi sumber dan bagi penelitian, maka diharapkan bapak/ibu/saudara/i responden dapat mengisi kuesioner ini dengan jujur, sesuai dengan kenyataan dan keadaan. Perlu saya informasikan bahwa data pribadi yang diperoleh akan dijaga kerahasiannya dan kuesioner ini tidak berkaitan dengan karier ataupun atasan bapak/ibu/saudara/i responden. Data dari informasi yang diberikan hanya digunakan untuk kepentingan ilmiah semata.

Atas perhatian bapak/ibu/saudara/i responden dalam menjawab kuesioner ini saya sampaikan terimakasih.

Hormat saya,

Windi Arti

**IDENTITAS RESPONDEN**

Berikanlah tanda (X) pada kotak bernomor sesuai dengan pilihan

Nama :

1

2

Jenis Kelamin : Laki-laki Perempuan

Pendidikan : SD

2

1

SMP

3

SMA/SMK

4

S1

1

Lama Usaha : 1-5 tahun

2

6-10 tahun

3

>10 tahun

1

Jenis Usaha : Jasa

2

Dagang

Nama Usaha :

1

Jumlah omzet : < 10 jt/bulan

2

> 10 jt/bulan

Tegal, 2024

(.........................................)

**PETUNJUK PENGISIAN KUESIONER**

1. Jawablah seluruh daftar pertanyaan dalam kuesioner ini.
2. Berilah jawaban pertanyaan berikut sesuai dengan pendapat anda, dengan cara memberi tanda (P) kolom yang tersedia
3. Setiap pertanyaan hanya ada satu jawaban yang dilakukan. Jawab seriap instrument ada 5 (lima) pilihan jawaban yang terdiri dari

|  |  |
| --- | --- |
| **Pilihan Jawaban** | **Keterangan** |
| SS | Sangat Setuju |
| S | Setuju |
| N | Netral |
| TS | Tidak Setuju |
| STS | Sangat Tidak Setuju |

**Daftar Pertanyaan:**

1. **Implementasi SAK EMKM (Y)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Menurut IAI dalam SAK EMKM (2018) Standar Akuntansi Keuangan Mikro, Kecil dan Menengah (SAK EMKM) adalah standar akuntansi yang digunakan untuk memenuhi kebutuhan pelaporan keuangan entitas mikro, kecil, dan menengah. | | | | | | |
| **No** | **Pertanyaan** | **Pilihan** | | | | |
| **Kemudahan Dalam Menyusun Laporan Keuangan** | | **SS** | **S** | **N** | **TS** | **STS** |
| 1. | Saya selalu melakukan pencatatan pembukuan akuntansi atas semua transaksi yang terjadi sesuai dengan SAK EMKM. |  |  |  |  |  |
| 2. | Penyusunan laporan keuangan dilakukan secara rutin selama setahun sesuai dengan standar akuntansi keuangan EMKM. |  |  |  |  |  |
| 3. | Pencatatan atas laporan keuangan didukung dengan bukti-bukti sesuai dengan SAK EMKM. |  |  |  |  |  |
| 4. | Laporan keuangan yang sesuai SAK EMKM mampu memberikan informasi yang lebih informatif mengenai kondisi perusahaan kepada para penggunanya. |  |  |  |  |  |
| 5. | SAK EMKM mudah dipahami dan diterapkan dalam menyusun laporan keuangan. |  |  |  |  |  |
| 6. | SAK EMKM membantu saya dalam menyusun laporan keuangan sehingga dapat mempermudah pekerjaan saya. |  |  |  |  |  |
| **Relevan** | | **SS** | **S** | **N** | **TS** | **STS** |
| 7. | Menggunakan SAK EMKM dapat meningkatkan kualitas pekerjaan saya. |  |  |  |  |  |
| 8. | Menggunakan SAK EMKM dapat meghemat waktu saya. |  |  |  |  |  |
| 9. | Secara keseluruhan SAK EMKM berguna dalam meningkatkan kinerja. |  |  |  |  |  |

1. **Literasi Keuangan (X1)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Menurut OJK (2017) Literasi Keuangan adalah pengetahuan, keterampilan, dan keyakinan yang memengaruhi sikap dan perilaku untuk meningkatkan kualitas pengambilan keputusan dan pengelolaan keuangan untuk mencapai kesejahteraan keuangan masyarakat. | | | | | | |
| **No** | **Pertanyaan** | **Pilihan** | | | | |
| **Pengetahuan Dasar Tentang Pengelolaan Keuangan** | | **SS** | **S** | **N** | **TS** | **STS** |
| 1. | Saya memahami manfaat pengelolaan keuangan |  |  |  |  |  |
| 2. | Saya dapat menganalisis kinerja keuangan secara berkala |  |  |  |  |  |
| **Investasi** | | **SS** | **S** | **N** | **TS** | **STS** |
| 3. | Saya tidak pernah tertipu dengan investasi bodong |  |  |  |  |  |
| 4. | Saya berivestasi untuk mendapatkan manfaat |  |  |  |  |  |
| **Tabungan dan Pengelolaan Kredit** | | **SS** | **S** | **N** | **TS** | **STS** |
| 5. | Saya menabung di lembaga keuangan |  |  |  |  |  |
| 6. | Saya meminjam uang di lembaga keuangan |  |  |  |  |  |
|  | **Asuransi** | **SS** | **S** | **N** | **TS** | **STS** |
| 7. | Menurut saya produk asuransi mendukung manajemen risiko keuangan UMKM secara profesional |  |  |  |  |  |
| 8. | Saya memiliki minimal satu jenis asuransi. |  |  |  |  |  |
|  | **Lembaga Pembiayaan** | **SS** | **S** | **N** | **TS** | **STS** |
| 9. | Lembaga pembiayaan memberikan kemudahan akses kredit bagi UMKM |  |  |  |  |  |
|  | **Dana Pensiun** | **SS** | **S** | **N** | **TS** | **STS** |
| 10. | Usaha UMKM membutuhkan dana pensiun (Pesangon) bagi karyawan |  |  |  |  |  |
|  | **Pegadaian** | **SS** | **S** | **N** | **TS** | **STS** |
| 11. | Pegadaian memberikan layanan yang mendukung kebutuhan keuangan jangka pendek UMKM |  |  |  |  |  |
|  | **Lembaga Keuangan Mikro** | **SS** | **S** | **N** | **TS** | **STS** |
| 12. | Proses pengajuan pinjaman di LKM mendorong kemajuan usaha UMKM |  |  |  |  |  |
|  | ***Financial Technology (Fintech)*** | **SS** | **S** | **N** | **TS** | **STS** |
| 13. | Layanan pada teknologi keuangan memudahkan UMKM dalam melakukan transaksi bisnis |  |  |  |  |  |
| 14. | Saya merasa lebih mudah bertransaksi dengan bantuan layanan teknologi keuangan |  |  |  |  |  |
| 15. | *Fintech* meningkatkan transparansi laporan keuangan usaha saya |  |  |  |  |  |

1. **Kompetensi SDM (X2)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Menurut Apriansyah & Yuliati (2021) Kompetensi ialah kecakapan seseorang dalam menjalankan peran dan tugasnya yang disertai dengan pengalaman, pelatihan dan pendidikan yang dimilikinya | | | | | | |
| **No** | **Pertanyaan** | **Pilihan** | | | | |
| **Tingkat Pendidikan** | | **SS** | **S** | **N** | **TS** | **STS** |
| 1. | Pendidikan sangat berguna dalam kegiatan usaha. |  |  |  |  |  |
| 2. | Untuk mencapai kesuksesan dalam usaha perlu pendidikan yang tinggi. |  |  |  |  |  |
| **Pengetahuan Mengatur Keuangan** | | **SS** | **S** | **N** | **TS** | **STS** |
| 3. | Pengelolaan keuangan perusahaan perlu dibedakan dengan uang pribadi. |  |  |  |  |  |
| 4. | Pemahaman terhadap akses lembaga keuangan sangat penting dalam mengembangkan usaha. |  |  |  |  |  |
| 5. | Pengelolaan keuangan yang baik sangat berguna dalam keberhasilan suatu usaha. |  |  |  |  |  |
| **Keterampilan** | | **SS** | **S** | **N** | **TS** | **STS** |
| 6. | Semakin besar beban dan tugas maka semakin besar pula tanggungjawab yang dikerjakan dengan keterampilan yang dimiliki. |  |  |  |  |  |
| **Sikap** | | **SS** | **S** | **N** | **TS** | **STS** |
| 7. | Melaksanakan pekerjaan dengan kualitas kerja yang baik dan profesional |  |  |  |  |  |

1. **Pencatatan Transaksi (X3)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Pencatatan transaksi merupakan proses mendokumentasikan semua aktivitas keuangan yang dicatat berdasarkan waktu terjadinya transaksi dan dapat menyebabkan perubahan posisi keuangan yang bertambah maupun berkurang. | | | | | | |
| **No** | **Pertanyaan** | **Pilihan** | | | | |
| **Aktivitas Pencatatan** | | **SS** | **S** | **N** | **TS** | **STS** |
| 1. | Saya melakukan pencatatan pada setiap transaksi penjualan dan pembelian. |  |  |  |  |  |
| 2. | Pencatatan transaksi penjualan dan pembelian biasanya dilakukan secara manual. |  |  |  |  |  |
| 3. | Saya rutin melakukan rekapitulasi kas setiap bulannya |  |  |  |  |  |
| 4. | Menurut saya pencatatan transaksi penjualan dan pembelian dapat membantu pengelolaan keuangan |  |  |  |  |  |
|  | **Bukti-Bukti Transaksi** | **SS** | **S** | **N** | **TS** | **STS** |
| 5. | Setiap transaksi yang dicatat didukung oleh bukti transaksi yang valid. |  |  |  |  |  |
| 6. | Saya menggunakan faktur, kuitansi, dan dokumen yang lain yang sesuai untuk mencatat transaksi |  |  |  |  |  |

1. **Ukuran Usaha (X4)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Ukuran usaha menurut Holmes dan Nicholls merupakan suatu kemampuan perusahaan dalam mengelola usahanya dengan mempertimbangkan jumlah aset, karyawan dan pendapatan perusahaan dalam suatu periode akuntansi tertentu (Dewi & Purwatiningsih, 2021). | | | | | | |
| **No** | **Pertanyaan** | **Pilihan** | | | | |
| **Karyawan** | | **SS** | **S** | **N** | **TS** | **STS** |
| 1. | Saya memiliki jumlah tenaga kerja yang cukup berguna memenuhi kebutuhan SDM usaha saya. |  |  |  |  |  |
| 2. | Saya memiliki tenaga kerja yang sesuai untuk menyelesaikan pekerjaan |  |  |  |  |  |
| **Volume Penjualan** | | **SS** | **S** | **N** | **TS** | **STS** |
| 3. | Usaha saya memiliki volume penjualan yang mampu memenuhi target untuk setiap bulan |  |  |  |  |  |
| 4. | Volume penjualan yang dicapai memperlancar usaha saya. |  |  |  |  |  |
| **Aset** | | **SS** | **S** | **N** | **TS** | **STS** |
| 5. | Saya memiliki total aset (harta) yang sebanding dengan modal usaha yang saya miliki |  |  |  |  |  |

**Lampiran 2**

Jawaban Responden Variabel Literasi Keuangan

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No. | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | X1.8 | X1.9 | X1.10 | X1.11 | X1.12 | X1.13 | X1.14 | X1.15 | Total |
| 1 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 51 |
| 2 | 3 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 5 | 5 | 5 | 57 |
| 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 75 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 60 |
| 5 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 30 |
| 6 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 5 | 3 | 4 | 53 |
| 7 | 4 | 4 | 3 | 2 | 3 | 4 | 4 | 3 | 2 | 3 | 3 | 3 | 4 | 2 | 3 | 47 |
| 8 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 58 |
| 9 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 4 | 3 | 4 | 4 | 5 | 54 |
| 10 | 1 | 1 | 4 | 5 | 3 | 1 | 1 | 4 | 5 | 3 | 5 | 5 | 5 | 3 | 5 | 51 |
| 11 | 5 | 5 | 2 | 3 | 3 | 5 | 5 | 2 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 53 |
| 12 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 5 | 5 | 58 |
| 13 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 75 |
| 14 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 60 |
| 15 | 1 | 2 | 3 | 4 | 5 | 1 | 2 | 3 | 4 | 5 | 1 | 2 | 3 | 4 | 5 | 45 |
| 16 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 75 |
| 17 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 62 |
| 18 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 45 |
| 19 | 4 | 4 | 4 | 1 | 4 | 4 | 4 | 4 | 1 | 4 | 4 | 4 | 4 | 4 | 1 | 51 |
| 20 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 49 |
| 21 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 3 | 5 | 5 | 71 |
| 22 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 4 | 1 | 1 | 3 | 2 | 29 |
| 23 | 3 | 4 | 5 | 4 | 4 | 3 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 64 |
| 24 | 3 | 2 | 3 | 4 | 3 | 3 | 2 | 3 | 4 | 3 | 4 | 2 | 4 | 2 | 2 | 44 |
| 25 | 5 | 2 | 5 | 5 | 2 | 5 | 2 | 5 | 5 | 2 | 2 | 2 | 5 | 2 | 2 | 51 |
| 26 | 3 | 5 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 71 |
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| 246 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 45 |
| 247 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 54 |
| 248 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 66 |
| 249 | 5 | 3 | 3 | 5 | 3 | 5 | 3 | 5 | 3 | 3 | 5 | 3 | 5 | 3 | 3 | 57 |
| 250 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 75 |
| 251 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 75 |
| 252 | 2 | 3 | 4 | 2 | 3 | 2 | 3 | 2 | 3 | 4 | 2 | 3 | 2 | 3 | 4 | 42 |
| 253 | 3 | 4 | 5 | 3 | 4 | 3 | 4 | 3 | 4 | 5 | 3 | 4 | 3 | 4 | 5 | 57 |
| 254 | 4 | 3 | 5 | 4 | 3 | 4 | 3 | 4 | 3 | 5 | 4 | 3 | 4 | 3 | 5 | 57 |
| 255 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 69 |
| 256 | 3 | 3 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 52 |
| 257 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 71 |
| 258 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 58 |
| 259 | 1 | 2 | 1 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 1 | 2 | 1 | 2 | 1 | 21 |
| 260 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 71 |
| 261 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 58 |
| 262 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 45 |
| 263 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 60 |
| 264 | 3 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 49 |
| 265 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 69 |
| 266 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 1 | 27 |
| 267 | 3 | 4 | 5 | 3 | 4 | 3 | 4 | 3 | 4 | 5 | 3 | 4 | 3 | 4 | 5 | 57 |
| 268 | 3 | 2 | 3 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 2 | 3 | 39 |
| 269 | 5 | 2 | 5 | 5 | 2 | 5 | 2 | 5 | 2 | 5 | 5 | 2 | 5 | 2 | 5 | 57 |
| 270 | 3 | 5 | 5 | 3 | 5 | 3 | 5 | 3 | 5 | 5 | 3 | 5 | 3 | 5 | 5 | 63 |
| 271 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 63 |
| 272 | 2 | 5 | 5 | 2 | 5 | 2 | 5 | 5 | 2 | 5 | 5 | 2 | 5 | 2 | 5 | 57 |
| 273 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 54 |
| 274 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 51 |
| 275 | 3 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 5 | 5 | 5 | 57 |
| 276 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 75 |
| 277 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 60 |
| 278 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 30 |
| 279 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 5 | 3 | 4 | 53 |
| 280 | 4 | 4 | 3 | 2 | 3 | 4 | 4 | 3 | 2 | 3 | 3 | 3 | 4 | 2 | 3 | 47 |
| 281 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 58 |
| 282 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 4 | 3 | 4 | 4 | 5 | 54 |
| 283 | 1 | 1 | 4 | 5 | 3 | 1 | 1 | 4 | 5 | 3 | 5 | 5 | 5 | 3 | 5 | 51 |

**Lampiran 3**

Jawaban Responden Variabel Kompetensi SDM

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No. | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | Total |
| 1 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 23 |
| 2 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 25 |
| 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 5 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 14 |
| 6 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 24 |
| 7 | 4 | 4 | 3 | 2 | 3 | 3 | 3 | 22 |
| 8 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 27 |
| 9 | 4 | 4 | 3 | 3 | 3 | 4 | 3 | 24 |
| 10 | 1 | 1 | 4 | 5 | 3 | 5 | 5 | 24 |
| 11 | 5 | 5 | 2 | 3 | 3 | 3 | 4 | 25 |
| 12 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 26 |
| 13 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 14 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 15 | 1 | 2 | 3 | 4 | 5 | 1 | 2 | 18 |
| 16 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 17 | 3 | 5 | 4 | 4 | 4 | 4 | 4 | 28 |
| 18 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 27 |
| 19 | 4 | 4 | 4 | 4 | 1 | 4 | 4 | 25 |
| 20 | 4 | 5 | 3 | 4 | 3 | 3 | 3 | 25 |
| 21 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 22 |
| 22 | 4 | 4 | 4 | 3 | 3 | 5 | 4 | 27 |
| 23 | 5 | 5 | 1 | 5 | 5 | 5 | 4 | 30 |
| 24 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 27 |
| 25 | 2 | 5 | 5 | 5 | 2 | 5 | 5 | 29 |
| 26 | 5 | 5 | 5 | 5 | 5 | 5 | 2 | 32 |
| 27 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 32 |
| 28 | 4 | 4 | 4 | 5 | 2 | 3 | 5 | 27 |
| 29 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 30 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 33 |
| 31 | 4 | 3 | 3 | 1 | 2 | 2 | 4 | 19 |
| 32 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 34 |
| 33 | 4 | 3 | 3 | 4 | 3 | 4 | 4 | 25 |
| 34 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 35 | 5 | 5 | 1 | 2 | 2 | 2 | 2 | 19 |
| 36 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 30 |
| 37 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 20 |
| 38 | 4 | 3 | 4 | 4 | 3 | 3 | 3 | 24 |
| 39 | 5 | 4 | 3 | 4 | 4 | 4 | 5 | 29 |
| 40 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 41 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 42 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 43 | 2 | 1 | 5 | 3 | 3 | 2 | 5 | 21 |
| 44 | 2 | 2 | 1 | 4 | 5 | 5 | 1 | 20 |
| 45 | 2 | 3 | 3 | 2 | 1 | 3 | 3 | 17 |
| 46 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 31 |
| 47 | 4 | 5 | 5 | 4 | 4 | 3 | 5 | 30 |
| 48 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 32 |
| 49 | 5 | 4 | 4 | 3 | 4 | 4 | 4 | 28 |
| 50 | 4 | 4 | 3 | 3 | 4 | 5 | 3 | 26 |
| 51 | 5 | 3 | 3 | 5 | 4 | 4 | 3 | 27 |
| 52 | 5 | 5 | 3 | 4 | 4 | 5 | 3 | 29 |
| 53 | 3 | 4 | 4 | 4 | 5 | 5 | 4 | 29 |
| 54 | 4 | 4 | 3 | 4 | 3 | 5 | 3 | 26 |
| 55 | 5 | 4 | 4 | 3 | 4 | 4 | 4 | 28 |
| 56 | 4 | 4 | 3 | 5 | 4 | 4 | 3 | 27 |
| 57 | 3 | 5 | 4 | 4 | 5 | 4 | 4 | 29 |
| 58 | 3 | 5 | 4 | 4 | 4 | 5 | 4 | 29 |
| 59 | 4 | 5 | 4 | 5 | 3 | 5 | 4 | 30 |
| 60 | 5 | 4 | 4 | 5 | 3 | 4 | 4 | 29 |
| 61 | 5 | 4 | 3 | 5 | 4 | 5 | 3 | 29 |
| 62 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 31 |
| 63 | 1 | 2 | 3 | 1 | 1 | 2 | 3 | 13 |
| 64 | 2 | 3 | 4 | 2 | 2 | 3 | 4 | 20 |
| 65 | 3 | 4 | 5 | 3 | 3 | 4 | 5 | 27 |
| 66 | 4 | 5 | 3 | 4 | 4 | 5 | 3 | 28 |
| 67 | 4 | 3 | 2 | 4 | 4 | 3 | 2 | 22 |
| 68 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 69 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 30 |
| 70 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 30 |
| 71 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 32 |
| 72 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 73 | 1 | 2 | 3 | 1 | 1 | 2 | 3 | 13 |
| 74 | 2 | 3 | 4 | 2 | 2 | 3 | 4 | 20 |
| 75 | 3 | 4 | 5 | 3 | 3 | 4 | 5 | 27 |
| 76 | 4 | 5 | 3 | 4 | 4 | 5 | 3 | 28 |
| 77 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 33 |
| 78 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 26 |
| 79 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 80 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 81 | 1 | 2 | 1 | 1 | 2 | 1 | 1 | 9 |
| 82 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 83 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 84 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 85 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 86 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 26 |
| 87 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 23 |
| 88 | 3 | 4 | 3 | 3 | 4 | 3 | 3 | 23 |
| 89 | 5 | 1 | 1 | 5 | 1 | 5 | 1 | 19 |
| 90 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 26 |
| 91 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 92 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 93 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 32 |
| 94 | 1 | 2 | 5 | 3 | 4 | 3 | 5 | 23 |
| 95 | 5 | 2 | 4 | 4 | 2 | 4 | 4 | 25 |
| 96 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 97 | 3 | 3 | 5 | 3 | 3 | 4 | 5 | 26 |
| 98 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 33 |
| 99 | 4 | 5 | 5 | 3 | 5 | 5 | 5 | 32 |
| 100 | 4 | 4 | 4 | 2 | 2 | 2 | 4 | 22 |
| 101 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 32 |
| 102 | 5 | 4 | 4 | 3 | 4 | 4 | 4 | 28 |
| 103 | 1 | 2 | 3 | 1 | 2 | 3 | 3 | 15 |
| 104 | 2 | 3 | 4 | 2 | 3 | 4 | 4 | 22 |
| 105 | 3 | 4 | 5 | 3 | 4 | 5 | 5 | 29 |
| 106 | 4 | 5 | 3 | 4 | 5 | 3 | 3 | 27 |
| 107 | 4 | 3 | 2 | 4 | 3 | 2 | 2 | 20 |
| 108 | 5 | 4 | 3 | 5 | 4 | 3 | 3 | 27 |
| 109 | 5 | 4 | 3 | 5 | 4 | 3 | 3 | 27 |
| 110 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 32 |
| 111 | 3 | 3 | 4 | 3 | 3 | 4 | 4 | 24 |
| 112 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 113 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 114 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 115 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 14 |
| 116 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 117 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 118 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 119 | 2 | 1 | 5 | 3 | 3 | 2 | 5 | 21 |
| 120 | 2 | 2 | 1 | 4 | 5 | 5 | 1 | 20 |
| 121 | 2 | 3 | 3 | 2 | 1 | 3 | 3 | 17 |
| 122 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 31 |
| 123 | 4 | 5 | 5 | 4 | 4 | 3 | 5 | 30 |
| 124 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 32 |
| 125 | 5 | 4 | 4 | 3 | 4 | 4 | 4 | 28 |
| 126 | 4 | 4 | 3 | 3 | 4 | 5 | 3 | 26 |
| 127 | 5 | 3 | 3 | 5 | 4 | 4 | 3 | 27 |
| 128 | 5 | 5 | 3 | 4 | 4 | 5 | 3 | 29 |
| 129 | 3 | 4 | 4 | 4 | 5 | 5 | 4 | 29 |
| 130 | 4 | 4 | 3 | 4 | 3 | 5 | 3 | 26 |
| 131 | 5 | 4 | 4 | 3 | 4 | 4 | 4 | 28 |
| 132 | 4 | 4 | 3 | 5 | 4 | 4 | 3 | 27 |
| 133 | 3 | 5 | 4 | 4 | 5 | 4 | 4 | 29 |
| 134 | 3 | 5 | 4 | 4 | 4 | 5 | 4 | 29 |
| 135 | 4 | 5 | 4 | 5 | 3 | 5 | 4 | 30 |
| 136 | 5 | 4 | 4 | 5 | 3 | 4 | 4 | 29 |
| 137 | 5 | 4 | 3 | 5 | 4 | 5 | 3 | 29 |
| 138 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 31 |
| 139 | 1 | 2 | 3 | 1 | 1 | 2 | 3 | 13 |
| 140 | 2 | 3 | 4 | 2 | 2 | 3 | 4 | 20 |
| 141 | 3 | 4 | 5 | 3 | 3 | 4 | 5 | 27 |
| 142 | 4 | 5 | 3 | 4 | 4 | 5 | 3 | 28 |
| 143 | 4 | 3 | 2 | 4 | 4 | 3 | 2 | 22 |
| 144 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 145 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 30 |
| 146 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 30 |
| 147 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 32 |
| 148 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 149 | 1 | 2 | 3 | 1 | 1 | 2 | 3 | 13 |
| 150 | 2 | 3 | 4 | 2 | 2 | 3 | 4 | 20 |
| 151 | 3 | 4 | 5 | 3 | 3 | 4 | 5 | 27 |
| 152 | 4 | 5 | 3 | 4 | 4 | 5 | 3 | 28 |
| 153 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 33 |
| 154 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 26 |
| 155 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 156 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 157 | 1 | 2 | 1 | 1 | 2 | 1 | 1 | 9 |
| 158 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 159 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 160 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 161 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 162 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 26 |
| 163 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 23 |
| 164 | 3 | 4 | 3 | 3 | 4 | 3 | 3 | 23 |
| 165 | 5 | 1 | 1 | 5 | 1 | 5 | 1 | 19 |
| 166 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 26 |
| 167 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 168 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 169 | 4 | 3 | 3 | 1 | 2 | 2 | 4 | 19 |
| 170 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 34 |
| 171 | 4 | 3 | 3 | 4 | 3 | 4 | 4 | 25 |
| 172 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 173 | 5 | 5 | 1 | 2 | 2 | 2 | 2 | 19 |
| 174 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 30 |
| 175 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 20 |
| 176 | 4 | 3 | 4 | 4 | 3 | 3 | 3 | 24 |
| 177 | 5 | 4 | 3 | 4 | 4 | 4 | 5 | 29 |
| 178 | 1 | 3 | 1 | 1 | 3 | 3 | 3 | 15 |
| 179 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 30 |
| 180 | 5 | 4 | 4 | 4 | 4 | 3 | 3 | 27 |
| 181 | 4 | 4 | 3 | 4 | 4 | 4 | 5 | 28 |
| 182 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 29 |
| 183 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 33 |
| 184 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 185 | 4 | 5 | 3 | 4 | 5 | 5 | 5 | 31 |
| 186 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 187 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 22 |
| 188 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 24 |
| 189 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 27 |
| 190 | 4 | 3 | 4 | 4 | 4 | 3 | 2 | 24 |
| 191 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 31 |
| 192 | 1 | 1 | 1 | 5 | 1 | 1 | 1 | 11 |
| 193 | 5 | 5 | 5 | 5 | 3 | 5 | 5 | 33 |
| 194 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 34 |
| 195 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 23 |
| 196 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 197 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 29 |
| 198 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 33 |
| 199 | 5 | 5 | 4 | 5 | 5 | 4 | 3 | 31 |
| 200 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 201 | 1 | 4 | 4 | 5 | 4 | 5 | 3 | 26 |
| 202 | 4 | 2 | 3 | 4 | 4 | 3 | 3 | 23 |
| 203 | 2 | 2 | 4 | 3 | 4 | 3 | 4 | 22 |
| 204 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 29 |
| 205 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 206 | 4 | 5 | 5 | 4 | 3 | 5 | 3 | 29 |
| 207 | 3 | 3 | 4 | 2 | 3 | 4 | 3 | 22 |
| 208 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 23 |
| 209 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 25 |
| 210 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 211 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 212 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 14 |
| 213 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 24 |
| 214 | 4 | 4 | 3 | 2 | 3 | 3 | 3 | 22 |
| 215 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 27 |
| 216 | 4 | 4 | 3 | 3 | 3 | 4 | 3 | 24 |
| 217 | 1 | 1 | 4 | 5 | 3 | 5 | 5 | 24 |
| 218 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 219 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 220 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 221 | 2 | 1 | 5 | 3 | 3 | 2 | 5 | 21 |
| 222 | 2 | 2 | 1 | 4 | 5 | 5 | 1 | 20 |
| 223 | 2 | 3 | 3 | 2 | 1 | 3 | 3 | 17 |
| 224 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 31 |
| 225 | 4 | 5 | 5 | 4 | 4 | 3 | 5 | 30 |
| 226 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 32 |
| 227 | 5 | 4 | 4 | 3 | 4 | 4 | 4 | 28 |
| 228 | 4 | 4 | 3 | 3 | 4 | 5 | 3 | 26 |
| 229 | 5 | 3 | 3 | 5 | 4 | 4 | 3 | 27 |
| 230 | 5 | 5 | 3 | 4 | 4 | 5 | 3 | 29 |
| 231 | 3 | 4 | 4 | 4 | 5 | 5 | 4 | 29 |
| 232 | 4 | 4 | 3 | 4 | 3 | 5 | 3 | 26 |
| 233 | 5 | 4 | 4 | 3 | 4 | 4 | 4 | 28 |
| 234 | 4 | 4 | 3 | 5 | 4 | 4 | 3 | 27 |
| 235 | 3 | 5 | 4 | 4 | 5 | 4 | 4 | 29 |
| 236 | 3 | 5 | 4 | 4 | 4 | 5 | 4 | 29 |
| 237 | 4 | 5 | 4 | 5 | 3 | 5 | 4 | 30 |
| 238 | 5 | 4 | 4 | 5 | 3 | 4 | 4 | 29 |
| 239 | 5 | 4 | 3 | 5 | 4 | 5 | 3 | 29 |
| 240 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 31 |
| 241 | 1 | 2 | 3 | 1 | 1 | 2 | 3 | 13 |
| 242 | 2 | 3 | 4 | 2 | 2 | 3 | 4 | 20 |
| 243 | 3 | 4 | 5 | 3 | 3 | 4 | 5 | 27 |
| 244 | 4 | 5 | 3 | 4 | 4 | 5 | 3 | 28 |
| 245 | 4 | 3 | 2 | 4 | 4 | 3 | 2 | 22 |
| 246 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 247 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 30 |
| 248 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 30 |
| 249 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 32 |
| 250 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 251 | 1 | 2 | 3 | 1 | 1 | 2 | 3 | 13 |
| 252 | 2 | 3 | 4 | 2 | 2 | 3 | 4 | 20 |
| 253 | 3 | 4 | 5 | 3 | 3 | 4 | 5 | 27 |
| 254 | 4 | 5 | 3 | 4 | 4 | 5 | 3 | 28 |
| 255 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 33 |
| 256 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 26 |
| 257 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 258 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 259 | 1 | 2 | 1 | 1 | 2 | 1 | 1 | 9 |
| 260 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 261 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 262 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 263 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 264 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 26 |
| 265 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 23 |
| 266 | 3 | 4 | 3 | 3 | 4 | 3 | 3 | 23 |
| 267 | 5 | 1 | 1 | 5 | 1 | 5 | 1 | 19 |
| 268 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 26 |
| 269 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 270 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 271 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 272 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 273 | 5 | 4 | 3 | 5 | 4 | 3 | 5 | 29 |
| 274 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 23 |
| 275 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 25 |
| 276 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 277 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 278 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 14 |
| 279 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 24 |
| 280 | 4 | 4 | 3 | 2 | 3 | 3 | 3 | 22 |
| 281 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 27 |
| 282 | 4 | 4 | 3 | 3 | 3 | 4 | 3 | 24 |
| 283 | 1 | 1 | 4 | 5 | 3 | 5 | 5 | 24 |

**Lampiran 4**

Jawaban Responden Variabel Pencatatan Transaksi

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| No. | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | Total |
| 1 | 4 | 4 | 4 | 4 | 3 | 3 | 22 |
| 2 | 4 | 4 | 4 | 4 | 4 | 5 | 25 |
| 3 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 5 | 2 | 2 | 2 | 2 | 2 | 2 | 12 |
| 6 | 4 | 4 | 4 | 5 | 4 | 5 | 26 |
| 7 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 8 | 5 | 5 | 5 | 5 | 4 | 5 | 29 |
| 9 | 3 | 3 | 3 | 4 | 3 | 4 | 20 |
| 10 | 3 | 3 | 5 | 4 | 3 | 3 | 21 |
| 11 | 5 | 5 | 5 | 3 | 5 | 4 | 27 |
| 12 | 4 | 4 | 4 | 3 | 5 | 4 | 24 |
| 13 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 14 | 1 | 1 | 4 | 1 | 1 | 1 | 9 |
| 15 | 1 | 1 | 2 | 3 | 4 | 5 | 16 |
| 16 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 17 | 3 | 3 | 5 | 4 | 4 | 4 | 23 |
| 18 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 19 | 4 | 4 | 4 | 4 | 4 | 1 | 21 |
| 20 | 4 | 4 | 5 | 3 | 4 | 3 | 23 |
| 21 | 3 | 3 | 3 | 2 | 3 | 3 | 17 |
| 22 | 4 | 4 | 4 | 4 | 3 | 2 | 21 |
| 23 | 5 | 5 | 5 | 1 | 5 | 5 | 26 |
| 24 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 25 | 2 | 2 | 5 | 5 | 1 | 2 | 17 |
| 26 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 27 | 5 | 5 | 5 | 4 | 5 | 4 | 28 |
| 28 | 4 | 4 | 4 | 4 | 5 | 1 | 22 |
| 29 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
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| 281 | 5 | 5 | 5 | 5 | 4 | 5 | 29 |
| 282 | 3 | 3 | 3 | 4 | 3 | 4 | 20 |
| 283 | 3 | 3 | 5 | 4 | 3 | 3 | 21 |

**Lampiran 5**

Jawaban Responden Variabel Ukuran Usaha

|  |  |  |  |  |  |  |
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| No. | X4.1 | X4.2 | X4.3 | X4.4 | X4.5 | Total |
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| 6 | 5 | 4 | 4 | 5 | 5 | 23 |
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| 13 | 3 | 3 | 3 | 3 | 3 | 15 |
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| 191 | 5 | 4 | 5 | 4 | 5 | 23 |
| 192 | 1 | 1 | 1 | 1 | 1 | 5 |
| 193 | 5 | 5 | 5 | 5 | 5 | 25 |
| 194 | 5 | 5 | 5 | 5 | 5 | 25 |
| 195 | 3 | 4 | 3 | 4 | 4 | 18 |
| 196 | 4 | 4 | 4 | 4 | 4 | 20 |
| 197 | 4 | 4 | 4 | 4 | 5 | 21 |
| 198 | 5 | 4 | 4 | 4 | 4 | 21 |
| 199 | 4 | 3 | 2 | 5 | 4 | 18 |
| 200 | 5 | 5 | 5 | 5 | 5 | 25 |
| 201 | 3 | 3 | 3 | 3 | 3 | 15 |
| 202 | 3 | 4 | 4 | 3 | 4 | 18 |
| 203 | 2 | 3 | 3 | 2 | 3 | 13 |
| 204 | 4 | 4 | 5 | 4 | 4 | 21 |
| 205 | 4 | 5 | 5 | 4 | 5 | 23 |
| 206 | 4 | 2 | 3 | 4 | 2 | 15 |
| 207 | 4 | 4 | 4 | 4 | 4 | 20 |
| 208 | 3 | 3 | 4 | 3 | 3 | 16 |
| 209 | 5 | 5 | 5 | 5 | 5 | 25 |
| 210 | 5 | 5 | 5 | 5 | 5 | 25 |
| 211 | 4 | 4 | 4 | 4 | 4 | 20 |
| 212 | 2 | 2 | 2 | 2 | 2 | 10 |
| 213 | 5 | 4 | 4 | 5 | 5 | 23 |
| 214 | 3 | 4 | 4 | 4 | 4 | 19 |
| 215 | 5 | 5 | 3 | 5 | 5 | 23 |
| 216 | 3 | 4 | 4 | 4 | 4 | 19 |
| 217 | 3 | 3 | 5 | 3 | 5 | 19 |
| 218 | 4 | 4 | 3 | 4 | 4 | 19 |
| 219 | 1 | 4 | 4 | 1 | 4 | 14 |
| 220 | 3 | 3 | 3 | 3 | 3 | 15 |
| 221 | 2 | 1 | 3 | 2 | 1 | 9 |
| 222 | 2 | 4 | 3 | 3 | 2 | 14 |
| 223 | 3 | 3 | 2 | 3 | 2 | 13 |
| 224 | 5 | 4 | 4 | 4 | 3 | 20 |
| 225 | 4 | 3 | 4 | 5 | 4 | 20 |
| 226 | 4 | 5 | 4 | 5 | 5 | 23 |
| 227 | 4 | 5 | 5 | 4 | 3 | 21 |
| 228 | 5 | 4 | 3 | 4 | 5 | 21 |
| 229 | 5 | 4 | 5 | 3 | 4 | 21 |
| 230 | 4 | 5 | 4 | 4 | 5 | 22 |
| 231 | 4 | 4 | 5 | 3 | 4 | 20 |
| 232 | 4 | 3 | 4 | 3 | 5 | 19 |
| 233 | 4 | 3 | 4 | 4 | 5 | 20 |
| 234 | 4 | 4 | 4 | 5 | 3 | 20 |
| 235 | 5 | 5 | 4 | 4 | 3 | 21 |
| 236 | 5 | 4 | 3 | 4 | 5 | 21 |
| 237 | 3 | 4 | 4 | 4 | 5 | 20 |
| 238 | 5 | 4 | 4 | 5 | 3 | 21 |
| 239 | 3 | 4 | 5 | 4 | 4 | 20 |
| 240 | 5 | 5 | 4 | 4 | 5 | 23 |
| 241 | 2 | 1 | 2 | 2 | 1 | 8 |
| 242 | 3 | 4 | 3 | 3 | 4 | 17 |
| 243 | 4 | 3 | 4 | 4 | 3 | 18 |
| 244 | 3 | 4 | 3 | 3 | 4 | 17 |
| 245 | 3 | 4 | 3 | 3 | 4 | 17 |
| 246 | 4 | 4 | 4 | 4 | 4 | 20 |
| 247 | 2 | 4 | 2 | 2 | 4 | 14 |
| 248 | 3 | 4 | 3 | 3 | 4 | 17 |
| 249 | 4 | 3 | 4 | 4 | 3 | 18 |
| 250 | 5 | 3 | 5 | 5 | 3 | 21 |
| 251 | 2 | 1 | 2 | 2 | 1 | 8 |
| 252 | 3 | 4 | 3 | 3 | 4 | 17 |
| 253 | 4 | 3 | 4 | 4 | 3 | 18 |
| 254 | 3 | 4 | 3 | 3 | 4 | 17 |
| 255 | 3 | 3 | 4 | 5 | 3 | 18 |
| 256 | 3 | 4 | 4 | 3 | 3 | 17 |
| 257 | 5 | 5 | 5 | 5 | 3 | 23 |
| 258 | 4 | 4 | 4 | 4 | 4 | 20 |
| 259 | 5 | 1 | 1 | 2 | 1 | 10 |
| 260 | 5 | 5 | 5 | 5 | 5 | 25 |
| 261 | 4 | 4 | 4 | 4 | 4 | 20 |
| 262 | 4 | 4 | 3 | 4 | 4 | 19 |
| 263 | 1 | 4 | 4 | 1 | 4 | 14 |
| 264 | 3 | 3 | 3 | 3 | 3 | 15 |
| 265 | 3 | 3 | 3 | 3 | 3 | 15 |
| 266 | 3 | 5 | 4 | 3 | 5 | 20 |
| 267 | 5 | 5 | 4 | 5 | 5 | 24 |
| 268 | 4 | 4 | 4 | 4 | 4 | 20 |
| 269 | 2 | 5 | 5 | 2 | 5 | 19 |
| 270 | 5 | 5 | 2 | 5 | 5 | 22 |
| 271 | 5 | 5 | 5 | 5 | 5 | 25 |
| 272 | 5 | 5 | 5 | 5 | 5 | 25 |
| 273 | 4 | 4 | 4 | 4 | 4 | 20 |
| 274 | 3 | 3 | 4 | 3 | 3 | 16 |
| 275 | 5 | 5 | 5 | 5 | 5 | 25 |
| 276 | 5 | 5 | 5 | 5 | 5 | 25 |
| 277 | 4 | 4 | 4 | 4 | 4 | 20 |
| 278 | 2 | 2 | 2 | 2 | 2 | 10 |
| 279 | 5 | 4 | 4 | 5 | 5 | 23 |
| 280 | 3 | 4 | 4 | 4 | 4 | 19 |
| 281 | 5 | 5 | 3 | 5 | 5 | 23 |
| 282 | 3 | 4 | 4 | 4 | 4 | 19 |
| 283 | 3 | 3 | 5 | 3 | 5 | 19 |

**Lampiran 6**

Jawaban Responden Variabel Implementasi Laporan Keuangan Berbasis SAK EMKM

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No. | Y.1 | Y.2 | Y.3 | Y.4 | Y.5 | Y.6 | Y.7 | Y.8 | Y.9 | Total |
| 1 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 32 |
| 2 | 4 | 4 | 4 | 3 | 5 | 4 | 4 | 4 | 5 | 37 |
| 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 5 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 18 |
| 6 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 42 |
| 7 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 33 |
| 8 | 5 | 5 | 5 | 3 | 5 | 4 | 5 | 5 | 5 | 42 |
| 9 | 4 | 3 | 4 | 4 | 5 | 5 | 4 | 3 | 4 | 36 |
| 10 | 3 | 4 | 3 | 5 | 3 | 5 | 5 | 5 | 3 | 36 |
| 11 | 4 | 5 | 5 | 3 | 4 | 4 | 5 | 5 | 3 | 38 |
| 12 | 4 | 3 | 4 | 4 | 4 | 4 | 5 | 3 | 3 | 34 |
| 13 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 43 |
| 14 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 35 |
| 15 | 1 | 2 | 1 | 1 | 2 | 3 | 2 | 2 | 4 | 18 |
| 16 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 17 | 4 | 4 | 4 | 3 | 5 | 5 | 5 | 3 | 3 | 36 |
| 18 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 19 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 20 | 4 | 3 | 4 | 4 | 5 | 4 | 4 | 3 | 2 | 33 |
| 21 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 31 |
| 22 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 30 |
| 23 | 5 | 1 | 5 | 5 | 5 | 4 | 5 | 1 | 5 | 36 |
| 24 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 33 |
| 25 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 26 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 27 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 42 |
| 28 | 3 | 4 | 4 | 3 | 4 | 4 | 5 | 4 | 3 | 34 |
| 29 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 30 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 31 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 33 |
| 32 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 37 |
| 33 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 32 |
| 34 | 4 | 4 | 3 | 3 | 3 | 4 | 3 | 4 | 4 | 32 |
| 35 | 4 | 4 | 3 | 5 | 3 | 5 | 3 | 4 | 4 | 35 |
| 36 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 37 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 33 |
| 38 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 4 | 4 | 32 |
| 39 | 5 | 4 | 4 | 3 | 3 | 2 | 5 | 5 | 4 | 35 |
| 40 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 41 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 42 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 34 |
| 43 | 2 | 5 | 5 | 2 | 5 | 5 | 4 | 2 | 5 | 35 |
| 44 | 2 | 2 | 3 | 2 | 2 | 3 | 4 | 2 | 2 | 22 |
| 45 | 2 | 3 | 5 | 2 | 3 | 5 | 2 | 3 | 2 | 27 |
| 46 | 4 | 5 | 3 | 4 | 5 | 3 | 5 | 5 | 4 | 38 |
| 47 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 3 | 40 |
| 48 | 4 | 5 | 4 | 4 | 5 | 4 | 3 | 3 | 4 | 36 |
| 49 | 4 | 3 | 4 | 4 | 3 | 4 | 5 | 5 | 3 | 35 |
| 50 | 5 | 3 | 3 | 5 | 4 | 5 | 4 | 4 | 4 | 37 |
| 51 | 5 | 4 | 4 | 5 | 3 | 4 | 3 | 3 | 4 | 35 |
| 52 | 5 | 4 | 4 | 5 | 4 | 3 | 4 | 5 | 5 | 39 |
| 53 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 40 |
| 54 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 41 |
| 55 | 4 | 4 | 4 | 4 | 5 | 3 | 4 | 5 | 4 | 37 |
| 56 | 5 | 4 | 4 | 5 | 4 | 3 | 5 | 4 | 4 | 38 |
| 57 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 41 |
| 58 | 4 | 5 | 4 | 4 | 4 | 3 | 5 | 4 | 4 | 37 |
| 59 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 41 |
| 60 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 40 |
| 61 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 3 | 5 | 39 |
| 62 | 4 | 4 | 3 | 5 | 4 | 5 | 5 | 4 | 5 | 39 |
| 63 | 3 | 2 | 1 | 3 | 2 | 1 | 2 | 1 | 2 | 17 |
| 64 | 2 | 3 | 4 | 2 | 3 | 4 | 3 | 4 | 3 | 28 |
| 65 | 5 | 4 | 3 | 5 | 4 | 3 | 4 | 3 | 4 | 35 |
| 66 | 5 | 3 | 4 | 5 | 3 | 4 | 3 | 4 | 3 | 34 |
| 67 | 2 | 3 | 4 | 2 | 3 | 4 | 3 | 4 | 3 | 28 |
| 68 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 69 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 2 | 32 |
| 70 | 5 | 4 | 4 | 5 | 4 | 4 | 3 | 4 | 3 | 36 |
| 71 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 33 |
| 72 | 5 | 5 | 3 | 5 | 5 | 3 | 5 | 3 | 5 | 39 |
| 73 | 3 | 2 | 1 | 3 | 2 | 1 | 2 | 1 | 2 | 17 |
| 74 | 2 | 3 | 4 | 2 | 3 | 4 | 3 | 4 | 3 | 28 |
| 75 | 5 | 4 | 3 | 5 | 4 | 3 | 4 | 3 | 4 | 35 |
| 76 | 5 | 3 | 4 | 5 | 3 | 4 | 3 | 4 | 3 | 34 |
| 77 | 4 | 4 | 5 | 4 | 5 | 3 | 3 | 5 | 3 | 36 |
| 78 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 34 |
| 79 | 5 | 4 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 42 |
| 80 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 81 | 1 | 2 | 1 | 1 | 2 | 1 | 1 | 1 | 1 | 11 |
| 82 | 5 | 4 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 42 |
| 83 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 34 |
| 84 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 35 |
| 85 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 86 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 35 |
| 87 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 29 |
| 88 | 3 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 29 |
| 89 | 5 | 1 | 4 | 5 | 1 | 3 | 5 | 5 | 5 | 34 |
| 90 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 3 | 30 |
| 91 | 5 | 5 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 43 |
| 92 | 5 | 5 | 3 | 5 | 5 | 3 | 5 | 5 | 5 | 41 |
| 93 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 38 |
| 94 | 2 | 3 | 3 | 2 | 3 | 3 | 1 | 3 | 1 | 21 |
| 95 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 96 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 97 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 35 |
| 98 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 99 | 4 | 4 | 4 | 3 | 4 | 4 | 2 | 4 | 2 | 31 |
| 100 | 5 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 34 |
| 101 | 4 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 4 | 32 |
| 102 | 5 | 5 | 3 | 3 | 5 | 3 | 5 | 3 | 5 | 37 |
| 103 | 3 | 2 | 1 | 3 | 2 | 1 | 2 | 1 | 2 | 17 |
| 104 | 2 | 3 | 4 | 2 | 3 | 4 | 3 | 4 | 3 | 28 |
| 105 | 5 | 4 | 3 | 5 | 4 | 3 | 4 | 3 | 4 | 35 |
| 106 | 5 | 3 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 32 |
| 107 | 2 | 3 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 29 |
| 108 | 3 | 4 | 5 | 3 | 4 | 5 | 4 | 5 | 4 | 37 |
| 109 | 3 | 4 | 5 | 3 | 4 | 5 | 4 | 5 | 4 | 37 |
| 110 | 4 | 4 | 5 | 3 | 4 | 5 | 5 | 5 | 5 | 40 |
| 111 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 29 |
| 112 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 34 |
| 113 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 114 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 115 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 19 |
| 116 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 117 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 118 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 34 |
| 119 | 2 | 5 | 5 | 2 | 5 | 5 | 4 | 2 | 5 | 35 |
| 120 | 2 | 2 | 3 | 2 | 2 | 3 | 4 | 2 | 2 | 22 |
| 121 | 2 | 3 | 5 | 2 | 3 | 5 | 2 | 3 | 2 | 27 |
| 122 | 4 | 5 | 3 | 4 | 5 | 3 | 5 | 5 | 4 | 38 |
| 123 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 3 | 40 |
| 124 | 4 | 5 | 4 | 4 | 5 | 4 | 3 | 3 | 4 | 36 |
| 125 | 4 | 3 | 4 | 4 | 3 | 4 | 5 | 5 | 3 | 35 |
| 126 | 5 | 3 | 3 | 5 | 4 | 5 | 4 | 4 | 4 | 37 |
| 127 | 5 | 4 | 4 | 5 | 3 | 4 | 3 | 3 | 4 | 35 |
| 128 | 5 | 4 | 4 | 5 | 4 | 3 | 4 | 5 | 5 | 39 |
| 129 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 40 |
| 130 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 41 |
| 131 | 4 | 4 | 4 | 4 | 5 | 3 | 4 | 5 | 4 | 37 |
| 132 | 5 | 4 | 4 | 5 | 4 | 3 | 5 | 4 | 4 | 38 |
| 133 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 41 |
| 134 | 4 | 5 | 4 | 4 | 4 | 3 | 5 | 4 | 4 | 37 |
| 135 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 41 |
| 136 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 40 |
| 137 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 3 | 5 | 39 |
| 138 | 4 | 4 | 3 | 5 | 4 | 5 | 5 | 4 | 5 | 39 |
| 139 | 3 | 2 | 1 | 3 | 2 | 1 | 2 | 1 | 2 | 17 |
| 140 | 2 | 3 | 4 | 2 | 3 | 4 | 3 | 4 | 3 | 28 |
| 141 | 5 | 4 | 3 | 5 | 4 | 3 | 4 | 3 | 4 | 35 |
| 142 | 5 | 3 | 4 | 5 | 3 | 4 | 3 | 4 | 3 | 34 |
| 143 | 2 | 3 | 4 | 2 | 3 | 4 | 3 | 4 | 3 | 28 |
| 144 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 145 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 2 | 32 |
| 146 | 5 | 4 | 4 | 5 | 4 | 4 | 3 | 4 | 3 | 36 |
| 147 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 33 |
| 148 | 5 | 5 | 3 | 5 | 5 | 3 | 5 | 3 | 5 | 39 |
| 149 | 3 | 2 | 1 | 3 | 2 | 1 | 2 | 1 | 2 | 17 |
| 150 | 2 | 3 | 4 | 2 | 3 | 4 | 3 | 4 | 3 | 28 |
| 151 | 5 | 4 | 3 | 5 | 4 | 3 | 4 | 3 | 4 | 35 |
| 152 | 5 | 3 | 4 | 5 | 3 | 4 | 3 | 4 | 3 | 34 |
| 153 | 4 | 4 | 5 | 4 | 5 | 3 | 3 | 5 | 3 | 36 |
| 154 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 34 |
| 155 | 5 | 4 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 42 |
| 156 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 157 | 1 | 2 | 1 | 1 | 2 | 1 | 1 | 1 | 1 | 11 |
| 158 | 5 | 4 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 42 |
| 159 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 34 |
| 160 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 35 |
| 161 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 162 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 35 |
| 163 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 29 |
| 164 | 3 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 29 |
| 165 | 5 | 1 | 4 | 5 | 1 | 3 | 5 | 5 | 5 | 34 |
| 166 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 3 | 30 |
| 167 | 5 | 5 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 43 |
| 168 | 5 | 5 | 3 | 5 | 5 | 3 | 5 | 5 | 5 | 41 |
| 169 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 33 |
| 170 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 37 |
| 171 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 32 |
| 172 | 4 | 4 | 3 | 3 | 3 | 4 | 3 | 4 | 4 | 32 |
| 173 | 4 | 4 | 3 | 5 | 3 | 5 | 3 | 4 | 4 | 35 |
| 174 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 175 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 33 |
| 176 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 4 | 4 | 32 |
| 177 | 5 | 4 | 4 | 3 | 3 | 2 | 5 | 5 | 4 | 35 |
| 178 | 3 | 3 | 3 | 2 | 2 | 3 | 1 | 1 | 4 | 22 |
| 179 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 42 |
| 180 | 4 | 4 | 4 | 3 | 3 | 5 | 5 | 5 | 4 | 37 |
| 181 | 5 | 4 | 4 | 3 | 4 | 4 | 5 | 4 | 4 | 37 |
| 182 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 183 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 42 |
| 184 | 4 | 4 | 5 | 3 | 4 | 5 | 5 | 5 | 4 | 39 |
| 185 | 4 | 4 | 5 | 2 | 4 | 4 | 5 | 5 | 4 | 37 |
| 186 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 43 |
| 187 | 3 | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 31 |
| 188 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 33 |
| 189 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 34 |
| 190 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 5 | 33 |
| 191 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 42 |
| 192 | 2 | 3 | 3 | 1 | 1 | 3 | 2 | 3 | 5 | 23 |
| 193 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 194 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 38 |
| 195 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 5 | 33 |
| 196 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 37 |
| 197 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 3 | 5 | 34 |
| 198 | 5 | 4 | 4 | 3 | 4 | 5 | 5 | 5 | 5 | 40 |
| 199 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 5 | 35 |
| 200 | 5 | 5 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 43 |
| 201 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 31 |
| 202 | 5 | 4 | 4 | 5 | 4 | 4 | 3 | 4 | 3 | 36 |
| 203 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 25 |
| 204 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 40 |
| 205 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 34 |
| 206 | 5 | 4 | 4 | 5 | 4 | 4 | 3 | 4 | 3 | 36 |
| 207 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 208 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 32 |
| 209 | 4 | 4 | 4 | 3 | 5 | 4 | 4 | 4 | 5 | 37 |
| 210 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 211 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 212 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 18 |
| 213 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 42 |
| 214 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 33 |
| 215 | 5 | 5 | 5 | 3 | 5 | 4 | 5 | 5 | 5 | 42 |
| 216 | 4 | 3 | 4 | 4 | 5 | 5 | 4 | 3 | 4 | 36 |
| 217 | 3 | 4 | 3 | 5 | 3 | 5 | 5 | 5 | 3 | 36 |
| 218 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 219 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 220 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 34 |
| 221 | 2 | 5 | 5 | 2 | 5 | 5 | 4 | 2 | 5 | 35 |
| 222 | 2 | 2 | 3 | 2 | 2 | 3 | 4 | 2 | 2 | 22 |
| 223 | 2 | 3 | 5 | 2 | 3 | 5 | 2 | 3 | 2 | 27 |
| 224 | 4 | 5 | 3 | 4 | 5 | 3 | 5 | 5 | 4 | 38 |
| 225 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 3 | 40 |
| 226 | 4 | 5 | 4 | 4 | 5 | 4 | 3 | 3 | 4 | 36 |
| 227 | 4 | 3 | 4 | 4 | 3 | 4 | 5 | 5 | 3 | 35 |
| 228 | 5 | 3 | 3 | 5 | 4 | 5 | 4 | 4 | 4 | 37 |
| 229 | 5 | 4 | 4 | 5 | 3 | 4 | 3 | 3 | 4 | 35 |
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| 231 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 40 |
| 232 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 41 |
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| 236 | 4 | 5 | 4 | 4 | 4 | 3 | 5 | 4 | 4 | 37 |
| 237 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 41 |
| 238 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 40 |
| 239 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 3 | 5 | 39 |
| 240 | 4 | 4 | 3 | 5 | 4 | 5 | 5 | 4 | 5 | 39 |
| 241 | 3 | 2 | 1 | 3 | 2 | 1 | 2 | 1 | 2 | 17 |
| 242 | 2 | 3 | 4 | 2 | 3 | 4 | 3 | 4 | 3 | 28 |
| 243 | 5 | 4 | 3 | 5 | 4 | 3 | 4 | 3 | 4 | 35 |
| 244 | 5 | 3 | 4 | 5 | 3 | 4 | 3 | 4 | 3 | 34 |
| 245 | 2 | 3 | 4 | 2 | 3 | 4 | 3 | 4 | 3 | 28 |
| 246 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 247 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 2 | 32 |
| 248 | 5 | 4 | 4 | 5 | 4 | 4 | 3 | 4 | 3 | 36 |
| 249 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 33 |
| 250 | 5 | 5 | 3 | 5 | 5 | 3 | 5 | 3 | 5 | 39 |
| 251 | 3 | 2 | 1 | 3 | 2 | 1 | 2 | 1 | 2 | 17 |
| 252 | 2 | 3 | 4 | 2 | 3 | 4 | 3 | 4 | 3 | 28 |
| 253 | 5 | 4 | 3 | 5 | 4 | 3 | 4 | 3 | 4 | 35 |
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| 255 | 4 | 4 | 5 | 4 | 5 | 3 | 3 | 5 | 3 | 36 |
| 256 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 34 |
| 257 | 5 | 4 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 42 |
| 258 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 259 | 1 | 2 | 1 | 1 | 2 | 1 | 1 | 1 | 1 | 11 |
| 260 | 5 | 4 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 42 |
| 261 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 34 |
| 262 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 35 |
| 263 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 264 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 35 |
| 265 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 29 |
| 266 | 3 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 29 |
| 267 | 5 | 1 | 4 | 5 | 1 | 3 | 5 | 5 | 5 | 34 |
| 268 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 3 | 30 |
| 269 | 5 | 5 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 43 |
| 270 | 5 | 5 | 3 | 5 | 5 | 3 | 5 | 5 | 5 | 41 |
| 271 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 272 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 273 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 34 |
| 274 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 32 |
| 275 | 4 | 4 | 4 | 3 | 5 | 4 | 4 | 4 | 5 | 37 |
| 276 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 277 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 278 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 18 |
| 279 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 42 |
| 280 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 33 |
| 281 | 5 | 5 | 5 | 3 | 5 | 4 | 5 | 5 | 5 | 42 |
| 282 | 4 | 3 | 4 | 4 | 5 | 5 | 4 | 3 | 4 | 36 |
| 283 | 3 | 4 | 3 | 5 | 3 | 5 | 5 | 5 | 3 | 36 |

**Lampiran 7**

Hasil SPSS Versi 22

* + - * 1. **UJI VALIDITAS**
    1. Variabel Literasi Keuangan (X1)

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | | | | | | | | |
|  | | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | X1.8 | X1.9 | X1.10 | X1.11 | X1.12 | X1.13 | X1.14 | X1.15 | TOTAL |
| X1.1 | Pearson Correlation | 1 | ,472\*\* | ,344\*\* | ,494\*\* | ,410\*\* | ,833\*\* | ,507\*\* | ,757\*\* | ,369\*\* | ,351\*\* | ,523\*\* | ,400\*\* | ,569\*\* | ,437\*\* | ,321\*\* | ,512\*\* |
| Sig. (2-tailed) |  | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| X1.2 | Pearson Correlation | ,472\*\* | 1 | ,478\*\* | ,488\*\* | ,737\*\* | ,530\*\* | ,884\*\* | ,461\*\* | ,762\*\* | ,529\*\* | ,546\*\* | ,690\*\* | ,519\*\* | ,718\*\* | ,500\*\* | ,684\*\* |
| Sig. (2-tailed) | ,000 |  | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| X1.3 | Pearson Correlation | ,344\*\* | ,478\*\* | 1 | ,440\*\* | ,570\*\* | ,426\*\* | ,540\*\* | ,557\*\* | ,562\*\* | ,905\*\* | ,387\*\* | ,479\*\* | ,469\*\* | ,538\*\* | ,731\*\* | ,580\*\* |
| Sig. (2-tailed) | ,000 | ,000 |  | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| X1.4 | Pearson Correlation | ,494\*\* | ,488\*\* | ,440\*\* | 1 | ,506\*\* | ,503\*\* | ,414\*\* | ,680\*\* | ,730\*\* | ,383\*\* | ,840\*\* | ,542\*\* | ,600\*\* | ,453\*\* | ,440\*\* | ,559\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 |  | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| X1.5 | Pearson Correlation | ,410\*\* | ,737\*\* | ,570\*\* | ,506\*\* | 1 | ,413\*\* | ,754\*\* | ,543\*\* | ,702\*\* | ,695\*\* | ,548\*\* | ,751\*\* | ,476\*\* | ,762\*\* | ,613\*\* | ,673\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 |  | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| X1.6 | Pearson Correlation | ,833\*\* | ,530\*\* | ,426\*\* | ,503\*\* | ,413\*\* | 1 | ,566\*\* | ,590\*\* | ,427\*\* | ,432\*\* | ,532\*\* | ,403\*\* | ,746\*\* | ,500\*\* | ,343\*\* | ,585\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 |  | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| X1.7 | Pearson Correlation | ,507\*\* | ,884\*\* | ,540\*\* | ,414\*\* | ,754\*\* | ,566\*\* | 1 | ,496\*\* | ,647\*\* | ,592\*\* | ,472\*\* | ,703\*\* | ,557\*\* | ,839\*\* | ,571\*\* | ,675\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| X1.8 | Pearson Correlation | ,757\*\* | ,461\*\* | ,557\*\* | ,680\*\* | ,543\*\* | ,590\*\* | ,496\*\* | 1 | ,554\*\* | ,463\*\* | ,632\*\* | ,449\*\* | ,640\*\* | ,491\*\* | ,430\*\* | ,581\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| X1.9 | Pearson Correlation | ,369\*\* | ,762\*\* | ,562\*\* | ,730\*\* | ,702\*\* | ,427\*\* | ,647\*\* | ,554\*\* | 1 | ,504\*\* | ,558\*\* | ,725\*\* | ,525\*\* | ,698\*\* | ,526\*\* | ,649\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| X1.10 | Pearson Correlation | ,351\*\* | ,529\*\* | ,905\*\* | ,383\*\* | ,695\*\* | ,432\*\* | ,592\*\* | ,463\*\* | ,504\*\* | 1 | ,412\*\* | ,500\*\* | ,486\*\* | ,594\*\* | ,782\*\* | ,613\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| X1.11 | Pearson Correlation | ,523\*\* | ,546\*\* | ,387\*\* | ,840\*\* | ,548\*\* | ,532\*\* | ,472\*\* | ,632\*\* | ,558\*\* | ,412\*\* | 1 | ,545\*\* | ,635\*\* | ,458\*\* | ,459\*\* | ,606\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| X1.12 | Pearson Correlation | ,400\*\* | ,690\*\* | ,479\*\* | ,542\*\* | ,751\*\* | ,403\*\* | ,703\*\* | ,449\*\* | ,725\*\* | ,500\*\* | ,545\*\* | 1 | ,537\*\* | ,780\*\* | ,619\*\* | ,631\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  | ,000 | ,000 | ,000 | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| X1.13 | Pearson Correlation | ,569\*\* | ,519\*\* | ,469\*\* | ,600\*\* | ,476\*\* | ,746\*\* | ,557\*\* | ,640\*\* | ,525\*\* | ,486\*\* | ,635\*\* | ,537\*\* | 1 | ,573\*\* | ,524\*\* | ,670\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  | ,000 | ,000 | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| X1.14 | Pearson Correlation | ,437\*\* | ,718\*\* | ,538\*\* | ,453\*\* | ,762\*\* | ,500\*\* | ,839\*\* | ,491\*\* | ,698\*\* | ,594\*\* | ,458\*\* | ,780\*\* | ,573\*\* | 1 | ,635\*\* | ,659\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  | ,000 | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| X1.15 | Pearson Correlation | ,321\*\* | ,500\*\* | ,731\*\* | ,440\*\* | ,613\*\* | ,343\*\* | ,571\*\* | ,430\*\* | ,526\*\* | ,782\*\* | ,459\*\* | ,619\*\* | ,524\*\* | ,635\*\* | 1 | ,598\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| TOTAL | Pearson Correlation | ,512\*\* | ,684\*\* | ,580\*\* | ,559\*\* | ,673\*\* | ,585\*\* | ,675\*\* | ,581\*\* | ,649\*\* | ,613\*\* | ,606\*\* | ,631\*\* | ,670\*\* | ,659\*\* | ,598\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | | | | | | | | |

* + 1. Variabel Kompetensi SDM (X2)

Variabel X2 Sebelum Data Valid yaitu X2.2 nilai R hitung < R tabel (0,106<0,116) dan nilai signifikan > 0,05

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | |
|  | | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | TOTAL |
| X2.1 | Pearson Correlation | 1 | ,108 | ,265\*\* | ,614\*\* | ,513\*\* | ,509\*\* | ,279\*\* | ,716\*\* |
| Sig. (2-tailed) |  | ,070 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| X2.2 | Pearson Correlation | ,108 | 1 | -,005 | -,005 | ,026 | ,032 | ,053 | ,106 |
| Sig. (2-tailed) | ,070 |  | ,934 | ,937 | ,665 | ,590 | ,378 | ,075 |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| X2.3 | Pearson Correlation | ,265\*\* | -,005 | 1 | ,384\*\* | ,444\*\* | ,439\*\* | ,843\*\* | ,529\*\* |
| Sig. (2-tailed) | ,000 | ,934 |  | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| X2.4 | Pearson Correlation | ,614\*\* | -,005 | ,384\*\* | 1 | ,638\*\* | ,680\*\* | ,342\*\* | ,653\*\* |
| Sig. (2-tailed) | ,000 | ,937 | ,000 |  | ,000 | ,000 | ,000 | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| X2.5 | Pearson Correlation | ,513\*\* | ,026 | ,444\*\* | ,638\*\* | 1 | ,609\*\* | ,418\*\* | ,623\*\* |
| Sig. (2-tailed) | ,000 | ,665 | ,000 | ,000 |  | ,000 | ,000 | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| X2.6 | Pearson Correlation | ,509\*\* | ,032 | ,439\*\* | ,680\*\* | ,609\*\* | 1 | ,426\*\* | ,714\*\* |
| Sig. (2-tailed) | ,000 | ,590 | ,000 | ,000 | ,000 |  | ,000 | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| X2.7 | Pearson Correlation | ,279\*\* | ,053 | ,843\*\* | ,342\*\* | ,418\*\* | ,426\*\* | 1 | ,496\*\* |
| Sig. (2-tailed) | ,000 | ,378 | ,000 | ,000 | ,000 | ,000 |  | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| TOTAL | Pearson Correlation | ,716\*\* | ,106 | ,529\*\* | ,653\*\* | ,623\*\* | ,714\*\* | ,496\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,075 | ,000 | ,000 | ,000 | ,000 | ,000 |  |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | |

* + - * Setelah Penghapusan pertanyaan X2.2

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | |
|  | | X2.1 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | TOTAL |
| X2.1 | Pearson Correlation | 1 | ,265\*\* | ,614\*\* | ,513\*\* | ,509\*\* | ,279\*\* | ,714\*\* |
| Sig. (2-tailed) |  | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| X2.3 | Pearson Correlation | ,265\*\* | 1 | ,384\*\* | ,444\*\* | ,439\*\* | ,843\*\* | ,531\*\* |
| Sig. (2-tailed) | ,000 |  | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| X2.4 | Pearson Correlation | ,614\*\* | ,384\*\* | 1 | ,638\*\* | ,680\*\* | ,342\*\* | ,655\*\* |
| Sig. (2-tailed) | ,000 | ,000 |  | ,000 | ,000 | ,000 | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| X2.5 | Pearson Correlation | ,513\*\* | ,444\*\* | ,638\*\* | 1 | ,609\*\* | ,418\*\* | ,624\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 |  | ,000 | ,000 | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| X2.6 | Pearson Correlation | ,509\*\* | ,439\*\* | ,680\*\* | ,609\*\* | 1 | ,426\*\* | ,715\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 |  | ,000 | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| X2.7 | Pearson Correlation | ,279\*\* | ,843\*\* | ,342\*\* | ,418\*\* | ,426\*\* | 1 | ,495\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 |  | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| TOTAL | Pearson Correlation | ,714\*\* | ,531\*\* | ,655\*\* | ,624\*\* | ,715\*\* | ,495\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | |

* + 1. Variabel Pencatatan Transaksi (X3)

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | |
|  | | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | TOTAL |
| X3.1 | Pearson Correlation | 1 | ,620\*\* | ,452\*\* | ,546\*\* | ,493\*\* | ,589\*\* | ,678\*\* |
| Sig. (2-tailed) |  | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| X3.2 | Pearson Correlation | ,620\*\* | 1 | ,411\*\* | ,526\*\* | ,630\*\* | ,574\*\* | ,616\*\* |
| Sig. (2-tailed) | ,000 |  | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| X3.3 | Pearson Correlation | ,452\*\* | ,411\*\* | 1 | ,477\*\* | ,422\*\* | ,395\*\* | ,527\*\* |
| Sig. (2-tailed) | ,000 | ,000 |  | ,000 | ,000 | ,000 | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| X3.4 | Pearson Correlation | ,546\*\* | ,526\*\* | ,477\*\* | 1 | ,444\*\* | ,685\*\* | ,620\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 |  | ,000 | ,000 | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| X3.5 | Pearson Correlation | ,493\*\* | ,630\*\* | ,422\*\* | ,444\*\* | 1 | ,502\*\* | ,569\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 |  | ,000 | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| X3.6 | Pearson Correlation | ,589\*\* | ,574\*\* | ,395\*\* | ,685\*\* | ,502\*\* | 1 | ,638\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 |  | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| TOTAL | Pearson Correlation | ,678\*\* | ,616\*\* | ,527\*\* | ,620\*\* | ,569\*\* | ,638\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | |

* + 1. Variabel Ukuran Usaha (X4)

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | |
|  | | X4.1 | X4.2 | X4.3 | X4.4 | X4.5 | TOTAL |
| X4.1 | Pearson Correlation | 1 | ,471\*\* | ,466\*\* | ,743\*\* | ,390\*\* | ,585\*\* |
| Sig. (2-tailed) |  | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 |
| X4.2 | Pearson Correlation | ,471\*\* | 1 | ,511\*\* | ,458\*\* | ,659\*\* | ,620\*\* |
| Sig. (2-tailed) | ,000 |  | ,000 | ,000 | ,000 | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 |
| X4.3 | Pearson Correlation | ,466\*\* | ,511\*\* | 1 | ,478\*\* | ,465\*\* | ,655\*\* |
| Sig. (2-tailed) | ,000 | ,000 |  | ,000 | ,000 | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 |
| X4.4 | Pearson Correlation | ,743\*\* | ,458\*\* | ,478\*\* | 1 | ,451\*\* | ,663\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 |  | ,000 | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 |
| X4.5 | Pearson Correlation | ,390\*\* | ,659\*\* | ,465\*\* | ,451\*\* | 1 | ,540\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 |  | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 |
| TOTAL | Pearson Correlation | ,585\*\* | ,620\*\* | ,655\*\* | ,663\*\* | ,540\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 |  |
| N | 283 | 283 | 283 | 283 | 283 | 283 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | |

* + 1. Variabel Implemetasi Laporan Keuangan Berbasis SAK EMKM (Y)

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | | |
|  | | Y.1 | Y.2 | Y.3 | Y.4 | Y.5 | Y.6 | Y.7 | Y.8 | Y.9 | TOTAL |
| Y.1 | Pearson Correlation | 1 | ,466\*\* | ,360\*\* | ,828\*\* | ,533\*\* | ,286\*\* | ,565\*\* | ,521\*\* | ,586\*\* | ,782\*\* |
| Sig. (2-tailed) |  | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| Y.2 | Pearson Correlation | ,466\*\* | 1 | ,471\*\* | ,400\*\* | ,765\*\* | ,456\*\* | ,524\*\* | ,507\*\* | ,543\*\* | ,631\*\* |
| Sig. (2-tailed) | ,000 |  | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| Y.3 | Pearson Correlation | ,360\*\* | ,471\*\* | 1 | ,230\*\* | ,503\*\* | ,643\*\* | ,461\*\* | ,606\*\* | ,398\*\* | ,523\*\* |
| Sig. (2-tailed) | ,000 | ,000 |  | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| Y.4 | Pearson Correlation | ,828\*\* | ,400\*\* | ,230\*\* | 1 | ,454\*\* | ,324\*\* | ,506\*\* | ,469\*\* | ,484\*\* | ,727\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 |  | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| Y.5 | Pearson Correlation | ,533\*\* | ,765\*\* | ,503\*\* | ,454\*\* | 1 | ,469\*\* | ,556\*\* | ,440\*\* | ,518\*\* | ,697\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 |  | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| Y.6 | Pearson Correlation | ,286\*\* | ,456\*\* | ,643\*\* | ,324\*\* | ,469\*\* | 1 | ,454\*\* | ,563\*\* | ,414\*\* | ,499\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 |  | ,000 | ,000 | ,000 | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| Y.7 | Pearson Correlation | ,565\*\* | ,524\*\* | ,461\*\* | ,506\*\* | ,556\*\* | ,454\*\* | 1 | ,627\*\* | ,681\*\* | ,746\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  | ,000 | ,000 | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| Y.8 | Pearson Correlation | ,521\*\* | ,507\*\* | ,606\*\* | ,469\*\* | ,440\*\* | ,563\*\* | ,627\*\* | 1 | ,488\*\* | ,653\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  | ,000 | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| Y.9 | Pearson Correlation | ,586\*\* | ,543\*\* | ,398\*\* | ,484\*\* | ,518\*\* | ,414\*\* | ,681\*\* | ,488\*\* | 1 | ,667\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  | ,000 |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| TOTAL | Pearson Correlation | ,782\*\* | ,631\*\* | ,523\*\* | ,727\*\* | ,697\*\* | ,499\*\* | ,746\*\* | ,653\*\* | ,667\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  |
| N | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | | |

* + - * 1. **UJI RELIABILITAS**

**X1- Literasi keuangan**

|  |  |  |  |
| --- | --- | --- | --- |
| **Case Processing Summary** | | | |
|  | | N | % |
| Cases | Valid | 283 | 100,0 |
| Excludeda | 0 | ,0 |
| Total | 283 | 100,0 |

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

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| ,949 | 15 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Item-Total Statistics** | | | | |
|  | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| X1.1 | 52,35 | 127,570 | ,626 | ,948 |
| X1.2 | 52,48 | 124,896 | ,772 | ,945 |
| X1.3 | 52,38 | 125,293 | ,691 | ,947 |
| X1.4 | 52,43 | 125,495 | ,697 | ,947 |
| X1.5 | 52,42 | 126,195 | ,791 | ,945 |
| X1.6 | 52,35 | 126,229 | ,671 | ,947 |
| X1.7 | 52,54 | 124,661 | ,795 | ,944 |
| X1.8 | 52,37 | 125,979 | ,722 | ,946 |
| X1.9 | 52,49 | 124,237 | ,771 | ,945 |
| X1.10 | 52,35 | 124,563 | ,709 | ,946 |
| X1.11 | 52,36 | 126,183 | ,701 | ,947 |
| X1.12 | 52,48 | 125,924 | ,753 | ,945 |
| X1.13 | 52,33 | 125,397 | ,732 | ,946 |
| X1.14 | 52,48 | 125,442 | ,789 | ,945 |
| X1.15 | 52,25 | 125,861 | ,696 | ,947 |

**X2-Kompetensi SDM**

|  |  |  |  |
| --- | --- | --- | --- |
| **Case Processing Summary** | | | |
|  | | N | % |
| Cases | Valid | 283 | 100,0 |
| Excludeda | 0 | ,0 |
| Total | 283 | 100,0 |

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

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| ,853 | 6 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Item-Total Statistics** | | | | |
|  | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| X2.1 | 19,00 | 16,465 | ,558 | ,845 |
| X2.3 | 19,04 | 16,683 | ,604 | ,835 |
| X2.4 | 18,97 | 15,623 | ,702 | ,816 |
| X2.5 | 19,11 | 15,840 | ,689 | ,819 |
| X2.6 | 18,83 | 16,165 | ,703 | ,817 |
| X2.7 | 18,96 | 16,878 | ,586 | ,838 |

**X3- Pencatatan Transaksi**

|  |  |  |  |
| --- | --- | --- | --- |
| **Case Processing Summary** | | | |
|  | | N | % |
| Cases | Valid | 283 | 100,0 |
| Excludeda | 0 | ,0 |
| Total | 283 | 100,0 |

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

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| ,866 | 6 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Item-Total Statistics** | | | | |
|  | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| X3.1 | 19,31 | 15,145 | ,695 | ,838 |
| X3.2 | 19,26 | 15,306 | ,714 | ,835 |
| X3.3 | 19,19 | 16,739 | ,536 | ,865 |
| X3.4 | 19,23 | 15,247 | ,689 | ,839 |
| X3.5 | 19,11 | 15,938 | ,631 | ,849 |
| X3.6 | 19,34 | 15,025 | ,711 | ,835 |

**X4- Ukuran usaha**

|  |  |  |  |
| --- | --- | --- | --- |
| **Case Processing Summary** | | | |
|  | | N | % |
| Cases | Valid | 283 | 100,0 |
| Excludeda | 0 | ,0 |
| Total | 283 | 100,0 |

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

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| ,838 | 5 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Item-Total Statistics** | | | | |
|  | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| X4.1 | 14,97 | 11,031 | ,654 | ,802 |
| X4.2 | 14,86 | 11,247 | ,664 | ,799 |
| X4.3 | 14,95 | 12,016 | ,597 | ,818 |
| X4.4 | 15,01 | 11,035 | ,680 | ,795 |
| X4.5 | 14,89 | 11,322 | ,612 | ,814 |

**Y-Implementasi Laporan Keuangan berbasis Sak Emkm**

|  |  |  |  |
| --- | --- | --- | --- |
| **Case Processing Summary** | | | |
|  | | N | % |
| Cases | Valid | 283 | 100,0 |
| Excludeda | 0 | ,0 |
| Total | 283 | 100,0 |

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

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| ,901 | 9 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Item-Total Statistics** | | | | |
|  | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| Y.1 | 30,78 | 32,049 | ,701 | ,887 |
| Y.2 | 30,99 | 33,156 | ,688 | ,889 |
| Y.3 | 31,04 | 33,849 | ,601 | ,895 |
| Y.4 | 30,89 | 32,502 | ,615 | ,894 |
| Y.5 | 30,95 | 32,281 | ,703 | ,887 |
| Y.6 | 30,98 | 33,606 | ,588 | ,896 |
| Y.7 | 30,90 | 31,628 | ,737 | ,884 |
| Y.8 | 30,89 | 31,854 | ,704 | ,887 |
| Y.9 | 30,96 | 32,090 | ,687 | ,888 |

* + - * 1. **UJI REGRESI BERGANDA**

|  |  |  |  |
| --- | --- | --- | --- |
| **Variables Entered/Removeda** | | | |
| Model | Variables Entered | Variables Removed | Method |
| 1 | Ukuran Usaha, Literasi Keuangan, Kompetensi SDM, Pencatatan Transaksib | . | Enter |
| a. Dependent Variable: Implementasi Laporan Keuangan Berbasis SAK EMKM | | | |
| b. All requested variables entered. | | | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | ,890a | ,793 | ,790 | 2,924 | 1,895 |
| a. Predictors: (Constant), Ukuran Usaha, Literasi Keuangan, Kompetensi SDM, Pencatatan Transaksi | | | | | |
| b. Dependent Variable: Implementasi Laporan Keuangan Berbasis SAK EMKM | | | | | |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | Df | Mean Square | F | Sig. |
| 1 | Regression | 9100,206 | 4 | 2275,051 | 266,042 | ,000b |
| Residual | 2377,314 | 278 | 8,551 |  |  |
| Total | 11477,519 | 282 |  |  |  |
| a. Dependent Variable: Implementasi Laporan Keuangan Berbasis SAK EMKM | | | | | | |
| b. Predictors: (Constant), Ukuran Usaha, Literasi Keuangan, Kompetensi SDM, Pencatatan Transaksi | | | | | | |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Coefficientsa | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | 3,154 | 1,042 |  | 3,028 | ,003 |  |  |
| Literasi Keuangan | ,051 | ,017 | ,096 | 3,037 | ,003 | ,747 | 1,338 |
| Kompetensi SDM | ,546 | ,053 | ,409 | 10,265 | ,000 | ,470 | 2,126 |
| Pencatatan Transaksi | ,428 | ,059 | ,314 | 7,239 | ,000 | ,397 | 2,519 |
| Ukuran Usaha | ,345 | ,069 | ,223 | 4,970 | ,000 | ,369 | 2,707 |
| a. Dependent Variable: Implementasi Laporan Keuangan Berbasis SAK EMKM | | | | | | | | |

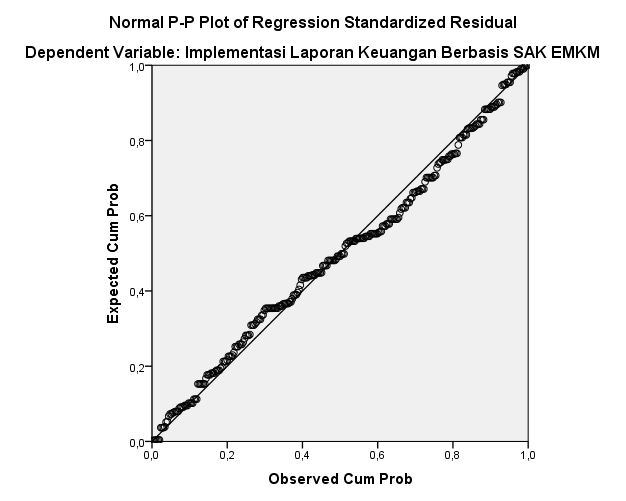
* 1. **UJI ASUMSI KLASIK**

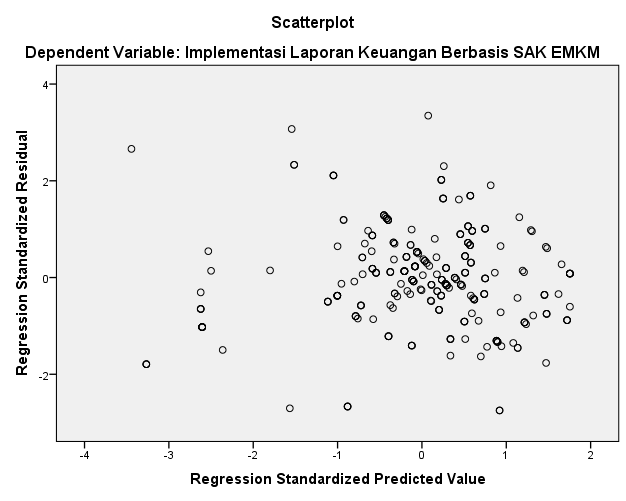
|  |  |  |  |
| --- | --- | --- | --- |
| **Variables Entered/Removeda** | | | |
| Model | Variables Entered | Variables Removed | **Method** |
| 1 | Ukuran Usaha, Literasi Keuangan, Kompetensi SDM, Pencatatan Transaksib | . | **Enter** |
| a. Dependent Variable: Implementasi Laporan Keuangan Berbasis SAK EMKM | | | |
| b. All requested variables entered. | | | |

|  |  |  |  |
| --- | --- | --- | --- |
| **Coefficientsa** | | | |
| Model | | Collinearity Statistics | |
| Tolerance | VIF |
| 1 | Literasi Keuangan | ,736 | 1,359 |
| Kompetensi SDM | ,453 | 2,209 |
| Pencatatan Transaksi | ,397 | 2,520 |
| Ukuran Usaha | ,366 | 2,730 |
| a. Dependent Variable: Implementasi Laporan Keuangan Berbasis SAK EMKM | | | |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | | Collinearity Diagnosticsa | | | | | | | | | | Model | Dimension | Eigenvalue | Condition Index | Variance Proportions | | | | | | (Constant) | Literasi Keuangan | Kompetensi SDM | Pencatatan Transaksi | Ukuran Usaha | | 1 | 1 | 4,920 | 1,000 | ,00 | ,00 | ,00 | ,00 | ,00 | | 2 | ,033 | 12,208 | ,10 | ,45 | ,01 | ,06 | ,13 | | 3 | ,022 | 14,966 | ,83 | ,37 | ,07 | ,00 | ,01 | | 4 | ,015 | 18,414 | ,03 | ,18 | ,89 | ,17 | ,08 | | 5 | ,010 | 21,950 | ,04 | ,00 | ,03 | ,76 | ,78 | | a. Dependent Variable: Implementasi Laporan Keuangan Berbasis SAK EMKM | | | | | | | | |   **Collinearity Diagnosticsa**   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | **Residuals Statisticsa** | | | | | | |  | Minimum | Maximum | Mean | Std. Deviation | N | | Predicted Value | 15,23 | 44,76 | 34,80 | 5,682 | 283 | | Residual | -8,028 | 9,780 | ,000 | 2,901 | 283 | | Std. Predicted Value | -3,444 | 1,754 | ,000 | 1,000 | 283 | | Std. Residual | -2,748 | 3,347 | ,000 | ,993 | 283 | | a. Dependent Variable: Implementasi Laporan Keuangan Berbasis SAK EMKM | | | | | | |







NPAR TESTS

/K-S(NORMAL 0, 5)=RES\_2

/MISSING ANALYSIS

/METHOD=EXACT TIMER(5).

**Uji Glejser**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summary** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | ,213a | ,045 | ,028 | 1,88406 |
| a. Predictors: (Constant), Implementasi Laporan Keuangan Berbasis SAK EMKM, Literasi Keuangan, Ukuran Usaha, Pencatatan Transaksi, Kompetensi SDM | | | | |

|  |
| --- |
| a. Predictors: (Constant), Ukuran usaha, Literasi keuangan, Kompetensi SDM, Pencatatan transaksi |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 46,600 | 5 | 9,320 | 2,626 | ,024b |
| Residual | 983,266 | 277 | 3,550 |  |  |
| Total | 1029,866 | 282 |  |  |  |
| a. Dependent Variable: ABS\_RES | | | | | | |
| b. Predictors: (Constant), Implementasi Laporan Keuangan Berbasis SAK EMKM, Literasi Keuangan, Ukuran Usaha, Pencatatan Transaksi, Kompetensi SDM | | | | | | |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 4,229 | ,682 |  | 6,204 | ,000 |
| Literasi Keuangan | -,020 | ,011 | -,128 | -1,847 | ,066 |
| Kompetensi SDM | ,000 | ,035 | -,001 | -,008 | ,993 |
| Pencatatan Transaksi | -,041 | ,042 | -,100 | -,981 | ,327 |
| Ukuran Usaha | -,063 | ,047 | -,137 | -1,354 | ,177 |
| Implementasi Laporan Keuangan Berbasis SAK EMKM | ,035 | ,039 | ,118 | ,913 | ,362 |
| a. Dependent Variable: ABS\_RES | | | | | | |

**Lampiran 8**

Foto Penyebaran Kuesioner





