



LAMPIRAN 1:

Daftar Responden

Penelitian, Pengantar

Kuesioner, Petunjuk

Pengisian Kuesioner

Penelitian

DAFTAR RESPONDEN PENELITIAN

No	Nama Responden
1	Sudarman
2	Adi Wijaya S STP
3	Gatot Suharyono, MSI.
4	Nefi Setyaningriyah
5	Argo Aris
6	Diana
7	Deni
8	Suyatin
9	Faroid
10	Hidayati
11	Irmajani
12	Bambang Sutjamanto
13	Bambang Purnomo
14	Purnomo
15	Ardi Fauzi
16	Sugeng Sugiarto
17	Tri Harjana
18	Budi Anggoro
19	Yunita Sari
20	Eva Sari
21	Desi Tri Wulandari
22	Sudarno
23	Agus Salim
24	Sri Utami
25	Desta Sari
26	Riski Wahyudi
27	Galih
28	Ayu Lestari
29	Yuliana
30	Liana
31	Nurvita
32	Hesti
33	Mutiatal
34	Feni
35	Riski
36	Ratna Wati
37	Miftahurrohmah
38	Miftahul ulum
39	Dena Wulandari

40	Citra Agustin
41	Yasinta
42	Riski Maulana
43	Muhammad Ilham
44	Hanif Fajar
45	Laylul
46	Irma wati
47	Ahmad Solihin
48	Fidi
49	Ike Nurlaila
50	Muhammad Hafet
51	Indah
52	Ayu Dhea
53	Mifta
54	Armadania
55	Renyta
56	Nurul Irla
57	Muhammad ludi
58	Kartika Sari
59	Ninis
60	Wulandari
61	M Kurniawan
62	Wawan
63	Wiwid
64	Muhammad Mubin
65	Ahmad Syafullah
66	Siti Mahmudah
67	Ika
68	Lilis
69	Ayu Wulandari
70	Ahmad riski
71	Maulana
72	Alfi
73	Retnowati
74	Lutfiah
75	Muhammad Eros
76	Safirti
77	Putri Kumala
78	Muhammad Ferdi
79	Ahmad Jafar
80	Lukman Hakim
81	Muhammad Sigit

82	Fera
83	Hermanto
84	Abdullah
85	Andika wijaya
86	Febriyasinta
87	Iftitahlia
88	Syaiful umam
89	Anggik
90	Nova
91	Nina wulandari
92	Habibi
93	Ratna Dewi
94	Ari Akbar
95	Irwan
96	Ranti
97	Husnul hotimah
98	Arini
99	Intan
100	Friska prasetyo
101	Anita wulandari
102	Vivi
103	Sakinah
104	Yessy agustin
105	Riko agus
106	Linda



UNIVERSITAS MUHAMMADIYAH JEMBER
(UNMUH) FAKULTAS EKONOMI (FE) DAN BISNIS
JURUSAN AKUNTANSI
Jl. Karinata No. 49 Jember 68121 Jawa Timur Indonesia
Telp/Fax.0331-336728,
Website:<http://www.unmuhjember.ac.id>

ANGKET KUESIONER

Yth, bapak/ibu Responden

Dengan hormat disampaikan bahwa surat ini, saya sedang melakukan penelitian dengan judul “**PENGARUH FAKTOR KEPRILAKUAN ORGANISASI TERHADAP KEGUNAAN SISTEM AKUNTANSI KEUANGAN PEMERINTAHAN DAERAH (Studi empiris pada Pemerintahan Kabupaten Jember)**”. Untuk memperoleh data, saya mohon Bapak/Ibu berkenan untuk mengisi angket/kuesioner ini sesuai dengan yang Bapak/Ibu ketahui, berilah penilaian secara jujur, objektif, dan penuh tanggung jawab. Angket/kuesioner ini berguna dalam menganalisa faktor keprilakuan organisasi terhadap kegunaan sistem akuntansi keuangan daerah. Angket ini tidak akan mempengaruhi apapun terkait karier Bapak/Ibu. Jawaban-jawaban atas angket ini dijamin kerahasiaannya.

Demikian permohonan ini disampaikan, atas perkenaan Bapak/Ibu, saya sampaikan terimakasih.

Jember, Desember 2018
Peneliti

Ayu Tinis Khaulia

INDIFIKASI RESPONDEN

Beri tanda centang (✓) pada tempat jawaban yang tersedia, sesuai dengan pendapat Bapak/Ibu/Saudara/i yang di anggap paling tepat atau paling sesuai.

Nama : :

Jenis Kelamin : 1. () Laki – laki 2. ()

Perempuan

Pendidikan : 1. () SMA/SMK 2. ()

Diploma 3. () Saerjana

Petunjuk pengisian :

Berilah jawaban dengan memberikan tanda centang () untuk setiap pertanyaan berikut. Anda akan bersikap netral pada sejumlah pertanyaan yang berifat kontroversial, akan tetapi usahakan memilih rating yang lebih menunjukkan perasaan anda.

Keterangan : Angka 1 STS : Sangat Tidak Sesuai

Angka 2 TS : Tidak Sesuai

Angka 3 N : Netral

Angka 4 S : Sesuai

Angka 5 SS : Sangat Sesuai

a. VARIABEL SISTEM AKUNTANSI KEUANGAN DAERAH

Petunjuk

Untuk setiap pernyataan yang ada. Berilah tanda centang () pada nomor skala yang tersedia, yang terbaik mewakili tingkat pemahaman anda akan sistem akuntansi keuangan daerah yang anda ketahui. Nomor saty (1) sampai lima (5) menunjukkan tingkat pernyataan anda mulai dari sangat tidak setuju sampai sangat setuju.

No	URAIAN	STS (1)	TS (2)	N (3)	S (4)	SS (5)
1	Pencatatan transaksi keuangan dalam jurnal selalu menggunakan bukti transaksi yang sah dilakukan secara kronologis.					
2	Posting dari jurnal ke buku besar dilakukan secara periodic (berkala)					
3	Laporan keuangan disusun oleh PPK-SKPD, laporan berupa LRA, Neraca, CALK					
4	Paling lambat Laporan Realisasi semester 1 diserahkan ke PPKD tidak lebih dari 1 hari setelah semester pertama tahun anggaran terakhir.					
5	Laporan keuangan mendorong SKPD untuk menggunakan Sumber Daya secara efisien dan efektif.					
6	Prosedur antara keuangan yang ada tidak bertentangan dengan Permendagri No. 13 Tahun 2006 dan Permendagri No. 59 tahun 2007 serta prosedur yang disusun Pejabat berwenang daerah/Perda.					
7	Laporan keuangan yang baik mencerminkan tata kelola pemerintah yang baik.					
8	Pengguna anggaran (PA) bertanggung jawab atas pengguna anggaran melalui laporan keuangan yang disusun telah berdasarkan Permendagri No. 13 tahun 2006 dan Permendagri No. 59 Tahun 2007.					

b. VARIABEL PELATIHAN

Petunjuk

Untuk setiap perntanyaan yang ada, berilah tanda centang () pada nomor skala yang tersedia, yang terbaik mewakili tingkat kepuasan dalam pelatihan yang anda terima, nomor satu (1) sampai lima (5) menunjukkan tingkat pernyataan anda mulai dari sangat tidak setuju sampai sangat setuju.

No	URAIAN	STS (1)	TS (2)	N (3)	S (4)	SS (5)
1	Cara – cara kerja spesifik telah dijelaskan					
2	Apakah berbagai bidang ketrampilan kerja dipunyai pimpinan?					
3	Melaksanakan pekerjaan dengan kualitas bagus membuat saya merasa dapat mengembangkan kemampuan saya.					
4	Kontribusi anda kepada lembaga mendapat tanggapan yang menyenangkan.					
5	Pelatihan yang diberikan untuk meningkatkan pekerjaan telah diberikan cukup banyak jenis pelatihan.					
6	Fasilitas pelatihan yang diberikan sangat bagus.					
7	Jenis pelatihan yang diberikan sudah sesuai dengan yang diinginkan dan sesuai dengan pekerjaan.					
8	Yang dikirim dalam pelatihan adalah mereka yang bekerja sesuai dengan bidangnya					
9	Setiap ada penerapan sistem baru selalu diberikan pelatihan terlebih dahulu.					

c. VARIABEL KEJELASAN TUJUAN

Petunjuk

Untuk setiap pernyataan yang ada, berilah tanda centang () pada nomor skala yang tersedia, yang terbaik mewakili tingkat pemahaman anda akan sistem kejelasan tugas/tujuan yang anda ketahui. Nomor satu (1) sampai lima (5) menunjukkan tingkat pernyataan anda mulai dari sangat tidak setuju sampai sangat setuju.

No	URAIAN	STS (1)	TS (2)	N (3)	S (4)	SS (5)
1	Tugas – tugas yang diberikan telah disederhanakan sehingga setiap pegawai dapat mengerjakannya.					
2	Tujuan setiap pekerjaan yang anda kerjakan didefinisikan dengan jelas.					
3	Tujuan organisasi diberikan dengan jelas oleh pimpinan.					
4	Anda telah mengetahui bahwa pekerjaan anda berkaitan dengan tujuan kelompok/orgnisasi.					
5	Pencapaian tujuan dari setiap tugas selalu ditekan pada lembaga anda.					
6	Tingkat sasaran prestasi yang ingin dicapai oleh organisasi sangat tinggi.					
7	Terdapat kesetiakawanan pada kelompok kerja anda dan masing – masing saling memberi bantuan.					
8	Berbagai masalah yang muncul telah diberikan pemecahannya dengan teliti.					

d. VARIABEL DUKUNGAN ATASAN

Petunjuk

Untuk setiap pernyataan yang ada, berilah tanda centang () pada nomor skala yang tersedia, yang terbaik mewakili tingkat pemahaman anda akan dukungan atasan yang anda ketahui. Nomor satu (1) sampai (5) menunjukkan tingkat pernyataan anda mulai dari sangat tidak setuju sampai sangat setuju.

No	URAIAN	STS (1)	TS (2)	N (3)	S (4)	SS (5)
1	Atasan mendukung pada keputusan yang anda buat dalam pekerjaan.					
2	Para pegawai patuh dan loyal kepada pimpinan					
3	Para pegawai selalu menekankan untuk dapat melaksanakan pekerjaan dengan kualitas yang tinggi.					
4	Para pegawai merasa bebas dan tidak takut untuk tidak menyetujui pendapat dan tindakan atasan.					
5	Pimpinan menaruh kepercayaan kepada anda?					
6	Pimpinan menyetujui pendapat dan inisiatif anda					
7	Anda berikan kebebasan untuk mendiskusikan berbagai masalah dengan atasan anda.					
8	Atasan selalu memperhatikan problem yang anda hadapi.					
9	Semua dukungan dari atasan diterima semua oleh pegawai.					
10	Atasan memberikan wewenang kepada anda untuk melakukan pekerjaan menurut cara anda.					

LAMPIRAN 2: Frekuensi Pernyataan Responden

Frekuensi Penyataan Responden

Pelatihan (X1)

Statistics

	X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	X1.9
N	Valid	106	106	106	106	106	106	106	106
	Missing	0	0	0	0	0	0	0	0

X1.1

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	1.9	1.9	1.9
	3	11.3	11.3	13.2
	4	58.5	58.5	71.7
	5	28.3	28.3	100.0
	Total	100.0	100.0	

X1.2

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	12	11.3	11.3
	4	69	65.1	76.4
	5	25	23.6	100.0
	Total	106	100.0	

X1.3

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	1.9	1.9	1.9
	3	19	17.9	17.9
	4	40	37.7	57.5
	5	45	42.5	100.0
	Total	106	100.0	

X1.4

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	18	17.0	17.0
	4	45	42.5	59.4
	5	43	40.6	100.0
	Total	106	100.0	

X1.5

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	1.9	1.9	1.9
	3	12	11.3	13.2
	4	50	47.2	60.4
	5	42	39.6	100.0
	Total	106	100.0	

X1.6

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	3	2.8	2.8
	3	20	18.9	18.9
	4	56	52.8	74.5
	5	27	25.5	100.0
	Total	106	100.0	100.0



X1.7

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	8	7.5	7.5
	4	61	57.5	57.5
	5	37	34.9	34.9
	Total	106	100.0	100.0

X1.8

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	16	15.1	15.1
	4	41	38.7	38.7
	5	49	46.2	46.2
	Total	106	100.0	100.0

X1.9

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	16	15.1	15.1
	4	41	38.7	38.7
	5	49	46.2	46.2
	Total	106	100.0	100.0

Kejelasan Tujuan (X2)**Statistics**

	X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2.8
N	Valid	106	106	106	106	106	106	106
	Missing	0	0	0	0	0	0	0

X2.1

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	23	21.7	21.7
	4	60	56.6	56.6
	5	23	21.7	21.7
	Total	106	100.0	100.0

X2.2

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	5	4.7	4.7
	3	25	23.6	23.6
	4	53	50.0	50.0
	5	23	21.7	21.7
	Total	106	100.0	100.0

X2.3

	Frequency	Percent	Valid Percent	Cumulative Percent

	3	9	8.5	8.5	8.5
Valid	4	61	57.5	57.5	66.0
	5	36	34.0	34.0	100.0
	Total	106	100.0	100.0	



X2.4

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	26	24.5	24.5
	4	55	51.9	76.4
	5	25	23.6	100.0
	Total	106	100.0	100.0

X2.5

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	16	15.1	15.1
	4	56	52.8	67.9
	5	34	32.1	100.0
	Total	106	100.0	100.0

X2.6

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	18	17.0	17.0
	4	54	50.9	67.9
	5	34	32.1	100.0
	Total	106	100.0	100.0

X2.7

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	26	24.5	24.5
	4	44	41.5	66.0
	5	36	34.0	100.0
	Total	106	100.0	100.0

X2.8

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	30	28.3	28.3
	4	45	42.5	70.8
	5	31	29.2	100.0
	Total	106	100.0	100.0

Dukungan Atasan (X3)

Statistics

	X3.1	X3.2	X3.3	X3.4	X3.5	X3.6	X3.7	X3.8	X3.9	X3.10
N	Valid	106	106	106	106	106	106	106	106	106
	Missing	0	0	0	0	0	0	0	0	0

X3.1

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	7	6.6	6.6

3	25	23.6	23.6	30.2
4	65	61.3	61.3	91.5
5	9	8.5	8.5	100.0
Total	106	100.0	100.0	



X3.2

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	14	13.2	13.2
	4	60	56.6	69.8
	5	32	30.2	100.0
	Total	106	100.0	100.0

X3.3

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	24	22.6	22.6
	4	46	43.4	66.0
	5	36	34.0	100.0
	Total	106	100.0	100.0

X3.4

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	11	10.4	10.4
	3	22	20.8	31.1
	4	42	39.6	70.8
	5	31	29.2	100.0
	Total	106	100.0	100.0

X3.5

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	2	1.9	1.9
	3	22	20.8	22.6
	4	45	42.5	65.1
	5	37	34.9	100.0
	Total	106	100.0	100.0

X3.6

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	2	1.9	1.9
	3	16	15.1	17.0
	4	63	59.4	76.4
	5	25	23.6	100.0
	Total	106	100.0	100.0

X3.7

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	3	2.8	2.8
	3	14	13.2	16.0
	4	55	51.9	67.9

5	34	32.1	32.1	100.0
Total	106	100.0	100.0	

X3.8

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	9	8.5	8.5
	4	52	49.1	49.1
	5	45	42.5	42.5
	Total	106	100.0	100.0

X3.9

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	1	.9	.9
	3	27	25.5	25.5
	4	43	40.6	40.6
	5	35	33.0	33.0
	Total	106	100.0	100.0

X3.10

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	11	10.4	10.4
	4	44	41.5	41.5
	5	51	48.1	48.1
	Total	106	100.0	100.0

Sistem Akuntansi Keuangan Daerah (Y)

Statistics

	Y.1	Y.2	Y.3	Y.4	Y.5	Y.6	Y.7	Y.8
N	106	106	106	106	106	106	106	106
Missing	0	0	0	0	0	0	0	0

Y.1

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	1	.9	.9
	3	11	10.4	10.4
	4	72	67.9	67.9
	5	22	20.8	20.8
	Total	106	100.0	100.0

Y.2

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	5	4.7	4.7
	4	73	68.9	68.9

5	28	26.4	26.4	100.0
Total	106	100.0	100.0	

Y.3

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	.9	.9	.9
	3	8.5	8.5	9.4
	4	71.7	71.7	81.1
	5	18.9	18.9	100.0
Total	106	100.0	100.0	

Y.4

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	13.2	13.2	13.2
	4	55.7	55.7	68.9
	5	31.1	31.1	100.0
	Total	100.0	100.0	

Y.5

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	1.9	1.9	1.9
	3	3.8	3.8	5.7
	4	57.5	57.5	63.2
	5	36.8	36.8	100.0
Total	106	100.0	100.0	

Y.6

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	8.5	8.5	8.5
	4	63.2	63.2	71.7
	5	28.3	28.3	100.0
	Total	100.0	100.0	

Y.7

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	8.5	8.5	8.5
	4	37.7	37.7	46.2
	5	53.8	53.8	100.0
	Total	100.0	100.0	

Y.8

	Frequency	Percent	Valid Percent	Cumulative Percent

	3	7	6.6	6.6	6.6
Valid	4	53	50.0	50.0	56.6
	5	46	43.4	43.4	100.0
	Total	106	100.0	100.0	



LAMPIRAN 3: Hasil Uji Validitas



Pelatihan (X1)

Correlations

	X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	X1.9	X1	
X1.1	Pearson Correlation	1	.346*	.318*	.247*	.281*	.223*	.335*	.149	.149	.589**
	Sig. (2-tailed)		.000	.001	.011	.003	.022	.000	.128	.128	.000
	N	106	106	106	106	106	106	106	106	106	106
X1.2	Pearson Correlation	.346	1	.395*	.248*	.153	.457*	.178	.249*	.249*	.627**
	Sig. (2-tailed)	.000		.000	.011	.116	.000	.068	.010	.010	.000
	N	106	106	106	106	106	106	106	106	106	106
X1.3	Pearson Correlation	.318	.395*	1	.522*	.075	.361*	.240*	.167	.167	.656**
	Sig. (2-tailed)	.001	.000		.000	.444	.000	.013	.087	.087	.000
	N	106	106	106	106	106	106	106	106	106	106
X1.4	Pearson Correlation	.247*	.248*	.522*	1	.052	.031	.070	.077	.077	.468**
	Sig. (2-tailed)	.011	.011	.000		.598	.753	.476	.434	.434	.000
	N	106	106	106	106	106	106	106	106	106	106
X1.5	Pearson Correlation	.281	.153	.075	.052	1	.310*	.020	.089	.089	.415**
	Sig. (2-tailed)	.003	.116	.444	.598		.001	.842	.365	.365	.000
	N	106	106	106	106	106	106	106	106	106	106
X1.6	Pearson Correlation	.223	.457*	.361*	.031	.310*	1	.122	.171	.171	.568**
	Sig. (2-tailed)	.022	.000	.000	.753	.001		.211	.081	.081	.000
	N	106	106	106	106	106	106	106	106	106	106
X1.7	Pearson Correlation	.335	.178	.240*	.070	.020	.122	1	.310*	.310*	.484**
	Sig. (2-tailed)	.000	.068	.013	.476	.842	.211		.001	.001	.000
	N	106	106	106	106	106	106	106	106	106	106
X1.8	Pearson Correlation	.149	.249*	.167	.077	.089	.171	.310*	1	1.00 0**	.634**
	Sig. (2-tailed)	.128	.010	.087	.434	.365	.081	.001		.000	.000
	N	106	106	106	106	106	106	106	106	106	106
X1.9	Pearson Correlation	.149	.249*	.167	.077	.089	.171	.310*	1.00 0**	1	.634**
	Sig. (2-tailed)	.128	.010	.087	.434	.365	.081	.001	.000		.000
	N	106	106	106	106	106	106	106	106	106	106
X1	Pearson Correlation	.589	.627*	.656*	.468*	.415*	.568*	.484*	.634*	.634*	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	
	N	106	106	106	106	106	106	106	106	106	106

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

Kejelasan Tujuan (X2)

Correlations

		X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2.8	X2
X2.1	Pearson Correlation	1	.452**	.119	.351*	.043	-.063	.245*	.340**	.558**
	Sig. (2-tailed)		.000	.223	.000	.661	.522	.011	.000	.000
	N	106	106	106	106	106	106	106	106	106
X2.2	Pearson Correlation	.452**	1	.140	.324*	.162	.118	.300**	.472**	.688**
	Sig. (2-tailed)		.000		.152	.001	.098	.226	.002	.000
	N	106	106	106	106	106	106	106	106	106
X2.3	Pearson Correlation	.119	.140	1	.165	.057	.067	.237*	.015	.373**
	Sig. (2-tailed)		.223	.152	.092	.561	.493	.014	.875	.000
	N	106	106	106	106	106	106	106	106	106
X2.4	Pearson Correlation	.351**	.324**	.165	1	.085	.122	.253**	.197*	.558**
	Sig. (2-tailed)		.000	.001	.092		.385	.212	.009	.043
	N	106	106	106	106	106	106	106	106	106
X2.5	Pearson Correlation	.043	.162	.057	.085		1	.110	.286**	.240*
	Sig. (2-tailed)		.661	.098	.561	.385		.264	.003	.013
	N	106	106	106	106	106	106	106	106	106
X2.6	Pearson Correlation	-.063	.118	.067	.122	.110		1	.263**	.252**
	Sig. (2-tailed)		.522	.226	.493	.212	.264		.006	.009
	N	106	106	106	106	106	106	106	106	106
X2.7	Pearson Correlation	.245*	.300**	.237*	.253*	.286*	.263*		1	.474**
	Sig. (2-tailed)		.011	.002	.014	.009	.003	.006		.698**
	N	106	106	106	106	106	106	106	106	106
X2.8	Pearson Correlation	.340**	.472**	.015	.197*	.240*	.252*	.474**		.695**
	Sig. (2-tailed)		.000	.000	.875	.043	.013	.009	.000	.000
	N	106	106	106	106	106	106	106	106	106
X2	Pearson Correlation	.558**	.688**	.373*	.558*	.440*	.420*	.698**	.695**	1
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000	.000	
	N	106	106	106	106	106	106	106	106	106

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

Dukungan Atasan (X3)

Correlations

		X3.1	X3.2	X3.3	X3.4	X3.5	X3.6	X3.7	X3.8	X3.9	X3.10	X3
X3.1	Pearson Correlation	1	.294*	.168	.466*	.137	.321*	.232*	.194*	.113	-.034	.514*
	Sig. (2-tailed)		.002	.086	.000	.162	.001	.017	.046	.249	.733	.000
	N	106	106	106	106	106	106	106	106	106	106	106
X3.2	Pearson Correlation	.294*	1	.199*	.300*	.285*	.287*	.393*	.281*	.188	.361*	.609*
	Sig. (2-tailed)		.002	.041	.002	.003	.003	.000	.004	.054	.000	.000
	N	106	106	106	106	106	106	106	106	106	106	106
X3.3	Pearson Correlation	.168	.199*	1	.046	.125	.289*	.281*	.302*	.215*	.314*	.502*
	Sig. (2-tailed)		.086	.041		.637	.202	.003	.004	.002	.027	.001
	N	106	106	106	106	106	106	106	106	106	106	106
X3.4	Pearson Correlation	.466*	.300*	.046	1	.244*	.405*	.386*	.102	.401*	-.001	.630*
	Sig. (2-tailed)		.000	.002	.637		.012	.000	.000	.300	.000	.989
	N	106	106	106	106	106	106	106	106	106	106	106
X3.5	Pearson Correlation	.137	.285*	.125	.244*	1	.150	.429*	.329*	.203*	.159	.545*
	Sig. (2-tailed)		.162	.003	.202	.012		.126	.000	.001	.036	.103
	N	106	106	106	106	106	106	106	106	106	106	106
X3.6	Pearson Correlation	.321*	.287*	.289*	.405*	.150	1	.344*	.184	.260*	.253*	.609*
	Sig. (2-tailed)		.001	.003	.003	.000	.126		.000	.059	.007	.009
	N	106	106	106	106	106	106	106	106	106	106	106
X3.7	Pearson Correlation	.232*	.393*	.281*	.386*	.429*	.344*	1	.330*	.392*	.320*	.724*
	Sig. (2-tailed)		.017	.000	.004	.000	.000		.001	.000	.001	.000
	N	106	106	106	106	106	106	106	106	106	106	106
X3.8	Pearson Correlation	.194*	.281*	.302*	.102	.329*	.184	.330*	1	.037	.416*	.525*
	Sig. (2-tailed)		.046	.004	.002	.300	.001	.059	.001	.703	.000	.000
	N	106	106	106	106	106	106	106	106	106	106	106
X3.9	Pearson Correlation	.113	.188	.215*	.401*	.203*	.260*	.392*	.037	1	.175	.548*
	Sig. (2-tailed)		.249	.054	.027	.000	.036	.007	.000	.703	.072	.000
	N	106	106	106	106	106	106	106	106	106	106	106
X3.10	Pearson Correlation	-.034	.361*	.314*	-.001	.159	.253*	.320*	.416*	.175	1	.486*
	Sig. (2-tailed)		.733	.000	.001	.989	.103	.009	.001	.000	.072	.000
	N	106	106	106	106	106	106	106	106	106	106	106
X3	Pearson Correlation	.514*	.609*	.502*	.630*	.545*	.609*	.724*	.525*	.548*	.486*	1

Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
N	106	106	106	106	106	106	106	106	106	106	106	106

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

Sistem Akuntansi Keuangan Daerah (Y)

Correlations

	Y.1	Y.2	Y.3	Y.4	Y.5	Y.6	Y.7	Y.8	Y
Pearson Correlation	1	.410**	.065	.211*	.112	.006	.248*	-.088	.456**
Y.1 Sig. (2-tailed)		.000	.505	.030	.253	.950	.010	.367	.000
N	106	106	106	106	106	106	106	106	106
Pearson Correlation	.410**	1	.235*	.340**	.125	.110	.159	-.014	.531**
Y.2 Sig. (2-tailed)	.000		.016	.000	.203	.261	.104	.886	.000
N	106	106	106	106	106	106	106	106	106
Pearson Correlation	.065	.235*	1	.144	.173	.126	.130	.076	.443**
Y.3 Sig. (2-tailed)	.505	.016		.142	.076	.199	.183	.438	.000
N	106	106	106	106	106	106	106	106	106
Pearson Correlation	.211*	.340**	.144	1	.151	.211*	.419**	-.024	.592**
Y.4 Sig. (2-tailed)	.030	.000	.142		.123	.030	.000	.806	.000
N	106	106	106	106	106	106	106	106	106
Pearson Correlation	.112	.125	.173	.151	1	.127	.301**	.263**	.547**
Y.5 Sig. (2-tailed)	.253	.203	.076	.123		.194	.002	.006	.000
N	106	106	106	106	106	106	106	106	106
Pearson Correlation	.006	.110	.126	.211*	.127	1	.344**	.280**	.520**
Y.6 Sig. (2-tailed)	.950	.261	.199	.030	.194		.000	.004	.000
N	106	106	106	106	106	106	106	106	106
Pearson Correlation	.248*	.159	.130	.419**	.301**	.344**	1	.274**	.701**
Y.7 Sig. (2-tailed)	.010	.104	.183	.000	.002	.000		.004	.000
N	106	106	106	106	106	106	106	106	106
Pearson Correlation	-.088	-.014	.076	-.024	.263**	.280**	.274**	1	.427**
Y.8 Sig. (2-tailed)	.367	.886	.438	.806	.006	.004	.004		.000
N	106	106	106	106	106	106	106	106	106
Pearson Correlation	.456**	.531**	.443**	.592**	.547**	.520**	.701**	.427**	1
Y Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	
N	106	106	106	106	106	106	106	106	106

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

LAMPIRAN 4: Hasil Uji Reliabilitas



Pelatihan (X1)

Case Processing Summary

	N	%
Cases	Valid	106 100.0
	Excluded ^a	0 .0
	Total	106 100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.730	9

Kejelasan Tujuan (X2)

Case Processing Summary

	N	%
Cases	Valid	106 100.0
	Excluded ^a	0 .0
	Total	106 100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.689	8

Dukungan Atasan (X3)

Case Processing Summary

	N	%
Cases	Valid	106 100.0
	Excluded ^a	0 .0
	Total	106 100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.766	10

Sistem Akuntansi Keuangan Daerah (Y)

Case Processing Summary

	N	%
Cases	Valid	106 100.0
	Excluded ^a	0 .0
	Total	106 100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.633	8



LAMPIRAN 5:

Hasil Uji Uji Regresi, Uji Asumsi Klasik Dan Uji Hipotesis



Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	X3, X2, X1 ^b	.	Enter

a. Dependent Variable: Y

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.587 ^a	.345	.325	2.077

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

b. Dependent Variable: Y

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
		Regression	3	77.100	17.869	.000 ^b
1	Residual	440.104	102	4.315		
	Total	671.406	105			

a. Dependent Variable: Y

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

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.	Collinearity Statistics	
		B	Std. Error				Tolerance	VIF
1	(Constant)	15.140	2.586	.210 .241 .279	5.853	.000	.632 .756 .668	1.584 1.323 1.497
	X1	.149	.072		2.077	.040		
	X2	.192	.073		2.611	.010		
	X3	.168	.059		2.842	.005		

a. Dependent Variable: Y

Coefficient Correlations^a

Model		X3	X2	X1	
1	Correlations	X3 X2	1.000 -.207	-.207 1.000	-.448 -.309

	X1	-.448	-.309	1.000
	X3	.003	-.001	-.002
Covariances	X2	-.001	.005	-.002
	X1	-.002	-.002	.005

a. Dependent Variable: Y

Collinearity Diagnostics^a

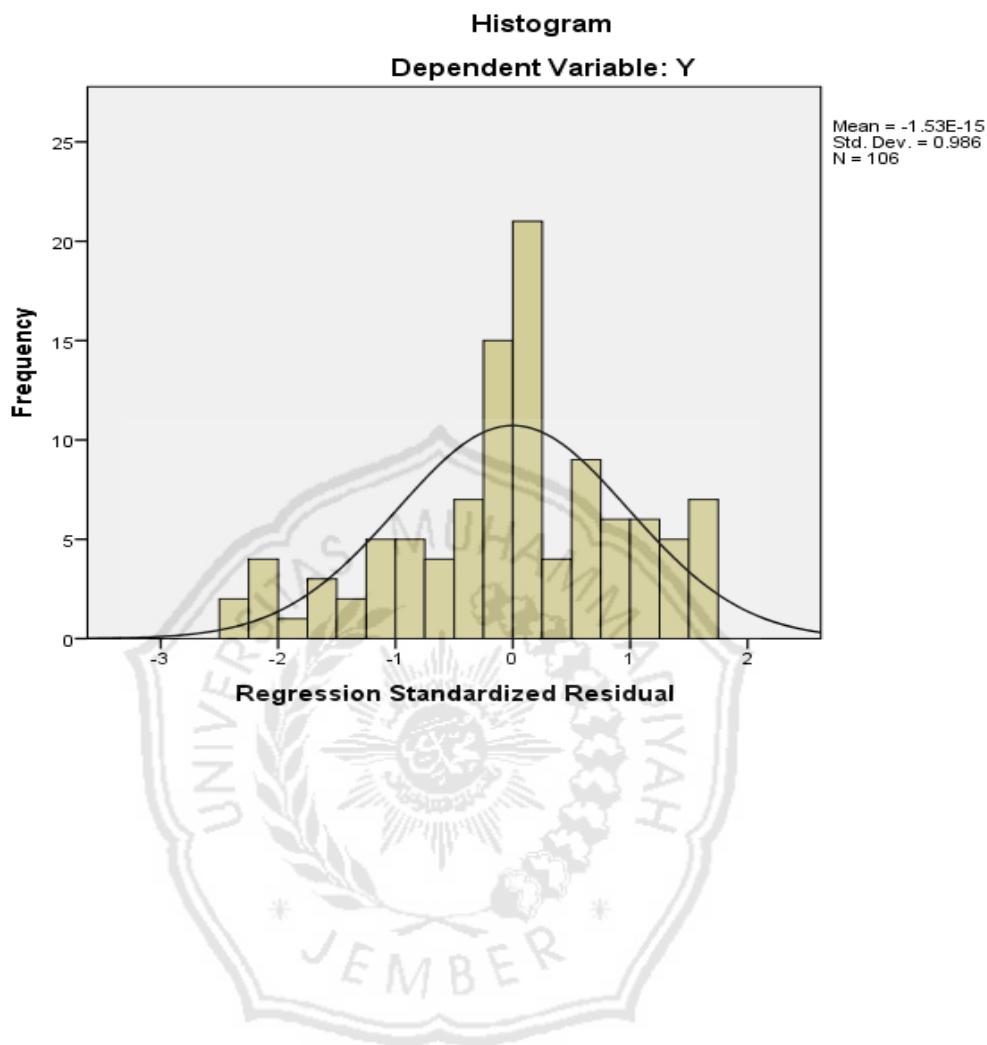
Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	X1	X2	X3
1	1	3.985	1.000	.00	.00	.00	.00
	2	.006	25.702	.06	.04	.50	.54
	3	.005	29.550	.79	.01	.49	.13
	4	.004	31.439	.16	.95	.01	.32

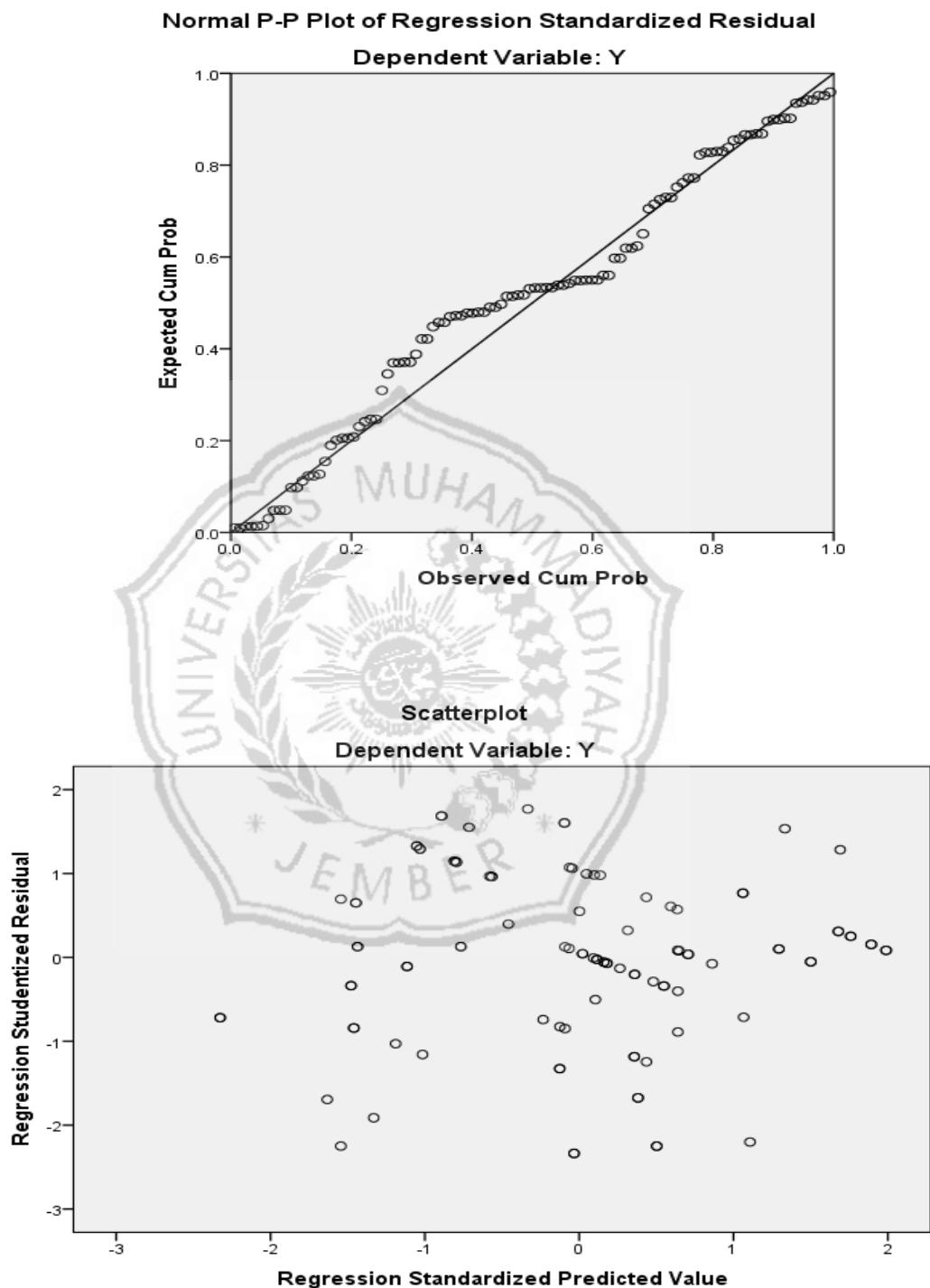
a. Dependent Variable: Y

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	30.42	36.83	33.88	1.484	106
Std. Predicted Value	-2.327	1.989	.000	1.000	106
Standard Error of Predicted Value	.214	.710	.390	.103	106
Adjusted Predicted Value	30.57	36.82	33.87	1.484	106
Residual	-4.828	3.617	.000	2.047	106
Std. Residual	-2.324	1.741	.000	.986	106
Stud. Residual	-2.337	1.770	.002	1.002	106
Deleted Residual	-4.880	3.736	.008	2.116	106
Stud. Deleted Residual	-2.390	1.789	-.001	1.011	106
Mahal. Distance	.128	11.279	2.972	2.186	106
Cook's Distance	.000	.049	.008	.010	106
Centered Leverage Value	.001	.107	.028	.021	106

a. Dependent Variable: Y





Case Processing Summary

	Cases					
	Included		Excluded		Total	
	N	Percent	N	Percent	N	Percent
Y * X1	106	100.0%	0	0.0%	10 6	100.0%
Y * X2	106	100.0%	0	0.0%	10 6	100.0%
Y * X3	106	100.0%	0	0.0%	10 6	100.0%

Report

Y

X1	Mean	N	Std. Deviation
28	29.00	2	.000
29	32.00	2	.000
31	31.00	2	.000
33	30.67	3	2.309
34	34.83	6	2.563
35	32.36	11	2.157
36	31.75	8	2.252
37	35.43	14	.938
38	33.82	11	2.483
39	33.50	16	2.191
40	35.33	6	1.211
41	33.67	9	2.598
42	39.00	1	.
43	35.45	11	1.695
44	37.00	4	.000
Total	33.88	106	2.529

ANOVA Table

		Sum of Squares	df	Mean Square	F	Sig.
Y * X1	(Combined)	310.735	14	22.195	5.600	.000
	Between Groups	150.305	1	150.305	37.923	.000
	Linearity	160.430	13	12.341	3.114	.001
	Deviation from Linearity	360.671	91	3.963		
Within Groups		671.406	105			
Total						

Measures of Association

	R	R Squared	Eta	Eta Squared
Y * X1	.473	.224	.680	.463

Report

Y

X2	Mean	N	Std. Deviation
27	33.33	6	2.582
28	32.40	10	3.471
29	31.75	4	2.217
30	32.13	8	2.588
31	34.42	12	1.084

32	33.08	12	2.353
33	33.08	12	2.778
34	34.46	13	1.330
35	33.29	7	1.704
36	35.20	10	2.201
37	37.00	4	.000
38	37.17	6	.983
39	36.00	2	.000
Total	33.88	106	2.529

ANOVA Table

		Sum of Squares	df	Mean Square	F	Sig.
Y * X2	(Combined)	222.205	12	18.517	3.834	.000
	Between Groups	135.915	1	135.915	28.139	.000
	Linearity	86.290	11	7.845	1.624	.105
Within Groups		449.201	93	4.830		
Total		671.406	105			

Measures of Association

	R	R Squared	Eta	Eta Squared
Y * X2	.450	.202	.575	.331

Report

Y	X3	Mean	N	Std. Deviation
	29	33.00	2	.000
	32	29.00	2	.000
	33	35.00	2	.000
	34	36.00	1	.
	35	30.00	2	4.243
	36	30.80	10	2.300
	37	33.67	6	1.862
	38	31.00	2	.000
	39	35.00	7	2.082
	40	32.67	6	3.141
	41	33.78	18	1.353
	42	33.67	6	.816
	43	35.00	11	1.673
	44	34.56	9	1.509
	45	33.86	7	2.911
	46	36.11	9	2.619
	48	36.67	6	.516
	Total	33.88	106	2.529

ANOVA Table

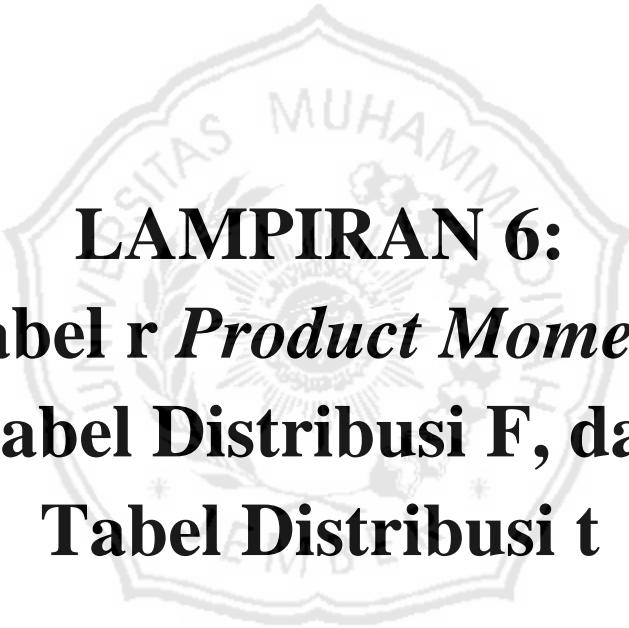
	Sum of Squares	df	Mean Square	F	Sig.

	(Combined)	325.393	16	20.337	5.231	.000
Between Groups	Linearity	162.255	1	162.255	41.734	.000
Y * X3	Deviation from Linearity	163.138	15	10.876	2.797	.001
Within Groups		346.013	89	3.888		
Total		671.406	105			

Measures of Association

	R	R Squared	Eta	Eta Squared
Y * X3	.492	.242	.696	.485





LAMPIRAN 6:
Tabel r *Product Moment*,
Tabel Distribusi F, dan
Tabel Distribusi t

Tabel r product Moment (Sig = 0,05)

df	r	df	r	df	r	df	r
1	0.9969	26	0.3739	51	0.2706	76	0.2227
2	0.9500	27	0.3673	52	0.2681	77	0.2213
3	0.8783	28	0.3610	53	0.2656	78	0.2199
4	0.8114	29	0.3550	54	0.2632	79	0.2165
5	0.7545	30	0.3494	55	0.2609	80	0.2162
6	0.7067	31	0.3440	56	0.2586	81	0.2159
7	0.6664	32	0.3388	57	0.2564	82	0.2146
8	0.6319	33	0.3388	58	0.2542	83	0.2133
9	0.6021	34	0.3291	59	0.2521	84	0.2120
10	0.5760	35	0.3246	60	0.2500	85	0.2108
11	0.5529	36	0.3202	61	0.2480	86	0.2096
12	0.5324	37	0.3160	62	0.2461	87	0.2084
13	0.5140	38	0.3120	63	0.2441	88	0.2072
14	0.4973	39	0.3081	64	0.2423	89	0.2061
15	0.4821	40	0.3044	65	0.2404	90	0.2050
16	0.4683	41	0.3008	66	0.2387	91	0.2039
17	0.4555	42	0.2973	67	0.2369	92	0.2028
18	0.4438	43	0.2940	68	0.2352	93	0.2017
19	0.4329	44	0.2907	69	0.2335	94	0.2006
20	0.4227	45	0.2876	70	0.2319	95	0.1996
21	0.4132	46	0.2845	71	0.2303	96	0.1986
22	0.4044	47	0.2816	72	0.2287	97	0.1975
23	0.3961	48	0.2787	73	0.2272	98	0.1966
24	0.3882	49	0.2759	74	0.2257	99	0.1956
25	0.3809	50	0.2732	75	0.2242	100	0.1946

Sumber: Data primer yang diolah 2019

Tabel Distribusi F

DF 1

DF 2	1	2	3	4	5	6	7	8	9	10
1	161.4476	199.5000	215.7073	224.5833	230.1619	233.986	236.7684	238.8827	240.5433	241.8818
2	18.5128	19.0000	19.1643	19.2468	19.2964	19.3295	19.3532	19.371	19.3848	19.3959
3	10.1280	9.5521	9.2766	9.1172	9.0135	8.9406	8.8867	8.8452	8.8123	8.7855
4	7.7086	6.9443	6.5914	6.3882	6.2561	6.1631	6.0942	6.041	5.9988	5.9644
5	6.6079	5.7861	5.4095	5.1922	5.0503	4.9503	4.8759	4.8183	4.7725	4.7351
6	5.9874	5.1433	4.7571	4.5337	4.3874	4.2839	4.2067	4.1468	4.099	4.06
7	5.5914	4.7374	4.3468	4.1203	3.9715	3.866	3.787	3.7257	3.6767	3.6365
8	5.3177	4.4590	4.0662	3.8379	3.6875	3.5806	3.5005	3.4381	3.3881	3.3472
9	5.1174	4.2565	3.8625	3.6331	3.4817	3.3738	3.2927	3.2296	3.1789	3.1373
10	4.9646	4.1028	3.7083	3.4780	3.3258	3.2172	3.1355	3.0717	3.0204	2.9782
11	4.8443	3.9823	3.5874	3.3567	3.2039	3.0946	3.0123	2.948	2.8962	2.8536
12	4.7472	3.8853	3.4903	3.2592	3.1059	2.9961	2.9134	2.8486	2.7964	2.7534
13	4.6672	3.8056	3.4105	3.1791	3.0254	2.9153	2.8321	2.7669	2.7144	2.671
14	4.6001	3.7389	3.3439	3.1122	2.9582	2.8477	2.7642	2.6987	2.6458	2.6022
15	4.5431	3.6823	3.2874	3.0556	2.9013	2.7905	2.7066	2.6408	2.5876	2.5437
16	4.4940	3.6337	3.2389	3.0069	2.8524	2.7413	2.6572	2.5911	2.5377	2.4935
17	4.4513	3.5915	3.1968	2.9647	2.8100	2.6987	2.6143	2.548	2.4943	2.4499
18	4.4139	3.5546	3.1599	2.9277	2.7729	2.6613	2.5767	2.5102	2.4563	2.4117
19	4.3807	3.5219	3.1274	2.8951	2.7401	2.6283	2.5435	2.4768	2.4227	2.3779
20	4.3512	3.4928	3.0984	2.8661	2.7109	2.599	2.514	2.4471	2.3928	2.3479
21	4.3248	3.4668	3.0725	2.8401	2.6848	2.5727	2.4876	2.4205	2.366	2.321
22	4.3009	3.4434	3.0491	2.8167	2.6613	2.5491	2.4638	2.3965	2.3419	2.2967
23	4.2793	3.4221	3.0280	2.7955	2.6400	2.5277	2.4422	2.3748	2.3201	2.2747
24	4.2597	3.4028	3.0088	2.7763	2.6207	2.5082	2.4226	2.3551	2.3002	2.2547
25	4.2417	3.3852	2.9912	2.7587	2.6030	2.4904	2.4047	2.3371	2.2821	2.2365
26	4.2252	3.3690	2.9752	2.7426	2.5868	2.4741	2.3883	2.3205	2.2655	2.2197
27	4.2100	3.3541	2.9604	2.7278	2.5719	2.4591	2.3732	2.3053	2.2501	2.2043
28	4.1960	3.3404	2.9467	2.7141	2.5581	2.4453	2.3593	2.2913	2.236	2.19
29	4.1830	3.3277	2.9340	2.7014	2.5454	2.4324	2.3463	2.2783	2.2229	2.1768
30	4.1709	3.3158	2.9223	2.6896	2.5336	2.4205	2.3343	2.2662	2.2107	2.1646
31	4.1596	3.3048	2.9113	2.6787	2.5225	2.4094	2.3232	2.2549	2.1994	2.1532
32	4.1491	3.2945	2.9011	2.6684	2.5123	2.3991	2.3127	2.2444	2.1888	2.1425
33	4.1393	3.2849	2.8916	2.6589	2.5026	2.3894	2.303	2.2346	2.1789	2.1325
34	4.1300	3.2759	2.8826	2.6499	2.4936	2.3803	2.2938	2.2253	2.1696	2.1231
35	4.1213	3.2674	2.8742	2.6415	2.4851	2.3718	2.2852	2.2167	2.1608	2.1143
36	4.1132	3.2594	2.8663	2.6335	2.4772	2.3638	2.2771	2.2085	2.1526	2.1061
37	4.1055	3.2519	2.8588	2.6261	2.4696	2.3562	2.2695	2.2008	2.1449	2.0982
38	4.0982	3.2448	2.8517	2.6190	2.4625	2.349	2.2623	2.1936	2.1375	2.0909
39	4.0913	3.2381	2.8451	2.6123	2.4558	2.3423	2.2555	2.1867	2.1306	2.0839
40	4.0847	3.2317	2.8387	2.6060	2.4495	2.3359	2.249	2.1802	2.124	2.0772
41	4.0785	3.2257	2.8327	2.6000	2.4434	2.3298	2.2429	2.174	2.1178	2.071
42	4.0727	3.2199	2.8270	2.5943	2.4377	2.324	2.2371	2.1681	2.1119	2.065
43	4.0670	3.2145	2.8216	2.5888	2.4322	2.3185	2.2315	2.1625	2.1062	2.0593
44	4.0617	3.2093	2.8165	2.5837	2.4270	2.3133	2.2263	2.1572	2.1009	2.0539

45	4.0566	3.2043	2.8115	2.5787	2.4221	2.3083	2.2212	2.1521	2.0958	2.0487
46	4.0517	3.1996	2.8068	2.5740	2.4174	2.3035	2.2164	2.1473	2.0909	2.0438
47	4.0471	3.1951	2.8024	2.5695	2.4128	2.299	2.2118	2.1427	2.0862	2.0391
48	4.0427	3.1907	2.7981	2.5652	2.4085	2.2946	2.2074	2.1382	2.0817	2.0346
49	4.0384	3.1866	2.7939	2.5611	2.4044	2.2904	2.2032	2.134	2.0775	2.0303
50	4.0343	3.1826	2.7900	2.5572	2.4004	2.2864	2.1992	2.1299	2.0734	2.0261
51	4.0304	3.1788	2.7862	2.5534	2.3966	2.2826	2.1953	2.126	2.0694	2.0222
52	4.0266	3.1751	2.7826	2.5498	2.3930	2.2789	2.1916	2.1223	2.0656	2.0184
53	4.0230	3.1716	2.7791	2.5463	2.3894	2.2754	2.1881	2.1187	2.062	2.0147
54	4.0195	3.1682	2.7758	2.5429	2.3861	2.272	2.1846	2.1152	2.0585	2.0112
55	4.0162	3.1650	2.7725	2.5397	2.3828	2.2687	2.1813	2.1119	2.0552	2.0078
56	4.0130	3.1619	2.7694	2.5366	2.3797	2.2656	2.1782	2.1087	2.0519	2.0045
57	4.0099	3.1588	2.7664	2.5336	2.3767	2.2625	2.1751	2.1056	2.0488	2.0014
58	4.0069	3.1559	2.7636	2.5307	2.3738	2.2596	2.1721	2.1026	2.0458	1.9983
59	4.0040	3.1531	2.7608	2.5279	2.3710	2.2568	2.1693	2.0997	2.0429	1.9954
60	4.0012	3.1504	2.7581	2.5252	2.3683	2.2541	2.1665	2.097	2.0401	1.9926
61	3.9985	3.1478	2.7555	2.5226	2.3657	2.2514	2.1639	2.0943	2.0374	1.9899
62	3.9959	3.1453	2.7530	2.5201	2.3631	2.2489	2.1613	2.0917	2.0348	1.9872
63	3.9934	3.1428	2.7505	2.5177	2.3607	2.2464	2.1588	2.0892	2.0322	1.9847
64	3.9909	3.1404	2.7482	2.5153	2.3583	2.244	2.1564	2.0868	2.0298	1.9822
65	3.9886	3.1381	2.7459	2.5130	2.3560	2.2417	2.1541	2.0844	2.0274	1.9798
66	3.9863	3.1359	2.7437	2.5108	2.3538	2.2395	2.1518	2.0821	2.0251	1.9775
67	3.9840	3.1338	2.7416	2.5087	2.3517	2.2373	2.1497	2.0799	2.0229	1.9752
68	3.9819	3.1317	2.7395	2.5066	2.3496	2.2352	2.1475	2.0778	2.0207	1.973
69	3.9798	3.1296	2.7375	2.5046	2.3475	2.2332	2.1455	2.0757	2.0186	1.9709
70	3.9778	3.1277	2.7355	2.5027	2.3456	2.2312	2.1435	2.0737	2.0166	1.9689
71	3.9758	3.1258	2.7336	2.5008	2.3437	2.2293	2.1415	2.0717	2.0146	1.9669
72	3.9739	3.1239	2.7318	2.4989	2.3418	2.2274	2.1397	2.0698	2.0127	1.9649
73	3.9720	3.1221	2.7300	2.4971	2.3400	2.2256	2.1378	2.068	2.0108	1.9631
74	3.9702	3.1203	2.7283	2.4954	2.3383	2.2238	2.136	2.0662	2.009	1.9612
75	3.9685	3.1186	2.7266	2.4937	2.3366	2.2221	2.1343	2.0644	2.0073	1.9594
76	3.9668	3.1170	2.7249	2.4920	2.3349	2.2204	2.1326	2.0627	2.0055	1.9577
77	3.9651	3.1154	2.7233	2.4904	2.3333	2.2188	2.131	2.0611	2.0039	1.956
78	3.9635	3.1138	2.7218	2.4889	2.3317	2.2172	2.1294	2.0595	2.0022	1.9544
79	3.9619	3.1123	2.7203	2.4874	2.3302	2.2157	2.1278	2.0579	2.0007	1.9528
80	3.9604	3.1108	2.7188	2.4859	2.3287	2.2142	2.1263	2.0564	1.9991	1.9512
81	3.9589	3.1093	2.7173	2.4844	2.3273	2.2127	2.1248	2.0549	1.9976	1.9497
82	3.9574	3.1079	2.7159	2.4830	2.3259	2.2113	2.1234	2.0534	1.9961	1.9482
83	3.9560	3.1065	2.7146	2.4817	2.3245	2.2099	2.122	2.052	1.9947	1.9468
84	3.9546	3.1052	2.7132	2.4803	2.3231	2.2086	2.1206	2.0506	1.9933	1.9454
85	3.9532	3.1038	2.7119	2.4790	2.3218	2.2072	2.1193	2.0493	1.9919	1.944
86	3.9519	3.1026	2.7106	2.4777	2.3205	2.2059	2.118	2.048	1.9906	1.9426
87	3.9506	3.1013	2.7094	2.4765	2.3193	2.2047	2.1167	2.0467	1.9893	1.9413
88	3.9493	3.1001	2.7082	2.4753	2.3181	2.2034	2.1155	2.0454	1.988	1.94
89	3.9481	3.0989	2.7070	2.4741	2.3169	2.2022	2.1143	2.0442	1.9868	1.9388
90	3.9469	3.0977	2.7058	2.4729	2.3157	2.2011	2.1131	2.043	1.9856	1.9376
91	3.9457	3.0966	2.7047	2.4718	2.3145	2.1999	2.1119	2.0418	1.9844	1.9364
92	3.9445	3.0954	2.7036	2.4707	2.3134	2.1988	2.1108	2.0407	1.9833	1.9352

93	3.9434	3.0943	2.7025	2.4696	2.3123	2.1977	2.1097	2.0395	1.9821	1.9341
94	3.9423	3.0933	2.7014	2.4685	2.3113	2.1966	2.1086	2.0384	1.981	1.9329
95	3.9412	3.0922	2.7004	2.4675	2.3102	2.1955	2.1075	2.0374	1.9799	1.9318
96	3.9402	3.0912	2.6994	2.4665	2.3092	2.1945	2.1065	2.0363	1.9789	1.9308
97	3.9391	3.0902	2.6984	2.4655	2.3082	2.1935	2.1054	2.0353	1.9778	1.9297
98	3.9381	3.0892	2.6974	2.4645	2.3072	2.1925	2.1044	2.0343	1.9768	1.9287
99	3.9371	3.0882	2.6965	2.4636	2.3063	2.1915	2.1035	2.0333	1.9758	1.9277
100	3.9361	3.0873	2.6955	2.4626	2.3053	2.1906	2.1025	2.0323	1.9748	1.9267

Sumber: Data primer yang diolah 2019



Tabel Distribusi t

Df	0,1	0,05	0,025
1	3.0777	6.3138	12.7062
2	1.8856	2.9200	4.3027
3	1.6377	2.3534	3.1824
4	1.5332	2.1318	2.7764
5	1.4759	2.0150	2.5706
6	1.4398	1.9432	2.4469
7	1.4149	1.8946	2.3646
8	1.3968	1.8595	2.3060
9	1.3830	1.8331	2.2622
10	1.3722	1.8125	2.2281
11	1.3634	1.7959	2.2010
12	1.3562	1.7823	2.1788
13	1.3502	1.7709	2.1604
14	1.3450	1.7613	2.1448
15	1.3406	1.7531	2.1314
16	1.3368	1.7459	2.1199
17	1.3334	1.7396	2.1098
18	1.3304	1.7341	2.1009
19	1.3277	1.7291	2.0930
20	1.3253	1.7247	2.0860
21	1.3232	1.7207	2.0796
22	1.3212	1.7171	2.0739
23	1.3195	1.7139	2.0687
24	1.3178	1.7109	2.0639
25	1.3163	1.7081	2.0595
26	1.3150	1.7056	2.0555
27	1.3137	1.7033	2.0518
28	1.3125	1.7011	2.0484
29	1.3114	1.6991	2.0452
30	1.3104	1.6973	2.0423
31	1.3095	1.6955	2.0395
32	1.3086	1.6939	2.0369
33	1.3077	1.6924	2.0345
34	1.3070	1.6909	2.0322
35	1.3062	1.6896	2.0301
36	1.3055	1.6883	2.0281
37	1.3049	1.6871	2.0262
38	1.3042	1.6860	2.0244
39	1.3036	1.6849	2.0227
40	1.3031	1.6839	2.0211
41	1.3025	1.6829	2.0195

42	1.3020	1.6820	2.0181
43	1.3016	1.6811	2.0167
44	1.3011	1.6802	2.0154
45	1.3006	1.6794	2.0141
46	1.3002	1.6787	2.0129
47	1.2998	1.6779	2.0117
48	1.2994	1.6772	2.0106
49	1.2991	1.6766	2.0096
50	1.2987	1.6759	2.0086
51	1.2984	1.6753	2.0076
52	1.2980	1.6747	2.0066
53	1.2977	1.6741	2.0057
54	1.2974	1.6736	2.0049
55	1.2971	1.6730	2.0040
56	1.2969	1.6725	2.0032
57	1.2966	1.6720	2.0025
58	1.2963	1.6716	2.0017
59	1.2961	1.6711	2.0010
60	1.2958	1.6706	2.0003
61	1.2956	1.6702	1.9996
62	1.2954	1.6698	1.9990
63	1.2951	1.6694	1.9983
64	1.2949	1.6690	1.9977
65	1.2947	1.6686	1.9971
66	1.2945	1.6683	1.9966
67	1.2943	1.6679	1.9960
68	1.2941	1.6676	1.9955
69	1.2939	1.6672	1.9949
70	1.2938	1.6669	1.9944
71	1.2936	1.6666	1.9939
72	1.2934	1.6663	1.9935
73	1.2933	1.6660	1.9930
74	1.2931	1.6657	1.9925
75	1.2929	1.6654	1.9921
76	1.2928	1.6652	1.9917
77	1.2926	1.6649	1.9913
78	1.2925	1.6646	1.9908
79	1.2924	1.6644	1.9905
80	1.2922	1.6641	1.9901
81	1.2921	1.6639	1.9897
82	1.2920	1.6636	1.9893
83	1.2918	1.6634	1.9890
84	1.2917	1.6632	1.9886
85	1.2916	1.6630	1.9883

86	1.2915	1.6628	1.9879
87	1.2914	1.6626	1.9876
88	1.2912	1.6624	1.9873
89	1.2911	1.6622	1.987
90	1.291	1.662	1.9867
91	1.2909	1.6618	1.9864
92	1.2908	1.6616	1.9861
93	1.2907	1.6614	1.9858
94	1.2906	1.6612	1.9855
95	1.2905	1.6611	1.9853
96	1.2904	1.6609	1.985
97	1.2903	1.6607	1.9847
98	1.2902	1.6606	1.9845
99	1.2902	1.6604	1.9842
100	1.2901	1.6602	1.984

Sumber: Data primer yang diolah 2019



LAMPIRAN 7: Rekapitulasi

Faktor Pelatihan sebanyak 106 responden

No	X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	X1.9	X1
1	4	4	5	5	4	5	5	5	5	42
2	4	4	5	5	4	3	3	3	3	34
3	5	5	5	5	4	5	4	5	5	43
4	4	4	5	5	3	4	4	5	5	39
5	4	4	3	4	5	4	5	3	3	35
6	4	5	5	5	3	4	4	5	5	40
7	5	4	4	4	5	5	4	5	5	41
8	5	4	4	3	5	4	3	3	3	34
9	5	4	5	4	4	4	5	5	5	41
10	4	4	4	4	4	4	3	4	4	35
11	4	3	4	4	4	3	4	5	5	36
12	4	4	4	5	4	4	4	3	3	35
13	4	5	4	4	4	5	4	5	5	40
14	4	5	5	4	3	4	5	5	5	40
15	5	4	4	4	4	4	5	4	4	38
16	3	4	4	4	5	4	5	5	5	39
17	4	4	4	4	5	5	4	5	5	40
18	3	4	4	3	5	4	4	5	5	37
19	5	4	3	4	3	3	5	5	5	37
20	4	4	5	5	5	5	3	4	4	39
21	4	4	4	4	4	4	4	5	5	38
22	4	5	3	3	5	5	3	4	4	36
23	4	4	4	4	4	3	4	5	5	37
24	3	4	4	4	5	4	4	5	5	38
25	5	4	5	4	4	4	5	5	5	41
26	4	4	5	5	5	4	4	4	4	39
27	4	4	5	5	3	4	5	4	4	38
28	4	4	4	3	5	5	4	3	3	35
29	5	4	4	5	5	4	4	5	5	41
30	5	5	4	4	4	4	5	4	4	39
31	5	4	5	5	4	4	4	3	3	37
32	4	4	5	5	5	4	4	4	4	39
33	3	4	5	4	3	3	4	4	4	34
34	4	4	3	4	5	4	5	5	5	39

35	4	3	4	5	3	4	5	4	4	36
36	4	4	4	4	5	5	5	5	5	41
37	4	4	4	5	5	4	5	4	4	39
38	3	4	5	4	4	3	4	4	4	35
39	4	3	5	4	3	4	4	3	3	33
40	4	4	4	4	5	5	4	5	5	40
41	5	4	5	5	5	4	5	4	4	41
42	4	3	4	4	4	4	4	5	5	37
43	4	4	5	4	5	4	5	4	4	39
44	5	4	5	5	5	4	5	5	5	43
45	4	4	5	4	3	4	4	5	5	38
46	4	4	3	4	4	3	4	5	5	36
47	5	5	5	5	4	5	4	5	5	43
48	4	5	4	5	3	2	4	5	5	37
49	3	4	5	5	5	4	3	3	3	35
50	4	5	5	5	5	5	4	4	4	41
51	3	4	5	5	4	3	4	4	4	36
52	4	3	3	4	5	3	4	5	5	36
53	4	4	4	5	4	4	4	4	4	37
54	5	4	4	5	4	4	4	4	4	38
55	4	4	4	5	4	4	4	4	4	37
56	4	5	5	5	5	5	5	5	5	44
57	5	5	5	4	4	5	5	5	5	43
58	4	5	4	5	4	4	4	4	4	38
59	5	5	5	5	5	3	5	5	5	43
60	5	4	5	4	5	5	5	5	5	43
61	5	5	5	4	5	5	5	5	5	44
62	4	4	3	4	4	3	4	4	4	34
63	3	3	2	3	4	3	4	3	3	28
64	4	3	3	3	4	2	4	4	4	31
65	4	5	5	5	4	5	5	5	5	43
66	4	5	4	3	4	5	4	4	4	37
67	5	4	4	3	4	4	5	3	3	35
68	4	4	5	4	5	4	5	4	4	39
69	3	4	3	3	4	4	4	5	5	35
70	2	3	3	3	2	4	4	4	4	29
71	4	4	3	5	4	3	4	3	3	33

72	4	3	3	4	5	3	4	5	5	36
73	4	4	4	5	4	4	4	4	4	37
74	5	4	4	5	4	4	4	4	4	38
75	4	4	4	5	4	4	4	4	4	37
76	4	5	5	5	5	5	5	5	5	44
77	5	5	5	4	4	5	5	5	5	43
78	4	5	4	5	4	4	4	4	4	38
79	5	5	5	5	5	3	5	5	5	43
80	5	4	5	4	5	5	5	5	5	43
81	5	5	5	4	5	5	5	5	5	44
82	4	4	3	4	4	3	4	4	4	34
83	3	3	2	3	4	3	4	3	3	28
84	4	3	3	3	4	2	4	4	4	31
85	4	5	5	5	4	5	5	5	5	43
86	4	5	4	3	4	5	4	4	4	37
87	5	4	4	3	4	4	5	3	3	35
88	4	4	5	4	5	4	5	4	4	39
89	3	4	3	3	4	4	4	5	5	35
90	2	3	3	3	2	4	4	4	4	29
91	4	4	3	5	4	3	4	3	3	33
92	4	4	5	5	5	5	3	4	4	39
93	4	4	4	4	4	4	4	5	5	38
94	4	5	3	3	5	5	3	4	4	36
95	4	4	4	4	4	3	4	5	5	37
96	5	4	4	4	5	4	4	5	5	40
97	5	4	5	4	4	4	5	5	5	41
98	4	4	5	5	5	4	4	4	4	39
99	4	4	5	5	3	4	5	4	4	38
100	4	4	4	3	5	5	4	3	3	35
101	5	4	4	5	5	4	4	5	5	41
102	5	5	4	4	4	4	5	4	4	39
103	5	4	5	5	4	4	4	3	3	37
104	4	4	5	5	5	4	4	4	4	39
105	3	4	5	4	3	3	4	4	4	34
106	4	4	3	4	5	4	5	5	5	39

Faktor Kejelasan Tujuan sebanyak 106 responden

NO	X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2.8
1	5	5	5	5	4	4	5	5
2	4	4	4	4	4	4	3	4
3	4	4	5	5	4	5	4	4
4	5	5	4	4	4	4	3	5
5	5	5	4	3	4	5	4	4
6	4	3	4	5	4	3	4	3
7	4	4	5	4	5	5	4	5
8	5	4	4	5	4	4	3	3
9	5	4	4	5	5	4	4	4
10	4	3	5	4	4	4	4	4
11	4	4	5	4	5	4	4	3
12	4	5	4	3	5	4	5	4
13	4	4	4	3	3	5	4	4
14	3	3	4	4	5	5	5	5
15	4	5	4	3	4	4	4	3
16	4	4	5	3	4	4	4	4
17	5	5	4	5	4	5	5	5
18	3	4	3	3	5	5	4	5
19	4	4	5	5	4	4	5	5
20	3	4	4	3	4	3	4	5
21	3	3	4	4	3	4	3	3
22	3	2	4	4	3	5	4	3
23	4	5	5	4	4	4	5	5
24	4	4	5	4	4	4	5	4
25	4	4	4	3	5	5	4	4
26	5	5	5	5	4	5	5	5
27	5	4	3	4	4	4	4	5
28	4	4	4	5	5	4	4	4
29	4	5	4	5	4	4	5	4
30	5	5	4	5	4	5	4	4
31	4	5	5	4	4	5	5	5
32	4	4	5	4	4	4	3	4
33	3	3	4	3	5	4	5	4
34	4	4	4	4	4	4	5	4
35	4	4	5	4	3	5	4	4

36	5	4	5	5	5	3	4	4
37	5	3	5	4	4	4	4	4
38	3	3	4	4	4	3	4	4
39	3	3	4	3	4	4	3	4
40	4	3	4	4	5	4	5	3
41	5	3	4	3	4	4	3	4
42	3	5	4	4	5	4	4	4
43	3	3	4	4	4	4	3	4
44	4	4	4	4	3	4	4	4
45	4	3	4	3	4	4	5	4
46	4	3	3	4	5	4	4	5
47	5	4	3	3	3	4	4	5
48	5	4	4	5	5	3	5	5
49	5	4	4	4	4	4	5	4
50	5	4	4	3	5	5	5	5
51	3	2	4	3	4	5	4	3
52	3	2	4	3	4	5	3	3
53	4	3	4	3	4	3	3	3
54	4	4	4	5	4	4	3	3
55	4	4	4	4	3	3	3	3
56	4	5	5	5	5	5	4	5
57	4	5	4	5	5	5	5	5
58	4	4	4	3	4	3	3	3
59	4	4	5	4	5	4	5	3
60	4	4	5	4	5	5	5	4
61	4	4	5	4	5	5	5	5
62	4	3	4	5	4	4	5	4
63	4	3	4	4	5	3	4	3
64	3	4	3	4	4	5	3	3
65	4	4	5	4	3	4	4	3
66	5	4	4	4	3	3	4	5
67	4	5	3	4	5	4	4	5
68	5	4	5	4	4	4	5	4
69	3	4	5	3	4	3	3	3
70	3	3	4	4	3	5	4	4
71	4	3	5	4	5	4	3	4
72	3	2	4	3	4	5	3	3

73	4	3	4	3	4	3	3	3
74	4	4	4	5	4	4	3	3
75	4	4	4	4	3	3	3	3
76	4	5	5	5	5	5	4	5
77	4	5	4	5	5	5	5	5
78	4	4	4	3	4	3	3	3
79	4	4	5	4	5	4	5	3
80	4	4	5	4	5	5	5	4
81	4	4	5	4	5	5	5	5
82	4	3	4	5	4	4	5	4
83	4	3	4	4	5	3	4	3
84	3	4	3	4	4	5	3	3
85	4	4	5	4	3	4	4	3
86	5	4	4	4	3	3	4	5
87	4	5	3	4	5	4	4	5
88	5	4	5	4	4	4	5	4
89	3	4	5	3	4	3	3	3
90	3	3	4	4	3	5	4	4
91	4	3	5	4	5	4	3	4
92	3	4	4	3	4	3	4	5
93	3	3	4	4	3	4	3	3
94	3	2	4	4	3	5	4	3
95	4	5	5	4	4	4	5	5
96	4	4	5	4	4	4	5	4
97	4	4	4	3	5	5	4	4
98	5	5	5	5	4	5	5	5
99	5	4	3	4	4	4	4	5
100	4	4	4	5	5	4	4	4
101	4	5	4	5	4	4	5	4
102	5	5	4	5	4	5	4	4
103	4	5	5	4	4	5	5	5
104	4	4	5	4	4	4	3	4
105	3	3	4	3	5	4	5	4
106	4	4	4	4	4	4	5	4

Faktor dukungan atasan

NO	X3.1	X3.2	X3.3	X3.4	X3.5	X3.6	X3.7	X3.8	X3.9	X3.10	X3
1	4	4	5	5	4	5	5	5	4	5	46
2	3	4	4	5	3	4	4	5	5	4	41
3	4	4	4	5	5	4	4	5	4	4	43
4	5	4	4	5	5	4	5	4	4	4	44
5	3	4	4	3	5	5	4	4	4	5	41
6	4	4	5	4	3	5	4	4	3	3	39
7	4	4	5	4	5	4	5	4	5	4	44
8	3	4	3	4	3	3	3	3	5	5	36
9	4	4	4	3	3	4	5	4	5	5	41
10	4	5	5	3	3	4	5	5	4	5	43
11	4	3	4	4	3	4	5	4	5	4	40
12	4	4	5	3	4	5	3	4	5	4	41
13	4	3	3	5	5	4	4	5	4	4	41
14	4	4	5	5	4	5	5	5	4	4	45
15	4	5	4	3	4	4	4	5	4	5	42
16	3	4	4	3	4	4	4	5	4	5	40
17	4	4	4	2	3	4	2	3	4	4	34
18	2	4	5	2	4	3	5	4	2	5	36
19	4	4	3	5	5	4	5	4	5	4	43
20	5	5	5	5	4	4	5	5	4	4	46
21	4	3	5	2	4	4	4	5	4	5	40
22	3	5	3	3	4	4	5	5	4	5	41
23	4	5	4	5	5	4	4	5	4	4	44
24	4	4	5	4	5	4	4	4	4	5	43
25	4	5	4	5	4	3	4	4	3	5	41
26	4	5	5	4	4	4	4	4	5	5	44
27	4	4	3	4	5	3	4	5	4	4	40
28	4	4	5	5	4	5	4	5	4	5	45
29	3	4	4	4	5	4	4	4	5	4	41
30	4	3	4	4	4	3	4	4	4	3	37
31	5	5	4	5	5	4	5	4	5	4	46
32	3	5	5	4	4	5	5	4	5	5	45
33	3	4	3	4	5	4	4	3	4	3	37
34	3	4	4	3	5	4	4	5	4	5	41
35	5	4	5	4	5	3	4	5	4	4	43

36	2	4	4	4	4	4	4	5	5	5	41
37	3	4	3	5	3	4	5	3	4	5	39
38	4	4	3	4	3	4	3	4	4	4	37
39	3	4	3	4	3	4	3	4	4	4	36
40	4	4	5	3	4	4	5	4	4	5	42
41	3	3	4	3	3	4	4	4	5	4	37
42	4	4	3	5	4	4	4	4	5	5	42
43	4	4	4	5	3	5	5	4	5	5	44
44	4	4	5	4	4	5	4	4	3	5	42
45	4	4	5	4	5	4	4	4	5	4	43
46	4	5	5	4	4	5	5	5	4	5	46
47	3	4	3	4	4	3	4	4	5	5	39
48	4	4	3	4	5	4	4	4	5	5	42
49	3	3	4	4	4	5	4	5	5	5	42
50	5	5	3	5	5	4	5	5	4	5	46
51	2	4	4	2	5	4	4	4	3	4	36
52	3	4	4	2	4	3	4	4	3	5	36
53	4	4	4	3	5	4	4	5	3	5	41
54	4	5	4	4	5	5	4	5	3	5	44
55	4	4	4	3	4	4	4	5	3	4	39
56	4	5	4	4	4	5	5	5	5	5	46
57	4	5	4	5	5	5	5	4	4	4	45
58	4	5	4	3	4	4	4	5	3	5	41
59	4	5	5	5	4	5	5	5	5	5	48
60	4	5	5	5	5	4	5	5	5	5	48
61	4	5	5	5	5	5	4	5	5	5	48
62	4	4	5	4	4	4	5	4	5	4	43
63	2	3	4	2	4	3	3	4	3	4	32
64	4	4	5	3	3	3	3	5	4	4	38
65	3	4	5	4	5	4	5	4	5	4	43
66	4	4	4	3	2	4	2	3	3	4	33
67	2	4	3	2	3	2	3	4	3	3	29
68	3	3	4	5	3	4	3	4	3	4	36
69	4	4	3	4	3	4	3	3	4	3	35
70	5	4	3	4	4	5	4	4	3	3	39
71	4	3	3	4	3	4	4	4	3	4	36
72	3	4	4	2	4	3	4	4	3	5	36

73	4	4	4	3	5	4	4	5	3	5	41
74	4	5	4	4	5	5	4	5	3	5	44
75	4	4	4	3	4	4	4	5	3	4	39
76	4	5	4	4	4	5	5	5	5	5	46
77	4	5	4	5	5	5	5	4	4	4	45
78	4	5	4	3	4	4	4	5	3	5	41
79	4	5	5	5	4	5	5	5	5	5	48
80	4	5	5	5	5	4	5	5	5	5	48
81	4	5	5	5	5	5	4	5	5	5	48
82	4	4	5	4	4	4	5	4	5	4	43
83	2	3	4	2	4	3	3	4	3	4	32
84	4	4	5	3	3	3	3	5	4	4	38
85	3	4	5	4	5	4	5	4	5	4	43
86	4	4	4	3	2	4	2	3	3	4	33
87	2	4	3	2	3	2	3	4	3	3	29
88	3	3	4	5	3	4	3	4	3	4	36
89	4	4	3	4	3	4	3	3	4	3	35
90	5	4	3	4	4	5	4	4	3	3	39
91	4	3	3	4	3	4	4	4	3	4	36
92	5	5	5	5	4	4	5	5	4	4	46
93	4	3	5	2	4	4	4	5	4	5	40
94	3	5	3	3	4	4	5	5	4	5	41
95	4	5	4	5	5	4	4	5	4	4	44
96	4	4	5	4	5	4	4	4	4	5	43
97	4	5	4	5	4	3	4	4	3	5	41
98	4	5	5	4	4	4	4	4	5	5	44
99	4	4	3	4	5	3	4	5	4	4	40
100	4	4	5	5	4	5	4	5	4	5	45
101	3	4	4	4	5	4	4	4	5	4	41
102	4	3	4	4	4	3	4	4	4	3	37
103	5	5	4	5	5	4	5	4	5	4	46
104	3	5	5	4	4	5	5	4	5	5	45
105	3	4	3	4	5	4	4	3	4	3	37
106	3	4	4	3	5	4	4	5	4	5	41

Faktor kegunaan sistem akuntansi keuangan daerah

NO	Y.1	Y.2	Y.3	Y.4	Y.5	Y.6	Y.7	Y.8	Y
1	5	5	5	4	5	5	5	5	39
2	4	4	4	5	5	5	4	4	35
3	4	4	4	4	4	5	5	4	34
4	5	5	4	4	4	4	5	4	35
5	4	4	4	4	5	4	4	3	32
6	4	5	4	5	5	4	5	5	37
7	4	4	4	4	4	4	4	3	31
8	4	3	4	4	3	4	4	4	30
9	4	4	4	4	4	4	4	5	33
10	4	4	4	4	4	4	4	4	32
11	4	4	4	4	4	4	4	4	32
12	4	5	4	4	4	4	5	4	34
13	4	4	5	4	4	4	5	4	34
14	4	5	4	4	4	5	5	4	35
15	5	5	4	4	4	4	4	4	34
16	4	5	5	4	5	4	4	5	36
17	4	4	4	5	5	4	5	5	36
18	4	5	5	5	4	4	4	5	36
19	4	5	5	5	4	5	4	4	36
20	4	4	4	4	4	4	4	4	32
21	4	4	4	4	5	4	5	5	35
22	4	4	5	4	4	4	4	4	33
23	4	4	4	5	5	4	5	4	35
24	5	5	4	5	4	4	5	4	36
25	4	4	4	4	4	3	4	4	31
26	5	4	4	4	4	5	5	5	36
27	3	4	4	3	3	4	4	4	29
28	4	4	4	4	4	4	5	5	34
29	4	4	5	5	4	4	5	4	35
30	4	4	4	5	4	4	5	4	34
31	4	5	4	5	5	4	5	5	37
32	3	4	4	4	4	4	3	4	30
33	4	4	4	4	5	5	4	5	35
34	4	4	4	4	5	4	4	5	34

35	5	4	4	4	4	4	4	4	33
36	4	4	4	4	4	5	5	4	34
37	4	5	5	4	4	4	5	5	36
38	3	3	4	4	4	4	4	4	30
39	3	3	4	3	4	4	3	4	28
40	4	4	4	5	4	4	5	4	34
41	5	5	4	4	4	4	4	4	34
42	4	4	4	4	4	5	5	4	34
43	4	4	4	5	4	5	5	4	35
44	4	4	4	4	4	4	4	4	32
45	4	4	5	4	5	5	4	5	36
46	5	5	5	4	4	4	3	5	35
47	5	5	4	5	4	5	4	4	36
48	4	5	4	5	3	5	5	3	34
49	5	5	3	4	5	4	4	4	34
50	5	5	5	4	5	5	5	5	39
51	3	4	4	3	4	3	3	4	28
52	4	4	4	3	4	4	3	4	30
53	3	4	5	4	5	4	5	5	35
54	4	4	5	3	5	4	5	4	34
55	4	4	4	5	4	5	5	5	36
56	5	5	5	4	5	4	5	4	37
57	4	5	4	4	5	5	5	5	37
58	4	4	4	4	5	4	5	5	35
59	4	4	4	4	5	5	5	5	36
60	4	4	4	5	5	5	5	5	37
61	4	4	4	5	5	5	5	5	37
62	4	5	4	5	4	5	5	5	37
63	4	4	3	3	2	4	4	5	29
64	4	4	3	3	5	3	4	5	31
65	5	4	4	5	4	3	5	4	34
66	4	4	4	5	4	4	5	5	35
67	5	4	3	4	5	4	5	3	33
68	4	5	4	5	4	3	3	3	31
69	2	3	2	3	4	4	4	5	27
70	3	4	4	4	4	5	4	4	32
71	5	4	3	4	4	4	4	4	32

72	4	4	4	3	4	4	3	4	30
73	3	4	5	4	5	4	5	5	35
74	4	4	5	3	5	4	5	4	34
75	4	4	4	5	4	5	5	5	36
76	5	5	5	4	5	4	5	4	37
77	4	5	4	4	5	5	5	5	37
78	4	4	4	4	5	4	5	5	35
79	4	4	4	4	5	5	5	5	36
80	4	4	4	5	5	5	5	5	37
81	4	4	4	5	5	5	5	5	37
82	4	5	4	5	4	5	5	5	37
83	4	4	3	3	2	4	4	5	29
84	4	4	3	3	5	3	4	5	31
85	5	4	4	5	4	3	5	4	34
86	4	4	4	5	4	4	5	5	35
87	5	4	3	4	5	4	5	3	33
88	4	5	4	5	4	3	3	3	31
89	5	3	5	3	4	4	4	5	33
90	3	4	4	4	4	5	4	4	32
91	5	4	3	4	4	4	4	4	32
92	4	4	4	4	4	4	4	4	32
93	4	4	4	4	5	4	5	5	35
94	4	4	5	4	4	4	4	4	33
95	4	4	4	5	5	4	5	4	35
96	5	5	4	5	4	4	5	4	36
97	4	4	4	4	4	3	4	4	31
98	5	4	4	4	4	5	5	5	36
99	3	4	4	3	3	4	4	4	29
100	4	4	4	4	4	4	5	5	34
101	4	4	5	5	4	4	5	4	35
102	4	4	4	5	4	4	5	4	34
103	4	5	4	5	5	4	5	5	37
104	3	4	4	4	4	4	3	4	30
105	4	4	4	4	5	5	4	5	35
106	4	4	4	4	5	4	4	5	34