



**LAMPIRAN 1:**  
**Pengantar Kuesioner**

## Pengantar Kuesioner



### Pengantar Kuisioner

Kepada:

Yth. Bapak/Ibu/Saudara/i Pemilik UMKM Kab. Lumajang  
di tempat

Dengan hormat,

Saya yang bertanda tangan di bawah ini :

Nama : NurFadilah

Program Studi : Akuntansi Fakultas Ekonomi Universitas Muhammadiyah Jember

Memohon kesediaan Bapak/Ibu/Saudara/i meluangkan waktu  $\pm$  15 (lima belas) menit untuk mengisi kuesioner ini. Kuesioner ini digunakan untuk penyusunan tugas akhir skripsi dengan judul “Pengaruh Kualitas Sumber Daya Manusia dan Karakteristik Usaha terhadap Kualitas Laporan Keuangan UMKM Kabupaten Lumajang”, yang merupakan salah satu syarat untuk mendapatkan gelar Sarjana Akuntansi dari Program Studi Akuntansi Universitas Muhammadiyah Jember.

Mengingat hasil jawaban kuesioner Bapak/Ibu/Saudara/i menjadi sumber data bagi penelitian saya, maka diharapkan Bapak/Ibu/Saudara/i dapat mengisi kuesioner dengan jujur, sesuai dengan keadaan sebenarnya. Atas kerjasama Bapak/Ibu/Saudara/i saya ucapkan terimakasih.

Peneliti

NurFadilah



**LAMPIRAN 2:**  
**Petunjuk Pengisian**  
**Kuesioner Penelitian**

**Petunjuk Pengisian:**

Berilah tandachek list (√) pada jawaban yang dipilih.

1. Pendapat anda sangat setuju (SS)
2. Pendapat anda setuju (S)
3. Pendapat anda kurang setuju (KS)
4. Pendapat anda tidak setuju (TS)
5. Pendapat anda sangat tidak setuju (STS)

Identitas responden

1. Usia : .....
2. Jenis Kelamin : .....
3. Pendidikan Terakhir : .....
4. Lama Bekerja : .....





**LAMPIRAN 3:**  
**Kuesioner Penelitian**

### 1. Jenjang Pendidikan Pimpinan (X<sub>1</sub>)

No	Pernyataan	Pilihan Jawaban				
		STS	TS	KS	S	SS
1	Pelaku usaha berpendidikan SMA sederajat					
2	Memiliki ilmu pengetahuan tentang usaha dan bisnis					
3	Berlatar belakang pendidikan di bidang ekonomi					

### 2. Pengetahuan Akan Akuntansi (X<sub>2</sub>)

No	Pernyataan	Pilihan Jawaban				
		STS	TS	KS	S	SS
1	Paham akan ilmu akuntansi					
2	Memiliki pembukuan laporan penjualan					
3	Memiliki banyak referensi tentang akuntansi					

### 3. Ukuran Usaha (X<sub>3</sub>),

No	Pernyataan	Pilihan Jawaban				
		STS	TS	KS	S	SS
1	Memiliki asset usaha					
2	Memiliki laporan penjualan usaha					
3	Memiliki karyawan yang cukup banyak					

### 4. Lama Usaha (X<sub>4</sub>)

No	Pernyataan	Pilihan Jawaban				
		STS	TS	KS	S	SS
1	Sudah lama menjalani usaha					
2	Memiliki banyak pengalaman					
3	Tahan akan semua resiko bisnis yang dihadapi					

### 5. Kualitas Laporan Keuangan (Y)

No	Pernyataan	Pilihan Jawaban				
		STS	TS	KS	S	SS
1	Laporan keuangan usaha sangat jelas					
2	Memiliki laporan laba rugi					
3	Perhitungan dilakukan dengan alat canggih					





**LAMPIRAN 4:**  
**Rekapitulasi Kuesioner**



No	X1.1	X1.2	X1.3	X1	X2.1	X2.2	X2.3	X2	X3.1	X3.2	X3.3	X3	X4.1	X4.2	X4.3	X4	Y.1	Y.2	Y.3	Y
1	4	4	4	12	4	4	4	12	4	4	5	13	4	4	4	12	4	4	4	12
2	5	5	4	14	4	5	5	14	4	5	5	14	4	5	4	13	4	5	5	14
4	4	4	5	13	4	4	4	12	4	4	5	13	4	5	4	13	5	4	4	13
4	4	4	4	12	4	4	4	12	4	4	4	12	4	4	4	12	4	4	4	12
5	4	3	4	11	3	4	4	11	3	3	3	9	3	4	3	10	3	4	4	11
6	4	4	4	12	5	4	4	13	4	5	3	12	4	4	4	12	4	4	4	12
7	5	4	4	13	4	4	4	12	5	4	4	13	4	4	5	13	5	4	4	13
8	4	4	5	13	4	5	5	14	4	5	5	14	5	5	4	14	4	5	5	14
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92	4	4	4	12	3	4	4	11	4	4	4	12	4	4	4	12	4	4	4	12

**LAMPIRAN 5:**  
**Frekuensi Pernyataan**  
**Responden**



## Frekuensi Pernyataan Responden

### Jenjang Pendidikan Pimpinan (X1)

#### Statistics

		X1.1	X1.2	X1.3
N	Valid	92	92	92
	Missing	0	0	0

#### X1.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	5	5.4	5.4	5.4
	4	57	62.0	62.0	67.4
	5	30	32.6	32.6	100.0
	Total	92	100.0	100.0	

#### X1.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	7	7.6	7.6	7.6
	4	53	57.6	57.6	65.2
	5	32	34.8	34.8	100.0
	Total	92	100.0	100.0	

#### X1.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	3	3.3	3.3	3.3
	4	60	65.2	65.2	68.5
	5	29	31.5	31.5	100.0
	Total	92	100.0	100.0	

## Pengetahuan Akuntansi (X2)

### Statistics

		X2.1	X2.2	X2.3
N	Valid	92	92	92
	Missing	0	0	0

### X2.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	9	9.8	9.8	9.8
	4	55	59.8	59.8	69.6
	5	28	30.4	30.4	100.0
	Total	92	100.0	100.0	

### X2.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	3	3.3	3.3	3.3
	4	59	64.1	64.1	67.4
	5	30	32.6	32.6	100.0
	Total	92	100.0	100.0	

### X2.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	3	3.3	3.3	3.3
	4	55	59.8	59.8	63.0
	5	34	37.0	37.0	100.0
	Total	92	100.0	100.0	

### Ukuran Usaha (X3)

#### Statistics

		X3.1	X3.2	X3.3
N	Valid	92	92	92
	Missing	0	0	0

#### X3.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	4	4.3	4.3	4.3
	4	65	70.7	70.7	75.0
	5	23	25.0	25.0	100.0
	Total	92	100.0	100.0	

#### X3.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	8	8.7	8.7	8.7
	4	56	60.9	60.9	69.6
	5	28	30.4	30.4	100.0
	Total	92	100.0	100.0	

#### X3.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	15	16.3	16.3	16.3
	4	38	41.3	41.3	57.6
	5	39	42.4	42.4	100.0
	Total	92	100.0	100.0	

## Lama Usaha (X4)

### Statistics

		X4.1	X4.2	X4.3
N	Valid	92	92	92
	Missing	0	0	0

### X4.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	3	3.3	3.3	3.3
	4	61	66.3	66.3	69.6
	5	28	30.4	30.4	100.0
	Total	92	100.0	100.0	

### X4.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	3	3.3	3.3	3.3
	4	62	67.4	67.4	70.7
	5	27	29.3	29.3	100.0
	Total	92	100.0	100.0	

### X4.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	6	6.5	6.5	6.5
	4	62	67.4	67.4	73.9
	5	24	26.1	26.1	100.0
	Total	92	100.0	100.0	

## Kualitas Laporan Keuangan (Y)

### Statistics

		Y.1	Y.2	Y.3
N	Valid	92	92	92
	Missing	0	0	0

### Y.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	5	5.4	5.4	5.4
	4	49	53.3	53.3	58.7
	5	38	41.3	41.3	100.0
	Total	92	100.0	100.0	

### Y.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	2	2.2	2.2	2.2
	4	64	69.6	69.6	71.7
	5	26	28.3	28.3	100.0
	Total	92	100.0	100.0	

### Y.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	2	2.2	2.2	2.2
	4	67	72.8	72.8	75.0
	5	23	25.0	25.0	100.0
	Total	92	100.0	100.0	





**LAMPIRAN 6:**  
**Hasil Uji Validitas**

## Jenjang Pendidikan Pimpinan (X1)

Correlations

		X1.1	X1.2	X1.3	X1
X1.1	Pearson Correlation	1	.505**	.339**	.758**
	Sig. (2-tailed)		.000	.001	.000
	N	92	92	92	92
X1.2	Pearson Correlation	.505**	1	.636**	.885**
	Sig. (2-tailed)	.000		.000	.000
	N	92	92	92	92
X1.3	Pearson Correlation	.339**	.636**	1	.798**
	Sig. (2-tailed)	.001	.000		.000
	N	92	92	92	92
X1	Pearson Correlation	.758**	.885**	.798**	1
	Sig. (2-tailed)	.000	.000	.000	
	N	92	92	92	92

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

## Pengetahuan Akuntansi (X2)

Correlations

		X2.1	X2.2	X2.3	X2
X2.1	Pearson Correlation	1	.536**	.391**	.805**
	Sig. (2-tailed)		.000	.000	.000
	N	92	92	92	92
X2.2	Pearson Correlation	.536**	1	.577**	.852**
	Sig. (2-tailed)	.000		.000	.000
	N	92	92	92	92
X2.3	Pearson Correlation	.391**	.577**	1	.793**
	Sig. (2-tailed)	.000	.000		.000
	N	92	92	92	92
X2	Pearson Correlation	.805**	.852**	.793**	1
	Sig. (2-tailed)	.000	.000	.000	
	N	92	92	92	92

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

### Ukuran Usaha (X3)

Correlations

		X3.1	X3.2	X3.3	X3
X3.1	Pearson Correlation	1	.624**	.333**	.747**
	Sig. (2-tailed)		.000	.001	.000
	N	92	92	92	92
X3.2	Pearson Correlation	.624**	1	.560**	.880**
	Sig. (2-tailed)	.000		.000	.000
	N	92	92	92	92
X3.3	Pearson Correlation	.333**	.560**	1	.821**
	Sig. (2-tailed)	.001	.000		.000
	N	92	92	92	92
X3	Pearson Correlation	.747**	.880**	.821**	1
	Sig. (2-tailed)	.000	.000	.000	
	N	92	92	92	92

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

### Lama Usaha (X4)

Correlations

		X4.1	X4.2	X4.3	X4
X4.1	Pearson Correlation	1	.521**	.399**	.781**
	Sig. (2-tailed)		.000	.000	.000
	N	92	92	92	92
X4.2	Pearson Correlation	.521**	1	.571**	.852**
	Sig. (2-tailed)	.000		.000	.000
	N	92	92	92	92
X4.3	Pearson Correlation	.399**	.571**	1	.812**
	Sig. (2-tailed)	.000	.000		.000
	N	92	92	92	92
X4	Pearson Correlation	.781**	.852**	.812**	1
	Sig. (2-tailed)	.000	.000	.000	
	N	92	92	92	92

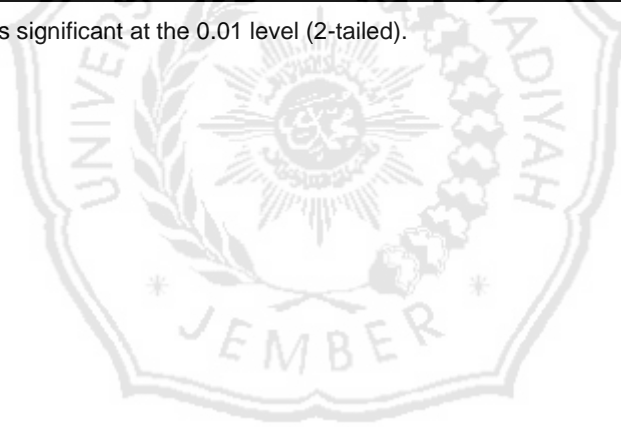
\*\* . Correlation is significant at the 0.01 level (2-tailed).

## Kualitas Laporan Keuangan (Y)

### Correlations

		Y.1	Y.2	Y.3	Y
Y.1	Pearson Correlation	1	.476**	.377**	.781**
	Sig. (2-tailed)		.000	.000	.000
	N	92	92	92	92
Y.2	Pearson Correlation	.476**	1	.741**	.876**
	Sig. (2-tailed)	.000		.000	.000
	N	92	92	92	92
Y.3	Pearson Correlation	.377**	.741**	1	.827**
	Sig. (2-tailed)	.000	.000		.000
	N	92	92	92	92
Y	Pearson Correlation	.781**	.876**	.827**	1
	Sig. (2-tailed)	.000	.000	.000	
	N	92	92	92	92

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





**LAMPIRAN 7:**  
**Hasil Uji Reliabilitas**

## Jenjang Pendidikan Pimpinan (X1)

**Case Processing Summary**

		N	%
Cases	Valid	92	100.0
	Excluded <sup>a</sup>	0	.0
	Total	92	100.0

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

**Reliability Statistics**

Cronbach's Alpha	N of Items
.746	3

## Pengetahuan Akuntansi (X2)

**Case Processing Summary**

		N	%
Cases	Valid	92	100.0
	Excluded <sup>a</sup>	0	.0
	Total	92	100.0

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

**Reliability Statistics**

Cronbach's Alpha	N of Items
.746	3

### Ukuran Usaha (X3)

**Case Processing Summary**

		N	%
Cases	Valid	92	100.0
	Excluded <sup>a</sup>	0	.0
	Total	92	100.0

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

**Reliability Statistics**

Cronbach's Alpha	N of Items
.739	3

### Lama Usaha (X4)

**Case Processing Summary**

		N	%
Cases	Valid	92	100.0
	Excluded <sup>a</sup>	0	.0
	Total	92	100.0

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

**Reliability Statistics**

Cronbach's Alpha	N of Items
.747	3

## Kualitas Laporan Keuangan (Y)

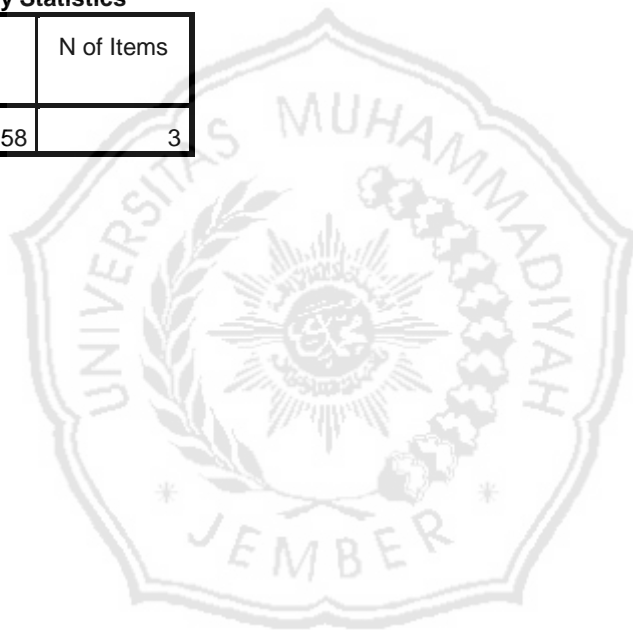
**Case Processing Summary**

		N	%
Cases	Valid	92	100.0
	Excluded <sup>a</sup>	0	.0
	Total	92	100.0

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

**Reliability Statistics**

Cronbach's Alpha	N of Items
.758	3







**LAMPIRAN 8:**  
**Hasil Uji Regresi, Uji**  
**Asumsi Klasik Dan Uji**  
**Hipotesis**

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	X4, X3, X1, X2 <sup>b</sup>	.	Enter

a. Dependent Variable: Y

b. All requested variables entered.

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.969 <sup>a</sup>	.939	.936	.323

a. Predictors: (Constant), X4, X3, X1, X2

b. Dependent Variable: Y

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	138.806	4	34.701	333.080	.000 <sup>b</sup>
	Residual	9.064	87	.104		
	Total	147.870	91			

a. Dependent Variable: Y

b. Predictors: (Constant), X4, X3, X1, X2

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.480	.348		1.380	.171		
	X1	.155	.053	.166	2.930	.004	.220	4.536
	X2	.283	.055	.302	5.156	.000	.205	4.870
	X3	.205	.046	.240	4.431	.000	.241	4.150
	X4	.326	.059	.326	5.498	.000	.200	5.001

a. Dependent Variable: Y

**Coefficient Correlations<sup>a</sup>**

Model		X4	X3	X1	X2	
1	Correlations	X4	1.000	-.249	-.406	-.341
		X3	-.249	1.000	-.236	-.369
		X1	-.406	-.236	1.000	-.271
		X2	-.341	-.369	-.271	1.000
	Covariances	X4	.004	-.001	-.001	-.001
		X3	-.001	.002	-.001	-.001
		X1	-.001	-.001	.003	-.001
		X2	-.001	-.001	-.001	.003

a. Dependent Variable: Y

**Collinearity Diagnostics<sup>a</sup>**

Mode	Dimension	Eigenvalue	Condition Index	Variance Proportions				
				(Constant)	X1	X2	X3	X4
1	1	4.986	1.000	.00	.00	.00	.00	.00
	2	.008	24.820	.90	.01	.01	.05	.00
	3	.002	45.721	.07	.30	.00	.81	.07
	4	.002	52.719	.01	.40	.78	.14	.01
	5	.001	58.050	.02	.29	.20	.00	.92

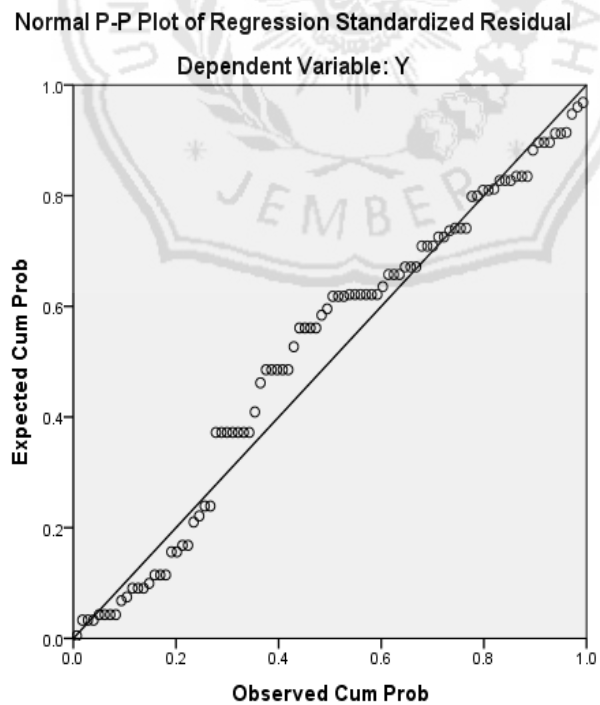
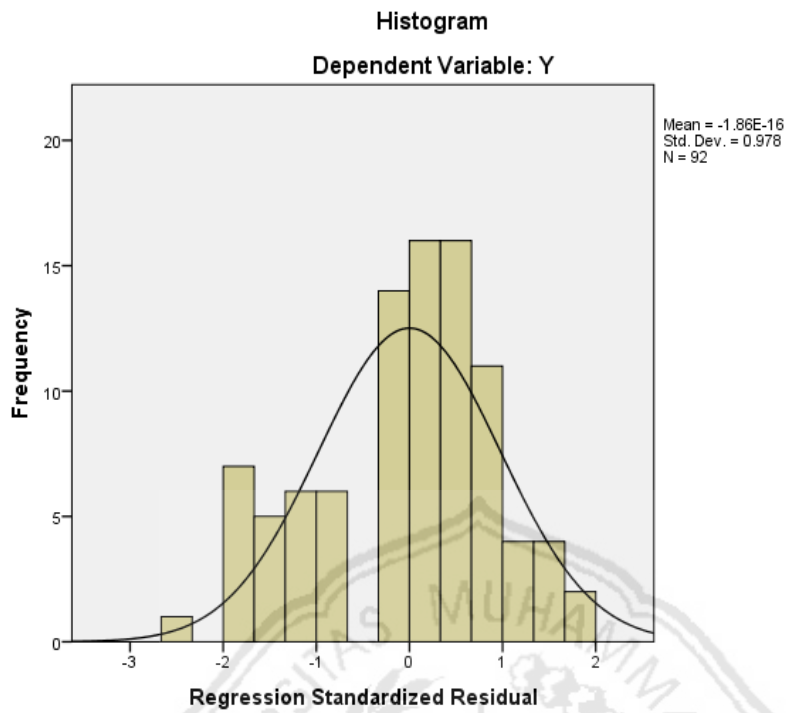
a. Dependent Variable: Y

**Residuals Statistics<sup>a</sup>**

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	9.56	15.01	12.85	1.235	92
Std. Predicted Value	-2.663	1.752	.000	1.000	92
Standard Error of Predicted Value	.035	.122	.073	.019	92
Adjusted Predicted Value	9.49	15.01	12.85	1.237	92
Residual	-.842	.600	.000	.316	92
Std. Residual	-2.608	1.858	.000	.978	92
Stud. Residual	-2.778	1.981	.004	1.011	92
Deleted Residual	-.955	.682	.002	.338	92
Stud. Deleted Residual	-2.894	2.016	.001	1.021	92
Mahal. Distance	.085	12.072	3.957	2.683	92
Cook's Distance	.000	.209	.014	.028	92
Centered Leverage Value	.001	.133	.043	.029	92

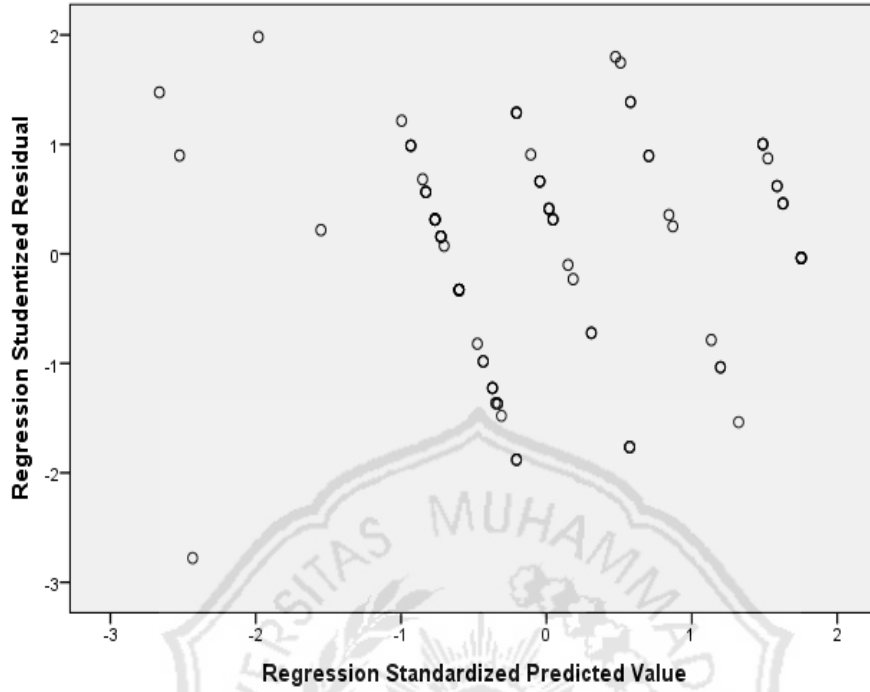
a. Dependent Variable: Y





### Scatterplot

Dependent Variable: Y



**LAMPIRAN 9:**  
**Tabel r *Product Moment*,**  
**Tabel Distribusi F, dan**  
**Tabel Distribusi t**

The image features a large, faint watermark of the University of Jember logo in the background. The logo is circular with a shield-like center containing a sunburst and a book. The text 'UNIVERSITAS MUHAMMADIYAH JEMBER' is visible around the perimeter of the logo.

**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 2015



	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 2015

**Tabel Distribusi t**

<b>Df</b>	<b>0,1</b>	<b>0,05</b>	<b>0,025</b>
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 2015



# **LAMPIRAN 10:**

## **Dokumentasi Penelitian**









# **LAMPIRAN 11:**

## **Surat Pernyataan Penelitian**



