




LAMPIRAN 1
SURAT IJIN PENELITIAN

1. Surat Ijin Penelitian

**KEMENTERIAN PENDIDIKAN, KEBUDAYAAN, RISET,
DAN TEKNOLOGI**
UNIVERSITAS PENDIDIKAN GANESHA
FAKULTAS EKONOMI
Jalan Udayana No. 11 Singaraja-Bali. Telepon : (0362) 26830
Email : feundiksha@gmail.com Website : <http://www.fe.undiksha.ac.id/>

Nomor : 780/UN48.13.1/DL/2022 9 Mei 2022
Lamp. :
Hal : *Pengumpulan Data*

Kepada Yth. **Pelaku UMKM**
di tempat.


Dengan hormat, yang bertanda tangan dibawah ini Wakil Dekan I Fakultas Ekonomi Universitas Pendidikan Ganesha menerangkan bahwa mahasiswa/i tersebut dibawah ini :

Nama : Luh Putu Yanti Enita Dewi
NIM. : 1817051025
Fakultas : Ekonomi
Program Studi : Akuntansi S1

bermaksud mengadakan penelitian lapangan untuk menempuh atau menyusun tugas akhir, skripsi dan melengkapi tugas lainnya. Sehubungan dengan hal tersebut, kami mohon ijin agar mahasiswa kami dapat diterima dan diberikan data ditempat yang Bapak / Ibu pimpin.

Demikian surat ini kami buat agar bisa digunakan sebagaimana mestinya. Atas perhatian dan kerjasamanya, kami sampaikan terima kasih.

a.n Dekan,
Wakil Dekan I
Fakultas Ekonomi Undiksha,


Dr. Dra. Ni Made Suci, M.Si.
NIP. 196810291993032001



LAMPIRAN 2
KUESIONER

KUESIONER PENELITIAN

PENGARUH PENGGUNAAN APLIKASI KEUANGAN BUKU WARUNG, PERAN PEMERINTAH DAN PENGETAHUAN AKUNTANSI TERHADAP KINERJA KEUANGAN UMKM DIMASA PANDEMI (STUDI KASUS PADA UMKM DI KECAMATAN BULELENG)

Responden yang terhormat,

Saya ucapkan terimakasih sebelumnya karena bapak/ibu/sdr bersedia berpartisipasi dalam memperlancar penelitian saya. Adapun penelitian ini dilakukan dalam rangka penulisan skripsi sebagai salah satu syarat kelulusan pada program studi S1 Akuntansi, Universitas Pendidikan Ganesha. Saya menjamin kerahasiaan anda sebagai kode etik penelitian.

Penelitian ini dimaksudkan untuk meneliti Pengaruh Penggunaan Aplikasi Keuangan Buku Warung, Peran Pemerintah Dan Pengetahuan Akuntansi Terhadap Kinerja Keuangan Umkm Dimasa Pandemi, sehingga bapak/ibu/sdr diharapkan mengisi kuesioner berdasarkan keadaan atau situasi setelah terjadinya pandemi covid-19.

Hormat Saya,

Luh Putu Yanti Enita Dewi

I. Identitas Responden

Nama Pemilik Usaha :

Alamat Usaha :

Jenis Usaha : () Sembako
() Fashion
() Bangunan
() Laundry
() Agen Makanan Ringan
() Kuliner

Jenis Kelamin : () Perempuan () Laki-Laki

Usia pelaku usaha mikro : () ≤ 20 Tahun () 21 – 30
Tahun

() 31 – 40 Tahun () 41 – 50

Tahun

() > 50 Tahun

Tingkat Pendidikan : () SD () SMP

() SMA/SMK () S1

() S2 () S3

Lama Berdirinya Usaha :

Software akuntansi yang digunakan :

a. Berbasis komputer

() *Myob Express* () *Accounting*

() *Excel Accounting* () *Accurate*

() Lainnya (Silahkan Disebutkan)_____

b. Berbasis aplikasi mobile

() *Zahir Simply* () *Si Apik*

() *Teman Bisnis* () *Lamikro*

() *Uangku* () *Buku*

Warung

- () *Money Manager Expense & Budgeting* () Buku Kas
() Lainnya (Silahkan Disebutkan)_____

II. Petunjuk Pengisian

Mohon mengisi kuesioner ini dengan cara memberikan tanda *check list* pada kolom berikut, yaitu dengan memilih alternatif jawaban yang tersedia.

Ada lima alternatif jawaban, yaitu

- | | |
|---------------------|-------|
| Sangat Setuju | (SS) |
| Setuju | (S) |
| Kurang Setuju | (KS) |
| Tidak Setuju | (TS) |
| Sangat Tidak Setuju | (STS) |



Kuesioner Penelitian

A. Penggunaan Aplikasi Keuangan BukuWarung

| No | Pernyataan | Alternatif Jawaban | | | | |
|----|--|--------------------|----|----|---|----|
| | | STS | TS | KS | S | SS |
| 1. | Software akuntansi yang saya gunakan mampu mempercepat sistem dalam mencari data daftar jurnal, laporan laba rugi, dan laporan posisi keuangan | | | | | |
| 2. | Software akuntansi yang saya gunakan mampu menjaga keamanan data perusahaan yang disimpan. | | | | | |
| 3. | Software akuntansi yang saya gunakan mampu memberikan laporan yang bervariasi sesuai dengan kebutuhan. | | | | | |
| 4. | Software akuntansi yang saya gunakan mampu meningkatkan kualitas informasi dalam konsisten laporan atau output | | | | | |
| 5. | Software akuntansi yang saya gunakan memiliki integrasi dalam melakukan analisis dan proses data | | | | | |
| 6. | Software akuntansi yang saya gunakan memiliki standarisasi data dalam menginput data | | | | | |
| 7. | Software akuntansi yang saya gunakan memiliki independensi (pemisahan) data dalam penanganan berbagai transaksi | | | | | |
| 8. | Software akuntansi yang saya gunakan memiliki tingkat relevansi | | | | | |

| | | | | | | |
|-----|---|--|--|--|--|--|
| | sistem dalam analisis data | | | | | |
| 9. | Melalui penggunaan software akuntansi, saya mendapatkan informasi keuangan yang akurat | | | | | |
| 10. | Software akuntansi yang saya gunakan mampu meningkatkan kecepatan pemrosesan data keuangan secara signifikan | | | | | |
| 11. | Dengan menggunakan software akuntansi dalam kegiatan usaha, dapat mempermudah saya dalam menjalankan usaha yang saya jalani | | | | | |
| 12. | Penggunaan software akuntansi dapat meningkatkan kinerja usaha | | | | | |

B. Peran Pemerintah

| No | Pernyataan | Alternatif Jawaban | | | | |
|----|---|--------------------|----|----|---|----|
| | | STS | TS | KS | S | SS |
| 1. | Peran pemerintah dalam memberikan bantuan berupa dana BPUM digunakan untuk membeli bahan baku guna meningkatkan produksi. | | | | | |
| 2. | Peran pemerintah dalam memberikan Bantuan berupa dana BPUM telah digunakan dengan baik sebagai sumber modal usaha. | | | | | |
| 3. | Peran pemerintah dalam memberikan Bantuan berupa dana BPUM digunakan untuk menambah variasi atau jumlah | | | | | |

| | | | | | | |
|----|--|--|--|--|--|--|
| | produk | | | | | |
| 4. | Peran pemerintah dalam memberikan Bantuan berupa dana BPUM digunakan untuk memperluas kapasitas usaha. | | | | | |
| 5. | Peran pemerintah dalam memberikan pelatihan dan perkembangan usaha dibidang ekspor | | | | | |
| 6. | Peran pemerintah dalam memberikan peraturan sudah relevan selama pandemi | | | | | |

C. Pengetahuan akuntansi

| No | Pernyataan | Alternatif Jawaban | | | | |
|----|---|--------------------|----|----|---|----|
| | | STS | TS | KS | S | SS |
| 1. | Saya merasa sulit memahami transaksi akuntansi dalam usaha yang saya jalankan | | | | | |
| 2. | Saya mudah memahami dokumentasi dari setiap transaksi yang terjadi sebagai perekam data akuntansi usaha saya. | | | | | |
| 3. | Saya merasa tahapan kegiatan akuntansi sulit dipahami dalam pembuatan laporan keuangan | | | | | |
| 4. | Saya memahami pencatatan akuntansi sesuai dengan standar akuntansi | | | | | |
| 5. | Saya memahami penyusunan | | | | | |

| | | | | | | |
|----|--|--|--|--|--|--|
| | laporan keuangan | | | | | |
| 6. | Saya merasa sulit membuat laporan keuangan sesuai dengan standar akuntansi yang berlaku | | | | | |
| 7. | Dalam pemrosesan data Akuntansi, semua transaksi usaha Anda telah dicatat ke dalam buku besar secara teratur. | | | | | |
| 8. | Pencatatan semua transaksi dari kegiatan usaha Anda mengikuti ketentuan Akuntansi yang benar seperti jurnal, buku besar, dan akun – akun akuntansi | | | | | |
| 9. | Anda memiliki pengetahuan yang luas terhadap kegiatan operasional usaha Anda. | | | | | |

D. Kinerja Keuangan

| No | Pernyataan | Alternatif Jawaban | | | | |
|----|--|--------------------|----|----|---|----|
| | | STS | TS | KS | S | SS |
| 1 | Peningkatan konsumen setiap bulan meningkat. | | | | | |
| 2. | Modal usaha saya mengalami kenaikan setiap bulan. | | | | | |
| 3 | Setiap tahun usaha saya menambah karyawan karena pekerjaan semakin banyak. | | | | | |
| 4. | Pemasaran usaha anda dilakukan secara online atau | | | | | |

| | | | | | | |
|----|--|--|--|--|--|--|
| | langsung untuk meningkatkan pendapatan | | | | | |
| 5. | Penjualan atau pelayanan jasa usaha saya meningkat setiap bulan. | | | | | |
| 6. | Usaha yang anda jalani saat ini mengalami peningkatan pertumbuhan keuntungan setiap bulannya | | | | | |





LAMPIRAN 3
REKAP DATA PENELITIAN / JAWABAN
KUESIONER

1. Penggunaan Aplikasi Buku Warung

| | Penggunaan Aplikasi Buku Warung | | | | | | | | | | | | Skor |
|----|---------------------------------|---|---|---|---|---|---|---|---|----|----|----|------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | |
| 1 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 52 |
| 2 | 4 | 5 | 3 | 3 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 49 |
| 3 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 3 | 4 | 53 |
| 4 | 4 | 4 | 5 | 5 | 5 | 3 | 4 | 5 | 5 | 5 | 5 | 5 | 55 |
| 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 6 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 49 |
| 7 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 8 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 47 |
| 9 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 49 |
| 10 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 52 |
| 11 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 58 |
| 12 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 13 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 53 |
| 14 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 52 |
| 15 | 3 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 57 |
| 16 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 3 | 5 | 5 | 5 | 53 |
| 17 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 57 |
| 18 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 54 |
| 19 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 20 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 53 |
| 21 | 4 | 5 | 3 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 54 |
| 22 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 57 |
| 23 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 57 |
| 24 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 25 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 52 |
| 26 | 3 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 56 |
| 27 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 50 |
| 28 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 56 |
| 29 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 55 |
| 30 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 58 |
| 31 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 56 |
| 32 | 4 | 5 | 5 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 57 |
| 33 | 4 | 3 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 50 |
| 34 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 58 |
| 35 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 55 |
| 36 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 59 |
| 37 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 53 |

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

2. Peran Pemerintah

| Peran Pemerintah | | | | | | Skor |
|------------------|---|---|---|---|---|------|
| 1 | 2 | 3 | 4 | 5 | 6 | |
| 5 | 5 | 5 | 5 | 5 | 4 | 29 |
| 5 | 5 | 5 | 4 | 5 | 5 | 29 |
| 5 | 4 | 5 | 3 | 3 | 5 | 25 |
| 2 | 3 | 4 | 5 | 4 | 4 | 22 |
| 2 | 4 | 2 | 5 | 5 | 5 | 23 |
| 4 | 5 | 4 | 4 | 5 | 5 | 27 |
| 2 | 3 | 5 | 4 | 4 | 5 | 23 |
| 3 | 5 | 4 | 5 | 5 | 4 | 26 |
| 4 | 4 | 5 | 5 | 3 | 5 | 26 |
| 5 | 3 | 4 | 5 | 5 | 5 | 27 |
| 4 | 4 | 5 | 4 | 4 | 4 | 25 |
| 4 | 4 | 4 | 5 | 5 | 4 | 26 |
| 5 | 5 | 4 | 5 | 5 | 5 | 29 |
| 4 | 4 | 5 | 4 | 5 | 4 | 26 |
| 4 | 5 | 4 | 5 | 4 | 3 | 25 |
| 5 | 4 | 5 | 4 | 3 | 4 | 25 |
| 4 | 4 | 5 | 5 | 5 | 5 | 28 |
| 4 | 5 | 4 | 4 | 5 | 5 | 27 |
| 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 5 | 5 | 3 | 5 | 5 | 5 | 28 |
| 4 | 5 | 4 | 4 | 4 | 5 | 26 |
| 4 | 4 | 5 | 2 | 5 | 5 | 25 |
| 5 | 4 | 5 | 5 | 5 | 5 | 29 |
| 5 | 4 | 4 | 5 | 4 | 5 | 27 |
| 4 | 2 | 5 | 5 | 5 | 4 | 25 |
| 5 | 3 | 5 | 4 | 5 | 5 | 27 |
| 4 | 4 | 3 | 5 | 4 | 5 | 25 |
| 4 | 3 | 4 | 5 | 5 | 4 | 25 |
| 3 | 5 | 5 | 4 | 5 | 4 | 26 |
| 4 | 5 | 5 | 5 | 4 | 3 | 26 |
| 5 | 5 | 3 | 5 | 4 | 3 | 25 |
| 4 | 5 | 5 | 4 | 3 | 4 | 25 |
| 4 | 5 | 4 | 5 | 5 | 4 | 27 |
| 5 | 5 | 3 | 4 | 4 | 4 | 25 |
| 5 | 5 | 4 | 4 | 5 | 4 | 27 |

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|---|---|---|---|---|---|----|
| 4 | 4 | 4 | 5 | 5 | 4 | 26 |
| 5 | 3 | 4 | 4 | 4 | 5 | 25 |
| 5 | 5 | 5 | 3 | 5 | 5 | 28 |
| 5 | 5 | 5 | 5 | 4 | 4 | 28 |
| 4 | 4 | 5 | 4 | 5 | 4 | 26 |
| 3 | 4 | 4 | 5 | 5 | 4 | 25 |
| 3 | 5 | 5 | 5 | 5 | 5 | 28 |
| 4 | 4 | 3 | 4 | 5 | 4 | 24 |
| 5 | 4 | 4 | 5 | 5 | 5 | 28 |
| 4 | 4 | 5 | 4 | 4 | 5 | 26 |
| 5 | 5 | 5 | 4 | 5 | 5 | 29 |
| 3 | 4 | 4 | 5 | 4 | 5 | 25 |
| 4 | 5 | 5 | 5 | 4 | 4 | 27 |
| 5 | 5 | 5 | 5 | 4 | 5 | 29 |
| 5 | 5 | 5 | 5 | 4 | 5 | 29 |
| 5 | 5 | 4 | 4 | 4 | 5 | 27 |
| 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 4 | 4 | 4 | 5 | 5 | 3 | 25 |
| 5 | 5 | 4 | 4 | 5 | 4 | 27 |
| 4 | 5 | 5 | 4 | 5 | 4 | 27 |
| 5 | 4 | 3 | 5 | 4 | 4 | 25 |
| 4 | 5 | 5 | 5 | 5 | 5 | 29 |
| 3 | 4 | 5 | 4 | 4 | 5 | 25 |
| 5 | 5 | 4 | 5 | 3 | 4 | 26 |
| 3 | 5 | 5 | 4 | 4 | 5 | 26 |
| 5 | 4 | 5 | 5 | 4 | 4 | 27 |
| 5 | 5 | 4 | 3 | 5 | 5 | 27 |
| 5 | 5 | 4 | 3 | 4 | 4 | 25 |
| 4 | 5 | 5 | 4 | 5 | 3 | 26 |
| 4 | 5 | 4 | 4 | 5 | 5 | 27 |
| 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 4 | 5 | 3 | 2 | 5 | 4 | 23 |
| 3 | 5 | 4 | 5 | 4 | 5 | 26 |
| 5 | 4 | 5 | 4 | 4 | 5 | 27 |
| 3 | 3 | 3 | 3 | 4 | 4 | 20 |
| 3 | 3 | 4 | 3 | 3 | 5 | 21 |
| 4 | 4 | 3 | 4 | 4 | 4 | 23 |

3. Pengetahuan Akuntansi

| Pengetahuan Akuntansi | | | | | | | | | Skor |
|-----------------------|---|---|---|---|---|---|---|---|------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | |
| 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 40 |
| 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 37 |
| 4 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 42 |
| 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 40 |
| 3 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 42 |
| 5 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 41 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 5 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 41 |
| 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 43 |
| 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 43 |
| 5 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 36 |
| 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 39 |
| 4 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 39 |
| 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 43 |
| 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 38 |
| 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 43 |
| 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 37 |
| 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 44 |
| 5 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 41 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 4 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 41 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 40 |
| 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 35 |
| 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 37 |
| 4 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 39 |
| 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 43 |
| 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 40 |
| 4 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 41 |
| 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 39 |
| 3 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 42 |
| 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 3 | 38 |
| 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 42 |
| 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 41 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|----|
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 41 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 40 |
| 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 35 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 38 |
| 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 43 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 43 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 4 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 40 |
| 4 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 41 |
| 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 42 |
| 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 40 |
| 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 42 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 38 |
| 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 43 |
| 4 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 41 |
| 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 39 |
| 3 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 42 |
| 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 3 | 38 |
| 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 42 |
| 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 41 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 41 |
| 4 | 5 | 3 | 4 | 5 | 4 | 5 | 4 | 5 | 39 |
| 5 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 42 |
| 4 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 42 |
| 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 40 |
| 4 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 41 |
| 5 | 4 | 4 | 3 | 5 | 5 | 5 | 5 | 5 | 41 |
| 5 | 5 | 5 | 5 | 3 | 3 | 4 | 4 | 4 | 38 |
| 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 42 |
| 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 40 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 4 | 5 | 5 | 5 | 5 | 5 | 3 | 4 | 4 | 40 |

4. Kinerja Keuangan

| Kinerja Keuangan | | | | | | Skor |
|------------------|---|---|---|---|---|------|
| 1 | 2 | 3 | 4 | 5 | 6 | |
| 4 | 5 | 5 | 5 | 5 | 4 | 28 |
| 5 | 3 | 3 | 5 | 4 | 4 | 24 |
| 5 | 3 | 4 | 4 | 4 | 5 | 25 |
| 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 5 | 4 | 4 | 4 | 4 | 4 | 25 |
| 4 | 5 | 4 | 4 | 5 | 5 | 27 |
| 4 | 4 | 5 | 4 | 4 | 5 | 26 |
| 5 | 4 | 5 | 3 | 4 | 5 | 26 |
| 4 | 4 | 5 | 4 | 5 | 4 | 26 |
| 5 | 5 | 5 | 5 | 4 | 3 | 27 |
| 5 | 4 | 5 | 5 | 4 | 3 | 26 |
| 5 | 5 | 4 | 4 | 5 | 4 | 27 |
| 4 | 5 | 4 | 4 | 4 | 4 | 25 |
| 4 | 4 | 4 | 5 | 4 | 3 | 24 |
| 4 | 3 | 4 | 5 | 5 | 4 | 25 |
| 5 | 4 | 5 | 4 | 4 | 5 | 27 |
| 5 | 4 | 5 | 5 | 5 | 5 | 29 |
| 4 | 5 | 5 | 3 | 4 | 4 | 25 |
| 4 | 5 | 4 | 5 | 5 | 3 | 26 |
| 4 | 5 | 3 | 5 | 4 | 5 | 26 |
| 5 | 5 | 5 | 5 | 3 | 5 | 28 |
| 5 | 4 | 5 | 5 | 4 | 5 | 28 |
| 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 5 | 5 | 5 | 4 | 5 | 4 | 28 |
| 4 | 4 | 3 | 4 | 4 | 4 | 23 |
| 4 | 4 | 5 | 4 | 4 | 5 | 26 |
| 4 | 4 | 5 | 5 | 5 | 5 | 28 |
| 3 | 5 | 5 | 5 | 5 | 5 | 28 |
| 4 | 5 | 5 | 4 | 4 | 5 | 27 |
| 4 | 5 | 5 | 5 | 4 | 5 | 28 |
| 4 | 4 | 4 | 5 | 4 | 5 | 26 |
| 5 | 4 | 4 | 4 | 4 | 4 | 25 |
| 5 | 5 | 4 | 5 | 5 | 4 | 28 |
| 5 | 5 | 5 | 4 | 5 | 5 | 29 |
| 5 | 4 | 4 | 5 | 5 | 4 | 27 |
| 4 | 5 | 5 | 4 | 4 | 5 | 27 |
| 5 | 4 | 4 | 4 | 5 | 5 | 27 |

| | | | | | | |
|---|---|---|---|---|---|----|
| 5 | 4 | 5 | 4 | 4 | 5 | 27 |
| 4 | 5 | 5 | 4 | 5 | 5 | 28 |
| 4 | 4 | 4 | 5 | 4 | 5 | 26 |
| 5 | 4 | 5 | 5 | 5 | 5 | 29 |
| 5 | 4 | 5 | 5 | 4 | 5 | 28 |
| 5 | 3 | 5 | 4 | 4 | 3 | 24 |
| 4 | 4 | 5 | 4 | 5 | 5 | 27 |
| 4 | 5 | 4 | 5 | 5 | 3 | 26 |
| 4 | 5 | 5 | 5 | 4 | 5 | 28 |
| 4 | 5 | 5 | 5 | 4 | 4 | 27 |
| 4 | 5 | 5 | 5 | 4 | 5 | 28 |
| 4 | 4 | 4 | 4 | 4 | 5 | 25 |
| 4 | 4 | 5 | 4 | 5 | 5 | 27 |
| 4 | 5 | 4 | 4 | 5 | 5 | 27 |
| 5 | 5 | 4 | 5 | 5 | 5 | 29 |
| 5 | 5 | 5 | 5 | 4 | 4 | 28 |
| 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 5 | 4 | 5 | 4 | 4 | 5 | 27 |
| 4 | 4 | 4 | 3 | 5 | 5 | 25 |
| 5 | 5 | 4 | 5 | 3 | 5 | 27 |
| 5 | 5 | 4 | 5 | 5 | 5 | 29 |
| 4 | 5 | 4 | 5 | 4 | 4 | 26 |
| 5 | 4 | 4 | 4 | 5 | 5 | 27 |
| 5 | 4 | 5 | 5 | 5 | 5 | 29 |
| 4 | 5 | 5 | 4 | 4 | 5 | 27 |
| 4 | 5 | 5 | 4 | 5 | 5 | 28 |
| 4 | 5 | 5 | 5 | 5 | 5 | 29 |
| 5 | 4 | 5 | 5 | 5 | 4 | 28 |
| 4 | 4 | 5 | 5 | 5 | 4 | 27 |
| 5 | 4 | 4 | 4 | 4 | 5 | 26 |
| 5 | 4 | 4 | 5 | 5 | 5 | 28 |
| 5 | 4 | 4 | 5 | 5 | 5 | 28 |
| 4 | 5 | 4 | 5 | 5 | 4 | 27 |
| 5 | 5 | 4 | 5 | 4 | 4 | 27 |
| 5 | 5 | 5 | 4 | 4 | 5 | 28 |



LAMPIRAN 4
DATA RESPONDEN PENELITIAN

DATA RESPONDEN
UMKM KECAMATAN BULELENG

| NO | NAMA USAHA | NAMA PEMILIK USAHA | JENIS USAHA | ALAMAT USAHA | JENIS KELA MIN | USIA | PENDI DIKAN TERAKHIR | LAMA BERDIRI USAHA | SOFTWARE AKUNTANSI | TANDA TANGAN RESPONDEN |
|----|----------------------|---------------------|--------------|---|----------------|------|----------------------|--------------------|--------------------|------------------------|
| 1. | Toko Sukiada | Ketut Butarsa | Sembako | Desa Sari Mekar Dusun Delod Marga | L | 39 | SD | 5 Tahun | Buku Warung | |
| 2. | Toko Intan Jaya | Wayan Sumade | Agen Makanan | Desa Sari Mekar Dusun Delod Marga | L | 33 | S1 | 5 bulan | Buku Warung | |
| 3. | Shanaya Laundry | Luh Muryati | Laundry | Desa Sari Mekar Dusun Dajay Marga | P | 40 | SD | 1 Tahun | Si Apik | |
| 4. | U-D Ade Raya | Nyoman Setiawan S.T | Bangunan | Desa Sari Mekar Dusun Dajay Marga | L | 46 | S1 | 15 Tahun | EXCEL | |
| 5. | Toko Banesha Fashion | Luh Desiani | Fashion | Desa Sari Mekar Dusun Dajay Marga | P | 30 | S1 | 15 Tahun | Buku Warung | |
| 6. | Warung Bu Mira | Luh Sarih | Kuliner | Desa Sari Mekar Dusun Dajay Marga | P | 46 | SD | 1 Tahun | Taman Bisnis | |

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| | | | | | | | | | | |
|-----|--------------------|-----------------------|--------------|---------------------------------------|---|----------|-----|----------|-------------|--|
| 7. | U-D Mira | Ketut Karmini | Agen Makanan | Desa Nagasepa Dusun Delod Marga | P | 56 tahun | SMP | 6 tahun | Buku Warung | |
| 8. | Anan Riya Kuliner | Komang Tami Nila Apik | Kuliner | Desa Nagasepa Dusun Delod Marga | P | 38 tahun | SMP | 15 Tahun | Si Apik | |
| 9. | Warung Sanjaya | Luh Sudani | Sembako | Desa Nagasepa Dusun Delod Marga | P | 39 tahun | SMK | 16 Tahun | Buku Warung | |
| 10. | Prada Laundry | Kadek Murni Dery | Laundry | Desa Nagasepa Dusun Dajay Marga | P | 39 tahun | SD | 2 Tahun | Buku Kas | |
| 11. | U-D Darmas Jaya | Pulu Darmas Dasi | Bangunan | Desa Nagasepa Dusun Dajay Marga | L | 30 tahun | SMK | 3 Tahun | EXCEL | |
| 12. | Toko Komang Santhi | Komang Santhi Dewi | Fashion | Desa Nagasepa Dusun Dajay Marga | P | 32 tahun | SMK | 1 Tahun | Buku Warung | |
| 13. | U-D Santia Satu | Komang Adli Mulawan | Bangunan | Desa Perandapan Banjar Kawan | L | 34 tahun | S1 | 25 Tahun | MYOB | |
| 14. | DD Laundry | Komang Adli Karyanis | Laundry | Desa Perandapan Banjar Kawan | L | 32 tahun | SMA | 1 Tahun | Si Apik | |
| 15. | Toko Mang Suka | Komang Suka Ardana | Sembako | Desa Perandapan Banjar Kawan | L | 45 tahun | S1 | 2 Tahun | Buku Warung | |

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PERANDAPAN
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|-----|----------------------------|----------------------|-----------------|---------------------------------|---|-------------|-----|----------|-------------|---|
| 16. | Kuliner Coba Ayam | Made Adapung | Kuliner | Desa Perumahan Banjar Anwar | L | 28 tahun | SMP | 1 tahun | Si Anik | |
| 17. | Toko Baju | Komang Astira | fashion | Desa Perumahan Banjar Anwar | P | 20 tahun | SMK | 3 tahun | Lamitro | |
| 18. | Warung Kamang | Komang Cahaya | Agen Makanan | Desa Perumahan Banjar Anwar | L | 38 tahun | SMP | 2 tahun | Buku Warung | |
| 19. | Dharma Laundry | Gede Dharma Utama | Laundry | Desa Jombang Dusun Jombang | L | 40 tahun | SMP | 5 tahun | Buku Warung | |
| 20. | UD Wida Jaya | And Anto Amiro | Bangunan | Desa Perumahan Banjar Anwar | L | 51 tahun | S1 | 12 tahun | Excel | And Anto Amiro |
| 21. | Warung SBL Kambar | Wagan Debiten | Agen Makanan | Desa Perumahan Dusun Keladan | P | 48 | SMP | 21 tahun | Lamitro | |
| 22. | U D Putra Karya Mandiri | Kasik Suro Nah | Bangunan | Desa Perumahan Dusun Keladan | P | 46 | SMA | 12 tahun | Excel | |
| 23. | Toko Dopol Mawar | Nyoman Adi | Kuliner | Desa pengelatan | L | 38 | S1 | 7 tahun | Buku Warung | DIPINJAM DARI KEMENTERIAN PENDIDIKAN DAN KEMASYARAKATAN REPUBLIK INDONESIA LUNAS |
| 23. | Warung Astini | Luh Astini | Sembako | Desa pengelatan | P | 50 | SMP | 20 tahun | Lamitro | |

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|-----|-----------------------------------|-------------------------|-------------------------------|-------------------------------------|---|----|-----|----------|------------------------|--|
| 24. | U. D Surya Anwar | Komang Kiba Arimbawa | Bangunan | Desa Pengelatan | L | 36 | SMA | 6 tahun | EXCEL | |
| 25. | Ditak - Ditak - Aksesorisatwan | Luh Pratama Wlati | fashion | Desa Pengelatan Banjar Keladan | P | 27 | S1 | 5 tahun | Buku Warung | |
| 26. | eka Dwira Laundry | Luh Suri Anjita Dewi | Laundry | Desa pengelatan Banjar Kajaratan | P | 39 | S1 | 2 tahun | Buku Warung | |
| 27. | Warung Indra Yudi | Ketur Sukarsi | Agen Makanan | Desa Alasangker Dusun Alasangker | P | 41 | SMK | 19 tahun | Buku Warung | |
| 28. | Kuliner Darma Atta | Luh Murtriani | Kuliner | Desa Alasangker dusun Alasangker | P | 40 | SMK | 10 tahun | Lamitro | |
| 29. | toko Bu Labani | Nengah Labani | Laundry fashion | Desa Alasangker | P | 40 | SMA | 6 tahun | Buku Warung | |
| 30. | Toko Herman | Herman Tan | Sembako | Desa Alasangker | L | 50 | S1 | 1 tahun | Buku Warung Lamitro | |
| 31. | Ardhi Laundry | Gede Atta Wibawa | Laundry | Desa Alasangker | L | 17 | SMP | 2 tahun | Buku Warung | |
| 32. | U. D Budi Jaya Abadi | Kodet Sri Astini | Bangunan | Desa Alasangker | P | 31 | SMK | | | |

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|-----|---------------------------|------------------------|--------------|---------------------------------------|---|----|-----|----------|---------------------|--|
| 33. | Warung Nasi Asih | Ketut Nani Asih | Sembako | Desa poh Bergang Banjar dinas Bergang | P | 50 | SMP | 30 tahun | Lamipro Buku Warung | |
| 34. | toko Maade Perawi | Ni Maade Kerawi | Agen Makanan | Desa poh Bergang Banjar dinas poh | P | 60 | SD | 10 tahun | Si Apik | |
| 35. | | | | | 2 | 66 | S1 | 66 | Excel Bantulwarung | |
| 36. | Warung kuliner kartini | Made kartini | Kuliner | Desa poh Bergang Banjar dinas poh | P | 60 | SD | 40 tahun | Si Apik | |
| 37. | Delima Laundry | Puru Ayu Delima Astini | Laundry | Desa poh Bergang Banjar dinas poh | P | 28 | SMA | 2 Tahun | Buku Warung | |
| 38. | toko Serba Murni | Luh Suring | Fashion | Desa poh Bergang | P | 46 | sup | 5 tahun | Buku Warung | |
| 39. | Warung Maaka n Sari Utama | Kadek Jayanti | Kuliner | Desa Jinangdalem Dusun gambang | P | 36 | SMP | 2 tahun | Lamipro | |
| 40. | toko Serba Indah | Made Masini | Fashion | Desa Jinangdalem Dusun dalam | P | 50 | SMA | 20 tahun | Buku Warung | |
| 41. | U.D putra Mandiri | Kadek Arkawan | Bungwar | Desa Jinangdalem Dusun dalam | L | 44 | SMP | 12 tahun | Mauw | |

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|-----|---------------------------|------------------------------------|--------------|--------------------------------|---|----------|-------|----------|-------------|--|
| 42. | Warung Bu Mangku | Ni Made Sinar Miniastih S.P. M. Pd | Agen Makanan | Desa Jinangdalem Dusun gambang | P | 42 Tahun | S2 | 4 Tahun | Buku Warung | |
| 43. | Aktiva Collection | Njoman Irtan Respati | Fashion | Desa Baktiserage | P | 30 th | SMK | 2 tahun | Excel | |
| 44. | B. B Laundry | Ricky Ariawan | Laundry | Desa Baktiserage | L | 29 tahun | SMA | 5 bulan | Buku Warung | |
| 45. | U.D Putra NMI | Kadek Sudarmasih S.TP | Bangunan | Desa Baktiserage | P | S2 tahun | S.TP | 25 Tahun | Excel | |
| 46. | Sempol Wika dan Boba | Puru Shania Yuni | Kuliner | Desa Baktiserage | P | 23 Tahun | D2 | 2 Tahun | Buku Warung | |
| 47. | Toko Mesari Koberu | Kadek Rosmiati | Agen Makanan | Desa Baktiserage | P | 37 th | DTIII | 4 tahun | Excel | |
| 48. | Toserba Kembang Sari Arto | Ni Luh Murgani Dewi | Sembako | Desa Baktiserage | P | 50 tahun | S2 | 16 tahun | Excel | |
| 49. | UD Anyar Sari | Weyan Surodana | Bangunan | Desa Kalibubuk | L | 50 tahun | SMA | 15 tahun | Excel | |
| 50. | Wardi Laundry | Luh wardi | Laundry | Desa Kalibubuk | P | 46 tahun | SD | 4 tahun | Buku Warung | |

UD. ANYAR S
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|-----|---------------------------|-------------------------------|--------------|--------------|---|----|-----|----------|-------------|--|
| 51. | The collection | Komang | Fasion | Kalibukbuk | L | 60 | SMA | 1 tahun | Buku Warung | |
| 52. | Toko Kevin | Putu Bagiasi | Sembako | Kalibubuk | L | 46 | SMA | 8 tahun | Buku Warung | |
| 53. | Mr. Bu Komang Babi Guling | Komang Sutarni | Kuliner | Kalibubuk | P | 45 | S1 | 16 tahun | Lamitro | |
| 54. | Toko Kendara | Komang Laheri Sugiartha | Agen Makanan | Desa Anturan | P | 32 | SMK | 2 tahun | Buku Warung | |
| 55. | Toko Ananta | Putu Yudi Wardana | Toko Sembako | Desa Anturan | L | 32 | DI | 3 tahun | Lamitro | |
| 56. | Tusan Parsi Laundry | Komang Ariani | Laundry | Desa Anturan | P | 43 | SD | 1 tahun | Buku Warung | |
| 57. | Toko Busana Bali | Komang Ari Wilibrata | Fashion | Desa Anturan | L | 35 | SMA | 2 tahun | Buku Warung | |
| 58. | Warung AYU | Komang Ayu Widiastiti | Kuliner | Desa Anturan | P | 39 | SMA | 20 tahun | Si Apik | |
| 59. | Toko Sn' Vetrui | Putu Anitka Surya Pratama S.E | Bangunan | Desa Anturan | L | 25 | S1 | 30 | EXCEL | |

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|-----|-------------------|-----------------------|--------------|-------------------|---|----------|------|----------|-------------|--|
| 60. | Warung Manis | Ketut manis | Agen Makanan | Desa Kalibubuk | P | 50 tahun | SD | 13 tahun | Buku Warung | |
| 61. | Yogo Laundry | Gede Hastika Yiyasa | Laundry | Desa Tukad Mungga | L | 42 tahun | SMA | 5 tahun | Buku Warung | |
| 62. | U.D NOVA | Ketut Arsani | Fashion | Desa Tukad Mungga | P | 53 tahun | SMA | 22 tahun | Lamitro | |
| 63. | Warung Korur | Ketut Sri | Kuliner | Desa Tukad Mungga | P | | SD | 3 tahun | EXCEL | |
| 64. | U.D Sari Segara | Putu Juni Ami Lestari | Sembako | Desa Tukad Mungga | P | 37 tahun | D3 | 3 tahun | Buku Warung | |
| 65. | U.D Putra SM | Ketut Widari | Bangunan | Desa Tukad Mungga | P | 55 tahun | SLTA | 9 tahun | EXCEL | |
| 66. | Toko Nova | Kadek Subanya | Agen Makanan | Desa Tukad Mungga | L | 56 tahun | SMK | 20 tahun | Buku Warung | |
| 67. | ACP Ayam Krapy | Kadek Buktan | Kuliner | Desa Pamaran | L | 45 tahun | S1 | 1 tahun | EXCEL | |
| 68. | U.D Bakti Preakar | Putu Sudi Ranthi | Bangunan | Desa Pamaran | L | 46 | SMA | 20 | | |

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|-----|---------------------|-------------------------|-----------------|--------------|---|-------------|-----|------------|-------------------|--------------------|
| 69. | Bali Bayu Kebaya | I Gusti Putu Yuniari | fashion | Desa Pemaron | P | 43 tahun | SMA | 6 Tahun | Si Apik | <i>[Signature]</i> |
| 70. | TOFO Fix | Buk TOPIK | Sembako | Desa Pemaron | P | 52 tahun | SMA | 1 Tahun | Buku -Maring | <i>[Signature]</i> |
| 71. | Toto Gasir | KD Gus Hendrawan | Agan Makaran | Desa Pemaron | L | 21 | SMA | 1 Tahun | Buku Wawancara | <i>[Signature]</i> |
| 72. | Niera Laundry | Kadek Puci Viera | Laundry | Desa Pemaron | P | 22 tahun | SMA | 2 Tahun | Lamiro | <i>[Signature]</i> |

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LAMPIRAN 5
HASIL UJI REGRESI LINIER BERGANDA

Hasil Regresi Linier Berganda

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized | t | Sig. |
|-------|-----------------------------------|-----------------------------|------------|----------------------|--------|------|
| | | B | Std. Error | Coefficients Beta | | |
| 1 | (Constant) | 33.517 | 4.254 | | 7.879 | .000 |
| | Penggunaan Aplikasi Bukuwarung | .179 | .063 | .331 | 2.851 | .006 |
| | Peran Pemerintah | -.199 | .078 | -.302 | -2.556 | .013 |
| | Pengetahuan Akuntansi | -.237 | .112 | -.238 | -2.121 | .038 |

a. Dependent Variable: Kinerja Keuangan





LAMPIRAN 6

HASIL UJI VALIDITAS DAN RELIABILITAS

1. Hasil Uji Validitas

a. Penggunaan Aplikasi Bukuwarung

| | | Correlations | | | | | | | | | | | | |
|------------|---------------------|--------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--------|
| | | PAB 001 | PAB 002 | PAB 003 | PAB 004 | PAB 005 | PAB 006 | PAB 007 | PAB 008 | PAB 009 | PAB 010 | PAB 011 | PAB 012 | Total |
| PAB 001 | Pearson Correlation | 1 | .056 | .056 | .038 | -.196 | .081 | .116 | .074 | -.019 | .050 | .047 | .208 | .305** |
| | Sig. (2-tailed) | | .641 | .643 | .754 | .099 | .497 | .334 | .535 | .877 | .677 | .693 | .079 | .009 |
| | N | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| PAB 002 | Pearson Correlation | .056 | 1 | .149 | .207 | .010 | .009 | -.046 | -.078 | -.074 | -.010 | -.054 | -.046 | .247* |
| | Sig. (2-tailed) | .641 | | .212 | .081 | .935 | .937 | .699 | .512 | .535 | .931 | .651 | .699 | .036 |
| | N | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| PAB 003 | Pearson Correlation | .056 | .149 | 1 | .304** | -.042 | -.223 | -.267* | .045 | .128 | .067 | .149 | .178 | .331** |
| | Sig. (2-tailed) | .643 | .212 | | .010 | .723 | .059 | .023 | .706 | .282 | .573 | .211 | .134 | .005 |
| | N | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| PAB 004 | Pearson Correlation | .038 | .207 | .304** | 1 | .274* | -.038 | -.200 | -.162 | .018 | -.048 | -.046 | .067 | .314** |
| | Sig. (2-tailed) | .754 | .081 | .010 | | .020 | .753 | .091 | .174 | .882 | .688 | .704 | .577 | .007 |
| | N | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| PAB 005 | Pearson Correlation | -.196 | .010 | -.042 | .274* | 1 | .376** | .106 | .036 | .238* | .172 | .113 | .000 | .385** |
| | Sig. (2-tailed) | .099 | .935 | .723 | .020 | | .001 | .376 | .765 | .044 | .147 | .346 | 1.000 | .001 |

| | | | | | | | | | | | | | | |
|-------|---------------------|--------|-------|--------|--------|-------|--------|--------|--------|--------|--------|--------|--------|----|
| N | | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| Total | Pearson Correlation | .305** | .247* | .331** | .314** | .385* | .458** | .422** | .493** | .617** | .592** | .579** | .607** | 1 |
| | Sig. (2-tailed) | .009 | .036 | .005 | .007 | .001 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | |
| N | | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 |

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

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



b. Peran Pemerintah

Correlations

| | | PP 001 | PP 002 | PP 003 | PP 004 | PP 005 | PP 006 | Total |
|-------|---------------------|-----------|-----------|-----------|-----------|-----------|-----------|--------|
| PP | Pearson Correlation | 1 | .261* | .115 | -.011 | .011 | .038 | .576** |
| 001 | Sig. (2-tailed) | | .027 | .336 | .925 | .930 | .750 | .000 |
| | N | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| PP | Pearson Correlation | .261* | 1 | .053 | -.001 | .112 | -.067 | .523** |
| 002 | Sig. (2-tailed) | .027 | | .660 | .995 | .347 | .575 | .000 |
| | N | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| PP | Pearson Correlation | .115 | .053 | 1 | -.016 | -.043 | .137 | .472** |
| 003 | Sig. (2-tailed) | .336 | .660 | | .896 | .719 | .250 | .000 |
| | N | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| PP | Pearson Correlation | -.011 | -.001 | -.016 | 1 | .063 | -.110 | .369** |
| 004 | Sig. (2-tailed) | .925 | .995 | .896 | | .598 | .358 | .001 |
| | N | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| PP | Pearson Correlation | .011 | .112 | -.043 | .063 | 1 | .023 | .393** |
| 005 | Sig. (2-tailed) | .930 | .347 | .719 | .598 | | .849 | .001 |
| | N | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| PP | Pearson Correlation | .038 | -.067 | .137 | -.110 | .023 | 1 | .326** |
| 006 | Sig. (2-tailed) | .750 | .575 | .250 | .358 | .849 | | .005 |
| | N | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| Total | Pearson Correlation | .576** | .523** | .472** | .369** | .393** | .326** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .001 | .001 | .005 | |
| | N | 72 | 72 | 72 | 72 | 72 | 72 | 72 |

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

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

| | | | | | | | | | | | |
|-------|---------------------|--------|--------|--------|--------|-------|-------|--------|--------|--------|----|
| Total | Pearson Correlation | .371** | .386** | .563** | .536** | .533* | .696* | .570** | .606** | .567** | 1 |
| | Sig. (2-tailed) | .001 | .001 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 |

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

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

d. Kinerja Keuangan

Correlations

| | | KK 001 | KK 002 | KK 003 | KK 004 | KK 005 | KK 006 | Total |
|--------|---------------------|--------|--------|--------|--------|--------|--------|--------|
| KK 001 | Pearson Correlation | 1 | -.220 | .000 | .068 | -.072 | .000 | .265* |
| | Sig. (2-tailed) | | .063 | 1.000 | .568 | .549 | 1.000 | .024 |
| | N | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| KK 002 | Pearson Correlation | -.220 | 1 | .165 | .143 | .056 | .044 | .483** |
| | Sig. (2-tailed) | .063 | | .165 | .231 | .639 | .713 | .000 |
| | N | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| KK 003 | Pearson Correlation | .000 | .165 | 1 | -.064 | .025 | .183 | .517** |
| | Sig. (2-tailed) | 1.000 | .165 | | .595 | .832 | .124 | .000 |
| | N | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| KK 004 | Pearson Correlation | .068 | .143 | -.064 | 1 | .089 | -.170 | .404** |
| | Sig. (2-tailed) | .568 | .231 | .595 | | .457 | .152 | .000 |
| | N | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| KK 005 | Pearson Correlation | -.072 | .056 | .025 | .089 | 1 | .026 | .423** |
| | Sig. (2-tailed) | .549 | .639 | .832 | .457 | | .828 | .000 |
| | N | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| KK 006 | Pearson Correlation | .000 | .044 | .183 | -.170 | .026 | 1 | .464** |
| | Sig. (2-tailed) | 1.000 | .713 | .124 | .152 | .828 | | .000 |
| | N | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| Total | Pearson Correlation | .265* | .483** | .517** | .404** | .423** | .464** | 1 |
| | Sig. (2-tailed) | .024 | .000 | .000 | .000 | .000 | .000 | |
| | N | 72 | 72 | 72 | 72 | 72 | 72 | 72 |

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

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

2. Hasil Uji reliabilitas

a. Penggunaan Aplikasi Bukuwarung

Case Processing Summary

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 72 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 72 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .610 | .636 | 12 |

b. Peran Pemerintah

Case Processing Summary

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 72 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 72 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .632 | .559 | 7 |

c. Pengetahuan Akuntansi

Case Processing Summary

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 72 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 72 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .683 | .692 | 9 |

d. Kinerja Keuangan

Case Processing Summary

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 72 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 72 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .610 | .522 | 7 |



LAMPIRAN 7
HASIL UJI ASUMSI KLASIK

1. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

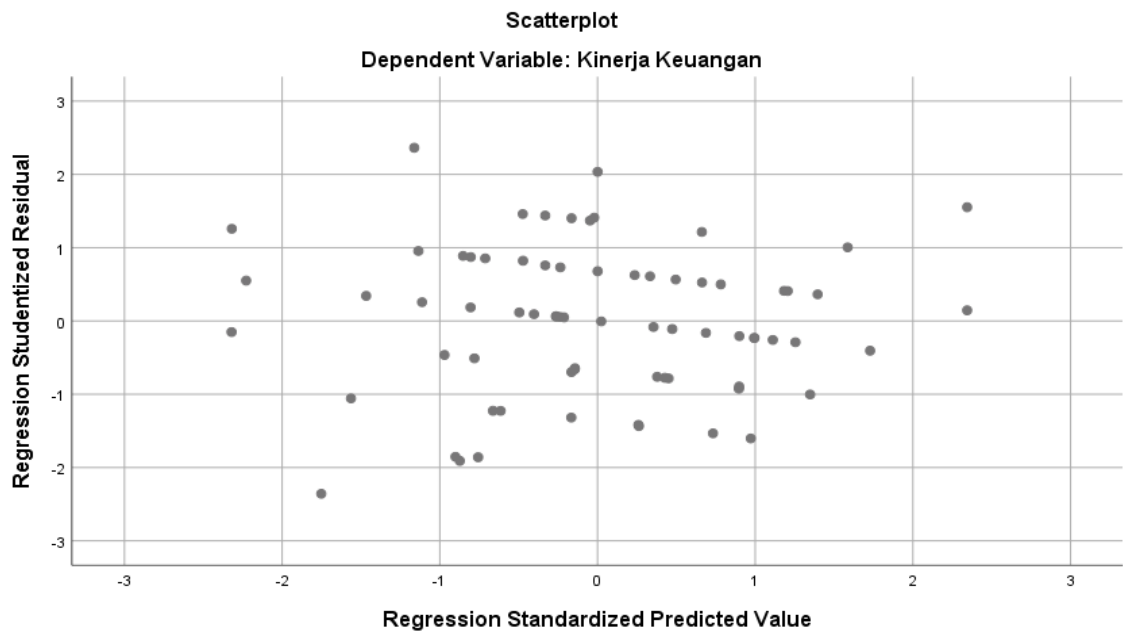
| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 72 |
| Normal Parameters ^{a,b} | Mean | .0000000 |
| | Std. Deviation | 1.46252879 |
| Most Extreme Differences | Absolute | .052 |
| | Positive | .040 |
| | Negative | -.052 |
| Test Statistic | | .052 |
| Asymp. Sig. (2-tailed) | | .200 ^{c,d} |

2. Uji Multikolinieritas

| Model | | Coefficients ^a | | | | | Collinearity Statistics | |
|-------|--------------------------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
| | | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. | Tolerance | VIF |
| | | B | Std. Error | Beta | | | | |
| 1 | (Constant) | 18.204 | 4.696 | | 3.876 | .000 | | |
| | Penggunaan Aplikasi Bukuwarung | .056 | .063 | .107 | .886 | .379 | .948 | 1.055 |
| | Peran Pemerintah | .096 | .091 | .126 | 1.061 | .293 | .997 | 1.003 |
| | Pengetahuan Akuntansi | .080 | .070 | .139 | 1.147 | .255 | .948 | 1.055 |

a. Dependent Variable: Kinerja Keuangan

3. Uji Heteroskedastisitas





LAMPIRAN 8
HASIL UJI HIPOTESIS

1. Uji Koefisien Determinasi (Adjusted R Square)

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .497 ^a | .247 | .214 | 3.47635 |

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

2. Uji F

ANOVA^a

| Model | | Sum of Squares | Df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|-------|-------------------|
| 1 | Regression | 269.718 | 3 | 89.906 | 7.439 | .000 ^b |
| | Residual | 821.782 | 68 | 12.085 | | |
| | Total | 1091.500 | 71 | | | |

a. Dependent Variable: Kinerja Keuangan

b. Predictors: (Constant), Pengetahuan Akuntansi, Penggunaan Aplikasi Bukuwarung, Peran Pemerintah

Sumber : Olah Data SPSS versi 25

3. Uji t

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. |
|-------|--------------------------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 33.517 | 4.254 | | 7.879 | .000 |
| | Penggunaan Aplikasi Bukuwarung | .179 | .063 | .331 | 2.851 | .006 |
| | Peran Pemerintah | -.199 | .078 | -.302 | -2.556 | .013 |
| | Pengetahuan Akuntansi | -.237 | .112 | -.238 | -2.121 | .038 |

a. Dependent Variable: Kinerja Keuangan

RIWAYAT HIDUP



Luh Putu Yanti Enita Dewi lahir di Ambengan, 17 Agustus 2000. Penulis merupakan anak pertama dari pasangan suami istri bapak Made Marka dan ibu Made Sinarwati . Penulis berkebangsaan Indonesia dan beragama hindu. Alamat penulis di dusun Ambengan, desa Ambengan, kecamatan sukasada , kabupaten Buleleng , provinsi Bali . Penulis menyelesaikan pendidikan tingkat sekolah dasar di SD No 2 Ambengan lulus pada tahun 2012 . Selanjutnya melanjutkan pendidikan di SMPN 1 sukasada dan lulus tahun 2015. Kemudian pada tahun 2018 penulis lulus dari SMA Laboratorium undiksha dan melanjutkan pendidikan di program studi S1 akuntansi , jurusan ekonomi dan akuntansi , fakultas ekonomi . Universitas pendidikan Ganesha pada tahun 2022 penulis dapat menyelesaikan skripsi yang berjudul " Pengaruh Penggunaan Aplikasi Keuangan BukuWarung , Peran Pemerintah dan Pengetahuan Akuntansi Terhadap Kinerja Keuangan UMKM di Masa Pandemi (Studi Kasus Pada UMKM di Kecamatan Buleleng) "