

## Lampiran 01. Kuesioner Penelitian

### PENGANTAR KUESIONER

**Kepada Yth:**

**Bapak/Ibu/Sdr/i Responden**

**Di Tempat**

Dengan Hormat,

Saya yang bertanda tangan di bawah ini:

Nama : Luh Enik Septiani

Nim : 1817051034

Program Studi : S1 Akuntansi

Perguruan Tinggi : Universitas Pendidikan Ganesha

Mohon kesediaan dari Bapak/Ibu/Sdr/i untuk dapat berpartisipasi dalam mengisi kuesioner penelitian ini, berkaitan dengan penyusunan skripsi yang berjudul Pengaruh Pemahaman Teknologi Informasi, Pendidikan, dan Sosialisasi terhadap Penerapan SAK EMKM pada Usaha Kecil dan Menengah di Kabupaten Buleleng. Oleh karena itu, mohon kesediaannya untuk mengisi kuesioner ini dengan sejujur-jujurnya. **Kuesioner ini hanya untuk kepentingan penelitian dalam penyusunan skripsi dan tidak untuk dipublikasikan sehingga kerahasiaan data yang diisi akan tetap dijaga.**

Atas kerjasama yang baik dan kesungguhan Bapak/Ibu/Sdr/i dalam mengisi kuesioner ini, saya ucapkan terima kasih.

Hormat saya,

Luh Enik Septiani  
NIM. 1817051034

### A. Identitas Responden

1. Nama Responden :
2. Usia (tahun) :
3. Jenis Kelamin :  Laki-Laki /  Perempuan
4. Pendidikan Terakhir :
5. Nama Usaha :
6. Lokasi usaha :
7. Umur usaha :
8. Omzet Usaha :  Dibawah Rp 50 juta  
 Rp 50 juta s/d Rp 500 juta  
 Rp 500 juta s/d Rp 5 Milyar  
 Rp 5 Milyar s/d Rp 10 Milyar  
 Lebih dari Rp 10 Milyar
9. No Telp/WA :

### B. Petunjuk Pengisian Kuesioner

Silahkan Bapak/Ibu/Saudara/i pilih jawaban yang paling sesuai dengan kondisi yang dialami/dirasakan diri sendiri dengan memberikan tanda checklist (√) pada pilihan jawaban yang tersedia.

- SS : Sangat Setuju  
S : Setuju  
N : Netral  
TS : Tidak Setuju  
STS : Sangat Tidak Setuju

#### 1. Pemahaman Teknologi Informasi (X<sub>1</sub>)

| No | Pernyataan                                  | Pilihan Jawaban |   |   |    |     |
|----|---|-----------------|---|---|----|-----|
|    |   | SS              | S | N | TS | STS |
| 1  | Saya mengetahui tentang teknologi informasi |                 |   |   |    |     |

|   |  |  |  |  |  |  |
|---|--|--|--|--|--|--|
| 2 | Saya memanfaatkan software akuntansi sebagai sarana untuk pencatatan usaha                                     |  |  |  |  |  |
| 3 | Saya menggunakan internet untuk mencari informasi terkait pencatatan laporan keuangan usaha                    |  |  |  |  |  |
| 4 | Proses bisnis dilakukan secara komputerisasi   |  |  |  |  |  |
| 5 | Dengan bantuan komputer , penyampaian informasi pencatatan transaksi jual beli maupun persediaan menjadi mudah |  |  |  |  |  |

## 2. Pendidikan (X<sub>2</sub>)

| No | Pernyataan  | Pilihan Jawaban |   |   |    |     |
|----|---|-----------------|---|---|----|-----|
|    |   | SS              | S | N | TS | STS |
| 1  | Saya telah menempuh pendidikan formal                                     |                 |   |   |    |     |
| 2  | Menurut saya pendidikan formal itu penting                                |                 |   |   |    |     |
| 3  | Mengikuti pelatihan atau kursus yang berhubungan dengan usaha itu penting |                 |   |   |    |     |
| 4  | Saya mendapatkan ilmu secara otodidak mengenai usaha saya                 |                 |   |   |    |     |
| 5  | Saya mendapatkan ilmu dari keluarga dari usaha saya                       |                 |   |   |    |     |

## 3. Sosialisasi (X<sub>3</sub>)

| No | Pernyataan | Pilihan Jawaban |   |   |    |     |
|----|------------|-----------------|---|---|----|-----|
|    |            | SS              | S | N | TS | STS |
|    |            |                 |   |   |    |     |

|   |   |  |  |  |  |  |
|---|---|--|--|--|--|--|
| 1 | Saya pernah mendapatkan sosialisasi laporan keuangan berdasarkan SAK EMKM   |  |  |  |  |  |
| 2 | Saya memperoleh kemudahan dalam mengikuti sosialisasi mengenai penyusunan laporan keuangan berdasarkan SAK EMKM   |  |  |  |  |  |
| 3 | Dinas Perdagangan, Perindustrian, dan Koperasi Usaha Mikro Kecil dan Menengah Kabupaten Buleleng atau lembaga terkait dalam memberikan sosialisasi mudah untuk dipahami |  |  |  |  |  |
| 4 | Kegiatan pemberian sosialisasi yang telah diberikan dapat meningkatkan pemahaman dalam menyusun laporan keuangan berdasarkan SAK EMKM                                   |  |  |  |  |  |

#### 4. Penerapan SAK EMKM (Y)

| No | Pernyataan  | Pilihan Jawaban |   |   |    |     |
|----|---|-----------------|---|---|----|-----|
|    |   | SS              | S | N | TS | STS |
| 1  | Penyusunan laporan keuangan dalam perusahaan telah dilakukan secara teratur dan sistematis  |                 |   |   |    |     |
| 2  | Informasi akuntansi yang dihasilkan secara komputerisasi sesuai dengan Standar Akuntansi Keuangan Entitas Mikro Kecil dan Menengah (SAK EMKM) |                 |   |   |    |     |

|   |   |  |  |  |  |  |
|---|---|--|--|--|--|--|
| 3 | Standar Akuntansi Keuangan Entitas Mikro Kecil dan Menengah (SAK EMKM) telah diaplikasikan dalam laporan keuangan perusahaan  |  |  |  |  |  |
| 4 | Hasil penerapan dari Standar Akuntansi Keuangan Entitas Mikro Kecil dan Menengah (SAK EMKM) dapat membantu memberikan gambaran kondisi lingkungan internal dan eksternal perusahaan |  |  |  |  |  |



**Lampiran 02. Tabulasi Data Hasil Kuesioner**

| Responden | Pemahaman Teknologi Informasi (X1) |      |      |      |      | Total X1 |
|-----------|------------------------------------|------|------|------|------|----------|
|           | X1.1                               | X1.2 | X1.3 | X1.4 | X1.5 |          |
| 1         | 4                                  | 4    | 4    | 4    | 4    | 20       |
| 2         | 5                                  | 4    | 5    | 5    | 5    | 24       |
| 3         | 4                                  | 4    | 5    | 4    | 4    | 21       |
| 4         | 4                                  | 4    | 4    | 4    | 4    | 20       |
| 5         | 5                                  | 4    | 5    | 4    | 4    | 22       |
| 6         | 4                                  | 4    | 5    | 5    | 4    | 22       |
| 7         | 4                                  | 4    | 4    | 4    | 4    | 20       |
| 8         | 4                                  | 3    | 4    | 5    | 4    | 20       |
| 9         | 4                                  | 3    | 3    | 3    | 3    | 16       |
| 10        | 3                                  | 3    | 3    | 2    | 3    | 14       |
| 11        | 5                                  | 5    | 5    | 5    | 5    | 25       |
| 12        | 3                                  | 3    | 4    | 4    | 3    | 17       |
| 13        | 5                                  | 5    | 5    | 5    | 5    | 25       |
| 14        | 4                                  | 4    | 5    | 4    | 5    | 22       |
| 15        | 5                                  | 4    | 2    | 3    | 4    | 18       |
| 16        | 3                                  | 3    | 4    | 2    | 3    | 15       |
| 17        | 4                                  | 3    | 4    | 5    | 5    | 21       |
| 18        | 4                                  | 4    | 5    | 5    | 5    | 23       |
| 19        | 5                                  | 5    | 5    | 5    | 5    | 25       |
| 20        | 5                                  | 4    | 5    | 4    | 4    | 22       |
| 21        | 4                                  | 5    | 5    | 5    | 5    | 24       |
| 22        | 5                                  | 5    | 5    | 4    | 5    | 24       |
| 23        | 4                                  | 4    | 5    | 4    | 4    | 21       |
| 24        | 4                                  | 4    | 4    | 3    | 3    | 18       |
| 25        | 5                                  | 4    | 5    | 5    | 5    | 24       |
| 26        | 4                                  | 4    | 4    | 4    | 4    | 20       |
| 27        | 4                                  | 3    | 4    | 4    | 4    | 19       |
| 28        | 5                                  | 4    | 5    | 5    | 5    | 24       |
| 29        | 4                                  | 4    | 4    | 4    | 5    | 21       |
| 30        | 4                                  | 4    | 4    | 4    | 4    | 20       |
| 31        | 5                                  | 5    | 5    | 4    | 4    | 23       |
| 32        | 4                                  | 4    | 4    | 4    | 3    | 19       |
| 33        | 4                                  | 4    | 4    | 5    | 5    | 22       |
| 34        | 4                                  | 4    | 5    | 4    | 4    | 21       |
| 35        | 4                                  | 5    | 4    | 4    | 4    | 21       |
| 36        | 4                                  | 4    | 4    | 4    | 4    | 20       |
| 37        | 3                                  | 3    | 4    | 3    | 4    | 17       |
| 38        | 3                                  | 2    | 3    | 3    | 4    | 15       |
| 39        | 5                                  | 5    | 5    | 5    | 5    | 25       |
| 40        | 3                                  | 4    | 3    | 3    | 3    | 16       |
| 41        | 5                                  | 5    | 5    | 5    | 5    | 25       |
| 42        | 5                                  | 4    | 4    | 4    | 3    | 20       |

|    |   |   |   |   |   |    |
|----|---|---|---|---|---|----|
| 43 | 4 | 3 | 5 | 4 | 5 | 21 |
| 44 | 3 | 2 | 3 | 3 | 3 | 14 |
| 45 | 5 | 5 | 4 | 3 | 5 | 22 |
| 46 | 5 | 5 | 4 | 4 | 4 | 22 |
| 47 | 5 | 5 | 5 | 5 | 5 | 25 |
| 48 | 4 | 4 | 5 | 4 | 4 | 21 |
| 49 | 5 | 5 | 5 | 5 | 4 | 24 |
| 50 | 5 | 5 | 4 | 4 | 4 | 22 |
| 51 | 5 | 4 | 5 | 5 | 4 | 23 |
| 52 | 4 | 4 | 4 | 3 | 3 | 18 |
| 53 | 3 | 3 | 4 | 4 | 4 | 18 |
| 54 | 5 | 5 | 5 | 4 | 5 | 24 |
| 55 | 4 | 4 | 4 | 4 | 4 | 20 |
| 56 | 4 | 4 | 4 | 3 | 4 | 19 |
| 57 | 5 | 5 | 5 | 4 | 5 | 24 |
| 58 | 5 | 5 | 4 | 4 | 4 | 22 |
| 59 | 5 | 5 | 5 | 4 | 4 | 23 |
| 60 | 4 | 4 | 5 | 5 | 5 | 23 |
| 61 | 4 | 5 | 3 | 4 | 5 | 21 |
| 62 | 4 | 4 | 4 | 5 | 5 | 22 |
| 63 | 5 | 5 | 5 | 4 | 4 | 23 |



| Responden | Pendidikan (X2) |      |      |      |      | Total X2 |
|-----------|-----------------|------|------|------|------|----------|
|           | X2.1            | X2.2 | X2.3 | X2.4 | X2.5 |          |
| 1         | 4               | 4    | 4    | 4    | 4    | 20       |
| 2         | 5               | 5    | 4    | 4    | 5    | 23       |
| 3         | 3               | 4    | 4    | 4    | 4    | 19       |
| 4         | 4               | 5    | 4    | 4    | 4    | 21       |
| 5         | 5               | 4    | 4    | 4    | 4    | 21       |
| 6         | 4               | 4    | 4    | 4    | 5    | 21       |
| 7         | 4               | 4    | 4    | 4    | 4    | 20       |
| 8         | 3               | 3    | 3    | 2    | 4    | 15       |
| 9         | 3               | 2    | 4    | 3    | 4    | 16       |
| 10        | 3               | 3    | 3    | 3    | 3    | 15       |
| 11        | 5               | 5    | 5    | 5    | 5    | 25       |
| 12        | 4               | 3    | 3    | 4    | 3    | 17       |
| 13        | 5               | 5    | 5    | 5    | 5    | 25       |
| 14        | 4               | 4    | 4    | 4    | 4    | 20       |
| 15        | 5               | 4    | 3    | 4    | 5    | 21       |
| 16        | 4               | 3    | 3    | 4    | 3    | 17       |
| 17        | 4               | 5    | 4    | 5    | 5    | 23       |
| 18        | 4               | 5    | 3    | 4    | 5    | 21       |
| 19        | 5               | 5    | 5    | 5    | 5    | 25       |
| 20        | 4               | 4    | 4    | 3    | 3    | 18       |
| 21        | 4               | 5    | 4    | 5    | 5    | 23       |
| 22        | 5               | 5    | 4    | 5    | 5    | 24       |
| 23        | 4               | 4    | 5    | 4    | 4    | 21       |
| 24        | 3               | 3    | 5    | 3    | 4    | 18       |
| 25        | 5               | 5    | 4    | 5    | 5    | 24       |
| 26        | 4               | 4    | 4    | 4    | 4    | 20       |
| 27        | 4               | 4    | 4    | 4    | 4    | 20       |
| 28        | 5               | 5    | 5    | 5    | 5    | 25       |
| 29        | 4               | 4    | 3    | 4    | 4    | 19       |
| 30        | 4               | 4    | 4    | 4    | 4    | 20       |
| 31        | 5               | 5    | 4    | 4    | 5    | 23       |
| 32        | 4               | 4    | 4    | 4    | 4    | 20       |
| 33        | 4               | 5    | 4    | 4    | 5    | 22       |
| 34        | 4               | 4    | 4    | 4    | 5    | 21       |
| 35        | 5               | 4    | 4    | 4    | 4    | 21       |
| 36        | 4               | 4    | 3    | 4    | 4    | 19       |
| 37        | 4               | 3    | 4    | 4    | 2    | 17       |
| 38        | 3               | 3    | 3    | 3    | 4    | 16       |
| 39        | 5               | 5    | 5    | 5    | 5    | 25       |
| 40        | 3               | 3    | 3    | 4    | 4    | 17       |
| 41        | 5               | 5    | 5    | 5    | 5    | 25       |
| 42        | 4               | 4    | 4    | 4    | 5    | 21       |
| 43        | 5               | 5    | 3    | 3    | 4    | 20       |



|    |   |   |   |   |   |    |
|----|---|---|---|---|---|----|
| 44 | 3 | 3 | 4 | 4 | 4 | 18 |
| 45 | 5 | 5 | 5 | 4 | 5 | 24 |
| 46 | 5 | 4 | 5 | 3 | 5 | 22 |
| 47 | 5 | 5 | 5 | 5 | 5 | 25 |
| 48 | 3 | 5 | 4 | 4 | 4 | 20 |
| 49 | 5 | 5 | 2 | 4 | 5 | 21 |
| 50 | 5 | 5 | 5 | 4 | 5 | 24 |
| 51 | 5 | 5 | 4 | 4 | 5 | 23 |
| 52 | 4 | 4 | 4 | 5 | 4 | 21 |
| 53 | 4 | 4 | 3 | 5 | 3 | 19 |
| 54 | 5 | 5 | 2 | 4 | 5 | 21 |
| 55 | 4 | 4 | 4 | 4 | 4 | 20 |
| 56 | 4 | 4 | 4 | 4 | 4 | 20 |
| 57 | 5 | 5 | 5 | 5 | 5 | 25 |
| 58 | 4 | 5 | 3 | 3 | 4 | 19 |
| 59 | 5 | 5 | 4 | 5 | 5 | 24 |
| 60 | 4 | 3 | 4 | 5 | 5 | 21 |
| 61 | 3 | 4 | 4 | 4 | 4 | 19 |
| 62 | 4 | 5 | 3 | 5 | 3 | 20 |
| 63 | 4 | 4 | 5 | 4 | 4 | 21 |



| Responden | Sosialisasi (X3) |      |      |      | Total X3 |
|-----------|------------------|------|------|------|----------|
|           | X3.1             | X3.2 | X3.3 | X3.4 |          |
| 1         | 4                | 4    | 4    | 4    | 16       |
| 2         | 5                | 5    | 5    | 5    | 20       |
| 3         | 5                | 4    | 3    | 4    | 16       |
| 4         | 5                | 4    | 4    | 5    | 18       |
| 5         | 5                | 5    | 5    | 5    | 20       |
| 6         | 5                | 4    | 4    | 4    | 17       |
| 7         | 4                | 4    | 4    | 4    | 16       |
| 8         | 3                | 3    | 4    | 4    | 14       |
| 9         | 3                | 4    | 4    | 4    | 15       |
| 10        | 4                | 2    | 3    | 3    | 12       |
| 11        | 5                | 5    | 5    | 5    | 20       |
| 12        | 3                | 4    | 4    | 4    | 15       |
| 13        | 5                | 5    | 5    | 5    | 20       |
| 14        | 4                | 4    | 5    | 4    | 17       |
| 15        | 3                | 5    | 4    | 5    | 17       |
| 16        | 3                | 4    | 4    | 4    | 15       |
| 17        | 4                | 5    | 5    | 5    | 19       |
| 18        | 5                | 5    | 4    | 4    | 18       |
| 19        | 5                | 5    | 5    | 5    | 20       |
| 20        | 3                | 3    | 4    | 5    | 15       |
| 21        | 4                | 5    | 5    | 5    | 19       |
| 22        | 5                | 5    | 5    | 5    | 20       |
| 23        | 5                | 4    | 4    | 5    | 18       |
| 24        | 3                | 3    | 4    | 4    | 14       |
| 25        | 4                | 4    | 4    | 5    | 17       |
| 26        | 4                | 4    | 4    | 4    | 16       |
| 27        | 4                | 4    | 4    | 4    | 16       |
| 28        | 5                | 5    | 5    | 5    | 20       |
| 29        | 4                | 4    | 4    | 4    | 16       |
| 30        | 4                | 4    | 4    | 4    | 16       |
| 31        | 5                | 5    | 4    | 4    | 18       |
| 32        | 3                | 4    | 5    | 4    | 16       |
| 33        | 4                | 5    | 5    | 4    | 18       |
| 34        | 4                | 4    | 4    | 5    | 17       |
| 35        | 4                | 4    | 5    | 4    | 17       |
| 36        | 4                | 4    | 4    | 4    | 16       |
| 37        | 4                | 4    | 3    | 4    | 15       |
| 38        | 3                | 3    | 4    | 4    | 14       |
| 39        | 5                | 5    | 5    | 5    | 20       |
| 40        | 4                | 4    | 3    | 4    | 15       |
| 41        | 5                | 5    | 5    | 5    | 20       |
| 42        | 5                | 4    | 4    | 4    | 17       |
| 43        | 4                | 5    | 3    | 5    | 17       |

|    |   |   |   |   |    |
|----|---|---|---|---|----|
| 44 | 4 | 4 | 3 | 4 | 15 |
| 45 | 5 | 5 | 4 | 5 | 19 |
| 46 | 4 | 4 | 5 | 5 | 18 |
| 47 | 5 | 5 | 5 | 5 | 20 |
| 48 | 4 | 5 | 4 | 3 | 16 |
| 49 | 5 | 5 | 5 | 5 | 20 |
| 50 | 4 | 5 | 4 | 4 | 17 |
| 51 | 5 | 5 | 5 | 5 | 20 |
| 52 | 4 | 5 | 5 | 4 | 18 |
| 53 | 4 | 4 | 4 | 5 | 17 |
| 54 | 4 | 5 | 4 | 4 | 17 |
| 55 | 4 | 4 | 4 | 4 | 16 |
| 56 | 4 | 4 | 4 | 4 | 16 |
| 57 | 5 | 5 | 5 | 5 | 20 |
| 58 | 4 | 4 | 4 | 4 | 16 |
| 59 | 4 | 5 | 5 | 5 | 19 |
| 60 | 4 | 4 | 4 | 5 | 17 |
| 61 | 3 | 4 | 5 | 5 | 17 |
| 62 | 4 | 5 | 4 | 4 | 17 |
| 63 | 5 | 5 | 4 | 4 | 18 |



| Responden | Penerapan SAK EMKM (Y) |     |     |     | Total Y |
|-----------|------------------------|-----|-----|-----|---------|
|           | Y.1                    | Y.2 | Y.3 | Y.4 |         |
| 1         | 4                      | 4   | 4   | 4   | 16      |
| 2         | 4                      | 5   | 4   | 5   | 18      |
| 3         | 4                      | 4   | 4   | 4   | 16      |
| 4         | 4                      | 4   | 4   | 5   | 17      |
| 5         | 4                      | 4   | 4   | 4   | 16      |
| 6         | 4                      | 5   | 4   | 4   | 17      |
| 7         | 4                      | 4   | 3   | 4   | 15      |
| 8         | 2                      | 4   | 3   | 3   | 12      |
| 9         | 3                      | 4   | 2   | 3   | 12      |
| 10        | 3                      | 3   | 3   | 3   | 12      |
| 11        | 5                      | 5   | 5   | 5   | 20      |
| 12        | 4                      | 3   | 3   | 3   | 13      |
| 13        | 5                      | 5   | 5   | 5   | 20      |
| 14        | 4                      | 4   | 4   | 4   | 16      |
| 15        | 4                      | 5   | 3   | 5   | 17      |
| 16        | 4                      | 3   | 3   | 3   | 13      |
| 17        | 5                      | 5   | 5   | 5   | 20      |
| 18        | 4                      | 5   | 5   | 4   | 18      |
| 19        | 5                      | 5   | 5   | 5   | 20      |
| 20        | 2                      | 3   | 4   | 5   | 14      |
| 21        | 5                      | 5   | 5   | 5   | 20      |
| 22        | 5                      | 5   | 4   | 5   | 19      |
| 23        | 4                      | 4   | 4   | 4   | 16      |
| 24        | 3                      | 4   | 3   | 4   | 14      |
| 25        | 5                      | 5   | 2   | 5   | 17      |
| 26        | 4                      | 4   | 4   | 4   | 16      |
| 27        | 4                      | 4   | 4   | 4   | 16      |
| 28        | 5                      | 5   | 5   | 5   | 20      |
| 29        | 4                      | 4   | 3   | 5   | 16      |
| 30        | 4                      | 4   | 4   | 4   | 16      |
| 31        | 4                      | 5   | 5   | 4   | 18      |
| 32        | 4                      | 4   | 3   | 4   | 15      |
| 33        | 4                      | 5   | 4   | 4   | 17      |
| 34        | 4                      | 4   | 5   | 4   | 17      |
| 35        | 4                      | 4   | 4   | 4   | 16      |
| 36        | 4                      | 4   | 4   | 4   | 16      |
| 37        | 4                      | 2   | 3   | 3   | 12      |
| 38        | 3                      | 3   | 3   | 3   | 12      |
| 39        | 5                      | 5   | 5   | 5   | 20      |
| 40        | 3                      | 3   | 4   | 4   | 14      |
| 41        | 5                      | 5   | 5   | 5   | 20      |
| 42        | 4                      | 4   | 4   | 4   | 16      |
| 43        | 3                      | 4   | 5   | 4   | 16      |

|    |   |   |   |   |    |
|----|---|---|---|---|----|
| 44 | 3 | 3 | 4 | 4 | 14 |
| 45 | 4 | 5 | 4 | 5 | 18 |
| 46 | 3 | 5 | 4 | 4 | 16 |
| 47 | 5 | 5 | 5 | 5 | 20 |
| 48 | 4 | 4 | 5 | 2 | 15 |
| 49 | 4 | 5 | 5 | 5 | 19 |
| 50 | 4 | 5 | 4 | 5 | 18 |
| 51 | 4 | 5 | 5 | 5 | 19 |
| 52 | 5 | 4 | 3 | 4 | 16 |
| 53 | 5 | 3 | 3 | 3 | 14 |
| 54 | 4 | 5 | 5 | 5 | 19 |
| 55 | 4 | 4 | 2 | 4 | 14 |
| 56 | 4 | 4 | 3 | 4 | 15 |
| 57 | 5 | 5 | 5 | 5 | 20 |
| 58 | 3 | 4 | 4 | 4 | 15 |
| 59 | 5 | 5 | 5 | 4 | 19 |
| 60 | 5 | 5 | 4 | 4 | 18 |
| 61 | 4 | 4 | 4 | 4 | 16 |
| 62 | 5 | 3 | 4 | 5 | 17 |
| 63 | 4 | 4 | 5 | 5 | 18 |



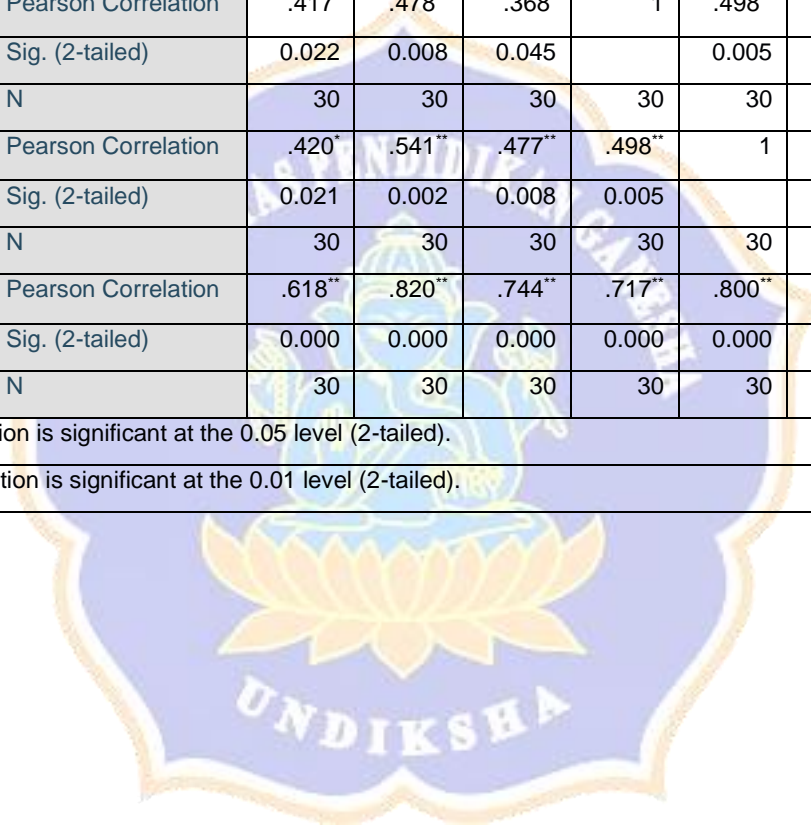
### Lampiran 03. Hasil Pilot Test Uji Kualitas data

#### A. Uji Validitas

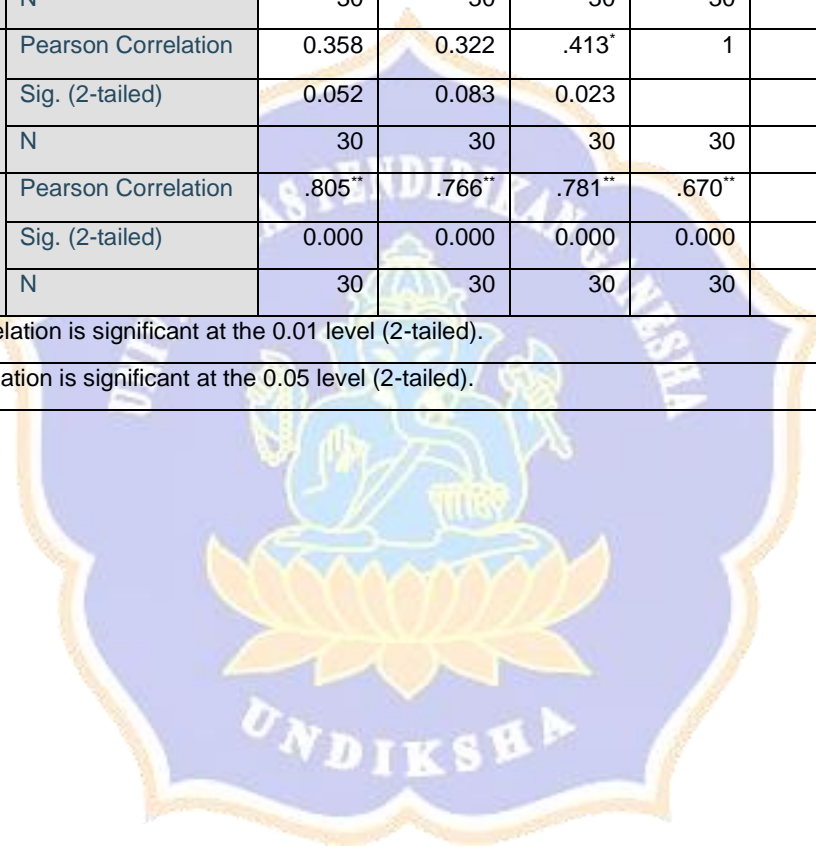
| Correlations |                     |        |        |        |        |        |        |
|--------------|---------------------|--------|--------|--------|--------|--------|--------|
|              |                     | X1.1   | X1.2   | X1.3   | X1.4   | X1.5   | TOTAL  |
| X1.1         | Pearson Correlation | 1      | 0.243  | 0.342  | 0.333  | 0.358  | .593** |
|              | Sig. (2-tailed)     |        | 0.196  | 0.064  | 0.072  | 0.052  | 0.001  |
|              | N                   | 30     | 30     | 30     | 30     | 30     | 30     |
| X1.2         | Pearson Correlation | 0.243  | 1      | .558** | .468** | 0.254  | .705** |
|              | Sig. (2-tailed)     | 0.196  |        | 0.001  | 0.009  | 0.176  | 0.000  |
|              | N                   | 30     | 30     | 30     | 30     | 30     | 30     |
| X1.3         | Pearson Correlation | 0.342  | .558** | 1      | .534** | .509** | .818** |
|              | Sig. (2-tailed)     | 0.064  | 0.001  |        | 0.002  | 0.004  | 0.000  |
|              | N                   | 30     | 30     | 30     | 30     | 30     | 30     |
| X1.4         | Pearson Correlation | 0.333  | .468** | .534** | 1      | .486** | .790** |
|              | Sig. (2-tailed)     | 0.072  | 0.009  | 0.002  |        | 0.006  | 0.000  |
|              | N                   | 30     | 30     | 30     | 30     | 30     | 30     |
| X1.5         | Pearson Correlation | 0.358  | 0.254  | .509** | .486** | 1      | .719** |
|              | Sig. (2-tailed)     | 0.052  | 0.176  | 0.004  | 0.006  |        | 0.000  |
|              | N                   | 30     | 30     | 30     | 30     | 30     | 30     |
| TOTAL        | Pearson Correlation | .593** | .705** | .818** | .790** | .719** | 1      |
|              | Sig. (2-tailed)     | 0.001  | 0.000  | 0.000  | 0.000  | 0.000  |        |
|              | N                   | 30     | 30     | 30     | 30     | 30     | 30     |

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

| Correlations   |                     |        |        |        |        |        |        |
|--|---------------------|--------|--------|--------|--------|--------|--------|
|  |                     | X2.1   | X2.2   | X2.3   | X2.4   | X2.5   | TOTAL  |
| X2.1   | Pearson Correlation | 1      | .412*  | 0.230  | .417*  | .420*  | .618** |
|  | Sig. (2-tailed)     |        | 0.024  | 0.221  | 0.022  | 0.021  | 0.000  |
|  | N                   | 30     | 30     | 30     | 30     | 30     | 30     |
| X2.2   | Pearson Correlation | .412*  | 1      | .546** | .478** | .541** | .820** |
|  | Sig. (2-tailed)     | 0.024  |        | 0.002  | 0.008  | 0.002  | 0.000  |
|  | N                   | 30     | 30     | 30     | 30     | 30     | 30     |
| X2.3   | Pearson Correlation | 0.230  | .546** | 1      | .368*  | .477** | .744** |
|  | Sig. (2-tailed)     | 0.221  | 0.002  |        | 0.045  | 0.008  | 0.000  |
|  | N                   | 30     | 30     | 30     | 30     | 30     | 30     |
| X2.4   | Pearson Correlation | .417*  | .478** | .368*  | 1      | .498** | .717** |
|  | Sig. (2-tailed)     | 0.022  | 0.008  | 0.045  |        | 0.005  | 0.000  |
|  | N                   | 30     | 30     | 30     | 30     | 30     | 30     |
| X2.5   | Pearson Correlation | .420*  | .541** | .477** | .498** | 1      | .800** |
|  | Sig. (2-tailed)     | 0.021  | 0.002  | 0.008  | 0.005  |        | 0.000  |
|  | N                   | 30     | 30     | 30     | 30     | 30     | 30     |
| TOTAL  | Pearson Correlation | .618** | .820** | .744** | .717** | .800** | 1      |
|  | Sig. (2-tailed)     | 0.000  | 0.000  | 0.000  | 0.000  | 0.000  |        |
|  | N                   | 30     | 30     | 30     | 30     | 30     | 30     |
| *. Correlation is significant at the 0.05 level (2-tailed).  |                     |        |        |        |        |        |        |
| **. Correlation is significant at the 0.01 level (2-tailed). |                     |        |        |        |        |        |        |



| Correlations   |                     |        |        |        |        |        |
|--|---------------------|--------|--------|--------|--------|--------|
|  |                     | X3.1   | X3.2   | X3.3   | X3.4   | TOTAL  |
| X3.1   | Pearson Correlation | 1      | .490** | .521** | 0.358  | .805** |
|  | Sig. (2-tailed)     |        | 0.006  | 0.003  | 0.052  | 0.000  |
|  | N                   | 30     | 30     | 30     | 30     | 30     |
| X3.2   | Pearson Correlation | .490** | 1      | .469** | 0.322  | .766** |
|  | Sig. (2-tailed)     | 0.006  |        | 0.009  | 0.083  | 0.000  |
|  | N                   | 30     | 30     | 30     | 30     | 30     |
| X3.3   | Pearson Correlation | .521** | .469** | 1      | .413*  | .781** |
|  | Sig. (2-tailed)     | 0.003  | 0.009  |        | 0.023  | 0.000  |
|  | N                   | 30     | 30     | 30     | 30     | 30     |
| X3.4   | Pearson Correlation | 0.358  | 0.322  | .413*  | 1      | .670** |
|  | Sig. (2-tailed)     | 0.052  | 0.083  | 0.023  |        | 0.000  |
|  | N                   | 30     | 30     | 30     | 30     | 30     |
| TOTAL  | Pearson Correlation | .805** | .766** | .781** | .670** | 1      |
|  | Sig. (2-tailed)     | 0.000  | 0.000  | 0.000  | 0.000  |        |
|  | N                   | 30     | 30     | 30     | 30     | 30     |
| **. Correlation is significant at the 0.01 level (2-tailed). |                     |        |        |        |        |        |
| *. Correlation is significant at the 0.05 level (2-tailed).  |                     |        |        |        |        |        |





| Correlations |                     |        |        |        |        |        |
|--------------|---------------------|--------|--------|--------|--------|--------|
|              |                     | Y.1    | Y.2    | Y.3    | Y.4    | TOTAL  |
| Y.1          | Pearson Correlation | 1      | .410*  | .382*  | .384*  | .730** |
|              | Sig. (2-tailed)     |        | 0.024  | 0.037  | 0.036  | 0.000  |
|              | N                   | 30     | 30     | 30     | 30     | 30     |
| Y.2          | Pearson Correlation | .410*  | 1      | .570** | .435*  | .778** |
|              | Sig. (2-tailed)     | 0.024  |        | 0.001  | 0.016  | 0.000  |
|              | N                   | 30     | 30     | 30     | 30     | 30     |
| Y.3          | Pearson Correlation | .382*  | .570** | 1      | .487** | .810** |
|              | Sig. (2-tailed)     | 0.037  | 0.001  |        | 0.006  | 0.000  |
|              | N                   | 30     | 30     | 30     | 30     | 30     |
| Y.4          | Pearson Correlation | .384*  | .435*  | .487** | 1      | .735** |
|              | Sig. (2-tailed)     | 0.036  | 0.016  | 0.006  |        | 0.000  |
|              | N                   | 30     | 30     | 30     | 30     | 30     |
| TOTAL        | Pearson Correlation | .730** | .778** | .810** | .735** | 1      |
|              | Sig. (2-tailed)     | 0.000  | 0.000  | 0.000  | 0.000  |        |
|              | N                   | 30     | 30     | 30     | 30     | 30     |

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

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

## B. Uji Reliabilitas

### Pemahaman Teknologi Informasi (X1)

| Case Processing Summary |                       |    |       |
|-------------------------|-----------------------|----|-------|
|                         |                       | N  | %     |
| Cases                   | Valid                 | 30 | 100.0 |
|                         | Excluded <sup>a</sup> | 0  | 0.0   |
|                         | Total                 | 30 | 100.0 |

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

| Reliability Statistics |            |
|------------------------|------------|
| Cronbach's Alpha       | N of Items |
| 0.779                  | 5          |

| Item-Total Statistics |                            |                                |                                  |                                  |
|-----------------------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
|                       | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| X1.1                  | 14.6333                    | 6.033                          | 0.411                            | 0.779                            |
| X1.2                  | 14.9667                    | 5.275                          | 0.511                            | 0.752                            |
| X1.3                  | 14.7000                    | 4.769                          | 0.681                            | 0.692                            |
| X1.4                  | 15.2333                    | 4.806                          | 0.628                            | 0.711                            |
| X1.5                  | 15.2667                    | 5.237                          | 0.536                            | 0.743                            |

## Pendidikan (X2)

| Case Processing Summary |                       |    |       |
|-------------------------|-----------------------|----|-------|
|                         |                       | N  | %     |
| Cases                   | Valid                 | 30 | 100.0 |
|                         | Excluded <sup>a</sup> | 0  | 0.0   |
|                         | Total                 | 30 | 100.0 |

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

| Reliability Statistics |            |
|------------------------|------------|
| Cronbach's Alpha       | N of Items |
| 0.794                  | 5          |

| Item-Total Statistics |                            |                                |                                  |                                  |
|-----------------------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
|                       | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| X2.1                  | 14.8667                    | 8.257                          | 0.464                            | 0.787                            |
| X2.2                  | 15.0667                    | 6.271                          | 0.673                            | 0.720                            |
| X2.3                  | 15.3333                    | 6.644                          | 0.544                            | 0.769                            |
| X2.4                  | 14.8333                    | 7.592                          | 0.573                            | 0.758                            |
| X2.5                  | 15.2333                    | 6.530                          | 0.649                            | 0.729                            |

### Sosialisasi (X3)

| Case Processing Summary |                       |    |       |
|-------------------------|-----------------------|----|-------|
|                         |                       | N  | %     |
| Cases                   | Valid                 | 30 | 100.0 |
|                         | Excluded <sup>a</sup> | 0  | 0.0   |
|                         | Total                 | 30 | 100.0 |

| Reliability Statistics |            |
|------------------------|------------|
| Cronbach's Alpha       | N of Items |
| 0.749                  | 4          |

| Item-Total Statistics |                            |                                |                                  |                                  |
|-----------------------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
|                       | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| X3.1                  | 11.4333                    | 4.668                          | 0.591                            | 0.665                            |
| X3.2                  | 11.5333                    | 5.085                          | 0.546                            | 0.690                            |
| X3.3                  | 11.3667                    | 5.344                          | 0.609                            | 0.659                            |
| X3.4                  | 11.4667                    | 5.913                          | 0.445                            | 0.741                            |

### Penerapan SAK EMKM (Y)

| Case Processing Summary |                       |    |       |
|-------------------------|-----------------------|----|-------|
|                         |                       | N  | %     |
| Cases                   | Valid                 | 30 | 100.0 |
|                         | Excluded <sup>a</sup> | 0  | 0.0   |
|                         | Total                 | 30 | 100.0 |

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

| Reliability Statistics |            |
|------------------------|------------|
| Cronbach's Alpha       | N of Items |
| 0.757                  | 4          |

| Item-Total Statistics |                            |                                |                                  |                                  |
|-----------------------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
|                       | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| Y.1                   | 11.0667                    | 4.961                          | 0.479                            | 0.746                            |
| Y.2                   | 11.1667                    | 5.109                          | 0.607                            | 0.676                            |
| Y.3                   | 11.1333                    | 4.464                          | 0.608                            | 0.670                            |
| Y.4                   | 10.9333                    | 5.375                          | 0.547                            | 0.706                            |



## Lampiran 04. Hasil Uji Statistik Deskriptif

| Descriptive Statistics |    |         |         |       |                |
|------------------------|----|---------|---------|-------|----------------|
|                        | N  | Minimum | Maximum | Mean  | Std. Deviation |
| X1                     | 63 | 14      | 25      | 20.98 | 2.871          |
| X2                     | 63 | 15      | 25      | 20.81 | 2.669          |
| X3                     | 63 | 12      | 20      | 17.22 | 1.930          |
| Y                      | 63 | 12      | 20      | 16.52 | 2.375          |
| Valid N (listwise)     | 63 |         |         |       |                |

### Pemahaman Teknologi Informasi (X1)

| X1.1  |               |           |         |               |                    |
|-------|---------------|-----------|---------|---------------|--------------------|
|       |               | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | NETRAL        | 8         | 12.7    | 12.7          | 12.7               |
|       | SETUJU        | 30        | 47.6    | 47.6          | 60.3               |
|       | SANGAT SETUJU | 25        | 39.7    | 39.7          | 100.0              |
|       | Total         | 63        | 100.0   | 100.0         |                    |

| X1.2  |               |           |         |               |                    |
|-------|---------------|-----------|---------|---------------|--------------------|
|       |               | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | TIDAK SETUJU  | 2         | 3.2     | 3.2           | 3.2                |
|       | NETRAL        | 10        | 15.9    | 15.9          | 19.0               |
|       | SETUJU        | 31        | 49.2    | 49.2          | 68.3               |
|       | SANGAT SETUJU | 20        | 31.7    | 31.7          | 100.0              |
|       | Total         | 63        | 100.0   | 100.0         |                    |

| X1.3  |               |           |         |               |                    |
|-------|---------------|-----------|---------|---------------|--------------------|
|       |               | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | TIDAK SETUJU  | 1         | 1.6     | 1.6           | 1.6                |
|       | NETRAL        | 6         | 9.5     | 9.5           | 11.1               |
|       | SETUJU        | 27        | 42.9    | 42.9          | 54.0               |
|       | SANGAT SETUJU | 29        | 46.0    | 46.0          | 100.0              |
|       | Total         | 63        | 100.0   | 100.0         |                    |

| <b>X1.4</b> |               |           |         |               |                    |
|-------------|---------------|-----------|---------|---------------|--------------------|
|             |               | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid       | TIDAK SETUJU  | 2         | 3.2     | 3.2           | 3.2                |
|             | NETRAL        | 10        | 15.9    | 15.9          | 19.0               |
|             | SETUJU        | 32        | 50.8    | 50.8          | 69.8               |
|             | SANGAT SETUJU | 19        | 30.2    | 30.2          | 100.0              |
|             | Total         | 63        | 100.0   | 100.0         |                    |

| <b>X1.5</b> |               |           |         |               |                    |
|-------------|---------------|-----------|---------|---------------|--------------------|
|             |               | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid       | NETRAL        | 10        | 15.9    | 15.9          | 15.9               |
|             | SETUJU        | 30        | 47.6    | 47.6          | 63.5               |
|             | SANGAT SETUJU | 23        | 36.5    | 36.5          | 100.0              |
|             | Total         | 63        | 100.0   | 100.0         |                    |

## Pendidikan (X2)

| <b>X2.1</b> |               |           |         |               |                    |
|-------------|---------------|-----------|---------|---------------|--------------------|
|             |               | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid       | NETRAL        | 10        | 15.9    | 15.9          | 15.9               |
|             | SETUJU        | 30        | 47.6    | 47.6          | 63.5               |
|             | SANGAT SETUJU | 23        | 36.5    | 36.5          | 100.0              |
|             | Total         | 63        | 100.0   | 100.0         |                    |

| <b>X2.2</b> |               |           |         |               |                    |
|-------------|---------------|-----------|---------|---------------|--------------------|
|             |               | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid       | TIDAK SETUJU  | 1         | 1.6     | 1.6           | 1.6                |
|             | NETRAL        | 10        | 15.9    | 15.9          | 17.5               |
|             | SETUJU        | 25        | 39.7    | 39.7          | 57.1               |
|             | SANGAT SETUJU | 27        | 42.9    | 42.9          | 100.0              |
|             | Total         | 63        | 100.0   | 100.0         |                    |

| <b>X2.3</b> |               |           |         |               |                    |
|-------------|---------------|-----------|---------|---------------|--------------------|
|             |               | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid       | TIDAK SETUJU  | 2         | 3.2     | 3.2           | 3.2                |
|             | NETRAL        | 14        | 22.2    | 22.2          | 25.4               |
|             | SETUJU        | 33        | 52.4    | 52.4          | 77.8               |
|             | SANGAT SETUJU | 14        | 22.2    | 22.2          | 100.0              |
|             | Total         | 63        | 100.0   | 100.0         |                    |

| <b>X2.4</b> |               |           |         |               |                    |
|-------------|---------------|-----------|---------|---------------|--------------------|
|             |               | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid       | TIDAK SETUJU  | 1         | 1.6     | 1.6           | 1.6                |
|             | NETRAL        | 8         | 12.7    | 12.7          | 14.3               |
|             | SETUJU        | 37        | 58.7    | 58.7          | 73.0               |
|             | SANGAT SETUJU | 17        | 27.0    | 27.0          | 100.0              |
|             | Total         | 63        | 100.0   | 100.0         |                    |

| <b>X2.5</b> |               |           |         |               |                    |
|-------------|---------------|-----------|---------|---------------|--------------------|
|             |               | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid       | TIDAK SETUJU  | 1         | 1.6     | 1.6           | 1.6                |
|             | NETRAL        | 6         | 9.5     | 9.5           | 11.1               |
|             | SETUJU        | 28        | 44.4    | 44.4          | 55.6               |
|             | SANGAT SETUJU | 28        | 44.4    | 44.4          | 100.0              |
|             | Total         | 63        | 100.0   | 100.0         |                    |

### Sosialisasi (X3)

| <b>X3.1</b> |               |           |         |               |                    |
|-------------|---------------|-----------|---------|---------------|--------------------|
|             |               | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid       | NETRAL        | 10        | 15.9    | 15.9          | 15.9               |
|             | SETUJU        | 31        | 49.2    | 49.2          | 65.1               |
|             | SANGAT SETUJU | 22        | 34.9    | 34.9          | 100.0              |
|             | Total         | 63        | 100.0   | 100.0         |                    |

| <b>X3.2</b> |               |           |         |               |                    |
|-------------|---------------|-----------|---------|---------------|--------------------|
|             |               | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid       | TIDAK SETUJU  | 1         | 1.6     | 1.6           | 1.6                |
|             | NETRAL        | 4         | 6.3     | 6.3           | 7.9                |
|             | SETUJU        | 30        | 47.6    | 47.6          | 55.6               |
|             | SANGAT SETUJU | 28        | 44.4    | 44.4          | 100.0              |
|             | Total         | 63        | 100.0   | 100.0         |                    |

| <b>X3.3</b> |               |           |         |               |                    |
|-------------|---------------|-----------|---------|---------------|--------------------|
|             |               | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid       | NETRAL        | 6         | 9.5     | 9.5           | 9.5                |
|             | SETUJU        | 34        | 54.0    | 54.0          | 63.5               |
|             | SANGAT SETUJU | 23        | 36.5    | 36.5          | 100.0              |
|             | Total         | 63        | 100.0   | 100.0         |                    |

| <b>X3.4</b> |               |           |         |               |                    |
|-------------|---------------|-----------|---------|---------------|--------------------|
|             |               | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid       | NETRAL        | 2         | 3.2     | 3.2           | 3.2                |
|             | SETUJU        | 33        | 52.4    | 52.4          | 55.6               |
|             | SANGAT SETUJU | 28        | 44.4    | 44.4          | 100.0              |
|             | Total         | 63        | 100.0   | 100.0         |                    |

### **Penerapan SAK EMKM (Y)**

| <b>Y.1</b> |               |           |         |               |                    |
|------------|---------------|-----------|---------|---------------|--------------------|
|            |               | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid      | TIDAK SETUJU  | 2         | 3.2     | 3.2           | 3.2                |
|            | NETRAL        | 9         | 14.3    | 14.3          | 17.5               |
|            | SETUJU        | 35        | 55.6    | 55.6          | 73.0               |
|            | SANGAT SETUJU | 17        | 27.0    | 27.0          | 100.0              |
|            | Total         | 63        | 100.0   | 100.0         |                    |



| Y.2   |               |           |         |               |                    |
|-------|---------------|-----------|---------|---------------|--------------------|
|       |               | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | TIDAK SETUJU  | 1         | 1.6     | 1.6           | 1.6                |
|       | NETRAL        | 9         | 14.3    | 14.3          | 15.9               |
|       | SETUJU        | 27        | 42.9    | 42.9          | 58.7               |
|       | SANGAT SETUJU | 26        | 41.3    | 41.3          | 100.0              |
|       | Total         | 63        | 100.0   | 100.0         |                    |

| Y.3   |               |           |         |               |                    |
|-------|---------------|-----------|---------|---------------|--------------------|
|       |               | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | TIDAK SETUJU  | 3         | 4.8     | 4.8           | 4.8                |
|       | NETRAL        | 14        | 22.2    | 22.2          | 27.0               |
|       | SETUJU        | 26        | 41.3    | 41.3          | 68.3               |
|       | SANGAT SETUJU | 20        | 31.7    | 31.7          | 100.0              |
|       | Total         | 63        | 100.0   | 100.0         |                    |

| Y.4   |               |           |         |               |                    |
|-------|---------------|-----------|---------|---------------|--------------------|
|       |               | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | TIDAK SETUJU  | 1         | 1.6     | 1.6           | 1.6                |
|       | NETRAL        | 8         | 12.7    | 12.7          | 14.3               |
|       | SETUJU        | 30        | 47.6    | 47.6          | 61.9               |
|       | SANGAT SETUJU | 24        | 38.1    | 38.1          | 100.0              |
|       | Total         | 63        | 100.0   | 100.0         |                    |

## Lampiran 05. Hasil Uji Validitas dan Reliabilitas

### 1. Pemahaman Teknologi Informasi (X1)

| Correlations |                     |        |        |        |        |        |        |
|--------------|---------------------|--------|--------|--------|--------|--------|--------|
|              |                     | X1.1   | X1.2   | X1.3   | X1.4   | X1.5   | TOTAL  |
| X1.1         | Pearson Correlation | 1      | .748** | .509** | .485** | .460** | .807** |
|              | Sig. (2-tailed)     |        | 0.000  | 0.000  | 0.000  | 0.000  | 0.000  |
|              | N                   | 63     | 63     | 63     | 63     | 63     | 63     |
| X1.2         | Pearson Correlation | .748** | 1      | .462** | .392** | .438** | .774** |
|              | Sig. (2-tailed)     | 0.000  |        | 0.000  | 0.001  | 0.000  | 0.000  |
|              | N                   | 63     | 63     | 63     | 63     | 63     | 63     |
| X1.3         | Pearson Correlation | .509** | .462** | 1      | .623** | .503** | .785** |
|              | Sig. (2-tailed)     | 0.000  | 0.000  |        | 0.000  | 0.000  | 0.000  |
|              | N                   | 63     | 63     | 63     | 63     | 63     | 63     |
| X1.4         | Pearson Correlation | .485** | .392** | .623** | 1      | .659** | .805** |
|              | Sig. (2-tailed)     | 0.000  | 0.001  | 0.000  |        | 0.000  | 0.000  |
|              | N                   | 63     | 63     | 63     | 63     | 63     | 63     |
| X1.5         | Pearson Correlation | .460** | .438** | .503** | .659** | 1      | .773** |
|              | Sig. (2-tailed)     | 0.000  | 0.000  | 0.000  | 0.000  |        | 0.000  |
|              | N                   | 63     | 63     | 63     | 63     | 63     | 63     |
| TOTAL        | Pearson Correlation | .807** | .774** | .785** | .805** | .773** | 1      |
|              | Sig. (2-tailed)     | 0.000  | 0.000  | 0.000  | 0.000  | 0.000  |        |
|              | N                   | 63     | 63     | 63     | 63     | 63     | 63     |

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

| Reliability Statistics |            |
|------------------------|------------|
| Cronbach's Alpha       | N of Items |
| 0.847                  | 5          |

### 2. Pendidikan (X2)

| Correlations |                     |      |        |       |        |        |        |
|--------------|---------------------|------|--------|-------|--------|--------|--------|
|              |                     | X2.1 | X2.2   | X2.3  | X2.4   | X2.5   | TOTAL  |
| X2.1         | Pearson Correlation | 1    | .680** | .268* | .463** | .545** | .799** |
|              | Sig. (2-tailed)     |      | 0.000  | 0.034 | 0.000  | 0.000  | 0.000  |

|  |                     |        |        |        |        |        |        |
|--|---------------------|--------|--------|--------|--------|--------|--------|
|  | N                   | 63     | 63     | 63     | 63     | 63     | 63     |
| X2.2   | Pearson Correlation | .680** | 1      | 0.217  | .503** | .588** | .816** |
|  | Sig. (2-tailed)     | 0.000  |        | 0.087  | 0.000  | 0.000  | 0.000  |
|  | N                   | 63     | 63     | 63     | 63     | 63     | 63     |
| X2.3   | Pearson Correlation | .268*  | 0.217  | 1      | .329** | .335** | .591** |
|  | Sig. (2-tailed)     | 0.034  | 0.087  |        | 0.009  | 0.007  | 0.000  |
|  | N                   | 63     | 63     | 63     | 63     | 63     | 63     |
| X2.4   | Pearson Correlation | .463** | .503** | .329** | 1      | .361** | .711** |
|  | Sig. (2-tailed)     | 0.000  | 0.000  | 0.009  |        | 0.004  | 0.000  |
|  | N                   | 63     | 63     | 63     | 63     | 63     | 63     |
| X2.5   | Pearson Correlation | .545** | .588** | .335** | .361** | 1      | .768** |
|  | Sig. (2-tailed)     | 0.000  | 0.000  | 0.007  | 0.004  |        | 0.000  |
|  | N                   | 63     | 63     | 63     | 63     | 63     | 63     |
| TOTAL  | Pearson Correlation | .799** | .816** | .591** | .711** | .768** | 1      |
|  | Sig. (2-tailed)     | 0.000  | 0.000  | 0.000  | 0.000  | 0.000  |        |
|  | N                   | 63     | 63     | 63     | 63     | 63     | 63     |
| **. Correlation is significant at the 0.01 level (2-tailed). |                     |        |        |        |        |        |        |
| *. Correlation is significant at the 0.05 level (2-tailed).  |                     |        |        |        |        |        |        |

| Reliability Statistics |            |
|------------------------|------------|
| Cronbach's Alpha       | N of Items |
| 0.788                  | 5          |

### 3. Sosialisasi (X3)

| Correlations |                     |        |        |        |        |        |
|--------------|---------------------|--------|--------|--------|--------|--------|
|              |                     | X3.1   | X3.2   | X3.3   | X3.4   | TOTAL  |
| X3.1         | Pearson Correlation | 1      | .545** | .251*  | .336** | .728** |
|              | Sig. (2-tailed)     |        | 0.000  | 0.047  | 0.007  | 0.000  |
|              | N                   | 63     | 63     | 63     | 63     | 63     |
| X3.2         | Pearson Correlation | .545** | 1      | .497** | .425** | .830** |
|              | Sig. (2-tailed)     | 0.000  |        | 0.000  | 0.001  | 0.000  |
|              | N                   | 63     | 63     | 63     | 63     | 63     |
| X3.3         | Pearson Correlation | .251*  | .497** | 1      | .506** | .736** |
|              | Sig. (2-tailed)     | 0.047  | 0.000  |        | 0.000  | 0.000  |

|  |                     |        |        |        |        |        |
|--|---------------------|--------|--------|--------|--------|--------|
|  | N                   | 63     | 63     | 63     | 63     | 63     |
| X3.4   | Pearson Correlation | .336** | .425** | .506** | 1      | .723** |
|  | Sig. (2-tailed)     | 0.007  | 0.001  | 0.000  |        | 0.000  |
|  | N                   | 63     | 63     | 63     | 63     | 63     |
| TOTAL  | Pearson Correlation | .728** | .830** | .736** | .723** | 1      |
|  | Sig. (2-tailed)     | 0.000  | 0.000  | 0.000  | 0.000  |        |
|  | N                   | 63     | 63     | 63     | 63     | 63     |
| **. Correlation is significant at the 0.01 level (2-tailed). |                     |        |        |        |        |        |
| *. Correlation is significant at the 0.05 level (2-tailed).  |                     |        |        |        |        |        |

| Reliability Statistics |            |
|------------------------|------------|
| Cronbach's Alpha       | N of Items |
| 0.746                  | 4          |

#### 4. Penerapan SAK EMKM (Y)

|  |                     | Correlations |        |        |        |        |
|--|---------------------|--------------|--------|--------|--------|--------|
|  |                     | Y.1          | Y.2    | Y.3    | Y.4    | TOTAL  |
| Y.1  | Pearson Correlation | 1            | .464** | .330** | .424** | .708** |
|  | Sig. (2-tailed)     |              | 0.000  | 0.008  | 0.001  | 0.000  |
|  | N                   | 63           | 63     | 63     | 63     | 63     |
| Y.2  | Pearson Correlation | .464**       | 1      | .495** | .605** | .828** |
|  | Sig. (2-tailed)     | 0.000        |        | 0.000  | 0.000  | 0.000  |
|  | N                   | 63           | 63     | 63     | 63     | 63     |
| Y.3  | Pearson Correlation | .330**       | .495** | 1      | .437** | .757** |
|  | Sig. (2-tailed)     | 0.008        | 0.000  |        | 0.000  | 0.000  |
|  | N                   | 63           | 63     | 63     | 63     | 63     |
| Y.4  | Pearson Correlation | .424**       | .605** | .437** | 1      | .789** |
|  | Sig. (2-tailed)     | 0.001        | 0.000  | 0.000  |        | 0.000  |
|  | N                   | 63           | 63     | 63     | 63     | 63     |
| TOTAL  | Pearson Correlation | .708**       | .828** | .757** | .789** | 1      |
|  | Sig. (2-tailed)     | 0.000        | 0.000  | 0.000  | 0.000  |        |
|  | N                   | 63           | 63     | 63     | 63     | 63     |
| **. Correlation is significant at the 0.01 level (2-tailed). |                     |              |        |        |        |        |

| Reliability Statistics |            |
|------------------------|------------|
| Cronbach's Alpha       | N of Items |
| 0.769                  | 4          |



## Lampiran 06. Uji Asumsi Klasik

### 1. Uji Normalitas

| One-Sample Kolmogorov-Smirnov Test |                |                         |
|------------------------------------|----------------|-------------------------|
|                                    |                | Unstandardized Residual |
| N                                  | 63             |                         |
| Normal Parameters <sup>a,b</sup>   | Mean           | 0.0000000               |
|                                    | Std. Deviation | 0.78978669              |
| Most Extreme Differences           | Absolute       | 0.062                   |
|                                    | Positive       | 0.062                   |
|                                    | Negative       | -0.036                  |
| Test Statistic                     |                | 0.062                   |
| Asymp. Sig. (2-tailed)             |                | 0.200                   |
| a. Test distribution is Normal.    |                |                         |
| b. Calculated from data.           |                |                         |

### 2. Uji Multikolinieritas

| Coefficients <sup>a</sup>                 |            |                             |            |                           |        |       |                         |       |
|---|------------|-----------------------------|------------|---------------------------|--------|-------|-------------------------|-------|
| Model                                     |            | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig.  | Collinearity Statistics |       |
|   |            | B                           | Std. Error | Beta                      |        |       | Tolerance               | VIF   |
| 1   | (Constant) | -2.100                      | 0.925      |                           | -2.270 | 0.027 |                         |       |
|   | X1         | 0.198                       | 0.066      | 0.240                     | 2.998  | 0.004 | 0.293                   | 3.416 |
|   | X2         | 0.468                       | 0.095      | 0.526                     | 4.943  | 0.000 | 0.165                   | 6.049 |
|   | X3         | 0.274                       | 0.126      | 0.222                     | 2.178  | 0.033 | 0.180                   | 5.565 |
| a. Dependent Variable: Penerapan SAK EMKM |            |                             |            |                           |        |       |                         |       |

### 3. Uji Heterokedastisitas

| Coefficients <sup>a</sup>                 |            |                             |            |                           |        |       |
|---|------------|-----------------------------|------------|---------------------------|--------|-------|
| Model                                     |            | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig.  |
|   |            | B                           | Std. Error | Beta                      |        |       |
| 1   | (Constant) | -2.100                      | 0.925      |                           | -2.270 | 0.027 |
|   | X1         | 0.198                       | 0.066      | 0.240                     | 2.998  | 0.004 |
|   | X2         | 0.468                       | 0.095      | 0.526                     | 4.943  | 0.000 |
|   | X3         | 0.274                       | 0.126      | 0.222                     | 2.178  | 0.033 |
| a. Dependent Variable: Penerapan SAK EMKM |            |                             |            |                           |        |       |

## Lampiran 07. Hasil Analisis Regresi Linier berganda

| Variables Entered/Removed <sup>a</sup>    |                         |                   |        |
|---|-------------------------|-------------------|--------|
| Model                                     | Variables Entered       | Variables Removed | Method |
| 1   | X3, X1, X2 <sup>b</sup> |                   | Enter  |
| a. Dependent Variable: Penerapan SAK EMKM |                         |                   |        |
| b. All requested variables entered.       |                         |                   |        |

| Model Summary   |                   |          |                   |                            |
|---|-------------------|----------|-------------------|----------------------------|
| Model   | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1   | .943 <sup>a</sup> | 0.889    | 0.884             | 0.80962                    |
| a. Predictors: (Constant), Pemahaman Teknologi Informasi, Pendidikan, Sosialisasi |                   |          |                   |                            |

| ANOVA <sup>a</sup>  |            |                |    |             |         |                   |
|---|------------|----------------|----|-------------|---------|-------------------|
| Model   |            | Sum of Squares | df | Mean Square | F       | Sig.              |
| 1   | Regression | 311.041        | 3  | 103.680     | 158.175 | .000 <sup>b</sup> |
|   | Residual   | 38.673         | 59 | 0.655       |         |                   |
|   | Total      | 349.714        | 62 |             |         |                   |
| a. Dependent Variable: Penerapan SAK EMKM   |            |                |    |             |         |                   |
| b. Predictors: (Constant), Pemahaman Teknologi Informasi, Pendidikan, Sosialisasi |            |                |    |             |         |                   |

| Coefficients <sup>a</sup>                 |            |                             |            |                           |        |       |
|---|------------|-----------------------------|------------|---------------------------|--------|-------|
| Model                                     |            | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig.  |
|   |            | B                           | Std. Error | Beta                      |        |       |
| 1   | (Constant) | -2.100                      | 0.925      |                           | -2.270 | 0.027 |
|   | X1         | 0.198                       | 0.066      | 0.240                     | 2.998  | 0.004 |
|   | X2         | 0.468                       | 0.095      | 0.526                     | 4.943  | 0.000 |
|   | X3         | 0.274                       | 0.126      | 0.222                     | 2.178  | 0.033 |
| a. Dependent Variable: Penerapan SAK EMKM |            |                             |            |                           |        |       |

## Lampiran 08. Surat Ijin Pengumpulan Data



KEMENTERIAN PENDIDIKAN, KEBUDAYAAN,  
RISET, DAN TEKNOLOGI  
UNIVERSITAS PENDIDIKAN GANESHA  
FAKULTAS EKONOMI

Jalan Udayana No. 11 Singaraja-Bali. Telepon : (0362) 26830  
Email : [feundiksha@gmail.com](mailto:feundiksha@gmail.com) Website : <http://www.fe.undiksha.ac.id/>

Nomor : 2223/UN48.13.1/DL/2021

Singaraja, 1 Desember 2021

Lamp. : -

Hal : *Pengumpulan Data*

Kepada Yth. Kepala Dinas Perdagangan, Perindustrian dan Koperasi Usaha Kecil  
dan Menengah Kabupaten Buleleng  
di Tempat

Dengan Hormat,

Wakil Dekan I Fakultas Ekonomi Universitas Pendidikan Ganesha menerangkan  
bahwa mahasiswa/i tersebut dibawah ini :

Nama : Luh Enik Septiani  
NIM. : 1817051034  
Fakultas : Ekonomi  
Jurusan/Prodi. : Ekonomi & Akuntansi/S1 Akuntansi

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 di tempat yang Bapak/Ibu/Sdr. Pimpin.

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



Wakil Dekan,  
Wakil Dekan I,

Ira. Ni Made Suci, M. Si.  
NIP. 196810291993032001



## Lampiran 09. Surat Pengantar Penelitian



PEMERINTAH KABUPATEN BULELENG  
DINAS PENANAMAN MODAL DAN PELAYANAN  
TERPADU SATU PINTU

Jalan Ngurah Rai No. 72 Telepon (0362) 22063 - (0362) 27719

Nomor : 503/536/REK/DPMPPTSP/2021

Kepada :

Lamp : -

Yth. Pelaku Usaha UMKM Se-Kabupaten Buleleng

Perihal : Rekomendasi

di -  
**Tempat**

I. Dasar :

1. Peraturan Menteri Dalam Negeri RI Nomor : 64 Tahun 2011 tentang Pedoman Penerbitan Rekomendasi Penelitian;
2. Peraturan Menteri Dalam Negeri RI Nomor : 138 Tahun 2017 tentang Penyelenggaraan Pelayanan Terpadu Satu Pintu Daerah
3. Surat dari Wakil Dekan I Fakultas Ekonomi Universitas Pendidikan Ganesha Nomor 2223/UN48.13.1/DL/2021 Tanggal 1 Desember 2021 Perihal Pengumpulan Data

II. Setelah mempelajari dan meneliti rencana kegiatan yang diajukan, maka dapat diberikan Rekomendasi Kepada :

Nama : Luh Enik Septiani

Pekerjaan : Mahasiswa

Alamat : Br. Dinas Dauh Munduk, Desa Bungulan, Kec. Sawan, Kab. Buleleng

Bidang / Judul : Pengaruh Pemahaman Teknologi Informasi, Latar Belakang Pendidikan dan Sosialisasi Terhadap Penerapan SAK EMKM Pada UMKM di Kabupaten Buleleng

Jumlah Peserta : 1 Orang

Lokasi : UMKM Se-Kabupaten Buleleng

Lamanya : 5 Bulan (05 Januari 2022 - 05 Mei 2022)

III. Dalam melakukan kegiatan agar yang bersangkutan mematuhi ketentuan sebagai berikut :

1. Sebelum mengadakan kegiatan agar melapor kepada Kepala Dinas Penanaman Modal dan PTSP Kabupaten Buleleng atau Pejabat yang Berwenang;
2. Tidak dibenarkan melakukan kegiatan yang tidak ada kaitannya dengan bidang/ judul dimaksud, apabila melanggar ketentuan akan dicabut ijinnya dan menghentikan segala kegiatannya;
3. Mentaati segala ketentuan perundang-undangan yang berlaku serta mengindahkan adat istiadat dan budaya setempat;
4. Apabila masa berlaku Rekomendasi / Ijin ini telah berakhir, sedangkan pelaksanaan kegiatan belum selesai maka perpanjangan Rekomendasi / Ijin agar ditujukan kepada Instansi pemohon;
5. Menyerahkan 1 (satu) buah hasil kegiatan kepada Pemerintah Kabupaten Buleleng, melalui Kepala Dinas Penanaman Modal dan PTSP Kabupaten Buleleng.

Demikian Surat Rekomendasi ini dibuat untuk dipergunakan sebagaimana mestinya.

DITETAPKAN : SINGARAJA  
PADA TANGGAL : 08 DESEMBER 2021

KEPALA DINAS PENANAMAN MODAL DAN PTSP  
KABUPATEN BULELENG



MADEKUTA, S. SOS W  
NIP. 19700710 199203 1 007

Tembusan ini disampaikan kepada Yth:

1. Kepala Dinas Penanaman Modal dan PTSP Prov. Bali
2. Kepala Badan Kesbangpol Kabupaten Buleleng
3. Camat Setempat
4. Yang Bersangkutan
5. Arsip

## RIWAYAT HIDUP



Luh Enik Septiani lahir di Desa Bungkulan tepatnya pada tanggal 10 September 2000. Penulis lahir dari pasangan suami istri Bapak Ketut Suartana serta Ibu Ketut Suartini dengan memiliki tiga saudara kandung perempuan. Penulis berkebangsaan Indonesia dan beragama Hindu. Alamat penulis di Banjar Dinas Dauh Munduk, Desa Bungkulan, Kecamatan Sawan, Buleleng, Bali. Penulis mengenyam pendidikan dasar di SD Negeri 3 Bungkulan dan lulus pada tahun 2012. Kemudian melanjutkan pendidikan di SMP Negeri 2 Sawan dan lulus pada tahun 2015. SMA tempat penulis melanjutkan pendidikan ialah SMA Negeri 3 Singaraja dengan jurusan Ilmu Bahasa dan Budaya (IBB) dan lulus pada tahun 2018. Selanjutnya, mulai tahun 2018 sampai dengan penulisan skripsi ini, penulis masih terdaftar sebagai mahasiswa di Program Studi S1 Akuntansi di Universitas Pendidikan Ganesha.