



# LAMPIRAN

## Lampiran 01: Surat Izin Penelitian



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

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Nomor : 1081/UN48.13.1/DL/2023  
Lamp. : -  
Hal : *Permohonan Data dan Penelitian*

Singaraja, 13 Juni 2023

Kepada Yth. **Ketua Koperasi Se-Kecamatan Buleleng**  
di-  
Tempat

Dengan Hormat,

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

Nama : Kadek Ryan Fernando  
NIM. : 1917051158  
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 izin 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.

a.n. Dekan,  
Wakil Dekan I,



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



Catatan :

- UU ITE No. 11 Tahun 2008 Pasal 5 ayat 1 "Informasi Elektronik dan/atau Dokumen Elektronik dan/atau hasil cetaknya merupakan alat bukti hukum yang sah"
- Dokumen ini tertanda ditandatangani secara elektronik menggunakan sertifikat elektronik yang diterbitkan BsrE
- Surat ini dapat dibuktikan keasliannya dengan menggunakan *qr code* yang telah tersedia

## Lampiran 02: Kuisisioner Penelitian

### SURAT PERMOHONAN PENGISIAN KUESIONER PENELITIAN

Perihal : Permohonan Pengisian Kuesioner  
Lampiran : 1 (Satu) Berkas

Kepada Yth.  
Bapak/Ibu/Saudara/i Responden Ketua, Sekretaris, Bendahara, dan Manajer  
Koperasi  
Pada Koperasi di Kecamatan Buleleng.

Dengan Hormat,

Sehubungan dengan pelaksanaan penelitian dalam rangka penyusunan skripsi yang berjudul **“Pengaruh Kepemilikan Modal, Kinerja Pengurus, dan Penyajian Laporan Keuangan Berdasarkan SAK ETAP Terhadap Sisa Hasil Usaha Pada Koperasi Kecamatan Buleleng”** bersama kuesioner ini saya :

Nama : Kadek Ryan Fernanda  
NIM : 1917051158  
Program Studi : S1 Akuntansi  
Jurusan : Ekonomi dan Akuntansi  
Fakultas : Ekonomi  
Universitas : Universitas Pendidikan Ganesha

Memohon kesediaan Bapak/Ibu/Saudara/i untuk meluangkan waktunya guna mengisi seluruh pernyataan yang ada pada kuesioner ini.

Penelitian ini digunakan untuk kepentingan penulisan skripsi saya, sehingga semua keterangan dan jawaban dari Bapak/Ibu/Saudara/i hanya digunakan untuk kepentingan penelitian. Keterangan dan jawaban yang Bapak/Ibu/Saudara/i berikan sangat besar sekali artinya untuk kelancaran penelitian saya.

Demikianlah permohonan ini, atas partisipasi dan bantuan dari Bapak/Ibu/Saudara/i yang diberikan, saya sampaikan terimakasih.

Hormat saya,

Kadek Ryan Fernanda

## LEMBAR KUISIONER

### IDENTITAS RESPONDEN

Dimohonkan untuk mengisi data dibawah ini dengan lengkap dan benar serta berikan tanda *check list* (√) dalam kolom yang telah disediakan.

1. Nama :
2. Jenis kelamin :  
 Laki-laki       Perempuan
3. Jabatan :  
 Ketua                       Bendahara  
 Sekretaris                 Kepala Bagian
4. Pendidikan Terakhir :  
 SMA/SMK                 Sarjana (S1)  
 Diploma                  Magister (S2)

### Bagian II : Petunjuk Pengisian Kuesioner

- 1) Dimohonkan kesediaan bagi Bapak/Ibu/Saudara/i untuk menjawab setiap butir pernyataan kuesioner dibawah ini dengan lengkap dan merupakan pilihan terbaik menurut Bapak/Ibu/Saudara/i dengan memberikan tanda *check list* (√) dalam kolom yang telah disediakan.
- 2) Tiap pernyataan hanya diperkenankan ada satu jawaban.
- 3) Berilah jawaban yang sejujurnya.
- 4) Kami akan menjamin kerahasiaan jawaban anda.

### Keterangan :

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

## KUISIONER PENELITIAN

### A. Kepemilikan Modal

| No | Pertanyaan  | STS | TS | N | S | SS |
|----|---|-----|----|---|---|----|
| 1  | Koperasi mampu berkembang dan meningkatkan Sisa Hasil Usaha dengan adanya modal pinjaman dari bank dan lembaga keuangan lainnya . |     |    |   |   |    |
| 2  | Kerja sama dengan koperasi lain dalam permodalan mampu meningkatkan sisa hasil usaha koperasi                                     |     |    |   |   |    |
| 3  | Pengelolaan dana simpanan pokok di koperasi efektif.  |     |    |   |   |    |
| 4  | Anggota selalu membayar simpanan wajib tepat waktu  |     |    |   |   |    |
| 5  | Simpanan sukarela cukup memberikan pengaruh yang besar dalam permodalan koperasi.   |     |    |   |   |    |

### B. Kinerja Pengurus

| No | Pertanyaan   | STS | TS | N | S | SS |
|----|--|-----|----|---|---|----|
| 1  | Pengurus memiliki keterampilan dan kemampuan mengelola organisasi koperasi                               |     |    |   |   |    |
| 2  | Pengurus bisa membaca dan menganalisa laporan kinerja koperasi dengan baik                               |     |    |   |   |    |
| 3  | Pengurus mampu memberi tanggapan dan kritik terhadap strategi yang akan atau sedang dilakukan koperasi   |     |    |   |   |    |
| 4  | Pengurus mampu mengambil keputusan dalam situasi bisnis koperasi   |     |    |   |   |    |
| 5  | Pengurus mampu memimpin rekan kerja di bawah wewenang mereka   |     |    |   |   |    |
| 6  | Koperasi memberi peringatan atau hukuman terhadap pengurus atau karyawan yang bekerja dengan kurang baik |     |    |   |   |    |

| No | Pertanyaan   | STS | TS | N | S | SS |
|----|--|-----|----|---|---|----|
| 7  | Pengurus terbuka dengan kritik dan saran dari anggota maupun rekan kerja |     |    |   |   |    |
| 8  | Pengurus memiliki motivasi yang tinggi dalam mengelola koperasi          |     |    |   |   |    |

### C. Penyajian Laporan Keuangan Berdasarkan SAK ETAP

| No | Pertanyaan   | STS | TS | N | S | SS |
|----|--|-----|----|---|---|----|
| 1  | Laporan keuangan dibuat sesuai dengan standar akuntansi yang berlaku.                          |     |    |   |   |    |
| 2  | Saya melakukan pencatatan/pembukuan akuntansi atas semua transaksi yang terjadi.               |     |    |   |   |    |
| 3  | Pencatatan neraca telah didukung dengan buktibukti sesuai dengan SAK-ETAP.                     |     |    |   |   |    |
| 4  | Pencatatan laporan laba rugi telah didukung dengan bukti-bukti sesuai dengan SAK-ETAP          |     |    |   |   |    |
| 5  | Pencatatan laporan perubahan ekuitas telah didukung dengan bukti-bukti sesuai dengan SAK-ETAP. |     |    |   |   |    |
| 6  | Pencatatan laporan arus kas telah didukung dengan bukti-bukti sesuai dengan SAK-ETAP.          |     |    |   |   |    |
| 7  | Pencatatan CALK telah didukung dengan buktibukti sesuai dengan SAK-ETAP.                       |     |    |   |   |    |

### D. Sisa Hasil Usaha

| No | Pertanyaan  | STS | TS | N | S | SS |
|----|---|-----|----|---|---|----|
| 1  | Anggota koperasi mendapat keuntungan dari Sisa hasil usaha berdasarkan jasa anggota                     |     |    |   |   |    |
| 2  | Sisa hasil usaha koperasi yang di bagikan kepada anggota sesuai dengan kontribusi anggota pada koperasi |     |    |   |   |    |

|   |  |  |  |  |  |  |
|---|--|--|--|--|--|--|
| 3 | Sisa hasil usaha yang di bagi dari hasil pembagian dapat digunakan untuk hal yang positif oleh anggota |  |  |  |  |  |
| 4 | Jumlah anggota koperasi selalu meningkat setiap tahunnya   |  |  |  |  |  |
| 5 | Koperasi melakukan pinjaman kepada pihak luar untuk meningkatkan sisa hasil usaha koperasi             |  |  |  |  |  |
| 6 | Koperasi selalu mempunyai dana cadangan di setiap tahunnya   |  |  |  |  |  |
| 7 | Sisa Hasil Usaha selalu mengalami fluktuasi dari tahun ke tahun  |  |  |  |  |  |



### Lampiran 03: Tabulasi Data Responden

#### 1. Variabel Kepemilikan Modal

| Responden | Kepemilikan Modal (X1) |         |         |         |         | Total X1 |
|-----------|------------------------|---------|---------|---------|---------|----------|
|           | Butir 1                | Butir 2 | Butir 3 | Butir 4 | Butir 5 |          |
| 1         | 5                      | 4       | 5       | 4       | 4       | 22       |
| 2         | 4                      | 4       | 5       | 5       | 5       | 23       |
| 3         | 5                      | 4       | 4       | 5       | 5       | 23       |
| 4         | 4                      | 4       | 5       | 5       | 5       | 23       |
| 5         | 5                      | 5       | 4       | 4       | 4       | 22       |
| 6         | 5                      | 4       | 4       | 5       | 5       | 23       |
| 7         | 5                      | 5       | 4       | 4       | 4       | 22       |
| 8         | 5                      | 4       | 5       | 5       | 5       | 24       |
| 9         | 5                      | 4       | 5       | 5       | 5       | 24       |
| 10        | 4                      | 5       | 5       | 5       | 5       | 24       |
| 11        | 4                      | 5       | 5       | 5       | 5       | 24       |
| 12        | 5                      | 5       | 5       | 4       | 4       | 23       |
| 13        | 4                      | 5       | 5       | 5       | 5       | 24       |
| 14        | 5                      | 4       | 5       | 5       | 5       | 24       |
| 15        | 5                      | 5       | 4       | 5       | 5       | 24       |
| 16        | 5                      | 5       | 4       | 5       | 5       | 24       |
| 17        | 5                      | 4       | 5       | 5       | 5       | 24       |
| 18        | 4                      | 5       | 5       | 5       | 5       | 24       |
| 19        | 4                      | 5       | 5       | 5       | 5       | 24       |
| 20        | 5                      | 4       | 5       | 5       | 5       | 24       |
| 21        | 4                      | 5       | 5       | 5       | 5       | 24       |
| 22        | 5                      | 5       | 5       | 4       | 4       | 23       |
| 23        | 4                      | 5       | 5       | 5       | 5       | 24       |
| 24        | 5                      | 4       | 5       | 5       | 5       | 24       |
| 25        | 5                      | 5       | 5       | 4       | 4       | 23       |
| 26        | 5                      | 5       | 5       | 5       | 5       | 25       |
| 27        | 5                      | 5       | 5       | 5       | 5       | 25       |
| 28        | 5                      | 5       | 5       | 5       | 5       | 25       |
| 29        | 5                      | 5       | 5       | 5       | 5       | 25       |
| 30        | 5                      | 5       | 5       | 5       | 5       | 25       |
| 31        | 5                      | 5       | 5       | 5       | 5       | 25       |
| 32        | 5                      | 5       | 5       | 5       | 5       | 25       |
| 33        | 5                      | 5       | 5       | 5       | 5       | 25       |
| 34        | 5                      | 5       | 5       | 5       | 5       | 25       |
| 35        | 5                      | 5       | 5       | 5       | 5       | 25       |
| 36        | 5                      | 5       | 5       | 5       | 5       | 25       |



| Responden | Kepemilikan Modal (X1) |         |         |         |         | Total X1 |
|-----------|------------------------|---------|---------|---------|---------|----------|
|           | Butir 1                | Butir 2 | Butir 3 | Butir 4 | Butir 5 |          |
| 37        | 5                      | 5       | 5       | 5       | 5       | 25       |
| 38        | 5                      | 5       | 5       | 5       | 5       | 25       |
| 39        | 5                      | 5       | 5       | 5       | 5       | 25       |
| 40        | 5                      | 5       | 5       | 5       | 5       | 25       |
| 41        | 5                      | 5       | 5       | 5       | 5       | 25       |
| 42        | 4                      | 5       | 5       | 4       | 4       | 22       |
| 43        | 5                      | 5       | 5       | 5       | 5       | 25       |
| 44        | 5                      | 4       | 4       | 5       | 5       | 23       |
| 45        | 4                      | 5       | 5       | 4       | 4       | 22       |
| 46        | 5                      | 5       | 4       | 5       | 4       | 23       |
| 47        | 4                      | 5       | 4       | 5       | 5       | 23       |
| 48        | 4                      | 4       | 3       | 3       | 4       | 18       |
| 49        | 4                      | 5       | 5       | 4       | 4       | 22       |
| 50        | 4                      | 5       | 4       | 4       | 4       | 21       |
| 51        | 5                      | 5       | 5       | 5       | 5       | 25       |
| 52        | 5                      | 5       | 5       | 5       | 5       | 25       |
| 53        | 5                      | 4       | 5       | 4       | 4       | 22       |
| 54        | 5                      | 5       | 5       | 5       | 5       | 25       |
| 55        | 5                      | 5       | 5       | 5       | 5       | 25       |
| 56        | 4                      | 5       | 5       | 4       | 4       | 22       |
| 57        | 5                      | 4       | 4       | 5       | 5       | 23       |
| 58        | 3                      | 3       | 3       | 3       | 3       | 15       |
| 59        | 3                      | 4       | 3       | 3       | 4       | 17       |
| 60        | 3                      | 3       | 3       | 3       | 3       | 15       |
| 61        | 3                      | 3       | 4       | 3       | 4       | 17       |
| 62        | 4                      | 3       | 3       | 3       | 4       | 17       |
| 63        | 4                      | 3       | 3       | 3       | 4       | 17       |
| 64        | 4                      | 4       | 3       | 3       | 4       | 18       |
| 65        | 3                      | 4       | 3       | 4       | 4       | 18       |
| 66        | 4                      | 4       | 3       | 3       | 5       | 19       |
| 67        | 3                      | 3       | 4       | 4       | 3       | 17       |
| 68        | 5                      | 5       | 5       | 5       | 5       | 25       |
| 69        | 4                      | 4       | 5       | 5       | 5       | 23       |
| 70        | 5                      | 4       | 5       | 4       | 5       | 23       |
| 71        | 4                      | 4       | 4       | 4       | 4       | 20       |
| 72        | 4                      | 4       | 4       | 4       | 4       | 20       |
| 73        | 4                      | 4       | 5       | 4       | 4       | 21       |
| 74        | 4                      | 4       | 4       | 4       | 4       | 20       |

| Responden | Kepemilikan Modal (X1) |         |         |         |         | Total X1 |
|-----------|------------------------|---------|---------|---------|---------|----------|
|           | Butir 1                | Butir 2 | Butir 3 | Butir 4 | Butir 5 |          |
| 75        | 4                      | 4       | 4       | 4       | 4       | 20       |
| 76        | 4                      | 4       | 4       | 4       | 4       | 20       |
| 77        | 3                      | 3       | 3       | 3       | 3       | 15       |
| 78        | 4                      | 4       | 4       | 4       | 4       | 20       |
| 79        | 4                      | 4       | 4       | 4       | 4       | 20       |
| 80        | 5                      | 5       | 4       | 4       | 4       | 22       |
| 81        | 4                      | 4       | 4       | 4       | 4       | 20       |
| 82        | 4                      | 4       | 4       | 4       | 4       | 20       |
| 83        | 4                      | 4       | 4       | 4       | 4       | 20       |
| 84        | 4                      | 4       | 4       | 4       | 4       | 20       |
| 85        | 5                      | 5       | 5       | 5       | 5       | 25       |
| 86        | 4                      | 4       | 4       | 4       | 4       | 20       |
| 87        | 4                      | 4       | 4       | 4       | 4       | 20       |
| 88        | 4                      | 4       | 4       | 4       | 4       | 20       |
| 89        | 5                      | 4       | 5       | 4       | 4       | 22       |
| 90        | 4                      | 4       | 4       | 4       | 4       | 20       |
| 91        | 4                      | 4       | 4       | 4       | 4       | 20       |
| 92        | 4                      | 4       | 4       | 5       | 5       | 22       |
| 93        | 4                      | 4       | 4       | 4       | 4       | 20       |
| 94        | 5                      | 4       | 4       | 4       | 4       | 21       |
| 95        | 5                      | 4       | 4       | 4       | 4       | 21       |
| 96        | 4                      | 4       | 4       | 5       | 5       | 22       |
| 97        | 4                      | 4       | 4       | 5       | 5       | 22       |
| 98        | 4                      | 5       | 4       | 4       | 4       | 21       |
| 99        | 3                      | 4       | 5       | 5       | 5       | 22       |
| 100       | 4                      | 4       | 5       | 4       | 4       | 21       |
| 101       | 4                      | 4       | 4       | 5       | 5       | 22       |
| 102       | 3                      | 4       | 4       | 3       | 3       | 17       |
| 103       | 4                      | 4       | 4       | 4       | 4       | 20       |
| 104       | 5                      | 4       | 4       | 4       | 4       | 21       |
| 105       | 3                      | 3       | 3       | 3       | 3       | 15       |
| 106       | 4                      | 4       | 5       | 4       | 5       | 22       |

## 2. Variabel Kinerja Pengurus

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

| Responden | Kinerja Pengurus (X2) |         |         |         |         |         |         |         | Total X2 |
|-----------|-----------------------|---------|---------|---------|---------|---------|---------|---------|----------|
|           | Butir 1               | Butir 2 | Butir 3 | Butir 4 | Butir 5 | Butir 6 | Butir 7 | Butir 8 |          |
| 38        | 4                     | 5       | 4       | 3       | 4       | 5       | 4       | 3       | 32       |
| 39        | 5                     | 4       | 5       | 5       | 5       | 4       | 5       | 5       | 38       |
| 40        | 5                     | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 40       |
| 41        | 4                     | 4       | 5       | 5       | 4       | 4       | 5       | 5       | 36       |
| 42        | 5                     | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 40       |
| 43        | 5                     | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 40       |
| 44        | 4                     | 4       | 4       | 4       | 4       | 4       | 4       | 4       | 32       |
| 45        | 4                     | 5       | 4       | 5       | 4       | 4       | 5       | 5       | 36       |
| 46        | 4                     | 4       | 4       | 4       | 5       | 5       | 4       | 5       | 35       |
| 47        | 5                     | 4       | 5       | 4       | 4       | 5       | 4       | 4       | 35       |
| 48        | 3                     | 3       | 3       | 3       | 3       | 4       | 4       | 4       | 27       |
| 49        | 4                     | 5       | 4       | 5       | 4       | 4       | 4       | 5       | 35       |
| 50        | 5                     | 4       | 5       | 5       | 4       | 5       | 5       | 5       | 38       |
| 51        | 5                     | 4       | 5       | 4       | 5       | 4       | 5       | 4       | 36       |
| 52        | 5                     | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 40       |
| 53        | 5                     | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 40       |
| 54        | 5                     | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 40       |
| 55        | 5                     | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 40       |
| 56        | 5                     | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 40       |
| 57        | 5                     | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 40       |
| 58        | 5                     | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 40       |
| 59        | 4                     | 4       | 3       | 3       | 4       | 4       | 3       | 3       | 28       |
| 60        | 5                     | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 40       |
| 61        | 4                     | 4       | 4       | 4       | 4       | 4       | 4       | 4       | 32       |
| 62        | 3                     | 3       | 3       | 3       | 3       | 3       | 3       | 3       | 24       |
| 63        | 3                     | 3       | 3       | 3       | 3       | 3       | 3       | 3       | 24       |
| 64        | 5                     | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 40       |
| 65        | 4                     | 4       | 3       | 3       | 4       | 4       | 3       | 3       | 28       |
| 66        | 5                     | 5       | 4       | 4       | 5       | 5       | 4       | 4       | 36       |
| 67        | 5                     | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 40       |
| 68        | 5                     | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 40       |
| 69        | 5                     | 4       | 5       | 5       | 5       | 4       | 4       | 4       | 36       |
| 70        | 5                     | 4       | 4       | 4       | 5       | 4       | 5       | 4       | 35       |
| 71        | 5                     | 4       | 4       | 4       | 5       | 4       | 4       | 4       | 34       |
| 72        | 5                     | 5       | 5       | 5       | 5       | 5       | 5       | 5       | 40       |
| 73        | 4                     | 4       | 4       | 5       | 4       | 4       | 4       | 5       | 34       |
| 74        | 5                     | 5       | 4       | 4       | 5       | 5       | 4       | 4       | 36       |
| 75        | 4                     | 4       | 3       | 4       | 4       | 4       | 3       | 4       | 30       |



### 3. Variabel Penyajian Laporan Keuangan

| Responden | Penyajian Laporan Keuangan (X3) |         |         |         |         |         |         | Total X3 |
|-----------|---------------------------------|---------|---------|---------|---------|---------|---------|----------|
|           | Butir 1                         | Butir 2 | Butir 3 | Butir 4 | Butir 5 | Butir 6 | Butir 7 |          |
| 1         | 5                               | 5       | 4       | 5       | 5       | 5       | 5       | 34       |
| 2         | 4                               | 5       | 5       | 4       | 4       | 4       | 4       | 30       |
| 3         | 4                               | 4       | 4       | 4       | 4       | 4       | 4       | 28       |
| 4         | 5                               | 4       | 4       | 5       | 5       | 4       | 4       | 31       |
| 5         | 4                               | 3       | 3       | 4       | 4       | 4       | 4       | 26       |
| 6         | 4                               | 5       | 5       | 5       | 5       | 4       | 4       | 32       |
| 7         | 3                               | 3       | 3       | 3       | 3       | 3       | 3       | 21       |
| 8         | 4                               | 3       | 3       | 4       | 4       | 4       | 4       | 26       |
| 9         | 5                               | 4       | 5       | 4       | 4       | 4       | 4       | 30       |
| 10        | 4                               | 3       | 3       | 4       | 4       | 3       | 3       | 24       |
| 11        | 4                               | 4       | 4       | 4       | 4       | 4       | 4       | 28       |
| 12        | 4                               | 4       | 5       | 5       | 4       | 4       | 4       | 30       |
| 13        | 4                               | 3       | 3       | 4       | 4       | 3       | 3       | 24       |
| 14        | 5                               | 4       | 5       | 5       | 4       | 5       | 5       | 33       |
| 15        | 4                               | 4       | 5       | 5       | 4       | 4       | 4       | 30       |
| 16        | 5                               | 5       | 5       | 4       | 4       | 5       | 5       | 33       |
| 17        | 5                               | 5       | 5       | 5       | 5       | 5       | 5       | 35       |
| 18        | 4                               | 5       | 4       | 5       | 5       | 4       | 4       | 31       |
| 19        | 5                               | 5       | 5       | 5       | 5       | 5       | 5       | 35       |
| 20        | 4                               | 4       | 4       | 4       | 4       | 4       | 4       | 28       |
| 21        | 5                               | 5       | 4       | 4       | 5       | 5       | 5       | 33       |
| 22        | 4                               | 4       | 5       | 5       | 5       | 5       | 5       | 33       |
| 23        | 5                               | 5       | 5       | 5       | 5       | 5       | 5       | 35       |
| 24        | 4                               | 4       | 5       | 4       | 4       | 5       | 5       | 31       |
| 25        | 5                               | 5       | 4       | 5       | 4       | 4       | 4       | 31       |
| 26        | 5                               | 5       | 5       | 5       | 5       | 5       | 5       | 35       |
| 27        | 4                               | 4       | 4       | 4       | 4       | 4       | 4       | 28       |
| 28        | 5                               | 5       | 3       | 4       | 5       | 4       | 4       | 30       |
| 29        | 4                               | 5       | 4       | 5       | 5       | 5       | 5       | 33       |
| 30        | 4                               | 4       | 5       | 5       | 5       | 5       | 5       | 33       |
| 31        | 5                               | 5       | 5       | 5       | 5       | 5       | 5       | 35       |
| 32        | 5                               | 5       | 5       | 5       | 5       | 5       | 5       | 35       |
| 33        | 4                               | 4       | 3       | 4       | 3       | 4       | 4       | 26       |
| 34        | 4                               | 4       | 4       | 4       | 4       | 4       | 4       | 28       |
| 35        | 5                               | 4       | 5       | 5       | 5       | 4       | 4       | 32       |
| 36        | 4                               | 5       | 3       | 4       | 4       | 4       | 4       | 28       |
| 37        | 5                               | 5       | 4       | 5       | 4       | 4       | 4       | 31       |

| Responden | Penyajian Laporan Keuangan (X3) |         |         |         |         |         |         | Total X3 |
|-----------|---------------------------------|---------|---------|---------|---------|---------|---------|----------|
|           | Butir 1                         | Butir 2 | Butir 3 | Butir 4 | Butir 5 | Butir 6 | Butir 7 |          |
| 38        | 5                               | 5       | 5       | 5       | 5       | 5       | 5       | 35       |
| 39        | 5                               | 5       | 5       | 5       | 5       | 5       | 5       | 35       |
| 40        | 4                               | 5       | 4       | 5       | 5       | 5       | 5       | 33       |
| 41        | 5                               | 4       | 4       | 5       | 5       | 4       | 4       | 31       |
| 42        | 5                               | 5       | 5       | 5       | 5       | 5       | 5       | 35       |
| 43        | 5                               | 5       | 5       | 5       | 5       | 5       | 5       | 35       |
| 44        | 4                               | 4       | 4       | 4       | 4       | 4       | 4       | 28       |
| 45        | 4                               | 4       | 5       | 5       | 5       | 4       | 4       | 31       |
| 46        | 5                               | 5       | 4       | 5       | 4       | 5       | 5       | 33       |
| 47        | 5                               | 4       | 5       | 4       | 4       | 5       | 4       | 31       |
| 48        | 4                               | 4       | 3       | 4       | 3       | 3       | 4       | 25       |
| 49        | 4                               | 5       | 5       | 4       | 4       | 5       | 5       | 32       |
| 50        | 4                               | 4       | 4       | 5       | 5       | 5       | 4       | 31       |
| 51        | 5                               | 4       | 4       | 4       | 5       | 5       | 4       | 31       |
| 52        | 5                               | 5       | 5       | 5       | 5       | 5       | 5       | 35       |
| 53        | 5                               | 4       | 5       | 5       | 5       | 5       | 4       | 33       |
| 54        | 4                               | 4       | 4       | 4       | 4       | 4       | 4       | 28       |
| 55        | 5                               | 4       | 4       | 5       | 4       | 5       | 4       | 31       |
| 56        | 4                               | 4       | 5       | 4       | 5       | 5       | 4       | 31       |
| 57        | 5                               | 5       | 5       | 5       | 5       | 5       | 5       | 35       |
| 58        | 5                               | 5       | 5       | 5       | 4       | 4       | 4       | 32       |
| 59        | 4                               | 4       | 3       | 3       | 4       | 3       | 4       | 25       |
| 60        | 5                               | 5       | 5       | 5       | 5       | 5       | 5       | 35       |
| 61        | 4                               | 4       | 4       | 4       | 4       | 4       | 4       | 28       |
| 62        | 4                               | 4       | 3       | 4       | 3       | 4       | 4       | 26       |
| 63        | 4                               | 4       | 3       | 3       | 4       | 3       | 3       | 24       |
| 64        | 4                               | 4       | 4       | 4       | 4       | 4       | 4       | 28       |
| 65        | 4                               | 4       | 3       | 3       | 4       | 4       | 3       | 25       |
| 66        | 4                               | 5       | 4       | 4       | 4       | 4       | 5       | 30       |
| 67        | 5                               | 5       | 5       | 5       | 4       | 4       | 5       | 33       |
| 68        | 4                               | 5       | 5       | 4       | 4       | 5       | 5       | 32       |
| 69        | 4                               | 5       | 5       | 4       | 5       | 4       | 5       | 32       |
| 70        | 5                               | 5       | 5       | 5       | 5       | 4       | 5       | 34       |
| 71        | 4                               | 3       | 4       | 3       | 3       | 4       | 4       | 25       |
| 72        | 5                               | 5       | 5       | 5       | 4       | 4       | 4       | 32       |
| 73        | 5                               | 5       | 5       | 5       | 5       | 5       | 5       | 35       |
| 74        | 4                               | 5       | 5       | 4       | 4       | 5       | 5       | 32       |
| 75        | 5                               | 4       | 4       | 5       | 5       | 4       | 4       | 31       |











## Lampiran 04: Uji Kualitas Data

### 1. Uji Kualitas Data X1

|          |                     | Correlations |        |        |        |        |          |
|----------|---------------------|--------------|--------|--------|--------|--------|----------|
|          |                     | X1_01        | X1_02  | X1_03  | X1_04  | X1_05  | TOTAL_X1 |
| X1_01    | Pearson Correlation | 1            | .566** | .546** | .584** | .565** | .783**   |
|          | Sig. (2-tailed)     |              | .000   | .000   | .000   | .000   | .000     |
|          | N                   | 106          | 106    | 106    | 106    | 106    | 106      |
| X1_02    | Pearson Correlation | .566**       | 1      | .630** | .600** | .529** | .795**   |
|          | Sig. (2-tailed)     | .000         |        | .000   | .000   | .000   | .000     |
|          | N                   | 106          | 106    | 106    | 106    | 106    | 106      |
| X1_03    | Pearson Correlation | .546**       | .630** | 1      | .700** | .598** | .839**   |
|          | Sig. (2-tailed)     | .000         | .000   |        | .000   | .000   | .000     |
|          | N                   | 106          | 106    | 106    | 106    | 106    | 106      |
| X1_04    | Pearson Correlation | .584**       | .600** | .700** | 1      | .853** | .899**   |
|          | Sig. (2-tailed)     | .000         | .000   | .000   |        | .000   | .000     |
|          | N                   | 106          | 106    | 106    | 106    | 106    | 106      |
| X1_05    | Pearson Correlation | .565**       | .529** | .598** | .853** | 1      | .848**   |
|          | Sig. (2-tailed)     | .000         | .000   | .000   | .000   |        | .000     |
|          | N                   | 106          | 106    | 106    | 106    | 106    | 106      |
| TOTAL_X1 | Pearson Correlation | .783**       | .795** | .839** | .899** | .848** | 1        |
|          | Sig. (2-tailed)     | .000         | .000   | .000   | .000   | .000   |          |
|          | N                   | 106          | 106    | 106    | 106    | 106    | 106      |

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

### Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .889             | 5          |

## 2. Uji Kualitas Data X2

### Correlations

|              |                     | X2_0<br>1 | X2_0<br>2 | X2_0<br>3 | X2_0<br>4 | X2_0<br>5 | X2_0<br>6 | X2_0<br>7 | X2_0<br>8 | TOTAL<br>_X2 |
|--------------|---------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--------------|
| X2_01        | Pearson Correlation | 1         | .685**    | .636**    | .587**    | .959**    | .704**    | .586**    | .537**    | .850**       |
|              | Sig. (2-tailed)     |           | .000      | .000      | .000      | .000      | .000      | .000      | .000      | .000         |
|              | N                   | 106       | 106       | 106       | 106       | 106       | 106       | 106       | 106       | 106          |
| X2_02        | Pearson Correlation | .685**    | 1         | .493**    | .593**    | .698**    | .916**    | .492**    | .568**    | .811**       |
|              | Sig. (2-tailed)     | .000      |           | .000      | .000      | .000      | .000      | .000      | .000      | .000         |
|              | N                   | 106       | 106       | 106       | 106       | 106       | 106       | 106       | 106       | 106          |
| X2_03        | Pearson Correlation | .636**    | .493**    | 1         | .672**    | .597**    | .511**    | .942**    | .631**    | .832**       |
|              | Sig. (2-tailed)     | .000      | .000      |           | .000      | .000      | .000      | .000      | .000      | .000         |
|              | N                   | 106       | 106       | 106       | 106       | 106       | 106       | 106       | 106       | 106          |
| X2_04        | Pearson Correlation | .587**    | .593**    | .672**    | 1         | .573**    | .539**    | .655**    | .968**    | .851**       |
|              | Sig. (2-tailed)     | .000      | .000      | .000      |           | .000      | .000      | .000      | .000      | .000         |
|              | N                   | 106       | 106       | 106       | 106       | 106       | 106       | 106       | 106       | 106          |
| X2_05        | Pearson Correlation | .959**    | .698**    | .597**    | .573**    | 1         | .690**    | .572**    | .547**    | .840**       |
|              | Sig. (2-tailed)     | .000      | .000      | .000      | .000      |           | .000      | .000      | .000      | .000         |
|              | N                   | 106       | 106       | 106       | 106       | 106       | 106       | 106       | 106       | 106          |
| X2_06        | Pearson Correlation | .704**    | .916**    | .511**    | .539**    | .690**    | 1         | .483**    | .563**    | .804**       |
|              | Sig. (2-tailed)     | .000      | .000      | .000      | .000      | .000      |           | .000      | .000      | .000         |
|              | N                   | 106       | 106       | 106       | 106       | 106       | 106       | 106       | 106       | 106          |
| X2_07        | Pearson Correlation | .586**    | .492**    | .942**    | .655**    | .572**    | .483**    | 1         | .658**    | .818**       |
|              | Sig. (2-tailed)     | .000      | .000      | .000      | .000      | .000      | .000      |           | .000      | .000         |
|              | N                   | 106       | 106       | 106       | 106       | 106       | 106       | 106       | 106       | 106          |
| X2_08        | Pearson Correlation | .537**    | .568**    | .631**    | .968**    | .547**    | .563**    | .658**    | 1         | .834**       |
|              | Sig. (2-tailed)     | .000      | .000      | .000      | .000      | .000      | .000      | .000      |           | .000         |
|              | N                   | 106       | 106       | 106       | 106       | 106       | 106       | 106       | 106       | 106          |
| TOTAL<br>_X2 | Pearson Correlation | .850**    | .811**    | .832**    | .851**    | .840**    | .804**    | .818**    | .834**    | 1            |



|          |                 |        |        |        |        |        |        |        |        |
|----------|-----------------|--------|--------|--------|--------|--------|--------|--------|--------|
| X3_07    | Pearson         | .482** | .714** | .639** | .540** | .524** | .830** | 1      | .841** |
|          | Correlation     |        |        |        |        |        |        |        |        |
|          | Sig. (2-tailed) | .000   | .000   | .000   | .000   | .000   | .000   |        | .000   |
|          | N               | 106    | 106    | 106    | 106    | 106    | 106    | 106    | 106    |
| TOTAL_X3 | Pearson         | .763** | .791** | .795** | .817** | .792** | .830** | .841** | 1      |
|          | Correlation     |        |        |        |        |        |        |        |        |
|          | Sig. (2-tailed) | .000   | .000   | .000   | .000   | .000   | .000   | .000   |        |
|          | N               | 106    | 106    | 106    | 106    | 106    | 106    | 106    | 106    |

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

### Reliability Statistics

| Cronbach's |            |
|------------|------------|
| Alpha      | N of Items |
| .908       | 7          |

### 4. Uji Kualitas Data Y

#### Correlations

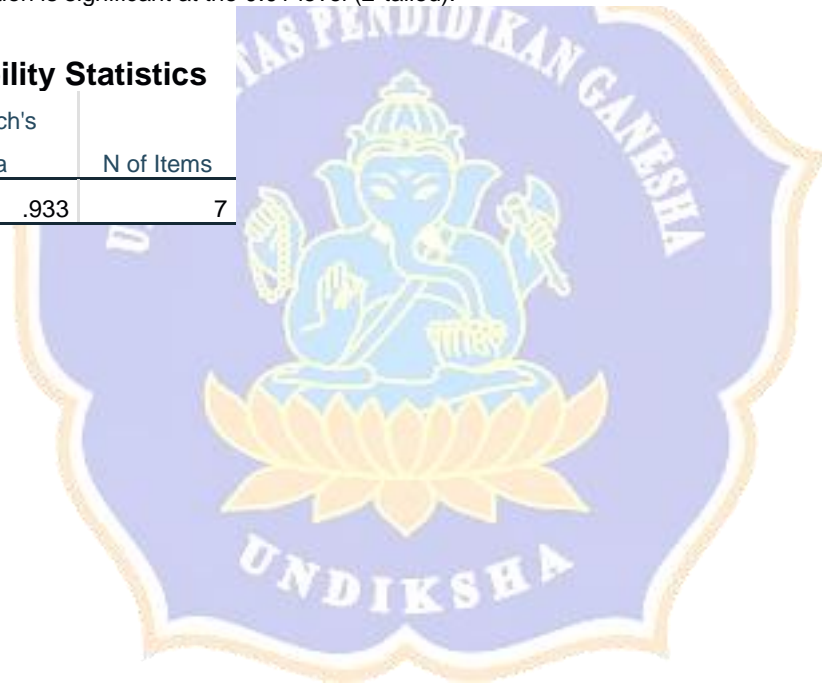
|      |                 | Y_01   | Y_02   | Y_03   | Y_04   | Y_05   | Y_06   | Y_07   | TOTAL_Y |
|------|-----------------|--------|--------|--------|--------|--------|--------|--------|---------|
| Y_01 | Pearson         | 1      | .627** | .583** | .943** | .653** | .611** | .630** | .853**  |
|      | Correlation     |        |        |        |        |        |        |        |         |
|      | Sig. (2-tailed) |        | .000   | .000   | .000   | .000   | .000   | .000   | .000    |
|      | N               | 106    | 106    | 106    | 106    | 106    | 106    | 106    | 106     |
| Y_02 | Pearson         | .627** | 1      | .551** | .640** | .944** | .576** | .663** | .846**  |
|      | Correlation     |        |        |        |        |        |        |        |         |
|      | Sig. (2-tailed) | .000   |        | .000   | .000   | .000   | .000   | .000   | .000    |
|      | N               | 106    | 106    | 106    | 106    | 106    | 106    | 106    | 106     |
| Y_03 | Pearson         | .583** | .551** | 1      | .584** | .551** | .956** | .688** | .832**  |
|      | Correlation     |        |        |        |        |        |        |        |         |
|      | Sig. (2-tailed) | .000   | .000   |        | .000   | .000   | .000   | .000   | .000    |
|      | N               | 106    | 106    | 106    | 106    | 106    | 106    | 106    | 106     |
| Y_04 | Pearson         | .943** | .640** | .584** | 1      | .645** | .588** | .629** | .850**  |
|      | Correlation     |        |        |        |        |        |        |        |         |
|      | Sig. (2-tailed) | .000   | .000   | .000   |        | .000   | .000   | .000   | .000    |
|      | N               | 106    | 106    | 106    | 106    | 106    | 106    | 106    | 106     |
| Y_05 | Pearson         | .653** | .944** | .551** | .645** | 1      | .555** | .689** | .852**  |
|      | Correlation     |        |        |        |        |        |        |        |         |
|      | Sig. (2-tailed) | .000   | .000   | .000   | .000   |        | .000   | .000   | .000    |

|         |                     |        |        |        |        |        |        |        |        |
|---------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|
|         | N                   | 106    | 106    | 106    | 106    | 106    | 106    | 106    | 106    |
| Y_06    | Pearson Correlation | .611** | .576** | .956** | .588** | .555** | 1      | .672** | .840** |
|         | Sig. (2-tailed)     | .000   | .000   | .000   | .000   | .000   |        | .000   | .000   |
|         | N                   | 106    | 106    | 106    | 106    | 106    | 106    | 106    | 106    |
| Y_07    | Pearson Correlation | .630** | .663** | .688** | .629** | .689** | .672** | 1      | .840** |
|         | Sig. (2-tailed)     | .000   | .000   | .000   | .000   | .000   | .000   |        | .000   |
|         | N                   | 106    | 106    | 106    | 106    | 106    | 106    | 106    | 106    |
| TOTAL_Y | Pearson Correlation | .853** | .846** | .832** | .850** | .852** | .840** | .840** | 1      |
|         | Sig. (2-tailed)     | .000   | .000   | .000   | .000   | .000   | .000   | .000   |        |
|         | N                   | 106    | 106    | 106    | 106    | 106    | 106    | 106    | 106    |

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

### Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .933             | 7          |





## Lampiran 05: Analisis Deskriptif

### Descriptive Statistics

|                    | N   | Minimum | Maximum | Mean    | Std. Deviation |
|--------------------|-----|---------|---------|---------|----------------|
| Kepemilikan Modal  | 106 | 15.00   | 25.00   | 21.9623 | 2.69364        |
| Kinerja Pengurus   | 106 | 24.00   | 40.00   | 35.5566 | 4.10825        |
| Penyajian LK       | 106 | 21.00   | 35.00   | 30.6981 | 3.57550        |
| Sisa Hasil Usaha   | 106 | 21.00   | 35.00   | 30.6887 | 3.82315        |
| Valid N (listwise) | 106 |         |         |         |                |



## Lampiran 6: Uji Asumsi Klasik

### 1. Uji Normalitas

#### One-Sample Kolmogorov-Smirnov Test

|                                  |                | Unstandardized<br>Residual |
|----------------------------------|----------------|----------------------------|
| N                                |                | 106                        |
| Normal Parameters <sup>a,b</sup> | Mean           | .0000000                   |
|                                  | Std. Deviation | 2.43997262                 |
| Most Extreme Differences         | Absolute       | .073                       |
|                                  | Positive       | .054                       |
|                                  | Negative       | -.073                      |
| Test Statistic                   |                | .073                       |
| Asymp. Sig. (2-tailed)           |                | .200 <sup>c,d</sup>        |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

### 2. Uji Multikolinieritas

#### Coefficients<sup>a</sup>

| Model |                   | Unstandardized<br>Coefficients |            | Standardize<br>d | t     | Sig. | Collinearity Statistics |       |
|-------|-------------------|--------------------------------|------------|------------------|-------|------|-------------------------|-------|
|       |                   | B                              | Std. Error | Beta             |       |      | Toleranc<br>e           | VIF   |
| 1     | (Constant)        | -1.019                         | 2.642      |                  | -.386 | .701 |                         |       |
|       | Kepemilikan Modal | .656                           | .098       | .462             | 6.706 | .000 | .842                    | 1.188 |
|       | Kinerja Pengurus  | .240                           | .071       | .258             | 3.399 | .001 | .694                    | 1.441 |
|       | Penyajian LK      | .286                           | .081       | .267             | 3.510 | .001 | .688                    | 1.454 |

a. Dependent Variable: Sisa Hasil Usaha

### 3. Uji Heterokedastisitas

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

| Model |                   | Unstandardized Coefficients |            | Standardized         | t     | Sig. |
|-------|-------------------|-----------------------------|------------|----------------------|-------|------|
|       |                   | B                           | Std. Error | Coefficients<br>Beta |       |      |
| 1     | (Constant)        | 1.043                       | 1.727      |                      | .604  | .547 |
|       | Kepemilikan Modal | .079                        | .064       | .132                 | 1.232 | .221 |
|       | Kinerja Pengurus  | -.007                       | .046       | -.018                | -.156 | .876 |
|       | Penyajian LK      | -.022                       | .053       | -.050                | -.421 | .674 |

a. Dependent Variable: Abs\_Res



## Lampiran 7: Uji Hipotesis

### 1. Koefisien Regresi dan Uji t

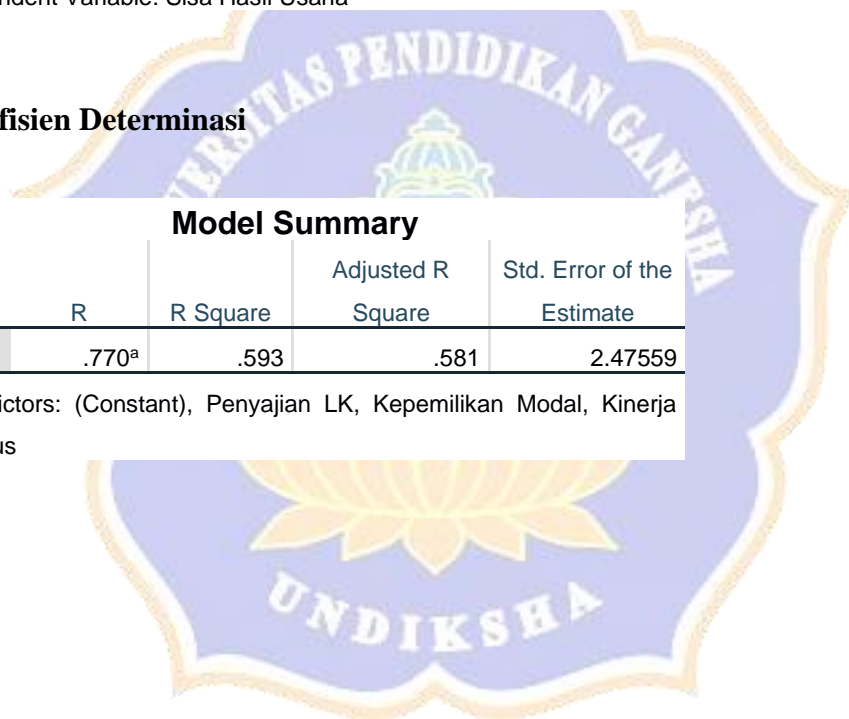
| Model |                   | Unstandardized Coefficients |            | Standardized         | t     | Sig. |
|-------|-------------------|-----------------------------|------------|----------------------|-------|------|
|       |                   | B                           | Std. Error | Coefficients<br>Beta |       |      |
| 1     | (Constant)        | -1.019                      | 2.642      |                      | -.386 | .701 |
|       | Kepemilikan Modal | .656                        | .098       | .462                 | 6.706 | .000 |
|       | Kinerja Pengurus  | .240                        | .071       | .258                 | 3.399 | .001 |
|       | Penyajian LK      | .286                        | .081       | .267                 | 3.510 | .001 |

a. Dependent Variable: Sisa Hasil Usaha

### 2. Koefisien Determinasi

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | .770 <sup>a</sup> | .593     | .581              | 2.47559                    |







a. Predictors: (Constant), Penyajian LK, Kepemilikan Modal, Kinerja Pengurus



Lampiran 08: Surat Ekspedisi

| DATA RESPONDEN              |                       |                |
|-----------------------------|-----------------------|----------------|
| Nama Koperasi               | Nama Responden        | Jabatan        |
| KPN PENGAYOMAN              | I KONVENS NISRAVITA   | KETUA KOPERASI |
| KPN Bahari Husada           | Luh Loka Natihira     | Pengelola      |
| KPN Sahidyy                 | Ruan. Maul. USMAN     | Anggota        |
| KOPERASI PINKOPPOS          | Pulu Seicani          | Pengurus       |
| Konice terge atta Tira. S   | NI NOBE raw' S T      | Perurus        |
| KU. OYARNU MFBY             | Praktik Takus         | Karyawan       |
| ESP. AIRTA BUND STHHSI      | MND. MANNAN           | Wakil ERP      |
| KPN Seha Sandi              | Pulu Dewa Astira      | Operator       |
| KPN KOPNIS Purnan Man Sanyu | Uzayyir Saikonth      | Manajer        |
| KSP Ganesa Sudi Grup        | Luh Pulu Maline Dewi  | Staf           |
| Kopkar Taro Hah Buleung     | I Pulu Setria Wilbauo | Karyawan       |
| KPN Agraria                 | Pulu Dian Pristanda A | Staff          |



|                  |                             |          |   |
|------------------|-----------------------------|----------|---|
| KPN ANDEKA       | Ruthi Nugrah Marotta Andika | Ketua    |  |
| KPR Wadhi Yasa   | Yusuf Ayu A. Bagusri        | Anggota  |  |
| KPR Paji Muli    | I. A. Emehartawati          | Anggota  |  |
| KPN WIYATA       | Luh Rizki Intan             | Karyawan |  |
| KPR KAWERA       | Nyoman Selamat, M.Si        | Ketua    |  |
| KPR Wayan Satria | Luth Budyasih               | Korir    |  |
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## Lampiran 09: Dokumentasi

