



Lampiran 1. Kuesioner Penelitian

PENGARUH LITERASI KEUANGAN DAN *INTELLECTUAL CAPITAL* TERHADAP KEUNGGULAN KOMPETITIF SERTA IMPLIKASINYA PADA KINERJA KEUANGAN UMKM DI KABUPATEN BULELENG

Responden yang terhormat,

Saya ucapkan terimakasih sebelumnya karena bapak/ibu/sdr bersedia berpartisipasi dalam memperlancar penelitian saya. Adapun penelitian ini dilakukan dalam rangka penulisan tesis sebagai salah satu syarat kelulusan pada Program Studi S2 Akuntansi, Pascasarjana, Universitas Pendidikan Ganesha. Saya menjamin kerahasiaan anda sebagai kode etik penelitian.

Penelitian ini dimaksudkan untuk meneliti pengaruh literasi keuangan dan *intellectual capital* terhadap keunggulan kompetitif serta implikasinya pada kinerja keuangan UMKM di Kabupaten Buleleng

Hormat Saya,

Komang Intan Pradiska

I. Identitas Responden

Jenis Usaha :
Nama Usaha :
Usia Usaha :
Jenis Kelamin Pemilik Usaha :

II. Petunjuk Pengisian

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

Ada lima alternatif jawaban, yaitu :

Sangat Setuju (SS)
Setuju (S)
Netral (N)
Tidak Setuju (TS)
Sangat Tidak Setuju (STS)

III. Kuesioner Penelitian

A. Literasi Keuangan

| NO. | PERNYATAAN | ALTERNATIF JAWABAN | | | | |
|-----|--|--------------------|------|-----|-----|------|
| | | (STS) | (TS) | (N) | (S) | (SS) |
| 1. | Saya tidak mempunyai pengetahuan dasar pengelolaan keuangan. | | | | | |
| 2. | Saya mengatur pengelolaan kredit secara efektif dan efisien sesuai dengan tujuan awal melakukan kredit. | | | | | |
| 3. | Saya menempatkan kelebihan dana yang dimiliki dengan tujuan untuk kemudahan akses likuiditas, perencanaan keuangan, keamanan, dan perolehan keuntungan. | | | | | |
| 4. | Saya menerapkan manajemen resiko dalam menjalankan bisnis dengan melaksanakan proses terstruktur dan sistematis dalam mengidentifikasi, mengukur, memetakan, mengembangkan alternatif penanganan risiko dan memonitor serta mengendalikan penanganan risiko. | | | | | |

B. Intellectual Capital

| NO. | PERNYATAAN | ALTERNATIF JAWABAN | | | | |
|-----|--|--------------------|------|-----|-----|------|
| | | (STS) | (TS) | (N) | (S) | (SS) |
| 5. | Saya mengikuti program pelatihan untuk meningkatkan pengetahuan dan kemampuan dalam menjalankan bisnis yang lebih efektif dan efisien. | | | | | |

| NO. | PERNYATAAN | ALTERNATIF JAWABAN | | | | |
|-----|--|--------------------|------|-----|-----|------|
| | | (STS) | (TS) | (N) | (S) | (SS) |
| 6. | Saya berpedoman pada gelar pendidikan dan sertifikasi untuk menentukan kelayakan pemberian tugas dan penentuan posisi atau jabatan dalam bisnis yang Saya jalani. | | | | | |
| 7. | Saya mempunyai pengalaman terkait bidang usaha yang sedang dijalani. | | | | | |
| 8. | Saya tidak mempunyai kapasitas untuk mengerjakan tugas-tugas karena tidak di dukung oleh faktor fisik dan faktor intelektual. | | | | | |
| 9. | Ketika mencari karyawan, Saya melaksanakan perekrutan melalui proses penarikan, seleksi, penempatan, orientasi dan induksi demi mendapatkan karyawan yang efektif dan efisien untuk membantu tercapainya tujuan usaha. | | | | | |
| 10. | Saya mengikuti program pendampingan agar memperoleh bimbingan untuk meningkatkan pengalaman dalam menjalankan usaha. | | | | | |
| 11. | Saya melaksanakan proses pembelajaran dan penilaian yang digunakan untuk menyampaikan dan menilai unit kompetensi Saya. | | | | | |
| 12. | Potensi dan kepribadian Saya mampu mendukung pencapaian tujuan bisnis. | | | | | |

| NO. | PERNYATAAN | ALTERNATIF JAWABAN | | | | |
|-----|--|--------------------|------|-----|-----|------|
| | | (STS) | (TS) | (N) | (S) | (SS) |
| 13. | Bisnis atau perusahaan yang sedang Saya kelola mempunyai budaya perusahaan berupa sistem nilai organisasi yang kemudian mempengaruhi cara bekerja dan berperilaku para anggota organisasi. | | | | | |
| 14. | Bisnis atau perusahaan yang sedang Saya kelola mempunyai struktur organisasi yang berupa susunan dan hubungan antara tiap bagian serta posisi yang ada pada organisasi atau perusahaan dalam menjalankan kegiatan operasional untuk mencapai tujuan yang diinginkan. | | | | | |
| 15. | Saya terus meningkatkan kemampuan untuk mencapai kinerja yang diharapkan. | | | | | |
| 16. | Bisnis atau perusahaan yang sedang Saya kelola mempunyai kegiatan yang melibatkan tenaga manusia, bahan, dan peralatan untuk menghasilkan produk yang berguna atau bernilai lebih. | | | | | |
| 17. | Bisnis atau perusahaan yang sedang Saya kelola mempunyai sistem informasi berupa alat yang digunakan untuk mengolah, mengendalikan dan melaporkan informasi agar dapat mencapai tujuan yang sudah ditetapkan. | | | | | |

| NO. | PERNYATAAN | ALTERNATIF JAWABAN | | | | |
|-----|--|--------------------|------|-----|-----|------|
| | | (STS) | (TS) | (N) | (S) | (SS) |
| 18. | Bisnis atau perusahaan yang sedang Saya kelola mempunyai prestasi inovasi termasuk dukungan dan dorongan untuk mekanisme inovasi karyawan. | | | | | |
| 19. | Saya memahami karakteristik konsumen yang saya miliki. | | | | | |
| 20. | Saya memiliki pelanggan-pelanggan yang sering melakukan transaksi pembelian dan pelanggan-pelanggan tersebut sering berkomunikasi dengan Saya. | | | | | |
| 21. | Saya mempunyai strategi untuk berpartisipasi konsumen kedalam produk dan pelayanan. | | | | | |
| 22. | Saya mempunyai program untuk mengetahui kepuasan konsumen. | | | | | |
| 23. | Saya memiliki konsumen yang setia dan melakukan pembelian secara berulang-ulang. | | | | | |

C. Keunggulan Kompetitif

| NO. | PERNYATAAN | ALTERNATIF JAWABAN | | | | |
|-----|--|--------------------|------|-----|-----|------|
| | | (STS) | (TS) | (N) | (S) | (SS) |
| 24. | Saya tidak menggabungkan sumber daya dan kemampuan sehingga tidak terjadi pengurangan biaya ke tingkat yang sangat kompetitif. | | | | | |

| NO. | PERNYATAAN | ALTERNATIF JAWABAN | | | | |
|-----|---|--------------------|------|-----|-----|------|
| | | (STS) | (TS) | (N) | (S) | (SS) |
| 25. | Saya menggabungkan sumber daya dan kemampuan untuk dapat memanfaatkan semua peluang pasar yang ditargetkan. | | | | | |
| 26. | Bisnis atau perusahaan yang sedang Saya kelola menggabungkan sumber daya dan kemampuan untuk berlindung dari semua ancaman persaingan yang diketahui. | | | | | |

D. Kinerja Keuangan

| NO. | PERNYATAAN | ALTERNATIF JAWABAN | | | | |
|-----|---|--------------------|------|-----|-----|------|
| | | (STS) | (TS) | (N) | (S) | (SS) |
| 27. | Bisnis atau perusahaan yang sedang Saya kelola tidak mampu mencapai peningkatan penjualan dari tahun ke tahun atau dari waktu ke waktu | | | | | |
| 28. | Bisnis atau perusahaan yang sedang Saya kelola mampu mencapai peningkatan laba dibandingkan periode sebelumnya | | | | | |
| 29. | Bisnis atau perusahaan yang sedang Saya kelola mampu mencapai peningkatan aktiva atau aset dari waktu ke waktu. | | | | | |

Lampiran 2. Tabulasi Data Penelitian

| No. | Literasi01 | Literasi02 | Literasi03 | Literasi04 | Literasi Keuangan (X1) |
|-----|------------|------------|------------|------------|------------------------|
| 1 | 3 | 3 | 3 | 3 | 12 |
| 2 | 3 | 3 | 3 | 3 | 12 |
| 3 | 4 | 4 | 4 | 4 | 16 |
| 4 | 4 | 4 | 4 | 4 | 16 |
| 5 | 3 | 3 | 3 | 3 | 12 |
| 6 | 4 | 4 | 4 | 4 | 16 |
| 7 | 3 | 3 | 3 | 3 | 12 |
| 8 | 4 | 4 | 4 | 4 | 16 |
| 9 | 4 | 4 | 4 | 4 | 16 |
| 10 | 4 | 4 | 4 | 4 | 16 |
| 11 | 4 | 4 | 4 | 4 | 16 |
| 12 | 4 | 4 | 3 | 4 | 15 |
| 13 | 3 | 3 | 3 | 3 | 12 |
| 14 | 4 | 4 | 4 | 4 | 16 |
| 15 | 4 | 3 | 4 | 3 | 14 |
| 16 | 3 | 3 | 3 | 3 | 12 |
| 17 | 4 | 4 | 4 | 4 | 16 |
| 18 | 3 | 3 | 3 | 3 | 12 |
| 19 | 4 | 3 | 4 | 3 | 14 |
| 20 | 3 | 3 | 3 | 3 | 12 |
| 21 | 3 | 3 | 3 | 3 | 12 |
| 22 | 4 | 4 | 4 | 4 | 16 |
| 23 | 4 | 3 | 4 | 3 | 14 |
| 24 | 4 | 4 | 4 | 4 | 16 |
| 25 | 4 | 4 | 4 | 4 | 16 |
| 26 | 4 | 4 | 4 | 4 | 16 |
| 27 | 3 | 4 | 3 | 3 | 13 |
| 28 | 3 | 3 | 3 | 3 | 12 |
| 29 | 4 | 4 | 4 | 4 | 16 |
| 30 | 3 | 3 | 3 | 3 | 12 |
| 31 | 4 | 4 | 4 | 4 | 16 |
| 32 | 4 | 4 | 4 | 4 | 16 |
| 33 | 3 | 3 | 3 | 3 | 12 |
| 34 | 4 | 4 | 4 | 4 | 16 |
| 35 | 3 | 3 | 3 | 3 | 12 |
| 36 | 4 | 3 | 4 | 4 | 15 |
| 37 | 4 | 4 | 5 | 4 | 17 |
| 38 | 3 | 3 | 3 | 3 | 12 |
| 39 | 4 | 4 | 4 | 4 | 16 |
| 40 | 4 | 4 | 4 | 4 | 16 |
| 41 | 4 | 4 | 4 | 4 | 16 |

| No. | Literasi01 | Literasi02 | Literasi03 | Literasi04 | Literasi Keuangan (X1) |
|-----|------------|------------|------------|------------|------------------------|
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| 43 | 3 | 3 | 3 | 3 | 12 |
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| 45 | 4 | 4 | 4 | 4 | 16 |
| 46 | 3 | 3 | 3 | 3 | 12 |
| 47 | 4 | 4 | 4 | 4 | 16 |
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| 49 | 3 | 3 | 3 | 3 | 12 |
| 50 | 3 | 3 | 3 | 3 | 12 |
| 51 | 3 | 3 | 3 | 3 | 12 |
| 52 | 3 | 3 | 3 | 3 | 12 |
| 53 | 4 | 4 | 4 | 4 | 16 |
| 54 | 4 | 4 | 4 | 4 | 16 |
| 55 | 3 | 3 | 3 | 3 | 12 |
| 56 | 3 | 3 | 3 | 3 | 12 |
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| 58 | 3 | 4 | 3 | 3 | 13 |
| 59 | 4 | 4 | 4 | 4 | 16 |
| 60 | 4 | 4 | 4 | 4 | 16 |
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| 67 | 3 | 3 | 4 | 3 | 13 |
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| 69 | 4 | 4 | 4 | 4 | 16 |
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| 71 | 4 | 3 | 4 | 3 | 14 |
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| 73 | 4 | 4 | 4 | 4 | 16 |
| 74 | 4 | 4 | 4 | 4 | 16 |
| 75 | 3 | 3 | 3 | 3 | 12 |
| 76 | 3 | 4 | 3 | 4 | 14 |
| 77 | 3 | 3 | 3 | 3 | 12 |
| 78 | 3 | 3 | 3 | 3 | 12 |
| 79 | 4 | 4 | 4 | 4 | 16 |
| 80 | 4 | 4 | 4 | 4 | 16 |
| 81 | 4 | 4 | 4 | 4 | 16 |
| 82 | 4 | 4 | 4 | 4 | 16 |
| 83 | 3 | 3 | 4 | 4 | 14 |

| No. | Literasi01 | Literasi02 | Literasi03 | Literasi04 | Literasi Keuangan (X1) |
|-----|------------|------------|------------|------------|------------------------|
| 84 | 4 | 4 | 4 | 4 | 16 |
| 85 | 4 | 4 | 4 | 4 | 16 |
| 86 | 3 | 3 | 3 | 3 | 12 |
| 87 | 3 | 3 | 3 | 3 | 12 |
| 88 | 4 | 4 | 4 | 4 | 16 |
| 89 | 4 | 4 | 4 | 4 | 16 |
| 90 | 4 | 3 | 4 | 3 | 14 |
| 91 | 3 | 3 | 3 | 3 | 12 |
| 92 | 4 | 4 | 4 | 4 | 16 |
| 93 | 4 | 4 | 3 | 4 | 15 |
| 94 | 3 | 3 | 3 | 3 | 12 |
| 95 | 3 | 3 | 3 | 3 | 12 |
| 96 | 4 | 4 | 4 | 4 | 16 |
| 97 | 3 | 3 | 3 | 3 | 12 |
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| 99 | 3 | 4 | 3 | 3 | 13 |
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| 119 | 3 | 3 | 3 | 3 | 12 |
| 120 | 3 | 4 | 4 | 4 | 15 |
| 121 | 3 | 3 | 3 | 3 | 12 |
| 122 | 4 | 4 | 4 | 4 | 16 |
| 123 | 4 | 3 | 3 | 3 | 13 |
| 124 | 3 | 3 | 3 | 3 | 12 |
| 125 | 4 | 4 | 4 | 4 | 16 |

| No. | Literasi01 | Literasi02 | Literasi03 | Literasi04 | Literasi Keuangan (X1) |
|-----|------------|------------|------------|------------|------------------------|
| 126 | 3 | 3 | 2 | 3 | 11 |
| 127 | 4 | 4 | 4 | 4 | 16 |
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| 131 | 4 | 4 | 4 | 4 | 16 |
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| 135 | 4 | 4 | 4 | 4 | 16 |
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| 139 | 3 | 3 | 3 | 3 | 12 |
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| 147 | 3 | 4 | 3 | 4 | 14 |
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| 166 | 4 | 4 | 4 | 4 | 16 |
| 167 | 4 | 4 | 4 | 4 | 16 |

| No. | Literasi01 | Literasi02 | Literasi03 | Literasi04 | Literasi Keuangan (X1) |
|-----|------------|------------|------------|------------|------------------------|
| 168 | 3 | 4 | 3 | 3 | 13 |
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| No. | Literasi01 | Literasi02 | Literasi03 | Literasi04 | Literasi Keuangan (X1) |
|-----|------------|------------|------------|------------|------------------------|
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| 238 | 3 | 4 | 3 | 3 | 13 |
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| 245 | 3 | 3 | 3 | 3 | 12 |
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| 250 | 3 | 4 | 3 | 4 | 14 |
| 251 | 4 | 4 | 4 | 4 | 16 |

| No. | Literasi01 | Literasi02 | Literasi03 | Literasi04 | Literasi Keuangan (X1) |
|-----|------------|------------|------------|------------|------------------------|
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| 259 | 4 | 4 | 4 | 4 | 16 |
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| 280 | 4 | 4 | 4 | 4 | 16 |
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| 282 | 4 | 4 | 4 | 4 | 16 |
| 283 | 3 | 3 | 4 | 3 | 13 |
| 284 | 4 | 4 | 4 | 4 | 16 |
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| 287 | 3 | 3 | 2 | 3 | 11 |
| 288 | 4 | 3 | 3 | 3 | 13 |
| 289 | 4 | 4 | 4 | 4 | 16 |
| 290 | 3 | 3 | 3 | 3 | 12 |
| 291 | 3 | 4 | 4 | 4 | 15 |
| 292 | 4 | 4 | 4 | 4 | 16 |
| 293 | 4 | 4 | 4 | 4 | 16 |

| No. | Literasi01 | Literasi02 | Literasi03 | Literasi04 | Literasi Keuangan (X1) |
|-----|------------|------------|------------|------------|------------------------|
| 294 | 4 | 4 | 4 | 4 | 16 |
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| 299 | 3 | 3 | 3 | 3 | 12 |
| 300 | 3 | 3 | 3 | 3 | 12 |
| 301 | 4 | 4 | 4 | 4 | 16 |
| 302 | 4 | 4 | 4 | 4 | 16 |
| 303 | 4 | 4 | 4 | 4 | 16 |
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| 306 | 3 | 4 | 4 | 4 | 15 |
| 307 | 4 | 4 | 4 | 4 | 16 |
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| 311 | 4 | 4 | 4 | 4 | 16 |
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| 335 | 4 | 4 | 4 | 4 | 16 |

| No. | Literasi01 | Literasi02 | Literasi03 | Literasi04 | Literasi Keuangan (X1) |
|-----|------------|------------|------------|------------|------------------------|
| 336 | 4 | 3 | 4 | 4 | 15 |
| 337 | 3 | 3 | 3 | 3 | 12 |
| 338 | 3 | 3 | 3 | 3 | 12 |
| 339 | 4 | 4 | 4 | 4 | 16 |
| 340 | 3 | 3 | 3 | 3 | 12 |
| 341 | 3 | 3 | 3 | 3 | 12 |
| 342 | 4 | 4 | 4 | 4 | 16 |
| 343 | 4 | 4 | 4 | 4 | 16 |
| 344 | 4 | 4 | 4 | 4 | 16 |
| 345 | 4 | 4 | 4 | 4 | 16 |
| 346 | 4 | 4 | 4 | 4 | 16 |
| 347 | 4 | 4 | 4 | 4 | 16 |
| 348 | 3 | 3 | 3 | 3 | 12 |



| No. | IC01 | IC02 | IC03 | IC04 | IC05 | IC06 | IC07 | IC08 | IC09 | IC10 | IC11 | IC12 | IC13 | IC14 | IC15 | IC16 | IC17 | IC18 | IC19 | Intellectual Capital (X2) |
|-----|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
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| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 76 |
| 5 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 58 |
| 6 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 75 |
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| 9 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 76 |
| 10 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 71 |
| 11 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 70 |
| 12 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 76 |
| 13 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 76 |
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| 16 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 76 |
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| 18 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 76 |
| 19 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 76 |
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| 21 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 57 |
| 22 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 76 |
| 23 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 72 |
| 24 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 62 |
| 25 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 74 |
| 26 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 74 |

| No. | IC01 | IC02 | IC03 | IC04 | IC05 | IC06 | IC07 | IC08 | IC09 | IC10 | IC11 | IC12 | IC13 | IC14 | IC15 | IC16 | IC17 | IC18 | IC19 | Intellectual Capital (X2) |
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| 32 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 76 |
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| 47 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 75 |
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| 50 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 74 |
| 51 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 67 |
| 52 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 57 |

| No. | IC01 | IC02 | IC03 | IC04 | IC05 | IC06 | IC07 | IC08 | IC09 | IC10 | IC11 | IC12 | IC13 | IC14 | IC15 | IC16 | IC17 | IC18 | IC19 | Intellectual Capital (X2) |
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| 55 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 75 |
| 56 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 76 |
| 57 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 74 |
| 58 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 76 |
| 59 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 77 |
| 60 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 76 |
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| 67 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 76 |
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| 70 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 76 |
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| 73 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 74 |
| 74 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 76 |
| 75 | 3 | 2 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 57 |
| 76 | 2 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 54 |
| 77 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 76 |
| 78 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 58 |

| No. | IC01 | IC02 | IC03 | IC04 | IC05 | IC06 | IC07 | IC08 | IC09 | IC10 | IC11 | IC12 | IC13 | IC14 | IC15 | IC16 | IC17 | IC18 | IC19 | Intellectual Capital (X2) |
|-----|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
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| 80 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 75 |
| 81 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 57 |
| 82 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 57 |
| 83 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 76 |
| 84 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 76 |
| 85 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 76 |
| 86 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 57 |
| 87 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 74 |
| 88 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 75 |
| 89 | 4 | 3 | 4 | 3 | 3 | 2 | 3 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 2 | 3 | 3 | 3 | 4 | 61 |
| 90 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 76 |
| 91 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 74 |
| 92 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 75 |
| 93 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 76 |
| 94 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 73 |
| 95 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 76 |
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| 98 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 74 |
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| No. | IC01 | IC02 | IC03 | IC04 | IC05 | IC06 | IC07 | IC08 | IC09 | IC10 | IC11 | IC12 | IC13 | IC14 | IC15 | IC16 | IC17 | IC18 | IC19 | Intellectual Capital (X2) |
|-----|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
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| 106 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 76 |
| 107 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 58 |
| 108 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 76 |
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| 110 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 74 |
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| 112 | 4 | 3 | 4 | 3 | 3 | 2 | 3 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 2 | 3 | 3 | 3 | 4 | 61 |
| 113 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 58 |
| 114 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 76 |
| 115 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 76 |
| 116 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 57 |
| 117 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 76 |
| 118 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 71 |
| 119 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 64 |
| 120 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 59 |
| 121 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 62 |
| 122 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 67 |
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| 125 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 57 |
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| 127 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 76 |
| 128 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 64 |
| 129 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 75 |
| 130 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 76 |

| No. | IC01 | IC02 | IC03 | IC04 | IC05 | IC06 | IC07 | IC08 | IC09 | IC10 | IC11 | IC12 | IC13 | IC14 | IC15 | IC16 | IC17 | IC18 | IC19 | Intellectual Capital (X2) |
|-----|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
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| 133 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 58 |
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| 135 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 76 |
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| 137 | 3 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 72 |
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| 140 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 75 |
| 141 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 63 |
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| 144 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 75 |
| 145 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 75 |
| 146 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 73 |
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| No. | IC01 | IC02 | IC03 | IC04 | IC05 | IC06 | IC07 | IC08 | IC09 | IC10 | IC11 | IC12 | IC13 | IC14 | IC15 | IC16 | IC17 | IC18 | IC19 | Intellectual Capital (X2) |
|-----|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
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| 167 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 57 |
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| No. | IC01 | IC02 | IC03 | IC04 | IC05 | IC06 | IC07 | IC08 | IC09 | IC10 | IC11 | IC12 | IC13 | IC14 | IC15 | IC16 | IC17 | IC18 | IC19 | Intellectual Capital (X2) |
|-----|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
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| No. | IC01 | IC02 | IC03 | IC04 | IC05 | IC06 | IC07 | IC08 | IC09 | IC10 | IC11 | IC12 | IC13 | IC14 | IC15 | IC16 | IC17 | IC18 | IC19 | Intellectual Capital (X2) |
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| No. | IC01 | IC02 | IC03 | IC04 | IC05 | IC06 | IC07 | IC08 | IC09 | IC10 | IC11 | IC12 | IC13 | IC14 | IC15 | IC16 | IC17 | IC18 | IC19 | Intellectual Capital (X2) |
|-----|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
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| 247 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 75 |
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| No. | IC01 | IC02 | IC03 | IC04 | IC05 | IC06 | IC07 | IC08 | IC09 | IC10 | IC11 | IC12 | IC13 | IC14 | IC15 | IC16 | IC17 | IC18 | IC19 | Intellectual Capital (X2) |
|-----|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
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| No. | IC01 | IC02 | IC03 | IC04 | IC05 | IC06 | IC07 | IC08 | IC09 | IC10 | IC11 | IC12 | IC13 | IC14 | IC15 | IC16 | IC17 | IC18 | IC19 | Intellectual Capital (X2) |
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| No. | IC01 | IC02 | IC03 | IC04 | IC05 | IC06 | IC07 | IC08 | IC09 | IC10 | IC11 | IC12 | IC13 | IC14 | IC15 | IC16 | IC17 | IC18 | IC19 | Intellectual Capital (X2) |
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| 320 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 76 |
| 321 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 56 |
| 322 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 76 |
| 323 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 60 |
| 324 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 75 |
| 325 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 75 |
| 326 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 57 |
| 327 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 70 |
| 328 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 75 |
| 329 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 59 |
| 330 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 76 |
| 331 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 57 |
| 332 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 57 |
| 333 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 75 |
| 334 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 78 |
| 335 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 68 |
| 336 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 75 |
| 337 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 76 |
| 338 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 67 |

| No. | IC01 | IC02 | IC03 | IC04 | IC05 | IC06 | IC07 | IC08 | IC09 | IC10 | IC11 | IC12 | IC13 | IC14 | IC15 | IC16 | IC17 | IC18 | IC19 | Intellectual Capital (X2) |
|-----|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 339 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 76 |
| 340 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 57 |
| 341 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 58 |
| 342 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 76 |
| 343 | 3 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 3 | 63 |
| 344 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 74 |
| 345 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 58 |
| 346 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 72 |
| 347 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 76 |
| 348 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 67 |

| No. | KKF01 | KKF02 | KKF03 | Keunggulan Kompetitif (Y1) | KKN1 | KKN2 | KKN3 | Kinerja Keuangan (Y2) |
|-----|-------|-------|-------|----------------------------|------|------|------|-----------------------|
| 1 | 4 | 4 | 4 | 12 | 3 | 4 | 4 | 11 |
| 2 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 3 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 4 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 5 | 3 | 2 | 3 | 8 | 3 | 3 | 2 | 8 |
| 6 | 3 | 3 | 3 | 9 | 4 | 4 | 4 | 12 |
| 7 | 3 | 3 | 3 | 9 | 4 | 4 | 3 | 11 |
| 8 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 9 | 3 | 3 | 4 | 10 | 4 | 4 | 4 | 12 |
| 10 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 11 | 3 | 3 | 3 | 9 | 4 | 4 | 4 | 12 |
| 12 | 4 | 3 | 3 | 10 | 3 | 3 | 3 | 9 |

| No. | KKF01 | KKF02 | KKF03 | Keunggulan Kompetitif (Y1) | KKN1 | KKN2 | KKN3 | Kinerja Keuangan (Y2) |
|-----|-------|-------|-------|----------------------------|------|------|------|-----------------------|
| 13 | 4 | 4 | 4 | 12 | 3 | 3 | 3 | 9 |
| 14 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 15 | 4 | 4 | 4 | 12 | 4 | 3 | 3 | 10 |
| 16 | 3 | 3 | 4 | 10 | 4 | 4 | 4 | 12 |
| 17 | 3 | 3 | 3 | 9 | 4 | 4 | 4 | 12 |
| 18 | 3 | 4 | 4 | 11 | 2 | 3 | 3 | 8 |
| 19 | 3 | 3 | 4 | 10 | 3 | 3 | 3 | 9 |
| 20 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 21 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 22 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 23 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 24 | 3 | 3 | 3 | 9 | 4 | 4 | 4 | 12 |
| 25 | 4 | 4 | 4 | 12 | 4 | 3 | 3 | 10 |
| 26 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 27 | 3 | 3 | 3 | 9 | 2 | 3 | 3 | 8 |
| 28 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 29 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 30 | 3 | 3 | 3 | 9 | 4 | 4 | 4 | 12 |
| 31 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 32 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 33 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 34 | 4 | 4 | 4 | 12 | 3 | 3 | 3 | 9 |
| 35 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 36 | 3 | 4 | 4 | 11 | 4 | 3 | 3 | 10 |
| 37 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 38 | 4 | 3 | 4 | 11 | 4 | 4 | 4 | 12 |
| 39 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |

| No. | KKF01 | KKF02 | KKF03 | Keunggulan Kompetitif (Y1) | KKN1 | KKN2 | KKN3 | Kinerja Keuangan (Y2) |
|-----|-------|-------|-------|----------------------------|------|------|------|-----------------------|
| 40 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 41 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 42 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 43 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 44 | 3 | 3 | 3 | 9 | 4 | 4 | 4 | 12 |
| 45 | 4 | 4 | 4 | 12 | 3 | 3 | 3 | 9 |
| 46 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 47 | 4 | 4 | 4 | 12 | 3 | 3 | 3 | 9 |
| 48 | 4 | 4 | 4 | 12 | 3 | 3 | 3 | 9 |
| 49 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 50 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 51 | 3 | 3 | 4 | 10 | 4 | 4 | 4 | 12 |
| 52 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 53 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 54 | 3 | 3 | 3 | 9 | 4 | 4 | 4 | 12 |
| 55 | 4 | 3 | 3 | 10 | 4 | 4 | 4 | 12 |
| 56 | 3 | 3 | 3 | 9 | 4 | 4 | 4 | 12 |
| 57 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 58 | 4 | 4 | 3 | 11 | 4 | 3 | 4 | 11 |
| 59 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 60 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 61 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 62 | 4 | 3 | 3 | 10 | 4 | 4 | 4 | 12 |
| 63 | 4 | 4 | 4 | 12 | 3 | 3 | 3 | 9 |
| 64 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 65 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 66 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |

| No. | KKF01 | KKF02 | KKF03 | Keunggulan Kompetitif (Y1) | KKN1 | KKN2 | KKN3 | Kinerja Keuangan (Y2) |
|-----|-------|-------|-------|----------------------------|------|------|------|-----------------------|
| 67 | 4 | 4 | 3 | 11 | 4 | 4 | 4 | 12 |
| 68 | 4 | 3 | 3 | 10 | 4 | 4 | 4 | 12 |
| 69 | 5 | 4 | 4 | 13 | 4 | 4 | 4 | 12 |
| 70 | 4 | 3 | 4 | 11 | 4 | 4 | 4 | 12 |
| 71 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 72 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 73 | 4 | 4 | 3 | 11 | 4 | 4 | 4 | 12 |
| 74 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 75 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 76 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 77 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 78 | 3 | 3 | 3 | 9 | 4 | 3 | 3 | 10 |
| 79 | 3 | 4 | 3 | 10 | 3 | 3 | 3 | 9 |
| 80 | 3 | 4 | 4 | 11 | 4 | 4 | 4 | 12 |
| 81 | 4 | 4 | 4 | 12 | 4 | 3 | 4 | 11 |
| 82 | 3 | 4 | 4 | 11 | 4 | 3 | 3 | 10 |
| 83 | 3 | 4 | 4 | 11 | 3 | 3 | 3 | 9 |
| 84 | 4 | 4 | 4 | 12 | 4 | 5 | 4 | 13 |
| 85 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 86 | 3 | 3 | 3 | 9 | 4 | 4 | 4 | 12 |
| 87 | 3 | 3 | 3 | 9 | 4 | 4 | 4 | 12 |
| 88 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 89 | 4 | 4 | 4 | 12 | 4 | 4 | 3 | 11 |
| 90 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 91 | 4 | 3 | 4 | 11 | 4 | 4 | 4 | 12 |
| 92 | 3 | 4 | 4 | 11 | 4 | 4 | 4 | 12 |
| 93 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |

| No. | KKF01 | KKF02 | KKF03 | Keunggulan Kompetitif (Y1) | KKN1 | KKN2 | KKN3 | Kinerja Keuangan (Y2) |
|-----|-------|-------|-------|----------------------------|------|------|------|-----------------------|
| 94 | 3 | 3 | 3 | 9 | 4 | 4 | 4 | 12 |
| 95 | 4 | 4 | 4 | 12 | 3 | 4 | 3 | 10 |
| 96 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 97 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 98 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 99 | 4 | 4 | 3 | 11 | 3 | 3 | 3 | 9 |
| 100 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 101 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 102 | 3 | 3 | 4 | 10 | 3 | 3 | 3 | 9 |
| 103 | 3 | 3 | 3 | 9 | 4 | 4 | 3 | 11 |
| 104 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 105 | 4 | 3 | 3 | 10 | 3 | 3 | 3 | 9 |
| 106 | 3 | 3 | 3 | 9 | 3 | 4 | 4 | 11 |
| 107 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 108 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 109 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 110 | 3 | 4 | 4 | 11 | 3 | 3 | 3 | 9 |
| 111 | 4 | 4 | 4 | 12 | 3 | 4 | 3 | 10 |
| 112 | 4 | 4 | 4 | 12 | 4 | 4 | 3 | 11 |
| 113 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 114 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 115 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 116 | 3 | 3 | 3 | 9 | 4 | 4 | 4 | 12 |
| 117 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 118 | 4 | 4 | 4 | 12 | 4 | 4 | 5 | 13 |
| 119 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 120 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |

| No. | KKF01 | KKF02 | KKF03 | Keunggulan Kompetitif (Y1) | KKN1 | KKN2 | KKN3 | Kinerja Keuangan (Y2) |
|-----|-------|-------|-------|----------------------------|------|------|------|-----------------------|
| 121 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 122 | 4 | 4 | 5 | 13 | 4 | 4 | 4 | 12 |
| 123 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 124 | 3 | 3 | 3 | 9 | 4 | 4 | 3 | 11 |
| 125 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 126 | 3 | 3 | 3 | 9 | 4 | 4 | 4 | 12 |
| 127 | 4 | 4 | 4 | 12 | 4 | 3 | 3 | 10 |
| 128 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 129 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 130 | 3 | 4 | 4 | 11 | 3 | 3 | 3 | 9 |
| 131 | 4 | 4 | 4 | 12 | 3 | 3 | 3 | 9 |
| 132 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 133 | 3 | 3 | 3 | 9 | 3 | 4 | 4 | 11 |
| 134 | 3 | 3 | 4 | 10 | 3 | 4 | 4 | 11 |
| 135 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 136 | 3 | 3 | 3 | 9 | 4 | 4 | 4 | 12 |
| 137 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 138 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 139 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 140 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 141 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 142 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 143 | 4 | 4 | 4 | 12 | 3 | 3 | 4 | 10 |
| 144 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 145 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 146 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 147 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |

| No. | KKF01 | KKF02 | KKF03 | Keunggulan Kompetitif (Y1) | KKN1 | KKN2 | KKN3 | Kinerja Keuangan (Y2) |
|-----|-------|-------|-------|----------------------------|------|------|------|-----------------------|
| 148 | 3 | 3 | 3 | 9 | 4 | 4 | 4 | 12 |
| 149 | 4 | 4 | 4 | 12 | 4 | 3 | 4 | 11 |
| 150 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 151 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 152 | 4 | 4 | 4 | 12 | 4 | 4 | 3 | 11 |
| 153 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 154 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 155 | 3 | 3 | 3 | 9 | 4 | 4 | 4 | 12 |
| 156 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 157 | 3 | 3 | 3 | 9 | 4 | 4 | 4 | 12 |
| 158 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 159 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 160 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 161 | 4 | 4 | 4 | 12 | 3 | 3 | 3 | 9 |
| 162 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 163 | 3 | 3 | 3 | 9 | 4 | 3 | 4 | 11 |
| 164 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 165 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 166 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 167 | 3 | 3 | 3 | 9 | 3 | 4 | 4 | 11 |
| 168 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 169 | 3 | 4 | 4 | 11 | 4 | 4 | 4 | 12 |
| 170 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 171 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 172 | 4 | 4 | 4 | 12 | 3 | 4 | 4 | 11 |
| 173 | 4 | 4 | 4 | 12 | 4 | 3 | 4 | 11 |
| 174 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |

| No. | KKF01 | KKF02 | KKF03 | Keunggulan Kompetitif (Y1) | KKN1 | KKN2 | KKN3 | Kinerja Keuangan (Y2) |
|-----|-------|-------|-------|----------------------------|------|------|------|-----------------------|
| 175 | 4 | 4 | 4 | 12 | 3 | 3 | 3 | 9 |
| 176 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 177 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 178 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 179 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 180 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 181 | 4 | 3 | 4 | 11 | 3 | 4 | 4 | 11 |
| 182 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 183 | 4 | 4 | 4 | 12 | 4 | 4 | 3 | 11 |
| 184 | 3 | 4 | 4 | 11 | 4 | 4 | 3 | 11 |
| 185 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 186 | 4 | 4 | 4 | 12 | 3 | 3 | 3 | 9 |
| 187 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 188 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 189 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 190 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 191 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 192 | 4 | 3 | 3 | 10 | 4 | 3 | 3 | 10 |
| 193 | 4 | 4 | 4 | 12 | 4 | 4 | 3 | 11 |
| 194 | 4 | 4 | 4 | 12 | 4 | 3 | 3 | 10 |
| 195 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 196 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 197 | 4 | 4 | 4 | 12 | 3 | 4 | 4 | 11 |
| 198 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 199 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 200 | 4 | 4 | 3 | 11 | 3 | 3 | 3 | 9 |
| 201 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |

| No. | KKF01 | KKF02 | KKF03 | Keunggulan Kompetitif (Y1) | KKN1 | KKN2 | KKN3 | Kinerja Keuangan (Y2) |
|-----|-------|-------|-------|----------------------------|------|------|------|-----------------------|
| 202 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 203 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 204 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 205 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 206 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 207 | 3 | 3 | 3 | 9 | 2 | 3 | 3 | 8 |
| 208 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 209 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 210 | 4 | 4 | 4 | 12 | 3 | 4 | 4 | 11 |
| 211 | 2 | 3 | 3 | 8 | 3 | 3 | 3 | 9 |
| 212 | 3 | 3 | 3 | 9 | 4 | 4 | 4 | 12 |
| 213 | 3 | 3 | 3 | 9 | 4 | 4 | 4 | 12 |
| 214 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 215 | 4 | 3 | 3 | 10 | 4 | 4 | 4 | 12 |
| 216 | 3 | 3 | 3 | 9 | 4 | 4 | 4 | 12 |
| 217 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 218 | 4 | 4 | 4 | 12 | 4 | 5 | 4 | 13 |
| 219 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 220 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 221 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 222 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 223 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 224 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 225 | 4 | 3 | 3 | 10 | 3 | 3 | 3 | 9 |
| 226 | 3 | 3 | 3 | 9 | 4 | 4 | 4 | 12 |
| 227 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 228 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |

| No. | KKF01 | KKF02 | KKF03 | Keunggulan Kompetitif (Y1) | KKN1 | KKN2 | KKN3 | Kinerja Keuangan (Y2) |
|-----|-------|-------|-------|----------------------------|------|------|------|-----------------------|
| 229 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 230 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 231 | 4 | 4 | 4 | 12 | 4 | 3 | 4 | 11 |
| 232 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 233 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 234 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 235 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 236 | 4 | 3 | 3 | 10 | 4 | 4 | 4 | 12 |
| 237 | 4 | 4 | 4 | 12 | 4 | 3 | 3 | 10 |
| 238 | 3 | 3 | 4 | 10 | 4 | 4 | 4 | 12 |
| 239 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 240 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 241 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 242 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 243 | 4 | 3 | 4 | 11 | 4 | 4 | 4 | 12 |
| 244 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 245 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 246 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 247 | 3 | 3 | 4 | 10 | 4 | 4 | 4 | 12 |
| 248 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 249 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 250 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 251 | 3 | 3 | 3 | 9 | 4 | 3 | 3 | 10 |
| 252 | 3 | 3 | 3 | 9 | 4 | 3 | 3 | 10 |
| 253 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 254 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 255 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |

| No. | KKF01 | KKF02 | KKF03 | Keunggulan Kompetitif (Y1) | KKN1 | KKN2 | KKN3 | Kinerja Keuangan (Y2) |
|-----|-------|-------|-------|----------------------------|------|------|------|-----------------------|
| 256 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 257 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 258 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 259 | 4 | 4 | 3 | 11 | 4 | 4 | 4 | 12 |
| 260 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 261 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 262 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 263 | 4 | 4 | 4 | 12 | 4 | 3 | 3 | 10 |
| 264 | 3 | 3 | 3 | 9 | 4 | 3 | 3 | 10 |
| 265 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 266 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 267 | 3 | 3 | 3 | 9 | 4 | 4 | 4 | 12 |
| 268 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 269 | 4 | 4 | 4 | 12 | 3 | 3 | 3 | 9 |
| 270 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 271 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 272 | 3 | 4 | 3 | 10 | 4 | 4 | 4 | 12 |
| 273 | 3 | 4 | 3 | 10 | 4 | 4 | 4 | 12 |
| 274 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 275 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 276 | 3 | 3 | 3 | 9 | 4 | 3 | 4 | 11 |
| 277 | 4 | 4 | 4 | 12 | 3 | 3 | 3 | 9 |
| 278 | 4 | 4 | 4 | 12 | 4 | 4 | 3 | 11 |
| 279 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 280 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 281 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 282 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |

| No. | KKF01 | KKF02 | KKF03 | Keunggulan Kompetitif (Y1) | KKN1 | KKN2 | KKN3 | Kinerja Keuangan (Y2) |
|-----|-------|-------|-------|----------------------------|------|------|------|-----------------------|
| 283 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 284 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 285 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 286 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 287 | 4 | 4 | 4 | 12 | 4 | 4 | 3 | 11 |
| 288 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 289 | 4 | 4 | 4 | 12 | 4 | 3 | 4 | 11 |
| 290 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 291 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 292 | 4 | 4 | 3 | 11 | 4 | 4 | 4 | 12 |
| 293 | 3 | 3 | 4 | 10 | 3 | 4 | 4 | 11 |
| 294 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 295 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 296 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 297 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 298 | 3 | 3 | 3 | 9 | 4 | 4 | 4 | 12 |
| 299 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 300 | 3 | 3 | 3 | 9 | 3 | 2 | 3 | 8 |
| 301 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 302 | 4 | 4 | 4 | 12 | 3 | 3 | 3 | 9 |
| 303 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 304 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 305 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 306 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 307 | 4 | 4 | 3 | 11 | 4 | 4 | 4 | 12 |
| 308 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 309 | 3 | 4 | 4 | 11 | 4 | 4 | 3 | 11 |

| No. | KKF01 | KKF02 | KKF03 | Keunggulan Kompetitif (Y1) | KKN1 | KKN2 | KKN3 | Kinerja Keuangan (Y2) |
|-----|-------|-------|-------|----------------------------|------|------|------|-----------------------|
| 310 | 4 | 3 | 3 | 10 | 3 | 3 | 3 | 9 |
| 311 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 312 | 4 | 4 | 4 | 12 | 3 | 3 | 3 | 9 |
| 313 | 4 | 4 | 4 | 12 | 3 | 3 | 3 | 9 |
| 314 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 315 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 316 | 4 | 2 | 4 | 10 | 4 | 4 | 4 | 12 |
| 317 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 318 | 4 | 4 | 4 | 12 | 4 | 3 | 4 | 11 |
| 319 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 320 | 4 | 4 | 4 | 12 | 4 | 3 | 4 | 11 |
| 321 | 3 | 3 | 4 | 10 | 4 | 4 | 4 | 12 |
| 322 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 323 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 324 | 3 | 4 | 4 | 11 | 4 | 4 | 4 | 12 |
| 325 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 326 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 327 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 328 | 4 | 4 | 4 | 12 | 3 | 3 | 3 | 9 |
| 329 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 330 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 331 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 332 | 3 | 3 | 3 | 9 | 4 | 3 | 4 | 11 |
| 333 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 334 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 335 | 4 | 4 | 4 | 12 | 4 | 4 | 3 | 11 |
| 336 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |

| No. | KKF01 | KKF02 | KKF03 | Keunggulan Kompetitif (Y1) | KKN1 | KKN2 | KKN3 | Kinerja Keuangan (Y2) |
|-----|-------|-------|-------|----------------------------|------|------|------|-----------------------|
| 337 | 4 | 4 | 4 | 12 | 3 | 3 | 3 | 9 |
| 338 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 339 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 340 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |
| 341 | 3 | 3 | 3 | 9 | 4 | 4 | 4 | 12 |
| 342 | 4 | 4 | 4 | 12 | 4 | 3 | 3 | 10 |
| 343 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 344 | 4 | 4 | 4 | 12 | 4 | 4 | 3 | 11 |
| 345 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 346 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 347 | 4 | 4 | 4 | 12 | 4 | 4 | 4 | 12 |
| 348 | 3 | 3 | 3 | 9 | 3 | 3 | 3 | 9 |



Lampiran 3. Rangkuman Hasil Wawancara Penelitian

Narasumber 1 : Made Nilayasa
Jabatan : Pemilik UMKM
Hari/Tanggal : Minggu, 5 Februari 2023
Waktu : 15.00 Wita
Tempat : UD Amerta Kasih

| | |
|------------|--|
| Peneliti | : Apakah Bapak mempunyai pengetahuan tentang keuangan?. Bagaimanakah dampaknya pada keunggulan kompetitif usaha Bapak?. |
| Narasumber | : Saya mempunyai sedikit pengetahuan tentang keuangan dan pengelolaan keuangan yang saya dapatkan saat sekolah, walaupun sangat terbatas. Pengetahuan keuangan ini saya terapkan ketika saya memperoleh KUR. Pinjaman ini saya gunakan untuk memperbanyak jenis barang dagangan saya sehingga toko saya menjadi semakin lengkap. Pelanggan saya perlahan bertambah, bahkan saya dengar-dengar warung-warung disekitar saya banyak yang mengeluh karena dagangannya semakin sepi |
| Peneliti | : Saya melihat Bapak menggunakan beberapa komponen <i>intellectual capital</i> seperti teknologi dalam usaha Bapak. Bagaimana dampaknya pada keunggulan kompetitif usaha Bapak?. |
| Narasumber | : <i>Intellectual capital</i> ya, sangat luas. Beberapa yang saya miliki seperti teknologi mesin kasir, <i>supplier</i> langganan saya juga punya. Itu sangat mendukung usaha saya. Data barang dagang saya menjadi lebih detail. Supplier langganan memberikan saya harga barang lebih murah sehingga saya juga bisa menjual barang dengan harga sedikit lebih murah dibandingkan toko lain. Walaupun tidak terlalu besar selisihnya, tapi saya rasa ini sangat disukai oleh pembeli di toko ini. |

| | |
|------------|---|
| Peneliti | : Bapak tadi telah menyebutkan bahwa usaha Bapak ini memiliki beberapa keunggulan dibandingkan pesaing. Bagaimanakan dampak keunggulan ini terhadap kinerja keuangan usaha Bapak?. |
| Narasumber | : Saat toko saya bisa memberikan harga yang lebih murah dibandingkan toko lain, toko ini pasti ramai. Namanya juga dagang, walaupun untungnya kecil, tapi kita berusaha agar transaksinya sering. Semakin sering terjadi transaksi, keuntungan akan naik. |



Rangkuman Hasil Wawancara Penelitian

Narasumber 2 : Putu Pranata Sana
Jabatan : Pemilik UMKM
Hari/Tanggal : Minggu, 02 April 2023
Waktu : 14.00 Wita
Tempat : UD Sinar Bumi Fortuna

| | |
|------------|---|
| Peneliti | : Apakah Bapak mempunyai pengetahuan tentang keuangan?. Bagaimanakah dampaknya pada keunggulan kompetitif usaha Bapak?. |
| Narasumber | : Pengetahuan keuangan Saya terbatas, semua pengetahuan keuangan saya peroleh dari pengalaman-pengalaman. Selama ini saya mengelola keuangan hanya berdasarkan ketentuan umum, keuangan saya kelola dengan baik untuk memperbanyak modal usaha. Saya tidak memiliki pengetahuan khusus. Selama ini bisnis saya mengalami sedikit peningkatan. Ada sedikit peningkatan penjualan dan keuntungan setiap saat, walaupun terkadang ada juga penurunannya. |
| Peneliti | : Saya melihat Bapak menggunakan beberapa komponen <i>intellectual capital</i> seperti teknologi dalam usaha Bapak. Bagaimana dampaknya pada keunggulan kompetitif usaha Bapak?. |
| Narasumber | : Teknologi, paling saya menggunakan mesin kasir. Terkadang saya menggunakan media sosial seperti wa dan fb untuk promosi. Itu saja, tidak ada hal yang mengkhhusus. Tapi jika dipikirkan, ada hubungannya dengan peningkatan kemampuan bersaing saya dibandingkan dengan usaha di sekitar saya. |
| Peneliti | : Apakah keunggulan usaha Bapak dibandingkan pesaing berdampak terhadap kinerja keuangan usaha Bapak?. |
| Narasumber | : Semua usaha sejenis di sekitar sini dapat bersaing dengan baik, semua bisa berjalan baik. Tidak ada toko yang terlalu |

ramai dan terlalu sepi, walaupun perbedaan perkembangan tiap toko pasti ada. Jika keunggulan usaha saya tinggi, pasti keuntungannya juga tinggi. Tetapi saat ini keuntungan saya tidak terlalu besar, cukup untuk memenuhi kebutuhan sehari-hari. Ini karena di sekitar ada beberapa toko yang sudah lebih lama berdiri, lebih besar dan memiliki pelanggan yang lebih banyak.



Lampiran 4. Statistik Deskriptif

| | Mean | Median | Min | Max | Standard Deviation |
|-------------------------------|--------|--------|--------|--------|--------------------|
| Literasi01 | 3.626 | 4.000 | 3.000 | 4.000 | 0.484 |
| Literasi02 | 3.638 | 4.000 | 3.000 | 4.000 | 0.481 |
| Literasi03 | 3.618 | 4.000 | 2.000 | 5.000 | 0.520 |
| Literasi04 | 3.612 | 4.000 | 2.000 | 4.000 | 0.493 |
| Literasi Keuangan (X1) | 14.494 | 16.000 | 11.000 | 17.000 | 1.806 |
| IC01 | 3.655 | 4.000 | 2.000 | 4.000 | 0.493 |
| IC02 | 3.626 | 4.000 | 2.000 | 4.000 | 0.495 |
| IC03 | 3.618 | 4.000 | 3.000 | 4.000 | 0.486 |
| IC04 | 3.606 | 4.000 | 2.000 | 4.000 | 0.500 |
| IC05 | 3.609 | 4.000 | 3.000 | 4.000 | 0.488 |
| IC06 | 3.638 | 4.000 | 2.000 | 5.000 | 0.521 |
| IC07 | 3.629 | 4.000 | 3.000 | 5.000 | 0.489 |
| IC08 | 3.615 | 4.000 | 3.000 | 4.000 | 0.487 |
| IC09 | 3.595 | 4.000 | 2.000 | 5.000 | 0.519 |
| IC10 | 3.615 | 4.000 | 2.000 | 4.000 | 0.492 |
| IC11 | 3.644 | 4.000 | 3.000 | 4.000 | 0.479 |
| IC12 | 3.621 | 4.000 | 2.000 | 4.000 | 0.491 |
| IC13 | 3.615 | 4.000 | 3.000 | 4.000 | 0.487 |
| IC14 | 3.598 | 4.000 | 2.000 | 4.000 | 0.508 |
| IC15 | 3.644 | 4.000 | 2.000 | 5.000 | 0.525 |
| IC16 | 3.632 | 4.000 | 3.000 | 4.000 | 0.482 |
| IC17 | 3.592 | 4.000 | 2.000 | 5.000 | 0.514 |
| IC18 | 3.618 | 4.000 | 3.000 | 4.000 | 0.486 |
| IC19 | 3.635 | 4.000 | 3.000 | 4.000 | 0.481 |
| Intellectual Capital (X2) | 68.805 | 74.000 | 54.000 | 78.000 | 8.184 |
| KKF01 | 3.635 | 4.000 | 2.000 | 5.000 | 0.493 |
| KKF02 | 3.626 | 4.000 | 2.000 | 4.000 | 0.495 |
| KKF03 | 3.649 | 4.000 | 3.000 | 5.000 | 0.483 |
| Keunggulan Kompetitif (Y1) | 10.911 | 12.000 | 8.000 | 13.000 | 1.358 |
| KKN1 | 3.681 | 4.000 | 2.000 | 4.000 | 0.484 |
| KKN2 | 3.655 | 4.000 | 2.000 | 5.000 | 0.493 |
| KKN3 | 3.641 | 4.000 | 2.000 | 5.000 | 0.492 |
| Kinerja Keuangan (Y2) | 10.977 | 12.000 | 8.000 | 13.000 | 1.347 |

Lampiran 5 Outer Loading Indikator Tidak Valid

| | Intellectual Capital (X2) | Keunggulan Kompetitif (Y1) | Kinerja Keuangan (Y2) | Literasi Keuangan (X1) |
|------------|----------------------------------|-----------------------------------|------------------------------|-------------------------------|
| IC01 | 0,814 | | | |
| IC02 | 0,916 | | | |
| IC03 | 0,913 | | | |
| IC04 | 0,901 | | | |
| IC05 | 0,924 | | | |
| IC06 | 0,878 | | | |
| IC07 | 0,676 | | | |
| IC08 | 0,847 | | | |
| IC09 | 0,830 | | | |
| IC10 | 0,937 | | | |
| IC11 | 0,865 | | | |
| IC12 | 0,931 | | | |
| IC13 | 0,901 | | | |
| IC14 | 0,911 | | | |
| IC15 | 0,871 | | | |
| IC16 | 0,727 | | | |
| IC17 | 0,824 | | | |
| IC18 | 0,946 | | | |
| IC19 | 0,883 | | | |
| KKF01 | | 0,912 | | |
| KKF02 | | 0,937 | | |
| KKF03 | | 0,920 | | |
| KKN1 | | | 0,905 | |
| KKN2 | | | 0,924 | |
| KKN3 | | | 0,922 | |
| Literasi01 | | | | 0,924 |
| Literasi02 | | | | 0,886 |
| Literasi03 | | | | 0,922 |
| Literasi04 | | | | 0,920 |

Lampiran 6. *Outer Model*

Outer Loading

| | Intellectual Capital (X2) | Keunggulan Kompetitif (Y1) | Kinerja Keuangan (Y2) | Literasi Keuangan (X1) |
|------------|---------------------------|----------------------------|-----------------------|------------------------|
| IC01 | 0,813 | | | |
| IC02 | 0,918 | | | |
| IC03 | 0,914 | | | |
| IC04 | 0,904 | | | |
| IC05 | 0,925 | | | |
| IC06 | 0,877 | | | |
| IC08 | 0,847 | | | |
| IC09 | 0,829 | | | |
| IC10 | 0,939 | | | |
| IC11 | 0,865 | | | |
| IC12 | 0,933 | | | |
| IC13 | 0,901 | | | |
| IC14 | 0,913 | | | |
| IC15 | 0,870 | | | |
| IC16 | 0,724 | | | |
| IC17 | 0,823 | | | |
| IC18 | 0,948 | | | |
| IC19 | 0,882 | | | |
| KKF01 | | 0,912 | | |
| KKF02 | | 0,937 | | |
| KKF03 | | 0,920 | | |
| KKN1 | | | 0,905 | |
| KKN2 | | | 0,924 | |
| KKN3 | | | 0,922 | |
| Literasi01 | | | | 0,924 |
| Literasi02 | | | | 0,886 |
| Literasi03 | | | | 0,922 |
| Literasi04 | | | | 0,920 |

Cross Loading Indikator Variabel Penelitian

| | Intellectual Capital (X2) | Keunggulan Kompetitif (Y1) | Kinerja Keuangan (Y2) | Literasi Keuangan (X1) |
|------|---------------------------|----------------------------|-----------------------|------------------------|
| IC01 | 0,813 | 0,310 | 0,261 | 0,137 |
| IC02 | 0,918 | 0,313 | 0,271 | 0,207 |
| IC03 | 0,914 | 0,358 | 0,215 | 0,202 |
| IC04 | 0,904 | 0,329 | 0,229 | 0,216 |
| IC05 | 0,925 | 0,364 | 0,262 | 0,203 |
| IC06 | 0,877 | 0,332 | 0,222 | 0,215 |

| | Intellectual Capital (X2) | Keunggulan Kompetitif (Y1) | Kinerja Keuangan (Y2) | Literasi Keuangan (X1) |
|------------|---------------------------|----------------------------|-----------------------|------------------------|
| IC08 | 0,847 | 0,292 | 0,148 | 0,119 |
| IC09 | 0,829 | 0,340 | 0,216 | 0,201 |
| IC10 | 0,939 | 0,344 | 0,246 | 0,214 |
| IC11 | 0,865 | 0,278 | 0,161 | 0,147 |
| IC12 | 0,933 | 0,346 | 0,265 | 0,228 |
| IC13 | 0,901 | 0,370 | 0,237 | 0,197 |
| IC14 | 0,913 | 0,344 | 0,221 | 0,211 |
| IC15 | 0,870 | 0,326 | 0,216 | 0,223 |
| IC16 | 0,724 | 0,253 | 0,155 | 0,136 |
| IC17 | 0,823 | 0,314 | 0,214 | 0,174 |
| IC18 | 0,948 | 0,366 | 0,241 | 0,235 |
| IC19 | 0,882 | 0,302 | 0,173 | 0,145 |
| KKF01 | 0,325 | 0,912 | 0,515 | 0,397 |
| KKF02 | 0,365 | 0,937 | 0,474 | 0,431 |
| KKF03 | 0,344 | 0,920 | 0,509 | 0,367 |
| KKN1 | 0,229 | 0,512 | 0,905 | 0,309 |
| KKN2 | 0,218 | 0,495 | 0,924 | 0,233 |
| KKN3 | 0,249 | 0,481 | 0,922 | 0,255 |
| Literasi01 | 0,209 | 0,400 | 0,266 | 0,924 |
| Literasi02 | 0,149 | 0,373 | 0,249 | 0,886 |
| Literasi03 | 0,212 | 0,428 | 0,272 | 0,922 |
| Literasi04 | 0,223 | 0,373 | 0,273 | 0,920 |

Composit Reliability

| | Cronbach's Alpha | rho_A | Composite Reliability | Average Variance Extracted (AVE) |
|----------------------------|------------------|-------|-----------------------|----------------------------------|
| Intellectual Capital (X2) | 0,983 | 0,985 | 0,984 | 0,776 |
| Keunggulan Kompetitif (Y1) | 0,913 | 0,913 | 0,945 | 0,852 |
| Kinerja Keuangan (Y2) | 0,906 | 0,906 | 0,941 | 0,841 |
| Literasi Keuangan (X1) | 0,933 | 0,936 | 0,952 | 0,834 |

Lampiran 7. Inner Model

R Square

| | R Square | R Square Adjusted |
|----------------------------|----------|-------------------|
| Keunggulan Kompetitif (Y1) | 0,268 | 0,264 |
| Kinerja Keuangan (Y2) | 0,299 | 0,293 |

Q Square

| | SSO | SSE | Q ² (=1-SSE/SSO) |
|----------------------------|----------|----------|-----------------------------|
| Intellectual Capital (X2) | 6264,000 | 6264,000 | |
| Keunggulan Kompetitif (Y1) | 1044,000 | 809,352 | 0,225 |
| Kinerja Keuangan (Y2) | 1044,000 | 787,162 | 0,246 |
| Literasi Keuangan (X1) | 1392,000 | 1392,000 | |



Lampiran 8. Hasil Bootstrapping

Uji Hipotesis Pengaruh Langsung

| | Original Sample (O) | Sample Mean (M) | Standard Deviation (STDEV) | T Statistics (O/STDEV) | P Values |
|---|---------------------|-----------------|----------------------------|--------------------------|--------------|
| Intellectual Capital (X2) -> Keunggulan Kompetitif (Y1) | 0,293 | 0,298 | 0,050 | 5,830 | 0,000 |
| Intellectual Capital (X2) -> Kinerja Keuangan (Y2) | 0,055 | 0,057 | 0,052 | 1,053 | 0,147 |
| Keunggulan Kompetitif (Y1) -> Kinerja Keuangan (Y2) | 0,492 | 0,491 | 0,056 | 8,760 | 0,000 |
| Literasi Keuangan (X1) -> Keunggulan Kompetitif (Y1) | 0,368 | 0,369 | 0,048 | 7,623 | 0,000 |
| Literasi Keuangan (X1) -> Kinerja Keuangan (Y2) | 0,066 | 0,067 | 0,055 | 1,199 | 0,115 |

Uji Hipotesis Pengaruh Tidak Langsung

| | Original Sample (O) | Sample Mean (M) | Standard Deviation (STDEV) | T Statistics (O/STDEV) | P Values |
|--|---------------------|-----------------|----------------------------|--------------------------|--------------|
| Intellectual Capital (X2) -> Keunggulan Kompetitif (Y1) -> Kinerja Keuangan (Y2) | 0,144 | 0,146 | 0,029 | 4,984 | 0,000 |
| Literasi Keuangan (X1) -> Keunggulan Kompetitif (Y1) -> Kinerja Keuangan (Y2) | 0,181 | 0,181 | 0,032 | 5,681 | 0,000 |

Lampiran 9 Surat Ijin Penelitian



KEMENTERIAN PENDIDIKAN, KEBUDAYAAN,
RISET DAN TEKNOLOGI
UNIVERSITAS PENDIDIKAN GANESHA
PASCASARJANA

Jalan Udayana Nomor 11 Singaraja, Bali 81116 Telepon (0362) 32558 Laman www.pasca.undiksha.ac.id

Singaraja, 27 Oktober 2022

Nomor : 192/UN48.14/KM/2022
Hal : **Mohon Ijin Pengambilan Data:**
Yth. Kepala Dinas Dinas Penanaman Modal dan PTSP Kab. Buleleng

di Tempat

Dengan hormat, dalam rangka pengumpulan data untuk Penelitian Tesis mahasiswa Pascasarjana Universitas Pendidikan Ganesha, kami mohon kesediaan Bapak/Ibu untuk dapat menerima dan mengizinkan mahasiswa kami sebagai berikut :

Nama : **Komang Intan Pradiska**
NIM : **2129141028**
Semester : **3**
Program Studi : **Akuntansi (S2)**
Judul Tesis : **"Pengaruh Literasi Keuangan Dan Intellectual Capital Terhadap Keunggulan Kompetitif Serta Implikasinya Pada Kinerja Keuangan UMKM Di Kabupaten Buleleng"**

untuk mendapatkan data/informasi yang dibutuhkan oleh mahasiswa dalam melakukan penelitian.

Atas perhatian, berkenaan dan kerja sama yang baik kami ucapkan terima kasih.

Menyetujui,

Pembimbing I,

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Pembimbing II,

Dr. Gusti Ayu Purnamawati, S.E.Ak., M.Si.
NIP.197906162002121003

Mengetahui,
a.n. Direktur,
Wadir I,



Prof. Dr. Ida Bagus Putrayasa, M.Pd.
NIP. 196002101986021001

Lampiran 10. Riwayat Hidup Penulis

RIWAYAT HIDUP



Komang Intan Pradiska lahir di Gianyar pada tanggal 4 November 1998. Penulis lahir dari pasangan suami istri Bapak Nyoman Sumerta dan Ibu Komang Yudarmi. Penulis berkebangsaan Indonesia dan beragama Hindu. Alamat Penulis di Desa Banjar, Kecamatan Banjar, Kabupaten Buleleng, Provinsi Bali. Penulis menyelesaikan pendidikan dasar di Sekolah Dasar Negeri 4 Tegallalang dan lulus pada tahun 2011. Kemudian penulis melanjutkan pendidikan pada SMP Negeri 1 Tegallalang dan lulus pada tahun 2014. Pada tahun 2017 penulis lulus dari SMA Negeri 1 Ubud. Penulis menyelesaikan pendidikan Strata 1 Program Studi S1 Akuntansi, Jurusan Ekonomi dan Akuntansi, Fakultas Ekonomi, Universitas Pendidikan Ganesha pada Tahun 2021. Kemudian penulis melanjutkan pendidikan Strata 2 pada Program Studi S2 Akuntansi, Pascasarjana Universitas Pendidikan Ganesha. Pada tahun 2023 penulis menyelesaikan Tesis yang berjudul “**Pengaruh Literasi Keuangan dan Intellectual Capital terhadap Keunggulan Kompetitif serta Implikasinya pada Kinerja Keuangan UMKM di Kabupaten Buleleng**”.