



## Lampiran 1. Surat Permohonan Penelitian



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

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Nomor : 1146/UN48.13.1/DL/2025

Singaraja, 18 Juni 2025

Lamp. : -

Hal : *Permohonan Wawancara / Data Penelitian*

Kepada Yth. **Perangkat Operasional BUMDES Se-Kecamatan Sawan**  
di  
Tempat

Dengan Hormat,

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

Nama : Komang Dini Meliantari  
NIM : 2117051140  
Fakultas : Ekonomi  
Jurusan/Prodi. : 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 melakukan wawancara 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,



Ni Made Suci  
NIP. 196810291993032001



Balai  
Sertifikasi  
Elektronik

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 2. Permohonan Pengisian Kuesioner

Singaraja, 01/Februari/2025

Yth. Bapak/Ibu/Saudara/i

Responden

di- Tempat

Perihal : Permohonan Pengisian Kuesioner

Lampiran : Satu Berkas

Dengan Hormat, Dalam rangka penyelesaian tugas akhir (skripsi) sebagai mahasiswa Program Studi S1 Akuntansi di Fakultas Ekonomi Universitas Pendidikan Ganesha. Maka dengan ini saya :

Nama : KOMANG DINI MELIANTARI

NIM : 2117051140

Program Studi : S1 Akuntansi

Jurusan/Fakultas : Ekonomi dan Akuntansi/Ekonomi

Dengan mengangkat topik yang berjudul “**INTELLECTUAL CAPITAL, GOOD CORPORATE GOVERNANCE, SISTEM PENGENDALIAN INTERN TERHADAP KINERJA KEUANGAN BUMDES DI KECAMATAN SAWAN DENGAN KEMAMPUAN INOVASI SEBAGAI VARIABEL PEMODERASI**”. Dengan ini saya memohon kepada Bapak/Ibu/Saudara/i untuk sekiranya bersedia berpartisipasi dalam menjawab kuesioner penelitian ini. Informasi dan Data yang diperoleh semata-mata hanya akan digunakan untuk tujuan akademis sehingga kerahasiannya akan dijaga sesuai etika penelitian. Demikian hal yang dapat saya sampaikan.

Atas kesediaan, bantuan, serta perhatian Bapak/Ibu/Saudara/i untuk melengkapi dan menjawab pertanyaan dalam kuesioner penelitian ini, saya ucapkan terima kasih.

Hormat Saya,

KOMANG DINI MELIANTARI

### Lampiran 3. Kuesioner Penelitian

#### KUESIONER PENELITIAN

##### Petunjuk Pengisian:

- 1) Mohon dengan hormat, bantuan serta kesediaan Bapak/Ibu/Saudara/i agar mengisi seluruh pertanyaan maupun pernyataan dalam kuesioner penelitian ini:
- 2) Berikan tanda poin pada (kolom jawaban responden) pada salah satu pernyataan berikut yang sesuai dengan pendapat dari Bapak/Ibu/Saudara/i
- 3) Berikan jawaban Anda pada setiap pernyataan dengan memilih skala berikut:

1 = Sangat Tidak Setuju

2 = Tidak Setuju

3 = Netral

4 = Setuju

5 = Sangat Setuju

##### Identitas Responden

Mohon kesediaan Bapak/Ibu/Saudara/i untuk mengisi daftar pertanyaan berikut :

Nama Lengkap :

Jenis Kelamin : Laki-Laki /Permpuan

Nama Usaha :

Jabatan :

##### Daftar Pertanyaan :

| Variabel | Pernyataan | Jawaban |   |   |   |   |
|----------|------------|---------|---|---|---|---|
|          |            | 1       | 2 | 3 | 4 | 5 |

|                                  |                                                                     |  |  |  |  |  |
|----------------------------------|---------------------------------------------------------------------|--|--|--|--|--|
| Intellectual capital             | Saya sering menyumbangkan ide baru dalam pekerjaan.                 |  |  |  |  |  |
|                                  | Saya selalu bersemangat dalam menyelesaikan tugas.                  |  |  |  |  |  |
|                                  | Saya tetap setia bekerja di organisasi ini.                         |  |  |  |  |  |
|                                  | Saya mencari cara baru untuk menyelesaikan masalah kerja.           |  |  |  |  |  |
|                                  | Saya merasa puas bekerja di organisasi ini.                         |  |  |  |  |  |
|                                  | Saya cepat tanggap terhadap perubahan dan tantangan baru.           |  |  |  |  |  |
|                                  | Kegiatan kerja saya dilakukan secara rutin dan terstruktur.         |  |  |  |  |  |
|                                  | Organisasi saya memiliki budaya kerja yang positif.                 |  |  |  |  |  |
|                                  | Sistem kerja di organisasi saya berjalan dengan baik.               |  |  |  |  |  |
|                                  | Database internal organisasi saya dikelola secara sistematis.       |  |  |  |  |  |
| <i>Good Corporate Governance</i> | Informasi penting tersedia dan mudah diakses oleh seluruh karyawan. |  |  |  |  |  |
|                                  | Organisasi menyampaikan laporan keuangan secara terbuka.            |  |  |  |  |  |
|                                  | Tugas dan wewenang masing-masing bagian dijelaskan secara rinci.    |  |  |  |  |  |
|                                  | Setiap keputusan manajemen dapat dipertanggungjawabkan.             |  |  |  |  |  |
|                                  | Saya mengetahui siapa yang bertanggung jawab atas setiap kegiatan.  |  |  |  |  |  |
|                                  | Pimpinan menunjukkan tanggung jawab dalam menyelesaikan masalah.    |  |  |  |  |  |
|                                  | Setiap bagian menjalankan tugas sesuai perannya masing-masing.      |  |  |  |  |  |

|                            |                                                                      |  |  |  |  |  |
|----------------------------|----------------------------------------------------------------------|--|--|--|--|--|
|                            | Pimpinan bebas dari intervensi dalam mengambil keputusan.            |  |  |  |  |  |
|                            | Setiap keputusan diambil secara independen tanpa tekanan pihak luar. |  |  |  |  |  |
|                            | Seluruh karyawan diperlakukan secara adil.                           |  |  |  |  |  |
| Sistem Pengendalian Intern | Organisasi memiliki kebijakan etika kerja yang jelas.                |  |  |  |  |  |
|                            | Nilai-nilai integritas ditanamkan dalam lingkungan kerja.            |  |  |  |  |  |
|                            | Atasan menunjukkan komitmen terhadap perilaku yang etis.             |  |  |  |  |  |
|                            | Setiap proses kerja memiliki prosedur yang mengatur aktivitasnya.    |  |  |  |  |  |
|                            | Kontrol atas aset organisasi dilakukan secara ketat.                 |  |  |  |  |  |
|                            | Tindakan korektif diambil segera saat terjadi pelanggaran.           |  |  |  |  |  |
|                            | Sistem pelaporan dijalankan secara konsisten.                        |  |  |  |  |  |
|                            | Informasi penting disampaikan secara jelas dan tepat waktu.          |  |  |  |  |  |
|                            | Karyawan memahami dengan baik saluran komunikasi yang tersedia.      |  |  |  |  |  |
|                            | Komunikasi antara divisi berlangsung secara terbuka.                 |  |  |  |  |  |
| Kinerja Keuangan           | Penjualan organisasi meningkat dari tahun ke tahun.                  |  |  |  |  |  |
|                            | Saya melihat adanya peningkatan penjualan produk/jasa.               |  |  |  |  |  |
|                            | Modal kerja organisasi mengalami pertumbuhan.                        |  |  |  |  |  |

|                   |                                                                   |  |  |  |  |  |
|-------------------|-------------------------------------------------------------------|--|--|--|--|--|
|                   | Investasi modal semakin bertambah tiap tahunnya.                  |  |  |  |  |  |
|                   | Organisasi merekrut tenaga kerja baru secara berkala.             |  |  |  |  |  |
|                   | Jumlah tenaga kerja meningkat dalam dua tahun terakhir.           |  |  |  |  |  |
|                   | Pasar produk organisasi semakin luas dari waktu ke waktu.         |  |  |  |  |  |
|                   | Penetrasi pasar organisasi berjalan efektif.                      |  |  |  |  |  |
|                   | Laba bersih meningkat secara signifikan dalam dua tahun terakhir. |  |  |  |  |  |
|                   | Organisasi mampu menjaga pertumbuhan laba yang stabil.            |  |  |  |  |  |
| Variabel Moderasi | Organisasi saya rutin meluncurkan produk baru.                    |  |  |  |  |  |
|                   | Produk kami memiliki fitur inovatif yang berbeda dari pesaing.    |  |  |  |  |  |
|                   | Organisasi terus meningkatkan kualitas produk yang ditawarkan.    |  |  |  |  |  |
|                   | Strategi pemasaran kami menyesuaikan tren pasar terkini.          |  |  |  |  |  |
|                   | Kami menggunakan media digital dalam promosi produk.              |  |  |  |  |  |
|                   | Inovasi dalam promosi memperluas jangkauan pasar kami.            |  |  |  |  |  |
|                   | Proses produksi kami terus disempurnakan untuk efisiensi.         |  |  |  |  |  |
|                   | Teknologi baru diterapkan dalam proses operasional kami.          |  |  |  |  |  |
|                   | Organisasi melakukan evaluasi berkala terhadap proses kerja.      |  |  |  |  |  |

|  |                                                      |  |  |  |  |  |
|--|------------------------------------------------------|--|--|--|--|--|
|  | Struktur organisasi mendukung perubahan dan inovasi. |  |  |  |  |  |
|--|------------------------------------------------------|--|--|--|--|--|

Sumber: Data Diolah Penulis (2025)



|      |                     |        |        |        |        |        |        |        |        |        | X1.1  | TOTAL X |
|------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|---------|
|      |                     | X1.1   | X1.2   | X1.3   | X1.4   | X1.5   | X1.6   | X1.7   | X1.8   | X1.9   | 0     | 1       |
| X1.1 | Pearson Correlation | 1      | .432** | .467** | .417** | .346*  | .409** | .173   | .646** | .515** | .432* | .703**  |
|      | Sig. (2-tailed)     |        | .005   | .002   | .007   | .029   | .009   | .285   | .000   | .001   | .005  | .000    |
|      | N                   | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40    | 40      |
| X1.2 | Pearson Correlation | .432** | 1      | .420** | .893** | .645** | .089   | .341*  | .225   | .308   | .312  | .722**  |
|      | Sig. (2-tailed)     | .005   |        | .007   | .000   | .000   | .586   | .031   | .162   | .053   | .050  | .000    |
|      | N                   | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40    | 40      |
| X1.3 | Pearson Correlation | .467** | .420** | 1      | .406** | .626** | .381*  | .375*  | .559** | .501** | .469* | .756**  |
|      | Sig. (2-tailed)     | .002   | .007   |        | .009   | .000   | .015   | .017   | .000   | .001   | .002  | .000    |
|      | N                   | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40    | 40      |
| X1.4 | Pearson Correlation | .417** | .893** | .406** | 1      | .622** | .173   | .370*  | .261   | .297   | .207  | .721**  |
|      | Sig. (2-tailed)     | .007   | .000   | .009   |        | .000   | .284   | .019   | .103   | .062   | .200  | .000    |
|      | N                   | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40    | 40      |
| X1.5 | Pearson Correlation | .346*  | .645** | .626** | .622** | 1      | .440** | .448** | .211   | .325*  | .392* | .754**  |
|      | Sig. (2-tailed)     | .029   | .000   | .000   | .000   |        | .004   | .004   | .190   | .041   | .012  | .000    |
|      | N                   | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40    | 40      |
| X1.6 | Pearson Correlation | .409** | .089   | .381*  | .173   | .440** | 1      | .526** | .497** | .214   | .168  | .560**  |

|          |                     |        |        |        |        |        |        |        |        |        |       |        |
|----------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|--------|
|          | Sig. (2-tailed)     | .009   | .586   | .015   | .284   | .004   |        | .000   | .001   | .184   | .301  | .000   |
|          | N                   | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40    | 40     |
| X1.7     | Pearson Correlation | .173   | .341*  | .375*  | .370*  | .448** | .526** | 1      | .319*  | .356*  | .211  | .614** |
|          | Sig. (2-tailed)     | .285   | .031   | .017   | .019   | .004   | .000   |        | .045   | .024   | .191  | .000   |
|          | N                   | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40    | 40     |
| X1.8     | Pearson Correlation | .646** | .225   | .559** | .261   | .211   | .497** | .319*  | 1      | .486** | .407* | .663** |
|          | Sig. (2-tailed)     | .000   | .162   | .000   | .103   | .190   | .001   | .045   |        | .001   | .009  | .000   |
|          | N                   | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40    | 40     |
| X1.9     | Pearson Correlation | .515** | .308   | .501** | .297   | .325*  | .214   | .356*  | .486** | 1      | .604* | .668** |
|          | Sig. (2-tailed)     | .001   | .053   | .001   | .062   | .041   | .184   | .024   | .001   |        | .000  | .000   |
|          | N                   | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40    | 40     |
| X1.10    | Pearson Correlation | .432** | .312   | .469** | .207   | .392*  | .168   | .211   | .407** | .604** | 1     | .601** |
|          | Sig. (2-tailed)     | .005   | .050   | .002   | .200   | .012   | .301   | .191   | .009   | .000   |       | .000   |
|          | N                   | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40    | 40     |
| TOTAL.X1 | Pearson Correlation | .703** | .722** | .756** | .721** | .754** | .560** | .614** | .663** | .668** | .601* | 1      |
|          | Sig. (2-tailed)     | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000  |        |
|          | N                   | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40    | 40     |

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

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

## Correlations

[illegible]

|           |                     |        |        |        |        |        |        |        |        |        |       |        |
|-----------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|--------|
| X2.7      | Pearson Correlation | .312   | .453** | .436** | .341*  | .556** | .353*  | 1      | .241   | .469** | .390* | .705** |
|           | Sig. (2-tailed)     | .050   | .003   | .005   | .031   | .000   | .025   |        | .135   | .002   | .013  | .000   |
|           | N                   | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40    | 40     |
| X2.8      | Pearson Correlation | .105   | .078   | -.021  | .136   | .324*  | .601** | .241   | 1      | .479** | .498* | .586** |
|           | Sig. (2-tailed)     | .519   | .633   | .898   | .402   | .042   | .000   | .135   |        | .002   | .001  | .000   |
|           | N                   | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40    | 40     |
| X2.9      | Pearson Correlation | .331*  | .173   | .011   | .346*  | .642** | .728** | .469** | .479** | 1      | .463* | .774** |
|           | Sig. (2-tailed)     | .037   | .285   | .948   | .029   | .000   | .000   | .002   | .002   |        | .003  | .000   |
|           | N                   | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40    | 40     |
| X2.10     | Pearson Correlation | .126   | .033   | .128   | .162   | .294   | .547** | .390*  | .498** | .463** | 1     | .594** |
|           | Sig. (2-tailed)     | .437   | .840   | .432   | .319   | .065   | .000   | .013   | .001   | .003   |       | .000   |
|           | N                   | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40    | 40     |
| TOTAL.X 2 | Pearson Correlation | .562** | .488** | .420** | .618** | .765** | .740** | .705** | .586** | .774** | .594* | 1      |
|           | Sig. (2-tailed)     | .000   | .001   | .007   | .000   | .000   | .000   | .000   | .000   | .000   | .000  |        |
|           | N                   | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40    | 40     |

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

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

### Correlations

|      |                     | X3.1 | X3.2  | X3.3   | X3.4   | X3.5 | X3.6  | X3.7 | X3.8   | X3.9 | X3.10 | TOTAL.X3 |
|------|---------------------|------|-------|--------|--------|------|-------|------|--------|------|-------|----------|
| X3.1 | Pearson Correlation | 1    | .327* | .725** | .546** | .171 | .376* | .143 | .573** | .275 | .030  | .682**   |
|      | Sig. (2-tailed)     |      | .040  | .000   | .000   | .291 | .017  | .379 | .000   | .086 | .855  | .000     |

|      |                     |        |        |        |        |        |        |        |        |       |       |        |
|------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|-------|-------|--------|
|      | N                   | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40    | 40    | 40     |
| X3.2 | Pearson Correlation | .327*  | 1      | .271   | .440** | .535** | .163   | .387*  | .328*  | .205  | .113  | .610** |
|      | Sig. (2-tailed)     | .040   |        | .091   | .005   | .000   | .316   | .013   | .039   | .205  | .487  | .000   |
|      | N                   | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40    | 40    | 40     |
| X3.3 | Pearson Correlation | .725** | .271   | 1      | .696** | .079   | .525** | .286   | .607** | .340* | .132  | .769** |
|      | Sig. (2-tailed)     | .000   | .091   |        | .000   | .627   | .001   | .074   | .000   | .032  | .418  | .000   |
|      | N                   | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40    | 40    | 40     |
| X3.4 | Pearson Correlation | .546** | .440** | .696** | 1      | .108   | .258   | .475** | .532** | .263  | .030  | .704** |
|      | Sig. (2-tailed)     | .000   | .005   | .000   |        | .508   | .108   | .002   | .000   | .101  | .855  | .000   |
|      | N                   | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40    | 40    | 40     |
| X3.5 | Pearson Correlation | .171   | .535** | .079   | .108   | 1      | .118   | .449** | .236   | .194  | .266  | .520** |
|      | Sig. (2-tailed)     | .291   | .000   | .627   | .508   |        | .468   | .004   | .143   | .230  | .097  | .001   |
|      | N                   | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40    | 40    | 40     |
| X3.6 | Pearson Correlation | .376*  | .163   | .525** | .258   | .118   | 1      | .213   | .585** | .117  | -.008 | .577** |
|      | Sig. (2-tailed)     | .017   | .316   | .001   | .108   | .468   |        | .188   | .000   | .473  | .959  | .000   |
|      | N                   | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40    | 40    | 40     |
| X3.7 | Pearson Correlation | .143   | .387*  | .286   | .475** | .449** | .213   | 1      | .358*  | .217  | .225  | .621** |
|      | Sig. (2-tailed)     | .379   | .013   | .074   | .002   | .004   | .188   |        | .023   | .180  | .162  | .000   |
|      | N                   | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40     | 40    | 40    | 40     |
| X3.8 | Pearson Correlation | .573** | .328*  | .607** | .532** | .236   | .585** | .358*  | 1      | .217  | -.086 | .735** |





|       |                 |       |       |       |       |       |      |       |       |       |       |        |
|-------|-----------------|-------|-------|-------|-------|-------|------|-------|-------|-------|-------|--------|
|       | N               | 40    | 40    | 40    | 40    | 40    | 40   | 40    | 40    | 40    | 40    | 40     |
| Z.10  | Pearson         | -     | .268  | .034  | .203  | .269  | -    | .418* | .220  | .365* | 1     | .461** |
|       | Correlation     | .054  |       |       |       |       | .152 | *     |       |       |       |        |
|       | Sig. (2-tailed) | .741  | .094  | .833  | .209  | .094  | .350 | .007  | .173  | .020  |       | .003   |
|       | N               | 40    | 40    | 40    | 40    | 40    | 40   | 40    | 40    | 40    | 40    | 40     |
| TOTAL | Pearson         | .504* | .482* | .618* | .566* | .598* | .393 | .781* | .724* | .607* | .461* | 1      |
| Z     | Correlation     | *     | *     | *     | *     | *     | *    | *     | *     | *     | *     |        |
|       | Sig. (2-tailed) | .001  | .002  | .000  | .000  | .000  | .012 | .000  | .000  | .000  | .003  |        |
|       | N               | 40    | 40    | 40    | 40    | 40    | 40   | 40    | 40    | 40    | 40    | 40     |

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

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



### Correlations

|     |                 | Y.1   | Y.2   | Y.3   | Y.4   | Y.5   | Y.6   | Y.7   | Y.8   | Y.9   | Y.10  | TOTAL<br>Y |
|-----|-----------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------------|
| Y.1 | Pearson         | 1     | .421* | .427* | .276  | .175  | .422* | .411* | .315* | .319* | .233  | .638**     |
|     | Correlation     |       | *     | *     |       |       | *     | *     |       |       |       |            |
|     | Sig. (2-tailed) |       | .007  | .006  | .085  | .280  | .007  | .008  | .048  | .045  | .148  | .000       |
|     | N               | 40    | 40    | 40    | 40    | 40    | 40    | 40    | 40    | 40    | 40    | 40         |
| Y.2 | Pearson         | .421* | 1     | .198  | .297  | .259  | .207  | .617* | .293  | .463* | .502* | .645**     |
|     | Correlation     | *     |       |       |       |       |       | *     |       | *     | *     |            |
|     | Sig. (2-tailed) | .007  |       | .220  | .062  | .106  | .200  | .000  | .066  | .003  | .001  | .000       |
|     | N               | 40    | 40    | 40    | 40    | 40    | 40    | 40    | 40    | 40    | 40    | 40         |
| Y.3 | Pearson         | .427* | .198  | 1     | .388* | .332* | .750* | .117  | .109  | .003  | -     | .583**     |
|     | Correlation     | *     |       |       | *     | *     | *     |       |       |       | .028  |            |
|     | Sig. (2-tailed) | .006  | .220  |       | .013  | .036  | .000  | .474  | .503  | .987  | .862  | .000       |
|     | N               | 40    | 40    | 40    | 40    | 40    | 40    | 40    | 40    | 40    | 40    | 40         |
| Y.4 | Pearson         | .276  | .297  | .388* | 1     | .240  | .591* | .250  | .408* | .375* | .119  | .651**     |
|     | Correlation     |       |       | *     |       |       | *     |       | *     | *     |       |            |



|       |                 |       |       |       |       |       |       |       |       |       |       |    |
|-------|-----------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|----|
| TOTAL | Pearson         | .638* | .645* | .583* | .651* | .532* | .688* | .709* | .662* | .649* | .573* | 1  |
| Y     | Correlation     | *     | *     | *     | *     | *     | *     | *     | *     | *     | *     |    |
|       | Sig. (2-tailed) | .000  | .000  | .000  | .000  | .000  | .000  | .000  | .000  | .000  | .000  |    |
|       | N               | 40    | 40    | 40    | 40    | 40    | 40    | 40    | 40    | 40    | 40    | 40 |

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

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

## Uji Reliabilitas

### Reliability Statistics

|            |            |
|------------|------------|
| Cronbach's |            |
| Alpha      | N of Items |
| .866       | 10         |

### Reliability Statistics

|            |            |
|------------|------------|
| Cronbach's |            |
| Alpha      | N of Items |
| .831       | 10         |

### Reliability Statistics

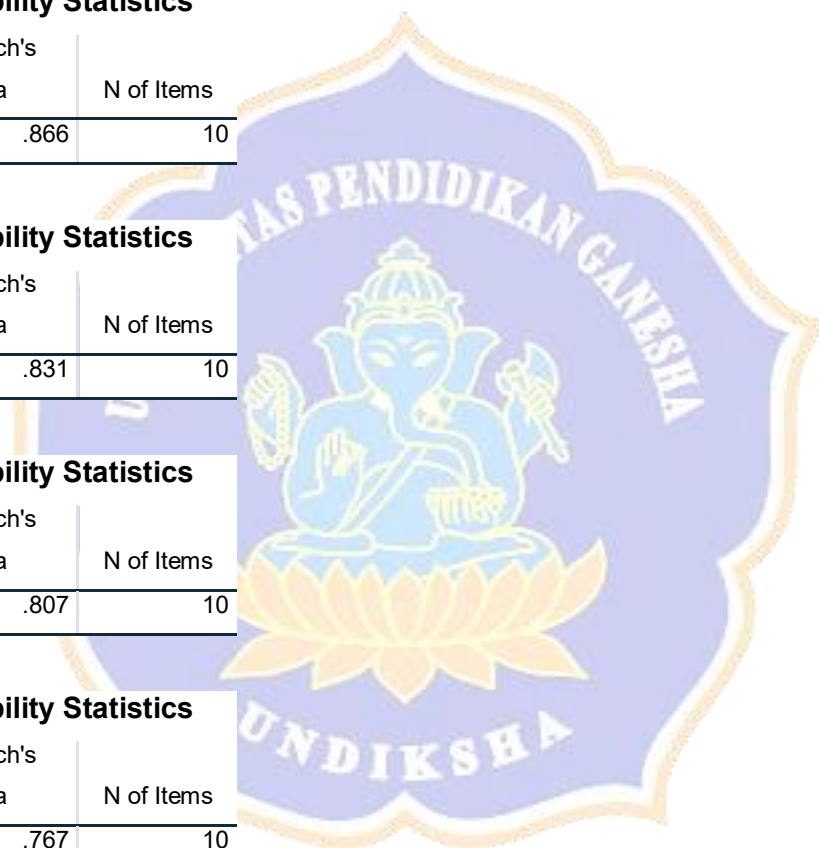
|            |            |
|------------|------------|
| Cronbach's |            |
| Alpha      | N of Items |
| .807       | 10         |

### Reliability Statistics

|            |            |
|------------|------------|
| Cronbach's |            |
| Alpha      | N of Items |
| .767       | 10         |

### Reliability Statistics

|            |            |
|------------|------------|
| Cronbach's |            |
| Alpha      | N of Items |
| .824       | 10         |



## Statistik Deskriptif

|                |         | Statistics           |                           |                            |                  |                   |
|----------------|---------|----------------------|---------------------------|----------------------------|------------------|-------------------|
|                |         | Intellectual Capital | Good Corporate Governance | Sistem Pengendalian Intern | Kinerja Keuangan | Kemampuan Inovasi |
| N              | Valid   | 70                   | 70                        | 70                         | 70               | 70                |
|                | Missing | 0                    | 0                         | 0                          | 0                | 0                 |
| Mean           |         | 44.3714              | 44.4571                   | 43.7857                    | 44.7286          | 44.2857           |
| Median         |         | 45.0000              | 45.0000                   | 44.0000                    | 45.0000          | 45.0000           |
| Mode           |         | 44.00                | 44.00                     | 44.00                      | 46.00            | 45.00             |
| Std. Deviation |         | 2.57170              | 3.12394                   | 2.99223                    | 3.15274          | 3.01274           |
| Variance       |         | 6.614                | 9.759                     | 8.953                      | 9.940            | 9.077             |
| Range          |         | 15.00                | 13.00                     | 14.00                      | 14.00            | 15.00             |
| Minimum        |         | 35.00                | 37.00                     | 35.00                      | 36.00            | 35.00             |
| Maximum        |         | 50.00                | 50.00                     | 49.00                      | 50.00            | 50.00             |
| Sum            |         | 3106.00              | 3112.00                   | 3065.00                    | 3131.00          | 3100.00           |

## ANALISIS REGRESI LINIER BERGANDA

### Asumsi Klasik

### Uji Normalitas

#### One-Sample Kolmogorov-Smirnov Test

|                                  |                | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N                                |                | 70                      |
| Normal Parameters <sup>a,b</sup> | Mean           | .0000000                |
|                                  | Std. Deviation | 1.92061405              |
| Most Extreme Differences         | Absolute       | .057                    |
|                                  | Positive       | .041                    |
|                                  | Negative       | -.057                   |
| Test Statistic                   |                | .057                    |
| 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.

## Uji Heterokedastisitas

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

| Model |                            | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|-------|----------------------------|-----------------------------|------------|---------------------------|--------|------|
|       |                            | B                           | Std. Error | Beta                      |        |      |
| 1     | (Constant)                 | 6.208                       | 2.606      |                           | 2.382  | .020 |
|       | Intellectual Capital       | .018                        | .074       | .039                      | .242   | .810 |
|       | Good Corporate Governance  | -.009                       | .056       | -.024                     | -.161  | .873 |
|       | Sistem Pengendalian Intern | -.116                       | .059       | -.294                     | -1.971 | .053 |

a. Dependent Variable: abs\_res

## Uji Multikolinieritas

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

| Model |                            | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. | Collinearity Statistics |       |
|-------|----------------------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
|       |                            | B                           | Std. Error | Beta                      |       |      | Tolerance               | VIF   |
| 1     | (Constant)                 | -1.812                      | 4.408      |                           | -.411 | .682 |                         |       |
|       | Intellectual Capital       | .595                        | .125       | .486                      | 4.776 | .000 | .544                    | 1.838 |
|       | Good Corporate Governance  | .212                        | .094       | .210                      | 2.251 | .028 | .645                    | 1.549 |
|       | Sistem Pengendalian Intern | .244                        | .100       | .232                      | 2.446 | .017 | .625                    | 1.600 |

a. Dependent Variable: Kinerja Keuangan

## Analisis Regresi 1

### Model Summary

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | .793 <sup>a</sup> | .629     | .612              | 1.96378                    |

a. Predictors: (Constant), Sistem Pengendalian Intern, Good Corporate Governance, Intellectual Capital

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

| Model |            | Sum of Squares | df | Mean Square | F      | Sig.              |
|-------|------------|----------------|----|-------------|--------|-------------------|
| 1     | Regression | 431.319        | 3  | 143.773     | 37.281 | .000 <sup>b</sup> |
|       | Residual   | 254.524        | 66 | 3.856       |        |                   |
|       | Total      | 685.843        | 69 |             |        |                   |

a. Dependent Variable: Kinerja Keuangan

b. Predictors: (Constant), Sistem Pengendalian Intern, Good Corporate Governance, Intellectual Capital

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

| Model |                            | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|-------|----------------------------|-----------------------------|------------|---------------------------|-------|------|
|       |                            | B                           | Std. Error | Beta                      |       |      |
| 1     | (Constant)                 | -1.812                      | 4.408      |                           | -.411 | .682 |
|       | Intellectual Capital       | .595                        | .125       | .486                      | 4.776 | .000 |
|       | Good Corporate Governance  | .212                        | .094       | .210                      | 2.251 | .028 |
|       | Sistem Pengendalian Intern | .244                        | .100       | .232                      | 2.446 | .017 |

a. Dependent Variable: Kinerja Keuangan

**Analisis Regresi 2****Model Summary**

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | .794 <sup>a</sup> | .631     | .614              | 1.95899                    |

a. Predictors: (Constant), Intellectual Capital\*Kemampuan Inovasi, Intellectual Capital, Kemampuan Inovasi

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

| Model |            | Sum of Squares | df | Mean Square | F      | Sig.              |
|-------|------------|----------------|----|-------------|--------|-------------------|
| 1     | Regression | 432.557        | 3  | 144.186     | 37.571 | .000 <sup>b</sup> |
|       | Residual   | 253.285        | 66 | 3.838       |        |                   |
|       | Total      | 685.843        | 69 |             |        |                   |

a. Dependent Variable: Kinerja Keuangan

b. Predictors: (Constant), Intellectual Capital\*Kemampuan Inovasi, Intellectual Capital, Kemampuan Inovasi

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

| Model |                                        | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|-------|----------------------------------------|-----------------------------|------------|---------------------------|--------|------|
|       |                                        | B                           | Std. Error | Beta                      |        |      |
| 1     | (Constant)                             | 116.847                     | 41.083     |                           | 2.844  | .006 |
|       | Intellectual Capital                   | -2.025                      | .988       | -1.651                    | -2.049 | .044 |
|       | Kemampuan Inovasi                      | -2.350                      | .905       | -2.246                    | -2.597 | .012 |
|       | Intellectual Capital*Kemampuan Inovasi | .062                        | .022       | 4.101                     | 2.857  | .006 |

a. Dependent Variable: Kinerja Keuangan

**Analisis Regresi 3****Model Summary**

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | .734 <sup>a</sup> | .539     | .518              | 2.18884                    |

a. Predictors: (Constant), Good Corporate Governance\*Kemampuan Inovasi, Kemampuan Inovasi, Good Corporate Governance

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

| Model |            | Sum of Squares | df | Mean Square | F      | Sig.              |
|-------|------------|----------------|----|-------------|--------|-------------------|
| 1     | Regression | 369.636        | 3  | 123.212     | 25.717 | .000 <sup>b</sup> |
|       | Residual   | 316.207        | 66 | 4.791       |        |                   |
|       | Total      | 685.843        | 69 |             |        |                   |

a. Dependent Variable: Kinerja Keuangan

b. Predictors: (Constant), Good Corporate Governance\*Kemampuan Inovasi, Kemampuan Inovasi, Good Corporate Governance

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

| Model |                           | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|-------|---------------------------|-----------------------------|------------|---------------------------|--------|------|
|       |                           | B                           | Std. Error | Beta                      |        |      |
| 1     | (Constant)                | 128.287                     | 46.685     |                           | 2.748  | .008 |
|       | Good Corporate Governance | -2.354                      | 1.077      | -2.332                    | -2.186 | .032 |
|       | Kemampuan Inovasi         | -2.337                      | 1.037      | -2.234                    | -2.253 | .028 |

|                                             |      |      |       |       |      |
|---------------------------------------------|------|------|-------|-------|------|
| Good Corporate Governance*Kemampuan Inovasi | .063 | .024 | 4.375 | 2.649 | .010 |
|---------------------------------------------|------|------|-------|-------|------|

a. Dependent Variable: Kinerja Keuangan

## Analisis Regresi 4

### Model Summary

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | .700 <sup>a</sup> | .491     | .467              | 2.30085                    |

a. Predictors: (Constant), Sistem Pengendalian Intern\*Kemampuan Inovasi, Kemampuan Inovasi, Sistem Pengendalian Intern

### ANOVA<sup>a</sup>

| Model |            | Sum of Squares | df | Mean Square | F      | Sig.              |
|-------|------------|----------------|----|-------------|--------|-------------------|
| 1     | Regression | 336.446        | 3  | 112.149     | 21.185 | .000 <sup>b</sup> |
|       | Residual   | 349.397        | 66 | 5.294       |        |                   |
|       | Total      | 685.843        | 69 |             |        |                   |

a. Dependent Variable: Kinerja Keuangan

b. Predictors: (Constant), Sistem Pengendalian Intern\*Kemampuan Inovasi, Kemampuan Inovasi, Sistem Pengendalian Intern

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

| Model |                                              | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|-------|----------------------------------------------|-----------------------------|------------|---------------------------|--------|------|
|       |                                              | B                           | Std. Error | Beta                      |        |      |
| 1     | (Constant)                                   | 126.664                     | 46.057     |                           | 2.750  | .008 |
|       | Sistem Pengendalian Intern                   | -2.343                      | 1.119      | -2.223                    | -2.093 | .040 |
|       | Kemampuan Inovasi                            | -2.309                      | 1.027      | -2.206                    | -2.249 | .028 |
|       | Sistem Pengendalian Intern*Kemampuan Inovasi | .063                        | .025       | 4.513                     | 2.551  | .013 |

a. Dependent Variable: Kinerja Keuangan

### Lampiran 5. Data Uji Coba

| No | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | X1.8 | X1.9 | X1.10 | TOTAL.X1 |
|----|------|------|------|------|------|------|------|------|------|-------|----------|
| 1  | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 4    | 5     | 49       |
| 2  | 4    | 4    | 3    | 3    | 4    | 3    | 4    | 3    | 4    | 4     | 36       |
| 3  | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5     | 50       |
| 4  | 4    | 3    | 4    | 3    | 4    | 4    | 4    | 4    | 4    | 4     | 38       |
| 5  | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 4    | 4     | 48       |
| 6  | 5    | 5    | 5    | 4    | 4    | 4    | 5    | 5    | 5    | 5     | 47       |
| 7  | 3    | 3    | 3    | 4    | 3    | 3    | 4    | 3    | 3    | 3     | 32       |
| 8  | 4    | 4    | 4    | 4    | 4    | 4    | 5    | 4    | 4    | 4     | 41       |
| 9  | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5     | 50       |
| 10 | 4    | 3    | 5    | 3    | 4    | 4    | 3    | 5    | 3    | 4     | 38       |
| 11 | 5    | 3    | 5    | 3    | 4    | 4    | 3    | 5    | 5    | 5     | 42       |
| 12 | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 5    | 5    | 4     | 42       |
| 13 | 3    | 3    | 5    | 3    | 5    | 5    | 5    | 4    | 4    | 5     | 42       |
| 14 | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5     | 50       |
| 15 | 4    | 5    | 5    | 5    | 5    | 4    | 5    | 4    | 4    | 4     | 45       |
| 16 | 4    | 3    | 4    | 3    | 4    | 5    | 4    | 4    | 4    | 4     | 39       |
| 17 | 4    | 5    | 5    | 5    | 4    | 4    | 5    | 5    | 5    | 4     | 46       |
| 18 | 4    | 4    | 4    | 4    | 4    | 5    | 4    | 4    | 4    | 4     | 41       |
| 19 | 4    | 5    | 5    | 5    | 5    | 5    | 5    | 4    | 4    | 4     | 46       |
| 20 | 5    | 4    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5     | 49       |
| 21 | 5    | 4    | 4    | 5    | 4    | 5    | 4    | 5    | 4    | 4     | 44       |
| 22 | 4    | 5    | 5    | 5    | 5    | 4    | 4    | 5    | 5    | 5     | 47       |

|    |   |   |   |   |   |   |   |   |   |   |    |
|----|---|---|---|---|---|---|---|---|---|---|----|
| 23 | 5 | 5 | 5 | 5 | 5 | 3 | 3 | 3 | 5 | 5 | 44 |
| 24 | 5 | 5 | 4 | 5 | 5 | 5 | 3 | 4 | 3 | 3 | 42 |
| 25 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 33 |
| 26 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 45 |
| 27 | 5 | 5 | 4 | 5 | 3 | 3 | 3 | 5 | 4 | 5 | 42 |
| 28 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 29 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 48 |
| 30 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 5 | 38 |
| 31 | 5 | 3 | 5 | 3 | 4 | 5 | 5 | 5 | 4 | 4 | 43 |
| 32 | 5 | 3 | 4 | 3 | 4 | 5 | 4 | 5 | 5 | 5 | 43 |
| 33 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 49 |
| 34 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 45 |
| 35 | 5 | 3 | 5 | 3 | 3 | 5 | 4 | 5 | 5 | 4 | 42 |
| 36 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 41 |
| 37 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 38 |
| 38 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 49 |
| 39 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 49 |
| 40 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |

| No | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | X2.8 | X2.9 | X2.10 | TOTAL.X2 |
|----|------|------|------|------|------|------|------|------|------|-------|----------|
| 1  | 3    | 4    | 3    | 4    | 4    | 5    | 3    | 3    | 5    | 5     | 39       |
| 2  | 3    | 4    | 5    | 4    | 4    | 3    | 5    | 3    | 3    | 4     | 38       |
| 3  | 4    | 4    | 4    | 4    | 5    | 4    | 5    | 4    | 4    | 5     | 43       |
| 4  | 4    | 4    | 5    | 5    | 5    | 4    | 5    | 5    | 5    | 5     | 47       |
| 5  | 4    | 4    | 4    | 4    | 4    | 5    | 4    | 5    | 5    | 4     | 43       |

|    |   |   |   |   |   |   |   |   |   |   |    |
|----|---|---|---|---|---|---|---|---|---|---|----|
| 6  | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 49 |
| 7  | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 32 |
| 8  | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 46 |
| 9  | 3 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 42 |
| 10 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 40 |
| 11 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 3 | 5 | 4 | 44 |
| 12 | 4 | 5 | 5 | 4 | 3 | 3 | 5 | 3 | 3 | 5 | 40 |
| 13 | 5 | 4 | 4 | 5 | 3 | 3 | 5 | 5 | 5 | 5 | 44 |
| 14 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 48 |
| 15 | 5 | 5 | 5 | 5 | 5 | 3 | 5 | 3 | 5 | 3 | 44 |
| 16 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 34 |
| 17 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 47 |
| 18 | 5 | 5 | 4 | 4 | 5 | 3 | 5 | 3 | 5 | 5 | 44 |
| 19 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 48 |
| 20 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 49 |
| 21 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 46 |
| 22 | 3 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 35 |
| 23 | 3 | 5 | 3 | 3 | 5 | 4 | 5 | 5 | 5 | 4 | 42 |
| 24 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 47 |
| 25 | 5 | 3 | 3 | 3 | 4 | 4 | 4 | 5 | 4 | 5 | 40 |
| 26 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 48 |
| 27 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 44 |
| 28 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 29 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 5 | 3 | 4 | 37 |
| 30 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 44 |

|    |   |   |   |   |   |   |   |   |   |   |    |
|----|---|---|---|---|---|---|---|---|---|---|----|
| 31 | 5 | 5 | 4 | 5 | 5 | 3 | 5 | 3 | 3 | 3 | 41 |
| 32 | 5 | 5 | 4 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 47 |
| 33 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 48 |
| 34 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 47 |
| 35 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 36 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 44 |
| 37 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 35 |
| 38 | 3 | 4 | 3 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 43 |
| 39 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 40 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 46 |

| No | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | X3.7 | X3.8 | X3.9 | X3.10 | TOTAL.X3 |
|----|------|------|------|------|------|------|------|------|------|-------|----------|
| 1  | 5    | 3    | 5    | 5    | 3    | 3    | 3    | 3    | 5    | 5     | 40       |
| 2  | 4    | 5    | 5    | 5    | 4    | 4    | 5    | 5    | 5    | 5     | 47       |
| 3  | 5    | 5    | 4    | 5    | 5    | 4    | 4    | 5    | 5    | 3     | 45       |
| 4  | 5    | 3    | 5    | 5    | 3    | 5    | 5    | 5    | 4    | 5     | 45       |
| 5  | 5    | 4    | 5    | 5    | 5    | 5    | 4    | 4    | 4    | 5     | 46       |
| 6  | 5    | 5    | 5    | 5    | 5    | 4    | 5    | 5    | 3    | 3     | 45       |
| 7  | 3    | 3    | 3    | 3    | 4    | 4    | 3    | 3    | 4    | 4     | 34       |
| 8  | 5    | 4    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 4     | 48       |
| 9  | 5    | 4    | 5    | 5    | 4    | 4    | 4    | 5    | 4    | 4     | 44       |
| 10 | 4    | 5    | 5    | 4    | 5    | 5    | 4    | 4    | 4    | 5     | 45       |
| 11 | 3    | 5    | 3    | 5    | 4    | 3    | 5    | 3    | 4    | 5     | 40       |
| 12 | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 3    | 5    | 5     | 48       |

|    |   |   |   |   |   |   |   |   |   |   |    |
|----|---|---|---|---|---|---|---|---|---|---|----|
| 13 | 5 | 5 | 3 | 3 | 5 | 3 | 3 | 3 | 4 | 5 | 39 |
| 14 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 15 | 3 | 5 | 3 | 5 | 5 | 3 | 5 | 3 | 4 | 4 | 40 |
| 16 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 35 |
| 17 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 48 |
| 18 | 5 | 5 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 5 | 48 |
| 19 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 47 |
| 20 | 5 | 5 | 5 | 5 | 5 | 3 | 5 | 3 | 5 | 5 | 46 |
| 21 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 22 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 35 |
| 23 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 3 | 47 |
| 24 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 45 |
| 25 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 49 |
| 26 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 49 |
| 27 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 49 |
| 28 | 5 | 5 | 5 | 5 | 3 | 5 | 3 | 5 | 4 | 3 | 43 |
| 29 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 44 |
| 30 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 43 |
| 31 | 5 | 5 | 5 | 5 | 3 | 5 | 4 | 4 | 5 | 3 | 44 |
| 32 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 49 |
| 33 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 48 |
| 34 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 48 |
| 35 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 39 |
| 36 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 3 | 45 |
| 37 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 38 |

|    |   |   |   |   |   |   |   |   |   |   |    |
|----|---|---|---|---|---|---|---|---|---|---|----|
| 38 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 47 |
| 39 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 48 |
| 40 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 49 |

| No | Z.1 | Z.2 | Z.3 | Z.4 | Z.5 | Z.6 | Z.7 | Z.8 | Z.9 | Z.10 | TOTAL.Z |
|----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|---------|
| 1  | 5   | 5   | 4   | 5   | 5   | 5   | 5   | 5   | 3   | 4    | 46      |
| 2  | 5   | 5   | 4   | 5   | 5   | 4   | 3   | 3   | 3   | 3    | 40      |
| 3  | 5   | 3   | 4   | 5   | 5   | 5   | 5   | 5   | 3   | 3    | 43      |
| 4  | 5   | 5   | 5   | 5   | 4   | 5   | 5   | 5   | 5   | 4    | 48      |
| 5  | 5   | 5   | 5   | 5   | 5   | 4   | 5   | 5   | 5   | 3    | 47      |
| 6  | 3   | 3   | 3   | 5   | 5   | 3   | 5   | 5   | 3   | 5    | 40      |
| 7  | 4   | 3   | 3   | 4   | 3   | 3   | 3   | 3   | 3   | 3    | 32      |
| 8  | 5   | 5   | 4   | 4   | 4   | 3   | 5   | 5   | 5   | 5    | 45      |
| 9  | 4   | 4   | 4   | 5   | 4   | 5   | 4   | 5   | 4   | 4    | 43      |
| 10 | 5   | 5   | 5   | 4   | 4   | 5   | 5   | 5   | 5   | 4    | 47      |
| 11 | 5   | 5   | 5   | 4   | 5   | 5   | 5   | 5   | 4   | 4    | 47      |
| 12 | 3   | 5   | 5   | 5   | 5   | 5   | 5   | 5   | 5   | 5    | 48      |
| 13 | 5   | 5   | 3   | 5   | 5   | 5   | 5   | 3   | 3   | 5    | 44      |
| 14 | 5   | 5   | 4   | 5   | 5   | 4   | 5   | 5   | 4   | 5    | 47      |
| 15 | 5   | 5   | 5   | 5   | 5   | 4   | 4   | 5   | 5   | 5    | 48      |
| 16 | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4    | 40      |
| 17 | 5   | 4   | 4   | 5   | 4   | 4   | 5   | 5   | 4   | 4    | 44      |
| 18 | 5   | 5   | 4   | 5   | 5   | 4   | 4   | 4   | 4   | 5    | 45      |
| 19 | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4    | 40      |

|    |   |   |   |   |   |   |   |   |   |   |    |
|----|---|---|---|---|---|---|---|---|---|---|----|
| 20 | 5 | 5 | 5 | 5 | 5 | 3 | 5 | 4 | 4 | 5 | 46 |
| 21 | 5 | 3 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 3 | 44 |
| 22 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 35 |
| 23 | 5 | 3 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 46 |
| 24 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 49 |
| 25 | 5 | 5 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 5 | 48 |
| 26 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 48 |
| 27 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 42 |
| 28 | 5 | 3 | 4 | 4 | 3 | 5 | 3 | 4 | 4 | 3 | 38 |
| 29 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 3 | 4 | 43 |
| 30 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 42 |
| 31 | 5 | 4 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 47 |
| 32 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 47 |
| 33 | 5 | 3 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 46 |
| 34 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 3 | 4 | 43 |
| 35 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 36 | 5 | 3 | 5 | 5 | 3 | 5 | 4 | 5 | 5 | 5 | 45 |
| 37 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 38 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 42 |
| 39 | 5 | 5 | 5 | 4 | 5 | 3 | 5 | 5 | 5 | 4 | 46 |
| 40 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |

| No | Y.1 | Y.2 | Y.3 | Y.4 | Y.5 | Y.6 | Y.7 | Y.8 | Y.9 | Y.10 | TOTAL.Y |
|----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|---------|
| 1  | 3   | 4   | 4   | 4   | 5   | 4   | 4   | 5   | 4   | 5    | 42      |
| 2  | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 3    | 30      |
| 3  | 5   | 4   | 5   | 5   | 5   | 5   | 4   | 5   | 4   | 4    | 46      |
| 4  | 5   | 5   | 3   | 3   | 5   | 3   | 5   | 5   | 5   | 5    | 44      |
| 5  | 5   | 5   | 5   | 5   | 3   | 5   | 5   | 5   | 5   | 4    | 47      |
| 6  | 5   | 4   | 5   | 5   | 3   | 5   | 4   | 5   | 5   | 4    | 45      |
| 7  | 3   | 3   | 3   | 4   | 4   | 4   | 4   | 4   | 4   | 4    | 37      |
| 8  | 4   | 5   | 3   | 5   | 3   | 5   | 5   | 5   | 5   | 5    | 45      |
| 9  | 4   | 5   | 3   | 5   | 3   | 4   | 4   | 5   | 5   | 5    | 43      |
| 10 | 4   | 4   | 4   | 5   | 5   | 5   | 4   | 5   | 5   | 4    | 45      |
| 11 | 4   | 4   | 5   | 5   | 3   | 5   | 4   | 5   | 5   | 4    | 44      |
| 12 | 3   | 4   | 4   | 4   | 4   | 4   | 4   | 5   | 4   | 4    | 40      |
| 13 | 5   | 5   | 5   | 3   | 5   | 5   | 5   | 5   | 5   | 5    | 48      |
| 14 | 5   | 5   | 5   | 5   | 5   | 5   | 5   | 5   | 4   | 4    | 48      |
| 15 | 5   | 5   | 5   | 5   | 4   | 5   | 5   | 5   | 5   | 5    | 49      |
| 16 | 4   | 4   | 3   | 3   | 3   | 3   | 4   | 4   | 4   | 4    | 36      |
| 17 | 4   | 5   | 4   | 4   | 5   | 4   | 4   | 5   | 5   | 5    | 45      |
| 18 | 5   | 5   | 5   | 4   | 4   | 5   | 5   | 4   | 4   | 5    | 46      |
| 19 | 4   | 4   | 5   | 4   | 5   | 5   | 5   | 5   | 5   | 5    | 47      |
| 20 | 5   | 4   | 4   | 5   | 4   | 4   | 4   | 5   | 5   | 5    | 45      |
| 21 | 5   | 4   | 4   | 5   | 5   | 5   | 4   | 5   | 4   | 4    | 45      |
| 22 | 4   | 4   | 4   | 3   | 4   | 4   | 4   | 4   | 4   | 4    | 39      |
| 23 | 5   | 5   | 3   | 5   | 5   | 5   | 5   | 5   | 5   | 5    | 48      |
| 24 | 4   | 5   | 5   | 5   | 5   | 5   | 4   | 4   | 4   | 4    | 45      |

|    |   |   |   |   |   |   |   |   |   |   |    |
|----|---|---|---|---|---|---|---|---|---|---|----|
| 25 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 46 |
| 26 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 27 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 47 |
| 28 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 44 |
| 29 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 46 |
| 30 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 41 |
| 31 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 44 |
| 32 | 3 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 44 |
| 33 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 49 |
| 34 | 4 | 5 | 3 | 5 | 5 | 3 | 5 | 5 | 5 | 5 | 45 |
| 35 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 36 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 37 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 37 |
| 38 | 4 | 5 | 3 | 3 | 3 | 3 | 5 | 5 | 5 | 5 | 41 |
| 39 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 46 |
| 40 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 49 |



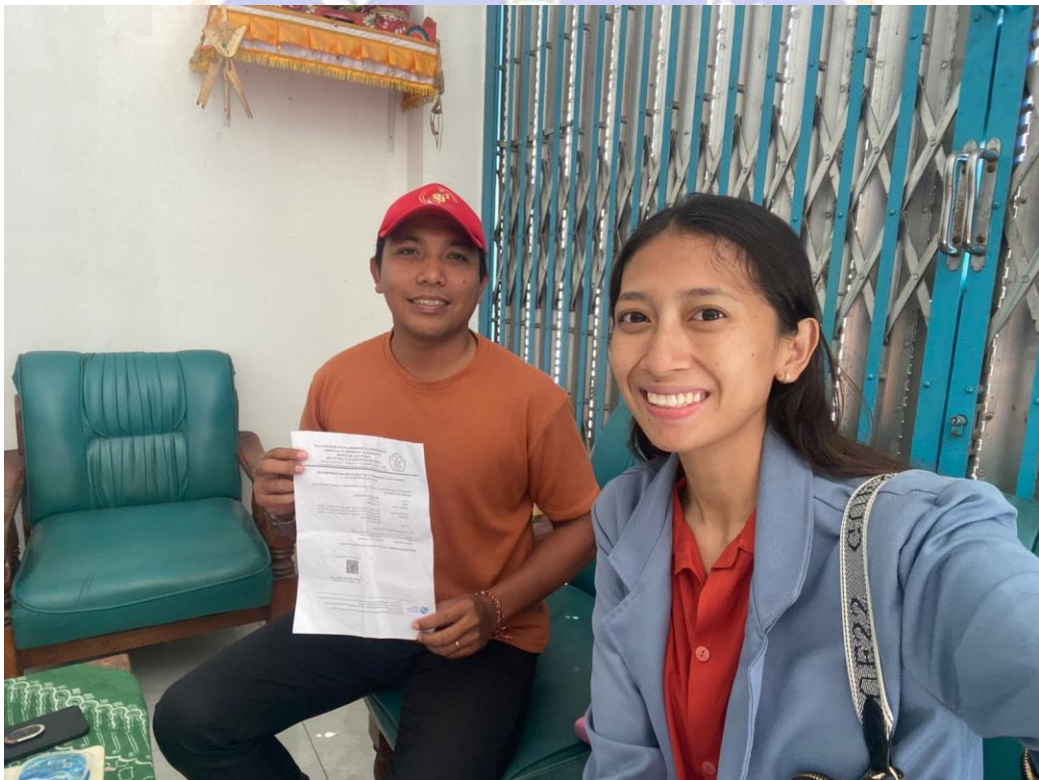
**Lampiran 6. Tabulasi Data Moderasi**

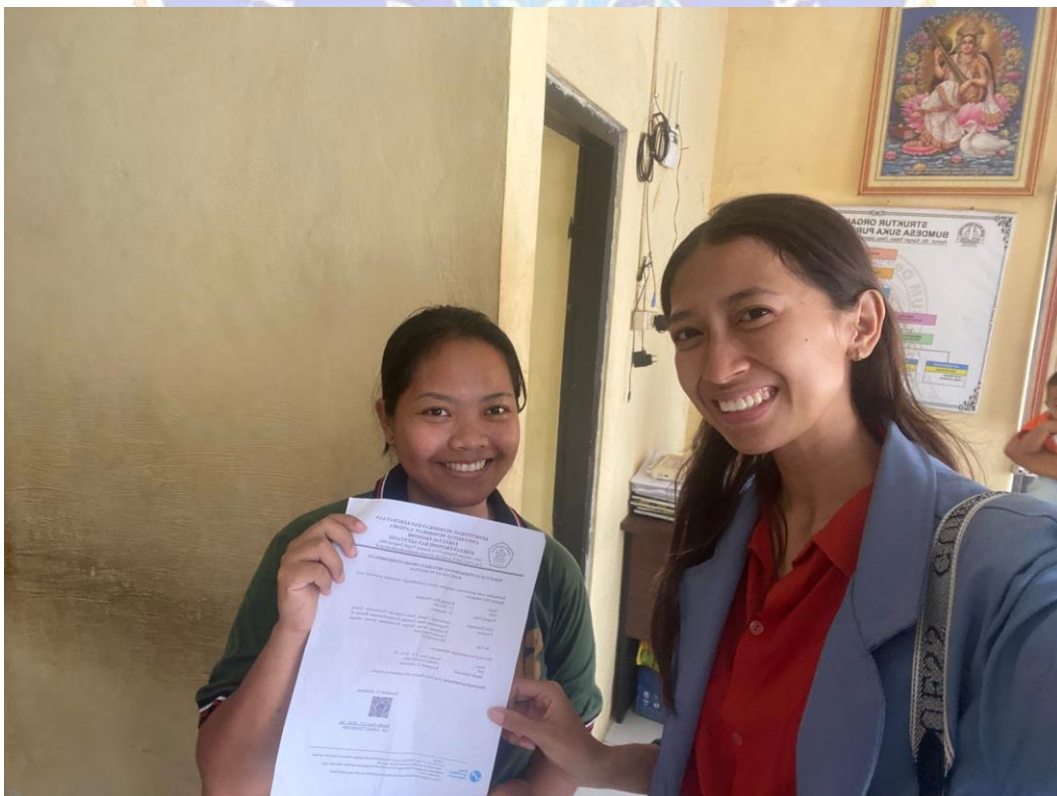
| <b>X1</b> | <b>X2</b> | <b>X3</b> | <b>Y</b> | <b>Z</b> | <b>X1*Z</b> | <b>X2*Z</b> | <b>X3*Z</b> |
|-----------|-----------|-----------|----------|----------|-------------|-------------|-------------|
| 44        | 47        | 41        | 44       | 45       | 1980        | 2115        | 1845        |
| 44        | 39        | 41        | 43       | 44       | 1936        | 1716        | 1804        |
| 44        | 48        | 42        | 42       | 42       | 1848        | 2016        | 1764        |
| 38        | 39        | 40        | 38       | 47       | 1786        | 1833        | 1880        |
| 40        | 47        | 40        | 39       | 35       | 1400        | 1645        | 1400        |
| 40        | 38        | 44        | 40       | 44       | 1760        | 1672        | 1936        |
| 44        | 42        | 47        | 43       | 46       | 2024        | 1932        | 2162        |
| 45        | 49        | 49        | 50       | 45       | 2025        | 2205        | 2205        |
| 42        | 40        | 38        | 39       | 37       | 1554        | 1480        | 1406        |
| 37        | 39        | 35        | 43       | 36       | 1332        | 1404        | 1260        |
| 44        | 43        | 44        | 42       | 39       | 1716        | 1677        | 1716        |
| 46        | 38        | 44        | 42       | 44       | 2024        | 1672        | 1936        |
| 35        | 37        | 36        | 36       | 49       | 1715        | 1813        | 1764        |
| 48        | 48        | 48        | 50       | 49       | 2352        | 2352        | 2352        |
| 45        | 46        | 41        | 44       | 45       | 2025        | 2070        | 1845        |
| 46        | 44        | 44        | 44       | 44       | 2024        | 1936        | 1936        |
| 45        | 44        | 44        | 43       | 45       | 2025        | 1980        | 1980        |
| 46        | 49        | 44        | 47       | 46       | 2116        | 2254        | 2024        |
| 44        | 43        | 45        | 42       | 45       | 1980        | 1935        | 2025        |
| 46        | 48        | 48        | 49       | 47       | 2162        | 2256        | 2256        |
| 47        | 45        | 44        | 45       | 44       | 2068        | 1980        | 1936        |
| 46        | 45        | 40        | 48       | 44       | 2024        | 1980        | 1760        |
| 43        | 45        | 45        | 43       | 42       | 1806        | 1890        | 1890        |
| 45        | 40        | 44        | 46       | 45       | 2025        | 1800        | 1980        |
| 45        | 45        | 43        | 46       | 42       | 1890        | 1890        | 1806        |
| 44        | 44        | 44        | 45       | 48       | 2112        | 2112        | 2112        |
| 47        | 48        | 49        | 50       | 49       | 2303        | 2352        | 2401        |
| 44        | 46        | 44        | 44       | 43       | 1892        | 1978        | 1892        |
| 45        | 46        | 44        | 47       | 47       | 2115        | 2162        | 2068        |
| 38        | 39        | 40        | 37       | 36       | 1368        | 1404        | 1440        |
| 47        | 49        | 49        | 46       | 46       | 2162        | 2254        | 2254        |
| 46        | 40        | 44        | 46       | 47       | 2162        | 1880        | 2068        |
| 44        | 43        | 42        | 46       | 43       | 1892        | 1849        | 1806        |
| 43        | 46        | 43        | 44       | 45       | 1935        | 2070        | 1935        |
| 46        | 44        | 38        | 38       | 42       | 1932        | 1848        | 1596        |

|      |           |           |          |      |         |            |            |
|------|-----------|-----------|----------|------|---------|------------|------------|
| 43   | 42        | 44        | 46       | 43   | 1849    | 1806       | 1892       |
| 45   | 45        | 43        | 45       | 44   | 1980    | 1980       | 1892       |
| 42   | 43        | 40        | 44       | 41   | 1722    | 1763       | 1640       |
| 44   | 43        | 48        | 46       | 45   | 1980    | 1935       | 2160       |
| 45   | 44        | 44        | 45       | 46   | 2070    | 2024       | 2024       |
| 47   | 48        | 45        | 49       | 47   | 2209    | 2256       | 2115       |
| 44   | 40        | 45        | 46       | 44   | 1936    | 1760       | 1980       |
| 47   | 47        | 47        | 47       | 45   | 2115    | 2115       | 2115       |
| 44   | 49        | 43        | 45       | 46   | 2024    | 2254       | 1978       |
| 48   | 45        | 46        | 46       | 45   | 2160    | 2025       | 2070       |
| 43   | 45        | 43        | 43       | 38   | 1634    | 1710       | 1634       |
| 44   | 44        | 45        | 43       | 43   | 1892    | 1892       | 1935       |
| 46   | 45        | 43        | 49       | 47   | 2162    | 2115       | 2021       |
| 47   | 42        | 44        | 46       | 47   | 2209    | 1974       | 2068       |
| 45   | 44        | 45        | 46       | 44   | 1980    | 1936       | 1980       |
| 44   | 44        | 47        | 45       | 46   | 2024    | 2024       | 2162       |
| 50   | 50        | 48        | 50       | 50   | 2500    | 2500       | 2400       |
| 45   | 46        | 43        | 47       | 46   | 2070    | 2116       | 1978       |
| 46   | 46        | 44        | 48       | 46   | 2116    | 2116       | 2024       |
| 46   | 43        | 48        | 45       | 44   | 2024    | 1892       | 2112       |
| 47   | 47        | 40        | 46       | 45   | 2115    | 2115       | 1800       |
| 45   | 48        | 48        | 49       | 46   | 2070    | 2208       | 2208       |
| 44   | 48        | 46        | 43       | 46   | 2024    | 2208       | 2116       |
| 43   | 46        | 45        | 44       | 43   | 1849    | 1978       | 1935       |
| 43   | 45        | 45        | 45       | 46   | 1978    | 2070       | 2070       |
| 45   | 49        | 49        | 47       | 46   | 2070    | 2254       | 2254       |
| 46   | 45        | 43        | 45       | 44   | 2024    | 1980       | 1892       |
| 46   | 44        | 43        | 46       | 45   | 2070    | 1980       | 1935       |
| 45   | 48        | 45        | 46       | 46   | 2070    | 2208       | 2070       |
| 44   | 44        | 44        | 47       | 43   | 1892    | 1892       | 1892       |
| 47   | 48        | 43        | 48       | 45   | 2115    | 2160       | 1935       |
| 44   | 44        | 41        | 46       | 41   | 1804    | 1804       | 1681       |
| 45   | 43        | 46        | 46       | 45   | 2025    | 1935       | 2070       |
| 44   | 42        | 43        | 42       | 45   | 1980    | 1890       | 1935       |
| 40   | 43        | 41        | 39       | 40   | 1600    | 1720       | 1640       |
| 3122 | 3121      | 3097      | 3154     | 3101 | 9681322 | 9678221    | 9603797    |
| 44.6 | 44.585714 | 44.242857 | 45.05714 | 44.3 | 1975.78 | 1975.14714 | 1959.95857 |

## Lampiran 7. Dokumentasi











| <b>NO</b> | <b>NAMA RESPONDEN</b>            |
|-----------|----------------------------------|
| <b>1</b>  | <b>Nyoman Partha</b>             |
| <b>2</b>  | <b>Putu Mahardika W</b>          |
| <b>3</b>  | <b>Made Supartawan</b>           |
| <b>4</b>  | <b>Putri Yunisha Anggraeny</b>   |
| <b>5</b>  | <b>Agus Gede Darmana Putra</b>   |
| <b>6</b>  | <b>Gede Ardi Supada</b>          |
| <b>7</b>  | <b>Putu Widiadhnya</b>           |
| <b>8</b>  | <b>Ketut Aditya</b>              |
| <b>9</b>  | <b>Nyoman Suartini</b>           |
| <b>10</b> | <b>Luh Putu Okta Suandari</b>    |
| <b>11</b> | <b>Made Supata</b>               |
| <b>12</b> | <b>Md Murtiani</b>               |
| <b>13</b> | <b>Komang Ari Bayu Putra</b>     |
| <b>14</b> | <b>Nyoman Sutereni</b>           |
| <b>15</b> | <b>Luh Wariani</b>               |
| <b>16</b> | <b>Gede Mahamuni Restuti</b>     |
| <b>17</b> | <b>Made Carmawan</b>             |
| <b>18</b> | <b>Ketut Widiarta</b>            |
| <b>19</b> | <b>Luh Arpiniyati</b>            |
| <b>20</b> | <b>Ni Luh Gede Asih Parianti</b> |

| <b>NO</b> | <b>NAMA RESPONDEN</b>             |
|-----------|-----------------------------------|
| <b>21</b> | <b>Ketut Suci Artini</b>          |
| <b>22</b> | <b>Kadek Dwi Mutiara Utami</b>    |
| <b>23</b> | <b>Ni Nyoman Sinarici</b>         |
| <b>24</b> | <b>Desak Putu Heni Krisnawati</b> |
| <b>25</b> | <b>Putu Sugirga</b>               |
| <b>26</b> | <b>Putu Julian Krisnanti</b>      |
| <b>27</b> | <b>Nyoman Budayana</b>            |
| <b>28</b> | <b>Kadek Budiantara</b>           |
| <b>29</b> | <b>I Wayan Rediasa</b>            |
| <b>30</b> | <b>Kadek Artiyasa</b>             |
| <b>31</b> | <b>Yohana</b>                     |
| <b>32</b> | <b>I Ketut Surata</b>             |
| <b>33</b> | <b>Komang Ayu Lestari</b>         |
| <b>34</b> | <b>Made Widarma</b>               |
| <b>35</b> | <b>Ni Luh Putu Mertayani</b>      |
| <b>36</b> | <b>I Gede Arimbawa</b>            |
| <b>37</b> | <b>Kadek Juniarta</b>             |
| <b>38</b> | <b>I Wayan Suwitra</b>            |
| <b>39</b> | <b>Luh Gede Anggreni</b>          |
| <b>40</b> | <b>Putu Suarmini</b>              |

| <b>NO</b> | <b>NAMA RESPONDEN</b>      |
|-----------|----------------------------|
| <b>41</b> | <b>I Made Trisna</b>       |
| <b>42</b> | <b>Ni Komang Arini</b>     |
| <b>43</b> | <b>Kadek Bayu Sanjaya</b>  |
| <b>44</b> | <b>Komang Raka</b>         |
| <b>45</b> | <b>Luh Putu Dewi</b>       |
| <b>46</b> | <b>Putu Sugiarta</b>       |
| <b>47</b> | <b>Nyoman Wahyuni</b>      |
| <b>48</b> | <b>I Made Artawan</b>      |
| <b>49</b> | <b>Ni Kadek Maharani</b>   |
| <b>50</b> | <b>Komang Aditya</b>       |
| <b>51</b> | <b>I Gede Pasek</b>        |
| <b>52</b> | <b>Kadek Desi Anggreni</b> |
| <b>53</b> | <b>I Wayan Suradnyana</b>  |
| <b>54</b> | <b>Putu Andika</b>         |
| <b>55</b> | <b>Ni Komang Suryani</b>   |
| <b>56</b> | <b>Luh Ketut Indriani</b>  |
| <b>57</b> | <b>Komang Putra Adi</b>    |
| <b>58</b> | <b>I Made Satria</b>       |
| <b>59</b> | <b>Putu Ayu Kartini</b>    |
| <b>60</b> | <b>Ni Made Sri Utami</b>   |

| NO | NAMA RESPONDEN       |
|----|----------------------|
| 61 | Komang Edi Saputra   |
| 62 | I Nyoman Jaya        |
| 63 | Kadek Rini Yuliani   |
| 64 | Putu Wahyu Santika   |
| 65 | Ni Kadek Ermawati    |
| 66 | Luh Widiantari       |
| 67 | Komang Widya Pratiwi |
| 68 | I Gede Anom          |
| 69 | Kadek Sukmawati      |
| 70 | Ni Luh Rahayu        |

## RIWAYAT HIDUP



Komang Dini Meliantari merupakan salah satu mahasiswa Program Studi S1 Akuntansi Universitas Pendidikan Ganesha. Penulis lahir di Singaraja pada tanggal 07 Februari 2002. Penulis lahir sebagai anak ketiga dari pasangan Bapak Gede Mardika dan Ibu Komang Dini Meliantari. Penulis berkebangsaan Indonesia dan beragama Hindu. Penulis berasal dari Jl.

Nyoman Sweta, Banjar Peken, Desa Sangsit, Kecamatan Sawan, Kabupaten Buleleng, Bali. Penulis menyelesaikan pendidikan sekolah dasar pada tahun 2014 di SDK Anugrah Denpasar, kemudian pada tahun 2017 penulis menyelesaikan pendidikan Sekolah Menengah Pertama (SMP) di SMPK Anugrah Denpasar. Pada Tahun 2020 penulis berhasil menyelesaikan pendidikan jenjang Sekolah Menengah Atas (SMA) di SMA Negeri 1 Denpasar dengan jurusan MIPA. Kemudian penulis melanjutkan pendidikan di perguruan tinggi yakni Universitas Pendidikan Ganesha dengan Program Studi S1 Akuntansi. Pada tahun 2025 penulis telah menyelesaikan skripsi yang berjudul “Intellectual Capital, Good Corporate Governance, Sistem Pengendalian Intern terhadap Kinerja Keuangan BUMDes di Kecamatan Sawan dengan Kemampuan Inovasi sebagai Variabel Pemoderasi”