

DAFTAR LAMPIRAN

Lampiran 1. Surat Penelitian



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

Jalan Udayana No. 11 Singaraja-Bali. Telepon : (0362) 26830
Website : <http://www.fe.undiksha.ac.id/>

Nomor : 1506/UN48.13.1/DL/2025 Singaraja, 18 Juli 2025
Lamp. : -
Hal : *Permohonan Wawancara / Data Penelitian*

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

Dengan Hormat,

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

Nama : Kadek Sri Belayani
NIM : 2217051181
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/penelitian 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. Kuisisioner Penelitian

SURAT PERMOHONAN PENGISIAN KUISISIONER PENELITIAN

Perihal : Permohonan Pengisian Kuisisioner

Lampiran : 1 (satu) Berkas

Kepada Yth.

Bapak/Ibu/Saudara/I Responden pemilik UKM di Kecamatan Buleleng.

Dengan Hormat,

Sehubungan dengan pelaksanaan penelitian dalam rangka penyusunan skripsi yang berjudul **“Pengaruh Literasi Keuangan, Tingkat Pemahaman Akuntansi, dan Ukuran Usaha Terhadap Kualitas Laporan Keuangan UKM di Kabupaten Buleleng”** bersama dengan kuisisioner ini saya:

Nama : Kadek Sri Belayani

NIM : 2217051181

Program Studi : S1 Akuntansi

Fakultas : Ekonomi

Universitas : Universitas Pendidikan Ganesha

Dengan ini memohon kesediaan Bapak/Ibu/Saudara/i untuk meluangkan waktunya guna mengisi seluruh pertanyaan yang ada pada kuisisioner ini. Penelitian ini digunakan untuk kepentingan penulisan skripsi saya, sehingga semua keterangan dan jawaban dari Bapak/Ibu/Saudara/i hanya digunakan untuk penelitian. Keterangan dan jawaban yang Bapak/Ibu/Saudara/i berikan sangat besar sekali artinya untuk kelancaran penelitian saya.

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

Hormat Saya,

Kadek Sri Belayani

IDENTITAS RESPONDEN

Bapak/Ibu/Saudara/i dimohon untuk mencentang (√) pada kolom yang sesuai.

1. Nama Usaha :
2. Jenis Usaha :
3. Alamat Usaha :
4. Jenis Kelamin : Perempuan Laki-Laki
5. Pendidikan Terakhir : SD SMP
 SMA/SMK Diploma
 Sarjana (S1/S2/S3)
6. Lama Usaha : <1 Tahun 6-10 Tahun
 1-2 Tahun > 10 Tahun
 3-5 Tahun
7. Skala Usaha : Mikro (Omzet ≤ 2Miliar/Tahun)
 Kecil (Omzet > 2Miliar/Tahun)
 Menengah (Omzet >50Miliar/Tahun)
8. Jumlah Karyawan : Tidak ada (Perseorangan)
 1-5 orang
 6-10 orang
 >10 orang
9. Apakah Memiliki Pencatatan : Ya Tidak
 Laporan Keuangan
10. Bentuk Pencatatan Keuangan : Manual (Tulis Tangan)
 Yang Dugunakan Excel/Komputer

Aplikasi (Misalnya: BukuKas, SIAPIK, dll)

Lainnya:

PETUNJUK PENGSIAN KUISIONER

Pada bagian ini responden diminta untuk mengisi pada tempat yang telah disediakan dengan memberikan tanda centang (√) berdasarkan dengan kondisi sebenarnya. Untuk jawaban kuisisioner dapat memilih jawaban dengan keterangan sebagai berikut:

STS (Sangat Tidak Setuju) = Pernyataan sama sekali tidak sesuai dengan kondisi usaha Anda

TS (Tidak Setuju) = Pernyataan hanya sedikit sesuai dengan kondisi usaha Anda

S (Setuju) = Pernyataan sebagian besar sesuai dengan kondisi usaha Anda

SS (Sangat Setuju) = Pernyataan sepenuhnya sesuai dengan kondisi usaha Anda.

KUISIONER PENELITIAN

| No | Pertanyaan | SS (4) | S (3) | TS (2) | STS (1) |
|-------------------------------|---|-----------|----------|-----------|------------|
| Literasi Keuangan (X1) | | | | | |
| 1 | Saya mengetahui cara mengelola keuangan yang baik dan bijaksana. | | | | |
| 2 | Saya mengetahui manfaat pengelolaan keuangan. | | | | |
| 3 | Dengan memiliki pengetahuan keuangan yang memadai saya akan dapat terhindar dari segala penipuan uang. | | | | |
| 4 | Saya mencatat dan mengikuti rencana pengeluaran usaha tiap bulan supaya tidak melebihi pemasukan. | | | | |
| 5 | Saya memahami hal-hal yang harus dipertimbangkan sebelum mengambil kredit. | | | | |
| 6 | Saya mengetahui bahwa investasi merupakan penanaman modal untuk jangka panjang dengan harapan mendapatkan keuntungan di masa depan. | | | | |
| 7. | Saya menyisihkan sebagian pendapatan untuk tabungan secara rutin. | | | | |
| 8. | Saya memikirkan kemungkinan rugi sebelum memutuskan meminjam uang, berinvestasi, atau membeli barang untuk usaha. | | | | |

| No | Pertanyaan | SS (4) | S (3) | TS (2) | STS (1) |
|---|--|-----------|----------|-----------|------------|
| Tingkat Pemahaman Akuntansi (X2) | | | | | |
| 1 | Saya mmencatat setiap transaksi penjualan dan pembelian usaha saya. | | | | |
| 2 | Saat mencatat setiap transaksi, saya tahu bagian keuangan usaha saya yang bertambah atau berkurang, seperti kas, persediaan, atau utang. | | | | |
| 3 | Saya mencatat semua uang masuk dan uang keluar di catatan keuangan usaha saya. | | | | |
| 4 | Saya mengumpulkan dan merapikan semua catatan keuangan usaha saya di buku besar. | | | | |
| 5 | Saya mencatat saldo dari setiap akun yang ada di buku besar usaha saya. | | | | |
| 6 | Saya menghitung total pemasukan dan pengeluaran usaha saya serta memastikan jumlahnya seimbang. | | | | |
| 7 | Saya menggunakan neraca saldo untuk memeriksa apakah catatan keuangan usaha saya sudah seimbang. | | | | |
| 8 | Saya membuat jurnal penyesuaian untuk menyesuaikan catatan keuangan saya. | | | | |
| 9 | Saya mengetahui akun-akun yang perlu dibuatkan jurnal penyesuaian. | | | | |
| 10 | Saya membuat laporan laba rugi untuk mengetahui keuntungan atau kerugian usaha. | | | | |
| 11 | Saya membuat laporan perubahan ekuitas untuk melihat perubahan modal usaha | | | | |

| No | Pertanyaan | SS (4) | S (3) | TS (2) | STS (1) |
|----|--|-----------|----------|-----------|------------|
| | saya. | | | | |
| 12 | Saya membuat laporan posisi keuangan untuk mengetahui aset, kewajiban, dan modal usaha saya. | | | | |
| 13 | Saya memahami sistem dan prosedur penyusunan catatan laporan keuangan. | | | | |
| 14 | Saya memahami cara membaca laporan keuangan usaha. | | | | |

| No | Pertanyaan | SS (4) | S (3) | TS (2) | STS (1) |
|--------------------------|--|-----------|----------|-----------|------------|
| Ukuran Usaha (X3) | | | | | |
| 1 | Saya memiliki aset (harta) usaha adalah lebih dari Rp50.000.000,- (lima puluh juta). | | | | |
| 2 | Bangunan dan tempat usaha saya adalah termasuk harta dari usaha saya. | | | | |
| 3 | Rata-rata jumlah penjualan usaha saya lebih dari Rp25.000.000 per bulan. | | | | |
| 4 | Jumlah penjualan saya meningkat dalam 12 bulan terakhir. | | | | |
| 5 | Saya memiliki jumlah pegawai lebih dari 50 pegawai. | | | | |
| 6 | Jumlah pegawai yang saya miliki menyesuaikan dengan besar kecilnya usaha saya. | | | | |

| No | Pernyataan | SS (4) | S (3) | TS (2) | STS (1) |
|--------------------------------------|--|-----------|----------|-----------|------------|
| Kualitas Laporan Keuangan (Y) | | | | | |
| 1 | Laporan keuangan membantu saya merencanakan keuangan usaha ke depan. | | | | |
| 2 | Laporan keuangan yang dihasilkan dapat membantu saya dalam pengambilan keputusan. | | | | |
| 3 | Laporan keuangan saya mudah dipahami, dapat dipercaya, dan berisi informasi penting | | | | |
| 4 | Saya selalu menyertakan penjelasan yang rinci pada setiap informasi dalam laporan keuangan agar tidak terjadi kekeliruan dalam penafsiran dan penggunaannya. | | | | |
| 5 | Saya menyajikan informasi dalam laporan keuangan secara jujur, menggambarkan semua transaksi dan peristiwa yang seharusnya disajikan. | | | | |
| 6 | Saya menyajikan informasi dalam laporan keuangan dengan istilah yang mudah dipahami. | | | | |
| 7 | Saya menyajikan informasi dalam laporan keuangan yang dapat diuji, dan jika diuji oleh pihak yang berbeda, hasilnya tetap konsisten. | | | | |
| 8 | Saya menyajikan laporan keuangan yang transparan dan dapat dipertanggungjawabkan. | | | | |
| 9 | Informasi dalam laporan keuangan saya disusun secara konsisten sehingga dapat dibandingkan dengan periode sebelumnya. | | | | |

Lampiran 3. Karakteristik Responden

Ringkasan Hasil Penyebaran Kuisioner

| No. | Keterangan | Jumlah Kuisioner | Persentase |
|-----|--|------------------|------------|
| 1 | Kuisioner yang diterima | 160 | 100% |
| 2 | Kuisioner yang memenuhi kriteria | 156 | 97,5% |
| 3 | Kuisioner yang tidak tidak memenuhi kriteria | 4 | 2,5% |
| 4 | Kuisioner yang digunakan | 126 | 78,75% |
| 5 | Kuisioner yang tidak digunakan | 30 | 18,75% |

Gambaran Umum Profil Responden

| No | Uraian | Jumlah | Persentase |
|----------|----------------------------|--------|------------|
| 1 | Jenis Usaha | | |
| | Perdagangan | 45 | 35,7% |
| | Perindustrian | 14 | 11,1% |
| | Pertanian | 6 | 4,8% |
| | Aneka Jasa | 61 | 48,4% |
| | Total | 126 | 100% |
| 2 | Jenis Kelamin | | |
| | Laki-Laki | 95 | 75,4% |
| | Perempuan | 31 | 24,6% |
| | Total | 126 | 100,0% |
| 3 | Pendidikan Terakhir | | |
| | SD | 1 | 0,8% |
| | SMP | 1 | 0,8% |
| | SMA/SMK | 25 | 19,8% |
| | DIPLOMA | 13 | 10,3% |
| | S1/S2/S3 | 86 | 68,3% |
| | Total | 126 | 100% |
| 4 | Lama Usaha | | |
| | < 1 Tahun | 0 | 0% |
| | 1 – 2 Tahun | 10 | 7,9% |
| | 3 – 5 Tahun | 59 | 46,8% |
| | 6 – 10 Tahun | 42 | 33,3% |
| | >10 Tahun | 15 | 11,9% |
| | Total | 126 | 100% |
| 5 | Skala Usaha | | |
| | Kecil | 114 | 90,5% |
| | Menengah | 12 | 9,5% |
| | Total | 126 | 100,0% |
| 6 | Jumlah Karyawan | | |
| | Tidak ada (Perorangan) | 1 | 0,8% |
| | 1 – 5 Orang | 83 | 65,8% |
| | 6 – 10 Orang | 20 | 15,9% |
| | >10 Orang | 22 | 17,5% |

| | | | |
|----------|--|-----|--------|
| | Total | 126 | 100,0% |
| 7 | Apakah Memiliki Pencatatan Laporan Keuangan | | |
| | Ya | 126 | 100% |
| | Tidak | 0 | 0% |
| | Total | 126 | 100% |
| 8 | Bentuk Pencatatan Laporan Keuangan yang digunakan | | |
| | Manual (Tulis Tangan) | 2 | 1,6% |
| | Excel/Komputer | 101 | 80,2% |
| | Aplikasi (misalnya: Buku Kas, SIAPIK, dll) | 23 | 18,2% |
| | Total | 126 | 100,0% |



Lampiran 4. Tabulasi Data

1. Variabel Literasi Keuangan (X₁)

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

| Responden | Variabel Literasi Keuangan (X ₁) | | | | | | | | |
|-----------|--|------|------|------|------|------|------|------|------|
| | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | X1.8 | T.X1 |
| 43 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 28 |
| 44 | 3 | 3 | 2 | 3 | 3 | 4 | 3 | 4 | 25 |
| 45 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 23 |
| 46 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 29 |
| 47 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 29 |
| 48 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 28 |
| 49 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 31 |
| 50 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 28 |
| 51 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 24 |
| 52 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 26 |
| 53 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 29 |
| 54 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 29 |
| 55 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 29 |
| 56 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 29 |
| 57 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 28 |
| 58 | 3 | 3 | 3 | 4 | 2 | 1 | 4 | 1 | 21 |
| 59 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 31 |
| 60 | 3 | 4 | 3 | 3 | 4 | 4 | 3 | 3 | 27 |
| 61 | 3 | 3 | 2 | 4 | 4 | 4 | 3 | 4 | 27 |
| 62 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 23 |
| 63 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 64 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 26 |
| 65 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 30 |
| 66 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 27 |
| 67 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 26 |
| 68 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 28 |
| 69 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 4 | 27 |
| 70 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 26 |
| 71 | 3 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 27 |
| 72 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 30 |
| 73 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 74 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 3 | 26 |
| 75 | 4 | 4 | 4 | 4 | 3 | 3 | 2 | 3 | 27 |
| 76 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 26 |
| 77 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 29 |
| 78 | 3 | 3 | 4 | 4 | 2 | 3 | 3 | 4 | 26 |
| 79 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 80 | 3 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 29 |
| 81 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 29 |
| 82 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 29 |
| 83 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 24 |
| 84 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 85 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 30 |
| 86 | 2 | 3 | 3 | 4 | 3 | 4 | 3 | 4 | 26 |

| Responden | Variabel Literasi Keuangan (X ₁) | | | | | | | | |
|-----------|--|------|------|------|------|------|------|------|------|
| | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | X1.8 | T.X1 |
| 87 | 3 | 4 | 2 | 4 | 3 | 4 | 1 | 4 | 25 |
| 88 | 3 | 2 | 3 | 4 | 3 | 3 | 3 | 4 | 25 |
| 89 | 2 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 28 |
| 90 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 3 | 28 |
| 91 | 3 | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 27 |
| 92 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 30 |
| 93 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 24 |
| 94 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 28 |
| 95 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 26 |
| 96 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 31 |
| 97 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 98 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 27 |
| 99 | 2 | 2 | 4 | 2 | 3 | 3 | 1 | 4 | 21 |
| 100 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 30 |
| 101 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 1 | 29 |
| 102 | 3 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 28 |
| 103 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 29 |
| 104 | 2 | 4 | 3 | 2 | 4 | 4 | 4 | 4 | 27 |
| 105 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 28 |
| 106 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 3 | 29 |
| 107 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 31 |
| 108 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 30 |
| 109 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 30 |
| 110 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 27 |
| 111 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 1 | 24 |
| 112 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 3 | 26 |
| 113 | 2 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 28 |
| 114 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 30 |
| 115 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 29 |
| 116 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 30 |
| 117 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 31 |
| 118 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 3 | 28 |
| 119 | 2 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 29 |
| 120 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 26 |
| 121 | 3 | 3 | 3 | 4 | 3 | 4 | 4 | 3 | 27 |
| 122 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 123 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 1 | 25 |
| 124 | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 28 |
| 125 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 30 |
| 126 | 1 | 3 | 4 | 4 | 4 | 1 | 3 | 3 | 23 |

2. Variabel Tingkat Pemahaman Akuntansi (X₂)

| Respon den | Variabel Tingkat Pemahaman Akuntansi (X ₂) | | | | | | | | | | | | | | T. X ₂ |
|---------------|--|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | X2 .1 | X2 .2 | X2 .3 | X2 .4 | X2 .5 | X2 .6 | X2 .7 | X2 .8 | X2 .9 | X2. 10 | X2. 11 | X2. 12 | X2. 13 | X2. 14 | |
| 1 | 4 | 1 | 2 | 4 | 3 | 4 | 2 | 3 | 2 | 4 | 3 | 2 | 2 | 3 | 40 |
| 2 | 4 | 4 | 3 | 2 | 2 | 3 | 2 | 3 | 2 | 2 | 3 | 2 | 2 | 4 | 38 |
| 3 | 3 | 2 | 3 | 2 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 33 |
| 4 | 3 | 2 | 1 | 4 | 2 | 2 | 3 | 2 | 2 | 3 | 2 | 3 | 3 | 4 | 36 |
| 5 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 2 | 3 | 48 |
| 6 | 4 | 3 | 4 | 2 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 4 | 48 |
| 7 | 3 | 4 | 4 | 3 | 1 | 2 | 2 | 1 | 2 | 2 | 3 | 3 | 2 | 2 | 34 |
| 8 | 4 | 3 | 2 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 3 | 4 | 3 | 4 | 47 |
| 9 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 49 |
| 10 | 3 | 3 | 3 | 2 | 2 | 4 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 40 |
| 11 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 1 | 3 | 4 | 2 | 3 | 45 |
| 12 | 4 | 3 | 4 | 2 | 3 | 2 | 2 | 3 | 4 | 3 | 1 | 2 | 3 | 4 | 40 |
| 13 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 50 |
| 14 | 4 | 3 | 4 | 3 | 3 | 2 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 47 |
| 15 | 3 | 1 | 3 | 4 | 4 | 2 | 4 | 3 | 4 | 3 | 2 | 3 | 2 | 4 | 42 |
| 16 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 49 |
| 17 | 3 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 3 | 4 | 3 | 3 | 4 | 48 |
| 18 | 4 | 4 | 3 | 3 | 2 | 4 | 3 | 3 | 2 | 3 | 4 | 3 | 2 | 4 | 44 |
| 19 | 3 | 3 | 4 | 3 | 2 | 4 | 2 | 2 | 1 | 2 | 1 | 2 | 1 | 3 | 33 |
| 20 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 2 | 3 | 4 | 3 | 4 | 3 | 47 |
| 21 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 42 |
| 22 | 3 | 3 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 2 | 3 | 46 |
| 23 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 2 | 36 |
| 24 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 2 | 2 | 4 | 4 | 47 |
| 25 | 3 | 4 | 3 | 3 | 4 | 4 | 3 | 2 | 2 | 1 | 2 | 2 | 3 | 4 | 40 |
| 26 | 3 | 2 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 48 |
| 27 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 51 |
| 28 | 4 | 3 | 3 | 4 | 3 | 3 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 4 | 48 |
| 29 | 3 | 3 | 4 | 2 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 4 | 2 | 4 | 40 |
| 30 | 4 | 3 | 4 | 3 | 3 | 2 | 4 | 3 | 2 | 3 | 4 | 3 | 3 | 4 | 45 |
| 31 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 48 |
| 32 | 4 | 3 | 2 | 3 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 4 | 48 |
| 33 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 3 | 48 |
| 34 | 3 | 3 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 2 | 3 | 2 | 3 | 4 | 44 |
| 35 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 4 | 3 | 3 | 4 | 4 | 49 |
| 36 | 4 | 3 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 3 | 2 | 2 | 4 | 4 | 39 |
| 37 | 3 | 4 | 2 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 48 |
| 38 | 4 | 3 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 2 | 2 | 3 | 4 | 46 |
| 39 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 48 |
| 40 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 42 |
| 41 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 50 |
| 42 | 4 | 3 | 4 | 3 | 2 | 3 | 4 | 2 | 3 | 2 | 1 | 2 | 4 | 4 | 41 |
| 43 | 4 | 4 | 3 | 3 | 2 | 4 | 2 | 4 | 3 | 2 | 1 | 2 | 1 | 4 | 39 |
| 44 | 2 | 3 | 4 | 3 | 3 | 4 | 3 | 3 | 2 | 2 | 1 | 3 | 2 | 4 | 39 |
| 45 | 3 | 4 | 3 | 3 | 2 | 3 | 3 | 4 | 3 | 3 | 2 | 3 | 2 | 3 | 41 |
| 46 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 3 | 4 | 3 | 2 | 2 | 3 | 4 | 45 |
| 47 | 3 | 2 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 42 |
| 48 | 4 | 4 | 2 | 3 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 47 |
| 49 | 4 | 3 | 4 | 3 | 2 | 4 | 3 | 4 | 4 | 3 | 3 | 2 | 3 | 3 | 45 |
| 50 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 2 | 3 | 4 | 3 | 4 | 49 |
| 51 | 3 | 4 | 3 | 3 | 2 | 3 | 3 | 4 | 3 | 3 | 2 | 3 | 3 | 3 | 42 |
| 52 | 3 | 4 | 4 | 2 | 3 | 4 | 4 | 3 | 1 | 1 | 2 | 2 | 3 | 4 | 40 |
| 53 | 4 | 3 | 4 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 44 |
| 54 | 4 | 2 | 3 | 4 | 3 | 4 | 4 | 2 | 3 | 3 | 4 | 3 | 3 | 4 | 46 |
| 55 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 52 |
| 56 | 4 | 4 | 2 | 3 | 4 | 3 | 3 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 48 |
| 57 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 4 | 50 |

| Respon den | Variabel Tingkat Pemahaman Akuntansi (X ₂) | | | | | | | | | | | | | | T. X ₂ |
|---------------|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | X ₂ .1 | X ₂ .2 | X ₂ .3 | X ₂ .4 | X ₂ .5 | X ₂ .6 | X ₂ .7 | X ₂ .8 | X ₂ .9 | X ₂ 10 | X ₂ 11 | X ₂ 12 | X ₂ 13 | X ₂ 14 | |
| 58 | 4 | 2 | 4 | 3 | 3 | 4 | 2 | 3 | 4 | 3 | 2 | 2 | 3 | 4 | 43 |
| 59 | 3 | 4 | 3 | 4 | 2 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 48 |
| 60 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 4 | 49 |
| 61 | 4 | 4 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 47 |
| 62 | 3 | 4 | 3 | 3 | 2 | 3 | 2 | 4 | 1 | 2 | 3 | 2 | 3 | 4 | 39 |
| 63 | 3 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 43 |
| 64 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 42 |
| 65 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 55 |
| 66 | 3 | 3 | 3 | 3 | 2 | 4 | 3 | 3 | 1 | 2 | 3 | 3 | 3 | 3 | 39 |
| 67 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 46 |
| 68 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 50 |
| 69 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 37 |
| 70 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 47 |
| 71 | 4 | 4 | 2 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 1 | 2 | 3 | 4 | 44 |
| 72 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 46 |
| 73 | 4 | 3 | 4 | 3 | 3 | 3 | 2 | 3 | 4 | 3 | 2 | 2 | 2 | 3 | 41 |
| 74 | 4 | 3 | 2 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 46 |
| 75 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 2 | 3 | 4 | 4 | 49 |
| 76 | 3 | 4 | 2 | 3 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 2 | 3 | 4 | 45 |
| 77 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 4 | 50 |
| 78 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 2 | 3 | 4 | 2 | 3 | 4 | 47 |
| 79 | 2 | 4 | 3 | 4 | 4 | 2 | 3 | 1 | 2 | 3 | 3 | 2 | 3 | 4 | 40 |
| 80 | 4 | 3 | 3 | 4 | 3 | 4 | 2 | 2 | 3 | 3 | 2 | 2 | 2 | 3 | 40 |
| 81 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 1 | 4 | 3 | 4 | 3 | 49 |
| 82 | 4 | 3 | 4 | 3 | 3 | 4 | 2 | 2 | 3 | 3 | 2 | 2 | 3 | 3 | 41 |
| 83 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 2 | 3 | 2 | 3 | 2 | 4 | 43 |
| 84 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 2 | 3 | 4 | 49 |
| 85 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 2 | 2 | 3 | 3 | 4 | 46 |
| 86 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 1 | 2 | 1 | 2 | 4 | 42 |
| 87 | 4 | 3 | 3 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 1 | 1 | 3 | 3 | 43 |
| 88 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 49 |
| 89 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 2 | 2 | 3 | 4 | 47 |
| 90 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 3 | 4 | 4 | 3 | 2 | 4 | 3 | 48 |
| 91 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 49 |
| 92 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 2 | 3 | 4 | 3 | 2 | 3 | 3 | 45 |
| 93 | 3 | 3 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 46 |
| 94 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 1 | 1 | 1 | 2 | 4 | 40 |
| 95 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 50 |
| 96 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 2 | 3 | 4 | 3 | 2 | 4 | 45 |
| 97 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 51 |
| 98 | 4 | 3 | 3 | 4 | 3 | 3 | 2 | 2 | 2 | 2 | 1 | 1 | 3 | 3 | 36 |
| 99 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 2 | 3 | 3 | 2 | 4 | 45 |
| 100 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 2 | 1 | 1 | 3 | 4 | 43 |
| 101 | 4 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 49 |
| 102 | 3 | 4 | 3 | 3 | 4 | 3 | 2 | 2 | 2 | 1 | 2 | 1 | 3 | 4 | 37 |
| 103 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 4 | 50 |
| 104 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 2 | 3 | 3 | 3 | 4 | 50 |
| 105 | 4 | 3 | 4 | 4 | 4 | 4 | 2 | 3 | 2 | 3 | 3 | 4 | 3 | 4 | 47 |
| 106 | 3 | 3 | 4 | 3 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 48 |
| 107 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 4 | 4 | 51 |
| 108 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 2 | 3 | 3 | 4 | 49 |
| 109 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 3 | 49 |
| 110 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 3 | 4 | 49 |
| 111 | 3 | 4 | 2 | 4 | 3 | 4 | 3 | 1 | 1 | 4 | 3 | 4 | 3 | 4 | 43 |
| 112 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 51 |
| 113 | 3 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 51 |
| 114 | 4 | 4 | 3 | 3 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 48 |
| 115 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 2 | 3 | 3 | 3 | 48 |

| Respon den | Variabel Tingkat Pemahaman Akuntansi (X ₂) | | | | | | | | | | | | | | T. X ₂ |
|---------------|--|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | X2 .1 | X2 .2 | X2 .3 | X2 .4 | X2 .5 | X2 .6 | X2 .7 | X2 .8 | X2 .9 | X2. 10 | X2. 11 | X2. 12 | X2. 13 | X2. 14 | |
| 116 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 51 |
| 117 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 54 |
| 118 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 53 |
| 119 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 50 |
| 120 | 3 | 2 | 4 | 4 | 3 | 3 | 4 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 41 |
| 121 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 2 | 3 | 3 | 4 | 48 |
| 122 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 2 | 3 | 4 | 4 | 4 | 3 | 4 | 51 |
| 123 | 4 | 4 | 3 | 4 | 4 | 4 | 2 | 2 | 4 | 3 | 3 | 3 | 3 | 4 | 47 |
| 124 | 4 | 4 | 2 | 4 | 2 | 3 | 3 | 2 | 1 | 2 | 3 | 2 | 3 | 4 | 39 |
| 125 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 1 | 4 | 3 | 4 | 2 | 3 | 4 | 47 |
| 126 | 4 | 1 | 1 | 4 | 2 | 3 | 4 | 1 | 1 | 1 | 4 | 4 | 3 | 4 | 37 |

3. Variabel Ukuran Usaha (X₃)

| Responden | Variabel Ukuran Usaha (X ₃) | | | | | | T.X ₃ |
|-----------|---|------|------|------|------|------|------------------|
| | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | |
| 1 | 3 | 2 | 2 | 2 | 1 | 3 | 13 |
| 2 | 4 | 1 | 3 | 2 | 1 | 4 | 15 |
| 3 | 2 | 4 | 3 | 3 | 1 | 4 | 17 |
| 4 | 4 | 4 | 4 | 4 | 1 | 4 | 21 |
| 5 | 1 | 4 | 2 | 2 | 1 | 4 | 14 |
| 6 | 4 | 2 | 4 | 4 | 1 | 4 | 19 |
| 7 | 4 | 3 | 2 | 3 | 1 | 4 | 17 |
| 8 | 4 | 4 | 3 | 3 | 2 | 4 | 20 |
| 9 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 10 | 2 | 4 | 3 | 3 | 1 | 4 | 17 |
| 11 | 4 | 3 | 3 | 3 | 2 | 4 | 19 |
| 12 | 2 | 4 | 2 | 2 | 1 | 4 | 15 |
| 13 | 4 | 4 | 3 | 3 | 1 | 4 | 19 |
| 14 | 4 | 2 | 4 | 3 | 1 | 4 | 18 |
| 15 | 4 | 3 | 3 | 2 | 1 | 4 | 17 |
| 16 | 4 | 2 | 3 | 2 | 1 | 2 | 14 |
| 17 | 4 | 2 | 3 | 2 | 4 | 3 | 18 |
| 18 | 4 | 4 | 4 | 4 | 3 | 4 | 23 |
| 19 | 4 | 4 | 1 | 4 | 1 | 1 | 15 |
| 20 | 4 | 2 | 4 | 3 | 1 | 3 | 17 |
| 21 | 4 | 4 | 4 | 3 | 1 | 4 | 20 |
| 22 | 4 | 4 | 3 | 3 | 1 | 4 | 19 |
| 23 | 4 | 3 | 4 | 3 | 1 | 4 | 19 |
| 24 | 4 | 2 | 3 | 3 | 1 | 4 | 17 |
| 25 | 4 | 4 | 3 | 2 | 1 | 4 | 18 |
| 26 | 3 | 4 | 3 | 3 | 1 | 4 | 18 |
| 27 | 3 | 2 | 3 | 3 | 1 | 4 | 16 |
| 28 | 4 | 2 | 3 | 2 | 1 | 4 | 16 |
| 29 | 4 | 3 | 3 | 3 | 1 | 4 | 18 |
| 30 | 4 | 4 | 3 | 3 | 1 | 4 | 19 |
| 31 | 4 | 4 | 3 | 3 | 2 | 4 | 20 |

| Responden | Variabel Ukuran Usaha (X ₃) | | | | | | |
|-----------|---|------|------|------|------|------|------|
| | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | T.X3 |
| 32 | 4 | 4 | 4 | 4 | 3 | 4 | 23 |
| 33 | 4 | 4 | 3 | 2 | 1 | 3 | 17 |
| 34 | 4 | 4 | 2 | 2 | 1 | 4 | 17 |
| 35 | 4 | 3 | 4 | 3 | 1 | 4 | 19 |
| 36 | 4 | 3 | 3 | 2 | 1 | 3 | 16 |
| 37 | 2 | 4 | 2 | 2 | 1 | 3 | 14 |
| 38 | 1 | 4 | 3 | 2 | 1 | 3 | 14 |
| 39 | 4 | 4 | 4 | 3 | 1 | 3 | 19 |
| 40 | 3 | 3 | 2 | 3 | 2 | 3 | 16 |
| 41 | 4 | 3 | 4 | 3 | 1 | 3 | 18 |
| 42 | 4 | 3 | 4 | 3 | 2 | 3 | 19 |
| 43 | 4 | 4 | 3 | 4 | 1 | 4 | 20 |
| 44 | 4 | 4 | 3 | 3 | 1 | 4 | 19 |
| 45 | 2 | 4 | 2 | 2 | 1 | 4 | 15 |
| 46 | 4 | 4 | 2 | 2 | 1 | 4 | 17 |
| 47 | 4 | 4 | 3 | 3 | 1 | 4 | 19 |
| 48 | 3 | 4 | 3 | 3 | 1 | 4 | 18 |
| 49 | 4 | 4 | 3 | 3 | 1 | 4 | 19 |
| 50 | 4 | 4 | 4 | 4 | 2 | 4 | 22 |
| 51 | 2 | 4 | 3 | 3 | 1 | 4 | 17 |
| 52 | 4 | 4 | 3 | 3 | 1 | 4 | 19 |
| 53 | 4 | 4 | 3 | 3 | 1 | 4 | 19 |
| 54 | 4 | 4 | 4 | 3 | 2 | 4 | 21 |
| 55 | 4 | 4 | 3 | 3 | 1 | 4 | 19 |
| 56 | 4 | 4 | 4 | 3 | 2 | 4 | 21 |
| 57 | 2 | 4 | 2 | 2 | 1 | 4 | 15 |
| 58 | 4 | 2 | 3 | 3 | 1 | 4 | 17 |
| 59 | 4 | 1 | 4 | 3 | 1 | 4 | 17 |
| 60 | 4 | 4 | 3 | 4 | 1 | 4 | 20 |
| 61 | 4 | 4 | 4 | 4 | 3 | 4 | 23 |
| 62 | 2 | 3 | 3 | 2 | 1 | 4 | 15 |
| 63 | 4 | 4 | 3 | 2 | 1 | 4 | 18 |
| 64 | 3 | 4 | 3 | 2 | 1 | 4 | 17 |
| 65 | 4 | 4 | 4 | 3 | 2 | 4 | 21 |
| 66 | 4 | 4 | 3 | 3 | 1 | 3 | 18 |
| 67 | 2 | 4 | 4 | 3 | 1 | 4 | 18 |
| 68 | 4 | 4 | 4 | 3 | 2 | 4 | 21 |
| 69 | 4 | 4 | 3 | 2 | 2 | 4 | 19 |
| 70 | 4 | 4 | 3 | 3 | 1 | 4 | 19 |
| 71 | 4 | 4 | 4 | 3 | 1 | 4 | 20 |
| 72 | 3 | 3 | 2 | 3 | 1 | 2 | 14 |
| 73 | 4 | 4 | 4 | 3 | 1 | 3 | 19 |
| 74 | 4 | 4 | 3 | 4 | 2 | 4 | 21 |
| 75 | 4 | 4 | 4 | 3 | 1 | 4 | 20 |

| Responden | Variabel Ukuran Usaha (X ₃) | | | | | | |
|-----------|---|------|------|------|------|------|------|
| | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | T.X3 |
| 76 | 4 | 4 | 3 | 3 | 2 | 3 | 19 |
| 77 | 4 | 4 | 4 | 3 | 1 | 3 | 19 |
| 78 | 4 | 4 | 4 | 3 | 1 | 3 | 19 |
| 79 | 4 | 4 | 4 | 4 | 1 | 4 | 21 |
| 80 | 4 | 4 | 3 | 3 | 1 | 4 | 19 |
| 81 | 4 | 4 | 4 | 3 | 1 | 3 | 19 |
| 82 | 4 | 4 | 3 | 3 | 1 | 4 | 19 |
| 83 | 3 | 3 | 3 | 3 | 1 | 3 | 16 |
| 84 | 4 | 4 | 4 | 3 | 1 | 3 | 19 |
| 85 | 4 | 4 | 4 | 4 | 1 | 4 | 21 |
| 86 | 4 | 4 | 3 | 3 | 1 | 4 | 19 |
| 87 | 3 | 3 | 3 | 3 | 1 | 4 | 17 |
| 88 | 4 | 4 | 4 | 4 | 2 | 4 | 22 |
| 89 | 4 | 4 | 4 | 3 | 1 | 3 | 19 |
| 90 | 4 | 2 | 4 | 3 | 1 | 3 | 17 |
| 91 | 4 | 4 | 4 | 3 | 2 | 4 | 21 |
| 92 | 4 | 4 | 4 | 3 | 2 | 3 | 20 |
| 93 | 4 | 4 | 4 | 3 | 1 | 4 | 20 |
| 94 | 4 | 4 | 3 | 3 | 1 | 3 | 18 |
| 95 | 4 | 4 | 4 | 3 | 1 | 3 | 19 |
| 96 | 4 | 4 | 4 | 3 | 2 | 3 | 20 |
| 97 | 4 | 4 | 3 | 3 | 1 | 4 | 19 |
| 98 | 4 | 3 | 4 | 2 | 1 | 3 | 17 |
| 99 | 4 | 4 | 4 | 4 | 1 | 4 | 21 |
| 100 | 4 | 4 | 4 | 2 | 1 | 3 | 18 |
| 101 | 4 | 4 | 3 | 3 | 1 | 4 | 19 |
| 102 | 4 | 3 | 3 | 4 | 1 | 3 | 18 |
| 103 | 4 | 4 | 3 | 3 | 1 | 4 | 19 |
| 104 | 4 | 4 | 3 | 3 | 1 | 4 | 19 |
| 105 | 4 | 4 | 3 | 3 | 1 | 3 | 18 |
| 106 | 4 | 4 | 4 | 3 | 1 | 3 | 19 |
| 107 | 4 | 4 | 3 | 3 | 1 | 3 | 18 |
| 108 | 4 | 4 | 4 | 3 | 1 | 4 | 20 |
| 109 | 4 | 4 | 4 | 4 | 2 | 4 | 22 |
| 110 | 4 | 2 | 3 | 3 | 1 | 3 | 16 |
| 111 | 4 | 3 | 4 | 3 | 1 | 1 | 16 |
| 112 | 4 | 2 | 4 | 3 | 1 | 2 | 16 |
| 113 | 4 | 4 | 4 | 4 | 2 | 4 | 22 |
| 114 | 4 | 3 | 4 | 4 | 1 | 4 | 20 |
| 115 | 4 | 4 | 4 | 4 | 1 | 4 | 21 |
| 116 | 4 | 4 | 4 | 4 | 1 | 4 | 21 |
| 117 | 4 | 4 | 4 | 4 | 3 | 4 | 23 |
| 118 | 4 | 4 | 4 | 4 | 3 | 4 | 23 |
| 119 | 4 | 4 | 3 | 4 | 1 | 4 | 20 |

| Responden | Variabel Kualitas Laporan Keuangan (Y) | | | | | | | | | |
|-----------|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | Y.1 | Y.2 | Y.3 | Y.4 | Y.5 | Y.6 | Y.7 | Y.8 | Y.9 | T.Y |
| 33 | 3 | 3 | 4 | 3 | 3 | 3 | 2 | 3 | 2 | 26 |
| 34 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 25 |
| 35 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 32 |
| 36 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 33 |
| 37 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 32 |
| 38 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 32 |
| 39 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 32 |
| 40 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 28 |
| 41 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 3 | 4 | 32 |
| 42 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 31 |
| 43 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 32 |
| 44 | 2 | 2 | 4 | 3 | 3 | 3 | 3 | 3 | 2 | 25 |
| 45 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 27 |
| 46 | 2 | 2 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 26 |
| 47 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 27 |
| 48 | 2 | 3 | 3 | 4 | 3 | 4 | 2 | 4 | 4 | 29 |
| 49 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 50 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 51 | 2 | 2 | 2 | 4 | 3 | 3 | 3 | 3 | 3 | 25 |
| 52 | 2 | 2 | 3 | 2 | 3 | 4 | 2 | 3 | 3 | 24 |
| 53 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 31 |
| 54 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 55 | 3 | 2 | 2 | 3 | 4 | 4 | 3 | 3 | 3 | 27 |
| 56 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 32 |
| 57 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 31 |
| 58 | 2 | 2 | 2 | 3 | 3 | 4 | 3 | 4 | 3 | 26 |
| 59 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 33 |
| 60 | 3 | 3 | 4 | 3 | 3 | 4 | 2 | 4 | 3 | 29 |
| 61 | 4 | 3 | 3 | 2 | 4 | 4 | 2 | 4 | 2 | 28 |
| 62 | 2 | 2 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 23 |
| 63 | 2 | 2 | 3 | 2 | 4 | 3 | 4 | 4 | 3 | 27 |
| 64 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 27 |
| 65 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 4 | 3 | 32 |
| 66 | 3 | 3 | 4 | 4 | 4 | 4 | 2 | 4 | 3 | 31 |
| 67 | 4 | 4 | 3 | 2 | 3 | 4 | 3 | 4 | 2 | 29 |
| 68 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 34 |
| 69 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 22 |
| 70 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 28 |
| 71 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 29 |
| 72 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 30 |
| 73 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 29 |
| 74 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 31 |
| 75 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 32 |
| 76 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 29 |

| Responden | Variabel Kualitas Laporan Keuangan (Y) | | | | | | | | | |
|-----------|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | Y.1 | Y.2 | Y.3 | Y.4 | Y.5 | Y.6 | Y.7 | Y.8 | Y.9 | T.Y |
| 121 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 27 |
| 122 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 123 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 28 |
| 124 | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 31 |
| 125 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 33 |
| 126 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 32 |



Lampiran 5. Statistik Deskriptif

| Descriptive Statistics | | | | | |
|-------------------------------|----------|----------------|----------------|-------------|-----------------------|
| | N | Minimum | Maximum | Mean | Std. Deviation |
| Literasi_Keuangan | 126 | 19 | 32 | 27,25 | 2,780 |
| Tingkat_Pemahaman_Akuntansi | 126 | 33 | 55 | 45,23 | 4,650 |
| Ukuran_Usaha | 126 | 11 | 24 | 18,46 | 2,448 |
| Kualitas_Laporan_Keuangan | 126 | 19 | 36 | 29,82 | 3,991 |
| Valid N (listwise) | 126 | | | | |



Lampiran 6. Uji Kualitas Data

1. Variabel Literasi Keuangan (X₁)

Correlations

| | | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | X1.8 | Literasi_Keuangan |
|-------------------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|-------------------|
| X1.1 | Pearson Correlation | 1 | ,262** | ,220* | ,035 | ,203* | ,069 | ,181* | ,084 | ,491** |
| | Sig. (2-tailed) | | ,003 | ,013 | ,695 | ,022 | ,442 | ,042 | ,348 | ,000 |
| | N | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 |
| X1.2 | Pearson Correlation | ,262** | 1 | ,196* | ,316** | ,263** | ,400** | ,127 | ,126 | ,606** |
| | Sig. (2-tailed) | ,003 | | ,028 | ,000 | ,003 | ,000 | ,155 | ,161 | ,000 |
| | N | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 |
| X1.3 | Pearson Correlation | ,220* | ,196* | 1 | ,245** | ,288** | ,073 | ,202* | ,081 | ,557** |
| | Sig. (2-tailed) | ,013 | ,028 | | ,006 | ,001 | ,414 | ,023 | ,366 | ,000 |
| | N | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 |
| X1.4 | Pearson Correlation | ,035 | ,316** | ,245** | 1 | ,244** | ,204* | ,105 | ,184* | ,548** |
| | Sig. (2-tailed) | ,695 | ,000 | ,006 | | ,006 | ,022 | ,241 | ,039 | ,000 |
| | N | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 |
| X1.5 | Pearson Correlation | ,203* | ,263** | ,288** | ,244** | 1 | ,222* | ,317** | ,077 | ,627** |
| | Sig. (2-tailed) | ,022 | ,003 | ,001 | ,006 | | ,012 | ,000 | ,390 | ,000 |
| | N | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 |
| X1.6 | Pearson Correlation | ,069 | ,400** | ,073 | ,204* | ,222* | 1 | ,106 | ,138 | ,521** |
| | Sig. (2-tailed) | ,442 | ,000 | ,414 | ,022 | ,012 | | ,239 | ,125 | ,000 |
| | N | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 |
| X1.7 | Pearson Correlation | ,181* | ,127 | ,202* | ,105 | ,317** | ,106 | 1 | -,091 | ,465** |
| | Sig. (2-tailed) | ,042 | ,155 | ,023 | ,241 | ,000 | ,239 | | ,309 | ,000 |
| | N | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 |
| X1.8 | Pearson Correlation | ,084 | ,126 | ,081 | ,184* | ,077 | ,138 | -,091 | 1 | ,395** |
| | Sig. (2-tailed) | ,348 | ,161 | ,366 | ,039 | ,390 | ,125 | ,309 | | ,000 |
| | N | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 |
| Literasi_Keuangan | Pearson Correlation | ,491** | ,606** | ,557** | ,548** | ,627** | ,521** | ,465** | ,395** | 1 |
| | Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | |
| | N | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 |

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

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

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,619 | 8 |

2. Variabel Tingkat Pemahaman Akuntansi (X₂)

Correlations

| | | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | X2.8 | X2.9 | X2.10 | X2.11 | X2.12 | X2.13 | X2.14 | Tingkat_Pemahaman_Akuntansi |
|-----------------------------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-----------------------------|
| X2.1 | Pearson Correlation | 1 | -,032 | ,109 | ,157 | ,116 | ,193* | ,116 | ,039 | ,264** | ,217* | ,124 | ,090 | ,177* | ,153 | ,378** |
| | Sig. (2-tailed) | | ,719 | ,226 | ,080 | ,195 | ,030 | ,196 | ,664 | ,003 | ,015 | ,167 | ,317 | ,048 | ,088 | ,000 |
| | N | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 |
| X2.2 | Pearson Correlation | -,032 | 1 | ,107 | -,024 | ,144 | ,220* | -,001 | ,249** | ,153 | ,000 | ,139 | ,031 | ,107 | ,168 | ,346** |
| | Sig. (2-tailed) | ,719 | | ,233 | ,794 | ,108 | ,013 | ,989 | ,005 | ,087 | ,998 | ,122 | ,732 | ,233 | ,060 | ,000 |
| | N | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 |
| X2.3 | Pearson Correlation | ,109 | ,107 | 1 | -,088 | ,142 | ,184* | ,088 | ,170 | ,254** | ,033 | -,030 | ,053 | -,015 | ,047 | ,319** |
| | Sig. (2-tailed) | ,226 | ,233 | | ,325 | ,114 | ,039 | ,328 | ,056 | ,004 | ,715 | ,741 | ,554 | ,868 | ,599 | ,000 |
| | N | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 |
| X2.4 | Pearson Correlation | ,157 | -,024 | -,088 | 1 | ,178* | ,249** | ,258** | ,029 | ,221* | ,240** | ,189* | ,274** | ,268** | ,110 | ,452** |
| | Sig. (2-tailed) | ,080 | ,794 | ,325 | | ,047 | ,005 | ,004 | ,743 | ,013 | ,007 | ,034 | ,002 | ,002 | ,220 | ,000 |
| | N | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 |
| X2.5 | Pearson Correlation | ,116 | ,144 | ,142 | ,178* | 1 | -,002 | ,391** | ,077 | ,295** | ,203* | ,070 | ,064 | ,194* | ,283** | ,472** |
| | Sig. (2-tailed) | ,195 | ,108 | ,114 | ,047 | | ,982 | ,000 | ,391 | ,001 | ,022 | ,435 | ,478 | ,029 | ,001 | ,000 |
| | N | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 |
| X2.6 | Pearson Correlation | ,193* | ,220* | ,184* | ,249** | -,002 | 1 | -,089 | ,243** | ,186* | ,133 | ,165 | ,141 | ,072 | ,069 | ,411** |
| | Sig. (2-tailed) | ,030 | ,013 | ,039 | ,005 | ,982 | | ,324 | ,006 | ,037 | ,138 | ,064 | ,115 | ,423 | ,445 | ,000 |
| | N | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 |
| X2.7 | Pearson Correlation | ,116 | -,001 | ,088 | ,258** | ,391** | -,089 | 1 | ,069 | ,144 | ,211* | ,143 | ,230** | ,285** | ,283** | ,467** |
| | Sig. (2-tailed) | ,196 | ,989 | ,328 | ,004 | ,000 | ,324 | | ,440 | ,107 | ,018 | ,111 | ,010 | ,001 | ,001 | ,000 |
| | N | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 |
| X2.8 | Pearson Correlation | ,039 | ,249** | ,170 | ,029 | ,077 | ,243** | ,069 | 1 | ,338** | ,192* | ,214* | ,247** | ,109 | ,053 | ,495** |
| | Sig. (2-tailed) | ,664 | ,005 | ,056 | ,743 | ,391 | ,006 | ,440 | | ,000 | ,032 | ,016 | ,005 | ,225 | ,558 | ,000 |
| | N | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 |
| X2.9 | Pearson Correlation | ,264** | ,153 | ,254** | ,221* | ,295** | ,186* | ,144 | ,338** | 1 | ,308** | ,197* | ,166 | ,281** | ,037 | ,611** |
| | Sig. (2-tailed) | ,003 | ,087 | ,004 | ,013 | ,001 | ,037 | ,107 | ,000 | | ,000 | ,027 | ,063 | ,001 | ,681 | ,000 |
| | N | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 |
| X2.10 | Pearson Correlation | ,217* | ,000 | ,033 | ,240** | ,203* | ,133 | ,211* | ,192* | ,308** | 1 | ,218* | ,374** | ,274** | -,003 | ,555** |
| | Sig. (2-tailed) | ,015 | ,998 | ,715 | ,007 | ,022 | ,138 | ,018 | ,032 | ,000 | | ,014 | ,000 | ,002 | ,978 | ,000 |
| | N | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 |
| X2.11 | Pearson Correlation | ,124 | ,139 | -,030 | ,189* | ,070 | ,165 | ,143 | ,214* | ,197* | ,218* | 1 | ,529** | ,322** | ,057 | ,555** |
| | Sig. (2-tailed) | ,167 | ,122 | ,741 | ,034 | ,435 | ,064 | ,111 | ,016 | ,027 | ,014 | | ,000 | ,000 | ,527 | ,000 |
| | N | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 |
| X2.12 | Pearson Correlation | ,090 | ,031 | ,053 | ,274** | ,064 | ,141 | ,230** | ,247** | ,166 | ,374** | ,529** | 1 | ,100 | ,110 | ,566** |
| | Sig. (2-tailed) | ,317 | ,732 | ,554 | ,002 | ,478 | ,115 | ,010 | ,005 | ,063 | ,000 | ,000 | | ,263 | ,218 | ,000 |
| | N | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 |
| X2.13 | Pearson Correlation | ,177* | ,107 | -,015 | ,268** | ,194* | ,072 | ,285** | ,109 | ,281** | ,274** | ,322** | ,100 | 1 | ,029 | ,485** |
| | Sig. (2-tailed) | ,048 | ,233 | ,868 | ,002 | ,029 | ,423 | ,001 | ,225 | ,001 | ,002 | ,000 | ,263 | | ,744 | ,000 |
| | N | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 |
| X2.14 | Pearson Correlation | ,153 | ,168 | ,047 | ,110 | ,283** | ,069 | ,283** | ,053 | ,037 | -,003 | ,057 | ,110 | ,029 | 1 | ,320** |
| | Sig. (2-tailed) | ,088 | ,060 | ,599 | ,220 | ,001 | ,445 | ,001 | ,558 | ,681 | ,978 | ,527 | ,218 | ,744 | | ,000 |
| | N | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 |
| Tingkat_Pemahaman_Akuntansi | Pearson Correlation | ,378** | ,346** | ,319** | ,452** | ,472** | ,411** | ,467** | ,495** | ,611** | ,555** | ,555** | ,566** | ,485** | ,320** | 1 |
| | Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | |
| | N | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 |

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

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

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,720 | 14 |

3. Variabel Ukuran Usaha (X₃)

Correlations

| | | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | Ukuran_Usaha |
|--------------|---------------------|--------|--------|--------|--------|--------|--------|--------------|
| X3.1 | Pearson Correlation | 1 | -,021 | ,425** | ,353** | ,184* | ,015 | ,531** |
| | Sig. (2-tailed) | | ,818 | ,000 | ,000 | ,039 | ,868 | ,000 |
| | N | 126 | 126 | 126 | 126 | 126 | 126 | 126 |
| X3.2 | Pearson Correlation | -,021 | 1 | ,069 | ,341** | ,140 | ,327** | ,564** |
| | Sig. (2-tailed) | ,818 | | ,442 | ,000 | ,118 | ,000 | ,000 |
| | N | 126 | 126 | 126 | 126 | 126 | 126 | 126 |
| X3.3 | Pearson Correlation | ,425** | ,069 | 1 | ,435** | ,275** | ,107 | ,633** |
| | Sig. (2-tailed) | ,000 | ,442 | | ,000 | ,002 | ,234 | ,000 |
| | N | 126 | 126 | 126 | 126 | 126 | 126 | 126 |
| X3.4 | Pearson Correlation | ,353** | ,341** | ,435** | 1 | ,316** | ,257** | ,758** |
| | Sig. (2-tailed) | ,000 | ,000 | ,000 | | ,000 | ,004 | ,000 |
| | N | 126 | 126 | 126 | 126 | 126 | 126 | 126 |
| X3.5 | Pearson Correlation | ,184* | ,140 | ,275** | ,316** | 1 | ,141 | ,553** |
| | Sig. (2-tailed) | ,039 | ,118 | ,002 | ,000 | | ,115 | ,000 |
| | N | 126 | 126 | 126 | 126 | 126 | 126 | 126 |
| X3.6 | Pearson Correlation | ,015 | ,327** | ,107 | ,257** | ,141 | 1 | ,523** |
| | Sig. (2-tailed) | ,868 | ,000 | ,234 | ,004 | ,115 | | ,000 |
| | N | 126 | 126 | 126 | 126 | 126 | 126 | 126 |
| Ukuran_Usaha | Pearson Correlation | ,531** | ,564** | ,633** | ,758** | ,553** | ,523** | 1 |
| | Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | |
| | N | 126 | 126 | 126 | 126 | 126 | 126 | 126 |

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

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

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,629 | 6 |

4. Variabel Kualitas Laporan Keuangan (Y)

Correlations

| | | Y.1 | Y.2 | Y.3 | Y.4 | Y.5 | Y.6 | Y.7 | Y.8 | Y.9 | Kualitas_Lap oran_Keuang an |
|-------------------------------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-----------------------------------|
| Y.1 | Pearson Correlation | 1 | ,716** | ,465** | ,408** | ,358** | ,312** | ,484** | ,345** | ,469** | ,757** |
| | Sig. (2-tailed) | | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |
| | N | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 |
| Y.2 | Pearson Correlation | ,716** | 1 | ,402** | ,433** | ,366** | ,329** | ,408** | ,438** | ,471** | ,751** |
| | Sig. (2-tailed) | ,000 | | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |
| | N | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 |
| Y.3 | Pearson Correlation | ,465** | ,402** | 1 | ,507** | ,364** | ,333** | ,466** | ,362** | ,499** | ,701** |
| | Sig. (2-tailed) | ,000 | ,000 | | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |
| | N | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 |
| Y.4 | Pearson Correlation | ,408** | ,433** | ,507** | 1 | ,285** | ,404** | ,472** | ,390** | ,563** | ,712** |
| | Sig. (2-tailed) | ,000 | ,000 | ,000 | | ,001 | ,000 | ,000 | ,000 | ,000 | ,000 |
| | N | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 |
| Y.5 | Pearson Correlation | ,358** | ,366** | ,364** | ,285** | 1 | ,412** | ,251** | ,390** | ,412** | ,596** |
| | Sig. (2-tailed) | ,000 | ,000 | ,000 | ,001 | | ,000 | ,005 | ,000 | ,000 | ,000 |
| | N | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 |
| Y.6 | Pearson Correlation | ,312** | ,329** | ,333** | ,404** | ,412** | 1 | ,312** | ,463** | ,405** | ,610** |
| | Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | | ,000 | ,000 | ,000 | ,000 |
| | N | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 |
| Y.7 | Pearson Correlation | ,484** | ,408** | ,466** | ,472** | ,251** | ,312** | 1 | ,219* | ,628** | ,696** |
| | Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,005 | ,000 | | ,014 | ,000 | ,000 |
| | N | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 |
| Y.8 | Pearson Correlation | ,345** | ,438** | ,362** | ,390** | ,390** | ,463** | ,219* | 1 | ,421** | ,624** |
| | Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,014 | | ,000 | ,000 |
| | N | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 |
| Y.9 | Pearson Correlation | ,469** | ,471** | ,499** | ,563** | ,412** | ,405** | ,628** | ,421** | 1 | ,783** |
| | Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | | ,000 |
| | N | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 |
| Kualitas_Laporan_Keuan gan | Pearson Correlation | ,757** | ,751** | ,701** | ,712** | ,596** | ,610** | ,696** | ,624** | ,783** | 1 |
| | Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | |
| | N | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 |

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

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

Reliability Statistics

| Cronbach's Alpha | N of Items |
|---------------------|------------|
| ,865 | 9 |

Lampiran 7. Uji Asumsi Klasik

1. Uji Normalitas dengan *One Test Kolmogorov Smirnov*

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 126 |
| Normal Parameters ^{a,b} | Mean | ,0000000 |
| | Std. Deviation | 3,32190557 |
| Most Extreme Differences | Absolute | ,045 |
| | Positive | ,040 |
| | Negative | -,045 |
| Test Statistic | | ,045 |
| Asymp. Sig. (2-tailed) | | ,200 ^{c,d} |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

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

2. Uji Multikolinieritas

Coefficients^a

| Model | | Collinearity Statistics | |
|-------|-----------------------------|-------------------------|-------|
| | | Tolerance | VIF |
| 1 | Literasi_Keuangan | ,882 | 1,133 |
| | Tingkat_Pemahaman_Akuntansi | ,879 | 1,138 |
| | Ukuran_Usaha | ,871 | 1,148 |

a. Dependent Variable: Kualitas_Laporan_Keuangan

3. Uji Heterokedasitas

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized | t | Sig. |
|-------|---------------------------------|-----------------------------|------------|----------------------|--------|------|
| | | B | Std. Error | Coefficients Beta | | |
| 1 | (Constant) | 5,197 | 2,288 | | 2,271 | ,025 |
| | Literasi_Keuangan | ,051 | ,069 | ,071 | ,749 | ,455 |
| | Tingkat_Pemahaman_Ak untansi | -,078 | ,041 | -,181 | -1,905 | ,059 |
| | Ukuran_Usaha | -,023 | ,078 | -,028 | -,293 | ,770 |

a. Dependent Variable: ABRESID



Lampiran 8. Analisis Regresi Linear Berganda

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|-----------------------------|-----------------------------|------------|---------------------------|-------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 2,333 | 3,837 | | ,608 | ,544 |
| | Literasi_Keuangan | ,499 | ,115 | ,347 | 4,329 | ,000 |
| | Tingkat_Pemahaman_Akuntansi | ,157 | ,069 | ,183 | 2,282 | ,024 |
| | Ukuran_Usaha | ,367 | ,132 | ,225 | 2,788 | ,006 |

a. Dependent Variable: Kualitas_Laporan_Keuangan



Lampiran 9. Uji Hipotesis

1. Uji t (parsial)

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|-----------------------------|-----------------------------|------------|---------------------------|-------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 2,333 | 3,837 | | ,608 | ,544 |
| | Literasi_Keuangan | ,499 | ,115 | ,347 | 4,329 | ,000 |
| | Tingkat_Pemahaman_Akuntansi | ,157 | ,069 | ,183 | 2,282 | ,024 |
| | Ukuran_Usaha | ,367 | ,132 | ,225 | 2,788 | ,006 |

a. Dependent Variable: Kualitas_Laporan_Keuangan

2. Uji F

ANOVA^a

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|-----|-------------|--------|-------------------|
| 1 | Regression | 611,420 | 3 | 203,807 | 18,026 | ,000 ^b |
| | Residual | 1379,382 | 122 | 11,306 | | |
| | Total | 1990,802 | 125 | | | |

a. Dependent Variable: Kualitas_Laporan_Keuangan

b. Predictors: (Constant), Ukuran_Usaha, Literasi_Keuangan, Tingkat_Pemahaman_Akuntansi

3. Uji Koefisien Determinasi (R²)

ANOVA^a

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|-----|-------------|--------|-------------------|
| 1 | Regression | 611,420 | 3 | 203,807 | 18,026 | ,000 ^b |
| | Residual | 1379,382 | 122 | 11,306 | | |
| | Total | 1990,802 | 125 | | | |

a. Dependent Variable: Kualitas_Laporan_Keuangan

b. Predictors: (Constant), Ukuran_Usaha, Literasi_Keuangan, Tingkat_Pemahaman_Akuntansi

Lampiran 10. Daftar Nama UKM Responden Penelitian

| No | Nama Usaha | No | Nama Usaha | No | Nama Usaha |
|----|-----------------------------------|----|----------------------------------|-----|------------------------------|
| 1 | CV. Tri Karya Graha | 43 | Ternak Budiartini | 85 | PT. Aditya Parama Utama |
| 2 | The Peak | 44 | PT. Clove Jaya Indonesia | 86 | Gembrong Dive and Bar |
| 3 | Pandawa Camping Bunyan | 45 | CV. Pupuk Flora Dewata | 87 | Villa Berombong Rimba |
| 4 | Buzz Berkat Indonesia | 46 | PT. Garda Arta Bumindo | 88 | PT. Gaya Investama |
| 5 | UD. Dapdap Putih | 47 | UD. Fajar Pratama | 89 | PT. Pacung Permai Lestari |
| 6 | CV. Sinar Dewata | 48 | CV. Flora Dewata | 90 | PT. Agung Abadi Indonesia |
| 7 | CV. Karya Mandiri | 49 | PT. Bintang Kiat Kemuliaan | 91 | PT. Pacung Indo Jaya |
| 8 | CV. Kembar Sari Sedana | 50 | PT. Bali Bina Raya | 92 | PT. Sinar Bulan Purnama Bali |
| 9 | PT. Adi Jaya Santoso | 51 | UD. Raka Multi Sarana | 93 | Wodzer Giri Properti |
| 10 | CV. Sekawan Utama | 52 | PT. Karya Pak Oles Tokcer | 94 | CV. Berkah Sulaiman Risqia |
| 11 | Bali Nibbana Resort | 53 | PT. Bali Rich Property | 95 | Argomuda Bali Jaya |
| 12 | CV. Sari Bunga | 54 | PT. Teluk Karang Bali | 96 | PT. Anugrah Gili Lombok |
| 13 | Lestari Mart | 55 | PT. Gandiwa Lestari Asri | 97 | Kusuma Giri Amertha |
| 14 | PT. Sari Nusa Sejati | 56 | PT. Citra Natha Wira Persada | 98 | Nobae Bali Eksotik |
| 15 | PT. Bali Canyoning Adventure | 57 | Setyaning Dewi Sundari | 99 | UD. Widhi Putra |
| 16 | PT. Wisata Bahari | 58 | CV. Puri Celagi Au Naturel | 100 | Sumberkima Hill Ii |
| 17 | PT. Griya Maha Prapta Residence | 59 | PT. Teguh Karya Property | 101 | UD. Sinar Raya |
| 18 | Lovina Haven Boutique Resort Bali | 60 | Ajtn.Net | 102 | Bali Live |
| 19 | Icon Tech | 61 | PT. Bintang Selebritis Buah Bali | 103 | Biyu Nasak Lovina Gallery |
| 20 | CV. Bali Eco Ocean | 62 | Villa Rumah Tamah | 104 | UD. Terang Abadi |
| 21 | Fenomena Entertaimen | 63 | Hotel Bondalem | 105 | UD. Bayu Utama |

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|----|-------------------------------|----|-----------------------------------|-----|------------------------------|
| 22 | Mulia Farma Jagadisha Utama | 64 | CV. Kayana Adyatama | 106 | UD. Artha Guna |
| 23 | Catur Putra Dana | 65 | Villa Ipsa | 107 | CV. Sari Rejeki Maju Bersama |
| 24 | Utama Gemilang Properti | 66 | Bhumi Garden Villa | 108 | PT. Wahyu Urip Sentosa |
| 25 | Griya Viswakarma Properti | 67 | PT. Mulia Karfa Indonesia | 109 | Bintang Collection |
| 26 | Maimaret | 68 | PT. Rukma Bali Arthatama | 110 | UD. Anugerah Alam Dewata |
| 27 | Temani Kopi | 69 | PT. Putra Marathon Abdi Trans | 111 | UD. Juliawan |
| 28 | Koperasi Kowaki Adi Mitra | 70 | PT. Sari Nadi Abadi | 112 | PT. Prima Larvae |
| 29 | Sasmart | 71 | Gunawan Motor | 113 | UD. Laksmi |
| 30 | CV. Cahya Sari Mertha | 72 | UD. Sumber Jaya | 114 | Sanctuary Villa |
| 31 | Agro Pudak Lestari Glamping | 73 | UD. Anom Sari | 115 | Zeto Jaya Motor |
| 32 | PT. Indoko Jaya Raya | 74 | PT. Bumi Jagat Langit | 116 | Siwa Citra Utama |
| 33 | Tumpuk Sari | 75 | PT. Alam Bamboo Bali | 117 | Bumi Pesona Mandiri |
| 34 | CV. Kayana Adyatama | 76 | Sri Amerta | 118 | Cloudy Barn Restoran |
| 35 | Bumi Mas Group | 77 | CV. Aruna Jaya | 119 | CV, Lestari |
| 36 | Dwitya Paramitha | 78 | PT. Horiko Abadi | 120 | CV. One Dewata |
| 37 | Ricky Chandra | 79 | Gayatri Mas Mode | 121 | UD. Mahayana |
| 38 | Prospera Harmonis Hospitaliti | 80 | Mahotama Jaya Lestari | 122 | Bali Pure |
| 39 | The Cabin Hotel Lovina | 81 | Villa The Manik | 123 | Karya Bintang Nugraha |
| 40 | Natuna | 82 | PT. Primajaya Cemerlang Sejahtera | 124 | UD. Hidup Tunas Mekar |
| 41 | Puri Bangun Persada Bali | 83 | Fajar Teknik | 125 | CV. Wahyu Rama Arta |
| 42 | Lancar Logistik Nusantara | 84 | PT. Andiamo | 126 | Surya Permata Jaya |

Lampiran 11. Dokumentasi penelitian



Dokumentasi 1. Mencari data penelitian di Dinas Perdagangan, Perindustrian, dan Koperasi UMKM Kab. Buleleng



Dokumentasi 2. Usaha Gunawan Motor



Dokumentasi 3. Usaha SasMart



Dokumentasi 4. Usaha UD. Fajar Pratama



Dokumentasi 5. Usaha UD. Anom Sari



Dokumentasi 6. Usaha Natuna



Dokumentasi 7. UD. Sumber Jaya



Dokumentasi 8. Sri Amerta

Lampiran 12. Riwayat Hidup

RIWAYAT HIDUP



Kadek Sri Belayani lahir di Giri Emas pada tanggal 16 Januari 2004. Penulis lahir dari pasangan suami istri Bapak Wayan Panji Yasa dan Alm. Ibu Luh Mas Suyantini. Penulis berkebangsaan Indonesia dan beragama Hindu. Kini penulis beralamat di Gang Lettu Lambeg, Br. Dinas Dangin Yeh, Desa Giri Emas, Kec. Sawan, Kab. Buleleng, Provinsi Bali.

Penulis menyelesaikan pendidikan dasar di SD Negeri 5 Sangsit dan lulus pada tahun 2016. Kemudian penulis melanjutkan di SMP Negeri 3 Singaraja dan lulus pada tahun 2019. Pada tahun 2022, penulis lulus dari SMK Negeri 1 Singaraja jurusan Akuntansi dan melanjutkan ke S1 Jurusan Akuntansi di Universitas Pendidikan Ganesha. Pada semester akhir tahun 2026 penulis telah menyelesaikan Tugas Akhir yang berjudul “Pengaruh Literasi Keuangan, Tingkat Pemahaman Akuntansi, dan Ukuran Usaha Terhadap Kualitas Laporan Keuangan UKM di Kabupaten Buleleng”. Selanjutnya, mulai tahun 2026 sampai dengan penulisan skripsi ini, penulis masih terdaftar sebagai mahasiswa Program S1 Akuntansi di Universitas Pendidikan Ganesha.