

*Lampiran 1*

**KUESIONER PENELITIAN**

Petunjuk Pengisian :

1. Tulislah identitas terlebih dahulu dalam kolom yang telah disediakan.
2. Bacalah setiap pertanyaan dengan seksama sebelum menjawab pertanyaan.
3. Pilihlah salah satu jawaban yang sesuai dengan pendapat Anda dengan tanda cek list (v) pada alternatif jawaban yang tersedia.

**Identitas Responden :**

Kelas :

Semester :

Asal Sekolah dan Jurusan :

Jenis Kelamin :

**Keterangan :**

SS : Sangat Setuju

S : Setuju

KS : Kurang Setuju

TS : Tidak Setuju

STS : Sangat Tidak Setuju



## 1. PEMAHAMAN AKTIVA

| NO | PERNYATAAN   | STS | TS | KS | S | SS |
|----|--|-----|----|----|---|----|
| 1  | Aktiva merupakan harta yang dimiliki sepenuhnya oleh pemilik perusahaan  |     |    |    |   |    |
| 2  | Aktiva lancar adalah harta perusahaan yang dapat direalisasikan menjadi uang kas atau dipakai atau dijual  |     |    |    |   |    |
| 3  | Kas adalah uang yang tersedia untuk operasi perusahaan baik yang ada dalam perusahaan sendiri maupun ditempat lain   |     |    |    |   |    |
| 4  | Persediaan meliputi barang – barang yang nyata dimiliki untuk dijual kembali baik harus melalui proses produksi dahulu maupun langsung dalam suatu periode operasi normal perusahaan |     |    |    |   |    |
| 5  | Beban / biaya yang dilakukan dimuka dan masih merupakan piutang pada akhir periode   |     |    |    |   |    |
| 6  | Aktiva tetap digunakan dalam kegiatan perusahaan yang umumnya lebih dari satu tahun  |     |    |    |   |    |
| 7  | Aktiva tetap merupakan pengeluaran perusahaan dalam jumlah yang relatif besar  |     |    |    |   |    |
| 8  | Copy right, Organization cost, Francise dan Good will merupakan asset tak berwujud   |     |    |    |   |    |
| 9  | Biaya yang ditangguhkan menjadi beban tahun – tahun yang akan datang   |     |    |    |   |    |
| 10 | Yang dimaksud dengan aktiva lain – lain salah satu contohnya adalah mesin – mesin yang tidak dapat dipakai lagi  |     |    |    |   |    |

## 2. PEMAHAMAN KEWAJIBAN

| NO | PERNYATAAN   | STS | TS | KS | S | SS |
|----|--|-----|----|----|---|----|
| 1  | Hutang adalah semua kewajiban keuangan perusahaan kepada pihak lain yang belum terpenuhi                   |     |    |    |   |    |
| 2  | Hutang ini merupakan sumber dana atau modal perusahaan yang berasal dari kreditur                          |     |    |    |   |    |
| 3  | Hutang lancar ialah semua kewajiban keuangan yang harus dipenuhi dalam satu periode operasi normal         |     |    |    |   |    |
| 4  | Hutang yang timbul karena jasa – jasa yang sudah diterima tetapi belum dibayar ( <i>Accrued Expenses</i> ) |     |    |    |   |    |
| 5  | Hutang jangka pendek harus dilunasi dalam jangka waktu kurang dari satu tahun                              |     |    |    |   |    |
| 6  | Hutang obligasi termasuk hutang jangka pendek  |     |    |    |   |    |

|    |   |  |  |  |  |  |
|----|---|--|--|--|--|--|
| 7  | Pendapatan yang diterima dimuka ialah semua penerimaan – penerimaan yang telah diterima tahun berjalan tetapi bukan merupakan penghasilan tahun berjalan sampai akhir periode |  |  |  |  |  |
| 8  | Ekuitas merupakan bagian atau hak milik atas harta perusahaan   |  |  |  |  |  |
| 9  | Hutang yang dipergunakan secara efektif dan efisien akan meningkatkan nilai perusahaan  |  |  |  |  |  |
| 10 | Perjanjian hutang dapat digunakan untuk membatasi konflik kepentingan yang potensial terjadi antara kreditur dan <i>stakeholders</i> perusahaan                               |  |  |  |  |  |

### 3. PEMAHAMAN MODAL

| NO | PERNYATAAN   | STS | TS | KS | S | SS |
|----|--|-----|----|----|---|----|
| 1  | Modal merupakan hak atau bagian yang dimiliki oleh pemilik perusahaan yang ditunjukkan dalam pos modal (modal saham), surplus dan laba yang ditahan                          |     |    |    |   |    |
| 2  | Modal adalah kelebihan nilai aktiva yang dimiliki oleh perusahaan terhadap seluruh hutang – hutangnya piutang dan hutang bersyarat   |     |    |    |   |    |
| 3  | Modal adalah semua barang yang ada dalam rumah tangga perusahaan dalam fungsi produksinya untuk membentuk pendapatan   |     |    |    |   |    |
| 4  | Modal berupa barang kongkret yang ada dalam rumah tangga perusahaan. (Neraca sebelah debit) maupun berupa daya beli atau nilai tukar dari barang itu (Neraca sebelah kredit) |     |    |    |   |    |
| 5  | Modal jangka panjang yang ditarik untuk jangka waktu yang tidak tertentu / terbatas waktunya   |     |    |    |   |    |
| 6  | Modal sendiri merupakan modal dengan pendapatan tidak tetap  |     |    |    |   |    |
| 7  | Modal kerja lebih fleksibel dibandingkan modal tetap   |     |    |    |   |    |
| 8  | Berdasarkan proses perputarannya modal tetap relatif lebih lama dibandingkan modal kerja   |     |    |    |   |    |
| 9  | Modal adalah kolektifitas barang modal yang terdapat dalam neraca sebelah debit  |     |    |    |   |    |
| 10 | Modal adalah nilai, daya beli atau kekuasaan memakai atau menggunakan yang terkandung dalam barang modal   |     |    |    |   |    |

Lampiran 2

**JAWABAN RESPONDEN SMK**

| R  | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | P10 | X1 |
|----|----|----|----|----|----|----|----|----|----|-----|----|
| 1  | 5  | 5  | 5  | 4  | 4  | 5  | 4  | 5  | 4  | 4   | 45 |
| 2  | 5  | 5  | 5  | 4  | 4  | 5  | 4  | 4  | 5  | 4   | 45 |
| 3  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 40 |
| 4  | 4  | 4  | 5  | 5  | 4  | 5  | 5  | 5  | 4  | 4   | 45 |
| 5  | 4  | 5  | 5  | 4  | 4  | 5  | 4  | 5  | 5  | 3   | 44 |
| 6  | 4  | 5  | 5  | 4  | 4  | 5  | 4  | 5  | 5  | 4   | 45 |
| 7  | 4  | 5  | 3  | 4  | 3  | 5  | 4  | 4  | 4  | 3   | 39 |
| 8  | 3  | 4  | 3  | 4  | 4  | 5  | 4  | 5  | 4  | 4   | 40 |
| 9  | 5  | 5  | 5  | 5  | 1  | 5  | 5  | 5  | 5  | 3   | 44 |
| 10 | 3  | 4  | 5  | 4  | 3  | 5  | 4  | 5  | 4  | 5   | 42 |
| 11 | 5  | 4  | 4  | 5  | 4  | 5  | 4  | 5  | 4  | 4   | 44 |
| 12 | 4  | 4  | 4  | 4  | 4  | 3  | 4  | 5  | 4  | 4   | 40 |
| 13 | 4  | 4  | 3  | 4  | 3  | 4  | 3  | 4  | 4  | 4   | 37 |
| 14 | 4  | 3  | 4  | 4  | 4  | 5  | 4  | 5  | 4  | 3   | 40 |
| 15 | 2  | 3  | 3  | 3  | 4  | 4  | 4  | 4  | 4  | 3   | 34 |
| 16 | 3  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 3   | 46 |
| 17 | 5  | 5  | 5  | 4  | 4  | 4  | 4  | 4  | 5  | 3   | 43 |
| 18 | 4  | 4  | 4  | 3  | 4  | 5  | 5  | 4  | 4  | 4   | 41 |
| 19 | 5  | 4  | 4  | 4  | 3  | 4  | 4  | 5  | 4  | 4   | 41 |
| 20 | 5  | 4  | 4  | 4  | 3  | 4  | 4  | 5  | 4  | 5   | 42 |
| 21 | 5  | 4  | 4  | 4  | 4  | 5  | 5  | 4  | 4  | 2   | 41 |
| 22 | 4  | 5  | 5  | 5  | 5  | 5  | 4  | 5  | 4  | 4   | 46 |
| 23 | 5  | 5  | 4  | 4  | 3  | 4  | 5  | 5  | 4  | 4   | 43 |
| 24 | 5  | 4  | 4  | 4  | 3  | 5  | 5  | 5  | 4  | 4   | 43 |
| 25 | 5  | 4  | 4  | 4  | 3  | 5  | 4  | 5  | 4  | 4   | 42 |
| 26 | 5  | 5  | 4  | 4  | 4  | 5  | 4  | 5  | 3  | 3   | 42 |
| 27 | 3  | 5  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 3   | 39 |
| 28 | 4  | 4  | 5  | 5  | 4  | 5  | 5  | 5  | 4  | 4   | 45 |
| 29 | 4  | 4  | 4  | 4  | 4  | 5  | 3  | 4  | 4  | 2   | 38 |
| 30 | 5  | 5  | 5  | 5  | 4  | 5  | 5  | 5  | 5  | 3   | 47 |
| 31 | 3  | 4  | 3  | 4  | 3  | 4  | 2  | 4  | 4  | 2   | 33 |
| 32 | 4  | 2  | 5  | 4  | 2  | 1  | 3  | 5  | 4  | 4   | 34 |
| 33 | 5  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 2   | 39 |
| 34 | 5  | 5  | 5  | 5  | 5  | 5  | 1  | 4  | 3  | 3   | 41 |
| 35 | 5  | 4  | 4  | 4  | 4  | 5  | 5  | 3  | 4  | 3   | 41 |
| 36 | 4  | 5  | 5  | 5  | 5  | 5  | 3  | 5  | 5  | 4   | 46 |
| 37 | 5  | 5  | 4  | 4  | 3  | 4  | 5  | 5  | 4  | 2   | 41 |
| 38 | 5  | 4  | 4  | 4  | 3  | 5  | 3  | 5  | 4  | 2   | 39 |
| 39 | 5  | 4  | 4  | 4  | 3  | 5  | 4  | 5  | 4  | 4   | 42 |

|    |   |   |   |   |   |   |   |   |   |   |    |
|----|---|---|---|---|---|---|---|---|---|---|----|
| 40 | 4 | 5 | 5 | 4 | 4 | 4 | 3 | 4 | 5 | 5 | 43 |
| 41 | 5 | 4 | 4 | 4 | 5 | 3 | 4 | 4 | 4 | 5 | 42 |
| 42 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 3 | 43 |
| 43 | 4 | 4 | 3 | 3 | 2 | 4 | 2 | 3 | 3 | 4 | 32 |
| 44 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 3 | 43 |
| 45 | 5 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 2 | 3 | 35 |
| 46 | 4 | 4 | 4 | 4 | 3 | 5 | 4 | 5 | 4 | 4 | 41 |
| 47 | 5 | 4 | 4 | 4 | 3 | 5 | 3 | 5 | 4 | 3 | 40 |
| 48 | 5 | 4 | 4 | 4 | 3 | 4 | 5 | 5 | 4 | 4 | 42 |
| 49 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 3 | 4 | 41 |
| 50 | 5 | 5 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 39 |
| 51 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 3 | 4 | 43 |
| 52 | 4 | 5 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 5 | 40 |
| 53 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 45 |
| 54 | 5 | 4 | 4 | 5 | 4 | 5 | 3 | 4 | 5 | 4 | 43 |
| 55 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 48 |
| 56 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 43 |
| 57 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 43 |

### JAWABAN RESPONDEN SMK

| R  | P11 | P12 | P13 | P14 | P15 | P16 | P17 | P18 | P19 | P20 | X2 |
|----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|----|
| 1  | 5   | 5   | 5   | 4   | 5   | 2   | 4   | 4   | 2   | 4   | 40 |
| 2  | 5   | 4   | 5   | 5   | 5   | 2   | 4   | 4   | 2   | 5   | 41 |
| 3  | 5   | 3   | 5   | 5   | 5   | 1   | 5   | 4   | 4   | 4   | 41 |
| 4  | 5   | 5   | 4   | 4   | 4   | 4   | 5   | 5   | 4   | 4   | 44 |
| 5  | 5   | 5   | 4   | 4   | 5   | 4   | 4   | 5   | 4   | 4   | 44 |
| 6  | 5   | 5   | 4   | 4   | 5   | 4   | 4   | 5   | 4   | 4   | 44 |
| 7  | 4   | 4   | 4   | 3   | 4   | 4   | 4   | 4   | 4   | 4   | 39 |
| 8  | 5   | 5   | 4   | 4   | 5   | 2   | 2   | 4   | 4   | 4   | 39 |
| 9  | 5   | 5   | 5   | 5   | 5   | 1   | 5   | 5   | 4   | 3   | 43 |
| 10 | 5   | 5   | 4   | 5   | 5   | 3   | 3   | 5   | 4   | 5   | 44 |
| 11 | 5   | 4   | 4   | 4   | 5   | 3   | 4   | 3   | 4   | 4   | 40 |
| 12 | 5   | 4   | 4   | 4   | 5   | 3   | 4   | 3   | 4   | 4   | 40 |
| 13 | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 40 |
| 14 | 5   | 4   | 4   | 3   | 5   | 5   | 3   | 4   | 4   | 4   | 41 |
| 15 | 4   | 4   | 4   | 4   | 4   | 3   | 3   | 3   | 4   | 4   | 37 |
| 16 | 5   | 5   | 5   | 5   | 4   | 3   | 3   | 5   | 4   | 3   | 42 |
| 17 | 5   | 5   | 4   | 4   | 5   | 2   | 3   | 4   | 4   | 4   | 40 |
| 18 | 4   | 4   | 4   | 4   | 4   | 3   | 4   | 4   | 4   | 4   | 39 |
| 19 | 5   | 5   | 5   | 3   | 5   | 5   | 3   | 4   | 4   | 4   | 43 |

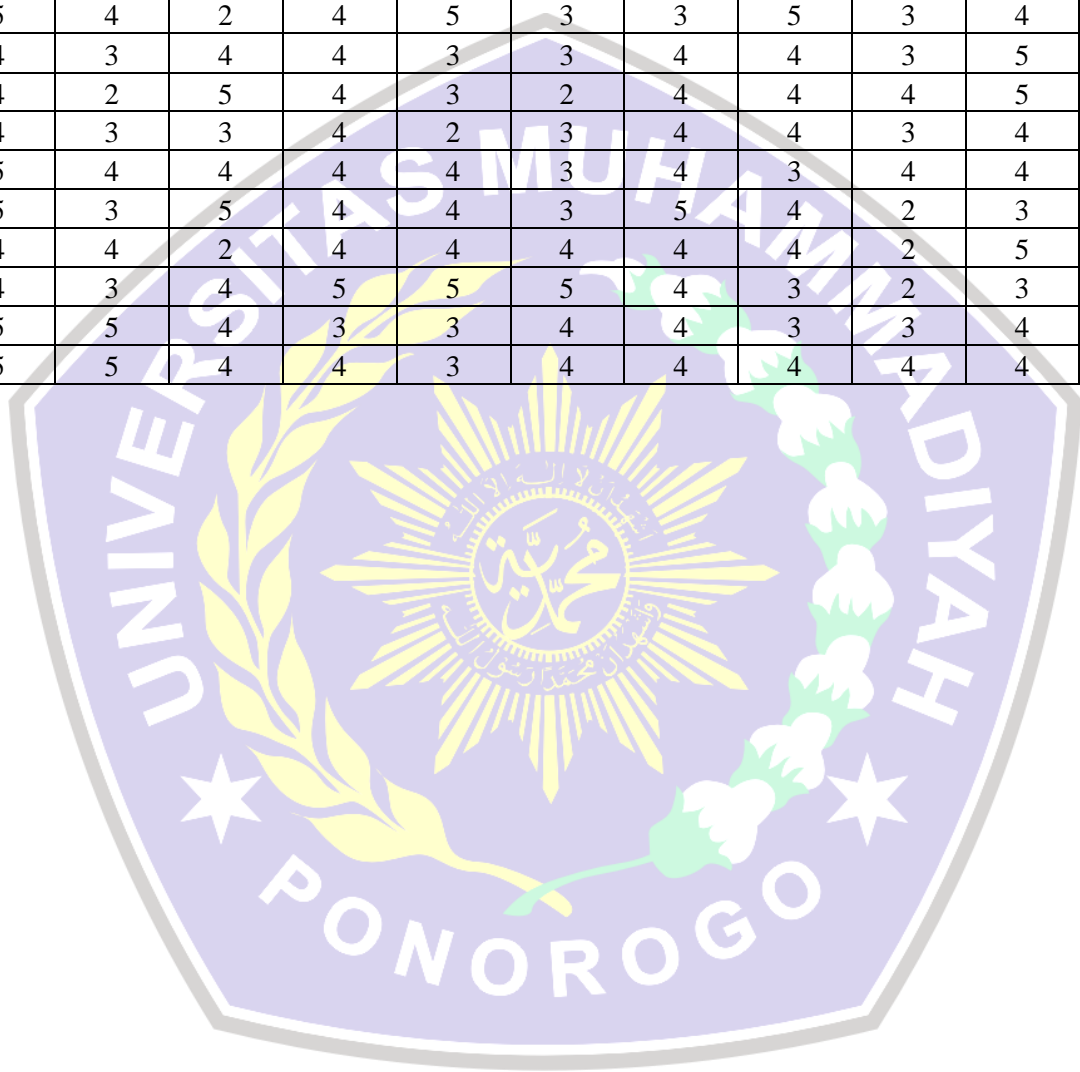
|    |   |   |   |   |   |   |   |   |   |   |    |
|----|---|---|---|---|---|---|---|---|---|---|----|
| 20 | 5 | 5 | 5 | 3 | 4 | 5 | 3 | 4 | 4 | 4 | 42 |
| 21 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 45 |
| 22 | 5 | 4 | 5 | 4 | 5 | 3 | 3 | 4 | 4 | 4 | 41 |
| 23 | 5 | 5 | 4 | 3 | 5 | 1 | 4 | 4 | 4 | 5 | 40 |
| 24 | 5 | 4 | 5 | 3 | 5 | 1 | 4 | 4 | 4 | 5 | 40 |
| 25 | 5 | 4 | 4 | 1 | 4 | 1 | 4 | 4 | 4 | 5 | 36 |
| 26 | 4 | 4 | 5 | 3 | 4 | 5 | 4 | 3 | 4 | 4 | 40 |
| 27 | 4 | 4 | 4 | 3 | 4 | 2 | 4 | 3 | 4 | 4 | 36 |
| 28 | 5 | 5 | 4 | 4 | 5 | 3 | 1 | 3 | 4 | 4 | 38 |
| 29 | 5 | 2 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 37 |
| 30 | 5 | 5 | 5 | 5 | 5 | 2 | 4 | 3 | 5 | 4 | 43 |
| 31 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 39 |
| 32 | 5 | 5 | 4 | 4 | 5 | 1 | 4 | 4 | 4 | 4 | 40 |
| 33 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 39 |
| 34 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 44 |
| 35 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 3 | 3 | 43 |
| 36 | 5 | 4 | 5 | 4 | 5 | 3 | 3 | 4 | 4 | 5 | 42 |
| 37 | 5 | 5 | 4 | 3 | 5 | 1 | 4 | 4 | 4 | 3 | 38 |
| 38 | 5 | 4 | 5 | 3 | 5 | 1 | 4 | 4 | 4 | 2 | 37 |
| 39 | 5 | 4 | 4 | 1 | 4 | 1 | 4 | 4 | 4 | 2 | 33 |
| 40 | 4 | 4 | 5 | 3 | 4 | 5 | 4 | 3 | 4 | 4 | 40 |
| 41 | 5 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 37 |
| 42 | 5 | 5 | 5 | 4 | 5 | 1 | 2 | 4 | 5 | 4 | 40 |
| 43 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 3 | 42 |
| 44 | 5 | 4 | 4 | 4 | 4 | 1 | 4 | 5 | 3 | 3 | 37 |
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| 46 | 5 | 4 | 4 | 1 | 4 | 1 | 4 | 4 | 4 | 4 | 35 |
| 47 | 5 | 5 | 5 | 2 | 5 | 1 | 4 | 4 | 4 | 3 | 38 |
| 48 | 5 | 4 | 4 | 3 | 5 | 1 | 4 | 4 | 4 | 4 | 38 |
| 49 | 4 | 4 | 4 | 2 | 4 | 5 | 4 | 3 | 4 | 4 | 38 |
| 50 | 5 | 5 | 4 | 3 | 5 | 1 | 3 | 4 | 5 | 4 | 39 |
| 51 | 4 | 4 | 5 | 3 | 4 | 5 | 4 | 3 | 4 | 5 | 41 |
| 52 | 4 | 4 | 4 | 5 | 4 | 2 | 5 | 3 | 4 | 4 | 39 |
| 53 | 5 | 5 | 4 | 4 | 5 | 3 | 1 | 3 | 4 | 2 | 36 |
| 54 | 5 | 2 | 4 | 4 | 4 | 2 | 4 | 4 | 5 | 5 | 39 |
| 55 | 5 | 5 | 5 | 5 | 5 | 2 | 4 | 3 | 5 | 4 | 43 |
| 56 | 5 | 5 | 5 | 5 | 4 | 3 | 3 | 5 | 5 | 3 | 43 |
| 57 | 5 | 5 | 4 | 4 | 5 | 2 | 3 | 4 | 5 | 4 | 41 |

### JAWABAN RESPONDEN SMK

| R  | P21 | P22 | P23 | P24 | P25 | P26 | P27 | P28 | P29 | P30 | X3 |
|----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|----|
| 1  | 4   | 2   | 3   | 4   | 3   | 3   | 4   | 4   | 2   | 3   | 32 |
| 2  | 4   | 2   | 3   | 4   | 3   | 3   | 4   | 4   | 3   | 4   | 34 |
| 3  | 4   | 3   | 4   | 3   | 4   | 4   | 4   | 4   | 4   | 4   | 38 |
| 4  | 5   | 4   | 4   | 4   | 4   | 4   | 5   | 5   | 4   | 4   | 43 |
| 5  | 4   | 3   | 4   | 4   | 4   | 4   | 4   | 4   | 2   | 3   | 36 |
| 6  | 4   | 3   | 4   | 5   | 5   | 4   | 4   | 4   | 2   | 3   | 38 |
| 7  | 4   | 3   | 4   | 3   | 3   | 3   | 4   | 4   | 4   | 4   | 36 |
| 8  | 4   | 2   | 3   | 4   | 3   | 4   | 4   | 4   | 2   | 4   | 34 |
| 9  | 4   | 3   | 5   | 3   | 4   | 4   | 3   | 3   | 3   | 3   | 35 |
| 10 | 4   | 4   | 4   | 3   | 3   | 3   | 3   | 4   | 2   | 2   | 32 |
| 11 | 4   | 3   | 5   | 4   | 4   | 3   | 4   | 4   | 2   | 4   | 37 |
| 12 | 4   | 3   | 5   | 4   | 3   | 4   | 4   | 4   | 2   | 5   | 38 |
| 13 | 4   | 4   | 3   | 4   | 4   | 3   | 4   | 3   | 4   | 4   | 37 |
| 14 | 4   | 2   | 3   | 3   | 4   | 3   | 4   | 3   | 2   | 4   | 32 |
| 15 | 4   | 3   | 3   | 3   | 3   | 3   | 3   | 4   | 4   | 4   | 34 |
| 16 | 5   | 5   | 4   | 3   | 3   | 4   | 4   | 3   | 3   | 2   | 36 |
| 17 | 5   | 5   | 4   | 4   | 3   | 4   | 4   | 4   | 4   | 4   | 41 |
| 18 | 4   | 3   | 4   | 4   | 4   | 4   | 4   | 4   | 3   | 4   | 38 |
| 19 | 4   | 4   | 5   | 3   | 3   | 4   | 4   | 4   | 3   | 4   | 38 |
| 20 | 5   | 4   | 4   | 3   | 3   | 3   | 4   | 4   | 3   | 2   | 35 |
| 21 | 4   | 2   | 2   | 3   | 4   | 3   | 4   | 4   | 4   | 4   | 34 |
| 22 | 3   | 4   | 4   | 4   | 4   | 3   | 4   | 4   | 4   | 4   | 38 |
| 23 | 4   | 4   | 2   | 3   | 4   | 2   | 4   | 4   | 3   | 4   | 34 |
| 24 | 4   | 4   | 2   | 2   | 3   | 3   | 4   | 4   | 3   | 5   | 34 |
| 25 | 4   | 4   | 2   | 2   | 3   | 3   | 3   | 4   | 3   | 4   | 32 |
| 26 | 4   | 3   | 3   | 4   | 2   | 3   | 4   | 4   | 3   | 4   | 34 |
| 27 | 4   | 4   | 4   | 4   | 4   | 3   | 4   | 3   | 4   | 4   | 38 |
| 28 | 3   | 3   | 5   | 4   | 4   | 3   | 5   | 4   | 1   | 4   | 36 |
| 29 | 4   | 4   | 2   | 4   | 4   | 4   | 4   | 4   | 2   | 3   | 35 |
| 30 | 4   | 3   | 4   | 5   | 5   | 5   | 4   | 3   | 1   | 4   | 38 |
| 31 | 4   | 3   | 4   | 4   | 3   | 4   | 3   | 4   | 4   | 3   | 36 |
| 32 | 5   | 3   | 4   | 3   | 2   | 4   | 3   | 3   | 2   | 4   | 33 |
| 33 | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 40 |
| 34 | 5   | 3   | 4   | 4   | 4   | 4   | 4   | 4   | 1   | 4   | 37 |
| 35 | 4   | 2   | 2   | 3   | 4   | 3   | 4   | 4   | 4   | 3   | 33 |
| 36 | 3   | 4   | 4   | 4   | 4   | 3   | 4   | 4   | 4   | 3   | 37 |
| 37 | 4   | 4   | 2   | 3   | 4   | 2   | 4   | 4   | 3   | 5   | 35 |
| 38 | 4   | 4   | 2   | 2   | 3   | 3   | 4   | 4   | 3   | 5   | 34 |
| 39 | 4   | 4   | 2   | 2   | 3   | 3   | 3   | 4   | 3   | 5   | 33 |



|    |   |   |   |   |   |   |   |   |   |   |    |
|----|---|---|---|---|---|---|---|---|---|---|----|
| 40 | 4 | 3 | 3 | 4 | 2 | 3 | 4 | 4 | 3 | 5 | 35 |
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| 42 | 3 | 4 | 4 | 4 | 3 | 3 | 5 | 4 | 4 | 3 | 37 |
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| 55 | 4 | 3 | 4 | 5 | 5 | 5 | 4 | 3 | 2 | 3 | 38 |
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| 57 | 5 | 5 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 41 |

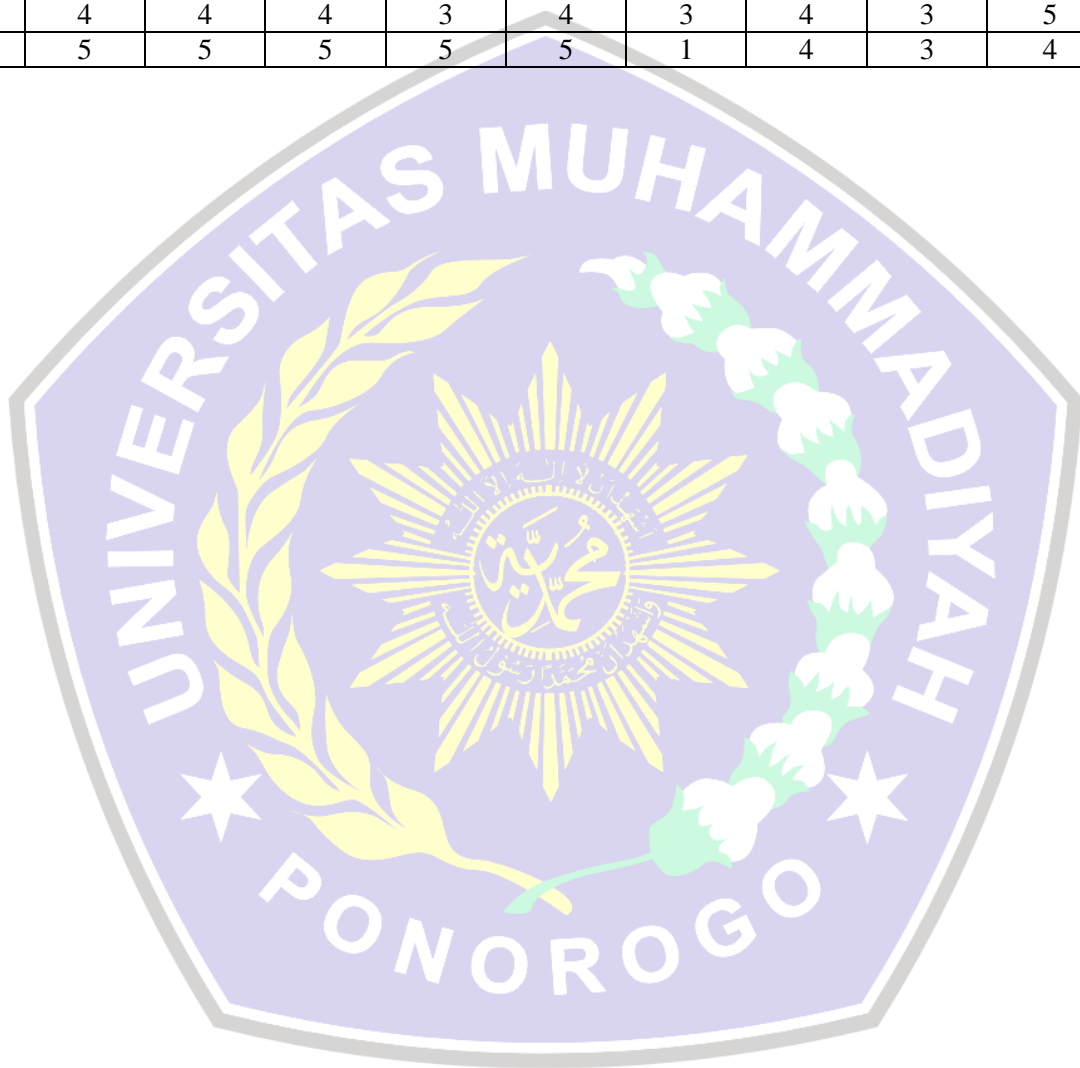




### JAWABAN RESPONDEN SMA

| R  | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | P10 | X1 |
|----|----|----|----|----|----|----|----|----|----|-----|----|
| 1  | 5  | 5  | 5  | 4  | 4  | 4  | 4  | 5  | 4  | 4   | 44 |
| 2  | 5  | 5  | 5  | 4  | 4  | 5  | 4  | 5  | 4  | 4   | 45 |
| 3  | 5  | 5  | 4  | 4  | 4  | 4  | 4  | 5  | 4  | 3   | 42 |
| 4  | 4  | 5  | 4  | 4  | 3  | 5  | 4  | 4  | 4  | 3   | 40 |
| 5  | 4  | 5  | 3  | 4  | 3  | 5  | 4  | 4  | 4  | 3   | 39 |
| 6  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 40 |
| 7  | 2  | 4  | 5  | 4  | 4  | 5  | 4  | 5  | 4  | 4   | 41 |
| 8  | 4  | 4  | 3  | 3  | 3  | 3  | 2  | 3  | 3  | 3   | 31 |
| 9  | 2  | 4  | 4  | 4  | 4  | 4  | 5  | 5  | 4  | 4   | 40 |
| 10 | 5  | 4  | 4  | 4  | 3  | 3  | 3  | 4  | 2  | 1   | 33 |
| 11 | 4  | 4  | 3  | 4  | 4  | 5  | 4  | 4  | 3  | 3   | 38 |
| 12 | 4  | 4  | 4  | 3  | 3  | 4  | 4  | 4  | 4  | 3   | 37 |
| 13 | 5  | 4  | 5  | 4  | 2  | 5  | 4  | 5  | 5  | 4   | 43 |
| 14 | 5  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 3  | 4   | 40 |
| 15 | 5  | 4  | 4  | 4  | 3  | 4  | 4  | 5  | 5  | 4   | 42 |
| 16 | 4  | 4  | 4  | 4  | 3  | 5  | 4  | 5  | 4  | 4   | 41 |
| 17 | 5  | 4  | 4  | 4  | 3  | 5  | 3  | 5  | 4  | 4   | 41 |
| 18 | 5  | 4  | 4  | 4  | 3  | 4  | 5  | 5  | 4  | 4   | 42 |
| 19 | 4  | 4  | 4  | 5  | 4  | 4  | 5  | 4  | 3  | 4   | 41 |
| 20 | 2  | 5  | 4  | 3  | 4  | 4  | 3  | 3  | 4  | 3   | 35 |
| 21 | 5  | 5  | 5  | 5  | 5  | 5  | 1  | 4  | 3  | 3   | 41 |
| 22 | 5  | 5  | 5  | 5  | 5  | 5  | 1  | 4  | 3  | 3   | 41 |
| 23 | 2  | 4  | 4  | 3  | 4  | 4  | 4  | 4  | 4  | 4   | 37 |
| 24 | 5  | 4  | 4  | 3  | 4  | 4  | 4  | 5  | 2  | 2   | 37 |
| 25 | 3  | 4  | 3  | 4  | 3  | 4  | 4  | 5  | 4  | 3   | 37 |
| 26 | 3  | 4  | 1  | 5  | 4  | 5  | 5  | 5  | 4  | 4   | 40 |
| 27 | 4  | 4  | 4  | 4  | 4  | 4  | 3  | 4  | 4  | 4   | 39 |
| 28 | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 3   | 39 |
| 29 | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 40 |
| 30 | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4   | 40 |
| 31 | 5  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 3   | 40 |
| 32 | 5  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 3   | 40 |
| 33 | 4  | 4  | 4  | 3  | 3  | 4  | 3  | 4  | 4  | 3   | 36 |
| 34 | 5  | 5  | 5  | 5  | 2  | 1  | 4  | 5  | 5  | 2   | 39 |
| 35 | 5  | 4  | 4  | 4  | 3  | 4  | 3  | 4  | 3  | 4   | 38 |
| 36 | 3  | 4  | 3  | 4  | 3  | 3  | 4  | 3  | 4  | 3   | 34 |
| 37 | 5  | 5  | 4  | 5  | 1  | 5  | 3  | 5  | 5  | 1   | 39 |
| 38 | 3  | 4  | 3  | 4  | 3  | 4  | 3  | 3  | 4  | 2   | 33 |
| 39 | 5  | 5  | 5  | 2  | 3  | 4  | 4  | 1  | 1  | 5   | 35 |
| 40 | 5  | 5  | 5  | 5  | 5  | 5  | 1  | 4  | 3  | 3   | 41 |
| 41 | 5  | 4  | 4  | 4  | 3  | 4  | 5  | 5  | 4  | 3   | 41 |
| 42 | 4  | 4  | 4  | 5  | 4  | 4  | 5  | 4  | 3  | 4   | 41 |
| 43 | 5  | 5  | 5  | 4  | 4  | 4  | 4  | 5  | 4  | 3   | 43 |
| 44 | 5  | 5  | 5  | 4  | 4  | 5  | 4  | 5  | 4  | 2   | 43 |
| 45 | 5  | 5  | 4  | 3  | 4  | 4  | 4  | 5  | 4  | 4   | 42 |
| 46 | 4  | 5  | 4  | 4  | 3  | 5  | 4  | 4  | 5  | 4   | 42 |

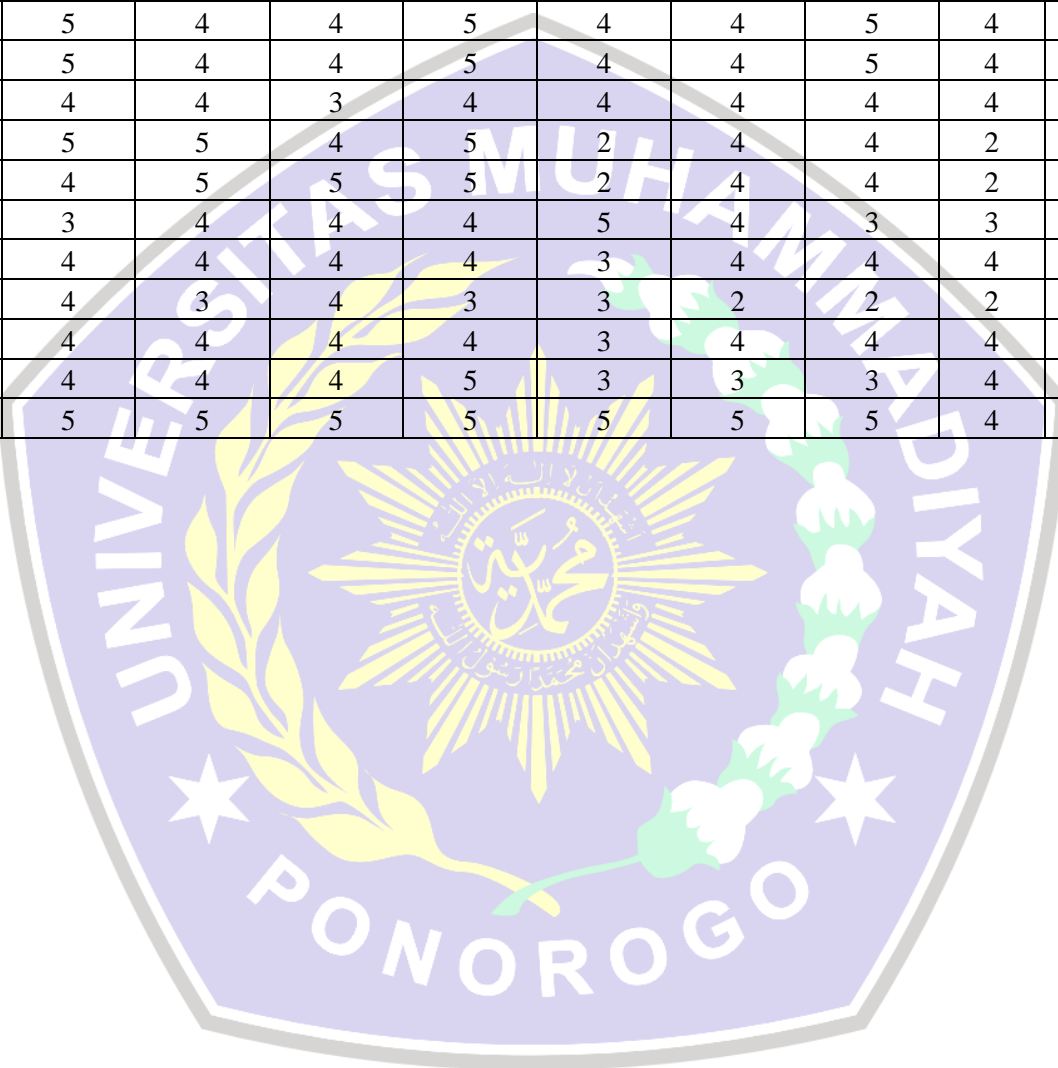
|    |   |   |   |   |   |   |   |   |   |   |    |
|----|---|---|---|---|---|---|---|---|---|---|----|
| 47 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 2 | 43 |
| 48 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 2 | 43 |
| 49 | 4 | 5 | 3 | 4 | 3 | 5 | 4 | 4 | 4 | 2 | 38 |
| 50 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 3 | 44 |
| 51 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 45 |
| 52 | 5 | 4 | 4 | 4 | 3 | 4 | 2 | 3 | 3 | 4 | 36 |
| 53 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 40 |
| 54 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 4 | 4 | 5 | 38 |
| 55 | 5 | 5 | 5 | 5 | 2 | 1 | 4 | 5 | 5 | 4 | 41 |
| 56 | 5 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 5 | 39 |
| 57 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 4 | 3 | 4 | 42 |



### JAWABAN RESPONDEN SMA

| R  | P11 | P12 | P13 | P14 | P15 | P16 | P17 | P18 | P19 | P20 | X2 |
|----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|----|
| 1  | 4   | 5   | 5   | 4   | 5   | 1   | 3   | 3   | 2   | 5   | 37 |
| 2  | 5   | 5   | 5   | 4   | 5   | 2   | 4   | 4   | 2   | 5   | 41 |
| 3  | 4   | 4   | 5   | 5   | 5   | 2   | 4   | 4   | 4   | 3   | 40 |
| 4  | 5   | 4   | 4   | 3   | 4   | 4   | 4   | 4   | 4   | 4   | 40 |
| 5  | 5   | 4   | 4   | 3   | 4   | 4   | 4   | 4   | 4   | 4   | 40 |
| 6  | 5   | 4   | 4   | 3   | 3   | 3   | 3   | 4   | 4   | 3   | 36 |
| 7  | 5   | 5   | 5   | 4   | 5   | 1   | 2   | 4   | 5   | 4   | 40 |
| 8  | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 40 |
| 9  | 5   | 4   | 4   | 4   | 4   | 1   | 4   | 5   | 3   | 4   | 38 |
| 10 | 5   | 5   | 4   | 3   | 4   | 4   | 5   | 4   | 5   | 4   | 43 |
| 11 | 4   | 3   | 3   | 4   | 5   | 1   | 2   | 4   | 3   | 4   | 33 |
| 12 | 4   | 4   | 5   | 4   | 5   | 2   | 4   | 4   | 5   | 5   | 42 |
| 13 | 5   | 4   | 3   | 4   | 5   | 4   | 1   | 4   | 3   | 5   | 38 |
| 14 | 5   | 5   | 4   | 4   | 4   | 3   | 4   | 4   | 4   | 4   | 41 |
| 15 | 5   | 4   | 4   | 3   | 5   | 5   | 3   | 5   | 4   | 4   | 42 |
| 16 | 5   | 4   | 4   | 1   | 4   | 1   | 4   | 4   | 4   | 5   | 36 |
| 17 | 5   | 5   | 5   | 2   | 5   | 1   | 4   | 4   | 4   | 5   | 40 |
| 18 | 5   | 4   | 4   | 3   | 5   | 1   | 4   | 4   | 4   | 5   | 39 |
| 19 | 4   | 4   | 4   | 2   | 4   | 5   | 4   | 3   | 4   | 4   | 38 |
| 20 | 5   | 5   | 4   | 3   | 5   | 1   | 3   | 4   | 5   | 5   | 40 |
| 21 | 5   | 5   | 5   | 5   | 5   | 5   | 5   | 5   | 4   | 4   | 48 |
| 22 | 5   | 5   | 5   | 5   | 5   | 5   | 5   | 5   | 4   | 4   | 48 |
| 23 | 4   | 4   | 4   | 3   | 3   | 1   | 2   | 2   | 4   | 5   | 32 |
| 24 | 4   | 4   | 4   | 5   | 5   | 2   | 4   | 5   | 3   | 3   | 39 |
| 25 | 4   | 4   | 4   | 4   | 5   | 4   | 4   | 4   | 4   | 4   | 41 |
| 26 | 5   | 4   | 4   | 4   | 4   | 1   | 4   | 5   | 3   | 5   | 39 |
| 27 | 4   | 4   | 4   | 4   | 4   | 5   | 4   | 4   | 3   | 4   | 40 |
| 28 | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 40 |
| 29 | 4   | 4   | 4   | 4   | 4   | 3   | 4   | 4   | 4   | 4   | 39 |
| 30 | 4   | 4   | 4   | 4   | 4   | 3   | 4   | 4   | 4   | 4   | 39 |
| 31 | 4   | 4   | 4   | 4   | 4   | 3   | 4   | 4   | 4   | 4   | 39 |
| 32 | 4   | 4   | 4   | 4   | 4   | 3   | 4   | 4   | 4   | 4   | 39 |
| 33 | 3   | 4   | 3   | 4   | 3   | 3   | 2   | 2   | 2   | 2   | 28 |
| 34 | 4   | 4   | 4   | 4   | 4   | 3   | 4   | 4   | 4   | 4   | 39 |
| 35 | 5   | 4   | 4   | 4   | 5   | 3   | 3   | 3   | 4   | 4   | 39 |
| 36 | 4   | 2   | 3   | 3   | 4   | 4   | 3   | 4   | 4   | 3   | 34 |
| 37 | 5   | 5   | 5   | 5   | 5   | 1   | 5   | 3   | 4   | 5   | 43 |
| 38 | 4   | 4   | 3   | 4   | 4   | 3   | 3   | 4   | 3   | 4   | 36 |

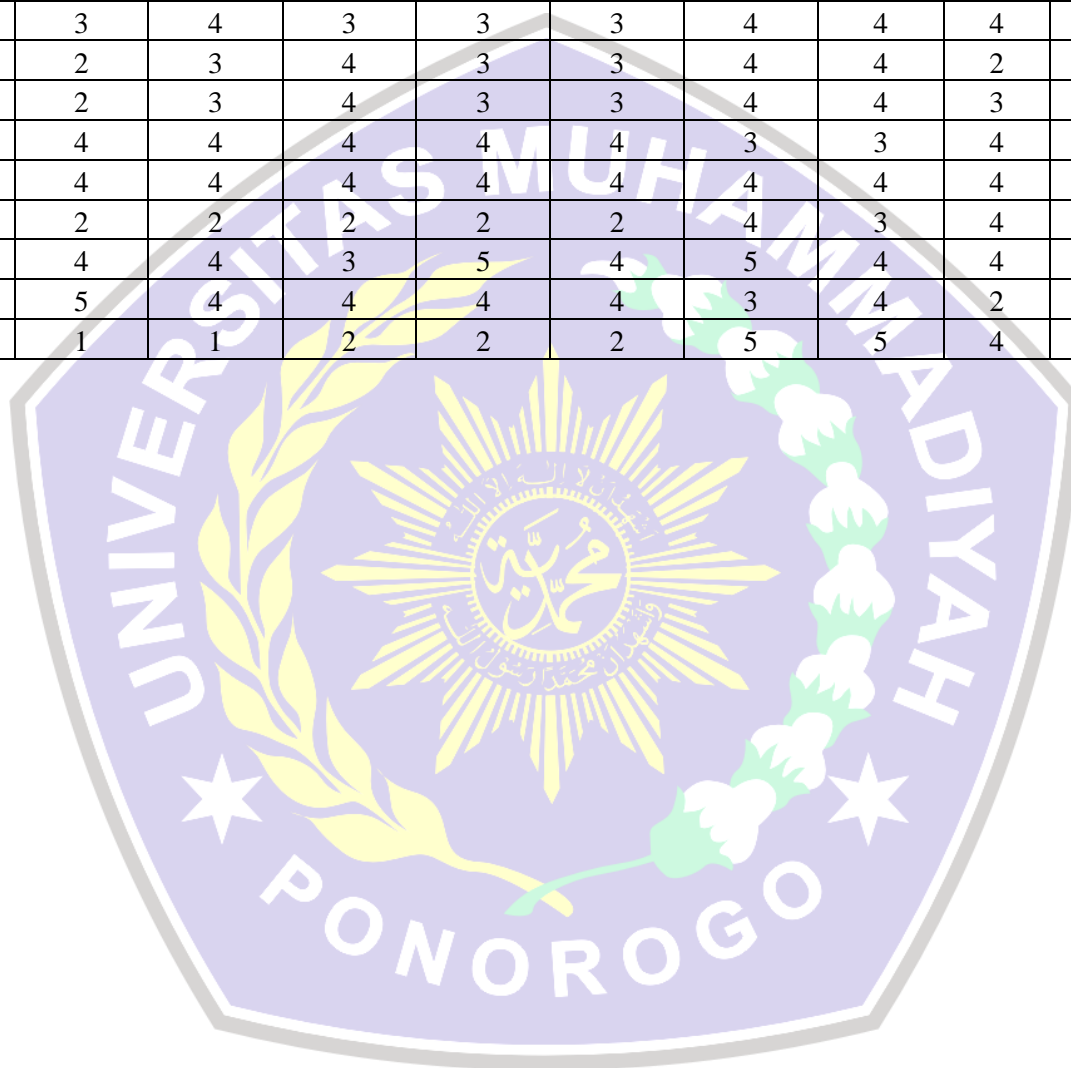
|    |   |   |   |   |   |   |   |   |   |   |    |
|----|---|---|---|---|---|---|---|---|---|---|----|
| 39 | 4 | 5 | 5 | 2 | 5 | 5 | 4 | 4 | 1 | 2 | 37 |
| 40 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 44 |
| 41 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 48 |
| 42 | 5 | 4 | 5 | 3 | 3 | 2 | 2 | 2 | 4 | 4 | 34 |
| 43 | 4 | 5 | 5 | 4 | 5 | 1 | 3 | 3 | 2 | 3 | 35 |
| 44 | 5 | 5 | 5 | 4 | 5 | 2 | 4 | 4 | 2 | 3 | 39 |
| 45 | 4 | 4 | 5 | 5 | 5 | 2 | 4 | 4 | 4 | 3 | 40 |
| 46 | 5 | 4 | 4 | 3 | 4 | 4 | 4 | 5 | 4 | 2 | 39 |
| 47 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 2 | 42 |
| 48 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 3 | 43 |
| 49 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 2 | 37 |
| 50 | 5 | 5 | 5 | 4 | 5 | 2 | 4 | 4 | 2 | 4 | 40 |
| 51 | 5 | 4 | 5 | 5 | 5 | 2 | 4 | 4 | 2 | 4 | 40 |
| 52 | 5 | 3 | 4 | 4 | 4 | 5 | 4 | 3 | 3 | 5 | 40 |
| 53 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 39 |
| 54 | 3 | 4 | 3 | 4 | 3 | 3 | 2 | 2 | 2 | 4 | 30 |
| 55 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 39 |
| 56 | 5 | 4 | 4 | 4 | 5 | 3 | 3 | 3 | 4 | 4 | 39 |
| 57 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 48 |



### JAWABAN RESPONDEN SMA

| R  | P21 | P22 | P23 | P24 | P25 | P26 | P27 | P28 | P29 | P30 | X3 |
|----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|----|
| 1  | 4   | 4   | 4   | 3   | 3   | 3   | 4   | 4   | 3   | 3   | 35 |
| 2  | 4   | 2   | 3   | 4   | 2   | 3   | 4   | 3   | 4   | 3   | 32 |
| 3  | 4   | 3   | 4   | 2   | 2   | 3   | 4   | 3   | 4   | 3   | 32 |
| 4  | 4   | 3   | 4   | 3   | 3   | 3   | 4   | 4   | 4   | 4   | 36 |
| 5  | 4   | 3   | 4   | 3   | 3   | 3   | 4   | 4   | 4   | 4   | 36 |
| 6  | 3   | 4   | 3   | 4   | 5   | 5   | 5   | 5   | 4   | 4   | 42 |
| 7  | 3   | 4   | 4   | 4   | 3   | 3   | 5   | 4   | 4   | 3   | 37 |
| 8  | 4   | 4   | 3   | 4   | 4   | 3   | 4   | 3   | 4   | 4   | 37 |
| 9  | 4   | 4   | 5   | 3   | 4   | 4   | 4   | 4   | 1   | 3   | 36 |
| 10 | 5   | 5   | 5   | 4   | 3   | 3   | 2   | 3   | 3   | 2   | 35 |
| 11 | 4   | 3   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 39 |
| 12 | 4   | 3   | 4   | 4   | 2   | 4   | 5   | 4   | 4   | 4   | 38 |
| 13 | 5   | 3   | 4   | 5   | 2   | 1   | 1   | 3   | 2   | 3   | 29 |
| 14 | 5   | 4   | 4   | 3   | 3   | 4   | 4   | 4   | 4   | 4   | 39 |
| 15 | 4   | 2   | 2   | 3   | 4   | 3   | 4   | 4   | 4   | 2   | 32 |
| 16 | 4   | 4   | 2   | 1   | 4   | 3   | 3   | 4   | 3   | 4   | 32 |
| 17 | 4   | 4   | 2   | 1   | 4   | 4   | 4   | 4   | 3   | 4   | 34 |
| 18 | 4   | 4   | 2   | 4   | 4   | 3   | 3   | 4   | 3   | 4   | 35 |
| 19 | 4   | 3   | 3   | 4   | 3   | 3   | 4   | 4   | 3   | 4   | 35 |
| 20 | 4   | 2   | 5   | 2   | 3   | 2   | 4   | 4   | 4   | 3   | 33 |
| 21 | 5   | 3   | 4   | 4   | 4   | 4   | 4   | 3   | 1   | 4   | 36 |
| 22 | 5   | 3   | 4   | 4   | 4   | 4   | 4   | 3   | 1   | 4   | 36 |
| 23 | 4   | 2   | 3   | 2   | 1   | 4   | 4   | 4   | 2   | 2   | 28 |
| 24 | 5   | 5   | 3   | 3   | 4   | 3   | 4   | 4   | 3   | 3   | 37 |
| 25 | 4   | 3   | 4   | 3   | 2   | 3   | 3   | 3   | 3   | 3   | 31 |
| 26 | 4   | 4   | 5   | 3   | 4   | 4   | 4   | 5   | 1   | 3   | 37 |
| 27 | 4   | 3   | 3   | 4   | 4   | 4   | 4   | 4   | 4   | 3   | 37 |
| 28 | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 40 |
| 29 | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 40 |
| 30 | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 40 |
| 31 | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 40 |
| 32 | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 40 |
| 33 | 2   | 2   | 2   | 2   | 2   | 2   | 2   | 2   | 2   | 3   | 21 |
| 34 | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 4   | 40 |
| 35 | 5   | 4   | 4   | 4   | 4   | 4   | 3   | 3   | 3   | 4   | 38 |
| 36 | 4   | 3   | 4   | 4   | 3   | 4   | 3   | 3   | 4   | 3   | 35 |
| 37 | 4   | 1   | 1   | 2   | 2   | 2   | 5   | 5   | 4   | 4   | 30 |
| 38 | 4   | 3   | 3   | 3   | 2   | 2   | 2   | 3   | 3   | 3   | 28 |
| 39 | 5   | 5   | 4   | 4   | 2   | 3   | 4   | 5   | 4   | 4   | 40 |
| 40 | 5   | 3   | 4   | 4   | 4   | 4   | 4   | 4   | 1   | 4   | 37 |

|    |   |   |   |   |   |   |   |   |   |   |    |
|----|---|---|---|---|---|---|---|---|---|---|----|
| 41 | 5 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 1 | 5 | 37 |
| 42 | 5 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 1 | 5 | 37 |
| 43 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 5 | 37 |
| 44 | 4 | 2 | 3 | 4 | 2 | 3 | 4 | 3 | 4 | 5 | 34 |
| 45 | 3 | 4 | 2 | 2 | 3 | 4 | 3 | 4 | 5 | 4 | 34 |
| 46 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 5 | 37 |
| 47 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 3 | 36 |
| 48 | 4 | 3 | 4 | 5 | 5 | 4 | 4 | 4 | 2 | 4 | 39 |
| 49 | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 5 | 37 |
| 50 | 4 | 2 | 3 | 4 | 3 | 3 | 4 | 4 | 2 | 5 | 34 |
| 51 | 4 | 2 | 3 | 4 | 3 | 3 | 4 | 4 | 3 | 5 | 35 |
| 52 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 39 |
| 53 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 39 |
| 54 | 2 | 2 | 2 | 2 | 2 | 2 | 4 | 3 | 4 | 5 | 28 |
| 55 | 5 | 4 | 4 | 3 | 5 | 4 | 5 | 4 | 4 | 4 | 42 |
| 56 | 5 | 5 | 4 | 4 | 4 | 4 | 3 | 4 | 2 | 2 | 37 |
| 57 | 4 | 1 | 1 | 2 | 2 | 2 | 5 | 5 | 4 | 5 | 31 |



Lampiran 3

DESCRIPTIVES VARIABLES=PA PK PM

/STATISTICS=MEAN SUM STDDEV VARIANCE RANGE MIN MAX SEMEAN.

**Descriptive Statistics**

|                     | N         | Range     | Minimum   | Maximum   | Sum       | Mean      |            | Std. Deviation | Variance  |
|---------------------|-----------|-----------|-----------|-----------|-----------|-----------|------------|----------------|-----------|
|                     | Statistic | Statistic | Statistic | Statistic | Statistic | Statistic | Std. Error | Statistic      | Statistic |
| pemahaman aktiva    | 114       | 17        | 31        | 48        | 4627      | 40.59     | .311       | 3.325          | 11.059    |
| pemahaman kewajiban | 114       | 20        | 28        | 48        | 4522      | 39.67     | .310       | 3.314          | 10.985    |
| pemahaman modal     | 114       | 22        | 21        | 43        | 4095      | 35.92     | .312       | 3.326          | 11.065    |
| Valid N (listwise)  | 114       |           |           |           |           |           |            |                |           |







|       |                     |       |        |        |        |        |        |        |        |        |       |        |
|-------|---------------------|-------|--------|--------|--------|--------|--------|--------|--------|--------|-------|--------|
|       | Sig. (2-tailed)     | .070  | .083   | .006   |        | .026   | .098   | .537   | .000   | .013   | .398  | .000   |
|       | N                   | 114   | 114    | 114    | 114    | 114    | 114    | 114    | 114    | 114    | 114   | 114    |
| X1.5  | Pearson Correlation | -.082 | .193*  | .235*  | .208*  | 1      | .318** | -.072  | -.037  | -.095  | .080  | .381** |
|       | Sig. (2-tailed)     | .384  | .039   | .012   | .026   |        | .001   | .448   | .698   | .315   | .400  | .000   |
|       | N                   | 114   | 114    | 114    | 114    | 114    | 114    | 114    | 114    | 114    | 114   | 114    |
| X1.6  | Pearson Correlation | .013  | .263** | .091   | .156   | .318** | 1      | .045   | .182   | .117   | -.027 | .481** |
|       | Sig. (2-tailed)     | .889  | .005   | .334   | .098   | .001   |        | .637   | .053   | .214   | .773  | .000   |
|       | N                   | 114   | 114    | 114    | 114    | 114    | 114    | 114    | 114    | 114    | 114   | 114    |
| X1.7  | Pearson Correlation | -.079 | -.060  | -.031  | .058   | -.072  | .045   | 1      | .348** | .301** | .113  | .420** |
|       | Sig. (2-tailed)     | .405  | .526   | .742   | .537   | .448   | .637   |        | .000   | .001   | .230  | .000   |
|       | N                   | 114   | 114    | 114    | 114    | 114    | 114    | 114    | 114    | 114    | 114   | 114    |
| X1.8  | Pearson Correlation | .122  | .009   | .248** | .400** | -.037  | .182   | .348** | 1      | .421** | -.028 | .584** |
|       | Sig. (2-tailed)     | .196  | .921   | .008   | .000   | .698   | .053   | .000   |        | .000   | .764  | .000   |
|       | N                   | 114   | 114    | 114    | 114    | 114    | 114    | 114    | 114    | 114    | 114   | 114    |
| X1.9  | Pearson Correlation | -.094 | .212*  | .227*  | .233*  | -.095  | .117   | .301** | .421** | 1      | -.024 | .494** |
|       | Sig. (2-tailed)     | .321  | .023   | .015   | .013   | .315   | .214   | .001   | .000   |        | .799  | .000   |
|       | N                   | 114   | 114    | 114    | 114    | 114    | 114    | 114    | 114    | 114    | 114   | 114    |
| X1.10 | Pearson Correlation | -.052 | -.119  | .093   | -.080  | .080   | -.027  | .113   | -.028  | -.024  | 1     | .261** |
|       | Sig. (2-tailed)     | .583  | .207   | .327   | .398   | .400   | .773   | .230   | .764   | .799   |       | .005   |

|           |                     |        |        |        |        |        |        |        |        |        |        |     |
|-----------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-----|
| N         |                     | 114    | 114    | 114    | 114    | 114    | 114    | 114    | 114    | 114    | 114    | 114 |
| pemahaman | Pearson Correlation | .338** | .446** | .597** | .521** | .381** | .481** | .420** | .584** | .494** | .261** | 1   |
| aktiva    | Sig. (2-tailed)     | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .005   |     |
| N         |                     | 114    | 114    | 114    | 114    | 114    | 114    | 114    | 114    | 114    | 114    | 114 |

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

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



CORRELATIONS

/VARIABLES=X2.1 X2.2 X2.3 X2.4 X2.5 X2.6 X2.7 X2.8 X2.9 X2.10 X2

/PRINT=TWOTAIL NOSIG

/MISSING=PAIRWISE.



Correlations

|      |                     | X2.1   | X2.2  | X2.3   | X2.4  | X2.5   | X2.6  | X2.7   | X2.8   | X2.9  | X2.10 | pemahaman kewajiban |
|------|---------------------|--------|-------|--------|-------|--------|-------|--------|--------|-------|-------|---------------------|
| X2.1 | Pearson Correlation | 1      | .227* | .301** | -.026 | .451** | -.169 | .062   | .408** | .232* | .127  | .451**              |
|      | Sig. (2-tailed)     |        | .015  | .001   | .781  | .000   | .072  | .515   | .000   | .013  | .180  | .000                |
|      | N                   | 114    | 114   | 114    | 114   | 114    | 114   | 114    | 114    | 114   | 114   | 114                 |
| X2.2 | Pearson Correlation | .227*  | 1     | .213*  | -.008 | .283** | -.115 | -.112  | .067   | -.010 | -.087 | .271**              |
|      | Sig. (2-tailed)     | .015   |       | .023   | .936  | .002   | .225  | .237   | .480   | .919  | .356  | .004                |
|      | N                   | 114    | 114   | 114    | 114   | 114    | 114   | 114    | 114    | 114   | 114   | 114                 |
| X2.3 | Pearson Correlation | .301** | .213* | 1      | .211* | .398** | -.066 | .283** | .097   | .002  | .051  | .477**              |
|      | Sig. (2-tailed)     | .001   | .023  |        | .024  | .000   | .485  | .002   | .302   | .986  | .591  | .000                |
|      | N                   | 114    | 114   | 114    | 114   | 114    | 114   | 114    | 114    | 114   | 114   | 114                 |
| X2.4 | Pearson Correlation | -.026  | -.008 | .211*  | 1     | .286** | .097  | .116   | .208*  | -.066 | .000  | .463**              |

|       |                     |        |        |        |        |        |       |        |        |       |       |        |
|-------|---------------------|--------|--------|--------|--------|--------|-------|--------|--------|-------|-------|--------|
|       | Sig. (2-tailed)     | .781   | .936   | .024   |        | .002   | .306  | .219   | .027   | .485  | .995  | .000   |
|       | N                   | 114    | 114    | 114    | 114    | 114    | 114   | 114    | 114    | 114   | 114   | 114    |
| X2.5  | Pearson Correlation | .451** | .283** | .398** | .286** | 1      | -.138 | .067   | .316** | -.017 | .054  | .501** |
|       | Sig. (2-tailed)     | .000   | .002   | .000   | .002   |        | .144  | .481   | .001   | .860  | .571  | .000   |
|       | N                   | 114    | 114    | 114    | 114    | 114    | 114   | 114    | 114    | 114   | 114   | 114    |
| X2.6  | Pearson Correlation | -.169  | -.115  | -.066  | .097   | -.138  | 1     | .171   | .159   | .020  | -.133 | .420** |
|       | Sig. (2-tailed)     | .072   | .225   | .485   | .306   | .144   |       | .068   | .092   | .836  | .157  | .000   |
|       | N                   | 114    | 114    | 114    | 114    | 114    | 114   | 114    | 114    | 114   | 114   | 114    |
| X2.7  | Pearson Correlation | .062   | -.112  | .283** | .116   | .067   | .171  | 1      | .389** | .078  | .020  | .519** |
|       | Sig. (2-tailed)     | .515   | .237   | .002   | .219   | .481   | .068  |        | .000   | .408  | .831  | .000   |
|       | N                   | 114    | 114    | 114    | 114    | 114    | 114   | 114    | 114    | 114   | 114   | 114    |
| X2.8  | Pearson Correlation | .408** | .067   | .097   | .208*  | .316** | .159  | .389** | 1      | .097  | -.136 | .590** |
|       | Sig. (2-tailed)     | .000   | .480   | .302   | .027   | .001   | .092  | .000   |        | .306  | .149  | .000   |
|       | N                   | 114    | 114    | 114    | 114    | 114    | 114   | 114    | 114    | 114   | 114   | 114    |
| X2.9  | Pearson Correlation | .232*  | -.010  | .002   | -.066  | -.017  | .020  | .078   | .097   | 1     | .116  | .322** |
|       | Sig. (2-tailed)     | .013   | .919   | .986   | .485   | .860   | .836  | .408   | .306   |       | .218  | .000   |
|       | N                   | 114    | 114    | 114    | 114    | 114    | 114   | 114    | 114    | 114   | 114   | 114    |
| X2.10 | Pearson Correlation | .127   | -.087  | .051   | .000   | .054   | -.133 | .020   | -.136  | .116  | 1     | .195*  |
|       | Sig. (2-tailed)     | .180   | .356   | .591   | .995   | .571   | .157  | .831   | .149   | .218  |       | .038   |

|           |                     |        |        |        |        |        |        |        |        |        |       |     |
|-----------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|-----|
|           | N                   | 114    | 114    | 114    | 114    | 114    | 114    | 114    | 114    | 114    | 114   | 114 |
| pemahaman | Pearson Correlation | .451** | .271** | .477** | .463** | .501** | .420** | .519** | .590** | .322** | .195* | 1   |
| kewajiban | Sig. (2-tailed)     | .000   | .004   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .038  |     |
|           | N                   | 114    | 114    | 114    | 114    | 114    | 114    | 114    | 114    | 114    | 114   | 114 |

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

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



CORRELATIONS

/VARIABLES=X3.1 X3.2 X3.3 X3.4 X3.5 X3.6 X3.7 X3.8 X3.9 X3.10 X3

/PRINT=TWOTAIL NOSIG

/MISSING=PAIRWISE.



Correlations

|      |                     | X3.1   | X3.2   | X3.3   | X3.4   | X3.5   | X3.6   | X3.7  | X3.8  | X3.9   | X3.10  | pemahaman modal |
|------|---------------------|--------|--------|--------|--------|--------|--------|-------|-------|--------|--------|-----------------|
| X3.1 | Pearson Correlation | 1      | .282** | .266** | .207*  | .096   | .136   | -.150 | -.111 | -.216* | -.074  | .314**          |
|      | Sig. (2-tailed)     |        | .002   | .004   | .027   | .309   | .148   | .110  | .242  | .021   | .434   | .001            |
|      | N                   | 114    | 114    | 114    | 114    | 114    | 114    | 114   | 114   | 114    | 114    | 114             |
| X3.2 | Pearson Correlation | .282** | 1      | .221*  | .041   | .304** | .312** | -.126 | .051  | .117   | -.117  | .534**          |
|      | Sig. (2-tailed)     | .002   |        | .018   | .664   | .001   | .001   | .183  | .591  | .215   | .215   | .000            |
|      | N                   | 114    | 114    | 114    | 114    | 114    | 114    | 114   | 114   | 114    | 114    | 114             |
| X3.3 | Pearson Correlation | .266** | .221*  | 1      | .459** | .106   | .259** | .002  | -.159 | -.207* | -.216* | .465**          |
|      | Sig. (2-tailed)     | .004   | .018   |        | .000   | .261   | .005   | .984  | .091  | .027   | .021   | .000            |



|      |                     |       |        |        |        |        |        |        |        |       |       |        |
|------|---------------------|-------|--------|--------|--------|--------|--------|--------|--------|-------|-------|--------|
|      | N                   | 114   | 114    | 114    | 114    | 114    | 114    | 114    | 114    | 114   | 114   | 114    |
| X3.4 | Pearson Correlation | .207* | .041   | .459** | 1      | .261** | .208*  | .051   | -.086  | -.166 | .002  | .506** |
|      | Sig. (2-tailed)     | .027  | .664   | .000   |        | .005   | .026   | .587   | .364   | .078  | .983  | .000   |
|      | N                   | 114   | 114    | 114    | 114    | 114    | 114    | 114    | 114    | 114   | 114   | 114    |
| X3.5 | Pearson Correlation | .096  | .304** | .106   | .261** | 1      | .500** | .230*  | .143   | -.156 | -.029 | .586** |
|      | Sig. (2-tailed)     | .309  | .001   | .261   | .005   |        | .000   | .014   | .129   | .098  | .757  | .000   |
|      | N                   | 114   | 114    | 114    | 114    | 114    | 114    | 114    | 114    | 114   | 114   | 114    |
| X3.6 | Pearson Correlation | .136  | .312** | .259** | .208*  | .500** | 1      | .227*  | .095   | -.144 | -.071 | .592** |
|      | Sig. (2-tailed)     | .148  | .001   | .005   | .026   | .000   |        | .015   | .316   | .125  | .455  | .000   |
|      | N                   | 114   | 114    | 114    | 114    | 114    | 114    | 114    | 114    | 114   | 114   | 114    |
| X3.7 | Pearson Correlation | -.150 | -.126  | .002   | .051   | .230*  | .227*  | 1      | .463** | .108  | .192* | .424** |
|      | Sig. (2-tailed)     | .110  | .183   | .984   | .587   | .014   | .015   |        | .000   | .253  | .041  | .000   |
|      | N                   | 114   | 114    | 114    | 114    | 114    | 114    | 114    | 114    | 114   | 114   | 114    |
| X3.8 | Pearson Correlation | -.111 | .051   | -.159  | -.086  | .143   | .095   | .463** | 1      | .169  | .107  | .323** |
|      | Sig. (2-tailed)     | .242  | .591   | .091   | .364   | .129   | .316   | .000   |        | .072  | .259  | .000   |

|                 |                     |        |        |        |        |        |        |        |        |       |       |       |
|-----------------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|-------|-------|-------|
|                 | N                   | 114    | 114    | 114    | 114    | 114    | 114    | 114    | 114    | 114   | 114   | 114   |
| X3.9            | Pearson Correlation | -.216* | .117   | -.207* | -.166  | -.156  | -.144  | .108   | .169   | 1     | .100  | .195* |
|                 | Sig. (2-tailed)     | .021   | .215   | .027   | .078   | .098   | .125   | .253   | .072   |       | .290  | .037  |
|                 | N                   | 114    | 114    | 114    | 114    | 114    | 114    | 114    | 114    | 114   | 114   | 114   |
| X3.10           | Pearson Correlation | -.074  | -.117  | -.216* | .002   | -.029  | -.071  | .192*  | .107   | .100  | 1     | .195* |
|                 | Sig. (2-tailed)     | .434   | .215   | .021   | .983   | .757   | .455   | .041   | .259   | .290  |       | .038  |
|                 | N                   | 114    | 114    | 114    | 114    | 114    | 114    | 114    | 114    | 114   | 114   | 114   |
| pemahaman modal | Pearson Correlation | .314** | .534** | .465** | .506** | .586** | .592** | .424** | .323** | .195* | .195* | 1     |
|                 | Sig. (2-tailed)     | .001   | .000   | .000   | .000   | .000   | .000   | .000   | .000   | .037  | .038  |       |
|                 | N                   | 114    | 114    | 114    | 114    | 114    | 114    | 114    | 114    | 114   | 114   | 114   |

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

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



Lampiran 5

RELIABILITY

/VARIABLES=X1.1 X1.2 X1.3 X1.4 X1.5 X1.6 X1.7 X1.8 X1.9 X1.10 X1.11  
 /SCALE('ALL VARIABLES') ALL  
 /MODEL=ALPHA  
 /SUMMARY=TOTAL.

**Case Processing Summary**

|       |                       | N   | %     |
|-------|-----------------------|-----|-------|
| Cases | Valid                 | 114 | 100.0 |
|       | Excluded <sup>a</sup> | 0   | .0    |
|       | Total                 | 114 | 100.0 |

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

**Reliability Statistics**

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .683             | 11         |

**Item-Total Statistics**

|      | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| X1.1 | 76.82                      | 41.249                         | .224                             | .677                             |
| X1.2 | 76.81                      | 41.184                         | .374                             | .668                             |
| X1.3 | 76.99                      | 39.177                         | .523                             | .649                             |
| X1.4 | 77.09                      | 40.417                         | .450                             | .660                             |
| X1.5 | 77.57                      | 40.920                         | .276                             | .672                             |
| X1.6 | 76.83                      | 39.715                         | .380                             | .660                             |
| X1.7 | 77.35                      | 39.858                         | .293                             | .669                             |
| X1.8 | 76.78                      | 39.288                         | .509                             | .651                             |
| X1.9 | 77.22                      | 40.013                         | .406                             | .660                             |

|                  |       |        |       |      |
|------------------|-------|--------|-------|------|
| X1.10            | 77.71 | 41.995 | .137  | .687 |
| pemahaman aktiva | 40.59 | 11.059 | 1.000 | .538 |

#### RELIABILITY

/VARIABLES=X2.1 X2.2 X2.3 X2.4 X2.5 X2.6 X2.7 X2.8 X2.9 X2.10 X2

/SCALE('ALL VARIABLES') ALL

/MODEL=ALPHA

/SUMMARY=TOTAL.

#### Case Processing Summary

|       |                       | N   | %     |
|-------|-----------------------|-----|-------|
| Cases | Valid                 | 114 | 100.0 |
|       | Excluded <sup>a</sup> | 0   | .0    |
|       | Total                 | 114 | 100.0 |

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

#### Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .652             | 11         |

#### Item-Total Statistics

|      | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| X2.1 | 74.69                      | 41.117                         | .385                             | .635                             |
| X2.2 | 75.08                      | 41.737                         | .157                             | .651                             |
| X2.3 | 75.04                      | 40.715                         | .407                             | .632                             |
| X2.4 | 75.59                      | 39.094                         | .343                             | .627                             |
| X2.5 | 74.85                      | 40.323                         | .429                             | .628                             |
| X2.6 | 76.46                      | 38.056                         | .220                             | .648                             |
| X2.7 | 75.62                      | 38.715                         | .413                             | .619                             |
| X2.8 | 75.38                      | 38.821                         | .512                             | .614                             |

|                     |       |        |       |      |
|---------------------|-------|--------|-------|------|
| X2.9                | 75.52 | 41.243 | .213  | .645 |
| X2.10               | 75.44 | 42.549 | .080  | .659 |
| pemahaman kewajiban | 39.67 | 10.985 | 1.000 | .413 |

#### RELIABILITY

/VARIABLES=X3.1 X3.2 X3.3 X3.4 X3.5 X3.6 X3.7 X3.8 X3.9 X3.10 X3

/SCALE('ALL VARIABLES') ALL

/MODEL=ALPHA

/SUMMARY=TOTAL.

#### Case Processing Summary

|       |                       | N   | %     |
|-------|-----------------------|-----|-------|
| Cases | Valid                 | 114 | 100.0 |
|       | Excluded <sup>a</sup> | 0   | .0    |
|       | Total                 | 114 | 100.0 |

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

#### Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .661             | 11         |

#### Item-Total Statistics

|      | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| X3.1 | 67.72                      | 42.080                         | .227                             | .654                             |
| X3.2 | 68.44                      | 38.726                         | .428                             | .627                             |
| X3.3 | 68.33                      | 39.198                         | .339                             | .637                             |
| X3.4 | 68.38                      | 39.140                         | .398                             | .631                             |
| X3.5 | 68.39                      | 38.276                         | .490                             | .620                             |
| X3.6 | 68.41                      | 38.970                         | .513                             | .623                             |
| X3.7 | 67.98                      | 40.902                         | .335                             | .644                             |

|                 |       |        |       |      |
|-----------------|-------|--------|-------|------|
| X3.8            | 68.04 | 42.158 | .244  | .654 |
| X3.9            | 68.75 | 42.647 | .043  | .678 |
| X3.10           | 68.05 | 42.829 | .077  | .669 |
| pemahaman modal | 35.92 | 11.065 | 1.000 | .448 |



Lampiran 6

ONEWAY PA BY Sekolah  
/STATISTICS HOMOGENEITY  
/MISSING ANALYSIS.

Oneway

Test of Homogeneity of Variances

pemahaman akuntansi

| Levene Statistic | df1 | df2 | Sig. |
|------------------|-----|-----|------|
| .708             | 1   | 112 | .402 |

ANOVA

pemahaman akuntansi

|                | Sum of Squares | df  | Mean Square | F     | Sig. |
|----------------|----------------|-----|-------------|-------|------|
| Between Groups | 303.474        | 1   | 303.474     | 6.887 | .010 |
| Within Groups  | 4935.018       | 112 | 44.063      |       |      |
| Total          | 5238.491       | 113 |             |       |      |



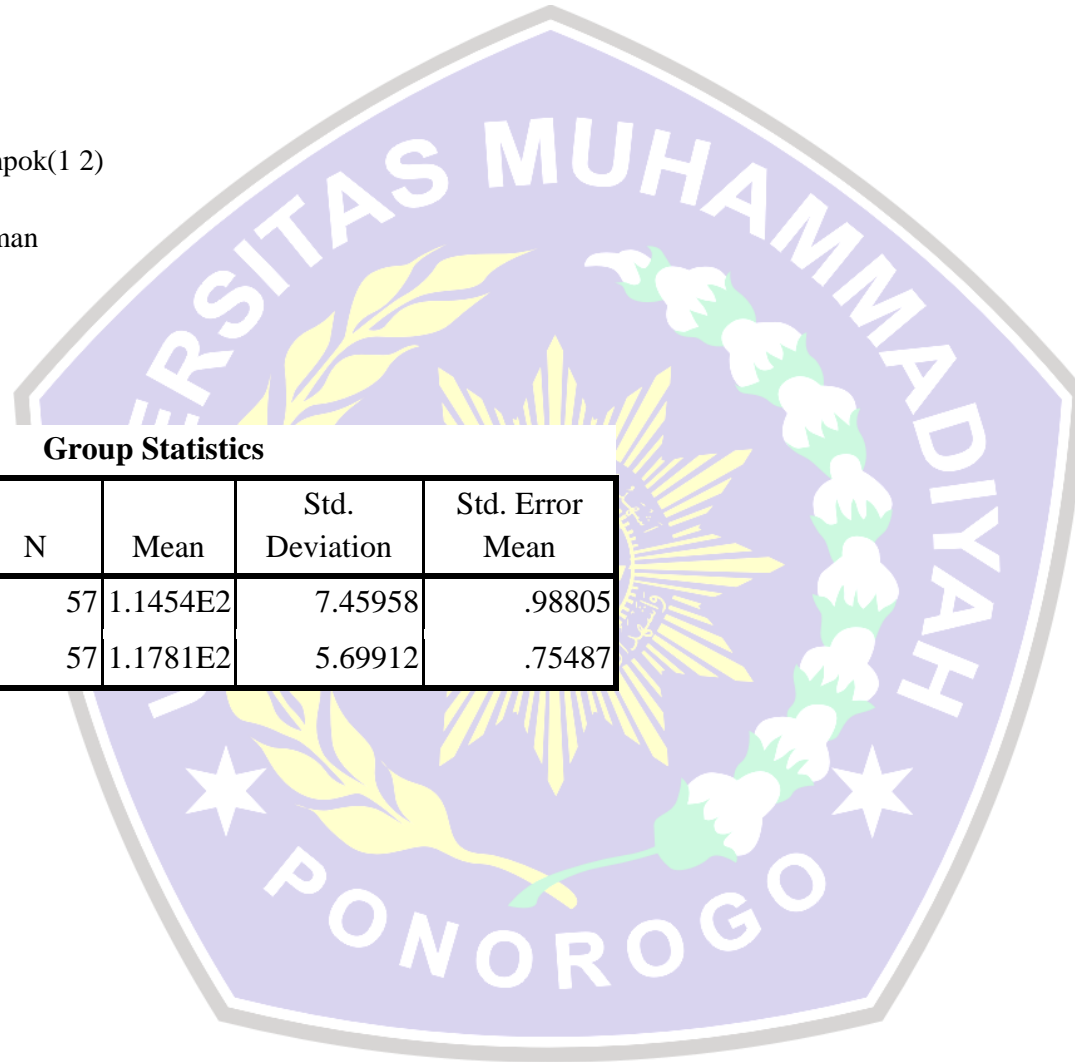
*Lampiran 7*

T-TEST GROUPS=kelompok(1 2)  
/MISSING=ANALYSIS  
/VARIABLES=pemahaman  
/CRITERIA=CI(.9500).

**T-Test**

**Group Statistics**

| kelompok      | N  | Mean     | Std. Deviation | Std. Error Mean |
|---------------|----|----------|----------------|-----------------|
| pemahaman SMA | 57 | 1.1454E2 | 7.45958        | .98805          |
| SMK           | 57 | 1.1781E2 | 5.69912        | .75487          |



### Independent Samples Test

|           | Levene's Test for Equality of Variances |      | t-test for Equality of Means |                             |                 |                 |                       |   |          |          |
|-----------|---|------|------------------------------|-----------------------------|-----------------|-----------------|-----------------------|---|----------|----------|
|           | F                                       | Sig. | t                            | df                          | Sig. (2-tailed) | Mean Difference | Std. Error Difference | 95% Confidence Interval of the Difference |          |          |
|           |   |      |                              |                             |                 |                 |                       | Lower                                     | Upper    |          |
| pemahaman | Equal variances assumed                 | .708 | .402                         | -2.624                      | 112             | .010            | -3.26316              | 1.24341                                   | -5.72681 | -.79951  |
|           |   |      |                              | Equal variances not assumed | -2.624          | 104.761         | .010                  | -3.26316                                  | 1.24341  | -5.72867 |





UNIVERSITAS MUHAMMADIYAH PONOROGO  
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PONOROGO - 63471

BERITA ACARA BIMBINGAN SKRIPSI

1. Nama Mahasiswa : UMMU HANIFAH
2. NIM : 12440450
3. Jurusan : Akuntansi S-1
4. Bidang : Akuntansi Kependidikan
5. Alamat : Jl. Arif Rahman Hakim No.37 Ponorogo
6. Judul Skripsi : Analisis Perbedaan Tingkat Pemahaman Akuntansi Pada Mahasiswa Lulusan Dari SMK Dan SMA ( Studi Pada Mahasiswa Akuntansi- S1 Universitas Muhammadiyah Ponorogo )
7. Masa Pembimbingan : September 2015 s/d Agustus 2016
8. Tanggal Mengajukan Skripsi :
9. Konsultasi :

| Tanggal Disetujui | BAB                   | Paraf Pembimbing |
|-------------------|-----------------------|------------------|
| 15/12/2015        | Revisi Proposal       |                  |
| 06/01/2016        | Revisi Proposal       |                  |
| 14/01/2016        | AE Proposal           |                  |
| 23/01/2016        | Revisi Proposal       |                  |
|                   | Revisi                |                  |
|                   | Revisi                |                  |
|                   | Revisi                |                  |
|                   | ACC. Proposal         |                  |
| 02/04/2016        | Revisi Bab I, II, III |                  |
| 14/04/2016        | Revisi Bab I, II, III |                  |
| 11/05/2016        | Revisi Bab III        |                  |
| 17/05/2016        | ACC Bab I, II, III    |                  |
| 15/06/2016        | Revisi Bab IV         |                  |
| 22/06/2016        | Revisi Bab IV         |                  |
| 19/07/2016        | Revisi Bab IV         |                  |



| Tanggal Disetujui | BAB                | Paraf Pembimbing |
|-------------------|--------------------|------------------|
| 25/07/2016        | Revisi Bab II      |                  |
| 01/08/2016        | Revisi Bab IV      |                  |
| 04/08/2016        | Revisi Bab V, VI   |                  |
| 06/08/2016        | Revisi             |                  |
| 12/08/2016        | —                  |                  |
| 18/08/2016        | —                  |                  |
| 28/08/2016        | —                  |                  |
| 29/08/2016        | Revisi Keseluruhan |                  |
|                   |                    |                  |
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10. Tanggal Selesai Penulisan Skripsi : \_\_\_\_\_
11. Keterangan Bimbingan Telah Selesai : \_\_\_\_\_
12. Telah Di Evaluasi/Di Uji Dengan Nilai : \_\_\_\_\_ (angka)  
 \_\_\_\_\_ (huruf)

Pembimbing,

**DAVID EFENDI, SE, M.Si**  
 NIK. 19690913 199904 12



Ponorogo, 23 Oktober 2015

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 NIP. 19630505 199003 2 003