LAMPIRAN 1
KUESIONER

SURAT PERMOHONAN PENGISIAN KUESIONER

Yth. Bapak/ Ibu/ Saudara/ Saudari responden
di tempat

Dengan hormat,
Sehubung dengan tugas akhir studi program S1 Universitas Muhammadiyah Ponorogo, kami bermaksud melakukan penelitian di bidang UMKM, sebagai berikut:

Nama : Dwi Nuraeni Rahmawati
NIM : 16441200
Jurusan/Fakultas : Akuntansi, Fakultas Ekonomi
Judul Penelitian : Pengaruh Persepsi Pelaku UMKM Tentang Akuntansi, PengetahuanAkuntansi dan Ekspektasi Usaha terhadap Penggunaan InformasiAkuntansi

Demi kelancaran penelitian, kami membutuhkan data penelitian melalui instrumen kuesioner. Untuk itu dengan segala kerendahan hati, kami mohon kesediaan Bapak/ Ibu/ Saudara/ Saudari responden untuk mengisi kuesioner yang kami lampirkan dalam surat ini.
Partisipasi Bapak/ Ibu/ Saudara/ Saudari responden sangatlah penting bagi kesuksesan penelitian ini. Data/ informasi yang Bapak/ Ibu/ Saudara/ Saudari responden berikan akan kami gunakan semata-mata hanya untuk kepentingan penelitian ini dan akan kami jaga kerahasiannya sesuai dengan kode etik penelitian.
Demikian permohonan ini saya sampaikan. Atas perhatian dan kesediannya mengisi kuesioner ini, saya ucapkan terima kasih.

Ponorogo, April 2020

Dwi Nuraeni Rahmawati

DAFTAR PERTANYAAN

A. Identitas Responden

Nama UMKM :.....

Nama Responden :.....(Jika tidak keberatan)

1. Jenis Kelamin : L / P
2. Jenis Industri :.....
3. Lama berdirinya usaha :.....
4. Pendidikan Terakhir : ☐ SD

   ☐ SMP / MTS

   ☐ SMA / MA / SMK

   ☐ D3 / S1 / S2 / S3

B. Daftar Keusioner penelitian

Bapak/Ibu dimohon untuk memberikan jawaban yang sesuai atas pernyataanPernyataan berikut dengan memilih skor yang tersedia dengan memberi tanda checklist (√). Jika menurut Bapak/Ibu tidak ada jawaban yang tepat, maka jawaban dapat diberikan pada pilihan yang paling mendekati. Skor jawaban adalah sebagai berikut :

1) STS = Sangat Tidak Setuju Skor = 1
2) TS = Tidak Setuju Skor = 2
3) RR = Ragu-ragu Skor = 3
4) S = Setuju Skor = 4
5) SS = Sangat Setuju Skor = 5

1. PERSEPSI PELAKU UMKM TENTANG AKUNTANSI (X1)

No	Pernyataan	Pilihan				
		SS	S	RR	TS	STS
1	Saya pernah belajar (mengikuti pelatihan) tentang					

	akuntansi.					
2	Saya bersedia menerapkan akuntansi dalam pengelolaan keuangan usaha saya.					
3	Saya tidak merasa rugi jika tidak menerapkan akuntansi dalam pengelolaan keuangan usaha saya.					
4	Saya membutuhkan akuntansi dalam pengelolaan keuangan usaha saya.					
5	Penting bagi saya mempelajari akuntansi.					
6	Saya keberatan mengeluarkan biaya yang digunakan untuk mendukung pengelolaan keuangan usaha saya.					
7	Manfaat menggunakan akuntansi lebih besar dibandingkan dengan biaya yang dikeluarkan.					
8	Akuntansi ternyata mudah dipelajari dan dipahami.					
9	Menurut saya akuntansi merupakan ilmu yang sangat bermanfaat dan penting untuk diterapkan dalam pengelolaan keuangan suatu usaha.					
10	Akuntansi membantu saya dalam membuat pembukuan tentang pengelolaan keuangan usaha saya.					
11	Akuntansi memberikan kemudahan apabila saya ingin mengajukan kredit ke bank.					
12	Dengan Akuntansi pengelolaan keuangan usaha saya menjadi tertata rapi dan tidak tercampur dengan uang pribadi.					
13	Akuntansi memberikan informasi yang saya butuhkan untuk pengambilan keputusan demi kelangsungan usaha di masa depan.					
14	Akuntansi membantu saya dalam mengontrol keuangan, mengevaluasi kinerja, dan melakukan perencanaan untuk masa depan.					

Sumber : Astiani (2017)

2. PENGETAHUAN AKUNTANSI (X2)

No.	Pernyataan	Pilihan				
		SS	S	RR	TS	STS
1	Saya mengetahui rumus persamaan dasar akuntansi.					
2	Saya mengetahui fungsi dari penjurnalan.					
3	Saya mengetahui akun-akun yang ada di dalam buku					

	besar.					
4	Saya mengetahui format buku besar pembantu utang dan pembantu piutang.					
5	Saya mengetahui fungsi dari neraca saldo.					
6	Saya mengetahui mekanisme debit dan kredit pada proses penjurnalan.					
7	Saya mengetahui unsur-unsur neraca saldo yaitu aset, utang dan ekuitas.					
8	Saya mengetahui akun-akun yang memerlukan jurnal penyesuaian.					
9	Saya mengetahui fungsi jurnal penyesuaian.					
10	Saya mengetahui cara memasukan transaksi kedalam kelompok akun yang sesuai.					
11	Saya mengetahui cara mengelompokan transaksi keuangan dalam buuku besar.					
12	Saya mengetahui perhitungan saldo (selisih sisi debit dan sisi kredit) pada tiap-tiap akun dalam buku besar.					
13	Saya mengetahui cara penyusunan laporan laba / rugi.					
14	Saya mengetahui cara penyusunan laporan perubahan modal.					
15	Saya mengetahui cara penyusunan neraca.					

Sumber : Astiani (2017)

3. EKSPEKTASI USAHA (X3)

No.	Pernyataan	Pilihan				
		SS	S	RR	TS	STS
1	Penggunaan sistem informasi akuntansi mempermudahkan dalam kegiatan usaha.					
2	Tidak adanya masalah yang dihadapi dalam menggunakan sistem informasi akuntansi.					
3	Penggunaan sistem informasi akuntansi mempercepat waktu saya dalam kegiatan usaha.					
4	Penggunaan sistem informasi akuntansi berjalan dengan baik dalam kegiatan usaha.					
5	Penggunaan sisteminformasi akuntansi lebih baik dibandingkan dengan pencatatan manual dalam kegiatan usaha.					
6	Saya memahami pentingnya penggunaan sistem informasi akuntansi untuk kemudahan kegiatan usaha.					
7	Saya dapat menggunakan sistem informasi akuntansi tanpa melalui training.					
8	Saya tidak mengalami kesulitan dalam menggunakan sistem informasi akuntansi.					

9	Menggunakan sistem informasi akuntansi menyita waktu saya dalam menyelesaikan pekerjaan.					
10	Menggunakan sistem informasi akuntansi lebih memerlukan waktu untuk aktivitas teknik (misal:input data, dll).					
11.	Saya percaya bahwa semua pekerjaan yang diinginkan dapat diselesaikan dengan menggunkan sistem informasi akuntansi.					
12.	Saya tidak mengalami kesulitan dalam menggunakan sistem infromasi akuntansi.					

Sumber : Dewantoro (2019)

4. PENGGUNAAN INFORMASI AKUNTANSI (Y)

No	Pernyataan	Pilihan				
		SS	S	RR	TS	STS
1	Saya selalu melakukan pencatatan berkaitan dengan catatan diantaranya buku kas masuk, buku kas keluar, buku hutang, buku piutang, buku persediaan barang, buku penjualan, dan buku pembelian.					
2	Saya mengetahui jumlah produksi tiap hari, jumlah pembelian bahan baku, mengetahui gaji karyawan, dan jumlah penjualan tiap harinya.					
3	Saya selalu menyajikan laporan-laporan diantaranya laporan persediaan, laporan gaji karyawan, laporan jumlah produksi, dan laporan biaya produksi dalam pencatatan.					
4	Saya selalu membuat laporan kinerja usaha.					
5	Dengan informasi akuntansi saya dapat mengendalikan pengelolaan keuangan usaha saya sesuai dengan perencanaan yang saya buat.					
6	Saya selalu membuat penilaian kinerja berdasarkan perencanaan yang disusun guna pengambilan keputusan operasi di masa depan.					
7	Saya selalu membuat anggaran penjualan, anggaran biaya produksi, dan anggaran biaya operasi.					
8	Pengeluaran usaha saya sesuai dengan anggaran yang saya buat.					
9	Saya menyajikan laporan keuangan diantaranya laporan laba rugi, neraca, laporan perubahan modal, laporan arus kas, dan catatan atas laporan keuangan.					
10	Saya tidak mengetahui kenaikan dan penurunan modal.					
11	Saya tidak menggunakan informasi akuntansi sesuai standar peraturan yang berlaku.					
12	Saya kesulitan jika harus mengikuti standar akuntansi					

	keuangan dalam pengelolaan keuangan usaha saya.					
13	Saya membuat laporan informasi khusus pajak dalam usaha saya.					
14	Informasi akuntansi pajak memberikan manfaat terhadap jumlah pajak yang akan saya bayarkan.					

Sumber : Astiani (2017)

UNIVERSITAS MUHAMMADIYAH PONOROGO

LAMPIRAN 2

UMKM JENIS INDSUTRI Di PONOROGO

UMKM Jenis Industri di Ponorogo

No	Nama UMKM	Nama Pemilik
1	RIZQI AGUNG,UD	LUSIA WIDIARINI
2	RIZQI AGUNG,UD	LUSIA WIDIARINI
3	IUDA TECHNO	YUDHA YOGA PAMUNGKAS
4	PANDU MAHARDIKA PERDANA	BOBBY WIBOWO
5	DODIT SENTOSA	NURI ACHMADI
6	MULTY TEKNIK	FERDIK CAHYONO
7	BERKAH TAHU JAYA	WASIS SETIYONO
8	KONJAC INDONESIA	HENDRA SOETANA
9	UD. LANGGENG MAKMUR	TUNARI
10	UD. KIDUNG SAKTI	AGUS YOHANANTO
11	WILIS AGRO	LUHUR KARSANTO
12	UD. CITRA ALAM	SUDARSONO SUGENG HARDONO
13	UD. SB MULYA GRES	SUKIRNO
14	UD. LESOENG BATIK	CHRISTINE HERY PURNAWATY

15	PRIMA MAESA PUTRA	HERY SETIAWAN
16	OASE NUSANTARA	HARI PRASETYO
17	PINUS JAYA	HANDOYO WIDODO
18	PINUS JAYA	HANDOYO WIDODO
19	TEKAT JAYA MAKMUR	ONGKY ABU MA'SUM
20	Azzam Snack	MOHAMMAD THOYIB
21	SATRIA SUKSES BERKAT MANDIRI	LAUW SANG KURNIA
22	UD. Berkah Imagawa	AZIAT SUGENG WAHYUDI
23	CV.PUTRA SALA GROUP	DJOKO MURCAHYANTO RAHARDJO
24	UD. ADI JAYA	FRENDI ADI NUGROHO
25	UD. ABIIL MULYA	IKA YUNIASTUTI
26	UD. TANGGUH KARYA	HARSONO
27	SURYA BAHARI	BAYU YUDHA PURNAMA
28	IMAM GENTENG JAYA	FRENDI ADI NUGROHO
29	BARAYA MULYA CONSULTANT	LUQMAN THORIQ NURDIANSYAH
30	BARAYA MULYA CONSULTANT	LUQMAN THORIQ NURDIANSYAH
31	BATARA AGRO	H MAFTUHUNNUR
32	SINAR BATU ALAM	HONO EDISAPUTRO
33	INOVASI DIGITAL INDONESIA	TRIYANDI RUSDI SAPUTRA
34	AURA QU	ERNI BIANTARI NINGSIH
35	UD.PITA DELAPAN ABADI	FERI HERU NARUKIYAN
36	UD.PITA DELAPAN ABADI	FERI HERU NARUKIYAN
37	KAYU ALAM MAKMUR	MUJEK TOHID
38	EDELWEIS SQUAD	GUFRON ONGKY TAMTOWI
39	UD PONOROGO JAYA	TAN LUKMAN SOETANTO
40	UD. SEGER WARAS 11	SUDARSONO
41	PT. RIZKI ANUGRAH PRATAMA	SAMINGAN SUPRIANTO
42	PT PRIMA MAESA PUTRA	BOBBY WIBOWO
43	CV. SINAR BATU ALAM	HONO EDI SAPUTRO
44	KOPERASI PONDOK PESANTREN LA TANSA PONDOK MODERN GONTOR	Drs. IMAM MOCTHAR
45	UD. TIRTA SAKA	LAHURI SUPARNI
46	UD. MLARAK	EDI BAMBANG PURWANTO
47	LUCKY DAYS	RUDIANTO
48	UD. DEWI DEWI	BAGUS TRI WAHYUDI
49	UD. KARYA INDAH	SISWANTO
50	UD. RAHAYU	SARONI

51	UD. KARYA RAJA	SAYID ROFI MUBAROK
52	FIAN SNACK	SRI LESTARI
53	PT. MITRA KELOLA ESINDO	ARIF SUSILO
54	UD. RINTIS ABADI	ABDUL WAHAB
55	BARONG CAKE AND BAKERY	PRAMUFIDANINGRUM HARDIANA SARI
56	UD. SINAR JATI	JAWAN
57	UD. CIK NANG	PUDJO DARSONO
58	MEUBEL NAYRA	GARUM
59	UD. ASSARKUN	ANAS ROMADLON
60	UD. ORINDA	WARIS SUSANTO
61	PT. MITRA MAHARTA	AGUS ZAMRONI
62	CANDRA BUANA LARAS	GUTANTO
63	PT. RISKI ANUGRAH PRATAMA	SAMINGAN SUPRIANTO
64	MAS BERLIAN	SUMADI
65	WINA COLLECTION	WIDI WIBOWO. SE
66	CV ALFARIS JATI	ANA MASRUCHA
67	CV. RITA JAYA	TUTUK BASKORO
68	WAHYU KARYA SEDJATI	MOHAMMAD TAUFIK EFENDI
69	TIGA BINTANG	SULASTRI, A.MA. PD
70	CIPTA PUTRA PLASINDO	SETIJO EKO WAHONO
71	FELA BROWNIES	ANGGRY DWI MARWANTI, S. Psi
72	S E EVERYTHING	FAALIH WAHYU DHIA'ULHAQ
73	MULYA ABADI	SARMANTO
74	KATIK MEBEL	ATIK PRIYANTO
75	PT. WAHYU KARYA SIMANTAKA	HADI SURYONO,SE
76	PT. AGROFARM NUSA RAYA	MUH. AGUS YAHYA
77	UD. ORINDA	WARIS SUSANTO
78	PERUSAHAAN KECAP " UDANG"	EDWIN KRISTIANTO
79	UD. SUMBER MAKMUR	SERI
80	UD. ANEKA SARI PRATAMA	JOKO NURCAHYO, ST
81	PT. MATAHARI PUTRA PRIMA Tbk	SJWARTONO, SE
82	UD. PONOROGO JAYA	TAN LUKMAN SOETANTO
83	CV. REKSA BUMI NUSANTARA	WIWIK NURHADI ASTUTI.S.Pd
84	PR. DJANOKO	JOHAN MANDAH
85	AMDK LA-TANZA	Drs.IMAM MUCHTAR

86	PT. KARYA SUKSES MANDIRI	KTUT SUTRISNA
87	CV. AMARTA	DJAMAL DWI SAPUTRA
88	CV. BANYU BIRU	DIDIK NURCAHYONO
89	CV. ALAM BUDI KARYA	SOBIRIN
90	UD. SUMBER MAS	H.ACH. AENUDIN
91	PR. BERKAH NALAMI	SUGIYATI, SE
92	NEW ANTARA CAKE & BAKERY	NENI BARLIANA DEWI
93	PT. BATARA AGRO	H. MAFTUHUN NUR
94	UD. RIDLA TAMA	Hj. BINTI ROHMATIN
95	UD. PUTRA MANDIRI	SUCIPTO
96	CV. MUJI SENTOSA	MUJIONO
97	HASIL KARYA SEJATI	SUPARDI
98	MEKAR SARI	SARMO
99	UD. MAJU MAKMUR	SUCIPTO
100	BENGKEL KILAT	GAGUK GUNTORO
101	PERDANA TIRTA	UNTUNG SANDJAJA
102	LESTARI	MESEMUN
103	UD. JATI MULYA	SADENI
104	UD. ALAM LESTARI	MISPAN
105	CV. LIMA MITRA SEJAHTERA	HURUSTIJONO PANCA PURNAWAN
106	UD. SIDO MAPAN	LUKMAN HAKIM
107	SAHRUVA	SLAMET
108	CLOVELED OIL MJT DESTILES	MUJITO
109	UD. MILAH	MARILAH
110	BUMI JAYA	ANJUN DEWI KRISTANTO
111	MENARA BUMI	SOIMAN
112	CV. SURYA TIRTA NUSANTARA	IRZI' ABDURROZZAQ ZAKARIA
113	RBC COLLECTION	ANING SUSILOWATI, S.Pd
114	UD. MITRA RASA	SITI ZAENAB
115	CV. FLAMBOYAN	AGUS DWI ANTORO
116	UD. LUMINTU ILINE	SUJITO
117	OMES	H. IMAM FARUKI
118	UD. PAYUNG BUANA SEJAHTERA	ARIS PURWANTO
119	UD. BRILLIAN	SRIYANTI
120	UD. LUMINTU	SUYATNO
121	LINGGA ALUMUNIUM	BONARI
122	UD. MARGO ELING	KATIRAN
123	UNTUNG JAYA	UNTUNG HARIONO

124	UD. JATI MULYA	SLAMET BASUKI
125	KOPERASI SYIRKHAH MASYARAKAT SEJAHTERA	H. KARMANI
126	BERKAH ILAHI	KASTOLAN
127	CV. WIJAYA SEMESTA MAKMUR	ARIF HUDIONO
128	SARI REMPAH NUSANTARA	R. ANAS NURBADHAWI
129	TAMBAKSARI	THOMAS TJAHJO SISWANTORO
130	PRABU PUTRI BATIK	PUTRI PRABU UTAMI
131	JAVATIN NUSANTARA	SIDIQ ASMARA

Sumber : Data diolah dari PTSP Kabupaten Ponorogo, 2020.

LAMPIRAN 3

DATA RESPONDEN PENELITIAN

Jumlah Sampel UMKM Ponorogo Jenis Industri Tahun 2016-2019

Jenis industri sandang, pangan, pupuk & rokok = 44 pemilik UMKM

No.	Nama Perusahaan	Jenis Industri
1	RIZQI AGUNG,UD	Industri Minum
2	BERKAH TAHU JAYA	Industri Makan
3	KONJAC INDONESIA	Industri Makan
4	UD. KIDUNG SAKTI	Industri Makan
5	WILIS AGRO	Industri Makan
6	Azzam Snack	Industri Makan
7	UD. TANGGUH KARYA	Industri Makan
8	SURYA BAHARI	Industri Makan
9	PT PRIMA MAESA PUTRA	Produksi es
10	KOPERASI PONDOK PESANTREN LA TANSA PONDOK MODERN GONTOR	Industri air minum dan air mineral (11050)
11	UD. RAHAYU	Industri Tahu Kedelai
12	UD. KARYA RAJA	Industri Konsentrat makanan
13	FIAN SNACK	Industri produk roti dan kue
14	PT. MITRA KELOLA ESINDO	Produksi es
15	BARONG CAKE AND BAKERY	Industri Jenis roti dan kue
16	UD. ORINDA	Industri air minum dan air mineral
17	CV. RITA JAYA	Industri pengolahan dan pengawetan Produk Daging dan Daging Unggas (10131)
18	TIGA BINTANG	Industri pengolahan dan pengawetan lainnya buah-buahan dan sayuran
19	FELA BROWNIES	Industri Produk roti dan kue
20	UD. ORINDA	Industri Minuman

21	PERUSAHAAN KECAP " UDANG"	Industri Kecap
22	UD. ANEKA SARI PRATAMA	Industri Makanan
23	PT. MATAHARI PUTRA PRIMA Tbk	Industri Roti Dan Kue
24	PR. DJANOKO	Industri Rokok Cigaret
25	AMDK LA-TANZA	Air Minum Isi Ulang
26	PT. KARYA SUKSES MANDIRI	Industri Rokok
27	PR. BERKAH NALAMI	Industri Rokok
28	NEW ANTARA CAKE & BAKERY	Industri Kue
29	MEKAR SARI	Mie Segar
30	UD. MAJU MAKMUR	Tahu
31	PERDANA TIRTA	Air Isi Ulang
32	SAHRUVA	Industri Makanan/Krupuk
33	UD. MILAH	Industri Makanan/Jenang
34	CV. SURYA TIRTA NUSANTARA	Industri Makanan / Keripik
35	UD. MITRA RASA	Industri Makanan / Kerupuk
36	CV. FLAMBOYAN	Industri Makanan/Nugget
37	UNTUNG JAYA	Industri Tahu
38	KOPERASI SYIRKHAH MASYARAKAT SEJAHTERA	Industri Kopi
39	SARI REMPAH NUSANTARA	Industri Minuman Lainya
40	TAMBAKSARI	Industri Tahu
41	JAVATIN NUSANTARA	Industri Teh
42	MAS BERLIAN	Sambit
43	CV. REKSA BUMI NUSANTARA	Pupuk Organik
44	PT. AGROFARM NUSA RAYA	Pupuk Organik

Jenis Industri kosmetik, bengkel, kerajinan, & percetakan = 12 pemilik UMKM

No.	Nama Perusahaan	Jenis Industri
1	UD. BRILLIAN	Tas Plastik
2	S E EVERYTHING	Industri Kerajinan YTDL (32903)
3	UD. DEWI DEWI	Industri kosmetik, Termasuk pasta gigi
4	SATRIA SUKSES BERKAT	Industri Kayu, barang anyaman.

	MANDIRI	
5	BENGKEL KILAT	Bengkel Bubut dan Las
6	UD. PONOROGO JAYA	Vulkanisir Ban
7	PANDU MAHARDIKA PERDANA	Industri Mesin dan Perlengkapan
8	AURA QU	Industri Kosmetik
9	UD. ADI JAYA	Industri Kerajinan Kain
10	BARAYA MULYA CONSULTANT	Jasa Konsultasi Arsitek
11	UD.PITA DELAPAN ABADI	Alat Angkut Lainnya
12	CV ALFARIS JATI	Industri Percetakan

Jenis industri kimia dan bahan bangunan = 15 pemilik UMKM

No.	Nama Perusahaan	Jenis Industri
1	UD. CITRA ALAM	Industri Obat herbal
2	UD. SEGER WARAS 11	Industri barang dari batu untuk keperluan rumah tangga panjangan dan bahan bangunan (239630)
3	PT. RIZKI ANUGRAH PRATAMA	Industri barang dari batu untuk keperluan rumah tangga panjangan dan bahan, Industri barang dari semen dan kapur untuk kontruksi
4	CV. SINAR BATU ALAM	Industri dari batu untuk keperluan Rumah Tangga, pajangan dan bahan bangunan
5	UD. TIRTA SAKA	Industri dari batu untuk keperluan Rumah Tangga, pajangan dan bahan bangunan
6	MEUBEL NAYRA	Industri Barang Bangunan dari Kayu
7	UD. ASSARKUN	Industri Barang Bangunan dari Kayu
8	PT. RISKI ANUGRAH PRATAMA	Industri barang dari batu untuk keperluan rumah tangga, panjangan dan bahan bangunan
9	WAHYU KARYA SEDJATI	Industri barang bangunan dari kayu
10	MULYA ABADI	Industri barang bangunan dari kayu (16221)
11	CV. BANYU BIRU	Industri Pecah Batu
12	CV. ALAM BUDI KARYA	Industri Pecah Batu
13	UD. SUMBER MAS	Industri Pecah Batu
14	UD. RIDLA TAMA	Industri Pecah Batu
15	UD. PUTRA MANDIRI	Industri Pecah Batu

Jenis industri logam, bukan logam, elektro, & furniture = 23 pemilik UMKM

No.	Nama Perusahaan	Jenis Industri
1	UD. SUMBER MAKMUR	Industri Meubel

2	HASIL KARYA SEJATI	Industri Meubel
3	LESTARI	Industri Meubel
4	UD. JATI MULYA	Industri Meubel
5	UD. SIDO MAPAN	Industri Meubel
6	UD. LUMINTU	Industri Meubel
7	UD. MARGO ELING	Industri Meubel
8	UD. JATI MULYA	Industri Meubel
9	BERKAH ILAHI	Industri Meubel
10	UD. SINAR JATI	Industri Furnitur dari kayu
11	UD. KARYA INDAH	Industri Furnitur dari kayu
12	EDELWEIS SQUAD	barang galian bukan logam
13	UD.PITA DELAPAN ABADI	barang galian bukan logam
14	INOVASI DIGITAL INDONESIA	konsultasi komputer
15	SINAR BATU ALAM	barang galian bukan logam
16	SATRIA SUKSES BERKAT MANDIRI	industri muebel
17	TEKAT JAYA MAKMUR	industri komunikasi
18	PINUS JAYA	Industri Furnitur dari kayu
19	OASE NUSANTARA	sektor komunikasi
20	MULTY TEKNIK	reparasi komputer
21	IUDA TECHNO	aktivasi pemrograman
22	PANDU MAHARDIKA PERDANA	mesin dan perlengkapan
23	DODIT SENTOSA	Industri Furnitur dari kayu

Jenis industri hasil minyak bumi & industri lainnya = 6 pemilik UMKM

No.	Nama Perusahaan	Jenis Industri
1	UD. LUMINTU ILINE	Minyak Cengkeh
2	CLOVELED OIL MJT DESTILES	Minyak Cengkeh
3	CV. AMARTA	Pasir Kucing
4	PT. WAHYU KARYA SIMANTAKA	Industri Baranfg Barang Hasil Minyak Bumi
5	UD. MLARAK	Pengusahaan getah pinus
6	UD. CIK NANG	Jenis Industri Lainnya

LAMPIRAN 4

REKAPITULASI JAWABAN RESPONDEN

VARIABEL PERSEPSI PELAKU UMKM TENTANG AKUNTANSI

Responden	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Jumlah

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7	4	5	4	5	5	4	4	5	4	5	5	5	4	5	64
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30	4	3	4	3	4	4	4	4	4	3	3	2	3	4	49
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38	4	4	3	4	3	4	3	3	4	4	2	4	4	3	49
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42	3	3	3	4	4	2	4	4	4	3	4	4	4	2	48
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71	5	4	4	5	4	5	4	5	5	5	5	5	4	5	65
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76	5	4	5	4	4	5	5	5	4	4	5	5	5	5	65
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78	5	5	4	5	5	5	5	5	5	5	5	5	4	5	68
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96	5	5	5	4	4	5	5	4	4	3	3	4	3	3	57
97	5	5	5	5	5	4	5	4	4	5	4	5	5	4	65
98	5	4	4	5	5	4	5	4	4	4	3	4	4	4	59
99	4	4	5	5	5	4	5	5	5	4	4	5	4	5	64
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VARIABEL PENGETAHUAN AKUNTANSI

Responden	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	Jumlah X2
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98	5	4	4	4	4	5	4	4	5	5	4	3	4	4	3	62
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VARIABEL EKSPEKTASI USAHA

Responden	1	2	3	4	5	6	7	8	9	10	11	12	Jumlah X3
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36	4	4	4	4	4	4	3	3	4	5	4	4	47
37	5	5	5	4	4	4	4	3	4	4	4	2	48
38	5	5	5	4	4	4	2	4	3	3	3	4	46
39	2	4	3	3	4	5	5	4	4	4	4	2	44
40	2	4	4	3	3	4	4	3	3	4	4	4	42
41	4	4	2	4	4	3	4	4	2	4	4	2	41
42	4	4	4	4	4	4	4	4	3	4	4	2	45
43	4	4	4	4	2	2	4	4	4	3	4	5	44
44	2	2	4	4	4	4	3	3	2	3	4	4	39
45	4	4	2	4	4	4	3	3	4	4	2	2	40
46	4	4	3	4	2	4	4	3	3	4	4	4	43
47	5	4	4	4	3	2	2	4	4	4	3	3	42
48	5	5	4	4	4	4	4	4	4	3	4	2	47
49	5	5	4	2	4	3	3	4	4	4	4	4	46
50	2	2	2	4	4	4	4	3	3	3	4	4	39
51	5	4	4	4	4	2	2	4	4	4	3	3	43
52	2	2	4	2	4	3	3	4	3	4	4	4	39
53	3	4	4	4	2	2	4	4	4	4	4	4	43
54	2	2	2	4	4	4	4	3	3	4	4	4	40
55	1	1	2	2	2	3	3	3	3	3	2	2	27

56	1	1	1	1	1	2	1	3	3	2	2	2	20
57	2	2	2	4	4	4	4	2	4	3	3	4	38
58	4	4	4	4	2	2	2	2	4	4	3	4	39
59	4	2	4	4	3	3	3	4	4	4	3	4	42
60	2	4	4	4	3	3	4	4	4	3	3	3	41
61	4	4	4	4	4	4	4	5	5	5	5	4	52
62	2	2	2	1	1	1	1	3	3	1	1	2	20
63	4	4	4	5	5	5	4	4	4	4	4	4	51
64	4	4	4	4	4	4	4	4	4	4	5	5	50
65	5	5	4	4	4	4	5	5	5	4	4	4	53
66	5	4	4	4	4	4	5	5	4	4	4	5	52
67	4	4	4	5	4	3	4	4	4	5	4	4	49
68	5	5	4	4	3	4	4	4	5	5	5	5	53
69	4	4	5	4	4	5	4	5	5	5	4	4	53
70	5	5	4	3	4	5	5	5	4	4	4	4	52
71	4	4	3	4	4	5	5	5	5	4	4	5	52
72	4	4	4	5	5	5	5	4	4	4	4	4	52
73	5	5	4	5	5	4	4	4	4	5	4	4	53
74	4	4	4	4	5	5	5	4	4	4	4	4	51
75	5	5	4	4	4	4	4	4	5	5	5	5	54
76	4	4	4	5	5	4	4	4	4	4	4	4	50
77	4	4	4	4	4	4	3	4	4	4	4	4	47
78	4	4	4	4	3	4	5	5	4	4	4	4	49
79	4	4	4	4	4	4	4	3	4	3	4	4	46
80	4	4	4	4	4	3	4	5	5	4	3	4	48
81	4	4	4	5	4	3	4	4	4	5	4	4	49
82	4	4	4	4	4	5	4	5	4	5	5	5	53
83	4	5	4	4	5	4	5	4	4	4	4	5	52
84	5	5	5	5	5	4	4	5	4	4	4	4	54
85	4	4	4	4	4	5	4	3	4	4	5	4	49
86	4	3	4	4	4	4	5	4	5	4	4	4	49
87	4	4	4	4	4	4	3	4	4	4	4	4	47
88	5	4	5	5	5	5	4	4	3	4	5	5	54
89	4	3	4	4	3	4	3	3	3	3	3	3	40
90	3	3	2	1	1	1	1	1	1	2	2	1	19
91	3	3	3	3	3	2	2	1	1	1	1	2	25
92	4	5	5	4	4	4	4	5	5	4	3	4	51
93	4	3	4	4	4	4	3	4	5	5	4	4	48
94	3	4	4	4	3	4	5	4	4	3	4	4	46
95	4	5	5	4	4	3	3	4	4	4	5	5	50

96	4	4	5	5	4	5	4	4	5	4	3	4	51
97	4	5	4	4	5	4	5	5	5	4	4	4	53
98	4	5	4	4	4	4	5	5	5	5	4	4	53
99	4	5	4	4	5	5	5	4	5	5	4	4	54
100	4	5	4	4	3	4	3	4	4	4	5	5	49

VARIABEL PENGGUNAAN INFORMASI AKUNTANSI

Responden	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Jumlah Y
1	5	4	3	4	4	5	4	3	4	4	4	5	4	4	57
2	4	5	5	3	5	5	4	4	5	4	4	4	5	5	62
3	4	5	5	5	4	4	4	4	4	4	4	3	4	4	58
4	4	4	5	4	4	3	4	4	4	5	5	4	4	3	57
5	4	5	4	4	4	4	4	4	4	5	4	3	4	4	57
6	4	5	4	4	3	4	4	4	4	5	4	4	5	5	59
7	3	4	4	4	5	4	5	4	4	5	4	5	4	4	59
8	5	4	4	5	4	4	3	3	4	4	4	5	4	4	57
9	4	5	4	4	4	5	4	4	3	4	4	3	4	4	56
10	5	4	4	4	4	3	3	4	4	4	3	3	4	4	53
11	4	4	4	4	4	4	4	4	4	2	2	3	4	4	51
12	4	5	4	4	5	4	5	5	4	4	4	3	3	4	58
13	4	4	4	4	4	4	4	4	2	2	4	4	4	3	51
14	4	4	4	4	4	4	4	4	3	2	2	2	3	3	47
15	3	2	3	4	4	4	4	3	4	3	2	4	3	4	47
16	3	4	4	4	4	3	4	3	4	4	4	3	4	4	52
17	4	3	4	4	4	4	3	4	4	4	4	3	4	4	53
18	5	4	4	5	4	4	4	5	5	4	4	3	4	4	59
19	5	4	4	4	4	5	4	5	4	4	3	4	4	4	58
20	5	4	5	4	4	3	2	3	4	5	5	4	4	4	56
21	4	4	5	5	4	5	4	4	4	4	3	4	4	3	57
22	4	5	4	5	4	4	4	4	4	5	4	5	4	3	59
23	5	5	4	4	4	5	4	4	4	4	4	3	4	4	58
24	4	5	4	4	4	5	4	4	4	4	4	3	4	4	57

25	5	4	5	4	5	4	4	3	4	4	3	4	4	4	57
26	4	4	4	4	4	4	4	4	4	4	4	5	4	4	57
27	5	4	4	4	4	3	4	4	4	4	4	5	4	4	57
28	5	4	4	4	4	3	4	4	4	4	5	4	4	4	57
29	5	4	4	5	4	5	4	4	4	4	3	3	4	4	57
30	4	4	3	3	4	4	4	4	4	4	4	3	4	4	53
31	4	4	4	4	4	3	3	2	3	3	4	4	4	4	50
32	3	2	3	4	4	4	4	5	4	4	4	4	4	4	53
33	4	4	4	4	4	3	4	4	4	4	4	4	3	4	54
34	4	5	4	4	4	5	4	4	3	4	5	5	4	4	59
35	4	4	5	2	5	4	3	4	4	4	3	4	4	4	54
36	5	4	5	4	4	3	4	5	4	4	4	4	4	2	56
37	4	4	4	5	4	3	3	4	4	4	4	4	2	2	51
38	2	4	3	4	4	4	4	4	4	3	4	5	4	3	52
39	2	4	4	4	3	4	4	3	4	4	4	4	4	2	50
40	2	4	4	3	4	4	4	2	4	4	4	4	3	3	49
41	4	2	4	4	4	3	4	2	4	4	4	3	4	2	48
42	2	4	4	4	4	4	3	4	5	4	4	3	4	5	54
43	1	3	4	4	4	3	4	2	4	4	4	4	5	5	51
44	4	4	4	2	4	4	2	2	4	4	4	3	4	4	49
45	2	4	4	4	2	2	4	4	4	3	4	4	4	3	48
46	4	4	3	4	5	4	3	4	4	4	2	2	4	4	51
47	4	2	4	3	4	4	4	4	3	4	3	4	3	4	50
48	2	2	4	4	4	3	4	4	4	4	4	4	3	4	50
49	4	2	4	4	3	4	4	3	4	4	4	3	4	3	50
50	2	2	4	4	4	4	4	4	4	3	3	4	4	4	50
51	4	3	4	4	4	2	4	3	4	4	3	4	3	4	50
52	2	2	2	4	4	4	3	4	3	3	4	4	4	4	47
53	4	4	3	4	4	4	2	4	4	4	4	3	4	4	52
54	2	2	4	4	4	3	3	3	4	4	4	4	4	3	48
55	2	2	1	1	2	2	2	2	3	3	2	2	1	1	26
56	1	1	1	1	2	2	2	3	3	3	3	3	2	2	29
57	2	2	4	4	4	3	3	3	4	4	4	4	2	2	45
58	3	3	4	4	4	4	2	2	4	4	4	4	4	4	50
59	2	2	4	4	4	4	3	4	4	4	4	4	2	4	49
60	4	4	4	3	4	4	3	4	4	4	4	2	4	4	52
61	4	4	4	4	5	4	4	5	5	5	4	4	4	4	60
62	3	3	3	2	2	1	1	1	1	1	2	2	2	2	26
63	4	4	5	4	4	5	5	5	4	4	4	4	4	4	60
64	4	4	5	4	4	5	4	5	4	4	4	4	4	4	59

65	4	4	4	4	4	5	4	4	4	4	4	5	4	4	58
66	4	5	5	5	4	4	4	4	4	4	4	4	4	4	59
67	4	5	5	4	5	4	5	4	4	4	4	4	4	4	60
68	5	4	4	4	4	4	4	4	4	5	4	5	4	4	59
69	4	4	5	4	4	5	4	5	4	4	4	4	3	4	58
70	4	4	5	5	5	4	4	5	4	4	4	3	4	5	60
71	4	5	4	5	4	4	5	4	4	4	4	4	4	3	58
72	5	4	4	5	4	5	4	5	4	3	4	5	4	4	60
73	4	5	5	5	4	5	4	5	4	4	4	4	3	4	60
74	4	4	5	4	4	4	4	5	4	4	3	4	4	5	58
75	4	5	4	5	4	4	4	5	4	4	4	3	4	4	58
76	4	4	4	5	5	4	5	5	4	4	3	4	5	4	60
77	4	4	4	4	4	4	4	4	3	4	4	4	5	5	57
78	4	5	4	4	4	5	4	4	5	4	3	4	5	5	60
79	4	5	4	4	4	4	4	5	4	4	4	4	3	4	57
80	5	5	4	4	4	5	4	4	5	5	4	3	4	4	60
81	4	4	5	4	4	5	4	4	4	5	4	3	4	4	58
82	4	5	4	4	5	5	5	4	4	5	5	4	4	3	61
83	5	4	4	4	4	5	4	5	4	5	5	4	3	4	60
84	5	5	5	5	5	4	4	5	5	4	3	4	5	5	64
85	5	4	4	5	4	5	4	4	4	3	5	4	4	4	59
86	4	5	5	4	4	4	4	4	4	5	5	5	4	3	60
87	4	5	4	4	4	4	5	4	5	4	4	5	4	3	59
88	5	5	4	4	5	5	4	3	4	5	4	4	5	5	62
89	5	4	4	4	5	4	4	4	4	5	4	3	4	4	58
90	1	1	1	2	3	3	3	3	3	3	3	3	2	2	33
91	1	1	2	2	2	3	2	2	2	2	2	1	1	1	24
92	5	5	4	4	5	4	3	4	4	4	5	5	4	4	60
93	4	5	5	4	4	4	5	4	4	2	3	3	4	4	55
94	4	4	4	4	4	4	3	3	3	4	4	5	5	5	56
95	4	3	4	4	5	4	3	3	4	4	5	4	4	5	56
96	4	4	4	5	5	4	3	3	4	4	4	5	5	5	59
97	4	5	4	4	4	4	5	5	4	4	3	4	5	4	59
98	4	5	5	4	4	4	4	5	5	5	4	4	4	3	60
99	4	5	4	4	3	4	5	4	4	5	5	5	4	4	60
100	4	4	4	5	5	4	4	5	5	5	4	4	3	3	59

LAMPIRAN 5

DISTRIBUSI JAWABAN RESPONDEN

Frequency Table

Jenis_Kelami

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Laki-Laki	58	58,0	58,0	58,0
	Perempuan	42	42,0	42,0	100,0
	Total	100	100,0	100,0	

Usia

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	25-35	5	5,0	5,0	5,0
	36-45	37	37,0	37,0	42,0
	46-55	51	51,0	51,0	93,0
	> 55	7	7,0	7,0	100,0
	Total	100	100,0	100,0	

Tingkat_Pendidikan

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SD	4	4,0	4,0	4,0
	SMA / MA / SMK	72	72,0	72,0	76,0
	D3 / S1 / S2 / S3	24	24,0	24,0	100,0
	Total	100	100,0	100,0	

Lama_usaha_beridiri

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	< 10 tahun	23	23,0	23,0	23,0
	10 - 20 tahun	53	53,0	53,0	76,0
	21 - 30 tahun	22	22,0	22,0	98,0
	> 30 tahun	2	2,0	2,0	100,0
	Total	100	100,0	100,0	

Frequency Table

X1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	1	1,0	1,0	1,0
	TS	7	7,0	7,0	8,0
	RR	27	27,0	27,0	35,0
	S	49	49,0	49,0	84,0
	SS	16	16,0	16,0	100,0
	Total	100	100,0	100,0	

X2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	1	1,0	1,0	1,0
	TS	4	4,0	4,0	5,0
	RR	28	28,0	28,0	33,0
	S	48	48,0	48,0	81,0
	SS	19	19,0	19,0	100,0
	Total	100	100,0	100,0	

X3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	1	1,0	1,0	1,0
	TS	4	4,0	4,0	5,0
	RR	19	19,0	19,0	24,0
	S	51	51,0	51,0	75,0
	SS	25	25,0	25,0	100,0
	Total	100	100,0	100,0	

X4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	8	8,0	8,0	8,0
	RR	21	21,0	21,0	29,0
	S	44	44,0	44,0	73,0

	SS	27	27,0	27,0	100,0
	Total	100	100,0	100,0	

X5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	2	2,0	2,0	2,0
	TS	3	3,0	3,0	5,0
	RR	22	22,0	22,0	27,0
	S	56	56,0	56,0	83,0
	SS	17	17,0	17,0	100,0
	Total	100	100,0	100,0	

X6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	3	3,0	3,0	3,0
	TS	6	6,0	6,0	9,0
	RR	13	13,0	13,0	22,0
	S	56	56,0	56,0	78,0
	SS	22	22,0	22,0	100,0
	Total	100	100,0	100,0	

X7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	3	3,0	3,0	3,0
	TS	4	4,0	4,0	7,0
	RR	17	17,0	17,0	24,0
	S	47	47,0	47,0	71,0
	SS	29	29,0	29,0	100,0
	Total	100	100,0	100,0	

X8

		Frequency	Percent	Valid Percent	Cumulative Percent

Valid	STS	3	3,0	3,0	3,0
	TS	5	5,0	5,0	8,0
	RR	14	14,0	14,0	22,0
	S	49	49,0	49,0	71,0
	SS	29	29,0	29,0	100,0
	Total	100	100,0	100,0	

X9

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	1	1,0	1,0	1,0
	TS	8	8,0	8,0	9,0
	RR	11	11,0	11,0	20,0
	S	55	55,0	55,0	75,0
	SS	25	25,0	25,0	100,0
	Total	100	100,0	100,0	

X10

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	2	2,0	2,0	2,0
	TS	5	5,0	5,0	7,0
	RR	18	18,0	18,0	25,0
	S	54	54,0	54,0	79,0
	SS	21	21,0	21,0	100,0
	Total	100	100,0	100,0	

X11

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	2	2,0	2,0	2,0
	TS	7	7,0	7,0	9,0
	RR	21	21,0	21,0	30,0
	S	51	51,0	51,0	81,0
	SS	19	19,0	19,0	100,0
	Total	100	100,0	100,0	

X12

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	2	2,0	2,0	2,0
	TS	10	10,0	10,0	12,0
	RR	14	14,0	14,0	26,0
	S	50	50,0	50,0	76,0
	SS	24	24,0	24,0	100,0
	Total	100	100,0	100,0	

X13

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	2	2,0	2,0	2,0
	TS	5	5,0	5,0	7,0
	RR	16	16,0	16,0	23,0
	S	64	64,0	64,0	87,0
	SS	13	13,0	13,0	100,0
	Total	100	100,0	100,0	

X14

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	2	2,0	2,0	2,0
	TS	12	12,0	12,0	14,0
	RR	14	14,0	14,0	28,0
	S	38	38,0	38,0	66,0
	SS	34	34,0	34,0	100,0
	Total	100	100,0	100,0	

Persepsi UMKM tentang Akuntansi

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	24	1	1,0	1,0	1,0

25	1	1,0	1,0	2,0
27	1	1,0	1,0	3,0
29	1	1,0	1,0	4,0
30	1	1,0	1,0	5,0
43	1	1,0	1,0	6,0
44	2	2,0	2,0	8,0
45	1	1,0	1,0	9,0
46	4	4,0	4,0	13,0
47	3	3,0	3,0	16,0
48	7	7,0	7,0	23,0
49	4	4,0	4,0	27,0
50	1	1,0	1,0	28,0
51	4	4,0	4,0	32,0
52	10	10,0	10,0	42,0
53	5	5,0	5,0	47,0
54	4	4,0	4,0	51,0
55	1	1,0	1,0	52,0
56	5	5,0	5,0	57,0
57	6	6,0	6,0	63,0
58	5	5,0	5,0	68,0
59	4	4,0	4,0	72,0
60	1	1,0	1,0	73,0
61	4	4,0	4,0	77,0
62	2	2,0	2,0	79,0
63	3	3,0	3,0	82,0
64	6	6,0	6,0	88,0
65	8	8,0	8,0	96,0
66	2	2,0	2,0	98,0
67	1	1,0	1,0	99,0
68	1	1,0	1,0	100,0
Total	100	100,0	100,0	

Frequency Table

X1.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	4	4,0	4,0	4,0
	TS	7	7,0	7,0	11,0
	RR	5	5,0	5,0	16,0
	S	52	52,0	52,0	68,0
	SS	32	32,0	32,0	100,0
	Total	100	100,0	100,0	

X2.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	4	4,0	4,0	4,0
	TS	8	8,0	8,0	12,0
	RR	8	8,0	8,0	20,0
	S	55	55,0	55,0	75,0
	SS	25	25,0	25,0	100,0
	Total	100	100,0	100,0	

X3.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	3	3,0	3,0	3,0
	TS	7	7,0	7,0	10,0
	RR	7	7,0	7,0	17,0
	S	67	67,0	67,0	84,0
	SS	16	16,0	16,0	100,0
	Total	100	100,0	100,0	

X4.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	1	1,0	1,0	1,0
	TS	10	10,0	10,0	11,0
	RR	6	6,0	6,0	17,0
	S	67	67,0	67,0	84,0

	SS	16	16,0	16,0	100,0
	Total	100	100,0	100,0	

X5.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	1	1,0	1,0	1,0
	TS	8	8,0	8,0	9,0
	RR	12	12,0	12,0	21,0
	S	63	63,0	63,0	84,0
	SS	16	16,0	16,0	100,0
	Total	100	100,0	100,0	

X6.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	1	1,0	1,0	1,0
	TS	6	6,0	6,0	7,0
	RR	7	7,0	7,0	14,0
	S	67	67,0	67,0	81,0
	SS	19	19,0	19,0	100,0
	Total	100	100,0	100,0	

X7.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	3	3,0	3,0	3,0
	TS	4	4,0	4,0	7,0
	RR	14	14,0	14,0	21,0
	S	61	61,0	61,0	82,0
	SS	18	18,0	18,0	100,0
	Total	100	100,0	100,0	

X8.2

	Frequency	Percent	Valid Percent	Cumulative Percent

Valid	STS	2	2,0	2,0	2,0
	TS	7	7,0	7,0	9,0
	RR	20	20,0	20,0	29,0
	S	46	46,0	46,0	75,0
	SS	25	25,0	25,0	100,0
	Total	100	100,0	100,0	

X9.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	2	2,0	2,0	2,0
	TS	7	7,0	7,0	9,0
	RR	8	8,0	8,0	17,0
	S	60	60,0	60,0	77,0
	SS	23	23,0	23,0	100,0
	Total	100	100,0	100,0	

X10.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	2	2,0	2,0	2,0
	TS	4	4,0	4,0	6,0
	RR	16	16,0	16,0	22,0
	S	58	58,0	58,0	80,0
	SS	20	20,0	20,0	100,0
	Total	100	100,0	100,0	

X11.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	4	4,0	4,0	4,0
	TS	3	3,0	3,0	7,0
	RR	15	15,0	15,0	22,0
	S	68	68,0	68,0	90,0
	SS	10	10,0	10,0	100,0

	Total	100	100,0	100,0	

X12.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	1	1,0	1,0	1,0
	TS	5	5,0	5,0	6,0
	RR	16	16,0	16,0	22,0
	S	68	68,0	68,0	90,0
	SS	10	10,0	10,0	100,0
	Total	100	100,0	100,0	

X.13.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	1	1,0	1,0	1,0
	TS	8	8,0	8,0	9,0
	RR	24	24,0	24,0	33,0
	S	47	47,0	47,0	80,0
	SS	20	20,0	20,0	100,0
	Total	100	100,0	100,0	

X14.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	1	1,0	1,0	1,0
	TS	6	6,0	6,0	7,0
	RR	19	19,0	19,0	26,0
	S	66	66,0	66,0	92,0
	SS	8	8,0	8,0	100,0
	Total	100	100,0	100,0	

X15.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	1	1,0	1,0	1,0

	TS	4	4,0	4,0	5,0
	RR	37	37,0	37,0	42,0
	S	45	45,0	45,0	87,0
	SS	13	13,0	13,0	100,0
	Total	100	100,0	100,0	

Pengetahuan Akuntansi

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	21	1	1,0	1,0	1,0
	29	2	2,0	2,0	3,0
	30	1	1,0	1,0	4,0
	32	1	1,0	1,0	5,0
	46	1	1,0	1,0	6,0
	47	1	1,0	1,0	7,0
	49	3	3,0	3,0	10,0
	50	1	1,0	1,0	11,0
	51	5	5,0	5,0	16,0
	52	3	3,0	3,0	19,0
	53	5	5,0	5,0	24,0
	54	1	1,0	1,0	25,0
	55	3	3,0	3,0	28,0
	56	3	3,0	3,0	31,0
	57	3	3,0	3,0	34,0
	58	4	4,0	4,0	38,0
	59	4	4,0	4,0	42,0
	60	6	6,0	6,0	48,0
	61	7	7,0	7,0	55,0
	62	11	11,0	11,0	66,0
	63	19	19,0	19,0	85,0
	64	6	6,0	6,0	91,0
	65	4	4,0	4,0	95,0
	66	2	2,0	2,0	97,0
	67	3	3,0	3,0	100,0
	Total	100	100,0	100,0	

Frequency Table

X1.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	2	2,0	2,0	2,0
	TS	9	9,0	9,0	11,0
	RR	5	5,0	5,0	16,0
	S	55	55,0	55,0	71,0
	SS	29	29,0	29,0	100,0
	Total	100	100,0	100,0	

X2.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	2	2,0	2,0	2,0
	TS	8	8,0	8,0	10,0
	RR	6	6,0	6,0	16,0
	S	54	54,0	54,0	70,0
	SS	30	30,0	30,0	100,0
	Total	100	100,0	100,0	

X3.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	1	1,0	1,0	1,0
	TS	8	8,0	8,0	9,0
	RR	9	9,0	9,0	18,0
	S	70	70,0	70,0	88,0
	SS	12	12,0	12,0	100,0
	Total	100	100,0	100,0	

X4.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	3	3,0	3,0	3,0
	TS	3	3,0	3,0	6,0
	RR	8	8,0	8,0	14,0
	S	70	70,0	70,0	84,0
	SS	16	16,0	16,0	100,0
	Total	100	100,0	100,0	

X5.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	3	3,0	3,0	3,0
	TS	6	6,0	6,0	9,0
	RR	15	15,0	15,0	24,0
	S	61	61,0	61,0	85,0
	SS	15	15,0	15,0	100,0
	Total	100	100,0	100,0	

X6.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	2	2,0	2,0	2,0
	TS	9	9,0	9,0	11,0
	RR	11	11,0	11,0	22,0
	S	62	62,0	62,0	84,0
	SS	16	16,0	16,0	100,0
	Total	100	100,0	100,0	

X7.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	3	3,0	3,0	3,0
	TS	6	6,0	6,0	9,0
	RR	14	14,0	14,0	23,0
	S	48	48,0	48,0	71,0

	SS	29	29,0	29,0	100,0
	Total	100	100,0	100,0	

X8.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	2	2,0	2,0	2,0
	TS	4	4,0	4,0	6,0
	RR	18	18,0	18,0	24,0
	S	57	57,0	57,0	81,0
	SS	19	19,0	19,0	100,0
	Total	100	100,0	100,0	

X9.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	2	2,0	2,0	2,0
	TS	4	4,0	4,0	6,0
	RR	20	20,0	20,0	26,0
	S	53	53,0	53,0	79,0
	SS	21	21,0	21,0	100,0
	Total	100	100,0	100,0	

X10.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	2	2,0	2,0	2,0
	TS	3	3,0	3,0	5,0
	RR	21	21,0	21,0	26,0
	S	57	57,0	57,0	83,0
	SS	17	17,0	17,0	100,0
	Total	100	100,0	100,0	

X11.3

	Frequency	Percent	Valid Percent	Cumulative Percent

Valid	STS	2	2,0	2,0	2,0
	TS	4	4,0	4,0	6,0
	RR	16	16,0	16,0	22,0
	S	65	65,0	65,0	87,0
	SS	13	13,0	13,0	100,0
	Total	100	100,0	100,0	

X12.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	1	1,0	1,0	1,0
	TS	10	10,0	10,0	11,0
	RR	14	14,0	14,0	25,0
	S	62	62,0	62,0	87,0
	SS	13	13,0	13,0	100,0
	Total	100	100,0	100,0	

Ekspektasi Usaha

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	19	1	1,0	1,0	1,0
	20	2	2,0	2,0	3,0
	25	1	1,0	1,0	4,0
	27	1	1,0	1,0	5,0
	38	1	1,0	1,0	6,0
	39	4	4,0	4,0	10,0
	40	4	4,0	4,0	14,0
	41	2	2,0	2,0	16,0
	42	3	3,0	3,0	19,0
	43	4	4,0	4,0	23,0
	44	2	2,0	2,0	25,0
	45	3	3,0	3,0	28,0
	46	6	6,0	6,0	34,0
	47	5	5,0	5,0	39,0
	48	11	11,0	11,0	50,0
	49	15	15,0	15,0	65,0

	50	10	10,0	10,0	75,0
	51	7	7,0	7,0	82,0
	52	7	7,0	7,0	89,0
	53	7	7,0	7,0	96,0
	54	4	4,0	4,0	100,0
	Total	100	100,0	100,0	

Frequency Table

Y1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	4	4,0	4,0	4,0
	TS	12	12,0	12,0	16,0
	RR	6	6,0	6,0	22,0
	S	57	57,0	57,0	79,0
	SS	21	21,0	21,0	100,0
	Total	100	100,0	100,0	

Y2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	3	3,0	3,0	3,0
	TS	12	12,0	12,0	15,0
	RR	6	6,0	6,0	21,0
	S	51	51,0	51,0	72,0
	SS	28	28,0	28,0	100,0
	Total	100	100,0	100,0	

Y3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	3	3,0	3,0	3,0
	TS	2	2,0	2,0	5,0
	RR	8	8,0	8,0	13,0
	S	66	66,0	66,0	79,0

	SS	21	21,0	21,0	100,0
	Total	100	100,0	100,0	

Y4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	2	2,0	2,0	2,0
	TS	5	5,0	5,0	7,0
	RR	5	5,0	5,0	12,0
	S	70	70,0	70,0	82,0
	SS	18	18,0	18,0	100,0
	Total	100	100,0	100,0	

Y5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	5	5,0	5,0	5,0
	RR	5	5,0	5,0	10,0
	S	72	72,0	72,0	82,0
	SS	18	18,0	18,0	100,0
	Total	100	100,0	100,0	

Y6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	1	1,0	1,0	1,0
	TS	4	4,0	4,0	5,0
	RR	17	17,0	17,0	22,0
	S	56	56,0	56,0	78,0
	SS	22	22,0	22,0	100,0
	Total	100	100,0	100,0	

Y7

	Frequency	Percent	Valid Percent	Cumulative Percent

Valid	STS	1	1,0	1,0	1,0
	TS	7	7,0	7,0	8,0
	RR	18	18,0	18,0	26,0
	S	63	63,0	63,0	89,0
	SS	11	11,0	11,0	100,0
	Total	100	100,0	100,0	

Y8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	1	1,0	1,0	1,0
	TS	8	8,0	8,0	9,0
	RR	17	17,0	17,0	26,0
	S	53	53,0	53,0	79,0
	SS	21	21,0	21,0	100,0
	Total	100	100,0	100,0	

Y9

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	1	1,0	1,0	1,0
	TS	2	2,0	2,0	3,0
	RR	11	11,0	11,0	14,0
	S	76	76,0	76,0	90,0
	SS	10	10,0	10,0	100,0
	Total	100	100,0	100,0	

Y10

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	1	1,0	1,0	1,0
	TS	5	5,0	5,0	6,0
	RR	11	11,0	11,0	17,0
	S	65	65,0	65,0	82,0

	SS	18	18,0	18,0	100,0
	Total	100	100,0	100,0	

Y11

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	7	7,0	7,0	7,0
	RR	17	17,0	17,0	24,0
	S	65	65,0	65,0	89,0
	SS	11	11,0	11,0	100,0
	Total	100	100,0	100,0	

Y12

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	1	1,0	1,0	1,0
	TS	5	5,0	5,0	6,0
	RR	26	26,0	26,0	32,0
	S	51	51,0	51,0	83,0
	SS	17	17,0	17,0	100,0
	Total	100	100,0	100,0	

Y13

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	2	2,0	2,0	2,0
	TS	6	6,0	6,0	8,0
	RR	13	13,0	13,0	21,0
	S	68	68,0	68,0	89,0
	SS	11	11,0	11,0	100,0
	Total	100	100,0	100,0	

Y14

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	2	2,0	2,0	2,0

	TS	8	8,0	8,0	10,0
	RR	16	16,0	16,0	26,0
	S	61	61,0	61,0	87,0
	SS	13	13,0	13,0	100,0
	Total	100	100,0	100,0	

Penggunaan Informasi Akuntansi

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	24	1	1,0	1,0	1,0
	26	2	2,0	2,0	3,0
	29	1	1,0	1,0	4,0
	33	1	1,0	1,0	5,0
	45	1	1,0	1,0	6,0
	47	3	3,0	3,0	9,0
	48	3	3,0	3,0	12,0
	49	3	3,0	3,0	15,0
	50	8	8,0	8,0	23,0
	51	5	5,0	5,0	28,0
	52	4	4,0	4,0	32,0
	53	4	4,0	4,0	36,0
	54	3	3,0	3,0	39,0
	55	1	1,0	1,0	40,0
	56	5	5,0	5,0	45,0
	57	13	13,0	13,0	58,0
	58	11	11,0	11,0	69,0
	59	13	13,0	13,0	82,0
	60	14	14,0	14,0	96,0
	61	1	1,0	1,0	97,0
	62	2	2,0	2,0	99,0
	64	1	1,0	1,0	100,0
	Total	100	100,0	100,0	

LAMPIRAN 6

UJI STATISTIK DESKRIPTIF

Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Persepsi UMKM tentang Akuntansi	100	24	68	54,14	8,990
Pengetahuan Akuntansi	100	21	67	57,76	8,491
Ekspektasi Usaha	100	19	54	46,50	6,946
Penggunaan Informasi Akuntansi	100	24	64	54,22	7,489
Valid N (listwise)	100				

LAMPIRAN 7

UJI VALIDITAS

UNIVERSITAS MUHAMMADIYAH
PONOROGO

Correlations

Correlations

		X1	X2	X3	X4	X5	X6	X7	X8	X9	X10	X11	X12	X13	X14	Persepsi UMKM tentang Akuntansi
X1	Pearson Correlation	1	,605**	,548**	,466**	,452**	,379**	,345**	,470**	,505**	,358**	,403**	,481**	,365**	,357**	,666**
	Sig. (2-tailed)		,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
X2	Pearson Correlation	,605**	1	,702**	,532**	,427**	,390**	,451**	,502**	,595**	,425**	,358**	,462**	,353**	,422**	,714**
	Sig. (2-tailed)	,000		,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
X3	Pearson Correlation	,548**	,702**	1	,672**	,551**	,386**	,470**	,494**	,616**	,394**	,440**	,427**	,364**	,403**	,737**
	Sig. (2-tailed)	,000	,000		,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
X4	Pearson Correlation	,466**	,532**	,672**	1	,627**	,426**	,472**	,506**	,405**	,437**	,435**	,435**	,312**	,243*	,688**

	Sig. (2-tailed)	,000	,000	,000		,000	,000	,000	,000	,000	,000	,000	,000	,002	,015	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
X5	Pearson Correlation	,452**	,427**	,551**	,627**	1	,534**	,498**	,562**	,451**	,479**	,481**	,373**	,383**	,374**	,711**
	Sig. (2-tailed)	,000	,000	,000	,000		,000	,000	,000	,000	,000	,000	,000	,000	,000	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
X6	Pearson Correlation	,379**	,390**	,386**	,426**	,534**	1	,570**	,522**	,464**	,432**	,451**	,518**	,447**	,479**	,702**
	Sig. (2-tailed)	,000	,000	,000	,000	,000		,000	,000	,000	,000	,000	,000	,000	,000	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
X7	Pearson Correlation	,345**	,451**	,470**	,472**	,498**	,570**	1	,614**	,433**	,408**	,317**	,430**	,467**	,564**	,708**
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000		,000	,000	,000	,001	,000	,000	,000	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
X8	Pearson Correlation	,470**	,502**	,494**	,506**	,562**	,522**	,614**	1	,708**	,468**	,482**	,462**	,454**	,601**	,787**
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000		,000	,000	,000	,000	,000	,000	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
X9	Pearson Correlation	,505**	,595**	,616**	,405**	,451**	,464**	,433**	,708**	1	,557**	,442**	,451**	,445**	,489**	,752**
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000	,000		,000	,000	,000	,000	,000	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100

X10	Pearson Correlation	,358**	,425**	,394**	,437**	,479**	,432**	,408**	,468**	,557**	1	,680**	,547**	,500**	,550**	,722**
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000	,000	,000		,000	,000	,000	,000	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
X11	Pearson Correlation	,403**	,358**	,440**	,435**	,481**	,451**	,317**	,482**	,442**	,680**	1	,695**	,458**	,499**	,715**
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,001	,000	,000	,000		,000	,000	,000	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
X12	Pearson Correlation	,481**	,462**	,427**	,435**	,373**	,518**	,430**	,462**	,451**	,547**	,695**	1	,649**	,432**	,737**
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000		,000	,000	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
X13	Pearson Correlation	,365**	,353**	,364**	,312**	,383**	,447**	,467**	,454**	,445**	,500**	,458**	,649**	1	,557**	,673**
	Sig. (2-tailed)	,000	,000	,000	,002	,000	,000	,000	,000	,000	,000	,000	,000		,000	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
X14	Pearson Correlation	,357**	,422**	,403**	,243*	,374**	,479**	,564**	,601**	,489**	,550**	,499**	,432**	,557**	1	,707**
	Sig. (2-tailed)	,000	,000	,000	,015	,000	,000	,000	,000	,000	,000	,000	,000	,000		,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Persepsi UMKM	Pearson Correlation	,666**	,714**	,737**	,688**	,711**	,702**	,708**	,787**	,752**	,722**	,715**	,737**	,673**	,707**	1

tentang Akuntansi	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100

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

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

Correlations

Correlations

		X1.2	X2.2	X3.2	X4.2	X5.2	X6.2	X7.2	X8.2	X9.2	X10.2	X11.2	X12.2	X.13.2	X14.2	X15.2	Pengetahuan Akuntansi
X1.2	Pearson Correlation	1	,639**	,538**	,539**	,367**	,454**	,257**	,414**	,466**	,576**	,462**	,350**	,426**	,358**	,256*	,732**
	Sig. (2-tailed)		,000	,000	,000	,000	,000	,010	,000	,000	,000	,000	,000	,000	,000	,010	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
X2.2	Pearson Correlation	,639**	1	,671**	,476**	,396**	,387**	,381**	,471**	,485**	,469**	,419**	,376**	,476**	,345**	,141	,737**
	Sig. (2-tailed)	,000		,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,162	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
X3.2	Pearson Correlation	,538**	,671**	1	,553**	,321**	,337**	,364**	,413**	,449**	,395**	,499**	,405**	,434**	,194	,219*	,697**

	Sig. (2-tailed)	,000	,000		,000	,001	,001	,000	,000	,000	,000	,000	,000	,000	,053	,029	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
X4.2	Pearson Correlation	,539**	,476**	,553**	1	,486**	,416**	,341**	,332**	,402**	,502**	,526**	,327**	,471**	,339**	,295**	,709**
	Sig. (2-tailed)	,000	,000	,000		,000	,000	,001	,001	,000	,000	,000	,001	,000	,001	,003	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
X5.2	Pearson Correlation	,367**	,396**	,321**	,486**	1	,519**	,415**	,296**	,395**	,287**	,380**	,259**	,350**	,387**	,166	,605**
	Sig. (2-tailed)	,000	,000	,001	,000		,000	,000	,003	,000	,004	,000	,009	,000	,000	,099	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
X6.2	Pearson Correlation	,454**	,387**	,337**	,416**	,519**	1	,648**	,519**	,518**	,387**	,353**	,190	,428**	,450**	,164	,682**
	Sig. (2-tailed)	,000	,000	,001	,000	,000		,000	,000	,000	,000	,000	,059	,000	,000	,104	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
X7.2	Pearson Correlation	,257**	,381**	,364**	,341**	,415**	,648**	1	,608**	,365**	,249*	,355**	,253*	,458**	,410**	,169	,633**
	Sig. (2-tailed)	,010	,000	,000	,001	,000	,000		,000	,000	,013	,000	,011	,000	,000	,093	,000

	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
X8.2	Pearson Correlation	,414**	,471**	,413**	,332**	,296**	,519**	,608**	1	,536**	,428**	,471**	,269**	,423**	,263**	,198*	,681**
	Sig. (2-tailed)	,000	,000	,000	,001	,003	,000	,000		,000	,000	,000	,007	,000	,008	,049	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
X9.2	Pearson Correlation	,466**	,485**	,449**	,402**	,395**	,518**	,365**	,536**	1	,625**	,497**	,351**	,407**	,402**	,249*	,725**
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000	,000		,000	,000	,000	,000	,000	,013	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
X10.2	Pearson Correlation	,576**	,469**	,395**	,502**	,287**	,387**	,249*	,428**	,625**	1	,595**	,354**	,468**	,337**	,205*	,699**
	Sig. (2-tailed)	,000	,000	,000	,000	,004	,000	,013	,000	,000		,000	,000	,000	,001	,041	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
X11.2	Pearson Correlation	,462**	,419**	,499**	,526**	,380**	,353**	,355**	,471**	,497**	,595**	1	,536**	,418**	,250*	,199*	,703**
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000		,000	,000	,012	,048	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100

X12.2	Pearson Correlation	,350**	,376**	,405**	,327**	,259**	,190	,253*	,269**	,351**	,354**	,536**	1	,588**	,250*	,253*	,574**
	Sig. (2-tailed)	,000	,000	,000	,001	,009	,059	,011	,007	,000	,000	,000		,000	,012	,011	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
X.13.2	Pearson Correlation	,426**	,476**	,434**	,471**	,350**	,428**	,458**	,423**	,407**	,468**	,418**	,588**	1	,476**	,183	,707**
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000		,000	,068	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
X14.2	Pearson Correlation	,358**	,345**	,194	,339**	,387**	,450**	,410**	,263**	,402**	,337**	,250*	,250*	,476**	1	,379**	,579**
	Sig. (2-tailed)	,000	,000	,053	,001	,000	,000	,000	,008	,000	,001	,012	,012	,000		,000	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
X15.2	Pearson Correlation	,256*	,141	,219*	,295**	,166	,164	,169	,198*	,249*	,205*	,199*	,253*	,183	,379**	1	,401**
	Sig. (2-tailed)	,010	,162	,029	,003	,099	,104	,093	,049	,013	,041	,048	,011	,068	,000		,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Pengetahuan Akuntansi	Pearson Correlation	,732**	,737**	,697**	,709**	,605**	,682**	,633**	,681**	,725**	,699**	,703**	,574**	,707**	,579**	,401**	1

	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100

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

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

Correlations

Correlations

		X1.3	X2.3	X3.3	X4.3	X5.3	X6.3	X7.3	X8.3	X9.3	X10.3	X11.3	X12.3	Ekspektasi Usaha
X1.3	Pearson Correlation	1	,667**	,581**	,485**	,365**	,242*	,253*	,359**	,299**	,329**	,371**	,280**	,652**
	Sig. (2-tailed)		,000	,000	,000	,000	,015	,011	,000	,003	,001	,000	,005	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100
X2.3	Pearson Correlation	,667**	1	,592**	,370**	,400**	,311**	,436**	,353**	,306**	,324**	,436**	,264**	,684**
	Sig. (2-tailed)	,000		,000	,000	,000	,002	,000	,000	,002	,001	,000	,008	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100

X3.3	Pearson Correlation	,581**	,592**	1	,523**	,410**	,324**	,295**	,388**	,317**	,344**	,389**	,389**	,681**
	Sig. (2-tailed)	,000	,000		,000	,000	,001	,003	,000	,001	,000	,000	,000	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100
X4.3	Pearson Correlation	,485**	,370**	,523**	1	,600**	,484**	,452**	,351**	,297**	,389**	,405**	,397**	,707**
	Sig. (2-tailed)	,000	,000	,000		,000	,000	,000	,000	,003	,000	,000	,000	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100
X5.3	Pearson Correlation	,365**	,400**	,410**	,600**	1	,676**	,564**	,333**	,230*	,348**	,448**	,313**	,707**
	Sig. (2-tailed)	,000	,000	,000	,000		,000	,000	,001	,021	,000	,000	,002	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100
X6.3	Pearson Correlation	,242*	,311**	,324**	,484**	,676**	1	,680**	,376**	,299**	,309**	,495**	,331**	,688**
	Sig. (2-tailed)	,015	,002	,001	,000	,000		,000	,000	,003	,002	,000	,001	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100
X7.3	Pearson Correlation	,253*	,436**	,295**	,452**	,564**	,680**	1	,412**	,377**	,307**	,520**	,327**	,706**

	Sig. (2-tailed)	,011	,000	,003	,000	,000	,000		,000	,000	,002	,000	,001	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100
X8.3	Pearson Correlation	,359**	,353**	,388**	,351**	,333**	,376**	,412**	1	,509**	,444**	,400**	,443**	,661**
	Sig. (2-tailed)	,000	,000	,000	,000	,001	,000	,000		,000	,000	,000	,000	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100
X9.3	Pearson Correlation	,299**	,306**	,317**	,297**	,230*	,299**	,377**	,509**	1	,562**	,313**	,361**	,601**
	Sig. (2-tailed)	,003	,002	,001	,003	,021	,003	,000	,000		,000	,002	,000	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100
X10.3	Pearson Correlation	,329**	,324**	,344**	,389**	,348**	,309**	,307**	,444**	,562**	1	,563**	,386**	,647**
	Sig. (2-tailed)	,001	,001	,000	,000	,000	,002	,002	,000	,000		,000	,000	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100
X11.3	Pearson Correlation	,371**	,436**	,389**	,405**	,448**	,495**	,520**	,400**	,313**	,563**	1	,599**	,729**
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000	,000	,002	,000		,000	,000

	N	100	100	100	100	100	100	100	100	100	100	100	100	100
X12.3	Pearson Correlation	,280**	,264**	,389**	,397**	,313**	,331**	,327**	,443**	,361**	,386**	,599**	1	,621**
	Sig. (2-tailed)	,005	,008	,000	,000	,002	,001	,001	,000	,000	,000	,000		,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100
Ekspektasi Usaha	Pearson Correlation	,652**	,684**	,681**	,707**	,707**	,688**	,706**	,661**	,601**	,647**	,729**	,621**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	
	N	100	100	100	100	100	100	100	100	100	100	100	100	100

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

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

Correlations

Correlations

	Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10	Y11	Y12	Y13	Y14	Penggunaan Informasi Akuntansi

Y1	Pearson Correlation	1	,622**	,509**	,451**	,468**	,434**	,287**	,396**	,290**	,354**	,239*	,194	,440**	,395**	,687**
	Sig. (2-tailed)		,000	,000	,000	,000	,000	,004	,000	,003	,000	,017	,054	,000	,000	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Y2	Pearson Correlation	,622**	1	,578**	,453**	,402**	,475**	,476**	,433**	,380**	,372**	,331**	,242*	,536**	,398**	,752**
	Sig. (2-tailed)	,000		,000	,000	,000	,000	,000	,000	,000	,000	,001	,015	,000	,000	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Y3	Pearson Correlation	,509**	,578**	1	,545**	,496**	,360**	,435**	,385**	,429**	,379**	,329**	,290**	,476**	,410**	,723**
	Sig. (2-tailed)	,000	,000		,000	,000	,000	,000	,000	,000	,000	,001	,003	,000	,000	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Y4	Pearson Correlation	,451**	,453**	,545**	1	,471**	,399**	,483**	,476**	,435**	,301**	,327**	,381**	,462**	,379**	,711**

	Sig. (2-tailed)	,000	,000	,000		,000	,000	,000	,000	,000	,002	,001	,000	,000	,000	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Y5	Pearson Correlation	,468**	,402**	,496**	,471**	1	,463**	,368**	,374**	,481**	,426**	,246*	,292**	,477**	,550**	,695**
	Sig. (2-tailed)	,000	,000	,000	,000		,000	,000	,000	,000	,000	,014	,003	,000	,000	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Y6	Pearson Correlation	,434**	,475**	,360**	,399**	,463**	1	,445**	,474**	,359**	,324**	,240*	,225*	,427**	,463**	,665**
	Sig. (2-tailed)	,000	,000	,000	,000	,000		,000	,000	,000	,001	,016	,025	,000	,000	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Y7	Pearson Correlation	,287**	,476**	,435**	,483**	,368**	,445**	1	,565**	,402**	,298**	,200*	,341**	,396**	,242*	,644**
	Sig. (2-tailed)	,004	,000	,000	,000	,000	,000		,000	,000	,003	,046	,001	,000	,015	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100

Y8	Pearson Correlation	,396**	,433**	,385**	,476**	,374**	,474**	,565**	1	,444**	,302**	,174	,191	,246*	,311**	,633**
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000		,000	,002	,083	,057	,013	,002	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Y9	Pearson Correlation	,290**	,380**	,429**	,435**	,481**	,359**	,402**	,444**	1	,593**	,281**	,264**	,403**	,364**	,643**
	Sig. (2-tailed)	,003	,000	,000	,000	,000	,000	,000	,000		,000	,005	,008	,000	,000	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Y10	Pearson Correlation	,354**	,372**	,379**	,301**	,426**	,324**	,298**	,302**	,593**	1	,563**	,348**	,348**	,301**	,626**
	Sig. (2-tailed)	,000	,000	,000	,002	,000	,001	,003	,002	,000		,000	,000	,000	,002	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Y11	Pearson Correlation	,239*	,331**	,329**	,327**	,246*	,240*	,200*	,174	,281**	,563**	1	,484**	,299**	,211*	,524**

	Sig. (2-tailed)	,017	,001	,001	,001	,014	,016	,046	,083	,005	,000		,000	,002	,035	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Y12	Pearson Correlation	,194	,242*	,290**	,381**	,292**	,225*	,341**	,191	,264**	,348**	,484**	1	,366**	,265**	,522**
	Sig. (2-tailed)	,054	,015	,003	,000	,003	,025	,001	,057	,008	,000	,000		,000	,008	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Y13	Pearson Correlation	,440**	,536**	,476**	,462**	,477**	,427**	,396**	,246*	,403**	,348**	,299**	,366**	1	,670**	,713**
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000	,013	,000	,000	,002	,000		,000	,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Y14	Pearson Correlation	,395**	,398**	,410**	,379**	,550**	,463**	,242*	,311**	,364**	,301**	,211*	,265**	,670**	1	,649**
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,015	,002	,000	,002	,035	,008	,000		,000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100

Penggunaan Informasi Akuntansi	Pearson Correlation	,687**	,752**	,723**	,711**	,695**	,665**	,644**	,633**	,643**	,626**	,524**	,522**	,713**	,649**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100

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

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

LAMPIRAN 8
UJI RELIABILITAS

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	100	100,0
	Excluded[a]	0	,0
	Total	100	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,766	15

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X1	104,56	303,602	,638	,753
X2	104,48	302,717	,690	,752
X3	104,33	301,920	,715	,751
X4	104,38	301,996	,661	,751
X5	104,45	303,078	,688	,752
X6	104,40	300,828	,675	,750
X7	104,33	300,102	,680	,749
X8	104,32	297,250	,766	,746
X9	104,33	300,264	,730	,749
X10	104,41	301,416	,698	,750
X11	104,50	300,859	,689	,750
X12	104,44	298,512	,711	,748
X13	104,47	304,575	,648	,753
X14	104,38	297,288	,675	,747
Persepsi UMKM tentang Akuntansi	54,14	80,829	1,000	,926

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	100	100,0
	Excluded[a]	0	,0
	Total	100	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,759	16

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X1.2	111,51	264,333	,702	,738
X2.2	111,63	264,276	,709	,738
X3.2	111,66	268,429	,669	,743
X4.2	111,65	268,957	,683	,743
X5.2	111,67	272,223	,573	,747
X6.2	111,55	271,139	,657	,745
X7.2	111,65	270,654	,601	,745
X8.2	111,67	267,395	,650	,742
X9.2	111,57	267,500	,699	,741
X10.2	111,62	269,288	,673	,743
X11.2	111,75	269,361	,677	,743
X12.2	111,71	274,895	,544	,749
X.13.2	111,75	267,664	,679	,742
X14.2	111,78	274,537	,549	,749
X15.2	111,87	278,195	,361	,754
Pengetahuan Akuntansi	57,76	72,103	1,000	,907

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	100	100,0
	Excluded[a]	0	,0
	Total	100	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,762	13

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X1.3	89,00	176,808	,611	,744
X2.3	88,98	176,181	,645	,742
X3.3	89,16	178,944	,650	,746
X4.3	89,07	178,025	,677	,745
X5.3	89,21	176,511	,673	,742
X6.3	89,19	176,883	,653	,743
X7.3	89,06	174,885	,668	,740
X8.3	89,13	178,336	,625	,746
X9.3	89,13	179,387	,559	,748
X10.3	89,16	179,045	,611	,747
X11.3	89,17	177,839	,701	,744
X12.3	89,24	179,174	,582	,747
Ekspektasi Usaha	46,50	48,253	1,000	,890

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	100	100,0
	Excluded[a]	0	,0

Total	100	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,759	15

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Y1	104,65	204,088	,648	,737
Y2	104,55	201,967	,719	,733
Y3	104,44	207,602	,696	,740
Y4	104,47	208,272	,684	,741
Y5	104,41	211,093	,671	,745
Y6	104,50	209,040	,633	,743
Y7	104,68	209,937	,612	,744
Y8	104,59	208,446	,596	,743
Y9	104,52	212,919	,618	,748
Y10	104,50	210,636	,594	,745
Y11	104,64	213,526	,487	,749
Y12	104,66	212,166	,480	,748
Y13	104,64	208,091	,686	,741
Y14	104,69	208,438	,614	,742
Penggunaan Informasi Akuntansi	54,22	56,093	1,000	,896

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LAMPIRAN 9
UJI ASUMSI KLASIK

NPar Tests

One-Sample Kolmogorov-Smirnov Test

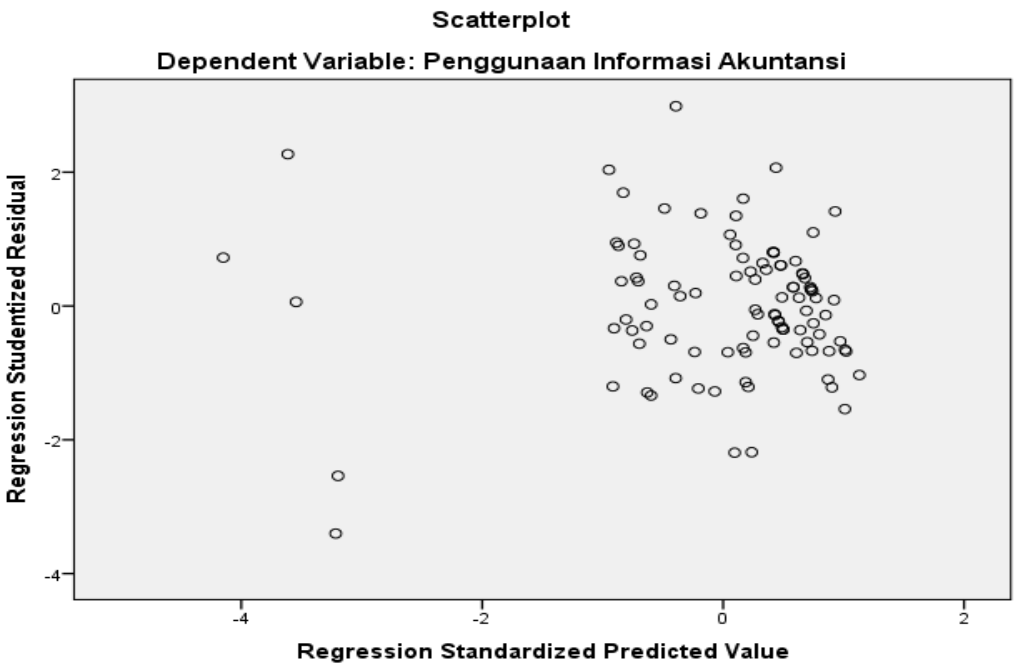
		Unstandardized Residual
N		100
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	2.22802433
Most Extreme Differences	Absolute	.081
	Positive	.051
	Negative	-.081
Test Statistic		.081
Asymp. Sig. (2-tailed)		.107[c]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Charts



Regression

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	Ekspektasi Usaha, Persepsi UMKM tentang Akuntansi, Pengetahuan Akuntansi[b]	.	Enter

a. Dependent Variable: Penggunaan Informasi Akuntansi

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.955[a]	.912	.909	2.263

a. Predictors: (Constant), Ekspektasi Usaha, Persepsi UMKM tentang Akuntansi, Pengetahuan Akuntansi

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5061.715	3	1687.238	329.589	.000[b]
	Residual	491.445	96	5.119		
	Total	5553.160	99			

a. Dependent Variable: Penggunaan Informasi Akuntansi

b. Predictors: (Constant), Ekspektasi Usaha, Persepsi UMKM tentang Akuntansi, Pengetahuan Akuntansi

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Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	4.887	1.608		3.038	.003		
	Persepsi UMKM tentang Akuntansi	.145	.059	.174	2.458	.016	.183	5.466
	Pengetahuan Akuntansi	.432	.063	.490	6.833	.000	.179	5.581
	Ekspektasi Usaha	.355	.076	.329	4.683	.000	.187	5.355

a. Dependent Variable: Penggunaan Informasi Akuntansi

Coefficient Correlations[a]

Model			Ekspektasi Usaha	Persepsi UMKM tentang Akuntansi	Pengetahuan Akuntansi
1	Correlations	Ekspektasi Usaha	1.000	-.449	-.467

		Persepsi UMKM tentang Akuntansi	-.449	1.000	-.484
		Pengetahuan Akuntansi	-.467	-.484	1.000
	Covariances	Ekspektasi Usaha	.006	-.002	-.002
		Persepsi UMKM tentang Akuntansi	-.002	.003	-.002
		Pengetahuan Akuntansi	-.002	-.002	.004

a. Dependent Variable: Penggunaan Informasi Akuntansi

Collinearity Diagnostics[a]

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	Persepsi UMKM tentang Akuntansi	Pengetahuan Akuntansi	Ekspektasi Usaha
1	1	3.978	1.000	.00	.00	.00	.00
	2	.016	15.700	.90	.05	.01	.01
	3	.003	36.104	.08	.89	.08	.49
	4	.003	38.905	.01	.07	.91	.50

a. Dependent Variable: Penggunaan Informasi Akuntansi

LAMPIRAN 10

UJI ANALISIS REGRESI LINIER BERGANDA, UJI t, UJI F, KOEFESIEN DETERMINAN (R^2)

Regression

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	Ekspektasi Usaha, Persepsi UMKM tentang Akuntansi, Pengetahuan Akuntansi[b]	.	Enter

a. Dependent Variable: Penggunaan Informasi Akuntansi

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,955[a]	,912	,909	2,263

a. Predictors: (Constant), Ekspektasi Usaha, Persepsi UMKM tentang Akuntansi, Pengetahuan Akuntansi

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5061,715	3	1687,238	329,589	,000[b]
	Residual	491,445	96	5,119		
	Total	5553,160	99			

a. Dependent Variable: Penggunaan Informasi Akuntansi

b. Predictors: (Constant), Ekspektasi Usaha, Persepsi UMKM tentang Akuntansi, Pengetahuan Akuntansi

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4,887	1,608		3,038	,003
	Persepsi UMKM tentang Akuntansi	,145	,059	,174	2,458	,016
	Pengetahuan Akuntansi	,432	,063	,490	6,833	,000
	Ekspektasi Usaha	,355	,076	,329	4,683	,000

a. Dependent Variable: Penggunaan Informasi Akuntansi

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LAMPIRAN 11

BRITA ACARA PENELITIAN