



KEMENTERIAN PENDIDIKAN DAN KEBUDAYAAN,
RISET, DAN TEKNOLOGI
POLITEKNIK NEGERI SRIWIJAYA
JURUSAN AKUNTANSI

Jalan Srijaya Negara, Palembang 30139
Telp. 0711-353414 Fax. 0711-355918
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KESEPAKATAN BIMBINGAN SKRIPSI

Kami yang bertanda tangan di bawah ini,

Pihak Pertama

Nama : Nadysa Aulia Fitriana
NIM : 061840511812
Jurusan : Akuntansi
Program Studi : DIV Akuntansi Sektor Publik

Pihak Kedua

Nama : Dr. Rita Martini, S.E., M. Si., Ak., CA
NIP : 196503121990032001
Jurusan : Akuntansi
Program Studi : DIV Akuntansi Sektor Publik

Pada hari ini Rabu tanggal 03 Juni 2022 telah sepakat untuk melakukan konsultasi bimbingan Skripsi. Konsultasi bimbingan sekurang-kurangnya 1 (satu) kali dalam satu minggu. Pelaksanaan bimbingan pada setiap hari Kamis pukul 10.00 tempat di Politeknik Negeri Sriwijaya. Demikianlah kesepakatan ini dibuat dengan kesadaran guna kelancaran penyelesaian Skripsi.

Pihak Pertama,

Nadysa Aulia Fitriana
NIM 061840511812

Palembang,
Pihak Kedua,

Dr. Rita Martini, S.E., M. Si., Ak., CA
NIP 196503121990032001

Mengetahui,
Ketua Jurusan

Dr. Evada Dewata, S.E., M.Si., Ak., CA., CMA
NIP 197806222003121001





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Kami yang bertanda tangan di bawah ini,

Pihak Pertama

Nama : Nadysa Aulia Fitriana
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Pihak Kedua

Nama : Yevi Dwitayanti, S.E., M. Sc
NIP : 198205232014042001
Jurusan : Akuntansi
Program Studi : DIV Akuntansi Sektor Publik

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Nadysa Aulia Fitriana
NIM 061840511812

Palembang,
Pihak Kedua,

Yevi Dwitayanti, S.E., M. Sc
NIP 198205232014042001

Mengetahui,
Ketua Jurusan

Dr. Evada Dewata, S.E., M.Si., Ak., CA., CMA
NIP 197806222003122001



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LEMBAR BIMBINGAN SKRIPSI

Nama : Nadysa Aulia Fitriana
NIM : 061840511812
Jurusan/Program Studi : Akuntansi/DIV Akuntansi Sektor Publik
Judul Skripsi : Pengaruh Penatausahaan Aset Tetap, Sistem Pengendalian Internal, dan Kompetensi Sumber Daya Manusia Terhadap Kualitas Laporan Keuangan di Kota Palembang

Pembimbing I : Dr. Rita Martini, S.E., M. Si., Ak., CA

No.	Tanggal	Uraian Bimbingan	Tanda Tangan Pembimbing
1.	03 Juni 2022	Bimbingan Setelah Revisi Seminar Proposal	
2.	14 Juni 2022	Bimbingan Bab 1	
3.	16 Juni 2022	Acc Bab 1	
4.	20 Juni 2022	Bimbingan Bab 2 & 3	
5.	04 Juli 2022	Bimbingan Bab 2 & 3	
6.	11 Juli 2022	Bimbingan Bab 2 & 3	
7.	20 Juli 2022	Simulasi data dan Bab 4 -5	
8.	20 Juli 2022	Bimbingan Bab 4 -5	
9.	20 Juli 2022	Bimbingan Bab 4-5 dan Jurnal	

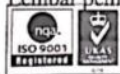
Palembang,
Ketua Jurusan,

Dr. Evada Dewata, S.E., M.Si., Ak., CA., CMA
NIP 197806222003122001

Catatan:

*) melingkari angka yang sesuai.

Ketua Jurusan/Ketua Program Studi harus memeriksa jumlah pelaksanaan bimbingan sesuai yang dipersyaratkan dalam Pedoman Penulisan Skripsi sebelum menandatangani lembar bimbingan ini. Lembar pembimbingan Skripsi ini harus dilampirkan dalam Skripsi.





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LEMBAR BIMBINGAN SKRIPSI

Nama : Nadysa Aulia Fitriana
NIM : 061840511812
Jurusan/Program Studi : Akuntansi/DIV Akuntansi Sektor Publik
Judul Skripsi : Pengaruh Penatausahaan Aset Tetap, Sistem Pengendalian Internal,
dan
Kompetensi Sumber Daya Manusia Terhadap Kualitas Laporan
Keuangan di Kota Palembang
Pembimbing II : Yevi Dwitayanti, S.E., M. Sc

No.	Tanggal	Uraian Bimbingan	Tanda Tangan Pembimbing
1.	03 Juni 2022	Bimbingan Setelah Revisi Seminar Proposal	
2.	14 Juni 2022	Bimbingan Bab 1	
3.	16 Juni 2022	Acc Bab 1	
4.	20 Juni 2022	Bimbingan Bab 2 & 3	
5.	04 Juli 2022	Bimbingan Bab 2 & 3	
6.	11 Juli 2022	Bimbingan Bab 2 & 3	
7.	20 Juli 2022	Simulasi data dan Bab 4 -5	
8.	20 Juli 2022	Bimbingan Bab 4 -5	
9.	20 Juli 2022	Bimbingan Bab 4-5 dan Jurnal	

Palembang,
Ketua Jurusan,

Dr. Evada Dewata, S.E., M.Si., Ak., CA., CMA
NIP 197806222003122001

Catatan:

*) melingkari angka yang sesuai

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.936 ^a	.877	.867	1.09556

a. Predictors: (Constant), X3, X2, X1

(HASIL KOEFISIEN DETERMINASI)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	316.704	3	105.568	87.956	.000 ^b
	Residual	44.409	37	1.200		
	Total	361.113	40			

a. Dependent Variable: Y

b. Predictors: (Constant), X3, X2, X1

HASIL UJI F

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.388	.771		-.503	.618		
	X1	.567	.273	.469	2.075	.045	.165	5.397
	X2	.034	.268	.028	.129	.898	.168	4.616
	X3	.463	.202	.452	2.285	.028	.0185	1.760

a. Dependent Variable: Y

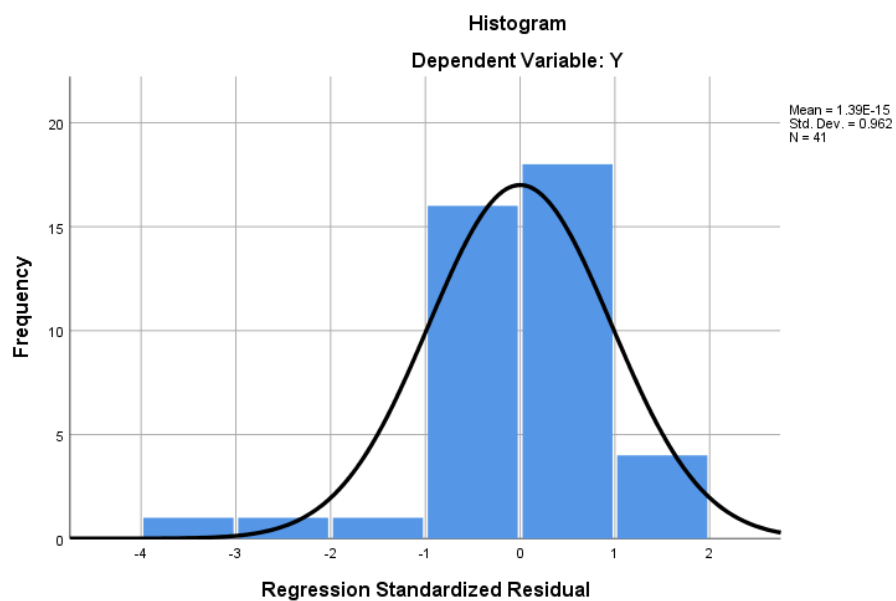
HASIL UJI MULTIKOLINIERITAS

Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.388	.771		-.503	.618
	X1	.567	.273	.469	2.075	.045
	X2	.034	.268	.028	.129	.898
	X3	.463	.202	.452	2.285	.028

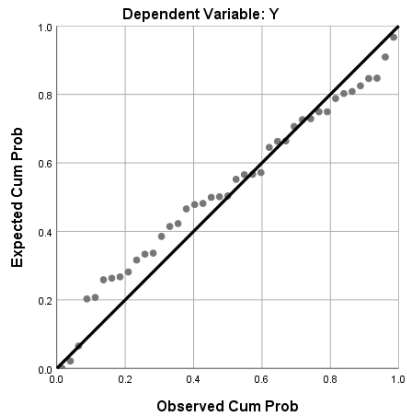
a. Dependent Variable: Y

HASIL UJI REGRESI BERGANDAN DAN UJI T



HISTOGRAM

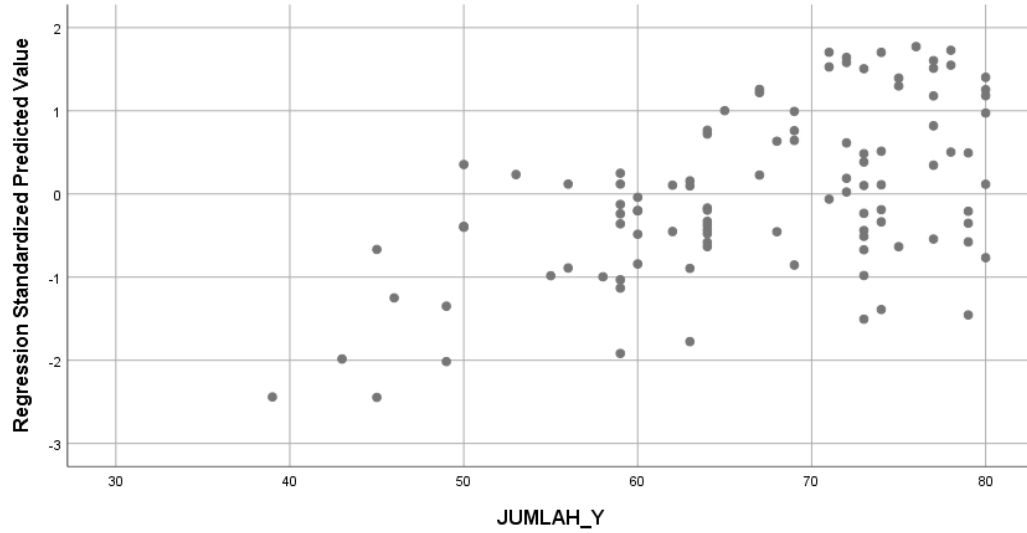
Normal P-P Plot of Regression Standardized Residual



P-PLOT

Scatterplot

Dependent Variable: JUMLAH_Y



SCATTERPLOT

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		102
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	8.18344605
Most Extreme Differences	Absolute	.056
	Positive	.049
	Negative	-.056
Test Statistic		.056
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

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

UJI NORMALITAS

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1	41	4.50	13.21	10.0839	2.48593
X2	41	3.80	13.75	9.6878	2.47077
X3	41	2.83	14.28	10.0144	2.93446
Y	41	4.44	14.56	10.2998	3.00464
Valid N (listwise)	41				

UJI STATISTIK DEKRITIF

Correlations

		X1	X1	X1	X1	X1	X1	X1	X1	X1	X1	X1	X1	X1	X1	X1	JUMLAH X1
X1	Pearson Correlation	1	.441**	.292**	.287**	.422**	.206*	.146	.338**	.164	.251*	.447**	.289**	.375**	.110	.545**	
	Sig. (2-tailed)		.000	.003	.003	.000	.038	.144	.001	.100	.011	.000	.006	.000	.273	.000	
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	
X1	Pearson Correlation	.441**	1	.422**	.540**	.245*	.181	.412**	.247*	.452**	.379**	.316**	.388**	.380**	.133	.650**	
	Sig. (2-tailed)	.000		.000	.000	.013	.069	.000	.012	.000	.000	.001	.000	.000	.183	.000	
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	
X1	Pearson Correlation	.292**	.422**	1	.491**	.326**	.556**	.399**	.490**	.497**	.360**	.402**	.325**	.264**	.396**	.732**	
	Sig. (2-tailed)	.003	.000		.000	.001	.000	.000	.000	.000	.000	.000	.001	.007	.000	.000	
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	
X1	Pearson Correlation	.287**	.540**	.491**	1	.301**	.197	.266**	.334**	.485**	.347**	.365**	.261**	.182	.228*	.612**	
	Sig. (2-tailed)	.003	.000	.000		.002	.047	.007	.001	.000	.000	.000	.008	.067	.021	.000	
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	
X1	Pearson Correlation	.422**	.245*	.326**	.301**	1	.485**	.039	.587**	.420**	.365**	.554**	.314**	.101	.143	.620**	
	Sig. (2-tailed)	.000	.013	.001	.002		.000	.695	.000	.000	.000	.001	.311	.152	.000		
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102		
X1	Pearson Correlation	.206*	.181	.556**	.197*	.485**	1	.332**	.640**	.364**	.293**	.316**	.447**	.110	.262**	.643**	
	Sig. (2-tailed)	.038	.069	.000	.047	.000		.001	.000	.000	.003	.001	.000	.273	.008	.000	
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102		
X1	Pearson Correlation	.146	.412**	.399**	.266**	.332**	1	.217*	.359**	.410**	.219*	.336**	.421**	.234*	.564**		
	Sig. (2-tailed)	.144	.000	.000	.007	.695	.001		.028	.000	.000	.027	.001	.000	.018	.000	
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102		
X1	Pearson Correlation	.338**	.247*	.490**	.334**	.587**	.640**	.217*	1	.556**	.219*	.356**	.272**	.080	.289**	.659**	
	Sig. (2-tailed)	.001	.012	.000	.001	.000	.000	.028		.000	.027	.000	.006	.421	.003	.000	
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102		
X1	Pearson Correlation	.164	.452**	.497**	.485**	.420**	.364**	.359**	.556**	1	.288**	.351**	.331**	.231*	.437**	.692**	
	Sig. (2-tailed)	.100	.000	.000	.000	.000	.000	.000		.003	.000	.001	.019	.000	.000		
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102		
X1	Pearson Correlation	.251*	.379**	.360**	.347**	.365**	.293**	.410**	.219*	.288**	1	.539**	.422**	.224*	.146	.599**	
	Sig. (2-tailed)	.011	.000	.000	.000	.000	.003	.000	.027	.003		.000	.000	.024	.142	.000	
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102		
X1	Pearson Correlation	.447**	.316**	.402**	.365**	.554**	.316**	.219*	.356**	.351**	.539**	1	.520**	.240*	.167	.661**	
	Sig. (2-tailed)	.000	.001	.000	.000	.000	.001	.027	.000	.000	.000		.000	.015	.094	.000	
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102		
X1	Pearson Correlation	.269**	.398**	.325**	.261**	.314**	.447**	.336**	.272**	.331**	.422**	.520**	1	.501**	.234*	.642**	
	Sig. (2-tailed)	.006	.000	.001	.008	.001	.000	.001	.006	.001	.000	.000		.000	.018	.000	
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102		
X1	Pearson Correlation	.375**	.380**	.264**	.182	.101	.110	.421**	.080	.231*	.224*	.240*	.501**	1	.333**	.504**	
	Sig. (2-tailed)	.000	.000	.007	.067	.311	.273	.000	.421	.019	.024	.015	.000		.001	.000	
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102		
X1	Pearson Correlation	.110	.133	.396**	.228*	.143	.262**	.234*	.289**	.437**	.146	.167	.234*	.333**	1	.475**	
	Sig. (2-tailed)	.273	.183	.000	.021	.152	.008	.018	.003	.000	.142	.094	.018	.001		.000	
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102		
JUMLAH X1	Pearson Correlation	.545**	.650**	.732**	.612**	.620**	.643**	.564**	.659**	.692**	.599**	.661**	.642**	.504**	.475**	1	
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000		
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	

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

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

VALIDITAS X1

		Correlations																				
		X3	X3	X3	X3	X3	X3	X3	X3	X3	X3	X3	X3	X3	X3	X3	X3	X3	X3	X3	X3	JUMLAH X3
X3	Pearson Correlation	1	.518**	.333**	.366**	.289**	.269**	.266**	.289**	.288**	.329**	.383**	.231*	.159	.036	.422**	.430**	.331**	.316**	.405**	.243**	.556**
	Sig. (2-tailed)		.000	.001	.000	.003	.006	.007	.003	.004	.001	.000	.019	.111	.716	.000	.000	.001	.001	.000	.014	.000
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102
X3	Pearson Correlation	.518**	1	.572**	.392**	.421**	.276**	.351**	.397**	.274**	.249**	.394**	.282**	.233**	.258**	.273**	.499**	.334**	.230**	.339**	.269**	.606**
	Sig. (2-tailed)			.000	.000	.000	.005	.000	.000	.005	.012	.000	.004	.018	.009	.006	.000	.001	.020	.000	.006	.000
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102
X3	Pearson Correlation	.333**	.572**	1	.675**	.419**	.291**	.344**	.463**	.312**	.281**	.412**	.294**	.392**	.299**	.364**	.402**	.504**	.402**	.307**	.251**	.676**
	Sig. (2-tailed)				.000	.000	.003	.000	.000	.000	.004	.000	.003	.000	.000	.002	.000	.000	.000	.002	.011	.000
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102
X3	Pearson Correlation	.366**	.392**	.675**	1	.324**	.352**	.276**	.399**	.495**	.513**	.355**	.461**	.400**	.462**	.402**	.553**	.551**	.399**	.374**	.723**	
	Sig. (2-tailed)					.001	.000	.005	.000	.000	.000	.000	.002	.000	.000	.000	.000	.000	.002	.000	.000	
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	
X3	Pearson Correlation	.289**	.421**	.419**	.324**	1	.534**	.316**	.331**	.412**	.158	.355**	.457**	.173	.078	.268**	.162	.253**	.226**	.300**	.339**	.545**
	Sig. (2-tailed)						.000	.001	.001	.000	.112	.000	.000	.082	.437	.006	.104	.010	.023	.002	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	
X3	Pearson Correlation	.269**	.276**	.291**	.352**	.534**	1	.465**	.370**	.562**	.321**	.345**	.310**	.351**	.142	.267**	.290**	.382**	.333**	.285**	.726**	.624**
	Sig. (2-tailed)							.000	.000	.000	.001	.000	.002	.000	.155	.000	.003	.000	.001	.004	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	
X3	Pearson Correlation	.266**	.351**	.344**	.276**	.316**	.465**	1	.453**	.320**	.279**	.399**	.234**	.118	.286**	.279**	.316**	.427**	.194**	.242**	.260**	.543**
	Sig. (2-tailed)								.000	.001	.004	.000	.018	.238	.004	.004	.000	.000	.048	.014	.008	.000
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	
X3	Pearson Correlation	.399**	.397**	.463**	.399**	.331**	.370**	.453**	1	.502**	.275**	.634**	.478**	.377**	.312**	.199**	.434**	.462**	.342**	.421**	.353**	.677**
	Sig. (2-tailed)									.000	.005	.000	.000	.000	.001	.045	.000	.000	.000	.000	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	
X3	Pearson Correlation	.288**	.274**	.372**	.495**	.412**	.562**	.320**	.502**	1	.641**	.528**	.520**	.438**	.232**	.272**	.490**	.466**	.428**	.419**	.505**	.729**
	Sig. (2-tailed)										.000	.000	.000	.000	.000	.019	.006	.000	.000	.000	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	
X3	Pearson Correlation	.329**	.249**	.281**	.513**	.158	.321**	.275**	.275**	.641**	1	.368**	.206**	.483**	.244**	.426**	.378**	.341**	.172	.235**	.592**	
	Sig. (2-tailed)											.000	.035	.000	.014	.000	.000	.000	.004	.017	.000	
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	
X3	Pearson Correlation	.383**	.394**	.412**	.355**	.355**	.345**	.399**	.634**	.528**	.368**	1	.474**	.341**	.383**	.182	.384**	.533**	.267**	.160	.297**	.653**
	Sig. (2-tailed)												.000	.000	.000	.067	.000	.000	.007	.108	.002	.000
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	
X3	Pearson Correlation	.231**	.282**	.294**	.307**	.457**	.310**	.234**	.478**	.520**	.209**	.474**	1	.334**	.254**	.164	.305**	.448**	.337**	.289**	.374**	.588**
	Sig. (2-tailed)													.001	.010	.100	.002	.000	.001	.003	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	
X3	Pearson Correlation	.159	.233**	.383**	.461**	.173	.351**	.118	.377**	.438**	.493**	.341**	.334**	1	.509**	.509**	.323**	.434**	.528**	.298**	.429**	.640**
	Sig. (2-tailed)														.000	.000	.001	.000	.000	.002	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	
X3	Pearson Correlation	.036	.258**	.299**	.405**	.078	.142	.286**	.312**	.232**	.244**	.383**	.254**	.599**	1	.369**	.233**	.455**	.408**	.029	.262**	.507**
	Sig. (2-tailed)															.000	.018	.000	.000	.772	.008	.000
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	
X3	Pearson Correlation	.422**	.273**	.354**	.462**	.388**	.262**	.279**	.199**	.272**	.420**	.182	.164	.509**	.389**	1	.364**	.379**	.543**	.336**	.322**	.597**
	Sig. (2-tailed)																.000	.000	.000	.001	.001	.000
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	
X3	Pearson Correlation	.430**	.499**	.402**	.402**	.162	.290**	.365**	.434**	.490**	.378**	.384**	.305**	.323**	.233**	.364**	1	.550**	.391**	.427**	.338**	.649**
	Sig. (2-tailed)																	.000	.000	.000	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	
X3	Pearson Correlation	.331**	.334**	.504**	.553**	.253**	.382**	.427**	.462**	.466**	.378**	.533**	.448**	.434**	.455**	.379**	.550**	1	.608**	.149	.508**	.734**
	Sig. (2-tailed)																		.000	.134	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	
X3	Pearson Correlation	.316**	.230**	.402**	.551**	.226**	.333**	.196**	.342**	.428**	.341**	.267**	.337**	.528**	.408**	.543**	.391**	.606**	1	.452**	.476**	.674**
	Sig. (2-tailed)																			.000	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	
X3	Pearson Correlation	.405**	.339**	.307**	.299**	.300**	.285**	.242**	.421**	.419**	.172	.160	.289**	.298**	.029	.336**	.427**	.149	.452**	1	.348**	.536**
	Sig. (2-tailed)																				.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	
X3	Pearson Correlation	.243**	.269**	.251**	.374**	.339**	.726**	.260**	.353**	.505**	.235**	.297**	.374**	.429**	.262**	.322**	.338**	.508**	.478**	.348**	1	.633**
	Sig. (2-tailed)																					.000
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	
JUMLAH X3	Pearson Correlation	.586**	.605**	.670**	.723**	.545**	.624**	.543**	.677**	.729**	.582**	.653**	.599**	.640**	.507**	.597**	.649**	.819**	.734**	.678**	.535**	.633**
	Sig. (2-tailed)																					.000
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	

** Correlation is significant at the 0.01 level (2-tailed).
 * Correlation is significant at the 0.05 level (2-tailed).

VALIDITAS X3

Correlations																	JUMLAH_Y	
	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	
Y	Pearson Correlation	1	.742**	.826**	.769**	.604**	.591**	.423**	.522**	.456**	.405**	.538**	.477**	.597**	.534**	.830**	.462**	.800**
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102
Y	Pearson Correlation	.742**	1	.891**	.778**	.556**	.487**	.493**	.488**	.471**	.530**	.574**	.574**	.532**	.430**	.620**	.479**	.812**
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102
Y	Pearson Correlation	.626**	.691**	1	.696**	.646**	.439**	.368**	.564**	.433**	.447**	.599**	.347**	.495**	.192	.511**	.584**	.741**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.053	.000	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102
Y	Pearson Correlation	.709**	.778**	.696**	1	.566**	.502**	.482**	.543**	.571**	.539**	.658**	.571**	.517**	.390**	.578**	.546**	.823**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102
Y	Pearson Correlation	.604**	.556**	.646**	.566**	1	.759**	.332**	.513**	.466**	.461**	.459**	.484**	.516**	.423**	.581**	.519**	.764**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.001	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102
Y	Pearson Correlation	.591**	.487**	.439**	.502**	.759**	1	.360**	.508**	.566**	.427**	.458**	.562**	.369**	.544**	.608**	.556**	.745**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102
Y	Pearson Correlation	.423**	.493**	.368**	.482**	.332**	.360**	1	.576**	.474**	.592**	.336**	.403**	.427**	.406**	.751**	.495**	.673**
	Sig. (2-tailed)	.000	.000	.000	.000	.001	.000		.000	.000	.000	.001	.000	.000	.000	.000	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102
Y	Pearson Correlation	.522**	.488**	.564**	.543**	.513**	.508**	.576**	1	.557**	.383**	.426**	.389**	.472**	.450**	.728**	.743**	.747**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102
Y	Pearson Correlation	.456**	.471**	.433**	.571**	.466**	.566**	.474**	.557**	1	.487**	.460**	.390**	.277**	.288**	.553**	.619**	.679**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000	.000	.005	.000	.000	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102
Y	Pearson Correlation	.405**	.530**	.447**	.539**	.461**	.427**	.592**	.383**	.487**	1	.500**	.350**	.358**	.250**	.408**	.435**	.648**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000	.000	.011	.000	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102
Y	Pearson Correlation	.538**	.574**	.599**	.658**	.459**	.458**	.336**	.426**	.460**	.500**	1	.585**	.555**	.356**	.420**	.452**	.712**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.001	.000	.000	.000		.000	.000	.000	.000	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102
Y	Pearson Correlation	.477**	.574**	.347**	.571**	.484**	.562**	.403**	.389**	.390**	.350**	.585**	1	.474**	.488**	.521**	.336**	.678**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000	.000	.001	.000
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102
Y	Pearson Correlation	.597**	.532**	.495**	.517**	.516**	.369**	.427**	.472**	.277**	.358**	.555**	.474**	1	.631**	.597**	.488**	.706**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.005	.000	.000	.000		.000	.000	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102
Y	Pearson Correlation	.534**	.430**	.192	.390**	.423**	.544**	.406**	.450**	.388**	.250**	.356**	.488**	.631**	1	.639**	.456**	.632**
	Sig. (2-tailed)	.000	.000	.053	.000	.000	.000	.000	.000	.003	.011	.000	.000	.000		.000	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102
Y	Pearson Correlation	.630**	.620**	.511**	.578**	.581**	.608**	.751**	.728**	.553**	.408**	.420**	.521**	.597**	.639**	1	.665**	.833**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102
Y	Pearson Correlation	.462**	.479**	.584**	.546**	.519**	.556**	.495**	.743**	.619**	.435**	.452**	.336**	.488**	.456**	.665**	1	.743**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.001	.000	.000	.000		.000
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102
JUMLAH_Y	Pearson Correlation	.800**	.812**	.741**	.823**	.764**	.745**	.673**	.747**	.678**	.648**	.712**	.678**	.706**	.632**	.833**	.743**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102

** Correlation is significant at the 0.01 level (2-tailed).
* Correlation is significant at the 0.05 level (2-tailed).

VALIDITAS Y

Reliability Statistics

Cronbach's Alpha	N of Items
.871	14

RELIBILITAS X1

Reliability Statistics

Cronbach's Alpha	N of Items
.863	22

RELIBILITAS X2

Reliability Statistics

Cronbach's Alpha	N of Items
.916	20

RELIBILITAS X3

Reliability Statistics

Cronbach's Alpha	N of Items
.943	16

RELIBILITAS Y