

## A. DENTITAS RESPONDEN

Mohon kesediaan bapak/ibu responden mengisi daftar berikut.

1. Nama : .....
2. Umur : .....
3. Jenis Kelamin :  Perempuan  Laki-laki
4. Pendidikan Terakhir :  SMA/SMK  Diploma  
 S1  Lainnya (.....)
5. Latar Belakang Pendidikan :  Akuntansi  Lainnya (.....)
6. Nama Puskesmas : .....
7. Jabatan Struktural : .....
8. Lamanya Bekerja :  1-5 th  6-10 th  >10 th

## B. DAFTAR PERTANYAAN

### B.1 Kualitas Laporan Keuangan Pemertintah Daerah

Mohon bapak/ibu memberikan tanda *check list* (  $\checkmark$  ) pada salah satu jawaban yang sesuai dengan pendapat dari bapak/ibu.

SS : Sangat Setuju  
S : Setuju  
N : Netral

TS : Tidak Setuju  
STS : Sangat Tidak Setuju

| No | Uraian Pertanyaan  | Jawaban |   |   |    |     |
|----|--|---------|---|---|----|-----|
|    |  | SS      | S | N | TS | STS |
| A  | <b>Relevan</b>   |         |   |   |    |     |
| 1  | Laporan keuangan yang disusun sesuai dengan Standar Akuntansi Pemerintahan   |         |   |   |    |     |
| 2  | Informasi dalam Laporan Keuangan Puskesmas yang dihasilkan dapat digunakan untuk mengkoreksi keputusan pengguna di masa lalu (feedback value)      |         |   |   |    |     |
| 3  | Informasi dalam Laporan Keuangan Puskesmas yang dihasilkan dapat digunakan sebagai alat untuk memprediksi kejadian masa datang (predictive value). |         |   |   |    |     |

|          |  |           |          |          |           |            |
|----------|--|-----------|----------|----------|-----------|------------|
| 4        | Laporan Keuangan Puskesmas disajikan secara tepat waktu sehingga dapat digunakan sebagai bahan dalam pengambilan keputusan saat ini.   |           |          |          |           |            |
| 5        | Informasi dalam Laporan Keuangan Puskesmas dibuat secara lengkap yaitu mencakup semua informasi akuntansi yang dapat digunakan dalam mengambil keputusan.                    |           |          |          |           |            |
| <b>B</b> | <b>Andal</b>   | <b>SS</b> | <b>S</b> | <b>N</b> | <b>TS</b> | <b>STS</b> |
| 6        | Informasi yang dihasilkan dari Laporan Keuangan Puskesmas telah menggambarkan dengan jujur transaksi dan peristiwa lainnya yang seharusnya disajikan dalam laporan keuangan. |           |          |          |           |            |
| 7        | Informasi yang dihasilkan dari Laporan Keuangan Puskesmas bebas dari pengertian yang menyesatkan dan kesalahan yang bersifat material.                                       |           |          |          |           |            |
| 8        | Informasi yang disajikan oleh Puskesmas teruji kebenarannya.   |           |          |          |           |            |
| 9        | Informasi yang dihasilkan dalam Laporan Keuangan Puskesmas telah memenuhi kebutuhan para pengguna dari laporan keuangan puskesmas.   |           |          |          |           |            |
| 10       | Informasi yang dihasilkan dalam Laporan Keuangan Puskesmas tidak berpihak pada kepentingan pihak tertentu  |           |          |          |           |            |
| <b>C</b> | <b>Dapat Dibandingkan</b>  | <b>SS</b> | <b>S</b> | <b>N</b> | <b>TS</b> | <b>STS</b> |
| 11       | Informasi yang termuat dalam Laporan Keuangan Puskesmas dapat dibandingkan dengan laporan keuangan periode sebelumnya.   |           |          |          |           |            |
| 12       | Puskesmas menggunakan kebijakan akuntansi yang berpedoman pada Standar Akuntansi Pemerintahan.   |           |          |          |           |            |
| 13       | Puskesmas menggunakan kebijakan akuntansi yang sama dari tahun ke tahun.   |           |          |          |           |            |
| <b>D</b> | <b>Dapat Dipahami</b>  | <b>SS</b> | <b>S</b> | <b>N</b> | <b>TS</b> | <b>STS</b> |
| 14       | Informasi yang dihasilkan dari Laporan Keuangan Puskesmas secara jelas sehingga dapat dipahami oleh pengguna.  |           |          |          |           |            |
| 15       | Infomasi yang dihasilkan dari Laporan Keuangan Puskesmas disajikan dalam bentuk serta istilah yang disesuaikan dengan batas pemahaman para pengguna.                         |           |          |          |           |            |
| 16       | Laporan Keuangan Puskesmas disusun secara sistematis sehingga mudah dimengerti.  |           |          |          |           |            |

## B.2 Penerapan PSAP 13

| No       | Uraian Pertanyaan  | Jawaban   |          |          |           |            |
|----------|--|-----------|----------|----------|-----------|------------|
|          |  | SS        | S        | N        | TS        | STS        |
| <b>A</b> | <b>Penyajian Laporan Keuangan</b>  |           |          |          |           |            |
| 1        | Laporan keuangan yang disusun sesuai dengan PSAP 13  |           |          |          |           |            |
| 2        | Laporan keuangan puskesmas dikonsolidasikan dengan Dinas Kesehatan   |           |          |          |           |            |
| 3        | Puskesmas memiliki kewenangan sendiri dalam mengatur pengelolaan keuangannya   |           |          |          |           |            |
| 4        | Laporan keuangan puskesmas disusun dengan menerapkan basis akrual  |           |          |          |           |            |
| 5        | Faktor-faktor yang dihadapi seperti kompleksitas operasi suatu BLU bukan merupakan alasan yang cukup atau kegagalan pelaporan yang tepat waktu                               |           |          |          |           |            |
| 6        | Laporan keuangan puskesmas disajikan paling kurang sekali dalam setahun  |           |          |          |           |            |
| <b>B</b> | <b>Komponen Laporan Keuangan</b>   | <b>SS</b> | <b>S</b> | <b>N</b> | <b>TS</b> | <b>STS</b> |
| 7        | Laporan realisasi anggaran puskesmas menyajikan realisasi pendapatan dan belanja yang diakui pada saat kas masuk atau kas keluar.  |           |          |          |           |            |
| 8        | Laporan realisasi anggaran puskesmas telah menyajikan ikhtisar sumber, alokasi, dan penggunaan sumber daya ekonomi yang dikelola oleh puskesmas dalam satu periode pelaporan |           |          |          |           |            |
| 9        | Laporan arus kas menyajikan informasi mengenai keluar masuk kas selama periode akuntansi.  |           |          |          |           |            |
| 10       | Pencatatan laporan arus kas diklasifikasikan berdasarkan aktivitas operasi, investasi, pendanaan dan transitoris.  |           |          |          |           |            |
| 11       | Catatan atas laporan keuangan puskesmas mengungkapkan penjelasan pos-pos laporan keuangan.   |           |          |          |           |            |
| 12       | Catatan atas laporan keuangan puskesmas disusun secara sistematis  |           |          |          |           |            |
| 13       | Laporan operasional puskesmas disusun berbasis akrual.   |           |          |          |           |            |
| 14       | Laporan Keuangan puskesmas terdiri dari LRA, LO, LP SAL, Neraca, LAK, Laporan Perubahan Ekuitas, dan CaLK  |           |          |          |           |            |

### B.3 Pemanfaatan Teknologi Informasi

| No       | Uraian Pertanyaan   | Jawaban |   |   |    |     |
|----------|---|---------|---|---|----|-----|
|          |   | SS      | S | N | TS | STS |
| <b>A</b> | <b>Perangkat</b>  |         |   |   |    |     |
| 1        | Dalam melaksanakan tugas subbagian keuangan dan non keuangan memiliki computer yang cukup   |         |   |   |    |     |
| 2        | Jaringan internet terpasang di unit kerja secara Local Network (LAN) atau Wide Area Network (WAN)                                 |         |   |   |    |     |
| 3        | Jaringan internet terpasang dan dimanfaatkan di unit kerja sebagai penghubung dalam pengiriman data dan informasi yang dibutuhkan |         |   |   |    |     |
| <b>B</b> | <b>Pengelolaan Data Keuangan</b>  |         |   |   |    |     |
| 4        | Proses akuntansi sejak awal transaksi hingga pembuatan laporan keuangan dilakukan secara komputerisasi                            |         |   |   |    |     |
| 5        | Pengelolaan data transaksi keuangan menggunakan software yang sesuai dengan peraturan perundang-undangan                          |         |   |   |    |     |
| 6        | Laporan akuntansi dan manajerial dihasilkan dari sistem informasi yang terintegrasi   |         |   |   |    |     |
| <b>C</b> | <b>Perawatan</b>  |         |   |   |    |     |
| 7        | Adanya jadwal pemeliharaan secara teratur   |         |   |   |    |     |
| 8        | Peralatan yang using atau rusak didata dan diperbaiki tepat pada waktunya   |         |   |   |    |     |

### B.4 Kompetensi Staf Akuntansi

| No        | Uraian Pertanyaan  | Jawaban |   |   |    |     |
|-----------|--|---------|---|---|----|-----|
|           |  | SS      | S | N | TS | STS |
| <b>A.</b> | <b>Pengetahuan (<i>Knowledge</i>)</b>  |         |   |   |    |     |
| 1         | Tugas pokok saya adalah menyusun laporan keuangan puskesmas.                                     |         |   |   |    |     |
| 2         | Pemahaman teknik pekerjaan yang saya lakukan sesuai dengan standar etika profesi.                |         |   |   |    |     |
| 3         | Siklus akuntansi setelah saya mendapatkan bukti transaksi selanjutnya melakukan penjurnala       |         |   |   |    |     |
| 4         | Peraturan Pemerintah No.71 Tahun 2010 adalah tentang Standar Akuntansi Pemerintahan dengan baik. |         |   |   |    |     |

|          |   |           |          |          |           |            |
|----------|---|-----------|----------|----------|-----------|------------|
| 5        | Dalam memperluas pengetahuan dibidang akuntansi saya sering membaca literatur berupa jurnal akuntansi dan buku-buku akuntansi                     |           |          |          |           |            |
| 6        | Peraturan Pemerintah No.8 Tahun 2006 adalah tentang Pelaporan Keuangan dan Kinerja Instansi Pemerintah dengan baik.                               |           |          |          |           |            |
| <b>B</b> | <b>Keahlian (<i>Skill</i>)</b>  | <b>SS</b> | <b>S</b> | <b>N</b> | <b>TS</b> | <b>STS</b> |
| 7        | Rekening adalah pos untuk melakukan jurnal.   |           |          |          |           |            |
| 8        | Posting dilakukan setelah menjurnal.  |           |          |          |           |            |
| 9        | Neraca saya sajikan dengan mengklasifikasikan aset lancar dan non lancar, kewajiban jangka pendek dan jangka panjang.                             |           |          |          |           |            |
| 10       | Laporan Realisasi Anggaran saya sajikan dengan menyediakan informasi terkait pendapatan, belanja, transfer, surplus/defisit LRA.                  |           |          |          |           |            |
| 11       | Catatan atas Laporan Keuangan saya sajikan dengan rinci dan terdapat penjelasan masing-masing pos yang disajikan pada laporan keuangan puskesmas. |           |          |          |           |            |
| 12       | Laporan Arus Kas saya sajikan dengan basis akuntansi akrual   |           |          |          |           |            |
| <b>C</b> | <b>Perilaku (<i>Attitude</i>)</b>   | <b>SS</b> | <b>S</b> | <b>N</b> | <b>TS</b> | <b>STS</b> |
| 13       | Etika dan kode etik sebagai staf keuangan/staf akuntansi saya terapkan  |           |          |          |           |            |
| 14       | Setiap investasi dari atasan yang dapat menimbulkan pelanggaran terhadap peraturan akan saya tolak.   |           |          |          |           |            |
| 15       | Praktik kerja yang saya lakukan dapat diterima secara umum.   |           |          |          |           |            |
| 16       | Setiap gratifikasi yang berhubungan dengan tugas dan tanggungjawab sebagai staf keuangan/staf akuntansi akan saya tolak.                          |           |          |          |           |            |
| 17       | Penerapan prinsip-prinsip akuntansi dan estimasi yang konservatif akan saya jalankan  |           |          |          |           |            |

**Tabulasi Variabel Kualitas Laporan Keuangan**  
(Valid dan Reliabel)

| Responden/Skor | KLK 1 | KLK 2 | KLK 3 | KLK 4 | KLK 5 | KLK 6 | KLK 7 | KLK 8 | KLK 9 | KLK 10 | KLK 11 | KLK 12 | KLK 13 | KLK 14 | KLK 15 | KLK 16 | Skor Item | Rata-rata |
|----------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|--------|--------|--------|--------|--------|--------|-----------|-----------|
| 1              | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 4     | 4     | 4      | 4      | 4      | 4      | 4      | 4      | 4      | 71        | 4,44      |
| 2              | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 4     | 5     | 5      | 4      | 4      | 4      | 5      | 5      | 5      | 76        | 4,75      |
| 3              | 4     | 4     | 4     | 4     | 4     | 4     | 4     | 5     | 5     | 5      | 5      | 5      | 5      | 5      | 5      | 4      | 72        | 4,50      |
| 4              | 4     | 4     | 4     | 4     | 4     | 4     | 4     | 4     | 4     | 4      | 4      | 4      | 4      | 4      | 4      | 5      | 65        | 4,06      |
| 5              | 4     | 4     | 4     | 4     | 4     | 4     | 3     | 4     | 4     | 3      | 4      | 4      | 4      | 4      | 4      | 3      | 61        | 3,81      |
| 6              | 4     | 4     | 4     | 4     | 4     | 4     | 3     | 4     | 4     | 4      | 4      | 4      | 4      | 4      | 4      | 3      | 62        | 3,88      |
| 7              | 4     | 4     | 4     | 4     | 4     | 4     | 4     | 3     | 3     | 4      | 3      | 4      | 4      | 4      | 4      | 4      | 61        | 3,81      |
| 8              | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 4     | 4     | 5      | 4      | 5      | 5      | 4      | 4      | 4      | 74        | 4,63      |
| 9              | 5     | 4     | 4     | 4     | 5     | 4     | 4     | 4     | 4     | 4      | 4      | 4      | 4      | 4      | 4      | 5      | 67        | 4,19      |
| 10             | 5     | 4     | 4     | 4     | 5     | 4     | 4     | 4     | 4     | 4      | 4      | 4      | 4      | 4      | 4      | 5      | 67        | 4,19      |
| 11             | 4     | 5     | 4     | 5     | 4     | 5     | 4     | 5     | 4     | 4      | 4      | 5      | 4      | 4      | 4      | 5      | 70        | 4,38      |
| 12             | 4     | 5     | 4     | 4     | 5     | 4     | 4     | 4     | 4     | 5      | 4      | 4      | 4      | 4      | 4      | 4      | 67        | 4,19      |
| 13             | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 4     | 4     | 4      | 4      | 4      | 4      | 5      | 4      | 5      | 73        | 4,56      |
| 14             | 4     | 4     | 4     | 4     | 4     | 3     | 3     | 3     | 3     | 4      | 4      | 4      | 4      | 4      | 4      | 4      | 60        | 3,75      |
| 15             | 5     | 5     | 5     | 4     | 4     | 3     | 2     | 3     | 3     | 4      | 4      | 4      | 4      | 4      | 5      | 4      | 63        | 3,94      |
| 16             | 4     | 4     | 5     | 4     | 5     | 3     | 2     | 4     | 3     | 5      | 3      | 4      | 4      | 3      | 2      | 5      | 60        | 3,75      |
| 17             | 4     | 4     | 4     | 4     | 4     | 4     | 4     | 5     | 5     | 4      | 4      | 4      | 4      | 4      | 4      | 4      | 66        | 4,13      |
| 18             | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 80        | 5,00      |
| 19             | 4     | 4     | 4     | 4     | 4     | 4     | 4     | 5     | 5     | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 73        | 4,56      |
| 20             | 4     | 4     | 4     | 4     | 4     | 4     | 4     | 4     | 4     | 4      | 4      | 4      | 4      | 4      | 4      | 4      | 64        | 4,00      |
| 21             | 4     | 4     | 4     | 4     | 4     | 4     | 4     | 4     | 4     | 4      | 4      | 4      | 4      | 4      | 4      | 4      | 64        | 4,00      |
| 22             | 4     | 4     | 4     | 4     | 4     | 4     | 4     | 3     | 3     | 5      | 5      | 5      | 5      | 4      | 5      | 5      | 68        | 4,25      |
| 23             | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 5      | 4      | 4      | 4      | 4      | 4      | 4      | 74        | 4,63      |
| 24             | 5     | 4     | 5     | 4     | 5     | 5     | 5     | 5     | 5     | 5      | 5      | 4      | 4      | 4      | 5      | 5      | 75        | 4,69      |
| 25             | 5     | 4     | 4     | 5     | 5     | 5     | 5     | 5     | 5     | 4      | 5      | 5      | 4      | 4      | 4      | 5      | 74        | 4,63      |
| 26             | 5     | 4     | 5     | 5     | 5     | 5     | 4     | 5     | 5     | 5      | 5      | 5      | 4      | 4      | 5      | 4      | 75        | 4,69      |
| 27             | 5     | 4     | 5     | 4     | 5     | 5     | 5     | 5     | 5     | 4      | 5      | 5      | 4      | 4      | 5      | 5      | 75        | 4,69      |
| 28             | 5     | 5     | 5     | 4     | 4     | 4     | 4     | 4     | 4     | 4      | 4      | 5      | 5      | 4      | 4      | 4      | 69        | 4,31      |
| 29             | 5     | 5     | 5     | 5     | 4     | 4     | 4     | 4     | 4     | 4      | 5      | 5      | 5      | 5      | 5      | 5      | 74        | 4,63      |
| 30             | 5     | 5     | 5     | 5     | 5     | 5     | 4     | 4     | 4     | 4      | 4      | 5      | 5      | 5      | 4      | 5      | 74        | 4,63      |

**Tabulasi Variabel PSAP 13**  
**(Valid dan Reliabel)**

| Responden /Skor | PSAP1 | PSAP2 | PSAP3 | PSAP4 | PSAP5 | PSAP6 | PSAP7 | PSAP8 | PSAP9 | PSAP10 | PSAP11 | PSAP12 | PSAP13 | PSAP14 | Skor Item | Rata-rata |
|-----------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|--------|--------|--------|--------|-----------|-----------|
| 1               | 5     | 5     | 5     | 5     | 5     | 4     | 4     | 4     | 4     | 4      | 4      | 4      | 4      | 4      | 61        | 4,36      |
| 2               | 5     | 5     | 5     | 5     | 5     | 4     | 5     | 5     | 4     | 4      | 4      | 5      | 5      | 5      | 66        | 4,71      |
| 3               | 4     | 4     | 4     | 4     | 4     | 5     | 5     | 5     | 5     | 5      | 5      | 5      | 5      | 4      | 64        | 4,57      |
| 4               | 4     | 4     | 4     | 4     | 4     | 4     | 4     | 4     | 4     | 4      | 4      | 4      | 4      | 5      | 57        | 4,07      |
| 5               | 4     | 4     | 4     | 4     | 3     | 4     | 4     | 3     | 4     | 4      | 4      | 4      | 4      | 3      | 53        | 3,79      |
| 6               | 4     | 4     | 4     | 4     | 3     | 4     | 4     | 4     | 4     | 4      | 4      | 4      | 4      | 3      | 54        | 3,86      |
| 7               | 4     | 4     | 4     | 4     | 4     | 3     | 3     | 4     | 3     | 4      | 4      | 4      | 4      | 4      | 53        | 3,79      |
| 8               | 5     | 5     | 5     | 5     | 5     | 4     | 4     | 5     | 4     | 5      | 5      | 4      | 4      | 4      | 64        | 4,57      |
| 9               | 4     | 4     | 5     | 4     | 4     | 4     | 4     | 4     | 4     | 4      | 4      | 4      | 4      | 5      | 58        | 4,14      |
| 10              | 4     | 4     | 5     | 4     | 4     | 4     | 4     | 4     | 4     | 4      | 4      | 4      | 4      | 5      | 58        | 4,14      |
| 11              | 4     | 5     | 4     | 5     | 4     | 5     | 4     | 4     | 4     | 5      | 4      | 4      | 4      | 5      | 61        | 4,36      |
| 12              | 4     | 4     | 5     | 4     | 4     | 4     | 4     | 5     | 4     | 4      | 4      | 4      | 4      | 4      | 58        | 4,14      |
| 13              | 5     | 5     | 5     | 5     | 5     | 4     | 4     | 4     | 4     | 4      | 4      | 5      | 4      | 5      | 63        | 4,50      |
| 14              | 4     | 4     | 4     | 3     | 3     | 3     | 3     | 4     | 4     | 4      | 4      | 4      | 4      | 4      | 52        | 3,71      |
| 15              | 5     | 4     | 4     | 3     | 2     | 3     | 3     | 4     | 4     | 4      | 4      | 4      | 5      | 4      | 53        | 3,79      |
| 16              | 5     | 4     | 5     | 3     | 2     | 4     | 3     | 5     | 3     | 4      | 4      | 3      | 2      | 5      | 52        | 3,71      |
| 17              | 4     | 4     | 4     | 4     | 4     | 5     | 5     | 4     | 4     | 4      | 4      | 4      | 4      | 4      | 58        | 4,14      |
| 18              | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 5      | 5      | 5      | 5      | 5      | 70        | 5,00      |
| 19              | 4     | 4     | 4     | 4     | 4     | 5     | 5     | 5     | 5     | 5      | 5      | 5      | 5      | 5      | 65        | 4,64      |
| 20              | 4     | 4     | 4     | 4     | 4     | 4     | 4     | 4     | 4     | 4      | 4      | 4      | 4      | 4      | 56        | 4,00      |
| 21              | 4     | 4     | 4     | 4     | 4     | 4     | 4     | 4     | 4     | 4      | 4      | 4      | 4      | 4      | 56        | 4,00      |
| 22              | 4     | 4     | 4     | 4     | 4     | 3     | 3     | 5     | 5     | 5      | 5      | 4      | 5      | 5      | 60        | 4,29      |
| 23              | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 4     | 4      | 4      | 4      | 4      | 4      | 64        | 4,57      |
| 24              | 5     | 4     | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 4      | 4      | 4      | 5      | 5      | 66        | 4,71      |
| 25              | 4     | 5     | 5     | 5     | 5     | 5     | 5     | 4     | 5     | 5      | 4      | 4      | 4      | 5      | 65        | 4,64      |
| 26              | 5     | 5     | 5     | 5     | 4     | 5     | 5     | 5     | 5     | 5      | 4      | 4      | 5      | 4      | 66        | 4,71      |
| 27              | 5     | 4     | 5     | 5     | 5     | 5     | 5     | 4     | 5     | 5      | 4      | 4      | 5      | 5      | 66        | 4,71      |
| 28              | 5     | 4     | 4     | 4     | 4     | 4     | 4     | 4     | 4     | 5      | 5      | 4      | 4      | 4      | 59        | 4,21      |
| 29              | 5     | 5     | 4     | 4     | 4     | 4     | 4     | 4     | 5     | 5      | 5      | 5      | 5      | 5      | 64        | 4,57      |
| 30              | 5     | 5     | 5     | 5     | 4     | 4     | 4     | 4     | 4     | 5      | 5      | 5      | 4      | 5      | 64        | 4,57      |

**Tabulasi Variabel Pemanfaatan Teknologi Informasi  
(Valid dan Reliabel)**

| <b>Responden/Skor</b> | <b>PTI1</b> | <b>PTI2</b> | <b>PTI3</b> | <b>PTI4</b> | <b>PTI5</b> | <b>PTI6</b> | <b>PTI7</b> | <b>PTI8</b> | <b>PTI9</b> | <b>Skor Item</b> | <b>Rata-rata</b> |
|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|------------------|------------------|
| 1                     | 4           | 5           | 4           | 4           | 5           | 4           | 4           | 4           | 4           | 38               | 4,22             |
| 2                     | 4           | 4           | 4           | 4           | 4           | 4           | 4           | 4           | 4           | 36               | 4,00             |
| 3                     | 4           | 3           | 4           | 3           | 4           | 3           | 4           | 4           | 5           | 34               | 3,78             |
| 4                     | 5           | 5           | 5           | 5           | 5           | 4           | 5           | 5           | 5           | 44               | 4,89             |
| 5                     | 4           | 4           | 4           | 4           | 4           | 4           | 4           | 4           | 4           | 36               | 4,00             |
| 6                     | 5           | 4           | 4           | 5           | 5           | 4           | 5           | 5           | 4           | 41               | 4,56             |
| 7                     | 5           | 5           | 4           | 5           | 3           | 4           | 4           | 4           | 5           | 39               | 4,33             |
| 8                     | 4           | 5           | 4           | 4           | 4           | 5           | 4           | 4           | 5           | 39               | 4,33             |
| 9                     | 4           | 5           | 4           | 5           | 5           | 3           | 5           | 5           | 5           | 41               | 4,56             |
| 10                    | 4           | 4           | 4           | 4           | 4           | 3           | 4           | 3           | 3           | 33               | 3,67             |
| 11                    | 4           | 4           | 4           | 4           | 4           | 4           | 4           | 3           | 3           | 34               | 3,78             |
| 12                    | 4           | 4           | 4           | 4           | 4           | 5           | 4           | 4           | 4           | 37               | 4,11             |
| 13                    | 5           | 5           | 5           | 5           | 5           | 4           | 4           | 5           | 4           | 42               | 4,67             |
| 14                    | 4           | 4           | 3           | 3           | 4           | 3           | 3           | 2           | 2           | 28               | 3,11             |
| 15                    | 4           | 4           | 4           | 4           | 4           | 3           | 4           | 3           | 3           | 33               | 3,67             |
| 16                    | 5           | 5           | 5           | 5           | 5           | 5           | 5           | 3           | 4           | 42               | 4,67             |
| 17                    | 5           | 5           | 5           | 5           | 5           | 5           | 5           | 4           | 5           | 44               | 4,89             |
| 18                    | 5           | 5           | 5           | 5           | 5           | 5           | 5           | 4           | 5           | 44               | 4,89             |
| 19                    | 4           | 4           | 4           | 4           | 4           | 4           | 4           | 4           | 4           | 36               | 4,00             |
| 20                    | 4           | 3           | 5           | 5           | 4           | 3           | 5           | 5           | 4           | 38               | 4,22             |
| 21                    | 4           | 4           | 4           | 4           | 4           | 4           | 3           | 4           | 3           | 34               | 3,78             |
| 22                    | 4           | 4           | 4           | 4           | 4           | 4           | 4           | 4           | 3           | 35               | 3,89             |
| 23                    | 5           | 4           | 5           | 5           | 4           | 5           | 4           | 5           | 5           | 42               | 4,67             |
| 24                    | 5           | 4           | 5           | 5           | 5           | 5           | 4           | 4           | 5           | 42               | 4,67             |
| 25                    | 5           | 5           | 5           | 4           | 5           | 4           | 5           | 5           | 4           | 42               | 4,67             |
| 26                    | 4           | 4           | 4           | 4           | 5           | 5           | 4           | 4           | 4           | 38               | 4,22             |
| 27                    | 3           | 5           | 4           | 4           | 4           | 4           | 3           | 5           | 4           | 36               | 4,00             |
| 28                    | 4           | 4           | 4           | 4           | 4           | 4           | 4           | 4           | 5           | 37               | 4,11             |
| 29                    | 5           | 5           | 3           | 4           | 4           | 5           | 4           | 4           | 5           | 39               | 4,33             |
| 30                    | 5           | 4           | 5           | 4           | 5           | 3           | 5           | 4           | 5           | 40               | 4,44             |



**Tabulasi Variabel Kompetensi Staf Akuntansi**  
(Valid dan Reliabel)

| Responden/<br>Skor | KSA1 | KSA2 | KSA3 | KSA4 | KSA5 | KSA6 | KSA7 | KSA8 | KSA9 | KSA10 | KSA11 | KSA12 | KSA13 | KSA14 | KSA15 | KSA16 | KSA17 | Skor<br>Item | Rata-<br>rata |
|--------------------|------|------|------|------|------|------|------|------|------|-------|-------|-------|-------|-------|-------|-------|-------|--------------|---------------|
| 1                  | 5    | 5    | 5    | 5    | 5    | 4    | 4    | 4    | 4    | 4     | 4     | 5     | 4     | 5     | 5     | 5     | 4     | 77           | 4,53          |
| 2                  | 4    | 4    | 4    | 3    | 3    | 3    | 3    | 4    | 4    | 4     | 4     | 4     | 4     | 4     | 4     | 4     | 5     | 65           | 3,82          |
| 3                  | 5    | 4    | 4    | 3    | 2    | 3    | 3    | 4    | 4    | 4     | 4     | 4     | 5     | 4     | 3     | 3     | 4     | 63           | 3,71          |
| 4                  | 5    | 4    | 5    | 3    | 2    | 4    | 3    | 5    | 3    | 4     | 4     | 3     | 2     | 5     | 5     | 4     | 5     | 66           | 3,88          |
| 5                  | 4    | 4    | 4    | 4    | 4    | 5    | 5    | 4    | 4    | 4     | 4     | 4     | 4     | 4     | 4     | 4     | 5     | 71           | 4,18          |
| 6                  | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 85           | 5,00          |
| 7                  | 4    | 4    | 4    | 4    | 4    | 5    | 5    | 5    | 5    | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 80           | 4,71          |
| 8                  | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4     | 4     | 4     | 4     | 4     | 4     | 4     | 4     | 68           | 4,00          |
| 9                  | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4     | 4     | 4     | 4     | 4     | 4     | 4     | 4     | 68           | 4,00          |
| 10                 | 4    | 4    | 4    | 4    | 4    | 3    | 3    | 5    | 5    | 5     | 5     | 4     | 5     | 5     | 5     | 5     | 5     | 75           | 4,41          |
| 11                 | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 4     | 4     | 4     | 4     | 4     | 4     | 4     | 4     | 76           | 4,47          |
| 12                 | 5    | 4    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 4     | 4     | 4     | 5     | 5     | 5     | 5     | 5     | 81           | 4,76          |
| 13                 | 4    | 5    | 5    | 5    | 5    | 5    | 5    | 4    | 5    | 5     | 4     | 4     | 4     | 5     | 5     | 5     | 5     | 80           | 4,71          |
| 14                 | 5    | 5    | 5    | 5    | 4    | 5    | 5    | 5    | 5    | 5     | 4     | 4     | 5     | 4     | 5     | 5     | 5     | 81           | 4,76          |
| 15                 | 5    | 4    | 5    | 5    | 5    | 5    | 5    | 4    | 5    | 5     | 4     | 4     | 5     | 5     | 4     | 5     | 4     | 79           | 4,65          |
| 16                 | 5    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 5     | 5     | 4     | 4     | 4     | 4     | 4     | 5     | 72           | 4,24          |
| 17                 | 5    | 5    | 4    | 4    | 4    | 4    | 4    | 4    | 5    | 5     | 5     | 5     | 5     | 5     | 5     | 4     | 5     | 78           | 4,59          |
| 18                 | 5    | 5    | 5    | 5    | 4    | 4    | 4    | 4    | 4    | 5     | 5     | 5     | 4     | 5     | 5     | 4     | 4     | 77           | 4,53          |
| 19                 | 5    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 5     | 4     | 5     | 4     | 5     | 4     | 4     | 4     | 72           | 4,24          |
| 20                 | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4     | 4     | 4     | 4     | 4     | 4     | 4     | 5     | 69           | 4,06          |
| 21                 | 5    | 5    | 4    | 4    | 4    | 4    | 5    | 5    | 5    | 4     | 5     | 5     | 4     | 5     | 5     | 5     | 5     | 79           | 4,65          |
| 22                 | 5    | 5    | 5    | 4    | 5    | 5    | 5    | 5    | 5    | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 84           | 4,94          |
| 23                 | 5    | 5    | 5    | 4    | 5    | 5    | 5    | 5    | 5    | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 84           | 4,94          |
| 24                 | 4    | 4    | 5    | 4    | 4    | 3    | 3    | 5    | 5    | 5     | 4     | 5     | 5     | 4     | 4     | 5     | 5     | 74           | 4,35          |
| 25                 | 4    | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 4    | 4     | 4     | 4     | 4     | 3     | 3     | 3     | 4     | 58           | 3,41          |
| 26                 | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4     | 4     | 4     | 4     | 3     | 3     | 4     | 4     | 66           | 3,88          |
| 27                 | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 4     | 4     | 5     | 5     | 5     | 5     | 5     | 5     | 83           | 4,88          |
| 28                 | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 85           | 5,00          |
| 29                 | 4    | 4    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 83           | 4,88          |
| 30                 | 5    | 5    | 5    | 5    | 5    | 5    | 4    | 4    | 5    | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 83           | 4,88          |

**TABULASI KUALITAS LAPORAN KEUANGAN**

| Responden/<br>Skor | KLK<br>1 | KLK<br>2 | KLK<br>3 | KLK<br>4 | KLK<br>5 | KLK<br>6 | KLK<br>7 | KLK<br>8 | KLK<br>9 | KLK<br>10 | KLK<br>11 | KLK<br>12 | KLK<br>13 | KLK<br>14 | KLK<br>15 | KLK<br>16 | Skor<br>Item | Rata-rata |
|--------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--------------|-----------|
| 1                  | 4        | 5        | 5        | 5        | 5        | 5        | 4        | 4        | 5        | 5         | 4         | 4         | 5         | 5         | 5         | 5         | 75           | 4,69      |
| 2                  | 4        | 4        | 3        | 3        | 4        | 4        | 3        | 3        | 3        | 3         | 4         | 4         | 4         | 4         | 4         | 3         | 57           | 3,56      |
| 3                  | 5        | 4        | 4        | 4        | 5        | 5        | 5        | 4        | 3        | 4         | 4         | 4         | 4         | 5         | 4         | 4         | 68           | 4,25      |
| 4                  | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5         | 5         | 5         | 5         | 5         | 5         | 5         | 80           | 5,00      |
| 5                  | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 4         | 4         | 5         | 5         | 5         | 5         | 5         | 78           | 4,88      |
| 6                  | 4        | 4        | 5        | 5        | 5        | 5        | 5        | 4        | 4        | 5         | 4         | 4         | 5         | 5         | 5         | 5         | 74           | 4,63      |
| 7                  | 4        | 4        | 5        | 5        | 5        | 4        | 4        | 4        | 4        | 4         | 5         | 5         | 5         | 5         | 5         | 5         | 73           | 4,56      |
| 8                  | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 3         | 4         | 4         | 4         | 4         | 4         | 4         | 63           | 3,94      |
| 9                  | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 4         | 4         | 4         | 4         | 4         | 4         | 4         | 64           | 4,00      |
| 10                 | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5         | 5         | 5         | 3         | 3         | 3         | 3         | 72           | 4,50      |
| 11                 | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 4         | 4         | 4         | 4         | 4         | 4         | 4         | 64           | 4,00      |
| 12                 | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5         | 5         | 5         | 5         | 3         | 3         | 5         | 76           | 4,75      |
| 13                 | 4        | 4        | 4        | 4        | 3        | 3        | 3        | 3        | 4        | 4         | 4         | 4         | 3         | 3         | 3         | 3         | 56           | 3,50      |
| 14                 | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5         | 4         | 5         | 5         | 5         | 5         | 5         | 79           | 4,94      |
| 15                 | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5         | 5         | 4         | 4         | 4         | 4         | 3         | 74           | 4,63      |
| 16                 | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5         | 5         | 5         | 5         | 5         | 5         | 5         | 80           | 5,00      |
| 17                 | 4        | 4        | 5        | 5        | 4        | 4        | 4        | 4        | 4        | 4         | 4         | 4         | 4         | 4         | 4         | 4         | 66           | 4,13      |
| 18                 | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5         | 5         | 5         | 5         | 4         | 4         | 4         | 77           | 4,81      |
| 19                 | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 5         | 5         | 5         | 4         | 4         | 5         | 5         | 69           | 4,31      |
| 20                 | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 3        | 3         | 4         | 4         | 4         | 4         | 4         | 4         | 62           | 3,88      |
| 21                 | 3        | 3        | 3        | 3        | 3        | 3        | 4        | 4        | 3        | 3         | 3         | 3         | 3         | 3         | 3         | 3         | 50           | 3,13      |
| 22                 | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5         | 5         | 5         | 5         | 5         | 5         | 5         | 80           | 5,00      |
| 23                 | 4        | 4        | 5        | 5        | 4        | 4        | 5        | 5        | 3        | 3         | 4         | 4         | 5         | 5         | 5         | 5         | 70           | 4,38      |
| 24                 | 4        | 4        | 4        | 4        | 4        | 4        | 5        | 5        | 5        | 5         | 4         | 4         | 4         | 4         | 4         | 4         | 68           | 4,25      |
| 25                 | 4        | 4        | 4        | 4        | 5        | 5        | 5        | 4        | 3        | 3         | 4         | 4         | 4         | 4         | 4         | 3         | 64           | 4,00      |
| 26                 | 3        | 3        | 3        | 3        | 3        | 3        | 3        | 3        | 3        | 3         | 4         | 4         | 3         | 3         | 3         | 3         | 50           | 3,13      |
| 27                 | 5        | 5        | 5        | 4        | 4        | 4        | 5        | 5        | 5        | 4         | 4         | 4         | 3         | 5         | 5         | 5         | 72           | 4,50      |
| 28                 | 5        | 5        | 5        | 5        | 5        | 5        | 4        | 4        | 4        | 4         | 4         | 4         | 5         | 3         | 3         | 3         | 68           | 4,25      |
| 29                 | 4        | 4        | 4        | 4        | 4        | 5        | 5        | 5        | 5        | 5         | 5         | 4         | 4         | 4         | 4         | 4         | 70           | 4,38      |
| 30                 | 4        | 4        | 5        | 5        | 5        | 5        | 4        | 4        | 4        | 5         | 5         | 5         | 5         | 5         | 3         | 3         | 71           | 4,44      |
| 31                 | 4        | 4        | 4        | 4        | 5        | 5        | 5        | 5        | 5        | 4         | 4         | 4         | 4         | 4         | 5         | 5         | 71           | 4,44      |

|    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |      |
|----|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|----|------|
| 32 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 68 | 4,25 |
| 33 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 64 | 4,00 |
| 34 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 3 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 70 | 4,38 |
| 35 | 3 | 3 | 3 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 69 | 4,31 |
| 36 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 75 | 4,69 |
| 37 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 5 | 5 | 4 | 4 | 3 | 3 | 4 | 67 | 4,19 |
| 38 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 3 | 3 | 3 | 72 | 4,50 |
| 39 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 70 | 4,38 |
| 40 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 71 | 4,44 |
| 41 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 3 | 3 | 3 | 67 | 4,19 |
| 42 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 61 | 3,81 |
| 43 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 63 | 3,94 |
| 44 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 4 | 4 | 4 | 3 | 4 | 72 | 4,50 |
| 45 | 5 | 3 | 3 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 72 | 4,50 |
| 46 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 74 | 4,63 |
| 47 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 66 | 4,13 |
| 48 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 60 | 3,75 |

### TABULASI PSAP 13

| Respoden | PSAP1 | PSAP2 | PSAP3 | PSAP4 | PSAP5 | PSAP6 | PSAP7 | PSAP8 | PSAP9 | PSAP10 | PSAP11 | PSAP12 | PSAP13 | PSAP14 | Skor Item | Rata-rata |
|----------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|--------|--------|--------|--------|-----------|-----------|
| 1        | 5     | 4     | 4     | 4     | 4     | 5     | 4     | 5     | 5     | 5      | 4      | 5      | 5      | 5      | 64        | 4,57      |
| 2        | 4     | 4     | 3     | 3     | 4     | 4     | 3     | 3     | 3     | 3      | 4      | 4      | 4      | 4      | 50        | 3,57      |
| 3        | 5     | 4     | 4     | 4     | 5     | 5     | 5     | 4     | 3     | 4      | 4      | 4      | 4      | 5      | 60        | 4,29      |
| 4        | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 5      | 5      | 5      | 5      | 5      | 70        | 5,00      |
| 5        | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 4      | 4      | 5      | 5      | 5      | 68        | 4,86      |
| 6        | 4     | 4     | 5     | 5     | 5     | 5     | 5     | 4     | 4     | 5      | 4      | 4      | 5      | 5      | 64        | 4,57      |
| 7        | 4     | 4     | 5     | 5     | 5     | 4     | 4     | 4     | 4     | 4      | 5      | 5      | 5      | 5      | 63        | 4,50      |
| 8        | 4     | 4     | 4     | 4     | 4     | 4     | 4     | 4     | 4     | 3      | 4      | 4      | 4      | 4      | 55        | 3,93      |
| 9        | 4     | 4     | 4     | 4     | 4     | 4     | 4     | 4     | 4     | 4      | 4      | 4      | 4      | 4      | 56        | 4,00      |
| 10       | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 5      | 5      | 5      | 3      | 3      | 66        | 4,71      |
| 11       | 4     | 4     | 4     | 4     | 4     | 4     | 4     | 4     | 4     | 4      | 4      | 4      | 4      | 4      | 56        | 4,00      |
| 12       | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 5      | 5      | 5      | 5      | 3      | 68        | 4,86      |
| 13       | 4     | 4     | 4     | 4     | 3     | 3     | 3     | 3     | 4     | 4      | 4      | 4      | 3      | 3      | 50        | 3,57      |
| 14       | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 5      | 4      | 5      | 5      | 5      | 69        | 4,93      |
| 15       | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 5      | 5      | 4      | 4      | 4      | 67        | 4,79      |

|    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |      |
|----|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|----|------|
| 16 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 70 | 5,00 |
| 17 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 58 | 4,14 |
| 18 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 69 | 4,93 |
| 19 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 59 | 4,21 |
| 20 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 54 | 3,86 |
| 21 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 62 | 4,43 |
| 22 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 56 | 4,00 |
| 23 | 4 | 4 | 4 | 4 | 4 | 3 | 5 | 3 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 58 | 4,14 |
| 24 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 52 | 3,71 |
| 25 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 69 | 4,93 |
| 26 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 45 | 3,21 |
| 27 | 5 | 5 | 4 | 3 | 3 | 5 | 5 | 3 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 60 | 4,29 |
| 28 | 5 | 3 | 3 | 4 | 4 | 3 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 60 | 4,29 |
| 29 | 5 | 5 | 5 | 3 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 60 | 4,29 |
| 30 | 5 | 5 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 50 | 3,57 |
| 31 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 69 | 4,93 |
| 32 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 3 | 4 | 4 | 4 | 56 | 4,00 |
| 33 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 5 | 4 | 4 | 3 | 4 | 4 | 4 | 54 | 3,86 |
| 34 | 4 | 5 | 5 | 5 | 5 | 3 | 4 | 4 | 3 | 3 | 4 | 3 | 4 | 5 | 5 | 57 | 4,07 |
| 35 | 5 | 5 | 5 | 5 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 53 | 3,79 |
| 36 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 3 | 5 | 5 | 4 | 5 | 5 | 63 | 4,50 |
| 37 | 5 | 5 | 4 | 5 | 4 | 4 | 3 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 60 | 4,29 |
| 38 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 3 | 3 | 4 | 4 | 5 | 5 | 5 | 61 | 4,36 |
| 39 | 5 | 5 | 5 | 5 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 5 | 5 | 56 | 4,00 |
| 40 | 4 | 4 | 4 | 3 | 3 | 3 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 60 | 4,29 |
| 41 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 59 | 4,21 |
| 42 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 67 | 4,79 |
| 43 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 57 | 4,07 |
| 44 | 5 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 5 | 5 | 51 | 3,64 |
| 45 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 3 | 67 | 4,79 |
| 46 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 4 | 4 | 4 | 5 | 5 | 63 | 4,50 |
| 47 | 5 | 4 | 5 | 4 | 4 | 4 | 3 | 3 | 5 | 5 | 3 | 3 | 3 | 4 | 4 | 55 | 3,93 |
| 48 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 65 | 4,64 |

**TABULASI PEMANFAATAN TEKNOLOGI INFORMASI**

| Respoden | PTI1 | PTI2 | PTI3 | PTI4 | PTI5 | PTI6 | PTI7 | PTI8 | PTI9 | SkorItem | Rata-rata |
|----------|------|------|------|------|------|------|------|------|------|----------|-----------|
| 1        | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 45       | 5,00      |
| 2        | 4    | 3    | 3    | 3    | 3    | 4    | 4    | 4    | 4    | 32       | 3,56      |
| 3        | 4    | 4    | 5    | 4    | 4    | 4    | 4    | 4    | 4    | 37       | 4,11      |
| 4        | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 4    | 44       | 4,89      |
| 5        | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 45       | 5,00      |
| 6        | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 4    | 44       | 4,89      |
| 7        | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 45       | 5,00      |
| 8        | 4    | 4    | 4    | 4    | 5    | 5    | 5    | 5    | 5    | 41       | 4,56      |
| 9        | 4    | 4    | 4    | 4    | 4    | 4    | 3    | 3    | 4    | 34       | 3,78      |
| 10       | 3    | 3    | 4    | 5    | 4    | 4    | 4    | 5    | 5    | 37       | 4,11      |
| 11       | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 36       | 4,00      |
| 12       | 3    | 5    | 5    | 5    | 5    | 4    | 3    | 3    | 4    | 37       | 4,11      |
| 13       | 3    | 3    | 3    | 3    | 3    | 3    | 4    | 4    | 3    | 29       | 3,22      |
| 14       | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 45       | 5,00      |
| 15       | 4    | 3    | 3    | 3    | 4    | 4    | 4    | 4    | 4    | 33       | 3,67      |
| 16       | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 45       | 5,00      |
| 17       | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 36       | 4,00      |
| 18       | 4    | 4    | 4    | 4    | 4    | 4    | 3    | 3    | 4    | 34       | 3,78      |
| 19       | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 45       | 5,00      |
| 20       | 4    | 4    | 4    | 4    | 3    | 5    | 3    | 3    | 4    | 34       | 3,78      |
| 21       | 3    | 3    | 4    | 3    | 3    | 3    | 4    | 3    | 3    | 29       | 3,22      |
| 22       | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 45       | 5,00      |
| 23       | 5    | 5    | 4    | 4    | 3    | 3    | 4    | 4    | 4    | 36       | 4,00      |
| 24       | 4    | 4    | 4    | 4    | 4    | 4    | 5    | 5    | 5    | 39       | 4,33      |
| 25       | 4    | 3    | 4    | 5    | 5    | 4    | 4    | 4    | 4    | 37       | 4,11      |
| 26       | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 27       | 3,00      |
| 27       | 5    | 5    | 5    | 5    | 4    | 5    | 5    | 4    | 5    | 43       | 4,78      |
| 28       | 3    | 3    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 41       | 4,56      |
| 29       | 4    | 4    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 43       | 4,78      |
| 30       | 3    | 3    | 3    | 5    | 5    | 5    | 5    | 4    | 4    | 37       | 4,11      |
| 31       | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 45       | 5,00      |
| 32       | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 36       | 4,00      |

|    |   |   |   |   |   |   |   |   |   |    |      |      |
|----|---|---|---|---|---|---|---|---|---|----|------|------|
| 33 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5  | 35   | 3,89 |
| 34 | 5 | 5 | 4 | 4 | 3 | 5 | 5 | 5 | 5 | 4  | 40   | 4,44 |
| 35 | 4 | 4 | 4 | 4 | 5 | 3 | 3 | 3 | 3 | 4  | 34   | 3,78 |
| 36 | 4 | 4 | 5 | 3 | 4 | 3 | 4 | 3 | 3 | 3  | 33   | 3,67 |
| 37 | 3 | 3 | 5 | 5 | 5 | 5 | 3 | 3 | 5 | 37 | 4,11 |      |
| 38 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 3 | 39 | 4,33 |      |
| 39 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 36 | 4,00 |      |
| 40 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 34 | 3,78 |      |
| 41 | 4 | 3 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 37 | 4,11 |      |
| 42 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 41 | 4,56 |      |
| 43 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 40 | 4,44 |      |
| 44 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 39 | 4,33 |      |
| 45 | 4 | 4 | 4 | 3 | 5 | 5 | 5 | 5 | 5 | 40 | 4,44 |      |
| 46 | 3 | 3 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 31 | 3,44 |      |
| 47 | 5 | 4 | 5 | 4 | 5 | 3 | 4 | 4 | 4 | 38 | 4,22 |      |
| 48 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 3 | 4 | 39 | 4,33 |      |

### TABULASI KOMPETENSI STAF AKUNTANSI

| Responden | KSA1 | KSA2 | KSA3 | KSA4 | KSA5 | KSA6 | KSA7 | KSA8 | KSA9 | KSA10 | KSA11 | KSA12 | KSA13 | KSA14 | KSA15 | KSA16 | KSA17 | Skor Item | Rata-rata |
|-----------|------|------|------|------|------|------|------|------|------|-------|-------|-------|-------|-------|-------|-------|-------|-----------|-----------|
| 1         | 4    | 4    | 4    | 5    | 5    | 5    | 5    | 5    | 5    | 5     | 5     | 5     | 5     | 5     | 5     | 3     | 3     | 78        | 4,59      |
| 2         | 5    | 4    | 4    | 4    | 4    | 4    | 3    | 3    | 3    | 3     | 4     | 4     | 4     | 4     | 4     | 5     | 4     | 66        | 3,88      |
| 3         | 4    | 4    | 4    | 4    | 5    | 4    | 4    | 5    | 4    | 4     | 4     | 4     | 4     | 4     | 4     | 5     | 5     | 72        | 4,24      |
| 4         | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5     | 5     | 5     | 5     | 4     | 4     | 5     | 5     | 83        | 4,88      |
| 5         | 4    | 4    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 5     | 83        | 4,88      |
| 6         | 3    | 4    | 4    | 5    | 5    | 5    | 5    | 5    | 5    | 5     | 5     | 5     | 5     | 4     | 5     | 5     | 5     | 80        | 4,71      |
| 7         | 4    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5     | 5     | 5     | 5     | 5     | 5     | 4     | 4     | 82        | 4,82      |
| 8         | 5    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 5     | 5     | 5     | 5     | 5     | 5     | 4     | 4     | 75        | 4,41      |
| 9         | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4     | 4     | 3     | 3     | 4     | 4     | 4     | 5     | 67        | 3,94      |
| 10        | 3    | 5    | 5    | 3    | 3    | 3    | 3    | 4    | 5    | 4     | 4     | 4     | 5     | 5     | 5     | 4     | 4     | 69        | 4,06      |
| 11        | 3    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4     | 4     | 4     | 4     | 4     | 4     | 5     | 5     | 69        | 4,06      |
| 12        | 5    | 5    | 5    | 5    | 3    | 3    | 5    | 5    | 5    | 5     | 4     | 3     | 3     | 4     | 4     | 3     | 3     | 70        | 4,12      |
| 13        | 4    | 4    | 4    | 3    | 3    | 3    | 3    | 3    | 3    | 3     | 3     | 4     | 4     | 3     | 3     | 5     | 5     | 60        | 3,53      |

|    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |      |
|----|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|----|------|
| 14 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 3 | 3 | 78 | 4,59 |
| 15 | 5 | 5 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 69 | 4,06 |
| 16 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 82 | 4,82 |
| 17 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 68 | 4,00 |
| 18 | 3 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 5 | 5 | 70 | 4,12 |
| 19 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 80 | 4,71 |
| 20 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 62 | 3,65 |
| 21 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 5 | 5 | 55 | 3,24 |
| 22 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 83 | 4,88 |
| 23 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 70 | 4,12 |
| 24 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 73 | 4,29 |
| 25 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 3 | 3 | 67 | 3,94 |
| 26 | 5 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 5 | 5 | 59 | 3,47 |
| 27 | 5 | 4 | 4 | 3 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 80 | 4,71 |
| 28 | 4 | 4 | 4 | 5 | 3 | 3 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 76 | 4,47 |
| 29 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 5 | 77 | 4,53 |
| 30 | 4 | 5 | 5 | 5 | 5 | 3 | 3 | 3 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 75 | 4,41 |
| 31 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 78 | 4,59 |
| 32 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 68 | 4,00 |
| 33 | 5 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 71 | 4,18 |
| 34 | 5 | 3 | 3 | 3 | 5 | 5 | 5 | 5 | 4 | 3 | 5 | 5 | 5 | 4 | 5 | 3 | 5 | 73 | 4,29 |
| 35 | 3 | 4 | 4 | 4 | 3 | 3 | 5 | 5 | 5 | 3 | 3 | 3 | 3 | 4 | 4 | 5 | 4 | 65 | 3,82 |
| 36 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 77 | 4,53 |
| 37 | 4 | 3 | 5 | 5 | 3 | 3 | 3 | 5 | 3 | 4 | 3 | 3 | 3 | 5 | 4 | 5 | 5 | 66 | 3,88 |
| 38 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 84 | 4,94 |
| 39 | 4 | 4 | 3 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 70 | 4,12 |
| 40 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 68 | 4,00 |
| 41 | 4 | 4 | 4 | 4 | 5 | 5 | 3 | 3 | 3 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 74 | 4,35 |
| 42 | 5 | 4 | 5 | 5 | 5 | 5 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 71 | 4,18 |
| 43 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 5 | 73 | 4,29 |
| 44 | 5 | 4 | 4 | 3 | 3 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 3 | 73 | 4,29 |
| 45 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 66 | 3,88 |
| 46 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 71 | 4,18 |

|    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |      |
|----|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|----|------|
| 47 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 3 | 4 | 5 | 5 | 4 | 5 | 5 | 79 | 4,65 |
| 48 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 5 | 5 | 5 | 5 | 74 | 4,35 |



## CORRELATIONS

/VARIABLES=KLK1 KLK2 KLK3 KLK4 KLK5 KLK6 KLK7 KLK8 KLK9 KLK10 KLK11 KLK12 KLK13 KLK14  
 KLK15 KLK16 Skoritem  
 /PRINT=TWOTAIL NOSIG

## Correlations

|           |  | KLK<br>1            | KLK<br>2                | KLK<br>3            | KLK<br>4            | KLK<br>5                | KLK<br>6            | KLK<br>7            | KLK<br>8            | KLK<br>9                | KLK<br>10           | KLK<br>11           | KLK<br>12               | KLK<br>13           | KLK<br>14               | KLK<br>15           | KLK<br>16           | Skor<br>item         |
|-----------|--|---------------------|-------------------------|---------------------|---------------------|-------------------------|---------------------|---------------------|---------------------|-------------------------|---------------------|---------------------|-------------------------|---------------------|-------------------------|---------------------|---------------------|----------------------|
| KLK<br>1  | Pearson<br>Correlation<br>Sig. (2-<br>tailed)<br>N | 1                   | ,491*<br>,006<br>30     | ,741*<br>,000<br>30 | ,573*<br>,001<br>30 | ,668*<br>,000<br>30     | ,543*<br>,002<br>30 | ,487*<br>,006<br>30 | ,184<br>,330<br>30  | ,324<br>,081<br>30      | ,083<br>,663<br>30  | ,271<br>,147<br>30  | ,218<br>,247<br>30      | ,111<br>,560<br>30  | ,253<br>,178<br>30      | ,290<br>,120<br>30  | ,333<br>,072<br>30  | ,665**<br>,000<br>30 |
| KLK<br>2  | Pearson<br>Correlation<br>Sig. (2-<br>tailed)<br>N | ,491*<br>,006<br>30 | 1<br>,600*<br>30        | ,600*<br>,000<br>30 | ,649*<br>,000<br>30 | ,272<br>,146<br>30      | ,361*<br>,050<br>30 | ,268<br>,153<br>30  | -,042<br>,827<br>30 | ,000<br>1,00<br>0<br>30 | ,127<br>,505<br>30  | -,097<br>,609<br>30 | ,167<br>,379<br>30      | ,277<br>,138<br>30  | ,372*<br>,043<br>30     | ,087<br>,649<br>30  | ,088<br>,642<br>30  | ,437*<br>,016<br>30  |
| KLK<br>3  | Pearson<br>Correlation<br>Sig. (2-<br>tailed)<br>N | ,741*<br>,000<br>30 | ,600*<br>,000<br>30     | 1<br>,536*<br>30    | ,536*<br>,002<br>30 | ,535*<br>,002<br>30     | ,397*<br>,030<br>30 | ,252<br>,180<br>30  | ,123<br>,518<br>30  | ,162<br>,392<br>30      | ,290<br>,120<br>30  | ,088<br>,645<br>30  | ,191<br>,312<br>30      | ,191<br>,311<br>30  | ,168<br>,374<br>30      | ,135<br>,478<br>30  | ,210<br>,266<br>30  | ,547**<br>,002<br>30 |
| KLK<br>4  | Pearson<br>Correlation<br>Sig. (2-<br>tailed)<br>N | ,573*<br>,001<br>30 | ,649*<br>,000<br>30     | ,536*<br>,002<br>30 | 1<br>,484*<br>30    | ,484*<br>,007<br>30     | ,724*<br>,000<br>30 | ,533*<br>,002<br>30 | ,297<br>,112<br>30  | ,319<br>,086<br>30      | ,172<br>,365<br>30  | ,177<br>,348<br>30  | ,367*<br>,046<br>30     | ,167<br>,378<br>30  | ,407*<br>,026<br>30     | ,117<br>,537<br>30  | ,251<br>,181<br>30  | ,684**<br>,000<br>30 |
| KLK<br>5  | Pearson<br>Correlation<br>Sig. (2-<br>tailed)<br>N | ,668*<br>,000<br>30 | ,272<br>,146<br>30      | ,535*<br>,002<br>30 | ,484*<br>,007<br>30 | 1<br>,573*<br>30        | ,492*<br>,001<br>30 | ,492*<br>,006<br>30 | ,306<br>,100<br>30  | ,340<br>,066<br>30      | ,372*<br>,043<br>30 | ,060<br>,754<br>30  | ,000<br>1,00<br>0<br>30 | -,151<br>,426<br>30 | ,000<br>1,00<br>0<br>30 | -,106<br>,577<br>30 | ,379*<br>,039<br>30 | ,544**<br>,002<br>30 |
| KLK<br>6  | Pearson<br>Correlation<br>Sig. (2-<br>tailed)<br>N | ,543*<br>,002<br>30 | ,361*<br>,050<br>30     | ,397*<br>,030<br>30 | ,724*<br>,000<br>30 | ,573*<br>,001<br>30     | 1<br>,857*<br>30    | ,857*<br>,000<br>30 | ,574*<br>,001<br>30 | ,644*<br>,000<br>30     | ,194<br>,305<br>30  | ,363*<br>,048<br>30 | ,361*<br>,050<br>30     | ,071<br>,711<br>30  | ,350<br>,058<br>30      | ,298<br>,110<br>30  | ,262<br>,162<br>30  | ,810**<br>,000<br>30 |
| KLK<br>7  | Pearson<br>Correlation<br>Sig. (2-<br>tailed)<br>N | ,487*<br>,006<br>30 | ,268<br>,153<br>30      | ,252<br>,180<br>30  | ,533*<br>,002<br>30 | ,492*<br>,006<br>30     | ,857*<br>,000<br>30 | 1<br>,477*<br>30    | ,477*<br>,008<br>30 | ,636*<br>,000<br>30     | ,254<br>,176<br>30  | ,406*<br>,026<br>30 | ,268<br>,153<br>30      | ,136<br>,474<br>30  | ,396*<br>,030<br>30     | ,356<br>,053<br>30  | ,342<br>,065<br>30  | ,778**<br>,000<br>30 |
| KLK<br>8  | Pearson<br>Correlation<br>Sig. (2-<br>tailed)<br>N | ,184<br>,330<br>30  | -,042<br>,827<br>30     | ,123<br>,518<br>30  | ,297<br>,112<br>30  | ,306<br>,100<br>30      | ,574*<br>,001<br>30 | ,477*<br>,008<br>30 | 1<br>,891*<br>30    | ,891*<br>,000<br>30     | ,285<br>,127<br>30  | ,511*<br>,004<br>30 | ,375*<br>,041<br>30     | ,046<br>,809<br>30  | ,193<br>,307<br>30      | ,195<br>,302<br>30  | ,199<br>,292<br>30  | ,622**<br>,000<br>30 |
| KLK<br>9  | Pearson<br>Correlation<br>Sig. (2-<br>tailed)<br>N | ,324<br>,081<br>30  | ,000<br>1,00<br>0<br>30 | ,162<br>,392<br>30  | ,319<br>,086<br>30  | ,340<br>,066<br>30      | ,644*<br>,000<br>30 | ,636*<br>,000<br>30 | ,891*<br>,000<br>30 | 1<br>,301<br>30         | ,301<br>,106<br>30  | ,593*<br>,001<br>30 | ,297<br>,111<br>30      | ,073<br>,701<br>30  | ,408*<br>,025<br>30     | ,437*<br>,016<br>30 | ,144<br>,446<br>30  | ,725**<br>,000<br>30 |
| KLK<br>10 | Pearson<br>Correlation<br>Sig. (2-<br>tailed)<br>N | ,083<br>,663<br>30  | ,127<br>,505<br>30      | ,290<br>,120<br>30  | ,172<br>,365<br>30  | ,372*<br>,043<br>30     | ,194<br>,305<br>30  | ,254<br>,176<br>30  | ,285<br>,127<br>30  | ,301<br>,106<br>30      | 1<br>,296<br>30     | ,296<br>,112<br>30  | ,253<br>,177<br>30      | ,327<br>,078<br>30  | ,130<br>,493<br>30      | ,230<br>,221<br>30  | ,269<br>,151<br>30  | ,469**<br>,009<br>30 |
| KLK<br>11 | Pearson<br>Correlation<br>Sig. (2-<br>tailed)<br>N | ,271<br>,147<br>30  | -,097<br>,609<br>30     | ,088<br>,645<br>30  | ,177<br>,348<br>30  | ,060<br>,754<br>30      | ,363*<br>,048<br>30 | ,406*<br>,026<br>30 | ,511*<br>,004<br>30 | ,593*<br>,001<br>30     | ,296<br>,112<br>30  | 1<br>,633*<br>30    | ,296<br>,000<br>30      | ,296<br>,020<br>30  | ,423*<br>,012<br>30     | ,451*<br>,000<br>30 | ,771*<br>,123<br>30 | ,661**<br>,000<br>30 |
| KLK<br>12 | Pearson<br>Correlation<br>Sig. (2-<br>tailed)      | ,218<br>,247<br>30  | ,167<br>,379<br>30      | ,191<br>,312<br>30  | ,367*<br>,046<br>30 | ,000<br>1,00<br>0<br>30 | ,361*<br>,050<br>30 | ,268<br>,153<br>30  | ,375*<br>,041<br>30 | ,297<br>,111<br>30      | ,253<br>,177<br>30  | ,633*<br>,000<br>30 | 1<br>,739*<br>30        | ,253<br>,000<br>30  | ,372*<br>,043<br>30     | ,411*<br>,024<br>30 | ,310<br>,096<br>30  | ,597**<br>,000<br>30 |

|          | N                   | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30     |
|----------|---------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|
| KLK 13   | Pearson Correlation | ,111  | ,277  | ,191  | ,167  | -,151 | ,071  | ,136  | ,046  | ,073  | ,327  | ,423* | ,739* | 1     | ,538* | ,344  | ,188  | ,423*  |
|          | Sig. (2-tailed)     | ,560  | ,138  | ,311  | ,378  | ,426  | ,711  | ,474  | ,809  | ,701  | ,078  | ,020  | ,000  |       | ,002  | ,063  | ,320  | ,020   |
|          | N                   | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30     |
| KLK 14   | Pearson Correlation | ,253  | ,372* | ,168  | ,407* | ,000  | ,350  | ,396* | ,193  | ,408* | ,130  | ,451* | ,372* | ,538* | 1     | ,601* | ,273  | ,600** |
|          | Sig. (2-tailed)     | ,178  | ,043  | ,374  | ,026  | 1,000 | ,058  | ,030  | ,307  | ,025  | ,493  | ,012  | ,043  | ,002  |       | ,000  | ,144  | ,000   |
|          | N                   | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30     |
| KLK 15   | Pearson Correlation | ,290  | ,087  | ,135  | ,117  | -,106 | ,298  | ,356  | ,195  | ,437* | ,230  | ,771* | ,411* | ,344  | ,601* | 1     | ,132  | ,557** |
|          | Sig. (2-tailed)     | ,120  | ,649  | ,478  | ,537  | ,577  | ,110  | ,053  | ,302  | ,016  | ,221  | ,000  | ,024  | ,063  | ,000  |       | ,487  | ,001   |
|          | N                   | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30     |
| KLK 16   | Pearson Correlation | ,333  | ,088  | ,210  | ,251  | ,379* | ,262  | ,342  | ,199  | ,144  | ,269  | ,288  | ,310  | ,188  | ,273  | ,132  | 1     | ,484** |
|          | Sig. (2-tailed)     | ,072  | ,642  | ,266  | ,181  | ,039  | ,162  | ,065  | ,292  | ,446  | ,151  | ,123  | ,096  | ,320  | ,144  | ,487  |       | ,007   |
|          | N                   | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30     |
| SkorItem | Pearson Correlation | ,665* | ,437* | ,547* | ,684* | ,544* | ,810* | ,778* | ,622* | ,725* | ,469* | ,661* | ,597* | ,423* | ,600* | ,557* | ,484* | 1      |
|          | Sig. (2-tailed)     | ,000  | ,016  | ,002  | ,000  | ,002  | ,000  | ,000  | ,000  | ,000  | ,009  | ,000  | ,000  | ,020  | ,000  | ,001  | ,007  |        |
|          | N                   | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30     |

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

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

/MISSING=PAIRWISE.

RELIABILITY

/VARIABLES=KLK1 KLK2 KLK3 KLK4 KLK5 KLK6 KLK7 KLK8 KLK9 KLK10 KLK11 KLK12 KLK13 KLK14

KLK15 KLK16

/SCALE('ALL VARIABLES') ALL

/MODEL=ALPHA.

## Reliability

### Scale: ALL VARIABLES

#### Case Processing Summary

|       |                       | N  | %     |
|-------|-----------------------|----|-------|
| Cases | Valid                 | 30 | 100,0 |
|       | Excluded <sup>a</sup> | 0  | ,0    |
|       | Total                 | 30 | 100,0 |

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

#### Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,883             | 16         |

DATASET ACTIVATE DataSet0.

CORRELATIONS

/VARIABLES=PSAP1 PSAP2 PSAP3 PSAP4 PSAP5 PSAP6 PSAP7 PSAP8 PSAP9 PSAP10 PSAP11 PSAP12

PSAP13 PSAP14 SkorItem

/PRINT=TWOTAIL NOSIG

/MISSING=PAIRWISE.

## Correlations

## Correlations

|              |                        | PSAP<br>1 | PSAP<br>2 | PSAP<br>3 | PSAP<br>4 | PSAP<br>5 | PSAP<br>6 | PSAP<br>7 | PSAP<br>8 | PSAP<br>9 | PSAP<br>10 | PSAP<br>11 | PSAP<br>12 | PSAP<br>13 | PSAP<br>14 | Skor<br>Item |
|--------------|------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|------------|------------|------------|--------------|
| PSAP<br>1    | Pearson<br>Correlation | 1         | ,536**    | ,535**    | ,397*     | ,252      | ,123      | ,162      | ,290      | ,088      | ,191       | ,191       | ,168       | ,135       | ,210       | ,470**       |
|              | Sig. (2-tailed)        |           | ,002      | ,002      | ,030      | ,180      | ,518      | ,392      | ,120      | ,645      | ,312       | ,311       | ,374       | ,478       | ,266       | ,009         |
|              | N                      | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30         | 30         | 30         | 30         | 30         | 30           |
| PSAP<br>2    | Pearson<br>Correlation | ,536**    | 1         | ,484**    | ,724**    | ,533**    | ,297      | ,319      | ,172      | ,177      | ,367*      | ,167       | ,407*      | ,117       | ,251       | ,632**       |
|              | Sig. (2-tailed)        | ,002      |           | ,007      | ,000      | ,002      | ,112      | ,086      | ,365      | ,348      | ,046       | ,378       | ,026       | ,537       | ,181       | ,000         |
|              | N                      | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30         | 30         | 30         | 30         | 30         | 30           |
| PSAP<br>3    | Pearson<br>Correlation | ,535**    | ,484**    | 1         | ,573**    | ,492**    | ,306      | ,340      | ,372*     | ,060      | ,000       | -,151      | ,000       | -,106      | ,379*      | ,506**       |
|              | Sig. (2-tailed)        | ,002      | ,007      |           | ,001      | ,006      | ,100      | ,066      | ,043      | ,754      | 1,000      | ,426       | 1,000      | ,577       | ,039       | ,004         |
|              | N                      | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30         | 30         | 30         | 30         | 30         | 30           |
| PSAP<br>4    | Pearson<br>Correlation | ,397*     | ,724**    | ,573**    | 1         | ,857**    | ,574**    | ,644**    | ,194      | ,363*     | ,361*      | ,071       | ,350       | ,298       | ,262       | ,802**       |
|              | Sig. (2-tailed)        | ,030      | ,000      | ,001      |           | ,000      | ,001      | ,000      | ,305      | ,048      | ,050       | ,711       | ,058       | ,110       | ,162       | ,000         |
|              | N                      | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30         | 30         | 30         | 30         | 30         | 30           |
| PSAP<br>5    | Pearson<br>Correlation | ,252      | ,533**    | ,492**    | ,857**    | 1         | ,477**    | ,636**    | ,254      | ,406*     | ,268       | ,136       | ,396*      | ,356       | ,342       | ,782**       |
|              | Sig. (2-tailed)        | ,180      | ,002      | ,006      | ,000      |           | ,008      | ,000      | ,176      | ,026      | ,153       | ,474       | ,030       | ,053       | ,065       | ,000         |
|              | N                      | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30         | 30         | 30         | 30         | 30         | 30           |
| PSAP<br>6    | Pearson<br>Correlation | ,123      | ,297      | ,306      | ,574**    | ,477**    | 1         | ,891**    | ,285      | ,511**    | ,375*      | ,046       | ,193       | ,195       | ,199       | ,670**       |
|              | Sig. (2-tailed)        | ,518      | ,112      | ,100      | ,001      | ,008      |           | ,000      | ,127      | ,004      | ,041       | ,809       | ,307       | ,302       | ,292       | ,000         |
|              | N                      | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30         | 30         | 30         | 30         | 30         | 30           |
| PSAP<br>7    | Pearson<br>Correlation | ,162      | ,319      | ,340      | ,644**    | ,636**    | ,891**    | 1         | ,301      | ,593**    | ,297       | ,073       | ,408*      | ,437*      | ,144       | ,765**       |
|              | Sig. (2-tailed)        | ,392      | ,086      | ,066      | ,000      | ,000      | ,000      |           | ,106      | ,001      | ,111       | ,701       | ,025       | ,016       | ,446       | ,000         |
|              | N                      | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30         | 30         | 30         | 30         | 30         | 30           |
| PSAP<br>8    | Pearson<br>Correlation | ,290      | ,172      | ,372*     | ,194      | ,254      | ,285      | ,301      | 1         | ,296      | ,253       | ,327       | ,130       | ,230       | ,269       | ,495**       |
|              | Sig. (2-tailed)        | ,120      | ,365      | ,043      | ,305      | ,176      | ,127      | ,106      |           | ,112      | ,177       | ,078       | ,493       | ,221       | ,151       | ,005         |
|              | N                      | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30         | 30         | 30         | 30         | 30         | 30           |
| PSAP<br>9    | Pearson<br>Correlation | ,088      | ,177      | ,060      | ,363*     | ,406*     | ,511**    | ,593**    | ,296      | 1         | ,633**     | ,423*      | ,451*      | ,771**     | ,288       | ,710**       |
|              | Sig. (2-tailed)        | ,645      | ,348      | ,754      | ,048      | ,026      | ,004      | ,001      | ,112      |           | ,000       | ,020       | ,012       | ,000       | ,123       | ,000         |
|              | N                      | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30         | 30         | 30         | 30         | 30         | 30           |
| PSAP<br>10   | Pearson<br>Correlation | ,191      | ,367*     | ,000      | ,361*     | ,268      | ,375*     | ,297      | ,253      | ,633**    | 1          | ,739**     | ,372*      | ,411*      | ,310       | ,619**       |
|              | Sig. (2-tailed)        | ,312      | ,046      | 1,000     | ,050      | ,153      | ,041      | ,111      | ,177      | ,000      |            | ,000       | ,043       | ,024       | ,096       | ,000         |
|              | N                      | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30         | 30         | 30         | 30         | 30         | 30           |
| PSAP<br>11   | Pearson<br>Correlation | ,191      | ,167      | -,151     | ,071      | ,136      | ,046      | ,073      | ,327      | ,423*     | ,739**     | 1          | ,538**     | ,344       | ,188       | ,427*        |
|              | Sig. (2-tailed)        | ,311      | ,378      | ,426      | ,711      | ,474      | ,809      | ,701      | ,078      | ,020      | ,000       |            | ,002       | ,063       | ,320       | ,018         |
|              | N                      | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30         | 30         | 30         | 30         | 30         | 30           |
| PSAP<br>12   | Pearson<br>Correlation | ,168      | ,407*     | ,000      | ,350      | ,396*     | ,193      | ,408*     | ,130      | ,451*     | ,372*      | ,538**     | 1          | ,601**     | ,273       | ,598**       |
|              | Sig. (2-tailed)        | ,374      | ,026      | 1,000     | ,058      | ,030      | ,307      | ,025      | ,493      | ,012      | ,043       | ,002       |            | ,000       | ,144       | ,000         |
|              | N                      | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30         | 30         | 30         | 30         | 30         | 30           |
| PSAP<br>13   | Pearson<br>Correlation | ,135      | ,117      | -,106     | ,298      | ,356      | ,195      | ,437*     | ,230      | ,771**    | ,411*      | ,344       | ,601**     | 1          | ,132       | ,576**       |
|              | Sig. (2-tailed)        | ,478      | ,537      | ,577      | ,110      | ,053      | ,302      | ,016      | ,221      | ,000      | ,024       | ,063       | ,000       |            | ,487       | ,001         |
|              | N                      | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30         | 30         | 30         | 30         | 30         | 30           |
| PSAP<br>14   | Pearson<br>Correlation | ,210      | ,251      | ,379*     | ,262      | ,342      | ,199      | ,144      | ,269      | ,288      | ,310       | ,188       | ,273       | ,132       | 1          | ,491**       |
|              | Sig. (2-tailed)        | ,266      | ,181      | ,039      | ,162      | ,065      | ,292      | ,446      | ,151      | ,123      | ,096       | ,320       | ,144       | ,487       |            | ,006         |
|              | N                      | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30         | 30         | 30         | 30         | 30         | 30           |
| Skor<br>Item | Pearson<br>Correlation | ,470**    | ,632**    | ,506**    | ,802**    | ,782**    | ,670**    | ,765**    | ,495**    | ,710**    | ,619**     | ,427*      | ,598**     | ,576**     | ,491**     | 1            |
|              | Sig. (2-tailed)        | ,009      | ,000      | ,004      | ,000      | ,000      | ,000      | ,000      | ,005      | ,000      | ,000       | ,018       | ,000       | ,001       | ,006       |              |
|              | N                      | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30         | 30         | 30         | 30         | 30         | 30           |

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

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

## RELIABILITY

```

/VARIABLES=PSAP1 PSAP2 PSAP3 PSAP4 PSAP5 PSAP6 PSAP7 PSAP8 PSAP9 PSAP10 PSAP11 PSAP12
PSAP13 PSAP14
/SCALE('ALL VARIABLES') ALL
/MODEL=ALPHA.

```

**Reliability****Scale: ALL VARIABLES****Case Processing Summary**

|       |                       | N  | %     |
|-------|-----------------------|----|-------|
| Cases | Valid                 | 30 | 100,0 |
|       | Excluded <sup>a</sup> | 0  | ,0    |
|       | Total                 | 30 | 100,0 |

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

**Reliability Statistics**

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,873             | 14         |

DATASET ACTIVATE DataSet1.

## CORRELATIONS

```

/VARIABLES=PTI1 PTI2 PTI3 PTI4 PTI5 PTI6 PTI7 PTI8 PTI9 SkorItem
/PRINT=TWOTAIL NOSIG
/MISSING=PAIRWISE.

```

**Correlations****Correlations**

|          |                     | PTI1   | PTI2   | PTI3   | PTI4   | PTI5   | PTI6   | PTI7   | PTI8   | PTI9   | SkorItem |
|----------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|----------|
| PTI1     | Pearson Correlation | 1      | ,341   | ,539** | ,593** | ,442*  | ,358   | ,589** | ,190   | ,459*  | ,727**   |
|          | Sig. (2-tailed)     |        | ,065   | ,002   | ,001   | ,014   | ,052   | ,001   | ,314   | ,011   | ,000     |
|          | N                   | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30       |
| PTI2     | Pearson Correlation | ,341   | 1      | ,130   | ,382*  | ,341   | ,410*  | ,186   | ,179   | ,295   | ,537**   |
|          | Sig. (2-tailed)     | ,065   |        | ,494   | ,037   | ,065   | ,024   | ,324   | ,343   | ,113   | ,002     |
|          | N                   | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30       |
| PTI3     | Pearson Correlation | ,539** | ,130   | 1      | ,655** | ,539** | ,197   | ,620** | ,437*  | ,402*  | ,730**   |
|          | Sig. (2-tailed)     | ,002   | ,494   |        | ,000   | ,002   | ,296   | ,000   | ,016   | ,028   | ,000     |
|          | N                   | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30       |
| PTI4     | Pearson Correlation | ,593** | ,382*  | ,655** | 1      | ,385*  | ,344   | ,588** | ,501** | ,451*  | ,801**   |
|          | Sig. (2-tailed)     | ,001   | ,037   | ,000   |        | ,036   | ,063   | ,001   | ,005   | ,012   | ,000     |
|          | N                   | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30       |
| PTI5     | Pearson Correlation | ,442*  | ,341   | ,539** | ,385*  | 1      | ,190   | ,589** | ,274   | ,235   | ,631**   |
|          | Sig. (2-tailed)     | ,014   | ,065   | ,002   | ,036   |        | ,314   | ,001   | ,143   | ,210   | ,000     |
|          | N                   | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30       |
| PTI6     | Pearson Correlation | ,358   | ,410*  | ,197   | ,344   | ,190   | 1      | ,046   | ,118   | ,373*  | ,525**   |
|          | Sig. (2-tailed)     | ,052   | ,024   | ,296   | ,063   | ,314   |        | ,810   | ,536   | ,043   | ,003     |
|          | N                   | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30       |
| PTI7     | Pearson Correlation | ,589** | ,186   | ,620** | ,588** | ,589** | ,046   | 1      | ,351   | ,474** | ,716**   |
|          | Sig. (2-tailed)     | ,001   | ,324   | ,000   | ,001   | ,001   | ,810   |        | ,057   | ,008   | ,000     |
|          | N                   | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30       |
| PTI8     | Pearson Correlation | ,190   | ,179   | ,437*  | ,501** | ,274   | ,118   | ,351   | 1      | ,540** | ,621**   |
|          | Sig. (2-tailed)     | ,314   | ,343   | ,016   | ,005   | ,143   | ,536   | ,057   |        | ,002   | ,000     |
|          | N                   | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30       |
| PTI9     | Pearson Correlation | ,459*  | ,295   | ,402*  | ,451*  | ,235   | ,373*  | ,474** | ,540** | 1      | ,738**   |
|          | Sig. (2-tailed)     | ,011   | ,113   | ,028   | ,012   | ,210   | ,043   | ,008   | ,002   |        | ,000     |
|          | N                   | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30       |
| SkorItem | Pearson Correlation | ,727** | ,537** | ,730** | ,801** | ,631** | ,525** | ,716** | ,621** | ,738** | 1        |
|          | Sig. (2-tailed)     | ,000   | ,002   | ,000   | ,000   | ,000   | ,003   | ,000   | ,000   | ,000   |          |
|          | N                   | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30       |

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

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

RELIABILITY

```
/VARIABLES=PTI1 PTI2 PTI3 PTI4 PTI5 PTI6 PTI7 PTI8 PTI9
/SCALE('ALL VARIABLES') ALL
/MODEL=ALPHA.
```

Reliability

Scale: ALL VARIABLES

Case Processing Summary

|       |                       | N  | %     |
|-------|-----------------------|----|-------|
| Cases | Valid                 | 30 | 100,0 |
|       | Excluded <sup>a</sup> | 0  | ,0    |
|       | Total                 | 30 | 100,0 |

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

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,838             | 9          |

```
DATASET ACTIVATE DataSet2.
CORRELATIONS
```

```
/VARIABLES=KSA1 KSA2 KSA3 KSA4 KSA5 KSA6 KSA7 KSA8 KSA9 KSA10 KSA11 KSA12 KSA13 KSA14
KSA15 KSA16 KSA17 SkorItem
/PRINT=TWOTAIL NOSIG
/MISSING=PAIRWISE.
```

Correlations

Correlations

|        |                     | KSA 1  | KSA2   | KSA3   | KSA4   | KSA5   | KSA6   | KSA7   | KSA8   | KSA9   | KSA 10 | KSA 11 | KSA 12 | KSA 13 | KSA 14 | KSA 15 | KSA 16 | KSA 17 | SkorItem |
|--------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|----------|
| KSA 1  | Pearson Correlation | 1      | ,590** | ,484** | ,320   | ,196   | ,332   | ,282   | ,268   | ,121   | ,191   | ,250   | ,268   | ,122   | ,484** | ,366   | ,176   | ,000   | ,447**   |
|        | Sig. (2-tailed)     |        | ,001   | ,007   | ,084   | ,299   | ,073   | ,131   | ,152   | ,524   | ,312   | ,183   | ,152   | ,520   | ,007   | ,047   | ,352   | 1,000  | ,013     |
|        | N                   | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30       |
| KSA 2  | Pearson Correlation | ,590** | 1      | ,642** | ,602** | ,549** | ,523** | ,530** | ,409*  | ,428*  | ,314   | ,393*  | ,517** | ,252   | ,545** | ,665** | ,526** | ,255   | ,739**   |
|        | Sig. (2-tailed)     | ,001   |        | ,000   | ,000   | ,002   | ,003   | ,003   | ,025   | ,018   | ,091   | ,032   | ,003   | ,178   | ,002   | ,000   | ,003   | ,173   | ,000     |
|        | N                   | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30       |
| KSA 3  | Pearson Correlation | ,484** | ,642** | 1      | ,697** | ,569** | ,603** | ,461*  | ,583** | ,368*  | ,356   | ,121   | ,265   | ,222   | ,575** | ,619** | ,671** | ,251   | ,725**   |
|        | Sig. (2-tailed)     | ,007   | ,000   |        | ,000   | ,001   | ,000   | ,010   | ,001   | ,045   | ,053   | ,524   | ,157   | ,239   | ,001   | ,000   | ,000   | ,180   | ,000     |
|        | N                   | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30       |
| KSA 4  | Pearson Correlation | ,320   | ,602** | ,697** | 1      | ,848** | ,705** | ,690** | ,310   | ,523** | ,367*  | ,180   | ,398*  | ,406*  | ,455** | ,532** | ,656** | ,069   | ,774**   |
|        | Sig. (2-tailed)     | ,084   | ,000   | ,000   |        | ,000   | ,000   | ,000   | ,095   | ,003   | ,046   | ,341   | ,029   | ,026   | ,012   | ,002   | ,000   | ,716   | ,000     |
|        | N                   | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30       |
| KSA 5  | Pearson Correlation | ,196   | ,549** | ,569** | ,848** | 1      | ,717** | ,747** | ,315   | ,640** | ,385*  | ,294   | ,530** | ,504** | ,440*  | ,490** | ,725** | ,170   | ,807**   |
|        | Sig. (2-tailed)     | ,299   | ,002   | ,001   | ,000   |        | ,000   | ,000   | ,090   | ,000   | ,036   | ,115   | ,003   | ,005   | ,015   | ,006   | ,000   | ,370   | ,000     |
|        | N                   | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30       |
| KSA 6  | Pearson Correlation | ,332   | ,523** | ,603** | ,705** | ,717** | 1      | ,914** | ,413*  | ,442** | ,290   | ,222   | ,251   | ,278   | ,454** | ,526** | ,571** | ,288   | ,755**   |
|        | Sig. (2-tailed)     | ,073   | ,003   | ,000   | ,000   | ,000   |        | ,000   | ,023   | ,014   | ,120   | ,239   | ,181   | ,137   | ,012   | ,003   | ,001   | ,123   | ,000     |
|        | N                   | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30       |
| KSA 7  | Pearson Correlation | ,282   | ,530** | ,461*  | ,690** | ,747** | ,914** | 1      | ,428*  | ,537** | ,237   | ,247   | ,350   | ,358   | ,401*  | ,468** | ,578** | ,244   | ,753**   |
|        | Sig. (2-tailed)     | ,131   | ,003   | ,010   | ,000   | ,000   | ,000   |        | ,018   | ,002   | ,208   | ,188   | ,058   | ,052   | ,028   | ,009   | ,001   | ,193   | ,000     |
|        | N                   | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30       |
| KSA 8  | Pearson Correlation | ,268   | ,409*  | ,583** | ,310   | ,315   | ,413*  | ,428*  | 1      | ,477** | ,247   | ,341   | ,253   | ,301   | ,489** | ,617** | ,669** | ,548** | ,638**   |
|        | Sig. (2-tailed)     | ,152   | ,025   | ,001   | ,095   | ,090   | ,023   | ,018   |        | ,008   | ,188   | ,065   | ,178   | ,106   | ,006   | ,000   | ,000   | ,002   | ,000     |
|        | N                   | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30       |
| KSA 9  | Pearson Correlation | ,121   | ,428*  | ,368*  | ,523** | ,640** | ,442** | ,537** | ,477** | 1      | ,594** | ,484** | ,583** | ,843** | ,479** | ,530** | ,766** | ,503** | ,790**   |
|        | Sig. (2-tailed)     | ,524   | ,018   | ,045   | ,003   | ,000   | ,014   | ,002   | ,008   |        | ,001   | ,007   | ,001   | ,000   | ,007   | ,003   | ,000   | ,005   | ,000     |
|        | N                   | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30       |
| KSA 10 | Pearson Correlation | ,191   | ,314   | ,356   | ,367*  | ,385*  | ,290   | ,237   | ,247   | ,594** | 1      | ,627** | ,486** | ,507** | ,483** | ,452** | ,490** | ,331   | ,603**   |
|        | Sig. (2-tailed)     | ,312   | ,091   | ,053   | ,046   | ,036   | ,120   | ,208   | ,188   | ,001   |        | ,000   | ,006   | ,004   | ,007   | ,012   | ,006   | ,074   | ,000     |
|        | N                   | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30       |
| KSA 11 | Pearson Correlation | ,250   | ,393*  | ,121   | ,180   | ,294   | ,222   | ,247   | ,341   | ,484** | ,627** | 1      | ,584** | ,387*  | ,506** | ,548** | ,374*  | ,433*  | ,563**   |

|          |                     |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |
|----------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
|          | Sig. (2-tailed)     | ,183   | ,032   | ,524   | ,341   | ,115   | ,239   | ,188   | ,065   | ,007   | ,000   |        | ,001   | ,034   | ,004   | ,002   | ,042   | ,017   | ,001   |
|          | N                   | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     |
| KSA 12   | Pearson Correlation | ,268   | ,517** | ,265   | ,398*  | ,530** | ,251   | ,350   | ,253   | ,583** | ,486** | ,584** | 1      | ,569** | ,489** | ,439** | ,476** | ,169   | ,638** |
|          | Sig. (2-tailed)     | ,152   | ,003   | ,157   | ,029   | ,003   | ,181   | ,058   | ,178   | ,001   | ,006   | ,001   |        | ,001   | ,006   | ,015   | ,008   | ,373   | ,000   |
|          | N                   | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     |
| KSA 13   | Pearson Correlation | ,122   | ,252   | ,222   | ,406*  | ,504** | ,278   | ,358   | ,301   | ,843** | ,507** | ,387** | ,569** | 1      | ,248   | ,219   | ,479** | ,247   | ,589** |
|          | Sig. (2-tailed)     | ,520   | ,178   | ,239   | ,026   | ,005   | ,137   | ,052   | ,106   | ,000   | ,004   | ,034   | ,001   |        | ,187   | ,246   | ,007   | ,188   | ,001   |
|          | N                   | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     |
| KSA 14   | Pearson Correlation | ,484** | ,545** | ,575** | ,455** | ,440*  | ,454*  | ,401*  | ,489** | ,479** | ,483** | ,506** | ,489** | ,248   | 1      | ,848** | ,657** | ,381*  | ,746** |
|          | Sig. (2-tailed)     | ,007   | ,002   | ,001   | ,012   | ,015   | ,012   | ,028   | ,006   | ,007   | ,007   | ,004   | ,006   | ,187   |        | ,000   | ,000   | ,038   | ,000   |
|          | N                   | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     |
| KSA 15   | Pearson Correlation | ,366*  | ,665** | ,619** | ,532** | ,490** | ,526** | ,468** | ,617** | ,530** | ,452** | ,548** | ,439** | ,219   | ,848** | 1      | ,762** | ,598** | ,810** |
|          | Sig. (2-tailed)     | ,047   | ,000   | ,000   | ,002   | ,006   | ,003   | ,009   | ,000   | ,003   | ,012   | ,002   | ,015   | ,246   | ,000   |        | ,000   | ,000   | ,000   |
|          | N                   | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     |
| KSA 16   | Pearson Correlation | ,176   | ,526** | ,671** | ,656** | ,725** | ,571** | ,578** | ,669** | ,766** | ,490** | ,374** | ,476** | ,479** | ,657** | ,762** | 1      | ,534** | ,863** |
|          | Sig. (2-tailed)     | ,352   | ,003   | ,000   | ,000   | ,000   | ,001   | ,001   | ,000   | ,000   | ,006   | ,042   | ,008   | ,007   | ,000   | ,000   |        | ,002   | ,000   |
|          | N                   | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     |
| KSA 17   | Pearson Correlation | ,000   | ,255   | ,251   | ,069   | ,170   | ,288   | ,244   | ,548** | ,503** | ,331   | ,433** | ,169   | ,247   | ,381*  | ,598** | ,534** | 1      | ,486** |
|          | Sig. (2-tailed)     | 1,000  | ,173   | ,180   | ,716   | ,370   | ,123   | ,193   | ,002   | ,005   | ,074   | ,017   | ,373   | ,188   | ,038   | ,000   | ,002   |        | ,006   |
|          | N                   | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     |
| Skorltem | Pearson Correlation | ,447*  | ,739** | ,725** | ,774** | ,807** | ,755** | ,753** | ,638** | ,790** | ,603** | ,563** | ,638** | ,589** | ,746** | ,810** | ,863** | ,486** | 1      |
|          | Sig. (2-tailed)     | ,013   | ,000   | ,000   | ,000   | ,000   | ,000   | ,000   | ,000   | ,000   | ,000   | ,001   | ,000   | ,001   | ,000   | ,000   | ,000   | ,006   |        |
|          | N                   | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     | 30     |

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

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

RELIABILITY

```

/VARIABLES=KSA1 KSA2 KSA3 KSA4 KSA5 KSA6 KSA7 KSA8 KSA9 KSA10 KSA11 KSA12 KSA13 KSA14
KSA15 KSA16 KSA17
/SCALE('ALL VARIABLES') ALL
/MODEL=ALPHA.

```

**Reliability****Scale: ALL VARIABLES****Case Processing Summary**

|       |                       | N  | %     |
|-------|-----------------------|----|-------|
| Cases | Valid                 | 30 | 100,0 |
|       | Excluded <sup>a</sup> | 0  | ,0    |
|       | Total                 | 30 | 100,0 |

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

**Reliability Statistics**

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,932             | 17         |

## Hasil Pengelolaan Data (Output SPSS Versi 22)

NPART TESTS  
/K-S (NORMAL) =RES\_1  
/MISSING ANALYSIS.

### NPar Tests

#### One-Sample Kolmogorov-Smirnov Test

|                                  |                | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N                                |                | 48                      |
| Normal Parameters <sup>a,b</sup> | Mean           | ,000000                 |
|                                  | Std. Deviation | 4,45238575              |
| Most Extreme Differences         | Absolute       | ,095                    |
|                                  | Positive       | ,046                    |
|                                  | Negative       | -,095                   |
| Test Statistic                   |                | ,095                    |
| Asymp. Sig. (2-tailed)           |                | ,200 <sup>c,d</sup>     |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

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

### Regression

#### Variables Entered/Removed<sup>a</sup>

| Model | Variables Entered           | Variables Removed | Method |
|-------|-----------------------------|-------------------|--------|
| 1     | KSA, PSAP, PTI <sup>b</sup> | .                 | Enter  |

a. Dependent Variable: abs\_res

b. All requested variables entered.

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

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|
|       |            | B                           | Std. Error | Beta                      |        |      |
| 1     | (Constant) | 8,953                       | 4,651      |                           | 1,925  | ,061 |
|       | PSAP       | ,038                        | ,064       | ,097                      | ,595   | ,555 |
|       | PTI        | ,035                        | ,141       | ,068                      | ,248   | ,805 |
|       | KSA        | -,123                       | ,096       | -,335                     | -1,279 | ,208 |

a. Dependent Variable: abs\_res



## Regression

**Variables Entered/Removed<sup>a</sup>**

| Model | Variables Entered           | Variables Removed | Method |
|-------|-----------------------------|-------------------|--------|
| 1     | KSA, PSAP, PTI <sup>b</sup> | .                 | Enter  |

a. Dependent Variable: KLK

b. All requested variables entered.

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

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. | Collinearity Statistics |       |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
|       |            | B                           | Std. Error | Beta                      |       |      | Tolerance               | VIF   |
| 1     | (Constant) | ,889                        | 8,657      |                           | ,103  | ,919 |                         |       |
|       | PSAP       | ,400                        | ,119       | ,360                      | 3,359 | ,002 | ,797                    | 1,254 |
|       | PTI        | -,185                       | ,262       | -,127                     | -,707 | ,483 | ,283                    | 3,535 |
|       | KSA        | ,703                        | ,179       | ,677                      | 3,927 | ,000 | ,308                    | 3,245 |

a. Dependent Variable: KLK

**Collinearity Diagnostics<sup>a</sup>**

| Model | Dimension | Eigenvalue | Condition Index | Variance Proportions |      |     |     |
|-------|-----------|------------|-----------------|----------------------|------|-----|-----|
|       |           |            |                 | (Constant)           | PSAP | PTI | KSA |
| 1     | 1         | 3,983      | 1,000           | ,00                  | ,00  | ,00 | ,00 |
|       | 2         | ,009       | 20,815          | ,13                  | ,26  | ,20 | ,03 |
|       | 3         | ,006       | 26,237          | ,44                  | ,68  | ,04 | ,03 |
|       | 4         | ,002       | 49,672          | ,43                  | ,06  | ,76 | ,94 |

a. Dependent Variable: KLK

```

REGRESSION
/DESCRIPTIVES MEAN STDDEV CORR SIG N
/MISSING LISTWISE
/STATISTICS COEFF OUTS R ANOVA COLLIN TOL
/CRITERIA=PIN(.05) POUT(.10)
/NOORIGIN
/DEPENDENT y
/METHOD=ENTER x1 x2 x3
/RESIDUALS DURBIN HISTOGRAM(ZRESID) NORMPROB(ZRESID) .

```

## Regression

### Descriptive Statistics

|      | Mean  | Std. Deviation | N  |
|------|-------|----------------|----|
| KLK  | 68,79 | 7,011          | 48 |
| PSAP | 60,02 | 6,313          | 48 |
| PTI  | 38,10 | 4,817          | 48 |
| KSA  | 72,48 | 6,754          | 48 |

### Correlations

|                     |      | KLK   | PSAP  | PTI   | KSA   |
|---------------------|------|-------|-------|-------|-------|
| Pearson Correlation | KLK  | 1,000 | ,548  | ,598  | ,702  |
|                     | PSAP | ,548  | 1,000 | ,450  | ,362  |
|                     | PTI  | ,598  | ,450  | 1,000 | ,832  |
|                     | KSA  | ,702  | ,362  | ,832  | 1,000 |
| Sig. (1-tailed)     | KLK  | .     | ,000  | ,000  | ,000  |
|                     | PSAP | ,000  | .     | ,001  | ,006  |
|                     | PTI  | ,000  | ,001  | .     | ,000  |
|                     | KSA  | ,000  | ,006  | ,000  | .     |
| N                   | KLK  | 48    | 48    | 48    | 48    |
|                     | PSAP | 48    | 48    | 48    | 48    |
|                     | PTI  | 48    | 48    | 48    | 48    |
|                     | KSA  | 48    | 48    | 48    | 48    |

### Variables Entered/Removed<sup>a</sup>

| Model | Variables Entered           | Variables Removed | Method |
|-------|-----------------------------|-------------------|--------|
| 1     | KSA, PSAP, PTI <sup>b</sup> | .                 | Enter  |

a. Dependent Variable: KLK

b. All requested variables entered.

### Model Summary<sup>b</sup>

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1     | ,772 <sup>a</sup> | ,597     | ,569              | 4,602                      | 1,752         |

a. Predictors: (Constant), KSA, PSAP, PTI

b. Dependent Variable: KLK

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

| Model |            | Sum of Squares | df | Mean Square | F      | Sig.              |
|-------|------------|----------------|----|-------------|--------|-------------------|
| 1     | Regression | 1378,201       | 3  | 459,400     | 21,695 | ,000 <sup>b</sup> |
|       | Residual   | 931,716        | 44 | 21,175      |        |                   |
|       | Total      | 2309,917       | 47 |             |        |                   |

a. Dependent Variable: KLK

b. Predictors: (Constant), KSA, PSAP, PTI

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

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. | Collinearity Statistics |       |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
|       |            | B                           | Std. Error | Beta                      |       |      | Tolerance               | VIF   |
| 1     | (Constant) | ,889                        | 8,657      |                           | ,103  | ,919 |                         |       |
|       | PSAP       | ,400                        | ,119       | ,360                      | 3,359 | ,002 | ,797                    | 1,254 |
|       | PTI        | -,185                       | ,262       | -,127                     | -,707 | ,483 | ,283                    | 3,535 |
|       | KSA        | ,703                        | ,179       | ,677                      | 3,927 | ,000 | ,308                    | 3,245 |

a. Dependent Variable: KLK

**Collinearity Diagnostics<sup>a</sup>**

| Model | Dimension | Eigenvalue | Condition Index | Variance Proportions |      |     |     |
|-------|-----------|------------|-----------------|----------------------|------|-----|-----|
|       |           |            |                 | (Constant)           | PSAP | PTI | KSA |
| 1     | 1         | 3,983      | 1,000           | ,00                  | ,00  | ,00 | ,00 |
|       | 2         | ,009       | 20,815          | ,13                  | ,26  | ,20 | ,03 |
|       | 3         | ,006       | 26,237          | ,44                  | ,68  | ,04 | ,03 |
|       | 4         | ,002       | 49,672          | ,43                  | ,06  | ,76 | ,94 |

a. Dependent Variable: KLK

**Residuals Statistics<sup>a</sup>**

|                      | Minimum | Maximum | Mean  | Std. Deviation | N  |
|----------------------|---------|---------|-------|----------------|----|
| Predicted Value      | 55,36   | 79,09   | 68,79 | 5,415          | 48 |
| Residual             | -11,687 | 7,514   | ,000  | 4,452          | 48 |
| Std. Predicted Value | -2,480  | 1,901   | ,000  | 1,000          | 48 |
| Std. Residual        | -2,540  | 1,633   | ,000  | ,968           | 48 |

a. Dependent Variable: KLK

### Charts

