

Item Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
P3	21.1333	6.552	.730	.861
P5	20.8667	6.695	.690	.868
P6	20.9333	6.352	.679	.871
P7	21.0000	6.714	.743	.860
P8	21.0000	5.857	.739	.864
P10	21.4000	7.686	.791	.872

**Regression**

Descriptive Statistics

	Mean	Std. Deviation	N
y	46.8889	3.06907	45
X1	49.8222	3.82152	45
X2	40.8222	2.81464	45
X3	49.5556	5.42115	45

Correlations

		y	X1	X2	X3
Pearson Correlation	Y	1.000	.384	.037	-.111
	X1	.384	1.000	.101	-.048
	X2	.037	.101	1.000	-.069
	X3	-.111	-.048	-.069	1.000
Sig. (1-tailed)	Y		.005	.404	.234
	X1	.005		.256	.378
	X2	.404	.256		.325
	X3	.234	.378	.325	
N	Y	45	45	45	45
	X1	45	45	45	45
	X2	45	45	45	45
	X3	45	45	45	45

Variables Entered/Removed'

Model	Variables Entered	Variables Removed	Method
1	(3, _Xi, l(g"		Enter

a. Dependent Variable: Y

b. All requested variables entered.

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

### Reliability Statistics

	N of Items
	6

### Item Statistics

	Mean	Std. Deviation	N
P3	4.1333	.63994	15
P5	4.4000	.63246	15
P6	4.3333	.72375	15
P7	4.2667	.59362	15
P8	4.2667	.79881	15
P10	3.8667	.35187	15

IS Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.395	.156	.094	2.92082	.156	2.527	3	41	.071	1.616

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

b. Dependent Variable: Y

"ANOVA"

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	64.665	3	21.555	2.527	.071
	Residual	349.780	41	8.531		
	Total	414.444	44			

a. Dependent Variable: Y

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

**Coefficients**

Model	Unstandardized Coefficients		Standardized Coefficients	T		95.0% Confidence Interval for B		Correlations			Collinearity Statistics	
	B	Std. Error				Beta	Lower Bound	Upper Bound	Zero order	Partial	Partial	Tolerance
1 (Constant)	34.631	9.448		3.665	.001	15.550	53.711					
X1	.305	.116	.380	2.634	.012	.071	.539	.384	.380	.378	.988	1.012
X2	-.008	.158	-.008	-.052	.959	-.326	.310	.037	-.008	-.008	.986	1.014
X3	-.053	.081	-.093	-.648	.520	-.217	.112	-.111	.101	.093	.994	1.007

a. Dependent Variable: Y

**Coefficient Correlations**

Model		X3	X1	X2	
1	Correlations	X3	1.000	.041	.065
		X1	.041	1.000	-.098
		X2	.065	-.098	1.000
	Covariances	X3	.007	.000	.001
		X1	.000	.013	-.002
		X2	.001	-.002	.025

a. Dependent Variable: Y

**Component Variances**

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	X1	X2	X3
1	1	3.983	1.000	.00	.00	.00	.00
	2	.010	19.563	.00	.08	.05	.80
	3	.005	29.192	.00	.63	.46	.01
	4	.002	50.641	.99	.29	.49	.20

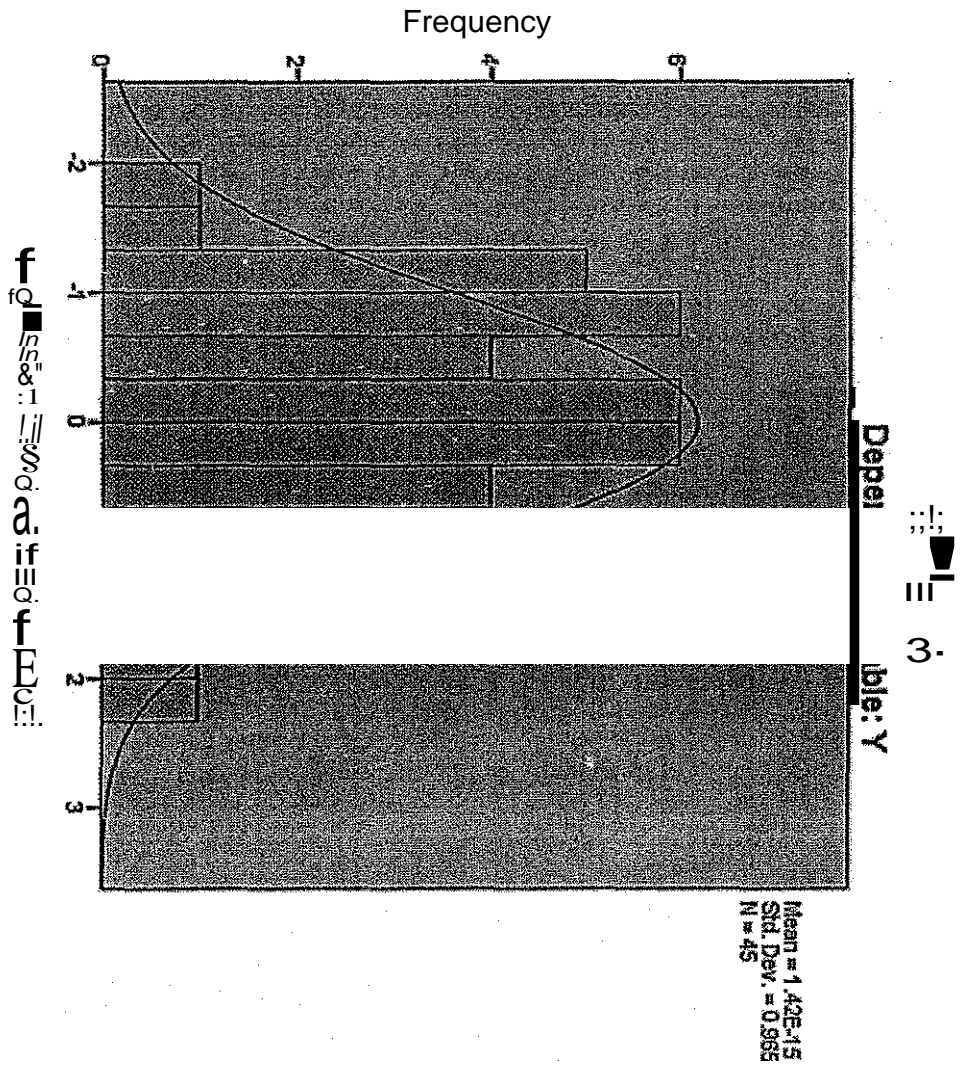
a. Dependent Variable: Y

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

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	42.4289	48.7222	46.8889	1.21229	45
Std. Predicted Value	-3.679	1.512	.000	1.000	45
Standard Error of Predicted Value	.472	1.969	.817	.306	45
Adjusted Predicted Value	43.5738	49.0739	46.9344	1.04687	45
Residual	-5.65746	6.20392	.00000	2.81949	45
Std. Residual	-1.937	2.124	.000	.965	45
Stud. Residual	-1.965	2.170	-.007	1.018	45
Deleted Residual	-7.35883	6.47351	-.04547	3.16774	45
Stud. Deleted Residual	-2.039	2.278	-.005	1.037	45
Mahal. Distance	.169	19.011	2.933	3.662	45
Cook's Distance	.000	.632	.034	.095	45
Centered Leverage Value	.004	.432	.067	.083	45

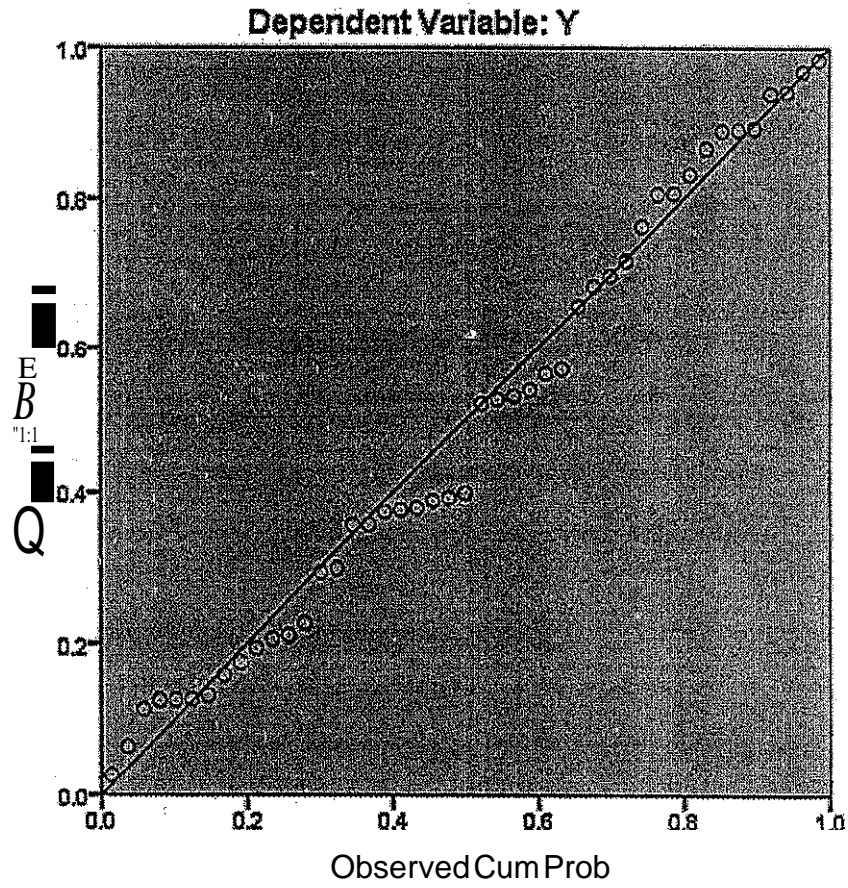
a. Dependent Variable: Y

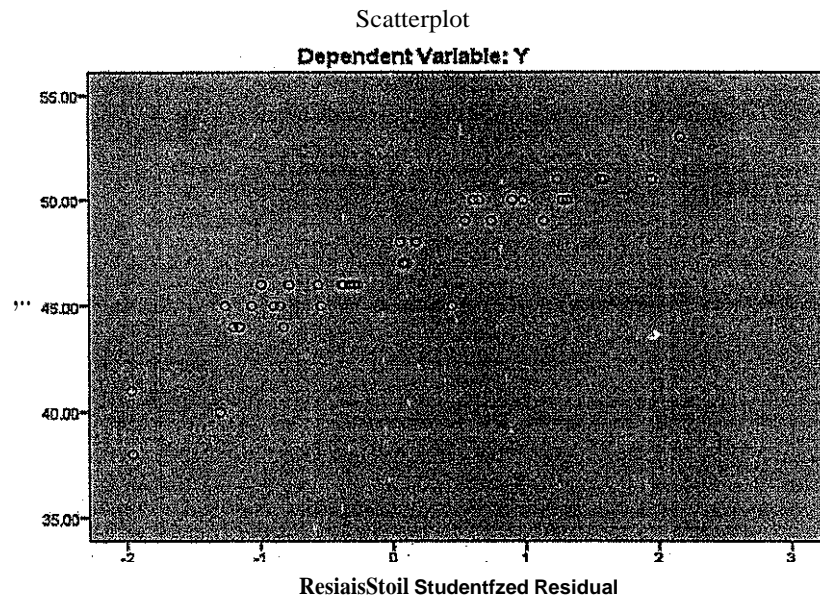
**Charts**





Normal p.p Plot of Regression standardized Residual





Scale Statistics

Mean	Variance	Std. Deviation	N of items
25.2667	9.352	3.05817	6



Pertanyaan X3

**Scale: ALL VARIABLES**

Case Processing Summary

		N	%
Cases	Valid	15	100.0
	Excluded <sup>a</sup>	0	.0
	Total	15	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.925	13

Item Statistics

	Mean	Std. Deviation	N
P1	3.6000	.50709	15
P2	3.4667	.51640	15
P3	3.6667	.48795	15
P4	3.6000	.50709	15
P5	3.4667	.51640	15
P6	3.5333	.51640	15
P7	3.5333	.51640	15
p8	3.6000	.50709	15
P9	3.5333	.51640	15
P10	3.5333	.63994	15
P12	3.5333	.63994	15
P13	3.5333	.51640	15
P14	3.7333	.45774	15

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item· Total Correlation	Cronbach's Alpha if Item Deleted
P1	42.7333	20.924	.813	.915
P2	42.8667	21.552	.653	.920
P3	42.6667	22.095	.571	.9231
P4	42.7333	21.638	.648	.920
P5	42.8667	21.410	.686	.919
P6	42.8000	21.029	.772	.916
P7	42.8000	21.314	.707	.918
p8	42.7333	21.495	.681	.919
P9	42.8000	21.743	.611	.922
P10	42.8000	20.886	.625	.922
P12	42.8000	20.743	.652	.921
P13	42.8000	21.314	.707	.918
P14	42.6000	21.971	.646	.921

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
46.33	24.952	4.99524	13

Pertanyaan Y

## Reliability

**Scale: ALL VARIABLES**

Case Processing Summary

		N	%
Cases	Valid	15	100.0
	Excluded <sup>a</sup>	0	.0
	Total	15	100.0

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

**Table Statistics**

Variable	Frequency	Percentage	Valid Percentage	N
...	...	...	...	...

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Reliability Statistics

Cronbach's Alpha	N of Items
.777	4

Item Statistics

	Mean	Std. Deviation	N
P3	4.0667	.45774	15
P7	4.2000	.67612	15
p8	4.3333	.72375	15
P9	4.2667	.59362	15

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
P3	12.8000	2.600	.600	.731
P7	12.6667	2.238	.494	.772
pB	12.5333	1.981	.584	.728
P9	12.6000	2.114	.712	.655

**Item-Total Statistics**

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
P1	19.6667	10.238	.881	.880
P5	19.5333	10.981	.684	.907
P8	19.5333	12.410	.607	.918
P9	19.6000	11.686	.725	.905
P10	19.6667	9.524	.817	.890
P11	19.6667	8.667	.915	.875

**Scale Statistics**

Mean	Variance	Std. Deviation	N of Items
23.5333	14.981	3.87052	6

Pertanyaan X2.

**Scale: ALL VARIABLES**

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	N	%
Cases Vaid	15	100.0
Excluded'	0	.0
Total	15	100.0

Jakarta. 16 September 2015

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Hal : Keterangan Penyebaran Kuesioner

Kepada Yth :

**Universitas Darma Persada**

**Up. Kajor Akuntansi Fakultas Ekonomi**

**Jl. Raden Inten II Pondok Kelapa**

**Jakarta Timur 13450**

Dengan Hormat,

Yang bertanda tangan di bawah ini Pimpinan **Kantor Akuntan Publik Husni Mucharam & Rasidi** menerangkan bahwa

          ama                          : Ika Oktavia  
NIM                                  : 2011420040  
Program Study                  : S- I Akuntansi

Kuisisioner tersebut telah kami isi dan diserahkan kembali kepada mahasiswa yang bersangkutan. Demikian surat keterangan dari kami. Atas perhatian dan kerjasannya kami ucapkan terima kasih.

Hormat kami



Kantor Akuntan Publik

**Husni Mucharam & Rasidi**

Jakarta, 16 September 2015

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Hal : Keterangan Penyebaran Kuesioner

Kepada Yth :

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**Jakarta Timur 13450**

Dengan Hormat,

Yang bertanda tangan di bawah ini Pimpinan **Kantor Akuntan Publik Kanaka Puradiredja Suhartono** menerangkan bahwa

Nama : lka Oktavia  
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Program Study : S- 1 Akuntansi

Kuisisioner tersebut telah kami isi dan diserahkan kembali kepada mahasiswa yang bersangkutan. Demikian surat keterangan dari kami. Atas perhatian dan kerjasamanya kami ucapkan terima kasih.

Hormat kami,

  
Kantor Akuntan Publik

**Kanaka Puradiredja Suhartono**



**ABDUL AZIZ FIBY ARIZA**  
**( KAP- MFA)**

Registered of Certified Public Accountants  
Izin Usaha : 856/KM.1/2012

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Pondok Kelapa – Jakarta 13450.

Yth, Ketua Jurusan Akuntansi

Perihal : Permohonan Riset

Dengan hormat,  
Sesuai dengan Surat Permohonan Riset No. 103/RISET/FE-UNSDANIII/2015 tertanggal 07 Agustus 2015 untuk tujuan penyusunan skripsi maka sehubungan dengan hal tersebut kami memberikan akses informasi kepada mahasiswa/i tersebut dibawah ini:

Nama : Ika Oktavia  
NIM : 2011420040  
Program Studi : Akuntansi

Demikian surat keterangan dari kami, dan atas perhatian dan kerjasamanya kami mengucapkan terima kasih.

Nomor : 080815AAFA

Jakarta, 13 Agustus 2015

  
**H. Fiby Ariza, SE, Ak, CA, CPA**  
NIAP : AP.0940

Jakarta, 11 Agustus 2015

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Hal : Keterangan Penyebaran Kuesioner

Kepada Yth :

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Dengan Hormat,

Yang bertanda tangan di bawah ini

Nama : Ika Oktavia

NIM : 2011420040

Program Study : S- 1 Akuntansi

Kuisisioner tersebut telah kami isi dan diserahkan kembali kepada mahasiswa yang bersangkutan. Demikian surat keterangan dari kami. Atas perhatian dan kerjasamanya kami ucapkan terima kasih.



Kantor Akuntan Publik

**Djaja Rizki**