

LAMPIRAN

Frequencies Penerapan SAP berbasis Akrual

Statistics

		x1.1	x1.2	x1.3	x1.4	x1.5	x1.6	x1.7
N	Valid	113	113	113	113	113	113	113
	Missing	0	0	0	0	0	0	0
Mean		3.68	3.66	3.70	3.63	3.59	3.68	3.73
Median		4.00	4.00	4.00	4.00	4.00	4.00	4.00
Mode		4	4	4	4	4	4	4
Std. Deviation		.899	.727	.844	.826	.852	.759	.813

Frequency Table

x1.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat tidak setuju	1	.9	.9	.9
	Tidak setuju	12	10.6	10.6	11.5
	Netral	27	23.9	23.9	35.4
	Setuju	55	48.7	48.7	84.1
	Sangat setuju	18	15.9	15.9	100.0
	Total	113	100.0	100.0	

x1.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak setuju	6	5.3	5.3	5.3
	Netral	37	32.7	32.7	38.1
	Setuju	59	52.2	52.2	90.3
	Sangat setuju	11	9.7	9.7	100.0
	Total	113	100.0	100.0	

x1.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak setuju	9	8.0	8.0	8.0
	Netral	35	31.0	31.0	38.9
	Setuju	50	44.2	44.2	83.2
	Sangat setuju	19	16.8	16.8	100.0
	Total	113	100.0	100.0	

x1.4

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Tidak setuju	12	10.6	10.6	10.6
Netral	31	27.4	27.4	38.1
Setuju	57	50.4	50.4	88.5
Sangat setuju	13	11.5	11.5	100.0
Total	113	100.0	100.0	

x1.5

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Sangat tidak setuju	1	.9	.9	.9
Tidak setuju	13	11.5	11.5	12.4
Netral	28	24.8	24.8	37.2
Setuju	60	53.1	53.1	90.3
Sangat setuju	11	9.7	9.7	100.0
Total	113	100.0	100.0	

x1.6

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Tidak setuju	7	6.2	6.2	6.2
Netral	35	31.0	31.0	37.2
Setuju	58	51.3	51.3	88.5
Sangat setuju	13	11.5	11.5	100.0
Total	113	100.0	100.0	

x1.7

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Tidak setuju	9	8.0	8.0	8.0
Netral	29	25.7	25.7	33.6
Setuju	58	51.3	51.3	85.0
Sangat setuju	17	15.0	15.0	100.0
Total	113	100.0	100.0	

Frequencies Penerapan SAK Daerah**Statistics**

		x2.1	x2.2	x2.3	x2.4	x2.5	x2.6
N	Valid	113	113	113	113	113	113
	Missing	0	0	0	0	0	0
Mean		3.76	3.88	3.60	3.71	3.82	3.73
Median		4.00	4.00	4.00	4.00	4.00	4.00
Mode		4	4	4	4	4	4
Std. Deviation		.966	1.019	.882	.787	.848	.866

Frequency Table**x2.1**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak setuju	17	15.0	15.0	15.0
	Netral	18	15.9	15.9	31.0
	Setuju	53	46.9	46.9	77.9
	Sangat setuju	25	22.1	22.1	100.0
	Total	113	100.0	100.0	

x2.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat tidak setuju	1	.9	.9	.9
	Tidak setuju	16	14.2	14.2	15.0
	Netral	12	10.6	10.6	25.7
	Setuju	51	45.1	45.1	70.8
	Sangat setuju	33	29.2	29.2	100.0
	Total	113	100.0	100.0	

x2.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak setuju	17	15.0	15.0	15.0
	Netral	24	21.2	21.2	36.3
	Setuju	59	52.2	52.2	88.5
	Sangat setuju	13	11.5	11.5	100.0
	Total	113	100.0	100.0	

x2.4

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Tidak setuju	10	8.8	8.8	8.8
Netral	26	23.0	23.0	31.9
Setuju	64	56.6	56.6	88.5
Sangat setuju	13	11.5	11.5	100.0
Total	113	100.0	100.0	

x2.5

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Sangat tidak setuju	1	.9	.9	.9
Tidak setuju	8	7.1	7.1	8.0
Netral	22	19.5	19.5	27.4
Setuju	61	54.0	54.0	81.4
Sangat setuju	21	18.6	18.6	100.0
Total	113	100.0	100.0	

x2.6

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Tidak setuju	11	9.7	9.7	9.7
Netral	28	24.8	24.8	34.5
Setuju	54	47.8	47.8	82.3
Sangat setuju	20	17.7	17.7	100.0
Total	113	100.0	100.0	

Frequencies Kompetensi SDM**Statistics**

		x3.1	x3.2	x3.3	x3.4	x3.5	x3.6	x3.7
N	Valid	113	113	113	113	113	113	113
	Missing	0	0	0	0	0	0	0
Mean		3.86	3.80	3.84	3.67	3.89	3.67	3.78
Median		4.00	4.00	4.00	4.00	4.00	4.00	4.00
Mode		4	4	4	4	4	4	4
Std. Deviation		.905	.878	.830	.784	.760	.881	.853

Frequency Table**x3.1**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak setuju	10	8.8	8.8	8.8
	Netral	25	22.1	22.1	31.0
	Setuju	49	43.4	43.4	74.3
	Sangat setuju	29	25.7	25.7	100.0
	Total	113	100.0	100.0	

x3.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak setuju	12	10.6	10.6	10.6
	Netral	21	18.6	18.6	29.2
	Setuju	58	51.3	51.3	80.5
	Sangat setuju	22	19.5	19.5	100.0
	Total	113	100.0	100.0	

x3.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak setuju	7	6.2	6.2	6.2
	Netral	28	24.8	24.8	31.0
	Setuju	54	47.8	47.8	78.8
	Sangat setuju	24	21.2	21.2	100.0
	Total	113	100.0	100.0	

x3.4

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Tidak setuju	11	9.7	9.7	9.7
Netral	26	23.0	23.0	32.7
Setuju	65	57.5	57.5	90.3
Sangat setuju	11	9.7	9.7	100.0
Total	113	100.0	100.0	

x3.5

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Tidak setuju	4	3.5	3.5	3.5
Netral	27	23.9	23.9	27.4
Setuju	59	52.2	52.2	79.6
Sangat setuju	23	20.4	20.4	100.0
Total	113	100.0	100.0	

x3.6

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Tidak setuju	14	12.4	12.4	12.4
Netral	26	23.0	23.0	35.4
Setuju	56	49.6	49.6	85.0
Sangat setuju	17	15.0	15.0	100.0
Total	113	100.0	100.0	

x3.7

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Tidak setuju	12	10.6	10.6	10.6
Netral	20	17.7	17.7	28.3
Setuju	62	54.9	54.9	83.2
Sangat setuju	19	16.8	16.8	100.0
Total	113	100.0	100.0	

**Frequencies Kualitas Laporan Keuangan
Statistics**

		Y.1	Y.2	Y.3	Y.4
N	Valid	113	113	113	113
	Missing	0	0	0	0
Mean		3.81	3.72	3.81	3.93
Median		4.00	4.00	4.00	4.00
Mode		4	4	4	4
Std. Deviation		.778	.891	.762	.863

Y.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak setuju	6	5.3	5.3	5.3
	Netral	29	25.7	25.7	31.0
	Setuju	59	52.2	52.2	83.2
	Sangat setuju	19	16.8	16.8	100.0
	Total	113	100.0	100.0	

Y.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak setuju	11	9.7	9.7	9.7
	Netral	32	28.3	28.3	38.1
	Setuju	48	42.5	42.5	80.5
	Sangat setuju	22	19.5	19.5	100.0
	Total	113	100.0	100.0	

Y.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak setuju	5	4.4	4.4	4.4
	Netral	30	26.5	26.5	31.0
	Setuju	59	52.2	52.2	83.2
	Sangat setuju	19	16.8	16.8	100.0
	Total	113	100.0	100.0	

Pen erap an	Pearson Correlation	.875**	.840**	.802**	.807**	.875**	.856**	.755**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	
SAP Ber basi s	N	113	113	113	113	113	113	113	113
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** . Correlation is significant at the 0.01 level (2-tailed).

Correlations

Correlations

		x2.1	x2.2	x2.3	x2.4	x2.5	x2.6	Penerapan SAK Daerah
x2.1	Pearson Correlation	1	.750**	.652**	.835**	.646**	.553**	.876**
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000
	N	113	113	113	113	113	113	113
x2.2	Pearson Correlation	.750**	1	.561**	.667**	.853**	.590**	.878**
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000
	N	113	113	113	113	113	113	113
x2.3	Pearson Correlation	.652**	.561**	1	.693**	.598**	.632**	.809**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000
	N	113	113	113	113	113	113	113
x2.4	Pearson Correlation	.835**	.667**	.693**	1	.738**	.579**	.882**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000
	N	113	113	113	113	113	113	113
x2.5	Pearson Correlation	.646**	.853**	.598**	.738**	1	.580**	.868**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000
	N	113	113	113	113	113	113	113
x2.6	Pearson Correlation	.553**	.590**	.632**	.579**	.580**	1	.770**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000
	N	113	113	113	113	113	113	113
Penerap an SAK Daerah	Pearson Correlation	.876**	.878**	.809**	.882**	.868**	.770**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	
	N	113	113	113	113	113	113	113

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

Correlations

Correlations

		x3.1	x3.2	x3.3	x3.4	x3.5	x3.6	x3.7	Kompetens i SDM
x3.1	Pearson Correlation	1	.649*	.659*	.525*	.627*	.837*	.537*	.878**
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000	.000
	N	113	113	113	113	113	113	113	113
x3.2	Pearson Correlation	.649*	1	.641*	.473*	.556*	.629*	.476*	.802**
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000	.000
	N	113	113	113	113	113	113	113	113
x3.3	Pearson Correlation	.659*	.641*	1	.440*	.482*	.685*	.429*	.785**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000	.000
	N	113	113	113	113	113	113	113	113
x3.4	Pearson Correlation	.525*	.473*	.440*	1	.420*	.503*	.398*	.672**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000	.000
	N	113	113	113	113	113	113	113	113
x3.5	Pearson Correlation	.627*	.556*	.482*	.420*	1	.601*	.721*	.789**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.000
	N	113	113	113	113	113	113	113	113
x3.6	Pearson Correlation	.837*	.629*	.685*	.503*	.601*	1	.545*	.872**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	.000
	N	113	113	113	113	113	113	113	113
x3.7	Pearson Correlation	.537*	.476*	.429*	.398*	.721*	.545*	1	.739**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000		.000
	N	113	113	113	113	113	113	113	113
Kompetens i SDM	Pearson Correlation	.878*	.802*	.785*	.672*	.789*	.872*	.739*	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	
	N	113	113	113	113	113	113	113	113

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

Correlations**Correlations**

		Y.1	Y.2	Y.3	Y.4	Kualitas laporan keuangan
Y.1	Pearson Correlation	1	.603*	.556**	.418**	.790**
	Sig. (2-tailed)		.000	.000	.000	.000
	N	113	113	113	113	113
Y.2	Pearson Correlation	.603*	1	.697**	.484**	.870**
	Sig. (2-tailed)	.000		.000	.000	.000
	N	113	113	113	113	113
Y.3	Pearson Correlation	.556*	.697*	1	.441**	.827**
	Sig. (2-tailed)	.000	.000		.000	.000
	N	113	113	113	113	113
Y.4	Pearson Correlation	.418*	.484*	.441**	1	.737**
	Sig. (2-tailed)	.000	.000	.000		.000
	N	113	113	113	113	113
Kualitas laporan keuangan	Pearson Correlation	.790*	.870*	.827**	.737**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	113	113	113	113	113

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

Reliability**Case Processing Summary**

		N	%
Cases	Valid	113	100.0
	Excluded ^a	0	.0
	Total	113	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.924	7

Item Statistics

	Mean	Std. Deviation	N
x1.1	3.68	.899	113
x1.2	3.66	.727	113
x1.3	3.70	.844	113
x1.4	3.63	.826	113
x1.5	3.59	.852	113
x1.6	3.68	.759	113
x1.7	3.73	.813	113

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
x1.1	22.00	15.893	.817	.907
x1.2	22.02	17.285	.785	.911
x1.3	21.98	16.839	.723	.916
x1.4	22.05	16.908	.732	.915
x1.5	22.09	16.206	.820	.906
x1.6	22.00	16.964	.803	.909
x1.7	21.95	17.390	.665	.922

Reliability**Case Processing Summary**

		N	%
Cases	Valid	113	100.0
	Excluded ^a	0	.0
	Total	113	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.920	6

Item Statistics

	Mean	Std. Deviation	N
x2.1	3.76	.966	113
x2.2	3.88	1.019	113
x2.3	3.60	.882	113
x2.4	3.71	.787	113
x2.5	3.82	.848	113
x2.6	3.73	.866	113

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
x2.1	18.74	13.942	.809	.900
x2.2	18.63	13.611	.807	.901
x2.3	18.90	14.999	.723	.912
x2.4	18.80	15.021	.832	.899
x2.5	18.68	14.737	.808	.901
x2.6	18.77	15.393	.673	.918

Reliability**Case Processing Summary**

		N	%
Cases	Valid	113	100.0
	Excluded ^a	0	.0
	Total	113	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.901	7

Item Statistics

	Mean	Std. Deviation	N
x3.1	3.86	.905	113
x3.2	3.80	.878	113
x3.3	3.84	.830	113
x3.4	3.67	.784	113
x3.5	3.89	.760	113
x3.6	3.67	.881	113
x3.7	3.78	.853	113

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
x3.1	22.65	15.246	.820	.873
x3.2	22.72	16.044	.717	.886
x3.3	22.67	16.454	.701	.887
x3.4	22.84	17.546	.563	.902
x3.5	22.62	16.827	.714	.886
x3.6	22.84	15.457	.812	.874
x3.7	22.73	16.697	.636	.895

Reliability**Case Processing Summary**

		N	%
Cases	Valid	113	100.0
	Excluded ^a	0	.0
	Total	113	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.818	4

Item Statistics

	Mean	Std. Deviation	N
Y.1	3.81	.778	113
Y.2	3.72	.891	113
Y.3	3.81	.762	113
Y.4	3.93	.863	113

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Y.1	11.46	4.393	.631	.776
Y.2	11.55	3.732	.734	.724
Y.3	11.45	4.286	.693	.750
Y.4	11.34	4.422	.520	.828

UJI ASUMSI KLASIK**NPar Tests****One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		113
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.85234508
Most Extreme Differences	Absolute	.060
	Positive	.060
	Negative	-.050
Test Statistic		.060
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.

- b. Calculated from data.
 c. Lilliefors Significance Correction.
 d. This is a lower bound of the true significance.

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Penerapan SAP berbasis akrua	.381	2.625
	Penerapan SAK Daerah	.305	3.279
	Kompetensi SDM	.224	4.462

a. Dependent Variable: Kualitas laporan keuangan

Regression (Heteroskedastisitas)

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Kompetensi SDM, Penerapan SAP berbasis akrua, Penerapan SAK Daerah ^b		Enter

a. Dependent Variable: abs_res

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.132 ^a	.017	-.010	.54797

a. Predictors: (Constant), Kompetensi SDM, Penerapan SAP berbasis akrua, Penerapan SAK Daerah

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.581	3	.194	.645	.588 ^b
	Residual	32.730	109	.300		
	Total	33.311	112			

a. Dependent Variable: abs_res

b. Predictors: (Constant), Kompetensi SDM, Penerapan SAP berbasis akrua, Penerapan SAK Daerah

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1.074	.309		3.476	.001
Penerapan SAP berbasis akrual	-.008	.018	-.071	-.459	.647
Penerapan SAK Daerah	.001	.021	.006	.032	.974
Kompetensi SDM	-.009	.023	-.074	-.368	.713

a. Dependent Variable: abs_res

Regression**Variables Entered/Removed^a**

Model	Variables Entered	Variables Removed	Method
1	Kompetensi SDM, Penerapan SAP berbasis akrual, Penerapan SAK Daerah ^b		Enter

a. Dependent Variable: Kualitas laporan keuangan

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.947 ^a	.897	.894	.864

a. Predictors: (Constant), Kompetensi SDM, Penerapan SAP berbasis akrual, Penerapan SAK Daerah

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	708.668	3	236.223	316.446	.000 ^b
	Residual	81.367	109	.746		
	Total	790.035	112			

a. Dependent Variable: Kualitas laporan keuangan

b. Predictors: (Constant), Kompetensi SDM, Penerapan SAP berbasis akrual, Penerapan SAK Daerah

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.761	.487		1.563	.121
Penerapan SAP berbasis akrua	.066	.028	.118	2.364	.020
Penerapan SAK Daerah	.145	.032	.248	4.450	.000
Kompetensi SDM	.361	.037	.635	9.776	.000

a. Dependent Variable: Kualitas laporan keuangan

Tabel t & r product moment dengan signifikansi 5 %

df	tabel t one tail	tabel t two tail	tabel r one tail	tabel r two tail
1	6.3138	12.7062	0.9877	0.9969
2	2.9200	4.3027	0.9000	0.9500
3	2.3534	3.1824	0.8054	0.8783
4	2.1318	2.7764	0.7293	0.8114
5	2.0150	2.5706	0.6694	0.7545
6	1.9432	2.4469	0.6215	0.7067
7	1.8946	2.3646	0.5822	0.6664
8	1.8595	2.3060	0.5494	0.6332
9	1.8331	2.2622	0.5214	0.6021
10	1.8125	2.2281	0.4973	0.5760
15	1.7531	2.1314	0.4124	0.4821
21	1.7207	2.0796	0.3598	0.4227
25	1.7081	2.0595	0.3233	0.3809
30	1.6973	2.0423	0.2960	0.3494
31	1.6955	2.0395	0.2913	0.3440
32	1.6939	2.0369	0.2869	0.3388
33	1.6924	2.0345	0.2826	0.3338
34	1.6909	2.0322	0.2785	0.3291
35	1.6896	2.0301	0.2746	0.3246
36	1.6883	2.0281	0.2709	0.3202
37	1.6871	2.0262	0.2673	0.3160
38	1.6860	2.0244	0.2638	0.3120
39	1.6849	2.0227	0.2605	0.3081
40	1.6839	2.0211	0.2573	0.3044
41	1.6829	2.0195	0.2542	0.3008
42	1.6820	2.0181	0.2512	0.2973
43	1.6811	2.0167	0.2483	0.2940
44	1.6802	2.0154	0.2455	0.2907
45	1.6794	2.0141	0.2429	0.2876
46	1.6787	2.0129	0.2403	0.2845
47	1.6779	2.0117	0.2377	0.2816
48	1.6772	2.0106	0.2353	0.2787
49	1.6766	2.0096	0.2329	0.2759
50	1.6759	2.0086	0.2306	0.2732
51	1.6753	2.0076	0.2284	0.2706
52	1.6747	2.0066	0.2262	0.2681
53	1.6741	2.0057	0.2241	0.2656
54	1.6736	2.0049	0.2221	0.2632
55	1.6730	2.0040	0.2201	0.2609
56	1.6725	2.0032	0.2181	0.2586
57	1.6720	2.0025	0.2162	0.2564
58	1.6716	2.0017	0.2144	0.2542
60	1.6706	2.0003	0.2126	0.2521
62	1.6698	1.9990	0.2108	0.2500
64	1.6690	1.9977	0.2091	0.2480
68	1.6676	1.9955	0.2075	0.2461
76	1.6652	1.9917	0.2058	0.2441
78	1.6646	1.9908	0.2042	0.2423
89	1.6622	1.9870	0.2027	0.2404
95	1.6611	1.9853	0.2012	0.2387
109	1.6590	1.9820	0.1997	0.2368
113	1.6585	1.9812	0.1982	0.2352

Sumber : Imam Ghozali, 2005 :291 - 292

UNTUK 5 % NILAI-NILAI UNTUK DISTRIBUSI F (F Tabel)

v ₂ = dk penyebut	v ₁ = dk pembilang						
	1	2	3	4	5	6	7
1	161.45	199.50	215.71	224.58	230.16	233.99	238.77
2	18.51	19.00	19.18	19.25	19.30	19.33	19.49
3	10.13	9.55	9.28	9.12	9.01	8.94	8.67
4	7.71	6.94	6.59	6.39	6.28	6.16	6.04
5	6.61	5.79	5.41	5.19	5.05	4.95	4.85
6	5.99	5.14	4.78	4.53	4.39	4.28	4.53
7	5.59	4.74	4.35	4.12	3.97	3.87	4.12
8	5.32	4.46	4.07	3.84	3.69	3.58	3.84
9	5.12	4.26	3.86	3.63	3.48	3.37	3.63
10	4.96	4.10	3.71	3.48	3.33	3.22	3.48
11	4.84	3.98	3.59	3.36	3.20	3.09	3.35
12	4.75	3.89	3.49	3.26	3.11	3.00	3.26
13	4.67	3.81	3.41	3.18	3.03	2.92	3.18
14	4.60	3.74	3.34	3.11	2.96	2.85	3.11
15	4.54	3.68	3.29	3.06	2.90	2.79	3.06
16	4.49	3.63	3.24	3.01	2.85	2.74	3.01
17	4.45	3.59	3.20	2.98	2.81	2.70	2.98
18	4.41	3.55	3.16	2.93	2.77	2.66	2.93
19	4.38	3.52	3.13	2.90	2.74	2.63	2.90
20	4.35	3.49	3.10	2.87	2.71	2.60	2.87
22	4.30	3.44	3.05	2.82	2.66	2.55	2.82
24	4.26	3.40	3.01	2.78	2.62	2.51	2.78
26	4.23	3.37	2.98	2.74	2.59	2.47	2.74
27	4.21	3.35	2.96	2.73	2.57	2.46	2.73
28	4.20	3.34	2.95	2.71	2.56	2.45	2.71
30	4.17	3.32	2.92	2.69	2.53	2.42	2.69
32	4.15	3.29	2.90	2.67	2.51	2.40	2.67
34	4.13	3.28	2.88	2.65	2.49	2.38	2.65
36	4.11	3.26	2.87	2.63	2.48	2.36	2.63
40	4.08	3.23	2.84	2.61	2.45	2.34	2.61
41	4.08	3.23	2.83	2.60	2.44	2.33	2.60
42	4.07	3.22	2.83	2.59	2.44	2.32	2.60
44	4.06	3.21	2.82	2.58	2.43	2.31	2.60
45	4.06	3.20	2.81	2.58	2.42	2.31	2.60
48	4.04	3.19	2.80	2.57	2.41	2.29	2.60
50	4.03	3.18	2.79	2.56	2.40	2.29	2.60
52	4.03	3.18	2.78	2.55	2.39	2.28	2.60
54	4.02	3.17	2.78	2.54	2.39	2.27	2.60
55	4.02	3.16	2.77	2.54	2.38	2.27	2.60
56	4.01	3.16	2.77	2.54	2.38	2.27	2.60
57	4.01	3.16	2.77	2.53	2.38	2.26	2.60
58	4.01	3.16	2.76	2.53	2.37	2.26	2.60
59	4.00	3.15	2.76	2.53	2.37	2.26	2.60
60	4.00	3.15	2.76	2.53	2.37	2.25	2.60
62	4.00	3.15	2.75	2.52	2.36	2.25	2.60
64	3.99	3.14	2.75	2.52	2.36	2.24	2.60
66	3.99	3.14	2.74	2.51	2.35	2.24	2.60
68	3.98	3.13	2.74	2.51	2.35	2.24	2.60
70	3.98	3.13	2.74	2.50	2.35	2.23	2.60
72	3.97	3.12	2.73	2.50	2.34	2.23	2.60
74	3.97	3.12	2.73	2.50	2.34	2.22	2.60
76	3.97	3.12	2.72	2.49	2.33	2.22	2.60
77	3.97	3.12	2.72	2.49	2.33	2.22	2.60
80	3.96	3.11	2.72	2.49	2.33	2.21	2.60
83	3.96	3.11	2.71	2.48	2.32	2.21	2.60
90	3.95	3.10	2.71	2.47	2.32	2.20	2.60
92	3.94	3.10	2.70	2.47	2.31	2.20	2.60
94	3.94	3.09	2.70	2.47	2.31	2.20	2.60
95	3.94	3.09	2.70	2.47	2.31	2.20	2.60
96	3.94	3.09	2.70	2.47	2.31	2.19	2.60
97	3.94	3.09	2.70	2.47	2.31	2.19	2.60
100	3.94	3.09	2.70	2.46	2.31	2.19	2.60
109	3.93	3.08	2.69	2.45	2.30	2.18	2.60
113	3.93	3.08	2.68	2.45	2.29	2.18	2.60

Sumber : Statistika Untuk Penelitian, Sugiyono (2000 : 296)